I hereby certify this to be a true copy of
the original Order
Dated this 29 day of June 2010
[signature]
for Clerk of the Court

Action No. 0901-11048

IN THE COURT OF QUEEN'S BENCH OF ALBERTA
JUDICIAL DISTRICT OF CALGARY

IN THE MATTERS OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, SECTION 13(2) OF THE *JUDICATURE ACT*, R.S.A. 2000, c. J-2, AS AMENDED, AND SECTION 99(a) OF THE *BUSINESS CORPORATIONS ACT*, R.S.A. 2000, c. B-9, AS AMENDED

AND IN THE MATTER OF CONCRETE EQUITIES INC., WEALTHCRETE INVESTMENT CORPORATION, CONCRETE ASSOCIATES INVESTMENT CORPORATION, CONCRETE ASSOCIATES II INVESTMENT CORPORATION, CONCRETE ASSOCIATES III INVESTMENT CORPORATION, CONCRETE ASSOCIATES IV INVESTMENT CORPORATION, CONCRETE ASSOCIATES V INVESTMENT CORPORATION, EL GOLFO INVESTMENT CORPORATION, COSTA KORAAL INVESTMENT CORPORATION, LUNA MORADA INVESTMENT CORPORATION, CONCRETE EQUITIES EXECUTIVE CLUB INC., 1456775 ALBERTA LTD. AND CONCRETE PLACE PROPERTIES LTD.

BEFORE THE HONOURABLE MADAM JUSTICE B.E.C. ROMAINE IN CHAMBERS	) At the Court House, in the City of Calgary, in) the Province of Alberta, on Tuesday, the 29th) day of June, A.D. 2010

AMENDED AND RESTATED FINAL ORDER

UPON THE APPLICATION of Concrete Associates IV Investment Corporation ("**Concrete IV**") and Safeguard Real Estate Fund V L.P. (collectively, "**LP V**") by and through the Receiver; **AND UPON** having read (i) the Notice of Motion, (ii) the Affidavit of Danielle Green dated June 2, 2010, filed (the "**Service Affidavit**"); the Seventh Report of the court-appointed monitor, Ernst & Young Inc. (the "**Monitor**") dated May 3, 2010 in respect of, *inter alia*, the Transactions, filed (the "**Monitor's Seventh Report**"), and (iii) the Report of the Monitor dated May 31, 2010 (the "**Monitor's Eighth Report**"), filed; and (iv) such further material in the pleadings and proceedings as was deemed necessary; **AND UPON HEARING** counsel for the Monitor and counsel present for other interested parties; **AND UPON** being satisfied that circumstances exist that make this Order appropriate; **IT IS HEREBY ORDERED THAT**:

Interpretation and Service

1. All capitalized terms not otherwise defined in this Order shall have the meanings ascribed to them in the attached Schedule "A".

2. Service of notice of the application for this Order, and all supporting materials, is deemed good and sufficient as set out in the Service Affidavit and (i) the time therefor is abridged to the time actually given; and (ii) further service of this Application upon any other party is hereby dispensed with.

Compliance

3. LP V has complied with the CCAA, and has adhered to and acted in accordance with, the orders of this Court in these proceedings.

Claims Procedure, Bar, and Satisfaction of claims

4. The Claims Procedure Order is hereby confirmed, including, without limitation, the Claims Bar Date, releases, injunctions and prohibitions provided for thereunder, and shall operate in addition to the provisions of this Order.

5. Without limiting the provisions of the Claims Procedure Order, a Creditor that did not file a Proof of Claim by the Claims Bar Date in accordance with the provisions of the Claims Procedure Order or who otherwise has not had its Claim admitted pursuant to court order, whether or not such Creditor received notice of the claims process established by the Claims Procedure Order, shall be and is hereby forever barred from making a Claim against LP V, and such Creditor's Claim shall be and is hereby forever extinguished. Nothing in this Order extends or shall be interpreted as extending or amending the Claims Bar Date or gives or shall be interpreted as giving any rights to any Person in respect of Claims that have been barred or extinguished pursuant to the Claims Procedure.

