

HARVEST ENERGY TRUST

Premium DistributionTM, Distribution Reinvestment and Optional Trust Unit Purchase Plan

(as amended as at May 8, 2007)

Introduction

This Premium DistributionTM, Distribution Reinvestment and Optional Trust Unit Purchase Plan, as amended as at May 8, 2007 (the "**Plan**") provides eligible holders ("**Unitholders**") of trust units ("**Units**") of Harvest Energy Trust (the "**Trust**") with the opportunity to reinvest the cash distributions payable by the Trust on their Units ("**Distributions**") towards the purchase of new Units at a 5% discount to the Average Market Price of Units, as defined below, on the applicable Distribution payment date (the "**distribution reinvestment component**" of the Plan) or to exchange such Units for a cash payment equal to 102% of such Distributions on that date (the "**premium distributionTM component**" of the Plan). The Plan also provides eligible Unitholders who are enrolled in either the distribution reinvestment component or the premium distributionTM component of the Plan with the opportunity to purchase new Units at the Average Market Price (with no discount) on the applicable Distribution payment date (the "**optional cash payment component**" of the Plan). Each of the components of the Plan is subject to prorating and other limitations on availability of new Units in certain events.

Unitholders who are residents of Canada are eligible to participate in the premium distributionTM or distribution reinvestment components of the Plan and to purchase new Units with optional cash payments. Commencing with the distribution payable on June 15, 2007 to Unitholders of record on May 24, 2007, Unitholders that are resident in the United States are eligible to participate in the distribution reinvestment component of the Plan. United States residents are not eligible to participate in either the premium distributionTM component of the Plan or to make optional cash payments to purchase additional Units pursuant to the Plan. With the exception of the foregoing, unless otherwise announced by the Trust, Unitholders who are not residents of Canada are not entitled to participate, directly or indirectly, in the Plan.

Definitions

In this Plan:

"**Average Market Price**", in respect of a particular Distribution payment date, refers to the arithmetic average (calculated to four decimal places) of the daily volume weighted average trading prices of Units on the Toronto Stock Exchange for the trading days on which at least one board lot of Units is traded during the period beginning on the later of the 21st business day preceding such Distribution payment date and the second business day following the record date applicable to such Distribution payment date and ending on the second business day preceding such Distribution payment date (the "**Pricing Period**"). Such trading prices will be appropriately adjusted for certain capital changes (including Unit subdivisions, Unit consolidations, certain rights offerings and certain distributions).

"**CDS**" refers to The Canadian Depository for Securities Limited, which acts as a nominee for certain Canadian brokers, investment dealers, financial institutions and other nominees, or its nominee, as applicable.

"**CDS Participants**" refers to brokers, investment dealers, financial institutions or other nominees in their capacity as participants in the CDS depository service who hold Units registered in the name of CDS on

behalf of eligible beneficial owners of Units and who are acting on behalf of such beneficial owners hereunder.

"**DTC**" means The Depository Trust Company, which acts as a nominee for many United States investment dealers and brokerage firms, or its nominees, as applicable.

"**DTC Participants**" refers to brokers, investment dealers, financial institutions or other nominees in their capacity as participants in the DTC depository service who hold Units registered in the name of DTC on behalf of eligible beneficial owners of Units and who are acting on behalf of such beneficial owners hereunder.

"**Nominees**" refers to brokers, investment dealers, financial institutions or other nominees who hold Units registered in their own names on behalf of eligible beneficial owners of Units.

"**Participants**" refers to eligible registered holders of Units who, on the applicable record date for a Distribution, are enrolled in the Plan (provided that a reference to Participants shall only refer to CDS or DTC to the extent CDS or DTC has enrolled in the Plan on behalf of eligible beneficial owners of Units and to Nominees to the extent such Nominees have enrolled in the Plan on behalf of eligible beneficial owners of Units) and, in respect of the optional cash payment component of the Plan only, also refers to CDS Participants and Nominees who, on the applicable record date for a Distribution, participate in the optional cash payment component of the Plan on behalf of eligible beneficial owners of Units.

"**Premium Distribution™**" refers to a cash amount equal to 102% of a Distribution or, as the context may require, 102% of the aggregate Distributions, payable by the Trust on a particular Distribution payment date to Unitholders who have elected to participate in the premium distribution™ component of the Plan.

Advantages

The Plan offers eligible Unitholders the opportunity to reinvest Distributions paid on their Units towards the purchase of new Units at a 5% discount to the Average Market Price on the applicable Distribution payment date. Under the distribution reinvestment component of the Plan, the new Units purchased are held under the Plan for the account of participating Unitholders. Under the premium distribution™ component of the Plan, the new Units purchased are exchanged for a cash payment equal to 102% of the reinvested Distributions on the applicable Distribution payment date, which is paid to participating Unitholders.

Canadian resident Unitholders who are enrolled in either the distribution reinvestment component or the premium distribution™ component of the Plan may also make optional cash payments towards the purchase of new Units at the Average Market Price (with no discount) on the applicable Distribution payment date.

New Units issued pursuant to the Plan will be purchased directly from the Trust by the Plan Agent (as defined below) on behalf of the Participants. Accordingly, no commissions, service charges or brokerage fees are payable by Participants in connection with the purchase of new Units from treasury under the Plan. Beneficial owners of Units who wish to participate in the Plan should consult their broker, investment dealer, financial institution or other nominee who holds their Units to enquire as to what fees (if any) their broker, investment dealer, financial institution or other nominee may charge to enrol or participate in the Plan on their behalf.

Full investment of funds is possible because the Plan permits fractions of Units (to four decimal places) as well as whole Units to be credited to Participants' accounts.

Distributions in respect of Units that are held under the Plan by the Plan Agent for the account of a Participant are automatically reinvested in new Units in accordance with the Plan and the current election of that Participant as between the distribution reinvestment component and the premium distribution™ component of the Plan. New Units purchased under the distribution reinvestment component or the optional cash payment component of the Plan by CDS Participants and new Units purchased under the distribution reinvestment component of the Plan by DTC Participants, in each case on behalf of beneficial holders of Units, will not be held under the Plan by the Plan Agent but will instead be credited to the accounts of such CDS Participants or DTC Participants (and the underlying beneficial Unitholders) through CDS or DTC.

