

EASTERN TRUST™

STRICTLY CONFIDENTIAL

INTRODUCES

CARBON UNIT REGISTRY

BEST TAKEN WITH A 'CUP OF TEA' AND
OTHER THINGS THAT SEEM FAMILIAR



Prepared Exclusively For: BETA RELEASE

December 8, 2009

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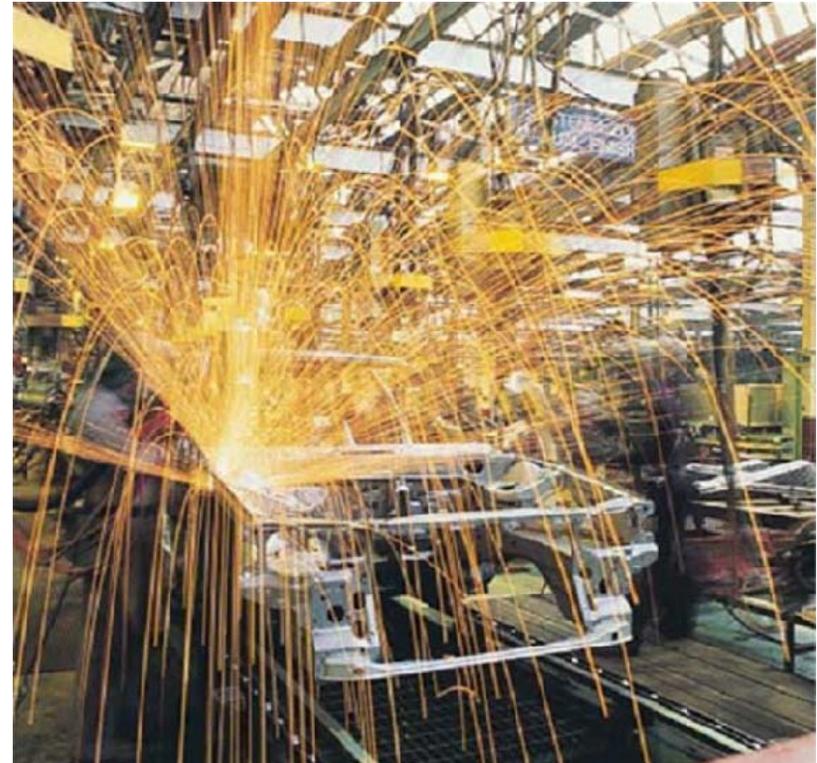
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Inventing Process for a New Industry

We focus on a new nexus that is carbon units and present to you the capabilities of Eastern Trust as your Carbon Unit Registrar ("CUR"). It is happenstance that the acronym is the 'cure'. Our service resembles more closely that of a trustee rather than as a registrar. Public registrars are emerging to hold Carbon Units ("CUs"). CUs are a new currency, and whether you embrace them now, they will become part of your business as sure as change happens. The policy behind CUs supports the environment, but in practice these CUs are desirable and of intrinsic value (a new gold, a commodity, or a new global currency). The more CUs created the more the environment benefits.

Business challenges of our time are daunting. As you create new business lines, enter new markets, face new competitors, and strive to increase capability, the complexity - and strategic importance - of carbon units continues to grow. CU activity is a financial matter intersecting with the complexity of cross border transactions, and international law. The units are affected by rapidly changing policies, procedures, rules and regulations across uneven and shifting political regimes. The value of CUs correspond to their credibility, accountability, accessibility, and jurisdictional context, just like any other financial asset.. Eastern Trust provides an indispensable infrastructure in the process of encouraging CUs by improving liquidity acting as the trustee for your CUs. Our service therefore becomes the world's top level registrar. as we have established a registrar of registrars. We also act as a direct private registrar with the most rigorous registration standards that ensure global fungability for your CUs and follow good business practices to maximize integrity. What we do for you resembles the services we provide to publically listed companies as their transfer agent. This legal, accounting and financial field is our core expertise. We have a strategic partner to help you create CUs. Scotian Carbon Services is Atlantic Canada's leader in carbon management and carbon credit services. At its simplest level, we fit your carbon units into an ever-changing world of carbon units by holding them in trust to appreciate (or otherwise) or to sell (or otherwise) the same way we would hold any other asset.