6. All payments made by LP V to Creditors shall constitute full and final payment and satisfaction of the Claims in respect of which payments were made.

Disputed Claims

7. Each of the: (a) Disputed David Aurora Claim; (b) Disputed Former Insider Claims; and (d) Disputed Sandhu Claims shall be resolved in accordance with the procedure set out in the Claims Procedure Order with "MEG Place LP Investment Corp." replacing "Monitor" *mutatis mutandis*.

8. Subject to paragraph 7 herein, nothing in this Order, or in the Claims Procedure Order, shall have any application to the Disputed Sandhu Controlled Claims, and nothing therein shall constitute any defence to the Disputed Sandhu Controlled Claims.

Continuation of Agreements

9. As at and from the Order Implementation Date all obligations or agreements to which LP V is a party (including all mortgages of real property) shall be and remain in full force and effect, unamended and no Person who is a party to any such obligation or agreement shall, on or after the Order Implementation Date, accelerate, terminate, rescind, refuse to renew, refuse to perform or otherwise repudiate its obligations thereunder, or enforce or exercise, or purport to enforce or exercise, any right (including any right of set-off, combination of accounts, dilution, buy-out, divestiture, forced purchase or sale option or other remedy) or make any demand under or in respect of any such obligation or agreement, by reason of:

(a) any event or events which occurred on or before the Order Implementation Date and is not continuing after the Order Implementation Date which would have entitled any party thereto to enforce such rights or remedies (including defaults or events of default arising as a result of the insolvency of LP V);

(b) LP V having sought or obtained relief under the CCAA or the BIA or being subject to the Receivership Order;

(c) any default or event of default arising prior to the Order Implementation Date as a result of the financial condition or insolvency of LP V;

(d) the effect upon LP V of the completion of any of the transactions contemplated under the heading "Transactions" below; or

(e) any compromises, settlements, restructurings or reorganizations effected pursuant completed during the CCAA Proceedings.

10. From and after the Order Implementation Date, all Persons shall be deemed to have waived any and all defaults of LP V then existing or previously committed by LP V, caused by LP V, or resulting from the steps contemplated in this Order, or non-compliance with any

covenant, warranty, representation, term, provision, condition or obligation, expressed or implied, in any agreement, and any and all notices of default and demands for payment or any step or proceeding taken or commenced in connection therewith under any agreement shall be deemed to have been rescinded and of no further force or effect. For greater certainty each Creditor shall be deemed on their own behalf and on behalf of their heirs, executors, administrators, successors and assigns, for all purposes:

(a) to have waived any default by LP V in any provision, express or implied, in any agreement existing between such Creditor and LP V that occurred on or prior to the Order Implementation Date; and

(b) to have agreed that if there is any conflict between the provision, express or implied, of any agreement and the provisions of this Order, then the provisions of this Order take precedence and priority and the provisions of such agreement and are amended accordingly.

Transactions

11. The Receiver be and is hereby authorized to lodge claims with the Trustee in Bankruptcy of Varun Aurora and the Trustee in Bankruptcy of David Humeniuk on behalf of LPV in such amounts and on account of such claims as the Receiver deems advisable.

12. On or within a reasonable time after the Order Implementation Date the Receiver shall:

(a) transfer and assign to the new General Partner:

(i) the Lands subject only to the registrations currently registered against the Lands as described in Schedule "B" hereto, and subject to the Strategic Charge as granted under the Strategic Settlement Agreement Order (collectively the "**Permitted Encumbrances**");

(ii) the right, title, interest, benefit and advantage of LP V and Concrete IV in and to all of the current leases of the Lands, including the right to enforce such leases for the repayment of the rents and other amounts payable under the leases assigned to the New General Partner, free and clear of all encumbrances and charges save for the Permitted Encumbrances (and prior to such transfer and assignment the Receiver shall continue to collect the rents and other amounts payable by tenants of the Lands (the "**Lands Revenue**");

