CLERK OF THE COURT
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JUDICIAL CENTRE
OF CALGARY

Clerk's Stamp

COURT FILE NUMBER	1201-06934
COURT	COURT OF QUEEN'S BENCH OF ALBERTA
JUDICIAL CENTRE	CALGARY
COMPANIES	IN THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT ACT, R.S.C. 1985, c.C-36, AS AMENDED AND IN THE MATTER OF THE BUSINESS CORPORATIONS ACT, R.S.A. 2000, c. B-9 AND IN THE MATTER OF 1252064 ALBERTA LTD. 1330075 ALBERTA LTD. AND HARVEST CAPITAL MANAGEMENT INC.
DOCUMENT	**SIXTH REPORT OF THE MONITOR** **APRIL 3, 2013**
ADDRESS FOR SERVICE AND CONTACT INFORMATION OF PARTY FILING THIS DOCUMENT	**MONITOR** 1000, 440 - 2nd Avenue SW Calgary, Alberta T2P 5E9 Attention: Neil Narfason / Cassie Riglin Telephone: 403-206-5067 / (403) 206-5139 Fax: 403-206-5075 Email: Neil.Narfason@ca.ey.com Cassie.Riglin@ca.ey.com **COUNSEL** McCarthy Tétrault LLP Suite 3300, 421 7th Avenue SW Calgary AB T2P 4K9 Attn: Sean Collins / Walker MacLeod Telephone: 403-260-3531 / 403-260-3710 Email: scollins@mccarthy.ca wmacleod@mccarthy.ca

TABLE OF CONTENTS OF THE SIXTH REPORT

APPENDICIES TO THE SIXTH REPORT

INTRODUCTION

1. On June 7, 2012, 1252064 Alberta Ltd. ("125"), 1330075 Alberta Ltd. ("133") and Harvest Capital Management Inc. ("HCMI") sought and obtained protection from their creditors under the Companies' Creditors Arrangement Act, R.S.C. 1985 c. C-36, as amended, (the "CCAA") pursuant to an order of this Honourable Court (the "Initial Order").

2. Pursuant to the Initial Order, Ernst & Young Inc. was appointed monitor of 125, 133 and HCMI (the "Monitor").

3. Pursuant to an Order of this Honourable Court dated August 20, 2012, the Monitor's powers were expanded to assume sole conduct and management of any and all inter-company accounts receivable and payable as may exist with any of Related Parties (as defined in the Order granted by the Honourable Court dated July 5, 2012) including the power to take such steps as the Monitor may deem necessary or advisable to realize on such accounts receivable or effect payment of such accounts payable.

4. Pursuant to an Order of this Honourable Court dated August 24, 2012, the Monitor's powers were further expanded (the "Expanded Powers") to increase the involvement and ability of the Monitor to facilitate transactions and commence realization of the Companies' assets.

5. 125, 133 and HCMI are sometimes collectively referred to as the "Companies" or the "Debtors".

6. The purpose of this sixth report (the "Sixth Report") of the Monitor is to provide this Honourable Court with the Monitor's comments in respect of the following:

    a) The sale of the Lethbridge Office (defined below); and

    b) The Monitor's recommendation.

7. Capitalized terms not defined in this Sixth Report are as defined in the Initial Order.

8. All references to dollars are in Canadian currency unless otherwise noted.

BACKGROUND

9. Background for the Companies and their operations is contained in the materials filed in support of the application for the Initial Order including the June 5, 2012 affidavit of Mr. Ron Aitkens (the "June 5 Aitkens Affidavit"). These documents, together with other information regarding these CCAA proceedings, have been posted by the Monitor on its website at: www.ey.com/ca/foundationgroup.

TERMS OF REFERENCE

10. In preparing this Sixth Report, the Monitor has relied upon unaudited financial information, company records and discussions with management of the Company. The Monitor has not performed an audit, review or other verification of such information.

LETHBRIDGE OFFICE SALE

11. HCMI owns an office building in Lethbridge, AB (the "Lethbridge Office"). A copy of the title for the Lethbridge Office is attached to this Sixth Report as Appendix A.

12. Royal Bank of Canada ("RBC") has a secured first mortgage on the Lethbridge Office for approximately $130,000, comprised of a remaining principal, interest and costs. RBC also has a secured general security agreement over HCMI, registered in the Alberta Personal Property Registry.

Marketing Process

13. Bankers Commercial Real Estate ("Bankers Commercial") based in Lethbridge had previous exposure to the Lethbridge Office and were quite familiar with the

property; therefore Bankers Commercial was chosen by the Monitor as the listing agent ("Listing Agent").

14. Based on comparables in the Lethbridge market and advice from the Listing Agent on current market conditions, the Lethbridge Office was initially listed for sale for $389,000 in January 2013.

15. On January 31, 2013 a marketing brochure was provided to the real estate agents at Bankers Commercial and posted on the Listing Agent's website. On January 31, 2013 the Listing Agent also contacted three potential purchasers directly who had interest in the property.

16. On February 1, 2013 the Listing Agent received two offers on the property. On February 5, 2013, the Monitor accepted one of the offers, subject to Court approval. Subsequent to accepting the offer, the purchaser advised the Monitor that it did not want to proceed with the transaction and the Monitor and the purchaser agreed to terminate the purchase contract.

17. Based on the results of an appraisal obtained by the Monitor (further discussed below), the Lethbridge Office was re-listed on MLS for $470,000 on March 12, 2013. The Listing Agent received the following three offers for the Lethbridge Office:

   a) An offer from Type Three Properties Inc. ('Type Three") for $451,000 conditional on financing; and

   b) Two conditional offers for $470,000.

