I hereby certify this to be a true copy of
the original Order
Dated this 9 day of June/10
[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 Wednesday, the 2nd day of June, A.D. 2010

FINAL ORDER

UPON THE APPLICATION of Concrete Associates III Investment Corporation and Safeguard Real Estate Fund IV L.P. (collectively, "LP IV") 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 IV 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 IV, 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.

Disputed Claims

6. 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 "CE Limited Partnership Investment Corp." replacing "Monitor" *mutatis mutandis*.

Continuation of Agreements

7. As at and from the Effective Date all obligations or agreements to which LP IV 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 Effective 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 Effective Date and is not continuing after the Effective 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 IV);

(b) LP IV 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 Effective Date as a result of the financial condition or insolvency of LP IV;

(d) the effect upon LP IV 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.

8. From and after the Effective Date, all Persons shall be deemed to have waived any and all defaults of LP IV then existing or previously committed by LP IV, caused by LP IV, 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 IV in any provision, express or implied, in any agreement existing between such Creditor and LP IV that occurred on or prior to the Effective 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

9. 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 LPIV in such amounts and on account of such claims as the Receiver deems advisable.

10. The Receiver shall transfer legal title to the Lands to the New General Partner on or before the Effective Date. The Monitor shall concurrently file the Certificate of Amendment.

The Monitor and the CCAA Proceedings

11. 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.

12. 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.

13. As of the Effective Date, 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

IV 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.

14. The stay of proceedings under the Initial Order shall be and is hereby extended in respect of LP IV to the time immediately subsequent to the Effective Date.

15. 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 against a Monitor Party arising out of any gross negligence or wilful misconduct on the part of that Monitor Party.

16. No action or other proceeding in any way arising from or related to the performance or intended performance of the Monitor'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.

17. All Charges granted over the undertaking, property and assets of LP IV in the CCAA Proceedings are, as of the Effective Date, fully and finally terminated, discharged and released.

18. 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.

19. On the Effective 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

20. LP IV be and is hereby authorized to settle the inter-entity accounts by issuing and accepting units to and from the applicable limited partnership 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 all such inter-entity claims against such entities.

General

21. Notwithstanding: (a) the pendency of the CCAA Proceedings and the declaration of insolvency made therein; or (b) a bankruptcy of LP IV, 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.

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

23. LP IV 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.

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

J.C.Q.B.A.

ENTERED THIS 4 DAY OF JUNE, A.D. 2010.

K. MCAUSLAND COURT SEAL

CLERK OF THE COURT

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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 IV 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 Wealthcrete 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 Former Insider Claims" means, collectively, the following claims:

(a) the claim dated March 5, 2010 lodged by 934608 Alberta Ltd., as purported assignee of Vincenzo Depalma, in the amount of $5,019,198.02;

(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; 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;

"Disputed Sandhu Claims" means, collectively:

(a) the claim lodged by 587901 Alberta Ltd. in the amount of $563,613 dated January 21, 2010;

(b) the claim lodged by Darcy Sandhu in the amount of $1,127,226 dated January 22, 2010;

(c) the claim lodged by 934608 Alberta Ltd. in the amount of $4,453,070 dated January 22, 2010; and

(d) the claim lodged by Darcy Sandhu in the amount of $566,129 dated January 22, 2010;

"Effective Date" means June 11, 2010;

"**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 in the schedule to the mortgage referred in the Proof of Claim lodged by Citizen's Bank of Canada that are registered in the name of Concrete Associates III Investment Corporation;

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

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

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

"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;

No. 0901-11048 A.D. 2009

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

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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.

CLERK OF THE COURT
JUN - 4 2010
CALGARY, ALBERTA

ORDER

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