

Appendix A

Harvest Groups of Companies Sources and Uses of Funds (5 Cdn. Unaudited)											
	125	133	HCMI	Legacy	Andre	Robide	Foundation Place	FM1	FM2	Liberty Crossing	Spence Ridge
Investor Funds	-	-	-	35,236,612	14,964,032	44,233,968	8,514,105	14,846,100	16,547,300	7,504,000	40,230,528
Intercompany Advances	56,245,543	34,975,288	7,571,436	3,900,000	711,500	5,901,747	-	3,716,784	1,510,325	10,550,202	22,461,378
External Loans	8,400,000	28,388,694	1,675,000	-	-	-	-	1,096,134	500,000	-	-
Sale of Land and Buildings	48,690,000	6,821,383	2,554,810	-	-	-	-	-	-	-	-
Rental Income	1,000,906	33,094	52,199	-	-	-	-	-	-	-	-
Interest Income	-	-	118,733	11,392	-	-	-	520,682	1,557,570	3,981,737	13,531
Director/Relative Payments	-	-	743,148	-	-	-	-	-	-	-	-
Miscellaneous Revenue	1,973,861	130,191	12,632,168	-	-	40,613	-	-	-	-	-
Unclassified Receipts	516,808	527,403	444,431	-	2,351	-	-	40,000	459,306	304,359	1,108
Total Cash Inflows	116,847,177	128,876,452	25,791,924	39,148,003	15,197,982	40,176,328	8,514,105	20,219,700	20,374,501	28,131,299	71,708,545
Intercompany Advances	46,228,186	47,756,270	7,232,174	12,267,330	1,691,000	8,404,371	1,562,500	10,963,443	15,122,095	6,794,369	390,000
External Loans and Interest Costs	7,069,812	3,838,541	402,053	-	-	-	-	-	500,000	-	-
Land and Building Purchases	29,106,113	20,100,104	-	21,699,454	12,000,000	22,731,376	4,420,000	2,374,235	-	14,915,752	15,625,000
Land Development Costs	2,108,106	1,133,066	-	-	-	-	-	-	-	-	-
Other Asset Purchases	24,136,187	39,801,302	5,851,168	-	-	5,651,474	559,989	-	-	-	-
Operating and Administration Expenses	4,125,544	2,337,859	6,248,664	1,106,771	193,095	483,704	471,192	93,301	23,175	1,024,951	418,151
Investor Distributions	-	-	-	-	-	-	-	59,634	3,959,128	340,680	-
Payments to Directors / Relatives	93,744	260,218	-	-	-	-	-	-	-	-	-
Commissions Paid	1,744,020	1,705,710	4,962,886	3,632,394	1,397,880	3,414,812	852,000	679,200	634,354	683,400	4,906,707
Management Fees	-	-	-	243,469	109,293	165,521	464,500	-	36,985	93,250	173,883
Unclassified Outflows	1,245,174	1,891,284	1,077,926	190,035	315	(859,374)	134,002	25,440	99,000	-	354,596
Total Cash Outflows	116,821,092	128,858,122	25,774,171	39,139,452	15,191,484	39,973,885	8,462,223	20,052,533	20,374,037	27,708,387	71,682,196
Net Cash Inflow/(Outflow)	26,086	18,130	17,153	8,351	6,498	202,443	27,882	167,167	464	422,912	26,349
Harvest Groups of Companies Sources and Uses of Funds (5 Cdn. Unaudited)											
	Source View	1102P	161	135	11V1	Benchmark	WSP	137	127	Eliminations	Notes
Investor Funds	31,616,386	-	2,906,146	-	16,136,912	3,659,300	13,140,000	-	-	(590,000)	a
Intercompany Advances	409	15,400,508	4,658,614	15,318,175	-	2,027,839	1,510,000	5,271,705	3,499,075	(181,703,349)	b
External Loans	-	2,263,501	7,174,000	1,000,000	600,000	1,986,166	4,500,000	1,631,000	5,010,000	(156,666,627)	c
Sale of Land and Buildings	-	3,818,360	-	-	-	3,938,800	-	23,741,776	15,675,000	(156,746,718)	d
Rental Income	-	-	-	-	-	-	371,600	-	-	-	e
Interest Income	-	-	-	-	-	-	-	-	21,265	(1,740,589)	f
Director/Relative Payments	-	-	-	-	-	-	-	-	-	-	g
Miscellaneous Revenue	13,294	15,817,649	-	2,552	-	-	166,831	1,625,000	-	(1,772,673)	h
Unclassified Receipts	-	-	140	126,698	-	22,447	-	41,000	1,103,780	-	i
Total Cash Inflows	31,630,181	37,299,418	14,828,900	16,447,625	16,737,912	10,594,088	19,987,831	32,313,480	25,310,070	(346,553,726)	
Intercompany Advances	3,660,000	7,247,941	1,682,811	1,512,169	2,601,901	-	4,786,615	11,202,724	9,853,107	(181,736,809)	b
External Loans and Interest Costs	-	3,259,244	1,024,140	94,142	-	1,659,459	4,500,000	68,165	4,973,863	(5,025,814)	c
Land and Building Purchases	21,731,684	15,144,199	11,031,976	14,307,376	9,750,000	4,781,693	5,592,279	15,544,748	6,007,256	(156,666,627)	d
Land Development Costs	91,840	807,454	505,447	4,662	1,131,278	-	-	277,178	-	-	e
Operating and Administration Expenses	288,469	7,127,009	-	-	432,149	320,000	-	2,676,360	291,329	(590,000)	f
Investor Distributions	-	2,556,541	184,402	378,276	235,726	1,490,332	2,244,857	88,843	-	(139,237)	g
Payments to Directors / Relatives	-	-	66,719	-	-	1,956,375	971,923	-	4,151,791	-	h
Commissions Paid	-	42,500	-	-	-	-	-	75,007	-	-	i
Management Fees	3,115,076	21,136	298,710	80,000	1,789,600	185,111	1,582,400	794,731	-	(305,242)	j
Unclassified Outflows	664,479	801,846	-	-	1,500,000	-	-	1,000,000	30,314	-	k
Total Cash Outflows	31,551,547	37,294,360	14,796,104	16,447,625	16,264,053	10,570,920	19,938,075	32,607,273	25,310,650	(346,553,726)	
Net Cash Inflow/(Outflow)	78,634	5,058	32,797	0	473,859	223,088	129,756	6,207	(590)	0	
Net Cash Inflow/(Outflow)	78,634	5,058	32,797	0	473,859	223,088	129,756	6,207	(590)	0	

Notes: See Appendix A, Page 2 of 2

Explanatory notes to the eliminating entries used to arrive at the consolidated sources and uses of funds for the Harvest Group. The purpose of these entries is to ensure that the consolidated analysis only includes amounts received from and paid to parties outside of the Harvest Group.