18. The Listing Agent notified all three parties who submitted offers that they would need to remove their conditions for their offer to be considered competitive. In addition, Type Three was advised to increase their offer.

19. On March 28, 2013, the Monitor accepted the Type Three unconditional purchase agreement ("Type Three Purchase Agreement") for $475,000. The Type Three

Purchase Agreement was finalized by Type Three on April 1, 2013, with the $20,000 deposit being paid to the Listing Agent on April 2, 2013. A copy of the List Three Purchase Agreement is attached to this Sixth Report as Appendix B.

20. The Monitor's counsel has issued an opinion that the mortgage registered by RBC against the Lethbridge Office is valid and enforceable in accordance with its terms.

MONITOR'S ANALYSIS OF THE LETHBRIDGE LANDS SALE

21. The Monitor has obtained an appraisal of the Lethbridge Office dated March 4, 2013 from Reliance Appraisal Consultants Ltd. This appraisal demonstrates a market value of less than the Type Three Purchase Agreement.

22. The Monitor believes the Type Three Purchase Agreement is fair and reasonable and, in accordance with section 36(3) of the CCAA, the Court should consider the following factors:

   a) The Monitor believes that the process that resulted in achieving the Type Three Purchase Agreement was reasonable given the circumstances;

   b) The Monitor approved the process that resulted in the Type Three Purchase Agreement;

   c) In the Monitor's view, the consideration is likely greater than what would be recovered under liquidation and provides the best available recovery for HCMI and its stakeholders;

   d) The secured creditor, RBC, was consulted and in favour of a sale of the Lethbridge Office;

   e) The secured creditor, RBC, will be repaid in full; and

f) The consideration is fair and reasonable given the market value as established by the sales process and the appraisal.

23. The Monitor understands that Type Three is an Alberta Corporation controlled by Mr. Ken Aitkens. The Monitor further understands that Mr. Ken Aitkens is the son of Mr. Ron Aiktens, and that Mr. Ron Aitkens is the sole director and shareholder of HCMI. As Type Three is a related party to HCMI, in accordance with sections 2(2) and 36(4) of the CCAA, the Monitor believes that:

a) Good faith efforts were made to sell the property to an arm's length party through the above described marketing process; and

b) The consideration made under the Type Three Purchase Agreement is superior to the other offers received and the appraised value of the Lethbridge Office.

RECOMMENDATION

24. The Monitor recommends that this Honourable Court approve the Type Three Purchase Agreement.

Dated at Calgary, this 3rd day of April, 2013.

ERNST & YOUNG INC.
in its capacity as
Monitor of 125, 133 and HCMI

Neil Narfason, CA•CIRP, CBV
Senior Vice-President

Cassie Riglin, CA
Manager

APPENDIX A

LAND TITLE CERTIFICATE

S

LINC	SHORT LEGAL	TITLE NUMBER
0030 824 866	0414358;19	061 500 411

LEGAL DESCRIPTION
CONDOMINIUM PLAN 0414358
UNIT 19
AND 672 UNDIVIDED ONE TEN THOUSANDTH SHARES IN THE COMMON PROPERTY
EXCEPTING THEREOUT ALL MINES AND MINERALS

ESTATE: FEE SIMPLE
ATS REFERENCE: 4;21;9;4;NE

MUNICIPALITY: CITY OF LETHBRIDGE

REFERENCE NUMBER: 041 461 155 +3

REGISTERED OWNER(S)

REGISTRATION	DATE(DMY)	DOCUMENT TYPE	VALUE	CONSIDERATION
061 500 411	02/12/2006	TRANSFER OF LAND	$250,000	$250,000

OWNERS

HARVEST CAPITAL MANAGEMENT INC..
OF 4,4002 9 AVE NORTH
LETHBRIDGE
ALBERTA T1H 6T8

ENCUMBRANCES, LIENS & INTERESTS

REGISTRATION NUMBER	DATE (D/M/Y)	PARTICULARS
041 461 156	06/12/2004	PARTY WALL AGREEMENT BETWEEN UNITS - SEE INSTRUMENT
061 500 412	02/12/2006	MORTGAGE

(CONTINUED)

ENCUMBRANCES, LIENS & INTERESTS

PAGE 2
061 500 411

REGISTRATION
NUMBER DATE (D/M/Y) PARTICULARS

MORTGAGEE - ROYAL BANK OF CANADA.
180 WELLINGTON STREET WEST,3RD FLOOR
TORONTO
ONTARIO M5J1J1
ORIGINAL PRINCIPAL AMOUNT: $175,000

* ADDITIONAL REGISTRATIONS MAY BE SHOWN ON THE CONDOMINIUM ADDITIONAL PLAN SHEET

TOTAL INSTRUMENTS: 002

THE REGISTRAR OF TITLES CERTIFIES THIS TO BE AN ACCURATE
REPRODUCTION OF THE CERTIFICATE OF TITLE REPRESENTED
HEREIN THIS 10 DAY OF JANUARY, 2013 AT 08:05 A.M.

ORDER NUMBER:22713701

CUSTOMER FILE NUMBER: 027052444385

REGISTRAR OF LAND TITLES

END OF CERTIFICATE

APPENDIX B

BANKERS COMMERCIAL
REAL ESTATE
www.bankerscommercial.com

COMMERCIAL REAL ESTATE
PURCHASE AGREEMENT

PURCHASE CONTRACT #______________

SELLER: Ernst & Young Inc. in its capacity as Monitor of Harvest Capital Management
BUYER: Type Three Properties Inc.