(iii) all of the LPV and Concrete IV's right, title and interest, and all benefit and advantage, under the Escrow Agreement dated April 29, 2008 made between MEG Place Ltd., Concrete IV and Pomerance & Company, as Escrow Agent; and by such assignment the New General Partner shall be at liberty to enforce all present and future claims of LP V and Concrete IV under the Escrow Agreement for recovery of all or any portion of the Escrow Amount defined in the Escrow Agreement that may be payable in relation to the terms by which the Lands were previously transferred to Concrete IV and the tenant improvements to the portion of the Lands leased by WorleyParsons MEG Ltd.; and

(iv) all of the LP V and Concrete IV's right, title and interest, and all benefit and advantage, under the property management agreement (the "**Property Management Agreement**") in place between Concrete IV and Colliers Macauly Nicolls,; and by such assignment the New General Partner shall be at liberty to enforce all present and future claims of LP V and Concrete IV under the Property Management Agreement for recovery of all or any portion of amounts that may be owing to Concrete IV or LP V;

(b) pay and distribute the remaining cash held by the Receiver and Monitor, for and on behalf of LPV, as accounted for in Schedule "C" to this Order, and in particular but without limitation the Receiver and Monitor shall cause:

(i) the sum of $30,000.00 to be paid to CIBC Mortgages Inc. ("**CMI**"), as payment of CMI's assumption fee;

(ii) the sum of $17,500.00 to be paid to CMI, to be applied towards CMI's solicitor/client costs payable and secured under CMI's security charging the Lands; and

(iii) pay the balance of the Remaining Cash, totalling $96,005 to the New General Partner, plus all other Lands Revenue collected by the Receiver as and from June 12, 2010 (net only of ordinary operating expenses which, for greater certainty, such operating expenses shall not be comprised of any payments to the Receiver or the Monitor on account of professional fees), to be utilized by the New General Partner in carrying on business on the Lands and as covenanted and agreed in the assumption/amending agreement noted in paragraph 29(a) hereof; and

(c) the Receiver and Monitor shall complete their final accounts, including the final adjustments amongst the Safeguard Real Estate Fund Limited Partnerships (the "**Safeguard LP's**"), and shall arrange for new Limited Partnership Units (the **"New LP Units"**) to be issued to the New General Partner in the other Safeguard LP's in accordance with the allocation set out in Schedule "D" to this Order.

13. Until the Effective Date, the New General Partner and LP V shall not create or grant any new security interests, mortgages, liens, claims, charges and other encumbrances against any property, of whatever nature or kind, owned by LP V including, *inter alia*, the Lands other than those created pursuant to the Strategic Settlement Agreement Order, and any new security over the present and future leases of the Lands, including all present and future rents and other amounts payable under such leases("New CIBC Security"), to be granted to CIBC Mortgages Inc as a term and condition of the assumption/amending agreement referenced in paragraph 29(a) hereof. For greater certainty, nothing herein contained shall be construed so as to prevent the Current General Partner from either concluding the agreements referenced in paragraph 29 hereof or from granting the New CIBC Security.

14. Until the Effective Date, the New General Partner and/or LP V shall not grant, sell, exchange, transfer, assign, lease or otherwise dispose of any of LP V's property otherwise than in the ordinary course of business.

The Monitor, the Receiver and the CCAA Proceedings

15. The actions, conduct and activities of the Monitor outlined in the Eighth Report and in all previous reports filed by the Monitor in these proceedings are hereby approved. The actions, conduct and activities of the Receiver outlined in all previous reports filed by the Receiver in these proceedings are hereby approved.

16. The accounts of the Monitor, the Receiver, and its legal counsel in respect of the CCAA Proceedings as outlined in the Eighth Report be and the same are hereby approved.

17. As of the Order Implementation Date and upon satisfying its obligations pursuant to this Order, Ernst & Young Inc. shall be discharged from its duties as Monitor and Receiver in these proceedings and shall hereafter have no further liabilities, obligations, responsibilities or duties under the Initial Order, the Receivership Order, or otherwise in respect of these proceedings. Without limiting the generality of the foregoing, all Creditors and vendors who have supplied goods and services at the request of the Receiver to LP V from and after the Filing Date, shall invoice the New General Partner for any amounts that may be owing in respect of such goods and services and neither the Receiver or the Monitor shall have any further obligation in respect thereof.