Administration

Valiant Trust Company currently acts as plan agent (the "**Plan Agent**") under the Plan for and on behalf of Participants. If Valiant Trust Company ceases to act as Plan Agent for any reason, another qualified trust company will be designated by the Trust to act as Plan Agent and Participants will be promptly notified of the change.

All funds received by the Plan Agent under the Plan, whether Distributions received from the Trust or optional cash payments received from Participants, will be applied to the purchase of new Units directly from the Trust. In no event will interest be paid to Participants on any funds held for reinvestment or investment under the Plan.

Restrictions on Eligibility

Unitholders who are residents of Canada are eligible to participate in the premium distribution™ component or distribution reinvestment component of the Plan and to purchase new Units with optional cash payments. Furthermore, commencing with the distribution payable on June 15, 2007 to Unitholders of record on May 24, 2007, Unitholders that are resident in the United States are eligible to participate in the distribution reinvestment component of the Plan. United States residents are not eligible to participate in either the premium distribution™ component of the Plan or to make optional cash payments to purchase additional Units pursuant to the Plan. With the exception of the foregoing, unless otherwise announced by the Trust, Unitholders who are not residents of Canada are not entitled to participate, directly or indirectly, in the Plan.

The Trust and the Plan Agent reserve the right to deny participation in the Plan to any person or agent of any person who appears to be or who the Trust or the Plan Agent has reason to believe is subject to the laws of any jurisdiction which do not permit participation in the Plan in the manner sought by such person.

The Trust reserves the right to determine, from time to time, a minimum number of Units that a Unitholder must hold in order to be eligible for, or continue to be enrolled in, the Plan and reserves the right to refuse participation to, or cancel participation of, any person who, in the opinion of the Trust, is participating in the Plan primarily with a view to arbitrage trading.

Distribution Reinvestment Component

Under the distribution reinvestment component of the Plan, the Trust will pay to the Plan Agent, on each Distribution payment date, all Distributions in respect of Units registered in the name of Participants enrolled in the distribution reinvestment component of the Plan. Such Distributions will be applied by the Plan Agent, on behalf of such Participants, towards the purchase from treasury, on the applicable Distribution payment date, of that number of new Units equal to the aggregate amount of such Distributions divided by 95% of the Average Market Price for the applicable Pricing Period. These new

Units (including fractions of Units computed to four decimal places) will be credited to the applicable Participants' accounts.

The amount of any Distribution designated by a Non-Resident Participant for reinvestment under the Plan will be reduced by the non-resident withholding tax applicable thereto. See "Canadian Federal Income Tax Considerations – *Non-Residents of Canada*" below for further information.

Premium Distribution™ Component

Under the premium distribution™ component of the Plan, the Trust will pay to the Plan Agent, on each Distribution payment date, all Distributions in respect of Units registered in the name of Participants enrolled in the premium distribution™ component of the Plan. Such Distributions will be applied by the Plan Agent, on behalf of such Participants, towards the purchase from treasury, on the applicable Distribution payment date, of that number of new Units equal to the aggregate amount of such Distributions divided by 95% of the Average Market Price for the applicable Pricing Period.

In connection with the premium distribution™ component of the Plan, the Plan Agent will pre-sell, through a qualified investment dealer designated by the Plan Agent (the "**Plan Broker**"), in one or more transactions on the Toronto Stock Exchange, that number of Units to be purchased on the applicable Distribution payment date with the reinvested Distributions of Participants enrolled in the premium distribution™ component of the Plan. The Plan Agent will receive from the Plan Broker, on the applicable Distribution payment date and for the account of such Participants (but subject to proration as described herein), the Premium Distribution™ in an amount equal to 102% of the reinvested Distributions that such Participants would have otherwise been entitled to receive on that Distribution payment date.

Units issued to the Plan Agent on behalf of Participants under the premium distribution™ component of the Plan will not be credited to such Participants' accounts under the Plan but will instead be delivered to the Plan Broker in exchange for the Premium Distribution™ on the applicable Distribution payment date. At the time such Units are delivered to the Plan Broker, each beneficial owner of such Units will be deemed to represent and warrant to the Trust, the Plan Agent and the Plan Broker (i) that it holds good and marketable title to such Units, free and clear of all liens, restrictions, charges, encumbrances, claims and rights of others, (ii) that such Units are not subject to any resale restrictions, and (iii) that it is a resident of Canada.

Participants entitled to receive the Premium Distribution™ will be mailed a cheque by the Plan Agent for the amount of their applicable Premium Distribution™ on or about the applicable Distribution payment date. Such cheques will be made payable to the registered holder of the Units in respect of which the Premium Distribution™ is made. As a result, beneficial owners of Units that are registered in the name of CDS or a Nominee will receive the Premium Distribution™ through the accounts of the applicable CDS Participant or such Nominee.

The Trust and the Plan Agent have a commitment from the Plan Broker to pay the Premium Distribution™ to the Plan Agent on the applicable Distribution payment date. Although the Trust and the Plan Agent will, if necessary, make claims on this commitment, neither the Trust nor the Plan Agent has any liability to Participants or to beneficial owners of Units for any failure of the Plan Broker to fulfil its obligations under the premium distribution™ component of the Plan. If the Plan Broker for any reason defaults on its obligation to deliver to the Plan Agent funds sufficient to satisfy the full amount of the Premium Distribution™, then Participants who elected to receive the Premium Distribution™ will receive their regular cash Distributions from the Trust in respect of those Units in respect of which the Premium Distribution™ is not paid.

Enrolment

An eligible registered holder of Units (other than CDS) who was enrolled in the distribution reinvestment and optional trust unit purchase plan dated November 25, 2002 (the "**Old Plan**") will, subject to the receipt by the Plan Agent of written notice of termination by such Unitholder, be automatically enrolled in the distribution reinvestment component of the Plan.

An eligible registered holder of Units (other than CDS) who was registered in the Old Plan and wishes to participate in the premium distributionTM component of the Plan instead of the distribution reinvestment component of the Plan may do so by completing and delivering to the Plan Agent a duly completed and signed Authorization Form in the form provided by the Trust for this purpose.

An eligible registered holder of Units (other than CDS or DTC) who was not enrolled in the Old Plan, may enrol in the distribution reinvestment component or the premium distributionTM component of the Plan by completing and delivering to the Plan Agent a duly completed and signed Authorization Form in the form provided by the Trust for this purpose.