1. THE PROPERTY
   1.1. The property is the Land, Buildings, Accepted Tenancies, Attached Goods (unless excluded) and included Unattached Goods located at: #4, 4002 - 9th Avenue North. Legal Description; **Condo Plan 0414358 Unit 19**, Title (s)#______________________________. **A copy of the existing Title(s) attached hereto as Schedule "A".** If Condominium Property, legal description and details as described in Commercial Condominium Property Schedule (attached).
   1.2. All Attached Goods (fixtures) except for:________________________________
   1.3. No Unattached Goods (specific chattels) except for:________________________
   1.4. Title to the Property shall be subject to any reservations and exceptions stated on the Certificate of Title, non-financial obligations now on Title such as easements, utility rights-of-way, covenants and conditions that are normally found registered against property of this nature, and non-financial encumbrances which have been accepted by the Buyer (the "Permitted Encumbrances"). Unless otherwise agreed in writing, the Title shall be free and clear of all other liens, encumbrances, registrations and obligations except those implied by law.
   1.5. The Buyer agrees to accept the following Permitted Encumbrances:________________
   1.6. The Buyer agrees to accept the following tenancies (the "Accepted Tenancies")____________

2. THE TRANSACTION
   2.1. The Buyer and the Seller agree to act cooperatively, reasonably, diligently and in good faith.
   2.2. The Buyer hereby offers to purchase the Property for the sum of: Four Hundred Seventy Five Thousand Dollars ~~Four Hundred Fifty One Thousand Dollars~~ **(the "Purchase Price").**
   2.3. Other than the Deposits, the Buyer shall pay the Purchase Price by certified cheque, lawyer's trust cheque, bank draft or other agreed value as follows.

Q nd

$ 20,000.00	Initial Deposit
$______________	Additional Deposit
$______________	New Financing
$______________	Seller Financing (as per attached Financing Schedule)
$405,000.00	Balance Owing
$475,000.00	**Purchase Price (plus GST, if applicable)**

   2.4. In addition to the Purchase Price, the applicable GST will be paid by the Buyer. On or before the Completion Day, the Buyer may confirm to the Seller's lawyer that it is registered for the purposes of Part IX of the *Excise Tax Act* (Canada) (the "Act) and will provide its registration number. In that event, the Buyers covenants to assume liability for applicable GST with respect to the contemplated transaction and further covenants to pay the applicable GST immediately after the Completion Day or to complete, sign and file such forms, filings or reports required by the Act within the prescribed time limits. **The Buyer agrees to indemnify and save harmless the Seller from and against all liability, fines, penalties, costs, expenses and interest, including legal fees and disbursements on a solicitor/client full indemnity basis, which the Seller incurs or may incur as a result of or arising out of a default by the Buyer, of its obligations described in this paragraph. If the Buyer does not confirm that it is a registrant under Part IX of the Act on or before the Completion Day, then the Seller will collect from the Buyer, the Buyer will pay the applicable GST and the Seller will then remit the GST amount as required by the Act.**

______Seller's Initial ______Buyer's Initial

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3. DEPOSITS 20,000.00

3.1. The Initial Deposit of ~~$50,000.00~~ shall be delivered in trust to Bankers Commercial Real Estate, after contract is signed by Buyer and Seller.

3.2. Any Additional Deposits shall be delivered in trust to Bankers Commercial Real Estate 48 hours after all conditions are removed.

3.3. In the event that either Deposit (s) are undelivered or returned by the financial institution as funds not cleared or non-sufficient funds, then the Buyer must replace the Deposit (s) by certified cheque, money order or bank draft with two (2) Business Days of being notified that the Deposits did not clear. If the Buyer fails to provide the Deposit(s), the Seller may, at its discretion, terminate the Contract by notice in writing to the Buyer within two (2) Business Days.

3.4. Unless otherwise agreed in writing, no interest on the Deposits shall be paid to the Seller or the Buyer.

3.5. The Deposits shall be held in trust for both the Seller and the Buyer and shall be:

(a) applied against the Commission (as defined in the Commercial Real Estate Listing Contract or any other commission agreement signed by the Seller) and paid directly out of trust to the brokerage(s) when the Commission is earned in accordance with the terms of the Listing Contract or other commission agreement signed by the Seller;

(b) returned forthwith to the Buyer if this offer is not accepted and the cheque has not been deposited;

(c) refunded forthwith to the Buyer if this office is not accepted and the Buyer's cheque has cleared the brokerage's trust account;

(d) refunded forthwith to the Buyer upon the Buyer's cheque clearing the brokerage's trust account if a condition is not satisfied or waived (as per section 4) or the Seller fails to perform this Contract; and

(e) forfeited to the Seller if this offer is accepted and all conditions are satisfied or waived and the Buyer fails to perform on this Contract.

3.6. The brokerage holding the Deposits is further directed and authorized to pay that portion of the Deposits exceeding the Commission in trust to the Seller's lawyer no later than two (2) Business Days prior to the Completion Day.

