

HARVEST ENERGY TRUST

Premium Distribution™, Distribution Reinvestment and Optional Trust Unit Purchase Plan

QUESTIONS AND ANSWERS

(updated May 8, 2007)

The following series of questions and answers explains some of the key features of the Premium Distribution™, Distribution Reinvestment and Optional Trust Unit Purchase Plan (the "**Plan**") of Harvest Energy Trust. The Plan supersedes and replaces the distribution reinvestment and optional trust unit purchase plan (the "**Old Plan**") of Harvest Energy Trust dated November 25, 2002.

The answers are, however, of a summary nature only, and are expressly subject to the complete text of the Plan, a copy of which is available on request from the Plan Agent (as defined below) or Harvest Energy Trust, or on Harvest Energy Trust's website (www.harvestenergy.ca). Unitholders of Harvest Energy Trust should carefully read the complete text of the Plan before making any decisions regarding participation in the Plan.

1. What is the Premium Distribution™, Distribution Reinvestment and Optional Trust Unit Purchase Plan?

If you are an eligible holder ("**Unitholder**") of trust units ("**Units**") of Harvest Energy Trust, then the Plan will enable:

- (a) Canadian residents to receive, in lieu of the cash distribution that you are otherwise entitled to receive in respect of your Units, a cash payment equal to 102% of such amount ("**premium distribution™**"), or
- (b) Canadian or U.S. residents to accumulate, in lieu of the cash distribution that you are otherwise entitled to receive, new Units at a 5% discount to the Average Market Price (as defined in the Plan) ("**distribution reinvestment**").

Additionally, if you are a Canadian resident and enrolled in either the premium distribution™ component or the distribution reinvestment component of the Plan, you may also purchase new Units at the Average Market Price (with no discount) by directly investing additional amounts ("**optional cash payments**") within the limits and subject to the terms of the Plan.

Unitholders who are residents of Canada are eligible to participate in the premium distribution™ or distribution reinvestment components of the Plan and to purchase new Units with optional cash payments. Furthermore, on April 11, 2007, Harvest Energy Trust announced that 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, but only in, the distribution reinvestment component of the Plan. With the exception of the foregoing, unless otherwise announced by the Trust, Unitholders who are not resident in Canada are not eligible to participate in the Plan.

Participation in either the premium distribution™ component or the distribution reinvestment component of the Plan will involve the reinvestment of your cash distribution in new Units. If you reside in the United States, applicable withholding taxes are first deducted from the cash distributions

prior to such reinvestment. New Units acquired under the premium distributionTM component of the Plan will be exchanged with a designated broker (the "**Plan Broker**") for the premium distributionTM. New Units acquired under the dividend reinvestment component of the Plan will be accumulated and held for your account under the Plan.

The amount of the premium distributionTM and/or the number of new Units that may be acquired and accumulated under the Plan is subject to proration in certain events.

You are not required to participate in the Plan. If you do not participate, then you will continue to receive your cash distributions in the normal course.

2. What are the advantages of the Plan?

- (a) The premium distributionTM component of the Plan provides a means by which you can, in effect, increase your cash distributions by 2%.
- (b) The distribution reinvestment and optional cash payment components of the Plan provide a convenient and cost-effective way for you to increase your investment in Harvest Energy Trust, generally without incurring commissions, service charges or brokerage fees.
- (c) Units purchased with reinvested distributions are bought at a 5% discount to the Average Market Price.
- (d) If you elect to participate in either the premium distributionTM component or the distribution reinvestment component of the Plan, then you may apply to purchase new Units at the Average Market Price (with no discount) by making optional cash payments, subject to the limits established under the Plan.
- (e) Funds to be invested in new Units on your behalf can be fully invested because fractions of Units (to four decimal places) as well as whole Units may be credited to your account under the Plan.

3. Am I eligible to participate in the Plan, and if so, to what extent?

Except as noted in the Plan, holders of at least one Unit, who are Canadian residents, may participate in the Plan. In addition, as announced by the Trust on April 11, 2007, 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.

The extent to which you may directly participate in the Plan will depend on the manner in which you hold your Units, as only registered Unitholders may directly enrol in the Plan. Beneficial owners of Units may, however, participate in the Plan through their broker, investment dealer, financial institution or other nominee.

