



Harvest Operations Corp.

A subsidiary of Harvest Energy Trust

April 7, 2005

"Letter of Reference"

Lionhead Engineering and Consulting Ltd.

Harvest Operations has employed Lionhead Engineering and Consulting Ltd. since August 2004 to help manage our inactive wells. Initially, Lionhead was able to help us get an accurate listing of our inactive wells. Later in the year, Lionhead field inspected half of our inactive wells with the remaining ones to be field inspected by Lionhead this summer. A downhole engineering review by Lionhead is currently underway to identify the appropriate well suspension classification and compliance deadlines, non-compliant downhole conditions and preparation of detailed cost estimates to bring the wells into compliance.

All of the inactive well information has all been loaded into Lionhead's "Suspended Well Information Management" (SWIM) system with summary reports made available to us. In the near future the plan is to transfer the data and use the Lion's Den web based system to give our users direct access to their inactive well information. The summary reports generated have been very useful in letting us see the big picture when it comes to managing large numbers of inactive wells. This is especially true for knowing our financial liabilities and for planning field activities to correct non-compliant surface and downhole conditions.

We are very pleased with the work performed by Lionhead's field crews and their Calgary engineering staff. Their focus on accuracy and customer service is very much appreciated. Lionhead office staff has always been available to help answer our questions and provide reports on inactive wells. I have no hesitation in recommending Lionhead to any company that needs competent help to manage their inactive wells.

Sincerely,

Dave Wormington
Drilling & Completions Consultant

cc: Randy Doetzel, Manager Production