CDS and DTC will each provide separate instructions to the Plan Agent regarding the extent of its participation in the distribution reinvestment component and/or the premium distributionTM component of the Plan on behalf of beneficial owners of Units. The Authorization Form or CDS instructions or DTC instructions will direct (or be deemed to direct, as applicable) the Trust to forward to the Plan Agent all Distributions in respect of Units registered in the name of the Participant and will direct (or be deemed to direct, as applicable) the Plan Agent to reinvest such Distributions, together with Distributions in respect of Units held by the Plan Agent for the Participant's account under the Plan, in new Units in accordance with the Plan. Where a Participant elects to participate in the premium distributionTM component of the Plan, the Authorization Form or CDS instructions will further direct (or be deemed to direct, as applicable) the Plan Agent to deliver all such new Units to the Plan Broker in exchange for the Premium DistributionTM.

An Authorization Form must be received by the Plan Agent no later than 3:00 p.m. (Calgary time) on the business day immediately following a Distribution record date in order to take effect on the Distribution payment date to which such record date relates. If an Authorization Form is received by the Plan Agent from a registered holder of Units after that time, the Authorization Form will not take effect on such Distribution payment date and will only take effect on the next following and subsequent Distribution payment dates. CDS or DTC instructions must be received by the Plan Agent by such deadline as may be agreed on between CDS or DTC and the Plan Agent.

An Authorization Form may be obtained from the Plan Agent at any time upon request or from the Trust's website at www.harvestenergy.ca.

Eligible beneficial owners of Units that are registered in the name of CDS or DTC or a Nominee may only participate in the distribution reinvestment component or the premium distributionTM component of the Plan if they (i) transfer their Units into their own name and then enrol in the Plan directly, or (ii) arrange for the applicable CDS Participant or DTC Participant or such Nominee to enrol in the Plan on their behalf. Beneficial owners of Units registered in the name of CDS or DTC or a Nominee may not directly enrol in the Plan.

Where an eligible beneficial owner of Units wishes to enrol in the Plan through a CDS Participant or DTC Participant in respect of Units registered in the name of CDS or DTC, appropriate instructions must be received by CDS or DTC from the applicable CDS Participant or DTC Participant no later than 3:00 p.m. (Calgary time) on the business day immediately following a Distribution record date (or such other deadline as CDS or DTC may set from time to time) in order to take effect on the Distribution payment

date to which such record date relates. If such instructions are received by CDS after that time, such instructions will not take effect on such Distribution payment date and will only take effect on the next following Distribution payment date. CDS Participants or DTC Participants holding Units on behalf of eligible beneficial owners of Units registered in the name of CDS or DTC must arrange for CDS or DTC to enrol in the Plan on behalf of such beneficial owners of Units in respect of each Distribution payment date.

Eligible beneficial owners of Units should contact their broker, investment dealer, financial institution or other nominee who holds their Units to provide instructions regarding their participation in the Plan.

Once a Participant (other than CDS or DTC) has enrolled in either the distribution reinvestment component or the premium distributionTM component of the Plan, participation in the manner elected by the Participant continues automatically until the Plan is terminated by the Trust, until such participation in the Plan is terminated by the Participant or the Trust, or until the Participant changes its election as between the distribution reinvestment component and the premium distributionTM component. See "Termination of Participation" and "Change of Election" below.

Optional Cash Payment Component

A Canadian resident registered holder of Units enrolled in either the distribution reinvestment component or the premium distributionTM component of the Plan or a CDS Participant or a Nominee acting on behalf of a Canadian resident beneficial owner of Units enrolled indirectly in either the distribution reinvestment component or the premium distributionTM component of the Plan, may also purchase new Units under the Plan with optional cash payments subject to a minimum of \$5,000 per remittance and a maximum of \$100,000 per month with respect to each beneficial owner of Units. Optional cash payments will be applied by the Plan Agent, on behalf of such Participants, towards the purchase from treasury on the applicable Distribution payment date of that number of new Units equal to the aggregate amount of such optional cash payments divided by the Average Market Price for the applicable Pricing Period. Such new Units (including fractions of Units computed to four decimal places) will be credited to the accounts of applicable Participants (other than CDS Participants). New Units purchased under the optional cash payment component of the Plan by CDS Participants will be credited to the accounts of such CDS Participants through CDS.

A Participant may make an optional cash payment when first enrolling in the Plan by delivering to the Plan Agent, together with, except in the case of CDS Participants, such Participant's initial Authorization Form, a duly completed and signed Cash Payment Form in the form provided by the Trust for this purpose and a certified cheque payable to the Plan Agent. Thereafter, provided that the applicable beneficial owner of Units continues to be enrolled in either the distribution reinvestment component or the premium distributionTM component of the Plan, a Participant may make optional cash payments by certified cheque delivered to the Plan Agent together with a new Cash Payment Form.

A Cash Payment Form may be obtained from the Plan Agent at any time upon request or from the Trust's website at www.harvestenergy.ca.

Optional cash payments (together with a duly completed and signed Cash Payment Form) must be received by the Plan Agent no later than 3:00 p.m. (Calgary time) on the business day immediately preceding a Distribution record date in order for the optional cash payment to be invested in new Units on the Distribution payment date to which such record date relates. Optional cash payments received by the Plan Agent after that time will not be invested in new Units on such Distribution payment date and will be invested in new Units on the next following Distribution payment date. **Interest will not be paid on optional cash payments pending their investment in new Units.**

Eligible Canadian resident beneficial owners of Units registered in the name of CDS or a Nominee who are indirectly enrolled in either the distribution reinvestment component or the premium distribution™ component of the Plan through their broker, investment dealer, financial institution or other nominee may make optional cash payments through the applicable CDS Participant or Nominee by arranging for such CDS Participant or Nominee to tender such payments, together with a duly completed and signed Cash Payment Form, to the Plan Agent. A CDS Participant or Nominee who wishes to make optional cash payments on behalf of one or more beneficial owners of Units must make the declaration set forth in the Cash Payment Form that (i) it is making the optional cash payment on behalf of one or more beneficial owners of Units who hold Units through such CDS Participant or Nominee and who are residents of Canada, (ii) it has applied to participate in either the distribution reinvestment component or the premium distribution™ component of the Plan on behalf of each such beneficial owner of Units, (iii) at least \$5,000 per remittance and no more than \$100,000 per month is being paid on behalf of each beneficial owner of Units and (iv) it has complied with the applicable provisions of the *Proceeds of Crime (Money Laundering) and Terrorist Financing Act* (Canada) and the Regulations thereunder.