18. The stay of proceedings previously granted under the Initial Order and Receivership Order shall be and is hereby extended in respect of LP V to the time immediately subsequent to the Effective Date whereupon these proceedings shall be terminated. This action shall not be terminated until the Effective Date. Notwithstanding the foregoing, the stay of proceedings shall be lifted on the Order Implementation Date with respect to CIBC Mortgages Inc.

19. The Monitor, the Receiver, its affiliates, and their respective officers, directors, employees and agents, attorneys and solicitors for the Monitor, the Receiver (collectively, the "Monitor Parties" and each a "Monitor Party") are hereby released and forever discharged from any and all claims, whether known or unknown, matured or unmatured, foreseen or unforeseen, existing or hereafter arising, based in whole or in part on any act or omission of a Monitor Party in any way relating to, arising out of or in respect of the performance or intended performance of the Monitor's mandate or any activity related to the CCAA Proceedings, save and except for any claim arising out of any gross negligence or wilful misconduct on the part of that Monitor Party

provided that it is expressly understood and agreed that nothing in this paragraph 19 shall relieve a Monitor Party from complying with the duties and obligations imposed upon it under and pursuant to this Order.

20. No action or other proceeding in any way arising from or related to the performance or intended performance of the Monitor or Receiver's mandate or any activity in these CCAA Proceedings shall be commenced against a Monitor Party except with prior leave of this Court and on prior written notice to the Monitor Party and upon further order securing, as security for costs, the solicitor and his own client costs of the Monitor Party in connection with any proposed action or proceeding.

21. All Charges granted over the undertaking, property and assets of LP V in the CCAA Proceedings are, as of the Order Implementation Date, fully and finally terminated, discharged and released.

22. The Receiver and Monitor are not obligated to provide assistance to the Royal Canadian Mounted Police or the Alberta Securities Commission beyond any obligations of the Receiver and Monitor arising under and pursuant to any prescribed law in force in Canada unless further ordered by this Court or upon satisfactory compensation arrangements with the New General Partner being agreed to by the Receiver and Monitor.

23. On the Order Implementation Date, or so soon thereafter as is practicable, the Receiver shall deliver the books and records and cash on hand in its possession to the New General Partner with the exception of the legal files maintained by Bishop & McKenzie LLP, which files shall be returned by the Receiver to Bishop & McKenzie LLP unless Bishop & McKenzie LLP directs otherwise.

Satisfaction of Inter-entity Receivables

24. After the Effective Date, LP V be and is hereby authorized to accept the assignment of claims from the entities in the amounts described in Appendix "C" to the Seventh Report as updated and supplemented by the Eighth Report in full and final satisfaction of LP V's claim against such entities.

General

25. Notwithstanding: (a) the pendency of the CCAA Proceedings and the declaration of insolvency made therein; or (b) a bankruptcy of LP V, or (c) the provisions of any federal or provincial statue, none of the transactions, payments, steps, releases or compromises made during the CCAA Proceeding or contemplated to be performed or effected pursuant to this Order shall constitute settlements, fraudulent preferences, fraudulent conveyances or other challengeable or reviewable transactions under any applicable law, federal, provincial or otherwise, nor shall they constitute conduct meriting an oppression remedy.

26. This Order shall have full force and effect from and after the Order Implementation Date in all Provinces and Territories in Canada and abroad and as against all Persons and Parties against whom it may otherwise be enforced.

27. LP V shall serve, by courier, telecopy transmission, e-mail transmission, or ordinary post, a copy of this Order on all parties present at this application and on all parties who received notice of this application or who are presently on the service list established in these proceedings, and service on any or all other parties is hereby dispensed with.