3.7. If there is a dispute between the Seller and the Buyer as to entitlement to the Deposits then:

(a) the brokerage holding the Deposits shall review the circumstances, determine entitlement and pay the money to the party who is entitled to the Deposit;

(b) if no reasonable conclusion can be made in regard to (a) above, the brokerage shall notify the parties to the Contract in writing and shall pay the money into a lawyer's trust account;

(c) the parties agree to allow the lawyer and/or the brokerage to deduct from the Deposit a reasonable fee and costs incurred for dealing with the Deposit;

(d) a brokerage and/or lawyer acting in good faith under this clause shall not be liable to either party for any damages associated with the handling of the Deposit except as arising from the negligence of the brokerage or lawyer.

4. CONDITIONS

4.1. Buyer's Conditions: The obligations of the Buyer described in this Contract are subject to the satisfaction or waiver of the following conditions precedent, if any. These conditions are inserted for the sole and exclusive benefit and advantage of the Buyer. The satisfaction or waiver of these conditions will be determined in the sole discretion of the Buyer. The Buyer agrees to use reasonable efforts to satisfy these conditions. These conditions may only be satisfied or waived by the Buyer giving written notice (the "Buyer's Notice") to the Seller on or before 5:00 pm on the 5th day of April, 2013 (the "Buyer's Condition Day"). If the Buyer fails to give the Buyer's Notice to the Seller on or before the Buyer's Condition Day, then this Contract will be ended and the Initial Deposit will be returned to the Buyer and all agreements, documents, materials and written information exchanged between the parties will be returned to the Buyer and the Seller respectively. Within three (3) Business Days of the Final Signing of this Contract (Section 18), the Seller will provide to the Buyer true copies of all agreements/documents/materials which reasonably relate to the Property and the Buyer's Conditions and which are in the possession of the Seller or under its control (the "Documents"). The Documents are required by the Buyer in order for it to decide whether the conditions are satisfied or should be waived. Any delay by the Seller in providing the Documents will extend the Buyer's Condition Day.

~~(a) Financing Condition: The Buyer being able to arrange a new mortgage loan upon terms acceptable to the Buyer.~~

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(b) ~~Due Diligence Conditions:~~
(i) acceptable physical viewing/inspection of the Property;
(ii) acceptable review of legal title for the Property and any Unattached Goods;
(iii) acceptable review of any Permitted Encumbrances;
(iv) acceptable review of Accepted Tenancies;
(v) acceptable review of financial records and statements respecting the Property and any operating agreements that the Buyer is to assume;
(vi) acceptable review of all engineering, mechanical, electrical, plumbing, roof, heating, ventilation, construction or similar reports, studies, assessments, plans, drawings, specifications, correspondence or work orders;
(vii) acceptable review of all environmental reports;
(viii) acceptable review of all property reports; and
(ix) acceptable review of the following agreements/documents/materials; Condo bylaws
(x) The Buyer may also, at its expense, retain its own consultants to conduct such inspections, reviews, and tests and to produce such observations, reports or assessments regarding the Property. In this regard, the Buyer and its authorized representatives will have access to the Property after the Final Signing of this Contract and during normal business hours in order to conduct all inspections, reviews and tests deemed necessary by the Buyer acting reasonably. The rights of the existing tenants must be respected and the Buyer will be responsible for all damages caused by its representatives. The Seller will provide the Buyer with such written authorizations and other assistance when reasonably required by the Buyer to facilitate or to complete its inspections, review or tests.

(c) Additional Buyer's Conditions:

4.2 Seller's Conditions: Sellers condition, to acquire court approval for this transaction on or before ~~10~~ 15 days after buyers condition removal, (the "Seller's Condition Day"). If the Seller fails to give the Seller's Notice to the Buyer on or before the Seller's Condition Day, then this Contract will be ended and the Initial Deposit plus any earned interest will be returned to the Buyer and all agreements, documents, materials and written information exchanged between the parties will be returned to the Buyer and the Seller respectively.

4.3 Subject to clauses 4.1 and 4.2, the Buyer and the Seller may give written notice to the other party on or before the stated Condition Day advising that a Condition will not be waived, has not been satisfied and will not be satisfied on or before the Condition Day. If that notice is give, then this Contract is ended upon the giving of that notice.

5. INSURANCE

5.1 The risk of loss or damage to the Property shall lie with the Seller until Purchase Price is paid according to the terms of this Contract. If loss or damage to the Property occurs before the Seller is paid the Purchase Price, then any insurance proceeds shall be held in trust for the Buyer and the Seller, according to their interests in the Property.

6. WARRANTIES AND REPRESENTATIONS

6.1. The Seller represents and warrants to the Buyer that:
a) the current use of the Land and Buildings complies with the existing municipal land use bylaw;
b) the Buildings and other improvements on the Land are not placed partly or wholly on any easement or utility right-of-way and are entirely on the Land and do not encroach upon neighboring lands, except where an encroachment is in place;
c) the location of Building and other improvements on the Land complies with all relevant municipal by-laws, regulations or relaxations granted by the appropriate municipality prior to the Completion Day, or the Buildings and other improvements on the Land are "non-conforming buildings" as that term is defined in the *Municipal Government Act (Alberta);*
d) to the best of the Seller's knowledge, there is no legal action outstanding with respect to the Property;
e) the Seller is not in breach of any contract with respect to the Property;
f) the Seller is not in breach of any obligation to any third party with respect to the Property;
g) within the meaning of the *Income Tax Act* (Canada), the Seller is not now, nor will be on the Completion Day, a non-resident of Canada nor an agent or a trustee for any person with an interest in the Property who is a non-resident of Canada;
h) $________________ is the current monthly condominium contribution payable (fee for administrative and other expenses); and
i) except as otherwise disclosed the Seller is not aware of any defects that are not visible and that may render the Property dangerous or potentially dangerous to occupants or unfit for habitation.