Registered Unitholders. You are a registered Unitholder if your Units are registered in your own name in the Harvest Energy Trust register of Unitholders and you have a Unit certificate issued in your name. If you are a registered Unitholder and: (i) are resident in Canada, then you may directly enrol in either the premium distributionTM component or the distribution reinvestment component of the Plan; or (ii) are resident in the United States; then you may directly enrol in the distribution

reinvestment component of the Plan by providing a completed Authorization Form to the Plan Agent as described in Question #4 below.

Beneficial Owners of Units. You are a beneficial owner of Units if you hold your Units through a broker, investment dealer, financial institution or other nominee. If you are a beneficial owner of Units and: (i) are resident in Canada, and wish to participate in either the premium distribution™ component or the distribution reinvestment component of the Plan; or (ii) are resident in the United States and wish to participate in the distribution reinvestment component of the Plan; you must either transfer your Units into your own name and then enrol in the Plan directly, or arrange for your broker, investment dealer, financial institution or other nominee to enrol in the Plan on your behalf. If your Units are registered through a nominee in the name of The Canadian Depository for Securities Limited or its nominee ("CDS"), and you wish to participate in the Plan, your nominee will be required to elect to participate on your behalf every distribution period. If your broker, investment dealer, financial institution or other nominee has enrolled in either the premium distribution™ component or the distribution reinvestment component of the Plan on your behalf and if you are a resident of Canada, then you may make optional cash payments through such nominee, within the limits defined in the Plan. Unitholders should be aware that certain nominees may not allow participation in the Plan and Harvest Energy Trust is not responsible for monitoring or advising which nominees allow participation.

Nominee Holders of Units. If you are a nominee for one or more beneficial owners of Units, and you wish to make an optional cash payment on behalf of one or more beneficial owners of Units, then you must enclose with such payment a Cash Payment Form in the form provided by the Trust for this purpose that includes a declaration that (i) you are making the optional cash payment on behalf of one or more beneficial owners of Units who are residents of Canada, (ii) you have applied to participate in the premium distribution™ component or the distribution reinvestment 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 in total in any calendar month is being paid on behalf of each beneficial owner of Units, and (iv) you have complied with the applicable provisions of the *Proceeds of Crime (Money Laundering) and Terrorist Financing Act* (Canada) and the Regulations thereunder. You must also confirm whether you are enrolling in your capacity as a CDS participant or as a registered nominee Unitholder. Nominees holding Units registered in the name of CDS must arrange for CDS to enrol in the premium distribution™ component or the distribution reinvestment component of the Plan on behalf of the beneficial owners of such Units.

4. **How do I become a participant in the Plan?**

If you were enrolled in the Old Plan, you will automatically be enrolled in the distribution reinvestment component of the Plan. If you were enrolled in the Old Plan and wish to participate in the premium distribution™ component of the Plan, you must follow the procedure outlined below.

If you are an eligible registered holder of Units and (i) were not enrolled in the Old Plan and wish to participate in either the distribution reinvestment (available to Canadian and U.S. residents) or the premium distribution™ (available only to Canadian residents) component of the Plan, or (ii) were enrolled in the Old Plan and wish to participate in the premium distribution™ component of the Plan, you must deliver a properly completed and signed Authorization Form to Valiant Trust Company (the "**Plan Agent**"), as Plan Agent under the Plan. If you are an eligible beneficial holder of Units, you must have your broker, investment dealer, financial institution or other nominee deliver a properly completed and signed Authorization Form to the Plan Agent (or other appropriate instructions through CDS, if applicable) on your behalf. **Do not send Unit certificates or distribution cheques with your Authorization Form.** Once you have enrolled in the Plan, your participation in the Plan

continues automatically until terminated by you voluntarily, until the Plan Agent receives written notice of your death, until you cease to be an eligible Unitholder or until the Plan is terminated by Harvest Energy Trust. No further action is required by you unless you wish to change your election as between the premium distribution™ component and the distribution reinvestment component of the Plan. If you hold your Units through a broker, investment dealer, financial institution or other nominee and registered in the name of CDS, your nominee and CDS will have to enrol on your behalf in the Plan in respect of each distribution payment date.

If you are an eligible registered Unitholder, the Plan Agent must receive an Authorization Form from you 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 you hold your Units through your broker, investment dealer, financial institution or other nominee in the name of CDS, then such nominee must deliver appropriate instructions to CDS no later than 3:00 p.m. (Calgary time) on the business day immediately following such distribution record date (or such other deadline as CDS may set from time to time). Authorization Forms or such instructions received after such times will only take effect in respect of subsequent distribution payment dates.