Inspiration to Innovation

The spark comes from human ingenuity. The only thing that we know for sure is that we don't know. We wake up and learn how the world has changed every day and what difference this makes to you. Eastern Trust has patent pending USPTO proprietary technology known as the Trust Enhanced Algorithm ("TEA") which enables the capability to see and be seen clearly, connecting your carbon units to a world where the derivative nuances, securitizations, tax and governmental interactions are evolving for heightened value.

You need to know that your CUs are well maintained and understood and ready for you to execute upon. We do this on a global basis according to defined processes classifying our CUs held in trust with maximum advantage (irrespective of what registry they may be held on). Presently, CUs are maintained at public registrars worldwide--- just accessing that information requires extensive expertise and expensive legal logistics. Not only does each registrar have its own rules, but there is no clear 'meta' law. We execute and handle this financial minutia.

Legal structures, change with technology but with CUR you can coordinate your relationships with others through precise interaction that avoids spillage. We accomplish complex international relationships in a manner as if the carbon unit transaction were between Atlantic Canadian neighbours: quietly, prudently, and reliably. Eastern Trust is Canada's private voluntary CUR. It enjoys first mover advantage, significant legal, financial and industry capability as the world selects Canada as its choice for private voluntary CUR. Canada has become the new Switzerland as the first choice of the world for safety and stability for financial assets in financial institutions. Canada is the ideal jurisdiction with its exceptional record of financial rigor and carbon accounting standards to coordinate CUs. You need timely and accurate information, operational visibility - and streamlined efficiency at every transactional node. You strive to choose your service professionals providers wisely. For CUs, it cannot and should not be any different. We provide you with a 'private banking' like experience as to your CUs. You can confidently be as local or as global as you like in your dealings.



Coming Together

You anticipate change in your business and recognize how your business has been transformed by the simplification of shared ideas. Those with whom you conduct business define your place. CUR ensures that you recognize your own carbon unit and leverage opportunities by serving as your trustee. It is our job to know what you intended, what was written, what happened, what ought to happen; and then to make it happen just so. We call it the CUR, but it is a trust service, and you need trustworthiness when you are trying to put all of these pieces together.

The public sector in Canada and Atlantic Canada is proud of their success that has led to private sector investment and commitment to this nascent industry. The CUR is part environmental knowledge. It is part technology, part legal expertise, part accounting, part financial, and part execution service. The CUR arose from the convergence of a host of historical, geographic and somewhat random events that establishes its global leadership. The CUR is no substitute for your CUs, or the creativity and capability from which they spring. The CUR simply solves your need to do what you need to do to compete on a global basis in the world of CUs, as you would in the world of financial assets. CUR provides you tools to manage by "your rules" once you have the CUs, or if you want to purchase CUs from our other clients. Eastern Trust has the only the private sector trust services that can provide you with the service, attention and capabilities that you need as the holder or purchaser of CUs. That's our place, and we do it better than anyone anywhere.



Technology Advances

Eastern Trust developed a "central custody and post-trade facility" that is installed in your system for your CUs, such as:

- **Single point of access to both the regulated as well as voluntary markets:** Provides participants with a single view and means to access your entire Carbon portfolio (EUAs, CERs, VCUs, etc.) and perform all transactions including trading, cancellation and retirements in one place.
- **Delivery against Payment:** Provides the ability to deliver offsets against participant's cash accounts reducing the trading risk for counterparties.
- **Clearing and settlement of offset trades:** Provides independent trade/retirement validations and confirmations as well as support for the physical delivery of different offset types.
- **Facilitating cross-border payments and transactions:** Provides support to manage cross-border transactions in multiple currencies.
- **Enhanced transparency and reporting for all constituents:** Provides electronic storage and access to verification reports, audit trails and third-party validation of account holding and retirement accounts and aggregate retirement/credit information.
- **Managing operational complexity and administrative burden:** Provides scale and expertise to manage the administration and paperwork associated with different offset types.
- **Produces framework for more sophisticated risk management:** Provides services such as escrow and collateral management as the market continues to mature with methodologies, market access, and systems tracking.



Reaching 'Escape' Velocity

Using a built-in library of best practices for forecasting algorithms, CUR gives you an up-to-date view of price, demand, quality, presentation, allocations and a consensus forecast using CU data as business intelligence. CUR also enables you to analyze your win/win prospects, determine which data providers are most accurate, optimistic, or pessimistic, and assign greater rank to those submissions that are most accurate.

Only CUR brings speed, accuracy, and simplicity to CU planning, enabling you to increase value and organizational agility, without fundamentally changing the best of your business: your time, your way.