- a) 125 made an equity investment in Liberty Crossing in the amount of \$590,000.
- b) A total of \$182.7 million was identified as intercompany inflows within the Harvest Group and a total of \$183.7 million was identified as intercompany outflows within the Harvest Group. The Monitor has endeavored to identify all intercompany advances within the Harvest Group.
- c) The \$4 million is a loan that was received by WSV from a third party as part of the initial purchase. After the WSV shopping centre was paid for, the third party agreed to transfer the mortgage to the Priddis Lands owned by 133. The amount is eliminated as it is included in both 133 and WSV's external loans. The remaining amount eliminated from interest cost outflows is the interest charged by FM1 and FM2 to various other companies which is offset in the interest income inflows.
- d) The elimination of land and building purchase and sales represents the aggregate amount that various parcels of land and buildings were sold to various OM Companies by 125, 133, 137 and 127 as described in the individual SUFs these entities.
- e) The elimination of interest income is from interest charged on mortgages by FM1 and FM2 to various companies within the Harvest Group.
- f) Amounts eliminated from miscellaneous revenue are primarily commissions and marketing costs charged by HGGP and HCMI.
- g) This elimination consists of interest charged by FM1 and FM2 on mortgages and commissions charged by various Harvest Group companies to the OM Companies.
- h) This elimination consists of management fees charged by various companies to the OM Companies.

Appendix B

Appendix B

Harvest Group of Companies Consolidated Intercompany Advances \$Cdn, Unaudited																	
Intercompany Sources of Funds																	
	125	\$	133	\$	HCM1	137	\$	135	\$	127	FM1	FM2	HGLP	Railside	Total		
Harvest Capital Pool	\$	-	\$	-	\$	86,771	\$	-	\$	-	\$	-	\$	140,000	\$	226,771	
Harvest Financial Services		-			145,000											145,000	
Other Intercompany					250									27,940		28,190	
Received From 1236120				1,210,000												1,400,000	
Received From FCC		190,000			350,687						58,792		59,000			1,128,479	
Received From FM3		140,000		520,000												300,000	
Received From FROG		300,000														4,338,929	
Received From FROG				3,515,001									7,129			838,750	
Received From Haiku LP		728,375		108,375													
Total	\$	2,176,175	\$	5,354,376	\$	582,708	\$	-	\$	-	\$	58,792	\$	234,069	\$	8,406,120	
Intercompany Uses of Funds																	
	125	\$	133	\$	HCM1	137	\$	135	\$	127	FM1	FM2	HGLP	Railside	Total		
Other Intercompany	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	(14,709)	
Paid to 121						(28,000)										(28,000)	
Paid to 123										(3,500,000)						(3,500,000)	
Paid to Balsam Lake													(16,247)			(16,247)	
Paid to FCC		(1,742,500)		(767,171)	(29,500)	(539,000)		(184,000)			(2,151,581)		(2,151,581)	(229,053)		(5,642,805)	
Paid to FM3					(300,000)						(10,237)		(10,237)			(310,237)	
Paid to Foundation Capital Trust													(15,845)			(15,845)	
Paid to Foundation Homes								(45,330)								(292,840)	
Paid to FROG		(1,735,000)		(3,419,616)									(33,894)			(5,188,510)	
Paid to Haiku LP		(1,562,500)														(1,562,500)	
Paid to Harvest Capital Pool					(38,860)								(73,429)			(112,289)	
Paid to Harvest Financial Services					(92,130)											(92,130)	
Paid to Leduc													(160,929)			(160,929)	
Paid to Priest Lake												(88,137)				(88,137)	
Total	\$	(5,040,000)	\$	(4,186,787)	\$	(460,490)	\$	(814,510)	\$	(229,330)	\$	-(88,137)	\$	(2,650,491)	\$	(17,188,797)	
Net SUF																\$	(8,792,678)
* Intercompany advances include only those amounts advanced to and received from related entities outside of the Harvest Group.																	

*Intercompany advances include only those amounts advanced to and received from related entities outside of the Harvest Group

Appendix C

Harvest Group of Companies
Consolidated External Financing By Entity
\$Cdn, Unaudited