5. I am a resident of the United States and want to participate in the Plan. Why are the premium distribution™ component and the optional cash payment component of the Plan not available to me?

In determining whether or not to allow participation in the Plan by U.S. residents, and if so, what aspects of the Plan to make available to U.S. residents, Harvest Energy Trust considered a number of factors, the most critical being the regulatory burden of allowing U.S. resident participation in the premium distribution™ component and the optional cash payment component of the Plan (including obtaining all necessary approvals and registering the trust units for distribution to U.S. residents).

As a result, Harvest Energy Trust concluded that only the extension of the distribution reinvestment component of the Plan to U.S. residents was practicable. Harvest Energy Trust may revisit this conclusion in the future should circumstances warrant and may at that time consider whether to extend additional or different components of the Plan to U.S. residents. Harvest Energy Trust will notify Plan participants in accordance with the terms of the Plan should any further amendment in that regard be contemplated.

6. What will be the price of new Units purchased for my account under the Plan?

New Units purchased under the Plan with reinvested distributions (whether under the premium distribution™ component or the distribution reinvestment component of the Plan) will be purchased from treasury at a price equal to 95% of the Average Market Price (as defined in the Plan) for the applicable pricing period. New Units purchased with optional cash payments will be purchased from treasury at a price equal to the Average Market Price without any discount.

7. How do I receive the premium distribution™?

If you are a resident of Canada and have elected to participate in the premium distribution™ component of the Plan, the cash distributions in respect of your existing Units (subject to proration as described in the answer to question 8 below) will be reinvested in new Units under the Plan at a 5% discount to the Average Market Price, and such Units will automatically be exchanged with the Plan Broker for a cash payment equal to 102% of such distributions.

United States residents are not eligible to participate in the premium distribution™ component of the Plan.

8. How am I able to receive an amount equal to 102% of my cash distribution?

New Units issued by Harvest Energy Trust on a distribution payment date pursuant to the premium distribution™ component of the Plan will be issued at a 5% discount to the Average Market Price. If you are a Canadian resident and elect to receive the premium distribution™, then the Plan Agent will, in anticipation of the reinvestment of your cash distributions in new Units, pre-sell through the Plan Broker a number of Units approximately equal to the number of Units to be purchased on the distribution payment date with such reinvested distributions. Such pre-sales will be made at prevailing market prices. If the prevailing market prices realized are approximately the same as the Average Market Price, then the difference between the issue price of the Units and the price realized on the pre-sales will be approximately 5%. Of this difference, 2% will be paid to you and the balance (which may be more or less than 3%), if any, will be retained by the Plan Broker as compensation for its services in connection with the Plan.

The Plan Broker will, subject to proration as described in the Plan, be obligated, in any event, to pay the full amount of the premium distribution™.

United States residents are not eligible to participate in the premium distribution™ component of the Plan.

9. What will I receive under the premium distribution™ component of the Plan if proration applies?

The premium distribution™ component of the Plan is subject to the possibility of proration in certain events as described in the Plan. To the extent that your election to receive the premium distribution™ cannot be fulfilled, in whole or in part, as a result of such proration, or if Harvest Energy Trust determines not to make any new equity available under the Plan on a particular distribution payment date, or 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 you will receive the cash distribution from Harvest Energy Trust that you would otherwise be entitled to receive on such date.

By way of example, suppose that Harvest Energy Trust determines that the maximum value of equity available under the premium distribution™ component of the Plan on the relevant distribution payment date is \$1,750,000, and that Harvest Energy Trust declares a distribution of \$0.35 per Unit. In these circumstances, the maximum number of Units in respect of which the premium distribution™ may be paid is 5,000,000 (being the maximum amount of equity divided by the per Unit distribution). If Unitholders (including you) holding a total of 10,000,000 Units have elected to receive the premium distribution™, then one-half proration would apply to all participants in the premium distribution™ component of the Plan since, in this example, the premium distribution™ can only be paid on 5,000,000 Units.

If you own 3,000 Units, are resident in Canada and have elected to participate in the premium distribution™ component of the Plan, then, in this example, you would receive the premium cash payment of 102% of your cash distribution in respect of 1,500 of your Units and 100% of your cash distribution in respect of the remaining 1,500 Units. That portion of the declared distribution which is not eligible for reinvestment under the Plan and to which you would otherwise be entitled on such distribution payment date will, in any event, be paid to you in the ordinary manner.