- Improve reliability in CU execution with a trustee
- Maintain the right reserve levels for peaks and valleys
- Accurately forecast prospects and corresponding resource requirements for your pricing
- Simplify risk planning and cost/benefit analysis
- Analyze profitability by segment, product and geography
- Maximize surplus and maintenance reserves
- Strengthen new/untested development programs
- Improved contract price negotiation

The secret to an efficient and profitable performance operation lies in reducing friction. You need shorter turn-around times, competitive price points, low reserves (without shortages), and predictable, reliable deliverables - across all of your CUs. This is a market. This is something that you are doing for profit (by design of environmental policy) and something that will be very profitable done right. Ultimately, it comes down to fast, accurate visibility. CUR with TEA enables your profitability through heightened 'velocity'.



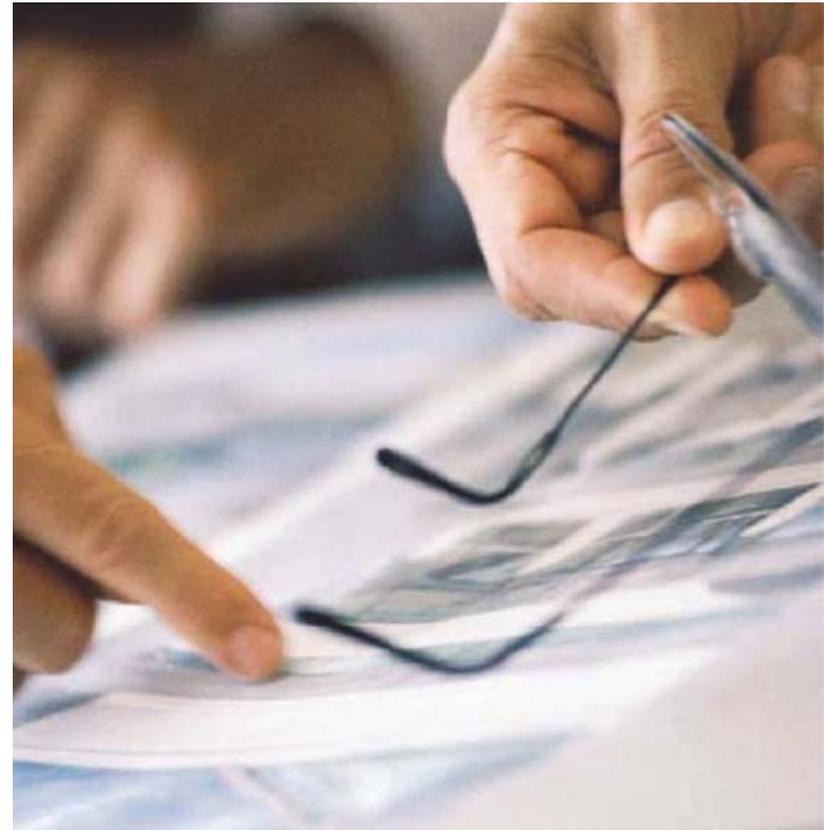
Collaboration. Integration. Information

With multiple tiers of CU providers, cultures, industry practices and locations, alignment and synchronization are complex. Smooth, fast, and accurate information flows are critical to manage carbon unit transactions from start to finish and limit the potential for relationship disruption. The CUR fosters collaboration among all participants in complex, multi-tier relationships. Operational processes are faster and more efficient so that you can be more creative and valued in what you do by having Eastern Trust as your trustee.

What does identifying imbalances, bottlenecks, and shortages mean to you now? Details matter to us and we're thinking about them for you. We are a virtual translation firm with capabilities in Chinese, German, Portuguese, Arabic, Swedish and other critical CU languages. We make it easy for you.

Sophisticated services - often have short lives, requiring streamlined, synchronized processes - all in significantly compressed timeframes. CUR gives you unique power to manage the transaction lifecycle, accelerate the introduction of new CUs, and optimize all transaction lifecycle phases: strategy, preparation, fulfillment performance, distribution, and end of-life retirement. With CUR, you can optimize resources to speed transaction cycles; create superior forecasts based on the existing history of similar CU strategies; allocate operational capacity across new and existing CUs; and, analyze capabilities, capacity, and profit margins to determine the optimal timeframes as you would any product, asset or inventory.