Company	Lender	Proceeds	Payments	Net Owing to (owed by) Harvest Group
125	Abernathy Mortgage	\$ -	\$ (283,000)	\$ (283,000)
125	Braun Mortgage	3,000,000	(402,500)	2,597,500
125	IMOR Mortgage	2,250,000	(3,954,197)	(1,704,197)
125	Kai Commercial	2,850,000	(2,950,125)	(100,125)
125	Teressa Moore	300,000	-	300,000
127	Horwood Mortgage	3,500,000	(3,464,863)	35,137
127	Trico Homes	1,510,000	(1,510,000)	-
133	Calmar Lands Ltd.	2,055,453	(729,836)	1,325,617
133	G&J Paving Loan	4,000,000	-	4,000,000
133	IMOR Mortgage	10,895,395	(10,537,583)	357,812
133	Hancar Mortgage	332,162	(49,212)	282,950
133	Muir Loan	126,795	(120,000)	6,795
133	Olaf Mortgage	450,000	(425,010)	24,990
133	Ron Beyer	129,250	(122,525)	6,725
133	Yealland Mortgage	1,000,000	(1,086,886)	(86,886)
133	Saddle Springs	7,000,000	-	7,000,000
133	Teressa Moore	300,000	(300,000)	-
133	UDI Mortgage	2,079,639	(467,489)	1,612,150
133	Woodroft Loan	20,000	(20,000)	-
135	Misc	1,000,000	(94,142)	905,858
137	1338074 AB Ltd	-	(36,200)	(36,200)
137	Due From Type Three Management	-	(31,965)	(31,965)
137	Trico Homes	1,631,000	-	1,631,000
161	B2B Mortgage	1,000,000	(282,070)	717,930
161	Bancorp Mortgage	1,200,000	(282,070)	917,930
161	Hatview Mortgage	4,844,000	(460,000)	4,384,000
161	Other	130,000	-	130,000
Benchmark	Benchmark Mortgages	1,066,924	(1,099,459)	(32,535)
Benchmark	Benchmark Trade Creditors	19,242	-	19,242
Benchmark	Due from Western Providence	-	(560,000)	(560,000)
FM1	Due from Swift Current Land	-	(331,450)	(331,450)
FM1	Due to P & R Gateway	744,659	(2,042,785)	(1,298,126)
FM1	Mortgage collections	351,475	-	351,475
FM2	Due from Kimberley	500,000	(500,000)	-
HCM1	RBC Mortgage	175,000	(98,163)	76,837
HCM1	Teressa Moore	1,500,000	(303,890)	1,196,110
HGGP	Arlington St.	2,158	-	2,158
HGGP	Due from Misc	-	(7,325)	(7,325)
HGGP	Coalhurst	-	(139,347)	(139,347)
HGGP	Due From Hardville Project	-	(11,053)	(11,053)
HGGP	Hatview Mortgage	-	(344,000)	(344,000)
HGGP	Medican	261,343	(450,000)	(188,657)
HGGP	Nobleford	-	(108,498)	(108,498)
HGGP	Planet Panels	-	(100,000)	(100,000)
HGGP	Res Motors	-	(73,208)	(73,208)
HGGP	Trico Homes	1,000,000	(1,000,000)	-
HGGP	Wayne Chiu	1,000,000	-	1,000,000
HVL	Advances from 0747614 BC	600,000	-	600,000
Liberty	First Calgary	10,650,000	(3,853,385)	6,796,615
WSV	Wayne Chiu	500,000	(500,000)	-
Totals		\$ 69,974,495	\$ (39,132,234)	\$ 30,842,261

Appendix D

1256024 Alberta Ltd.		
Sources and Uses of Funds		
(\$Cdn, Unaudited)		
	Amount	Note
Intercompany Advances	\$ 56,245,543	a
External Loans	8,400,000	b
Sale of Land and Buildings	48,690,000	c
Rental and Miscellaneous Income	2,974,766	d
Unclassified Receipts	536,868	e
Total Cash Inflows	\$ 116,847,177	
Intercompany Advances	\$ 46,228,186	a
External Loans and Interest Costs	7,589,822	b
Land and Building Purchases	29,196,135	c
Land Development Costs	2,462,279	f
Other Asset Purchases	24,136,187	g
Operating and Administration Expenses	4,125,544	h
Payments to Directors / Relatives	93,744	
Commissions Paid	1,744,020	i
Unclassified Outflows	1,245,174	e
Total Cash Outflows	\$ 116,821,092	
Net Cash Inflows/(Outflows)	\$ 26,086	

Notes to the 1256024 Alberta Ltd. Sources and Uses of Funds Analysis:

- a. Funds advanced to companies within the Harvest Group, and received from companies within the Harvest Group.
- b. Mortgages arising on the purchase of various assets and their respective repayments.
- c. Sale of lands to OM Companies within the Harvest Group as described above.
- d. Primarily the sale of Harvest Group's Calgary office and certain rents and fees collected.
- e. The Monitor has requested supporting documentation from Mr. Aitkens to determine the nature of these receipts and disbursements but to date has not received sufficient documentation.
- f. Costs of developing certain assets which the Monitor has been unable to trace to a specific project.
- g. Various other asset and investment purchases as described above.
- h. Operating and administration expenses consist of professional fees, advertising and marketing costs, securities commission fees, and costs related to investor administration. Costs also include property manager fees.
- i. Commissions and bonuses were paid to employees in addition to the commissions being paid by the OM Companies.

Appendix E

1330075 Alberta Ltd.			
Sources and Uses of Funds			
(\$Cdn, Unaudited)			
	Total	Notes	
Intercompany Advances	\$ 34,975,288	a	
External Loans	28,388,694	b	
Sale of Land and Buildings	64,821,583	c	
Rental and Miscellaneous Income	163,284	d	
Unclassified Receipts	527,403	j	
Total Cash Inflows	\$ 128,876,252		
Intercompany Advances	\$ 47,736,870	a	
External Loans and Interest Costs	13,858,541	b	
Land and Building Purchases	20,071,004	c	
Land Development Costs	1,193,496	e	
Other Asset Purchases	39,801,302	f	
Operating and Administration Expenses	2,337,689	g	
Payments to Directors / Relatives	260,218	h	
Commissions Paid	1,705,710	i	
Unclassified Outflows	1,893,294	j	
Total Cash Outflows	\$ 128,858,122		
Net Cash Inflows/(Outflows)	\$ 18,130		

Notes to the 1330075 Alberta Ltd. Sources and Uses of Funds Analysis:

- a. Funds advanced to companies within the Harvest Group, and received from companies within the Harvest Group.
- b. Mortgages arising on the purchase of various assets and their respective repayments.
- c. Sale of lands to OM Companies within the Harvest Group as described above.
- d. Miscellaneous and rental revenue relates primarily to the pasture rental from the Priddis Lands and Granum Lands.
- e. Costs of developing certain assets which the Monitor has been unable to trace to a specific project.
- f. Various other asset and investment purchases as described above.
- g. Operating and administration expenses consist of professional fees, advertising and marketing costs, securities commission fees, and costs related to investor administration. Costs also include property manager fees.
- h. These payments of \$260,000 were primarily to Mr. Aitkens, Lucille Aitkens, Ken Aitkens, Steven Aitkens, Lisa Abernathy, and Ryan Abernathy.
- i. Commissions and bonuses were paid to employees in addition to the commissions being paid by the OM Companies.
- j. The Monitor has requested supporting documentation from Mr. Aitkens to determine the nature of these receipts and disbursements but to date has not received sufficient documentation.