28. Any Person be and is hereby granted leave to speak to the issue of costs of the CCAA Proceedings.

29. This Order shall become effective upon the Monitor filing a certificate in the CCAA Proceedings certifying that:

(a) the New General Partner, CIBC Mortgages Inc., and the Current General Partner (as and where applicable) have executed an assumption and amending agreement in respect of the loan and security granted by the Current General Partner in favour of CIBC Mortgages Inc. on terms acceptable to the parties; and

(b) the New General Partner, CIBC Mortgages Inc., and Strategic have executed and delivered an intercreditor agreement on terms acceptable to the parties.

Notwithstanding paragraph 20 or any other term of this Order, any interested party be and is hereby granted leave to make further application on notice to any party affected thereby in relation to the provisions of this paragraph 29, or in relation to the performance of the Receiver and Monitor obligations pursuant to this Order.

J.C.Q.B.A.

ENTERED THIS 29 DAY OF
JUNE, A.D. 2010.

K. MCAUSLAND COURT SEAL

CLERK OF THE COURT

125264-414327
DOCS #1345884 v. 12

SCHEDULE "A"

DEFINITIONS

"**Administrative Charge**" means the administration charge authorized to the maximum amount of $500,000 as provided for in the Initial Order;

"**BIA**" means the *Bankruptcy and Insolvency Act*, RSC 1985, c.B-3;

"**Business Day**" means any day except Saturday, Sunday or any day on which banks are generally not open for business in Calgary, Alberta;

"**CCAA**" means the *Companies' Creditors Arrangement Act*, RSC 1985, c. C-36;

"**CCAA Proceedings**" means the proceedings in respect of LP V before the Court commenced pursuant to the CCAA, the BIA and includes the Receivership Order and all proceedings taken in connection therewith;

"**Certificate of Amendment**" means the certificate to be filed under and pursuant to the provisions of the Partnership Act setting out and giving effect to, *inter alia*, the appointment of the New General Partner. as general partner of the Limited Partnership in the place of and in substitution for Current General Partner;

"**Charges**" means, collectively:

(a) the Receiver's Charge;

(b) the Receiver's Borrowing Charge;

(c) the El Golfo Charge;

(d) the Administrative Charge; and

(e) the New Inter-Company Advances Charge;

"**Claim**" means (i) any right or claim of any Person that may be made in whole or in part against the Applicants, or any of them, whether or not asserted, in connection with any indebtedness, liability or obligation of any kind, in existence on, or which is based on, an event, act or omission which occurred in whole or in part prior to the Filing Date, at law or in equity, by reason of the commission of a tort (intentional or unintentional), any breach of duty (including, without limitation, any legal, statutory, equitable or fiduciary duty), any right of ownership of or title to property or assets or to a trust or deemed trust (statutory, express, implied, resulting, constructive or otherwise) or for any other reason whatsoever against any property or assets, whether or not reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, secured, unsecured, perfected, unperfected, present, future, known, or unknown, by guarantee, surety or otherwise, and whether or not such right is executory or anticipatory in nature, or any right or ability of any Person to advance a claim for contribution or indemnity or otherwise with respect to any matter, action, cause or chose in action, whether existing at present or commenced in the future, based in whole or in part on facts which existed prior to the Filing Date together with any other rights or claims not referred to above that, in whole or part, would have been claims provable in bankruptcy had the Applicants (or either of them) become bankrupt at the Filing Date, together with any other rights or claims, whether or not asserted, made after the Filing Date in any way, directly or indirectly related to any action taken or power exercised prior to the Filing Date;

"Claims Bar Date" means January 22, 2010;

"Claims Procedure Order" means the Order of the Court in the CCAA Proceedings dated December 14, 2009 as the same may be amended or supplemented from time to time which, among other things, established a procedure for the submission of Claims and the barring of Claims not submitted in accordance with, and within the applicable time period established by such Order;

"**Court**" means the Court of Queen's Bench of Alberta, Judicial District of Calgary;

"Creditor" means any Person with a Claim and may, where the context requires, include the assignee of a Claim recognized as a Creditor in accordance with the Claims Procedure Order, or a trustee, interim receiver, receiver and manager, liquidator or other Person acting on behalf of such Person;