- Shorten transaction times, improve price-negotiation and leverage competitive price points
- Identify new CU opportunities, streamline and accelerate new
- Reduce the time and expense of communicating to counter-parties
- Stay ahead of the curve for best practices decisions on transaction lifecycles
- Proactively detect, prevent and remedy relationship friction
- Optimally deploy prototyping projects for CUs knowing end game
- Reduce development and performance costs
- Ensure alignment of operational and marketing features



Good Planning, Details & Need

At the start, CUR asks you to define your objective and ensure that you have the benefit of operational and planning decision making to help you. To ensure you will arrive at your target, CUR provides hundreds of performance indicators ("PIs") to measure your progress with respect to your current relationships through scenario analysis. Planning is an advancement in business based on learning. What makes all businesses good at what they do is this 'technology'.

With CUR you'll know where you are in the marketplace. You will know your strengths and weaknesses. Best practices indicate to strive for mobilization, globalization and simplification. You will have indicators on an ever-growing number of facets of CUs so as to avoid unexpected shortfalls. You will save on learning new and sophisticated best practices because they will be continually and simply fed into your pipeline. You will receive the best pricing in the marketplace, you will gain trust as to quality and preservation of your CUs. Good planning, good works, and good reputation matter. Yours' is our objective.

With CUR, you always know where you stand and what you need to do to move forward with speed, acuity and grace. Eastern Trust primes the process for you and invigorates your confidence to compete in this marketplace. These PIs can warn you if you deviate off course by notifying principals of any significant event to reduce costs, increase potential or improve quality - regardless if it is based on historical metrics or forward looking metrics such as forecasted demand. This is the higher level that starts with mastery of the field and excellent communication capabilities between client and trustee.



Looking Outward for Weather

When transaction opportunities present themselves, you need to confidently promise availability and meet aggressive commitments. With CUR, you can quickly and accurately calculate closing dates based on the actual status of your carbon unit - no more 'worst-case' CU strategies. The CUR provides real-time 'integrity of promise' (IOP) and possible to promise (PTP) information while you transact with the Keystone Indicator (KI) as to win/win terms-even before you commence discussions. CUR is able to vet new counter parties for you in conjunction with another. TEA serves to evaluate prospects, and also monitors competition, regulators and others as to any forward action detected so as to prevent or remedy any issues through identity protection and information security. The challenge to keep success rates high, never ends for the successful. There is always new 'weather' coming. Various factors can disrupt your capability to transact with your CUs. Your "worst case" is proceeding without having provided for trust enhancement other than your counter party's own brand marketing.

- Reduce turnaround time for inquiries and increase accuracy of PTP information
- Manage availability of resources, set transaction expectancy levels and optimal transaction buffers
- Permits flexible lead times and characterization, improved response times, accurate (and aggressive) closing schedules
- Reduces or eliminate errors and inaccurate descriptions for configured CUs on multi-lateral basis
- Reduce time needed to prepare and process transactions by standardization
- Reduce partial fulfillment and legal risk, loss prevention and ethical constraints
- Reduces change orders and payment risk
- Reduce management costs and obsolete regulatory burdens
- Integrate providers, reduce logistics costs and outside provider fees
- Identify and reduce surplus through off-loading and auctioning
- Optimize safety and security cushions for operations
- Improve capital utilization and gain purchasing leverage for CUs



The Momentum Factory

In today's volatile economy, successful performance companies are identifying and tracking important PIs - the metrics that help measure, predict, and drive carbon unit performance. TEA considers arm's length pricing, indexes and market standards and may be deployed when considering any transaction.

Your operational PIs can be numerous and changing. Depending on your business model, you might need to track dozens of PIs to gain insight into your future performance. Most importantly, those PIs are your distant-early-warning of disruptions that can dramatically affect your results. The CUR helps you think in terms of PIs as you would any asset used in your business.

With CUR, you can monitor any PI, any trading partner, or any performance operation, and immediately notify any principal of relevant events that require their involvement. CUR's capabilities occur in real-time and notifications are delivered based on a user's preferred method of delivery. Even more compelling, CUR can recommend viable corrective actions when notification occurs. CUR focuses on what's relevant or what needs your immediate attention, allowing you to identify unexpected positive variances and trends, new opportunities for expansion and growth, and new avenues for cutting costs and improving efficiency. Our goal is to sustain the momentum of your business asset.