Appendix F

Harvest Capital Management Inc.		
Sources and Uses of Funds		
(\$Cdn, Unaudited)		
	Total	Notes
Intercompany Advances	\$ 7,571,436	a
External Loans	1,675,000	b
Sale of Land and Buildings	2,554,810	c
Interest Income	118,733	d
Management Fees	3,232,847	e
Directors/Relatives Payments	743,148	f
Miscellaneous Revenue	9,451,520	g
Unclassified Receipts	444,431	h
Total Cash Inflows	\$ 25,791,924	
Intercompany Advances	\$ 7,232,174	a
External Loans and Interest Costs	402,053	b
Other Asset Purchases	5,851,168	i
Operating and Administration Expenses	6,248,864	j
Commissions Paid	4,962,586	k
Unclassified Outflows	1,077,926	h
Total Cash Outflows	\$ 25,774,771	
Net Cash Inflows/(Outflows)	\$ 17,153	

Notes to the HCMI Sources and Uses of Funds Analysis:

- a. Funds advanced to companies within the Harvest Group, and received from companies within the Harvest Group.
- b. Mortgages arising on the purchase of various assets and their respective repayments.
- c. Sale of land and buildings relates primarily to the disposition of the Luxury Villas/Royal Oak Investment in Calgary, Alberta.
- d. Interest income relates to income earned on Redev investments.
- e. Management Fees includes management fees of \$3.2 million received primarily from FROG.
- f. Director and relative payments includes net \$743,000 received from Mr. Aitkens and members of the Aitkens family or their personal companies.
- g. HCMI earned significant commissions and marketing income for its role in promoting outside investments through Redev Properties, a third party real estate investment company. Commissions and marketing reimbursements totaled \$9.4 million.
- h. The Monitor has requested supporting documentation from Mr. Aitkens to determine the nature of these receipts and disbursements but to date has not received sufficient documentation.
- i. Various other asset and investment purchases as described above.
- j. Operating and administration expenses consist of professional fees, advertising and marketing costs, securities commission fees, and costs related to investor administration. Costs also include property manager fees.

- k. Commissions and bonuses were paid to employees in addition to the commissions being paid by the OM Companies.

Appendix G

Legacy Communities Inc. Sources and Uses of Funds (\$Cdn, Unaudited)			
	Total		Notes
Investments from Bondholders	\$ 35,236,612		a
Intercompany Advances	3,900,000		b
Interest Income	11,392		
Total Cash Inflows	\$ 39,148,003		
Intercompany Advances	\$ 12,267,330		b
Land and Building Purchases	21,699,454		c
Operating and Administration Expenses	1,106,771		d
Commissions Paid	3,632,394		e
Management Fees	243,469		f
Unclassified Outflows	190,035		g
Total Cash Outflows	\$ 39,139,452		
Net Cash Inflows/(Outflows)	\$ 8,551		

Notes to the Legacy Communities Inc. Sources and Uses of Funds Analysis:

- a. Funds raised from investors under Offering Memorandums net of certain issuance costs.
- b. Funds advanced to companies within the Harvest Group, and received from companies within the Harvest Group.
- c. The purchase price of the Legacy lands. This amount was paid to an external party.
- d. Operating and administration expenses consist of professional fees, advertising and marketing costs, securities commission fees, and costs related to investor administration.
- e. Commissions were approximately 10% of funds raised.
- f. Management fees were paid to related companies for managing the operations and administration of the company.
- g. The Monitor has requested supporting documentation from Mr. Aitkens to determine the nature of these receipts and disbursements but to date has not received sufficient documentation.

Appendix H

Airdrie Capital Corp. and Airdrie Country Estates Inc. (consolidated) Consolidated Sources and Uses of Funds (\$Cdn, Unaudited)			Notes
Investments from Bondholders	\$	14,684,032	a
Intercompany Advances		711,500	b
Unclassified Receipts		2,450	
Total Cash Inflows	\$	15,397,982	
Intercompany Advances	\$	1,690,000	b
Land and Building Purchases		12,000,000	c
Operating and Administration Expenses		193,995	d
Commissions Paid		1,397,880	e
Management Fees		109,293	f
Unclassified Outflows		315	
Total Cash Outflows	\$	15,391,484	
Net Cash Inflows/(Outflows)	\$	6,498	

Notes to the Airdrie Capital Corp. and Airdrie Country Estates Inc. Sources and Uses of Funds Analysis:

- Funds raised from investors under Offering Memorandums net of certain issuance costs.
- Funds advanced to companies within the Harvest Group, and received from companies within the Harvest Group.
- The purchase price of the Airdrie Lands. This land was purchased from 125 as described in the report.
- Operating and administration expenses consist of professional fees, advertising and marketing costs, securities commission fees, and costs related to investor administration.
- Commissions were approximately 10% of funds raised.
- Management fees were paid to related companies for managing the operations and administration of the company.