"**Current General Partner**" means Concrete Associates IV Investment Corporation;

"Disputed David Aurora Claim" means the Claims of David Aurora in the aggregate amount of $1,169,254.63 in respect of which a proof of claim has been filed in a proper and timely manner in accordance with the Claims Procedure Order against, among others, the Applicants and which has been disputed by the Applicants and will be determined by the Court in accordance with the Claims Procedure Order;

"Disputed Sandhu Controlled Claims" means collectively the Disputed Former Insider Claims and the Disputed Sandhu Claims;

"Disputed Former Insider Claims" means, collectively, the following claims:

(a) the claim lodged dated March 5, 2010 by 934608 Alberta Ltd., as purported assignee of Vincenzo Depalma, in the amount of $5,019,198.02 in respect of which a proof of claim has been filed against, among others, the Applicants and which has been disputed by the Applicants and will be determined by the Court in accordance with the Claims Procedure Order;

(b) the claim lodged by Hardie & Kelly Inc., trustee of the Estate of Varun (Vinny) Aurora dated January 21, 2010 in the amount of $5,019,198.92 in respect of which a proof of claim has been filed in a proper and timely manner in accordance with the Claims Procedure Order against, among others, the Applicants and which has been disputed by the Applicants and will be determined by the Court in accordance with the Claims Procedure Order; and

(c) the claim lodged by Hardie & Kelly Inc., trustee of the Estate of David Nelson Humeniuk dated January 21, 2010 in the amount of $4,453,069.89 in respect of which a proof of claim has been filed in a proper and timely manner in accordance with the Claims Procedure Order against, among others, the Applicants and which has been disputed by the Applicants and will be determined by the Court in accordance with the Claims Procedure Order;

"Disputed Sandhu Claims" means, collectively:

(d) the claim lodged by 587901 Alberta Ltd. in the amount of $563,613 dated January 21, 2010 in respect of which a proof of claim has been filed in a proper and timely manner in accordance with the Claims Procedure Order against, among others, the Applicants and which has been disputed by the Applicants and will be determined by the Court in accordance with the Claims Procedure Order;

(e) the claim lodged by Darcy Sandhu in the amount of $1,127,226 dated January 22, 2010 in respect of which a proof of claim has been filed in a proper and timely manner in accordance with the Claims Procedure Order against, among others, the Applicants and which has been disputed by the Applicants and will be determined by the Court in accordance with the Claims Procedure Order ;

(f) the claim lodged by 934608 Alberta Ltd. in the amount of $4,453,070 dated January 22, 2010 in respect of which a proof of claim has been filed in a proper and timely manner in accordance with the Claims Procedure Order against, among others, the Applicants and which has been disputed by the Applicants and will be determined by the Court in accordance with the Claims Procedure Order; and

(g) the claim lodged by Darcy Sandhu in the amount of $566,129 dated January 22, 2010 in respect of which a proof of claim has been filed in a proper and timely manner in accordance with the Claims Procedure Order against, among others, the Applicants and which has been disputed by the Applicants and will be determined by the Court in accordance with the Claims Procedure Order;

"Effective Date" means the date upon which all the Disputed Sandhu Controlled Claims have been resolved and a certificate, consented to in writing by Darcy Sandhu, has been filed with the Court by the New General Partner confirming the same, or such other date as may be ordered by the Court;

"**El Golfo Charge**" means the El Golfo charge granted in the Initial Order

"Filing Date" means May 26, 2009;

"Initial Order" means the Order of the Court in the CCAA Proceedings dated July 29, 2009, as amended or supplemented from time to time, including without limitation, the Order dated October 29, 2009 granting the Applicants relief pursuant to the CCAA;

"Lands" means the lands legally described as Plan 8711689, Block 70, Lot 43, Excepting thereout all Mines and Minerals;

"Monitor" means Ernst & Young Inc., in its capacity as court-appointed monitor of the Applicants;

"**Monitor's Certificate**" means the certificate to be filed by the Monitor in accordance with paragraph 29 of the Order;