6.2. All of the warranties contained in this Contract and any attached Schedules are made as of and will be true at the Completion Day, unless otherwise agreed in writing.

6.3. The Seller and the Buyer each acknowledge that, except as otherwise described in this Contract, there are no other warranties, representatives or collateral agreements made by or with the other party, the Seller's brokerage and

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the Buyer's brokerage about the Property, any neighboring lands, and this transaction, including any warranty, representation or collateral agreement relation to the size/measurements of the Land and Buildings or the existence or non-existence of any environmental condition or problem.

6.4. The representatives and warranties in this Contract may be enforced after the Completion Day, provided that any legal action is commenced within the time limits prescribed by the *Limitations Act* (Alberta).

6.5. The Buyer shall have the right to register a caveat against the Title to the Property upon the acceptance of this offer by the Seller. Should the Buyer fail to perform this Contract, it agrees to forthwith discharge that caveat.

7. **ADDITIONAL TERMS**

7.1. All time periods, deadlines and dates in this Contract shall be strictly followed and enforced. All times will be Alberta time unless otherwise stated.

7.2. Neither the Buyer or the Seller shall assign its interest in the Property without the written approval of the other, such approval not to be unreasonably withheld.

7.3. All changes of number and gender shall be made where required.

7.4. This Contract will be governed by the laws of the Province of Alberta. The parties submit to the exclusive jurisdiction of the Courts in the Province of Alberta regarding any dispute that may arise out of this transaction.

7.5. The following terms are a part of this Contract: Purchase of this property shall include all attached and unattached goods in the building including but not limited to desks, computers, furniture, T.V.'s etc..)

8. **CLOSING**

8.1. Subject to compliance with the terms hereof, possession of the Property shall be available and given to the Buyer on or before **21 days after sellers condition removal**, (the "Completion Day"), subject to the rights of the Accepted Tenancies, if any. When the Buyer obtains possession, the Property will be in substantially the same condition as it was in when this Contract was accepted.

8.2. All normal adjustments for the Property, including but not limited to taxes, local improvement levy and assessments, municipal charges,, rents, utilities, tenant deposits including interest, prepaid rent, mortgage principal and interest are applicable with respect to the Property shall be adjusted as of 24:00 hours on the Completion Day. The Buyer shall assume all local improvements, assessments and charges against the Property as of that time.

8.3. Closing documents shall,

a) consist of the transfer of land (the "Transfer") in registrable form together with all applicable Conveyancing documents normally expected in a commercial transaction of this nature;
b) include estoppel certificates for each of the Accepted Tenancies (if applicable); and
c) be prepared at the expense of the Seller and delivered to the Buyer's lawyer within a reasonable time to confirm registration prior to the Completion Day.

8.4. In the event the Seller fails to deliver the Transfer to the Buyer's lawyer within such reasonable time, then the Buyer shall not be obliged to pay interest on that portion of the cash to close attributable to the Buyer's own funds, excluding mortgages, provided that those funds are paid to Seller's lawyer in trust, until the Buyer has a reasonable time in which to register the Transfer.

8.5. The Seller's lawyer may use the Purchase Price to pay out all mortgages, condominium contributions, registrations and other financial obligations that are the Seller's obligation to pay or discharge. Within a reasonable period of time after the Completion Day, the Seller's lawyer will provide the Buyer's lawyer with evidence of all discharges including where required, a certified copy of the certificate of title and an estoppel certificate evidencing the payment of all condominium contributions that are the Seller's obligation to pay.

8.6. All money due and owing to the Seller including GST, if applicable, shall be paid to the Seller's lawyer on or before the Completion Day. If the Seller agrees to accept payment after the Completion Day, the Buyer shall pay interest at a rate of 3% per annum above the prime rate set by the Alberta Treasury Branch on all monies owing to the Seller, from the Completion Day to and including the date that the monies owing have been unconditionally paid.

8.7. If a new mortgage is a condition of this Contract, the Seller agrees to trust conditions that allow the Buyer's lawyer to register the Transfer so as to obtain the advance of mortgage funds on the new mortgage; provided however that the Buyer's lawyer undertakes, accepts and complies with reasonable trust conditions imposed by the Seller's lawyer until the Seller has been paid the total Purchase Price.

8.8. The Seller's lawyer has a right to prepare (at the expense of the Buyer) any mortgage or agreement for sale between the Seller and the Buyer.

______ Seller's Initial ______ Buyer's Initial

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9. CONFIDENTIALITY

9.1. The Buyer shall keep all information obtained in strictest confidence and shall only make the information available to the Buyer's employees, agents and professional advisors in strict confidence and shall return all of the Documents including all copies to the Seller before any Deposits are released to the Buyer pursuant to this Contract.

10. REMEDIES/DISPUTES

10.1. If the Seller or the Buyer fails or refuses to complete the Contract according to its terms, then the other party may pursue all available remedies. The Seller's remedies include keeping the Deposits and claiming additional damages. Both the Seller and the Buyer can claim reasonable costs including legal fees and disbursements on a solicitor/client indemnity basis.

11. SECURITY FOR THE SELLER'S BROKERAGE FEES:

11.1. The Seller does hereby irrevocably assign to the Seller's brokerage enough of the Purchase Price to pay all sums due and owing to the Seller's brokerage, and agrees to pay any balance of the Commission to the Seller's brokerage.