Appendix I

Railside Capital Inc. and Railside Industrial Park Inc. Consolidated Sources and Uses of Funds (\$Cdn, Unaudited)			
			Notes
Investments from Bondholders	\$ 34,233,968		a
Intercompany Advances	5,901,747		b
Miscellaneous Revenue	40,613		
Total Cash Inflows	\$ 40,176,328		
Intercompany Advances	\$ 8,404,371		b
Land and Building Purchases	22,733,376		c
Land Development Costs	5,631,474		d
Operating and Administration Expenses	483,704		e
Commissions Paid	3,414,812		f
Management Fees	165,521		g
Unclassified Outflows	(859,374)		h
Total Cash Outflows	\$ 39,973,885		
Net Cash Inflows/(Outflows)	\$ 202,443		

Notes to the Railside Capital Inc. and Railside Industrial Park Inc. Sources and Uses of Funds Analysis:

- Funds raised from investors under Offering Memorandums net of certain issuance costs.
- Funds advanced to companies within the Harvest Group, and received from companies within the Harvest Group.
- The purchase price of the Railside lands. This amount was paid to 125 as described above.
- Development costs were incurred on geological and project management consultants as well as for construction services.
- Operating and administration expenses consist of professional fees, advertising and marketing costs, securities commission fees, and costs related to investor administration.
- Commissions were approximately 10% of funds raised.
- Management fees were paid to related companies for managing the operations and administration of the company.
- The Monitor has requested supporting documentation from Mr. Aitkens to determine the nature of these receipts and disbursements but to date has not received sufficient documentation.

Appendix J

Foundation Place Capital Inc. and Foundation Place Inc. Consolidated Sources and Uses of Funds (SCdn, Unaudited)			Notes
Investments from Bondholders	\$	8,514,105	a
Total Cash Inflows	\$	8,514,105	
Intercompany Advances	\$	1,562,500	b
Land and Building Purchases		4,420,000	c
Land Development Costs		559,989	d
Operating and Administration Expenses		473,192	e
Commissions Paid		852,000	f
Management Fees		484,540	g
Unclassified Outflows		134,002	h
Total Cash Outflows	\$	8,486,223	
Net Cash Inflows/(Outflows)	\$	27,882	

Notes to the Foundation Place Capital Inc. and Foundation Place Inc. Sources and Uses of Funds Analysis:

- Funds raised from investors under Offering Memorandums net of certain issuance costs.
- Funds advanced to companies within the Harvest Group, and received from companies within the Harvest Group.
- The purchase price of the Railside lands. This amount was paid to 125 as described above.
- Development costs were incurred on geological and project management consultants as well as for construction services.
- Operating and administration expenses consist of professional fees, advertising and marketing costs, securities commission fees, and costs related to investor administration.
- Commissions were approximately 10% of funds raised.
- Management fees were paid to related companies for managing the operations and administration of the company.
- The Monitor has requested supporting documentation from Mr. Aitkens to determine the nature of these receipts and disbursements but to date has not received sufficient documentation.

Appendix K

Foundation Mortgage Corporation Sources and Uses of Funds (\$Cdn, Unaudited)			Notes
Investments from Bondholders	\$	14,846,100	a
Intercompany Advances		3,716,784	b
External Loans		1,096,134	c
Interest Income		520,682	d
Unclassified Receipts		40,000	e
Total Cash Inflows	\$	20,219,700	
Intercompany Advances	\$	10,963,443	b
External Loans and Interest Costs		2,374,235	c
Operating and Administration Expenses		93,391	f
Investor Distributions		5,916,824	g
Commissions Paid		679,200	h
Unclassified Outflows		25,440	e
Total Cash Outflows	\$	20,052,533	
Net Cash Inflows/(Outflows)	\$	167,167	

Notes to the Foundation Mortgage Corporation Sources and Uses of Funds Analysis:

- Funds raised from investors under Offering Memorandums net of certain issuance costs.
- Funds advanced to companies within the Harvest Group, and received from companies within the Harvest Group.
- Loans granted to entities outside of the Harvest Group and their respective repayments.
- Interest earned on loans and mortgages granted. The majority of this interest was earned from entities within the Harvest Group
- The Monitor has requested supporting documentation from Mr. Aitkens to determine the nature of these receipts and disbursements but to date has not received sufficient documentation.
- Operating and administration expenses consist of professional fees, advertising and marketing costs, securities commission fees, and costs related to investor administration.
- Amounts distributed to investors.
- Commissions were approximately 5% of funds raised.

Appendix L

Foundation Mortgage "2" Corporation Sources and Uses of Funds (\$Cdn, Unaudited)			Notes
Investments from Bondholders	\$ 16,547,300		a
Intercompany Advances	1,060,325		b
External Loans	1,195,306		c
Interest Income	1,557,570		d
Unclassified Receipts	14,000		e
Total Cash Inflows	\$ 20,374,501		
Intercompany Advances	\$ 15,122,095		b
External Loans and Interest Costs	500,000		c
Operating and Administration Expenses	23,175		f
Investor Distributions	3,959,128		g
Commissions Paid	634,354		h
Management Fees	36,285		i
Unclassified Outflows	99,000		e
Total Cash Outflows	\$ 20,374,037		
Net Cash Inflows/(Outflows)	\$ 464		

Notes to the Foundation Mortgage Corporation Sources and Uses of Funds Analysis:

- Funds raised from investors under Offering Memorandums net of certain issuance costs.
- Funds advanced to companies within the Harvest Group, and received from companies within the Harvest Group.
- Loans granted to entities outside of the Harvest Group and their respective repayments.
- Interest earned on loans and mortgages granted. The majority of this interest was earned from entities within the Harvest Group
- The Monitor has requested supporting documentation from Mr. Aitkens to determine the nature of these receipts and disbursements but to date has not received sufficient documentation.
- Operating and administration expenses consist of professional fees, advertising and marketing costs, securities commission fees, and costs related to investor administration.
- Amounts distributed to investors.
- Commissions were approximately 5% of funds raised.
- Management fees were paid to related companies for managing the operations and administration of the company.