10. Will certificates be issued for new Units purchased for me under the Plan?

Certificates will not ordinarily be issued for Units that are purchased and held for your account under the Plan. Instead, such Units will be held by the Plan Agent either in its own name or the name of its nominee or in designated accounts on your behalf, and will be shown on your periodic statement of account. If you are a registered Unitholder, you may, however, specifically request a certificate for any number of whole Units held by the Plan Agent for your account by writing to the Plan Agent. If you elect to receive the premium distribution™, then you will not be able to receive a certificate for Units purchased with your reinvested distributions as such Units are exchanged for the premium distribution™ cash payment.

11. Can I sell Units held for my account under the Plan?

If you wish to sell any of your Units held for your account under the Plan, you must first request that such Units be transferred into your name or, if you participate in the Plan through your broker, into the name of your broker or its nominee by requesting a certificate representing such Units.

12. How can I change my election or terminate my participation under the Plan?

If you are a registered Unitholder, your participation in the manner elected by you continues automatically until you change your election or your enrolment in the Plan is terminated.

If you are a registered Unitholder and are a Canadian resident, you may change your election as between the premium distribution™ component and the distribution reinvestment component of the Plan by delivering a new Authorization Form reflecting the new election to the Plan Agent. If you are a beneficial owner of Units and are a Canadian resident, you may change your election by having your broker, investment dealer, financial institution or other nominee deliver a new Authorization Form reflecting the new election to the Plan Agent (or other appropriate instructions through CDS, if applicable) on your behalf. If you are an eligible registered Unitholder, the Plan Agent must receive an Authorization Form from you no later than 3:00 p.m. (Calgary time) on the business day immediately preceding a distribution record date in order for the new election to take effect on the distribution payment date to which such record date relates. Authorization Forms received after such time will only take effect in respect of subsequent distribution payment dates.

If you are a registered Unitholder, you may voluntarily terminate your participation in the Plan by delivering a signed notice of termination to the Plan Agent. If you are a beneficial owner of Units, you may voluntarily terminate your participation in the Plan by having your broker, investment dealer, financial institution or other nominee deliver a signed notice of termination to the Plan Agent on your behalf. If you are an eligible registered Unitholder, the Plan Agent must receive a termination notice from you prior to 3:00 p.m. (Calgary time) on the business day immediately preceding a distribution record date in order for your account to be closed and for your participation in the Plan to be terminated on the distribution payment date to which such record date relates. Please note, though, that if your Units are registered in the name of CDS through your broker, investment dealer, financial institution or other nominee, then termination in such manner is not required and your nominee should simply not enrol your Units in the Plan in respect of distribution payment dates on which you do not wish to participate in the Plan.

13. Are there circumstances where I may not be able to acquire new Units or receive the premium distribution™, as the case may be, in accordance with my election?

Yes. Your ability to receive the premium distribution™ or acquire new Units under the Plan on any particular distribution payment date depends on the amount of new equity, if any, that Harvest Energy Trust decides to make available under the Plan for that distribution payment date, and on the elections that other eligible Unitholders have made under the Plan.

If, in respect of any distribution payment date, fulfilling all of the elections under the Plan would result in Harvest Energy Trust exceeding either the limit on new Units set by Harvest Energy Trust or the aggregate annual limit on new Units issuable pursuant to optional cash payments, 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™, and (iii) third, from participants electing to make optional cash payments. If Harvest Energy Trust is not able to accept all elections in a particular component of the Plan, then purchases of Units in that category on the applicable distribution payment date will be prorated among all participants in that component. The premium distribution™ component of the Plan is subject to the possibility of additional proration in certain events.

If Harvest Energy 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 the Plan, then participants will receive from Harvest Energy Trust the cash distributions that they would otherwise be entitled to receive on such date.

14. How can I make optional cash payments?

If you are a registered Unitholder enrolled in the Plan and are a resident of Canada you may make an optional cash payment at any time by delivering a properly completed Cash Payment Form, together with a Canadian dollar certified cheque payable to "Valiant Trust Company", to the Plan Agent. If you are a beneficial owner of Units and are a resident of Canada, you should contact your broker, investment dealer, financial institution or other nominee to make an optional cash payment. A Cash Payment Form will be included with each statement of account sent to a registered Unitholder by the Plan Agent, or may be obtained from the Plan Agent or Harvest Energy Trust at any time, or on Harvest Energy Trust's website (www.harvestenergy.ca).