11.2. It is acknowledged by both Buyer and Seller that any real estate commission due and payable on this Purchase/Sale transaction shall be the sole responsibility of the Seller. Commission on this transaction shall be 5% OF THE SELLING PRICE.

12. ADVICE

12.1. **This contract is intended to create binding legal obligations. The Seller and the Buyer should read this Contract carefully and are encouraged to obtain legal advice before signing.**

12.2. **This Contract may be signed and sent by fax and this procedure will be as effective as signing and delivering an original copy.**

12.3. **Unless there is another written agreement, the Seller's brokerage represents the Seller as Seller's Associate and does not have a fiduciary relationship with the Buyer, and the Buyer's brokerage represents the Buyer as Buyer's Associate and does not have a fiduciary relationship with the Seller.**

12.4. **The Buyer and Seller agree that the sale and other related information regarding this transaction may be retained and disclosed by the brokerage for reporting, appraisal and statistical purposes.**

13. DEFINITIONS

13.1. In this Contract:

a) **Business Day** means a day when the Land Titles Office is open for business
b) **Buyer's Associate** means the licensed brokerage (including its broker, all associate brokers and associates) who represents the Buyer.
c) **Seller's Associate** means the licensed brokerage (including its broker, all associate brokers and associates) who represents the Seller.

Note: The Representative Information must be completed in full by the Buyer's Agent at the offer stage prior to the Contract being signed in order to permit communication on the Representatives.

______ Seller's Initial ______ Buyer's Initial

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14. REPRESENTATIVES/NOTICE

14.1. The Representatives identified in clause 15.2 represent the Seller and the Buyer.

14.2. For the purposes of giving and receiving any notice referred to in this Contract, and for acceptance of an offer to purchase, communication must be in writing and must be delivered to the address or faxed to the number described below.

A notice sent or received by a Representative is proper notice for the purposes of this Contract.

Seller's Information:
Seller's Address: 1000 440 2nd Ave SW Calgary AB T2P 5E9
Phone 403-206-5139 Fax 403-206-5075
Seller's GST#

Seller's Representative Dale Neuman
(Broker, associate broker or associate registered to the brokerage)
Brokerage Name: BANKERS COMMERCIAL REAL ESTATE
Brokerage Address: #203, 1122 - 3 Avenue South, Lethbridge, AB T1J 0J6
Phone: 403 327 1133 Fax: 403 328 9133

Buyer's Information:
Buyer's Address:
Phone: Fax
Buyer's GST#

Buyer's Representative: Dale Neuman
(Broker, associate broker or associate registered to the brokerage)
Brokerage Name: BANKERS COMMERCIAL REAL ESTATE
Brokerage Address: #203, 1122 - 3 Avenue South, Lethbridge, AB T1J 0J6
Phone: 403 327 1133 Fax: 403 328 9133

15. OFFER

15.1. The Buyer offers to buy the Property for the Purchase Price according to the terms of this Contract.

15.2. This offer/counter offer shall be open for acceptance in writing until ______ p.m. on ______________, 2013.

SIGNED AND DATED AT Lethbridge, Alberta at 3:10 p.m. on the 13 day of March, 2013.

Name of Buyer: ________ Name of Witness: Dale Neuman

Per: ________
Authorized Signing Officer (s) Witness Signature

16. ACCEPTANCE

16.1. The Seller accepts the Buyer's offer and agrees to sell the Property for the Purchase Price according to the terms of the Contract.

SIGNED AND DATED at Calgary, Alberta at 11 a.m. on the 28th day of March, 2013.

Name of Seller: Neil [illegible] Name of Witness Cassie Kiglin

Per: ________
Authorized Signing Officer (s) Witness Signature

17. FINAL SIGNING

17.1. **Final Signing of this Contract occurred at 11 .m. on March 28, 2013.**

Initials of the person (s) who signed/initialed last ________.

N Seller's Initial Q Buyer's Initial

CONVEYANCING

Seller's Lawyer: Walker MacLeod - McCarthy Tetrault LLP

Lawyer's Address: 3300, 421 - 7th Ave SW, Calgary, AB T2P 4K9

Lawyer's Phone 403-260-3710 Fax 403-260-3501

Buyer's Lawyer: Ian Zadieks (Alexander Zadieks)

Lawyer's Address: ______________________

Lawyer's Phone: ______________ Fax ______________

_____ Seller's Initial _____ Buyer's Initial

#203, 1122 - 3 Avenue South Lethbridge, Alberta T1J 0J6
Ph. 403.327.1133 Fax. 403.328.9133

Common Law Transaction Brokerage Agreement

Buyer: Type Three Properties Inc.

Seller: Ernst & Young in its capacity as Monitor of Harvest Capital Management.