Appendix M

Liberty Crossing LP and Liberty Crossing General Partner Inc. Consolidated Sources and Uses of Funds (\$Cdn, Unaudited)			Notes
Investments from Bondholders	\$ 7,500,000		a
Intercompany Advances	6,177,932		b
External Loans	10,650,000		c
Rental Income	3,981,737		d
Miscellaneous Revenue	394,359		e
Total Cash Inflows	\$ 28,704,028		
Intercompany Advances	\$ 7,487,558		b
External Loans and Interest Costs	3,853,385		c
Land and Building Purchases	14,915,752		f
Operating and Administration Expenses	901,492		g
Investor Distributions	346,680		h
Commissions Paid	683,400		i
Management Fees	93,250		j
Total Cash Outflows	\$ 28,281,517		
Net Cash Inflows/(Outflows)	\$ 422,512		

Notes to the Liberty Crossing LP and GP Sources and Uses of Funds Analysis:

- a. Funds raised from investors under Offering Memorandums net of certain issuance costs.
- b. Funds advanced to companies within the Harvest Group, and received from companies within the Harvest Group.
- c. A loan from First Calgary secured against the Liberty Crossing assets and related principle and interest payments.
- d. Rental revenue earned from tenants of the Liberty Crossing mall.
- e. GST refunds collected by the property manager and remitted to Liberty.
- f. Purchase of the Liberty Crossing mall.
- g. Operating and administration expenses consist of professional fees, advertising and marketing costs, securities commission fees, and costs related to investor administration. Costs also include property manager fees.
- h. Distributions paid to investors.
- i. Commissions were approximately 10% of funds raised.
- j. Management fees were paid to related companies for managing the operations and administration of the company.

Appendix N

Rocky View Capital Corp. and Rocky View Estates Corp. Consolidated Sources and Uses of Funds (\$Cdn, Unaudited)		Notes
Investments from Bondholders	\$ 17,973,155	a
Intercompany Advances	18,000	
Rental Income	3,000	
Total Cash Inflows	\$ 17,994,155	
Land and Building Purchases	\$ 15,625,000	b
Operating and Administration Expenses	315,949	c
Commissions Paid	1,769,378	d
Management Fees	173,883	e
Total Cash Outflows	\$ 17,884,210	
Net Cash Inflows/(Outflows)	\$ 109,945	

Notes to the Rocky View Capital Corp. And Rocky View Estates Corp. Sources and Uses of Funds Analysis:

- Funds raised from investors under Offering Memorandums net of certain issuance costs.
- The purchase price of the Rocky View lands. This amount was paid to 127 as described above.
- Operating and administration expenses consist of professional fees, advertising and marketing costs, securities commission fees, and costs related to investor administration.
- Commissions were approximately 10% of funds raised.
- Management fees were paid to related companies for managing the operations and administration of the company.

Appendix O

Spruce Ridge Capital Inc. and Spruce Ridge Estates Inc. Consolidated Sources and Uses of Funds (\$Cdn, Unaudited)		Notes
Investments from Bondholders	\$ 49,230,528	a
Intercompany Advances	22,463,378	b
Rental Income	13,531	
Miscellaneous Revenue	1,108	
Total Cash Inflows	\$ 71,708,545	
Intercompany Advances	\$ 390,000	b
Land and Building Purchases	63,871,500	c
Land Development Costs	1,741,161	d
Operating and Administration Expenses	418,151	e
Commissions Paid	4,906,787	f
Management Fees	354,596	g
Total Cash Outflows	\$ 71,682,196	
Net Cash Inflows/(Outflows)	\$ 26,349	

Notes to the Spruce Ridge Capital Inc. and Spruce Ridge Estates Inc. Sources and Uses of Funds Analysis:

- Funds raised from investors under Offering Memorandums net of certain issuance costs.
- Funds advanced to companies within the Harvest Group, and received from companies within the Harvest Group.
- The purchase price of the Spruce Ridge lands. This amount was paid to 133 as described above.
- Development costs were incurred on geological and project management consultants as well as for construction services.
- Operating and administration expenses consist of professional fees, advertising and marketing costs, securities commission fees, and costs related to investor administration.
- Commissions were approximately 10% of funds raised.
- Management fees were paid to related companies for managing the operations and administration of the company.

Appendix P

Stoney View Capital Inc. and Stoney View Crossing Inc. Consolidated Sources and Uses of Funds (\$Cdn, Unaudited)		Notes
Investments from Bondholders	\$ 31,616,388	a
Intercompany Advances	499	
Miscellaneous Revenue	13,294	
Total Cash Inflows	\$ 31,630,181	
Intercompany Advances	\$ 3,660,000	b
Land and Building Purchases	23,731,684	c
Land Development Costs	91,940	
Operating and Administration Expenses	288,369	d
Commissions Paid	3,115,076	e
Management Fees	664,479	f
Total Cash Outflows	\$ 31,551,547	
Net Cash Inflows/(Outflows)	\$ 78,634	

Notes to the Stoney View Capital Inc. and Stoney View Crossing Inc. Sources and Uses of Funds Analysis:

- Funds raised from investors under Offering Memorandums net of certain issuance costs.
- Funds advanced to companies within the Harvest Group, and received from companies within the Harvest Group.
- The purchase price of the Spruce Ridge lands. This amount was paid to 137 as described above.
- Operating and administration expenses consist of professional fees, advertising and marketing costs, securities commission fees, and costs related to investor administration.
- Commissions were approximately 10% of funds raised.
- Management fees were paid to related companies for managing the operations and administration of the company.

Appendix Q

Harvest Group GP Corporation Sources and Uses of Funds (SCdn, Unaudited)			Notes
Intercompany Advances	\$	15,400,508	a
External Loans		2,263,501	b
Sale of Land and Buildings		3,818,360	c
Miscellaneous Revenue		15,817,049	d
Total Cash Inflows	\$	37,299,418	
Intercompany Advances	\$	7,247,941	a
External Loans and Interest Costs		3,359,296	b
Land and Building Purchases		15,144,199	e
Land Development Costs		807,454	f
Other Asset Purchases		7,027,017	g
Operating and Administration Expenses		2,556,941	h
Payments to Directors / Relatives		42,500	
Commissions Paid		23,136	
Management Fees		801,846	i
Unclassified Outflows		284,030	j
Total Cash Outflows	\$	37,294,360	
Net Cash Inflows/(Outflows)	\$	5,058	

Notes to the Harvest Group GP Corporation Sources and Uses of Funds Analysis:

- Funds advanced to companies within the Harvest Group, and received from companies within the Harvest Group.
- Mortgages arising on the purchase of various assets and their respective repayments.
- Sale of Cimarron lands to 161.
- Primarily from provision of management services and sale of certain securities as described in the body of the report.
- Cost of external asset purchases made by Harvest Group GP including Windmill Harbour, Telford Lake and Cimarron Lands.
- Costs of developing certain assets.
- Original purchase of securities noted in d.
- Operating and administration expenses consist of professional fees, advertising and marketing costs, securities commission fees, and costs related to investor administration. Costs also include property manager fees.
- Management fees were paid to related companies for managing the operations and administration of the company.

