The Seller and Buyer are aware that The Westin Resort & Spa hotel strata lot owners share in profits (and losses) for renovation, revenue, food and beverage operations and convention operations as well as lodging operations.

The Seller and the Buyer agree that:

Revenues and expenses (inclusive of property taxes and municipal utilities for the Property and the common property of Strata Plan LMS4089) for the renovation, food and beverage, convention and lodging operations will be allocated to the Seller up to but not including the Adjustment Date and to the Buyer from and including the Adjustment Date;

On completion of the purchase and sale of the Property, revenues and expenses for renovation, food and beverage, convention and lodging operations will be adjusted between the Seller and the Buyer on an interim basis in accordance with the statement of estimated revenues and expenses prepared by The Westin Resort & Spa as at the Adjustment Date;

Following completion of the purchase and sale of the Property, there will be a further and final adjustment of revenues and expenses between the Seller and the Buyer for renovation, food and beverage, convention and lodging operations made in accordance with the actual statement of revenues and expenses prepared by The Westin Resort & Spa as at the Adjustment Date;

On completion, subject to the following proviso, the Seller will irrevocably authorize the Seller's lawyer or notary to retain sufficient monies from the net sale proceeds of sale of the Property to pay any amount which might be owing by the Seller to the Buyer upon final adjustment of revenues and expenses between the Seller and the Buyer for renovation, food and beverage, convention and lodging operations made in accordance with the actual statement of revenues and expenses prepared following completion by The Westin Resort & Spa as at the Adjustment Date; provided, however, that if there are not sufficient proceeds from the sale of the Property, the Seller will, on completion, pay the Seller's lawyer or notary sufficient monies to pay any such amount which might be owing by the Seller to the Buyer;

No amount will be payable to the Seller from the "Furniture, Fixtures & Equipment" reserve or any FF&E reserve maintained by The Westin Resort & Spa.

On completion, the Buyer will pay to the Buyer's lawyer or notary sufficient monies to pay all funds owing to the seller for funds held on behalf of the seller in both the Cumulative Contribution to Renovation Funds and any Cumulative Funds Held for Owner / Owed by owner in accordance with the actual statement of revenues and expenses prepared following completion by The Westin Resort & Spa as at the Adjustment Date; and

The Seller is aware that at any time without notice The Westin Resort & Spa could move the Cumulative Funds Held for Renovation to the FF&E Reserve - Upgrade Capital Funds (any reserve or be listed as an expense line item) leaving a zero balance to be paid out to the seller on completion. The Buyer is not liable to pay any amount of the Cumulative Funds held for Renovation to the Seller in this situation.