And BROKERAGE:
Bankers Commercial Real Estate
#203, 1122 - 3 Avenue South
Lethbridge AB T1J 0J6
Phone: 403 327 1133 Fax: 403 328 9133

This Agreement is entered into by the Buyer, the Seller and the Brokerage with respect to the Property known as/at: #4, 4002 - 9th Avenue North, Lethbridge Alberta (the Property) on the basis of the following facts:
The Buyer is interested in purchasing, and the Seller is interested in selling, the Property; The Brokerage concurrently represents both the Buyer and the Seller; Such concurrent representation of both the Buyer and the Seller by the Brokerage prevents it from:
(i) being loyal both to the Buyer and the Seller and to act solely in both of their best interests;
(ii) avoiding all conflicts of interest including conflicts that may arise between the interests of the Buyer, and of the Seller and the Brokerage;
(iii) making full disclosure of all facts that may influence the decisions of the Buyer or of the Seller; and,
(iv) maintaining the confidentiality of information obtained from the Buyer or from the Seller. Such concurrent representation by the Brokerage is only permitted by law with the fully informed and voluntary consent of both the Buyer and the Seller; The Buyer and the Seller have read the *Agency Relationships Guide* published by the Real Estate Council of Alberta and this Agreement, and have been given the opportunity to seek further information and independent advice concerning Transaction Brokerage representation and other relationships discussed therein. Therefore the Buyer and the Seller consent and agree to their continued representation by the Brokerage now acting in the capacity of Transaction Facilitator, on the following terms:

1. IMPARTIALITY

1.1 The Brokerage will treat the interests of both the Buyer and the Seller in an even-handed, objective and impartial manner, including but not limited to, any advice or information given to one party will be disclosed to the other.

2. REASONABLE CARE AND SKILL

2.1 The Brokerage will exercise reasonable care and skill in the performance of its mandate under this Agreement.

3. ACCURACY OF INFORMATION

3.1 The Brokerage will not negligently or knowingly give false or misleading information to the Buyer or the Seller.

4. INSTRUCTIONS

4.1 The Brokerage will obey the lawful instructions of the Buyer or the Seller to the extent that they are consistent with the other terms of this Agreement.

5. DISCLOSURE OF INFORMATION

5.1 Other than the information described in clause 6, the Brokerage will disclose all information it provides or receives during the course of this Agreement and, in particular, will disclose: to the Buyer, all material latent defects affecting the Property known to the Brokerage; and, to the Seller, all material facts relevant to the Buyer's ability to purchase the Property known to the Brokerage.

6. NON-DISCLOSURE OF CERTAIN INFORMATION

6.1 The Brokerage will not disclose without the informed written consent of the Buyer or the Seller, as the case may be: that the Buyer may be prepared to offer a higher price or terms other than those contained in the offer to purchase;that the Seller may be prepared to accept a lower price or terms other than those contained in the Seller's Exclusive Seller Brokerage Agreement; the motivation of the Buyer or the Seller for wishing to respectively purchase or sell the property; and, subject to clause 5, personal information relating to the Buyer or the Seller and other information disclosed at any time in confidence by either to the Brokerage.

7. INSPECTIONS AND INQUIRIES

7.1 The Brokerage will not, for the Buyer: conduct or influence an independent inspection of the Property; nor in the absence of instructions from the Buyer, arrange or decide on arrangements for an inspection of the Property by another; nor verify the accuracy or completeness of any information supplied or statements made by the Seller concerning the Property.

7.2 The Brokerage will not, for the Seller: conduct or influence an independent inquiry into the financial status of the Buyer; or verify the accuracy or completeness of any financial information supplied by the Buyer.

8. NO ATTRIBUTION OF KNOWLEDGE

8.1 The Brokerage's knowledge concerning the Buyer or the Seller will not be attributed to the other.

_____ Seller's Initial _____ Buyer's Initial

BANKERS COMMERCIAL
REAL ESTATE
www.bankerscommercial.com

Common Law Transaction Brokerage Agreement

Buyer: Type Three Properties Inc.

Seller: Ernst & Young in its capacity as Monitor of Harvest Capital Management.

And BROKERAGE:
Bankers Commercial Real Estate
#203, 1122 - 3 Avenue South
Lethbridge AB T1J 0J8
Phone: 403 327 1133 Fax: 403 328 9133

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(i) being loyal both to the Buyer and the Seller and to act solely in both of their best interests;
(ii) avoiding all conflicts of interest including conflicts that may arise between the interests of the Buyer, and of the Seller and the Brokerage;
(iii) making full disclosure of all facts that may influence the decisions of the Buyer or of the Seller; and,
(iv) maintaining the confidentiality of information obtained from the Buyer or from the Seller. Such concurrent representation by the Brokerage is only permitted by law with the fully informed and voluntary consent of both the Buyer and the Seller; The Buyer and the Seller have read the *Agency Relationships Guide* published by the Real Estate Council of Alberta and this Agreement, and have been given the opportunity to seek further information and independent advice concerning Transaction Brokerage representation and other relationships discussed therein. Therefore the Buyer and the Seller consent and agree to their continued representation by the Brokerage now acting in the capacity of Transaction Facilitator, on the following terms:

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2. REASONABLE CARE AND SKILL
2.1 The Brokerage will exercise reasonable care and skill in the performance of its mandate under this Agreement.
3. ACCURACY OF INFORMATION
3.1 The Brokerage will not negligently or knowingly give false or misleading information to the Buyer or the Seller.
4. INSTRUCTIONS
4.1 The Brokerage will obey the lawful instructions of the Buyer or the Seller to the extent that they are consistent with the other terms of this Agreement.
5. DISCLOSURE OF INFORMATION
5.1 Other than the information described in clause 6, the Brokerage will disclose all information it provides or receives during the course of this Agreement and, in particular, will disclose: to the Buyer, all material latent defects affecting the Property known to the Brokerage; and, to the Seller, all material facts relevant to the Buyer's ability to purchase the Property known to the Brokerage.
6. NON-DISCLOSURE OF CERTAIN INFORMATION
6.1 The Brokerage will not disclose without the informed written consent of the Buyer or the Seller, as the case may be: that the Buyer may be prepared to offer a higher price or terms other than those contained in the offer to purchase;that the Seller may be prepared to accept a lower price or terms other than those contained in the Seller's Exclusive Seller Brokerage Agreement; the motivation of the Buyer or the Seller for wishing to respectively purchase or sell the property; and, subject to clause 5, personal information relating to the Buyer or the Seller and other information disclosed at any time in confidence by either to the Brokerage.
7. INSPECTIONS AND INQUIRIES
7.1 The Brokerage will not, for the Buyer: conduct or influence an independent inspection of the Property; nor in the absence of instructions from the Buyer, arrange or decide on arrangements for an inspection of the Property by another; nor verify the accuracy or completeness of any information supplied or statements made by the Seller concerning the Property.
7.2 The Brokerage will not, for the Seller: conduct or influence an independent inquiry into the financial status of the Buyer; or verify the accuracy or completeness of any financial information supplied by the Buyer.
8. NO ATTRIBUTION OF KNOWLEDGE
8.1 The Brokerage's knowledge concerning the Buyer or the Seller will not be attributed to the other.