Distributions on new Units purchased for the account of a Participant (other than a CDS Participant) with optional cash payments and held under the Plan by the Plan Agent will automatically be reinvested in new Units in accordance with the terms of the Plan and the current election of that Participant as between the distribution reinvestment component and the premium distribution™ component of the Plan. New Units purchased under the optional cash payment component of the Plan by CDS Participants on behalf of beneficial holders of Units will not be held under the Plan by the Plan Agent but will instead be credited to the accounts of such CDS Participants (and the underlying beneficial Unitholders) through CDS, and Distributions in respect of those Units will not be reinvested under either the distribution reinvestment component or the premium distribution™ component of the Plan unless those Units are enrolled in the Plan by the applicable CDS Participant in respect of the applicable subsequent Distribution payment date.

The Trust reserves the right to determine from time to time not to accept optional cash payments for the purchase of new Units under the Plan.

There is no obligation to make an optional cash payment and the amount of optional cash payments (subject to the minimum and maximum limits specified herein) made by a Participant may vary from time to time. However, a direction to purchase new Units with an optional cash payment is irrevocable once received by the Plan Agent, and funds will only be returned to a Participant if the Trust determines not to accept such optional cash payment for the purchase of new Units on the applicable Distribution payment date, if the Plan is terminated by the Trust, or participation in the Plan is terminated by such Participant or by the Trust. See "Termination of Participation" below.

Non-residents of Canada

United States residents are permitted to participate in the Plan only in respect of the distribution reinvestment component of the Plan and are not entitled to participate in the premium distribution™ component of the Plan or to make optional cash payments to purchase additional Units pursuant to the Plan. Residents of any other jurisdiction outside of Canada or the United States may only participate in the Plan if permitted by the laws of Canada and the jurisdiction in which they reside and the Trust specifically extends the Plan to such jurisdiction. The Trust is not responsible for providing advice on which countries may be permitted to participate. Distributions to be reinvested under the Plan on behalf of Unitholders who are not residents of Canada, including residents of the United States, will be subject to applicable Canadian non-resident withholding tax. See "Canadian Federal Income Tax Considerations – *Non-Residents of Canada*" below for further information.

The Trust, the Plan Agent and any Nominee reserve the right to deny participation in the Plan to, and to not accept an Authorization Form from any person or agent of such person who appears to be, or who the

Trust, the Plan Agent or such Nominee has reason to believe is, subject to the laws of any jurisdiction which do not permit participation in the Plan in the manner sought by or on behalf of such person. Unitholders should be aware that certain Nominees may not allow participation in the Plan and the Trust is not responsible for monitoring or advising which Nominees allow participation.

The Plan Agent shall not acquire Units on behalf of a non-resident of Canada if the Plan Agent has received written notice from the Trust that it has determined pursuant to the Trust's Trust Indenture either that the Trust's ability to continue to rely on certain provisions of the *Income Tax Act (Canada)* for purposes of qualifying as a "mutual fund trust" thereunder is in jeopardy or that it is otherwise in the best interests of the Trust.

Proration in Certain Events

The Trust will determine, no later than the business day following each Distribution record date, the amount of new equity, if any, that will be made available under the Plan on the Distribution payment date to which such record date relates.

In addition, the Trust may not issue, in any financial year, pursuant to the optional cash payment component of the Plan, more than the maximum number of Units permitted by applicable laws and regulatory policies.

If, in respect of any Distribution payment date, fulfilling the elections of all Participants under the Plan would result in the Trust exceeding the limit on new equity set by the Trust, then elections for the purchase of new Units on that Distribution payment date will be accepted (i) first, from Participants electing to reinvest Distributions under the distribution reinvestment component of the Plan, (ii) second, from Participants electing to receive the Premium Distribution™ under the premium distribution™ component of the Plan, and (iii) third, from Participants electing to make optional cash payments under the optional cash payment component of the Plan. If the Trust is not able to accept all elections for a particular component of the Plan (including as a result of the Trust exceeding the aggregate annual limit on new Units that may be issued pursuant to the optional cash payment component of the Plan), then participation and purchases of Units in that component of the Plan on the applicable Distribution payment date will be prorated among all Participants in that component of the Plan according to the number of their Units participating in the particular component or the amount of their optional cash payments, as the case may be.

If trading of Units on the Toronto Stock Exchange, or the trading thereof by the Plan Broker, is for any reason prohibited for an entire day, or if the premium distribution™ component of the Plan is terminated or suspended for any reason, in any such case during a Pricing Period, then the new Units to be exchanged for the Premium Distribution™ pursuant to the premium distribution™ component of the Plan will be prorated among all Participants who have elected to receive the Premium Distribution™ according to the number of their Units participating in the premium distribution™ component of the Plan.

If the Trust determines not to issue any equity through the Plan on a particular Distribution payment date, or to the extent that the availability of new Units is prorated in accordance with the terms of this Plan, then Participants will receive from the Trust the regular cash Distributions which they would otherwise be entitled to receive on such date and which are not reinvested as a result of such determination or proration.

Price of New Units

The subscription price of new Units purchased under both the distribution reinvestment component and the premium distribution™ component of the Plan will be 95% of the Average Market Price for the

applicable Pricing Period. The subscription price of new Units purchased under the optional cash payment component of the Plan will be the Average Market Price, without any discount, for the applicable Pricing Period.

Costs

No commissions, service charges or brokerage fees are payable by Participants in connection with the purchase of new Units from treasury under the distribution reinvestment component, the premium distribution™ component or the optional cash payment component of the Plan. All administrative costs of the Plan will be paid by the Trust.

Beneficial holders of Units who wish to participate in the Plan should consult their broker, investment dealer, financial institution or other nominee who holds their Units to confirm what fees (if any) such nominee may charge to enrol or participate in the Plan on their behalf.

Reports to Participants

An account will be maintained by the Plan Agent for each Participant with respect to purchases of new Units under the Plan for the account of such Participant. An unaudited statement regarding purchases under the distribution reinvestment component of the Plan will be mailed on a quarterly basis to each Participant who is a registered holder of Units. These statements are a Participant's continuing record of purchases of new Units made on behalf of such Participant pursuant to the Plan and should be retained for income tax purposes. No statements will be provided to Participants in respect of the premium distribution™ component of the Plan.

Unitholders are responsible for calculating and monitoring their own adjusted cost base in Units for income tax purposes, as certain averaging rules may apply and such calculations may depend on the cost of other Units held by a Unitholder.