- Identify, measure and monitor your PIs for valuation
- Evaluate provider performances based on their value
- Track costs and efficiencies and exchange forecasting
- Detect PIs that dip below or rise above target levels
- Accelerate decision cycles through evolving trends
- Focus and improve on PIs and better configurations
- Identify unexpected events and trends for corrective action
- Reduce costs by spotting cost-cutting opportunities, increase revenues and improve quality



Rolling to You: Carbon Units in a Box

Once something is fully developed and matured it is said to be available in a box, as a complete set, with easy instructions. The CUR provides the complete package by leveraging its TEA technology and focusing energies on effectuating these processes for you. With our limited head start, the CUR offers the industry's best solution for creating constraint-based execution that optimizes your operational-level plans and continuously synchronizes them with changing demand factors prudent to consider. With CUR, you can create a constraint-based detailed plan of operations that is fully aligned with demand, current operational and R&D conditions, and strategic business objectives and continue to raise the quality assurance benchmarks.

CUR gives you maximum responsiveness in volatile global environments. Now, you can reduce cultural overhang by optimizing all carbon unit activities and increase your responsiveness through shorter relationship development cycles. Only CUR integrates the necessary competitive analyses, peer comparisons, and industry averages that give corporate and CU planning the proper context. We help you see the entire set of business opportunities and tie financial analytics to the business issues, activities, and processes that drive CUs.

Driven by credible, accurate and reliable CU detailing, the CUR helps you accelerate the velocity of your CU business. If you don't think that you have a CU business, then think about how you would enter this business. Those who are not in it are missing a 'bull' run or a new market. You don't want to miss out on China, CUs or not be there on the day that 'they' decided that gold would be exchangeable as currency. Your decisions are faster and more on-target because you've reduced the internal and external barriers by using professional trust services in a process that requires trust for execution.



Lift Securely, Smartly & Efficiently

CUR only deploys for application to a nexus. We are not a panacea of CUs. Charges are flat, efficient and even drive closing on transactions through a simple fee of 10 basis points of transaction value. Minimum fees apply. Our mission is to provide the lift in the process, making it easy for you to do what you do.

Every transaction we do may be verified that it meets or exceeds all applicable legal standards while present 'law of the land' typically does not neatly apply to the advanced nature of this new industry based on wholly recent technologies. CUR fills the gap and maintains necessary trust amongst adjacent, disparate or otherwise converging parties at a bargain value.

Driven by its comprehensive approach to the legal requirements of environmental standard shift, the CUR enables and automates intelligent decision making on a harmonized scaled legal structure throughout all levels of multi-lateral registrars for faster, more secure and more profitable execution to sustain your integrity through innovation.

Nearly three years of R&D and modeling supports our launch at The United Nations Climate Change Conference COP15. Eastern Trust presents to you the CUR and invites your questions and participation. These matters are best discussed. For further information, please feel free to contact Jonathan Meretsky, President, Securities Services of Eastern Trust (2007) Co. Ltd. or Gay Harley at Scotia Carbon Services. You can reach us online at www.easteritrust.ca

Only CUR is your practical, prescient and proven choice for private sector global voluntary carbon unit registrar.



It's Your Earth, Your Asset, Your Call

Eastern Trust is a Canadian trust company from the province of Newfoundland & Labrador in Atlantic Canada. It has experience serving complex corporate trust and fiduciary matters from Bonaventure to Beijing to Beirut to Bonn and back again. Its tag line is "Rising First" and in North America it does as a matter of fact. Atlantic Canada is rises to stand for your values and beliefs about your CUs. Our heritage is doing it right, putting you first.

A native of Halifax, Jonathan is a graduate of Harvard Law School in International Tax, and also holds a Master of Laws degree from Boston University School of Law in Banking and Securities Law. Jonathan formerly served as Senior Counsel at Holland & Knight LLP, one of the largest law firms in the world, and before that as senior associate at the Wall Street law firm of Dewey & LeBoeuf. Jonathan has served as Senior Strategic Advisor to the Canadian political powerhouse law firm of Lang Michener, LLP. Jonathan's focus throughout his career has been transnational transactional matters and in particular focuses on integration across new regimes. Jonathan has represented sovereign nations on financial reforms and multi-lateral trade agreements. He has structured project finance, complex debt instruments, and cross border marquee mergers & acquisitions. In 2009, the strategic partnership with Scotian Carbon Services accelerated our readiness and launch. Gay Harley's extensive background and groundbreaking experience in CUs leads a field of leaders in CU strategies in Atlantic Canada. Scotia Carbon Services is Atlantic Canada's firm for carbon unit management.



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