____ Seller's Initial ____ Buyer's Initial

9. VICARIOUS LIABILITY

9.1 Neither the Buyer nor the Seller will be vicariously liable to the other for any acts of the Brokerage.

10. FACILITATION SERVICES

10.1 The Brokerage will: present to the Buyer and the Seller, in a timely manner, all offers and counter-offers to and from either regardless of whether the Property is already the subject of a contract; convey to the Buyer and the Seller, in a timely manner, all information that either wishes to have communicated to the other; keep the Buyer and the Seller informed regarding the progress of the transaction; and, comply with the provisions of the *Real Estate Act* and its regulations, and the rules and bylaws of the Real Estate Council of Alberta.

10.2 The Brokerage will also perform for the Buyer and the Seller all necessary facilitation services, that is, services by Seller are met in an even handed, objective and impartial manner without providing confidential advice, advocating on behalf of either the Buyer or Seller, or using discretion or judgment that benefits the Buyer or Seller to the prejudice of the other, and as required, the brokerage will: assist the Buyer and the Seller in negotiating a mutually acceptable agreement; provide real estate statistics and information on property including comparable property information available through listing services or other local data bases; provide standard form agreements of purchase and sale, and other relevant documents; prepare all necessary documents in accordance with the instructions of the Buyer and Seller; and provide the names of real estate appraisers, mortgage brokers, surveyors, building inspectors, lenders, insurance agents, architects, engineers and the like, but will not recommend any particular professional to the Buyer or Seller.

11. BROKERAGE'S FEE

11.1 The Buyer and the Seller will compensate the Brokerage in accordance with the terms of the Buyer's *Exclusive Buyer Brokerage Agreement* (if any) and Seller's *Exclusive Seller Brokerage Agreement* with the Brokerage respectively.

12. BROKERAGE'S RESPONSIBILITY

12.1 The Brokerage will ensure that the member(s) of the Brokerage providing facilitation services to the Buyer and Seller under this Agreement; complies with the Brokerage's policies and procedures governing Transaction Brokerage; and, treats the interests of both the Buyer and the Seller in an evenhanded, objective and impartial manner.

12.2 The Brokerage will supervise the member(s) of the Brokerage and support staff providing facilitation services to the Buyer and the Seller to ensure that they properly fulfill this Agreement.

12.3 The Brokerage will hold all monies received in respect of the transaction in trust in accordance with the provisions of the *Real Estate Act*.

13. PRIOR AGREEMENTS

13.1 With the exception of clauses 2 and 3 specifying the Brokerage's mandate and services in the Buyer's *Exclusive Buyer Brokerage Agreement* and the Seller's *Exclusive Seller Brokerage Agreement* respectively, the rights and obligations of the Buyer, the Seller, and the Brokerage will be determined in accordance with those agreements.

14. THIS AGREEMENT

14.1 No amendment to the terms of this Agreement shall be effective unless it is in writing and signed by the Buyer, the Seller and the Brokerage.

14.2 If there is a conflict or discrepancy between any provision added to this Agreement and any provision in the standard pre-set portion hereof, the added provision will supersede the standard pre-set provision to the extent of such conflict or discrepancy.

14.3 Subject to clauses 11 and 13 of this Agreement, this Agreement will constitute the entire agreement between the Buyer and the Seller and the Brokerage, and there are no representations, warranties, collateral agreements or conditions, which affect this Agreement other than as expressed herein which the interests of the Buyer

14.4 This Agreement will be read with all changes of number required by the context.

15. ACKNOWLEDGMENT

15.1 The Buyer and the Seller, having both received and read this Agreement and the *Agency Relationships Guide*, and having been given the opportunity to request further information concerning this Agreement and the representation relationships described and in the *Agency Relationships Guide*, acknowledge this Agreement accurately sets out the terms agreed to by the Buyer, the Seller and the Brokerage.

_____ Seller's Initial _____ Buyer's Initial

#203, 1122 - 3 Avenue South Lethbridge, Alberta T1J 0J6
Ph. 403.327.1133 Fax. 403.328.9133

BANKERS COMMERCIAL
REAL ESTATE
www.bankerscommercial.com

SIGNED AND DATED
this 13 day of March, 2013.

Signature of Buyer X

Print Name of Buyer

Signature of Witness

Print Name of Witness Dale Newman

Signature of Seller

Print Name of Seller Neil Morrison

Signature of Witness

Print Name of Witness Cassie Biglin

Signature of Brokerage Representative

Print Name Dale Newman

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