Beneficial owners of Units who are enrolled in the Plan through a broker, investment dealer, financial institution or other nominee may or may not be provided with such reports or forms from their broker, investment dealer, financial institution or other nominee.

Certificates for Units

New Units purchased and held under the Plan by the Plan Agent will be registered in the name of the Plan Agent, or its nominee, or accounts designated by it, for the account of the Participants. Certificates for such Units will only be issued to Participants if the Plan is terminated by the Trust, participation in the Plan is terminated by a Participant or by the Trust, or a Participant withdraws its Units from its account. Certificates will only be issued in the name of the applicable Participant.

A Participant who is a registered holder of Units may, upon written request to the Plan Agent and without terminating its participation in the Plan, have a Unit certificate issued in such Participant's name for any number of whole Units held by the Plan Agent under the Plan for the account of such Participant. Any Units (including any fraction of a Unit) remaining in a Participant's account will continue to be held by the Plan Agent under the Plan for the account of such Participant.

Units held by the Plan Agent under the Plan for the account of a Participant may not be sold, pledged or otherwise disposed of by the Participant while so held. Participants who wish to sell, pledge or otherwise dispose of any Units held by the Plan Agent under the Plan for their account will be required to request that a certificate representing such Units be issued in their name.

Termination of Participation

A Participant may voluntarily terminate participation in the Plan by delivering to the Plan Agent a written notice stating that such Participant wishes to terminate its participation in the Plan. A certificate for the number of whole Units held by the Plan Agent under the Plan for the account of such Participant will be issued to, and in the name of, such Participant, together with a cheque for the value of any remaining fraction of a Unit held for the account of such Participant (based on the closing price of Units on the Toronto Stock Exchange on the day prior to the date on which such notice is received by the Plan Agent) and for any optional cash payments received for the account of such Participant prior to termination but not invested in new Units. Any fraction of a Unit held for the account of such Participant will be terminated in exchange for such payment.

Participation in the Plan will be terminated automatically following receipt by the Plan Agent of a written notice of the death of a Participant. A certificate for the number of whole Units held by the Plan Agent under the Plan for the account of such deceased Participant will be issued in the name of such deceased Participant or the deceased Participant's estate, as applicable, together with a cheque for the value of any remaining fraction of a Unit held for the account of such deceased Participant (based on the closing price of Units on the Toronto Stock Exchange on the day prior to the date on which such notice is received by the Plan Agent) and for any optional cash payments received for the account of such deceased Participant prior to termination but not invested in new Units. Any fraction of a Unit held for the account of such deceased Participant will be cancelled in exchange for such cash payment.

A notice of termination or a notice of a Participant's death will take effect upon receipt of such notice by the Plan Agent unless such notice is received by the Plan Agent after 3:00 p.m. (Calgary time) on the business day immediately preceding a Distribution record date and prior to 3:00 p.m. (Calgary time) on the Distribution payment date to which such record date relates. If a notice of termination, or notice of a Participant's death, is received by the Plan Agent during such period, then the Participant's account will not be closed, and participation in the Plan will not be terminated, until after the Distribution payment date to which such record date relates.

Beneficial owners of Units who are enrolled in the Plan through a broker, investment dealer, financial institution or other nominee and who wish to terminate their participation in the Plan must so advise their broker, investment dealer, financial institution or other nominee.

Change of Election

A Participant may change its election as between the distribution reinvestment component and the premium distributionTM component of the Plan by delivering to the Plan Agent a new Authorization Form reflecting the new election. A new election will take effect upon receipt of such Authorization Form by the Plan Agent unless such Authorization Form is received by the Plan Agent after 3:00 p.m. (Calgary time) on the business day immediately preceding a Distribution record date and prior to 3:00 p.m. (Calgary time) on the Distribution payment date to which such record date relates. If an Authorization Form is received by the Plan Agent from a Participant during such period, then the new election will only take effect after the Distribution payment date to which such record date relates.

Beneficial owners of Units who are enrolled in the Plan through their broker, investment dealer, financial institution or other nominee and who wish to change their election as between the distribution reinvestment component and the premium distributionTM component of the Plan must so advise their broker, investment dealer, financial institution or other nominee.

Subdivisions

If Units are distributed pursuant to a subdivision of Units, the additional Units received by the Plan Agent in respect of Units held under the Plan for the account of Participants will be credited by the Plan Agent proportionately to the accounts of such Participants.

Unitholder Voting

Whole Units held under the Plan by the Plan Agent for a Participant's account on the record date for a vote of Unitholders will be voted in accordance with the instructions of the Participant given on a form to be furnished to the Participant. Units for which voting instructions are not received will not be voted. No voting rights will attach to any fraction of a Unit held for a Participant's account under the Plan.

Responsibilities of the Trust and the Plan Agent

None of the Trust, the Plan Agent or the Plan Broker will be liable to any registered or beneficial Unitholder for any act or for any omission to act in connection with the operation of the Plan including, without limitation, any claims or liability:

- (a) arising out of the failure to terminate a Participant's account upon such Participant's death prior to receipt of notice in writing of such death;
- (b) with respect to the prices and times at which Units are purchased for the account of, or on behalf of, a Participant;
- (c) with respect to decisions by the Trust to raise or not issue new equity through the Plan on any given Distribution payment date, or the amount of equity issued (if any);
- (d) arising out of any default by the Plan Broker in delivering the Premium Distribution™ to the Plan Agent on any Distribution payment date;
- (e) arising out of a prorating, for any reason, of the amount of equity available under the various components of the Plan in the circumstances described herein or otherwise; and
- (f) with respect to any decision by the Trust not to accept an optional cash payment for the purchase of new Units under the Plan, or arising out of a failure by the Plan Agent to purchase new Units with an optional cash payment.

Participants and beneficial owners of Units should recognize that none of the Trust, the Plan Agent or the Plan Broker can assure a profit (or payment of the Premium Distribution™) or protect them against a loss on the Units purchased under the Plan.

Unitholders should also be aware that certain Nominees may not allow participation in the Plan, and neither the Trust nor the Plan Agent is responsible for monitoring or advising which Nominees allow participation.

Canadian Federal Income Tax Considerations

*The following is a summary only of certain Canadian federal income tax considerations relevant to participation in the Plan for purposes of the Income Tax Act (Canada) (the "Tax Act"). The information provided is current as of the effective date of the Plan. **This summary is not intended to be legal or tax***

advice to any particular Unitholder and Unitholders are urged to consult their tax advisors as to their particular tax position.