- j. The Monitor has requested supporting documentation from Mr. Aitkens to determine the nature of these receipts and disbursements but to date has not received sufficient documentation.

Appendix R

1610822 Alberta Ltd. (Cimarron) Sources and Uses of Funds (\$Cdn, Unaudited)		Notes
Investments from Bondholders	\$ 2,996,146	a
Intercompany Advances	4,658,614	b
External Loans	7,174,000	c
Unclassified Receipts	140	
Total Cash Inflows	\$ 14,828,900	
Intercompany Advances	\$ 1,682,811	b
External Loans and Interest Costs	1,024,140	c
Land and Building Purchases	11,031,976	d
Land Development Costs	509,347	e
Operating and Administration Expenses	182,402	f
Investor Distributions	66,719	g
Commissions Paid	298,710	h
Total Cash Outflows	\$ 14,796,104	
Net Cash Inflows/(Outflows)	\$ 32,797	

Notes to the 1610822 Alberta Ltd. Sources and Uses of Funds Analysis:

- a. Funds raised from investors under Offering Memorandums net of certain issuance costs.
- b. Funds advanced to companies within the Harvest Group, and received from companies within the Harvest Group.
- c. These external loans consisted of vendor take back financing and mezzanine financing on the Cimarron lands and the associated repayments.
- d. The purchase of the Cimarron lands. Part of this amount was paid to HGGP.
- e. Costs of developing the Cimarron Lands
- f. Operating and administration expenses consist of professional fees, advertising and marketing costs, securities commission fees, and costs related to investor administration.
- g. Distributions paid to investors.
- h. Commissions were approximately 10% of funds raised.

Appendix S

1357686 Alberta Ltd. (Calaway Lands) Sources and Uses of Funds (\$Cdn, Unaudited)			Notes
Intercompany Advances	\$ 15,318,375		a
External Loans	1,000,000		f
Miscellaneous Revenue	2,552		
Unclassified Receipts	126,698		b
Total Cash Inflows	\$ 16,447,625		
Intercompany Advances	\$ 1,512,169		b
External Loans and Interest Costs	94,142		
Land and Building Purchases	14,367,376		c
Land Development Costs	4,662		
Operating and Administration Expenses	378,276		d
Management Fees	80,000		e
Unclassified Outflows	11,000		b
Total Cash Outflows	\$ 16,447,625		
Net Cash Inflows/(Outflows)	\$ 0		

Notes to the 1357686 Alberta Ltd. Sources and Uses of Funds Analysis:

- a. Funds advanced to companies within the Harvest Group, and received from companies within the Harvest Group.
- b. The Monitor has requested supporting documentation from Mr. Aitkens to determine the nature of these receipts and disbursements but to date has not received sufficient documentation.
- c. The purchase of the Callaway Lands – a parcel of land adjacent to Callaway Park outside of Calgary AB.
- d. Operating and administration expenses consist of professional fees, advertising and marketing costs, securities commission fees, and costs related to investor administration.
- e. Management fees were paid to related companies for managing the operations and administration of the company.
- f. Loan received from an employee of the Harvest Group

Appendix T

Harbour View Capital Inc. and Harbour View Landing Inc. Consolidated Sources and Uses of Funds (\$Cdn, Unaudited)			Notes
Investments from Bondholders	\$ 16,136,902		a
Intercompany Advances	100		
External Loans	600,000		b
Total Cash Inflows	\$ 16,737,002		
Intercompany Advances	\$ 2,901,901		c
Land and Building Purchases	9,750,000		d
Land Development Costs	1,131,278		e
Other Asset Purchases	132,149		f
Operating and Administration Expenses	293,726		g
Commissions Paid	1,700,000		h
Management Fees	150,000		i
Unclassified Outflows	205,000		j
Total Cash Outflows	\$ 16,264,053		
Net Cash Inflows/(Outflows)	\$ 472,949		

Notes to the Harbour View Capital Inc. and Harbour View Landing Inc. Sources and Uses of Funds Analysis:

- Funds raised from investors under Offering Memorandums net of certain issuance costs.
- Vendor financing provided on the purchase of the Harbour View property.
- Funds advanced to companies within the Harvest Group, and received from companies within the Harvest Group.
- The purchase price of the Harbour View lands. This amount was paid to 125 as described above.
- Development costs were incurred on architectural and project management consultants.
- Other asset purchases include the provision of debtor-in-possession financing as described above.
- Operating and administration expenses consist of professional fees, advertising and marketing costs, securities commission fees, and costs related to investor administration.
- Commissions were approximately 10% of funds raised.
- Management fees were paid to related companies for managing the operations and administration of the company.
- The Monitor has requested supporting documentation from Mr. Aitkens to determine the nature of these receipts and disbursements but to date has not received sufficient documentation.