"New General Partner" means MEG Place LP Investment Corp. or its nominee;

"New Inter-Company Advances Charge" means the new inter-company advances charge granted in the Initial Order;

"**Order**" means the final order of the Court granted in the CCAA Proceedings as the same may be amended and restated by the Court;

"**Order Implementation Date**" means the date upon which the Monitor files the Monitor's Certificate;

"Person" means any individual, firm, partnership, joint venture, venture capital fund, limited liability company, unlimited liability company, association, trust, trustee, executor, administrator, legal personal representative, estate, group, body corporate, corporation, unincorporated association or organization, syndicate or other entity, whether or not having legal status;

"Proof of Claim" means the form to be completed and filed by a Creditor in the form attached to the Claims Process Order;

"Property" has the meaning ascribed thereto in the Receivership Order;

"Receiver" means Ernst & Young Inc. in its capacity as court-appointed receiver and manager appointed pursuant to the Receivership Order;

"Receiver's Borrowing Charge" means the Receiver's borrowing charge granted in the Receivership Order;

"Receiver's Charge" means the Receiver's charge granted in the Receivership Order;

"Receivership Order" means, collectively, the interim receivership order granted by the Court dated June 9, 2009, the receivership order granted in the CCAA proceedings on July 29, 2009 as amended and restated by order of the Court dated December 14, 2009;

"**Strategic**" means, collectively, Strategic Financial Corp, Airways Business Limited Partnership and its General Partner Airways Business Plaza Capital Corp., Symcor-Otis Limited Partnership and its General Partner Symcor-Otis Capital Corp., Glenmore Commerce Court Limited Partnership and its General Partner Glenmore Commerce Court Capital Corp.

"**Strategic Settlement Order**" means the Order granted by this Honourable Court in the CCAA Proceedings approving the settlement agreement to be entered into between Strategic, the Monitor, and the Receiver.

SCHEDULE "B"

PERMITTED REGISTRATIONS

1. As to Plan 8711689, Block 70, Lot 43, exm/m:

   (a) Caveat 861 211 707;
   (b) Caveat 871 004 102;
   (c) Caveat 971 247 859;
   (d) Caveat 071 383 698;
   (e) Mortgage 081 322 736;
   (f) Caveat 081 337 566;
   (g) Caveat 081 337 567;
   (h) Caveat 091 193 874; and
   (i) Caveat 101 010 225 (to be postponed as agreed in paragraph 20(b) of the attached Agreement).

2. As to Plan "A", Block 70, Lots 8 and 9:

   (a) Mortgage 081 322 736;
   (b) Caveat 081 337 566;
   (c) Caveat 081 337 567; and
   (d) Caveat 101 010 225 (to be postponed as agreed in paragraph 20(b) of the attached Agreement).

SCHEDULE "C"

RECEIVER'S STATEMENT OF RECEIPTS AND DISBURSEMENTS

SAFEGUARD REAL ESTATE INVESTMENT FUND V LIMITED PARTNERSHIP ("Safeguard V LP")
RECEIVER'S STATEMENT OF RECEIPTS AND DISBURSEMENTS
($ CAD)

	Notes	July 29, 2009 to June 25, 2010	June 26, 2010 Thereafter	Total
Gross Receipts		$ 2,271,029	$ -	$ 2,271,029
Operating Disbursements		(699,077)	(26,635)	(725,713)
Net Operating Receipts		**1,571,952**	**(26,635)**	**1,545,317**
Non-Recoverable Disbursements				
Mortgage Payments		823,588	-	823,588
Restructuring Expenses		696,461	44,039	740,499
Other Expenses		30,286	-	30,286
Total Non-Recoverable Disbursements		**1,550,334**	**44,039**	**1,594,373**
Other Disbursements				
Distributions to Unsecured Creditors	*1*	4,849	-	4,849
Inter-entity Lending	*2*	90,000		90,000
Payments to New GP's Counsel in Trust	*3*	-	40,000	40,000
Mortgage Assumption Fee	*4*		30,000	30,000
CMI Solicitor Fees	*4*		17,500	17,500
Total Other Disbursements		**94,849**	**87,500**	**182,349**
Opening Cash		**333,690**	**282,951**	**333,690**
Draw on Retainer		22,493	-	22,493
Change in Cash		(73,231)	(158,174)	(231,405)
Closing Cash	*5*	**$ 282,951**	**$ 124,778**	**$ 124,778**
Amount Held Back by Property Manager	*6*	(28,773)	(28,773)	(28,773)
Remaining Cash	*7, 8, 9*	**$ 254,178**	**$ 96,005**	**$ 96,005**