Residents of Canada

The fact that Distributions are reinvested or Premium DistributionsTM are received under the terms of the Plan does not relieve Unitholders of any liability for taxes that may be payable on such Distributions. To the extent that a Distribution from the Trust would be included in the income of Unitholders for the purposes of the Tax Act, such amount will be included in the income of Unitholders who elect to reinvest such amount in new Units under the Plan.

The cost to a Unitholder of Units acquired pursuant to the optional cash payment component of the Plan will be equal to the amount of optional cash payments made by the Unitholder.

The Canada Revenue Agency (the "CRA") generally takes the position that the amount, if any, by which the fair market value of any Units acquired pursuant to the distribution reinvestment component or the premium distributionTM component of the Plan on the date of purchase of such Units exceeds the purchase price therefor must be included in the income of the Unitholder. Unitholders should note that neither the Trust nor the Plan Agent is required to provide, and will not be providing, any notice or report to Unitholders in respect of such income.

Where the Units acquired pursuant to the distribution reinvestment component or the premium distributionTM component of the Plan are capital property to the Unitholder, the amount added to the Unitholder's income will be added in computing the cost to the Unitholder of such Units for purposes of determining the adjusted cost base and capital gain or loss on the disposition of such Units. The cost of such Units held as capital property by the Unitholder must be averaged with the cost of all other Units held by the Unitholder as capital property for the purpose of determining the adjusted cost base of all Units held by the Unitholder as capital property pursuant to the averaging provisions of the Tax Act.

Units acquired and sold under the premium distributionTM component of the Plan, in certain circumstances, may be considered to be inventory and not capital property. Certain Unitholders may make an election under subsection 39(4) of the Tax Act to have every "Canadian security" (as that term is defined in the Tax Act), which includes Units, owned by the Unitholder deemed to be a capital property.

Where the Units acquired under the premium distributionTM component of the Plan are inventory to the Unitholder, the Unitholder generally will be required to include in income the net profit or net gain arising from the acquisition and disposition of the Units such that, in the case of Units acquired and sold under the premium distributionTM component of the Plan, the Unitholder generally will recognize income equal to 2% of the Distribution received by the Plan Agent on behalf of the Unitholder.

If a Unitholder disposes of Units acquired under the Plan which are capital property (including a disposition of Units acquired pursuant to the premium distributionTM component by a Unitholder who has made an election pursuant to subsection 39(4) of the Tax Act), the Unitholder will recognize a capital gain (or a capital loss) to the extent that the proceeds of disposition exceed (or are less than) such adjusted cost base of the Units held by the Unitholder immediately before the disposition. One-half of the capital gain (the "**taxable capital gain**") must be included in income of the Unitholder for the year in which the disposition occurs and one-half of a capital loss (the "**allowable capital loss**") generally may be deducted by the Unitholder against taxable capital gains for the year of disposition, in any of the three preceding years, or in any subsequent year, subject to the detailed provisions of the Tax Act.

Non-Residents of Canada

The fact that Distributions are reinvested under the terms of the Plan does not relieve a participant who is not resident in Canada, including a US resident (a "**Non-Resident Participant**") of any liability for non-resident withholding tax applicable to the Distribution. The amount of any Distribution designated by a Non-Resident Participant for reinvestment under the Plan will be reduced by the non-resident withholding tax applicable thereto. The rate of withholding tax under the Tax Act on distributions out of income is generally 25% of the amount of income of the Trust distributed to a Non-Resident Participant unless reduced by the terms of an applicable treaty. In the case of a Non-Resident Participant who is a resident of the United States for the purposes of the Canada – US Tax Convention, the rate of such withholding tax is generally reduced to 15%.

In addition, amounts distributed other than out of income are subject to a 15% withholding tax. This withholding tax may be refunded in certain circumstances where the Non-Resident Participant disposes of Units (or trust units of other mutual fund trusts similar to the Trust) at a loss and files a special Canadian income tax return. It is not certain whether the amount, if any, by which the fair market value of any Units acquired by a Non-Resident Participant pursuant to the Plan on the date of purchase of such Units exceeds the purchase price therefor is subject to this special withholding tax.

Gains realized by a Non-Resident Participant on the disposition of Units will generally not be subject to tax in Canada unless: (i) the Units are used or held by the Non-Resident Participant in the course of carrying on a business in Canada; (ii) at any time in the 60-month period preceding the disposition the Non-Resident Participant, persons with whom the Non-Resident Participant does not deal at arm's length, or the Non-Resident Participant together with such persons, owned not less than 25% of the issued Units; (iii) the Units are "designated insurance property" of the Non-Resident Participant; or (iv) at the time of the disposition the Trust does not qualify as a "mutual fund trust" for purposes of the Tax Act.

United States Federal Income Tax Considerations

The following summary describes certain material United States federal income tax consequences of the acquisition of our units that are generally applicable to a United States person that acquired our units pursuant to the distribution reinvestment component of our Plan and holds our units as capital assets (a "**United States Unitholder**") within the meaning of Section 1221 of the Internal Revenue Code of 1986, as amended (the "**Code**"). This discussion does not address holders of other securities, including holders of our convertible debentures or senior notes. This discussion assumes that we are not a "controlled foreign corporation" for U.S. federal income tax purposes. The following discussion does not purport to be a complete analysis of all of the potential United States federal income tax considerations that may be relevant to particular holders of our units in light of their particular circumstances nor does it deal with persons that are subject to special tax rules, such as brokers, dealers in securities or currencies, financial institutions, insurance companies, tax-exempt organizations, persons liable for alternative minimum tax, U.S. expatriates, partnerships or other pass-through entities, United States Unitholders who own (directly, indirectly or by attribution) ten percent or more of the total combined voting power of all classes of units entitled to vote, persons holding our units as part of a straddle, hedge or conversion transaction or as part of a synthetic security or other integrated transaction, traders in securities that elect to use a mark-to-market method of accounting for their securities holdings, holders whose "functional currency" is not the United States dollar, and holders who are not United States Unitholders. In addition, the discussion below does not address the tax consequences of the law of any state, locality or foreign jurisdiction or United States federal tax consequences (e.g., estate or gift tax) other than those pertaining to the income tax. There can be no assurance that the United States Internal Revenue Service (the "**IRS**") will take a similar view as to any of the tax consequences described in this summary.