Appendix U

Benchmark Capital Corporation and 1211951 Alberta Ltd. Consolidated Sources and Uses of Funds (\$Cdn, Unaudited)		Notes
Investments from Bondholders	\$ 3,669,300	a
Intercompany Advances	2,027,839	b
External Loans	1,086,166	c
Sale of Land and Buildings	3,938,800	d
Interest Income	49,458	
Unclassified Receipts	22,447	i
Total Cash Inflows	\$ 10,794,008	
External Loans and Interest Costs	\$ 1,659,459	c
Land and Building Purchases	4,781,693	d
Other Asset Purchases	320,000	e
Operating and Administration Expenses	1,490,332	f
Investor Distributions	1,956,375	g
Commissions Paid	185,621	h
Management Fees	11,429	
Unclassified Outflows	166,012	i
Total Cash Outflows	\$ 10,570,920	
Net Cash Inflows/(Outflows)	\$ 223,088	

Notes to the Benchmark Capital Corporation and 1211951 Alberta Ltd. Sources and Uses of Funds Analysis:

- a. Funds raised from investors under Offering Memorandums net of certain issuance costs.
- b. Funds advanced to companies within the Harvest Group, and received from companies within the Harvest Group.
- c. Mortgages on various properties purchased by 121 which were subsequently repaid.
- d. The primary investment mandate of Benchmark and 121 was to purchase various real estate properties in Calgary and Edmonton AB. Many of these properties were sold for less than the original purchase price.
- e. Investments in various other companies.
- f. Distributions paid to investors.
- g. Operating and administration expenses consist of professional fees, advertising and marketing costs, securities commission fees, and costs related to investor administration.
- h. Commissions were approximately 10% of funds raised.

- i. The Monitor has requested supporting documentation from Mr. Aitkens to determine the nature of these receipts and disbursements but to date has not received sufficient documentation.

Appendix V

West Springs Village LP and West Springs Village GP Consolidated Sources and Uses of Funds (\$Cdn, Unaudited)		Notes
Investments from Bondholders	\$ 13,440,000	a
Intercompany Advances	1,510,000	b
External Loans	4,500,000	c
Rental Income	371,000	d
Miscellaneous Revenue	166,831	e
Unclassified Receipts	-	
Total Cash Inflows	\$ 19,987,831	
Intercompany Advances	\$ 4,786,615	b
External Loans and Interest Costs	4,500,000	c
Land and Building Purchases	5,592,279	f
Operating and Administration Expenses	2,424,857	g
Investor Distributions	971,923	h
Commissions Paid	1,582,400	i
Total Cash Outflows	\$ 19,858,075	
Net Cash Inflows/(Outflows)	\$ 129,756	

Notes to the West Springs Village LP and GP Sources and Uses of Funds Analysis:

- Funds raised from investors under Offering Memorandums net of certain issuance costs.
- Funds advanced to companies within the Harvest Group, and received from companies within the Harvest Group.
- Mortgages from Trico Homes and G&J Paving against the WSV property and their respective repayments.
- Rental revenue earned from tenants of the West Springs Village mall.
- GST refunds collected by the property manager and remitted to WSV.
- Purchase of the West Springs Village mall.
- Operating and administration expenses consist of professional fees, advertising and marketing costs, securities commission fees, and costs related to investor administration. Costs also include property manager fees.
- Distributions paid to investors.
- Commissions were approximately 10% of funds raised.

Appendix W

1379599 AB Ltd.		
Sources and Uses of Funds		
(\$Cdn, Unaudited)		
	Total	Notes
Intercompany Advances	\$ 5,274,705	a
External Loans	1,631,000	b
Sale of Land and Buildings	23,741,776	c
Miscellaneous Revenue	1,625,000	d
Unclassified Receipts	41,000	e
Total Cash Inflows	\$ 32,313,480	
Intercompany Advances	\$ 11,202,724	a
External Loans and Interest Costs	68,165	b
Land and Building Purchases	15,544,748	c
Land Development Costs	277,178	f
Other Asset Purchases	2,676,360	g
Operating and Administration Expenses	88,843	
Payments to Directors / Relatives	75,007	
Commissions Paid	794,731	h
Management Fees	21,000	
Unclassified Outflows	1,558,519	e
Total Cash Outflows	\$ 32,307,273	
Net Cash Inflows/(Outflows)	\$ 6,207	

Notes to the 1379599 Alberta Ltd. Sources and Uses of Funds Analysis:

- a. Funds advanced to companies within the Harvest Group, and received from companies within the Harvest Group.
- b. External loans used to purchase the Stoney View lands and their repayments
- c. Sale of the Stoney View lands to Stoney View Crossing Inc.
- d. Revenue from the sale of certain securities
- e. The Monitor has requested supporting documentation from Mr. Aitkens to determine the nature of these receipts and disbursements but to date has not received sufficient documentation. Unclassified sources and uses do not represent a significant percentage of the cash flow.
- f. Development costs incurred on the Stoney View lands.
- g. Certain securities and other assets purchased.
- h. Amounts were paid as commissions to Ron Beyer and Beyer Consulting

Appendix X

1277169 AB Ltd.		
Sources and Uses of Funds		
(\$Cdn, Unaudited)		
	Total	Notes
Intercompany Advances	\$ 3,500,025	a
External Loans	5,010,000	b
Sale of Land and Buildings	15,675,000	c
Interest income	21,265	
Unclassified Receipts	1,103,780	d
Total Cash Inflows	\$ 25,310,070	
Intercompany Advances	\$ 9,853,107	a
External Loans and Interest Costs	4,974,863	b
Land and Building Purchases	6,007,256	c
Operating and Administration Expenses	293,329	e
Investor Distributions	4,151,791	f
Unclassified Outflows	30,314	d
Total Cash Outflows	\$ 25,310,660	
Net Cash Inflows/(Outflows)	\$ (590)	

Notes to the 1277169 Alberta Ltd. Sources and Uses of Funds Analysis:

- a. Funds advanced to companies within the Harvest Group, and received from companies within the Harvest Group.
- b. External loans used to purchase the Rocky view lands and their repayments
- c. Purchase of the Rocky View lands and the resale of the same lands to Rocky View Estates Corp.
- d. The Monitor has requested supporting documentation from Mr. Aitkens to determine the nature of these receipts and disbursements but to date has not received sufficient documentation.
- e. Operating and administration expenses consist of professional fees, advertising and marketing costs, securities commission fees, and costs related to investor administration.
- f. Amounts distributed to Wayne Chiu, the 50% owner of 127, for its share of the profit earned on the sale of the Rocky View lands.