United States residents are not eligible to participate in the optional cash payment component of the Plan.

Your initial optional cash payment does not give rise to any continuing obligation on you to make further optional cash payments, and subject to certain Plan limits, the amount of each optional cash payment may vary from time to time. A direction to purchase new Units with an optional cash payment is, however, irrevocable once received by the Plan Agent.

Optional cash payments will be used to purchase new Units on the applicable distribution payment date. Optional cash payments must be received (together with a completed Cash Payment Form) from you or your nominee no later than 3:00 p.m. (Calgary time) on the business day immediately preceding a distribution record date in order 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 until the next distribution period.

15. How many Units can I purchase with optional cash payments?

Optional cash payments may be in different amounts, but cannot be less than \$5,000 per remittance or more than \$100,000 in total in any calendar month (unless you are a nominee Unitholder, in which case these minimum and maximum figures apply in respect of each beneficial owner of Units for whom you act as nominee). The number of Units that you receive for your optional cash payment on any given distribution payment date will depend on the amount of such payment and the Average Market Price for such date.

Harvest Energy Trust may not issue in any financial year, pursuant to optional cash payments, more than the maximum number of Units permitted by applicable laws and regulatory policies. In addition, Harvest Energy Trust will determine immediately after each distribution record date the amount of new Units, if any, that will be made available under the Plan, pursuant to optional cash payments or otherwise, on the distribution payment date to which such record date relates. Harvest Energy Trust will not accept any optional cash payments beyond these limits.

The cash distributions in respect of new Units purchased with optional cash payments and held under the Plan will automatically be reinvested in new Units in accordance with the Plan and your current election as set forth in your most recent Authorization Form. Please note, though, that if you are a beneficial owner of Units registered through your broker or other nominee in the name of CDS, new Units purchased under the optional cash payment component of the Plan by your broker or other nominee will not be held under the Plan by the Plan Agent but will instead be credited to the account of your broker or nominee through CDS, and distributions in respect of those Units will not be reinvested under either the distribution reinvestment component or the premium distributionTM 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 dates.

Harvest Energy 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.

16. Will I receive any interest on funds that I have submitted to the Plan Agent as optional cash payments?

Interest will not be paid on optional cash payments pending their investment in new Units.

17. How will the Plan Agent purchase new Units for me?

On each distribution payment date, Harvest Energy Trust will pay to the Plan Agent the cash distributions made on the Units registered in your name or held for your account under the Plan, and the Plan Agent will use those funds, together with any optional cash payments received from you that are eligible to be invested on that distribution payment date, to purchase new Units directly from Harvest Energy Trust. The new Units will either be credited to your account under the Plan or, if you so elected, exchanged for the premium distributionTM.

18. What are the income tax consequences of participating in the Plan?

Participation in the Plan does not relieve Unitholders of any liability for taxes that may be payable in respect of cash distributions that are reinvested in Units as part of the Plan. Please refer to the Plan for a description of certain of the Canadian federal income tax considerations relevant to participation in the Plan by residents of Canada for purposes of the *Income Tax Act* (Canada). You should consult

your own tax advisors concerning the implications of your participation in the Plan having regard to your particular circumstances.

19. What are the United States federal income tax consequences of participating in the Plan?

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 SERIES OF QUESTIONS AND ANSWERS 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.

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 Harvest Energy Trust withholds 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. Your initial tax basis in the trust units purchased will be equal to their fair market value on the distribution payment date, and your 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 the 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 who 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, U.S. holders 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 us. U.S. holders 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 at any time during the participating Unitholder's holding period of trust units. If the passive foreign investment company rules apply and any portion of the Distribution constitutes an "excess distribution" to a United States Unitholder that has not made a "QEF election" (both terms as defined in the text of the Plan), then that portion would be subject to tax under other, less favourable rules. To date, we have not received advice that the Trust should not be considered a passive foreign investment company for the 2007 taxable year or previous taxable years. Unitholders will not be able to make a QEF election to protect themselves from these adverse consequences.

Additional summary information regarding the United States federal income tax consequences of participating in the Plan and the application of the passive foreign investment company rules is set forth in the text of the Plan itself. You should consult your tax advisors concerning the tax implications of your participation in the Plan having regard to your particular circumstances.

20. Where can I get further information?

If you have any questions regarding the Plan, please direct them to the Plan Agent or to Harvest Energy Trust as follows:

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

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