The following is based on currently existing provisions of the Code, existing and proposed Treasury regulations under the Code and current administrative rulings and court decisions. Everything listed in the previous sentence may change, possibly on a retroactive basis, and any change could affect the continuing validity of this discussion.

Each United States Unitholder and each holder of units that is not a United States Unitholder should consult its tax adviser regarding the United States federal income tax consequences of holding our units applicable to such holder in light of its particular situation, as well as any tax consequences that may arise under the laws of any other relevant foreign, state, local, or other taxing jurisdiction.

As used in this section, the term "**United States person**" means a beneficial owner of our units that is:

- (i) a citizen or an individual resident of the United States;
- (ii) a corporation (or an entity taxable as a corporation for United States federal income tax purposes) created or organized in or under the laws of the United States or any political subdivision of the United States;
- (iii) an estate the income of which is subject to United States federal income taxation regardless of its source; or
- (iv) a trust which (A) is subject to the supervision of a court within the United States and the control of a United States person as described in Section 7701(a)(30) of the Code; or (B) was in existence on August 20, 1996 and has properly elected under applicable Treasury Regulations to continue to be treated as a United States person.

If a partnership (including for this purpose any entity treated as a partnership for U.S. federal income tax purposes) holds our units, the United States federal income tax treatment of a partner generally will depend on the status of the partner and the activities of the partnership. A United States person that is a partner of the partnership holding our units should consult its own tax adviser.

REQUIRED NOTICE

TO ENSURE COMPLIANCE WITH INTERNAL REVENUE SERVICE CIRCULAR 230, UNITHOLDERS ARE HEREBY NOTIFIED THAT: (A) ANY DISCUSSION OF FEDERAL TAX ISSUES IN THIS PLAN IS NOT INTENDED OR WRITTEN TO BE RELIED UPON, AND CANNOT BE RELIED UPON BY UNITHOLDERS, FOR THE PURPOSE OF AVOIDING PENALTIES THAT MAY BE IMPOSED ON UNITHOLDERS UNDER THE INTERNAL REVENUE CODE; (B) SUCH DISCUSSION IS WRITTEN IN CONNECTION WITH THE PROMOTION OR MARKETING OF THE TRANSACTIONS OR MATTERS ADDRESSED HEREIN; AND (C) EACH UNITHOLDER SHOULD SEEK ADVICE BASED ON ITS PARTICULAR CIRCUMSTANCES FROM AN INDEPENDENT TAX ADVISOR.

Reinvestment of Dividends

For United States federal income tax purposes, a United States Unitholder who is a participant in the Plan will be treated as receiving a distribution equal to the sum of (i) the fair market value as of the distribution payment date of trust units acquired pursuant to the Plan and (ii) any Canadian taxes which are withheld with respect to the distribution. The amount treated as a distribution will be includible in the United States Unitholder's income as a taxable dividend to the extent of Harvest Energy Trust's current and

accumulated earnings and profits, as determined for United States federal income tax purposes. Such Unitholder's initial tax basis in the trust units purchased will be equal to their fair market value on the distribution payment date, and the holding period of those trust units will begin on the day following the date of distribution. Subject to the discussion below under "Passive Foreign Investment Company Rules", under current law any dividend received before December 31, 2010 will be treated as a "qualified dividend" eligible to be taxed at reduced rates. Dividends will, in general, be foreign source income for U.S. federal income tax purposes.

Withholding Taxes

Distributions to a United States Unitholder that is entitled to the benefits of the Canada-United States Income Tax Convention (1980) are subject to a 15% withholding tax. Subject to complicated limitations, United States Unitholders will be entitled to claim a foreign tax credit or, alternatively, a deduction for the amount of Canadian taxes withheld in connection with a distribution by the Trust. United States Unitholders are urged to consult their own tax advisors regarding the availability of and limitations on foreign tax credits to them.

Passive Foreign Investment Company Rules

The United States federal income tax consequences of participation in the Plan for a United States Unitholder will depend to a significant extent on whether Harvest Energy Trust is a passive foreign investment company ("**PFIC**") at any time during the participating Unitholder's holding period of trust units. Our classification as a PFIC could have significant and adverse tax consequences for United States Unitholders. These adverse tax consequences could be mitigated by making a so-called "qualified electing fund" election. To date, we have not received advice that the Trust should not be considered a PFIC for the 2007 taxable year or previous taxable years.

The "No Election" Alternative--Taxation of Excess Distributions

If we are classified as a PFIC for any year during which a United States Unitholder has held units and that holder has not made a QEF Election or a Mark to Market Election, each as discussed below, special rules may subject that holder to increased tax liability, including loss of favourable capital gains rates and the imposition of an interest charge, upon the sale or other disposition of the units or upon the receipt of any excess distribution (as defined below). Under these rules:

- the gain or excess distribution will be allocated rateably over the United States Unitholder's holding period;
- the amount allocated to the current taxable year and any year prior to the first year in which we are a PFIC will be taxed as ordinary income in the current year;
- the amount allocated to each of the other taxable years will be subject to tax at the highest rate of tax in effect for the applicable class of taxpayer for that year; and
- an interest charge for the deemed deferral benefit will be imposed with respect to the resulting tax attributable to each of the other taxable years.

These rules will continue to apply to the holder even after we cease to meet the definition of a PFIC, unless the holder elects to be treated as having sold our units on the last day of the last taxable year in which we qualified as a PFIC.

An "excess distribution," in general, is any distribution on units received in a taxable year by a United States Unitholder that is greater than 125% of the average annual distributions received by that holder in the three preceding taxable years or, if shorter, that holder's holding period for units.

Any portion of a distribution paid to a United States Unitholder that does not constitute an excess distribution will be treated as ordinary dividend income to the extent of our current and accumulated earnings and profits (as computed for U.S. federal income tax purposes). Such dividends generally will not qualify for the dividends-received deduction otherwise available to U.S. corporations. Any amounts treated as dividends paid by a PFIC do not constitute "qualified dividends" and will therefore be ineligible for taxation at the maximum rate of 15% applicable to individuals who receive such income. In the case of a United States Unitholder who has made a QEF election (as described below), any such amounts in excess of our current and accumulated earnings and profits will be applied against that holder's tax basis in the units and, to the extent in excess of such tax basis, will be treated as gain from a sale or exchange of such units. It is possible that any such gain might be treated as an excess distribution.