Notes:

1) Distributions to unsecured creditors relates to funds paid in satisfaction of creditor claims as per the Final Order granted June 2, 2010.

2) Inter-entity lending relates to lending by Safeguard V LP pursuant to Guarantee Resolutions passed by the Individual Limited Partners on May 28, 2010.

3) Payments to counsel to MEG Place LP Investment Corp. (the "New GP") relate to funds to be held in trust pending settlement of potential post-filing business tax claims and a potential claim with respect to the disputed portion of the 2009 operating costs which have been charged back to a tenant. The Receiver paid out approximately $225,000 to Worley Parsons on account of 2009 operating costs adjustments in the week ended June 11, 2010 (this amount is netted out of gross receipts, as it represents an overpayment).

4) Payments pursuant to the Mortgage Assumption Agreement.

5) Closing cash is comprised of $227,543 in the Receiver's account and $55,408 in the property manager's trust account.

6) Amount held back by the property manager relating to termination fees associated with the property management contract. The Receiver's claim associated with these funds will be assigned to the New GP.

7) Remaining Cash - as defined in the Mortgage Assumption Agreement.

8) Liabilities incurred by Safeguard V LP for which the Receiver has not yet received an invoice for will be paid by the New GP.

9) Remaining Cash includes funds that may be ultimately distributable to tenants related to 2010 operating cost adjustments. The amount of the operating cost adjustments is not yet determinable.

SCHEDULE "D"

UNITS TO BE ISSUED TO LP V

Units to be issued to LP 5

Schedule 2

	Units to be Issued	Estimated Current Market Value of each Unit	Estimated Value of the Units issued to LP 5
LP 1	0.19306	$ 18,406.38	$ 3,553.54
LP 2	0.164591	$ 22,963.50	$ 3,779.59
LP 3	0.265008	$ 31,415.57	$ 8,325.38
LP 4	7.58137	$ 10,008.81	$ 75,880.46
Total	**8.204029**		**$ 91,538.95**

No. 0901-11048 A.D. 2009

IN THE COURT OF QUEEN'S BENCH OF ALBERTA
JUDICIAL DISTRICT OF CALGARY

IN THE MATTERS OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, SECTION 13(2) OF THE *JUDICATURE ACT*, R.S.A. 2000, c. J-2, AS AMENDED, AND SECTION 99(a) OF THE *BUSINESS CORPORATIONS ACT*, R.S.A. 2000, c. B-9, AS AMENDED

AND IN THE MATTER OF CONCRETE EQUITIES INC., WEALTHCRETE INVESTMENT CORPORATION, CONCRETE ASSOCIATES INVESTMENT CORPORATION, CONCRETE ASSOCIATES II INVESTMENT CORPORATION, CONCRETE ASSOCIATES III INVESTMENT CORPORATION, CONCRETE ASSOCIATES IV INVESTMENT CORPORATION, CONCRETE ASSOCIATES V INVESTMENT CORPORATION, EL GOLFO INVESTMENT CORPORATION, COSTA KORAAL INVESTMENT CORPORATION, LUNA MORADA INVESTMENT CORPORATION, CONCRETE EQUITIES EXECUTIVE CLUB INC., 1456775 ALBERTA LTD. AND CONCRETE PLACE PROPERTIES LTD.

AMENDED AND RESTATED FINAL ORDER

CLERK OF THE COURT
JUN 29 2010
CALGARY, ALBERTA

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File No.: 125264-414327

125264-414327
DOCS #1345884 v. 12