The QEF Alternative

United States Unitholders may avoid most of the unfavourable consequences by making a QEF Election with respect to the Trust. A United States Unitholder who elects in a timely manner to treat the Trust as a QEF (a "**QEF Election**") would include in gross income (and be subject to current U.S. federal income tax on) the U.S. dollar value of both its pro-rata share of the Trust's ordinary earnings, as ordinary income, and its pro-rata share of the Trust's net capital gains, as long-term capital gain, during any taxable years of the United States Unitholder in which the Trust were classified as a PFIC, regardless of whether such amounts are actually distributed.

The Trust does not expect to provide the information necessary for Unitholders to make QEF Elections; accordingly, United States Unitholders will not be eligible to make a QEF Election.

Mark to Market Election Alternative

Assuming that our units are treated as marketable stock, a United States Unitholder that does not make a QEF Election may avoid the application of the excess distribution rules, at least in part, by electing to mark the units to market annually, recognizing as ordinary income or loss each year an amount equal to the difference as of the close of the taxable year between the fair market value of its units and the holder's adjusted tax basis in the units. Any mark to market loss is treated as an ordinary deduction, but only to the extent of the ordinary income that the holder has included pursuant to the election in prior tax years. The electing United States Unitholder's basis in its units would be adjusted to reflect any of these income or loss amounts. Any gain on a disposition of our units by a United States Unitholder would be treated as ordinary income. Any loss on such a disposition would be treated as an ordinary deduction, but only to the extent of the ordinary income that the holder has included pursuant to the election in prior tax years. For purposes of making this election, stock of a foreign corporation is "marketable" if it is regularly traded on certain qualified exchanges. Under applicable Treasury regulations, a "qualified exchange" includes a national securities exchange that is registered with the SEC or the national market system established under the Securities Exchange Act of 1934, as amended and certain foreign securities exchanges. Currently, our units are traded on a "qualified exchange". Under applicable Treasury Regulations, PFIC stock traded on a qualified exchange is regularly traded on such exchange for any calendar year during which such stock is traded, other than in *de minimis* quantities, on at least 15 days during each calendar quarter. We cannot assure United States Unitholders that our units will be treated as regularly traded.

With respect to its direct ownership of units, a United States Unitholder that receives a distribution with respect to its units will avoid the unfavourable consequences applicable to excess distributions described

above if the holder has made a timely Mark to Market Election in the first year of its holding period during which we are treated as a PFIC. Such distribution would instead be taxed under the rules described in the final paragraph of the above section (the "**No Election Alternative--Taxation of Excess Distributions**"). If a United States Unitholder has held units for one or more taxable years during which we are treated as a PFIC and does not make a timely Mark to Market Election with respect to the units held during the first of those years, a coordination rule applies to ensure that a later Mark to Market Election does not cause the holder to avoid the interest charge on excess distributions with respect to amounts attributable to periods before the election.

An election to mark to market applies to the year for which the election is made and the following years unless the PFIC stock ceases to be marketable or the IRS consents to the revocation of the election. In addition, a United States Unitholder that has made a Mark to Market Election does not include mark to market gains, or deduct mark to market losses, for years when the Trust ceases to be treated as a PFIC. If a timely QEF Election were made by a United States Unitholder, the mark to market rules would not apply.

UNITED STATES UNITHOLDERS ARE URGED TO CONSULT THEIR TAX ADVISORS ABOUT THE POSSIBLE APPLICABILITY OF THE PFIC RULES AND THE AVAILABILITY OF MAKING A QEF ELECTION TO AVOID ADVERSE U.S. TAX CONSEQUENCES.

Amendment or Termination of the Plan

The Trust reserves the right to amend or terminate the Plan at any time, but such action shall have no retroactive effect that would prejudice the interests of Unitholders. In the event that the Trust amends the Plan, no written notice of any such amendment will be sent to Participants unless the interests of Participants are, in the opinion of the Trust, materially prejudiced as a result of such amendment. Generally, no notice will be given to Participants regarding any amendments to the Plan intended to cure, correct or rectify any ambiguities, defective or inconsistent provisions, errors, mistakes or omissions. Where required, amendments to the Plan will be subject to the prior approval of the Toronto Stock Exchange.

In the event that the Trust terminates the Plan, all Participants will be sent written notice of such termination and the Plan Agent will send to each Participant a certificate for whole Units held for the Participant's accounts under the Plan and a cheque for the value of any remaining fraction of a Unit in such Participant's account (based on the closing price of Units on the Toronto Stock Exchange on the day prior to the date on which the Plan is terminated) and for any optional cash payments received for the account of such Participant prior to such termination but not invested in Units. In the event that the Trust terminates the Plan, no investment will be made by the Plan Agent on the Distribution payment date immediately following the effective date of such termination, and any optional cash payments not invested in Units as of the effective date of such termination and any Distributions paid after the effective date of such termination that would, but for the termination, be reinvested under the Plan, will be remitted to the Participants.

Interpretation

Any issues of interpretation arising in connection with the Plan or its application shall be conclusively determined by the Trust.

Notices

All notices or other documents required to be given to Participants under the Plan, including certificates for Units and cheques, shall be mailed to Participants who are registered holders of Units at their

addresses as shown in the register of Unitholders maintained by the registrar and transfer agent of the Trust or to Participants which are CDS Participants at their address as shown in the accounts or other records maintained by the Plan Agent in respect of CDS Participants.

Notices to the Plan Agent shall be sent to:

Valiant Trust Company
310, 606 - 4th Street S.W.
Calgary, Alberta T2P 1T1

Attention: Manager, Income Trusts
Telephone: (403) 233-2801
Fax: (403) 233-2857

Notices to Harvest Energy Trust shall be sent to:

Harvest Energy Trust
2100, 330 - 5th Avenue S.W.
Calgary, Alberta T2P 0L4

Attention: Investor Relations / Treasury
Telephone: (403) 265-1178 Toll Free: 866-666-1178
Fax: (403) 265-3490

Effective Date

Prior to the amendments contemplated herein, the effective date of the Premium Distribution™, Distribution Reinvestment and Optional Trust Unit Purchase Plan was August 11, 2005 and such plan superseded and replaced the Old Plan.

The effective date of the amendments to the Premium Distribution™, Distribution Reinvestment and Optional Trust Unit Purchase Plan which are contemplated herein is May 8, 2007.