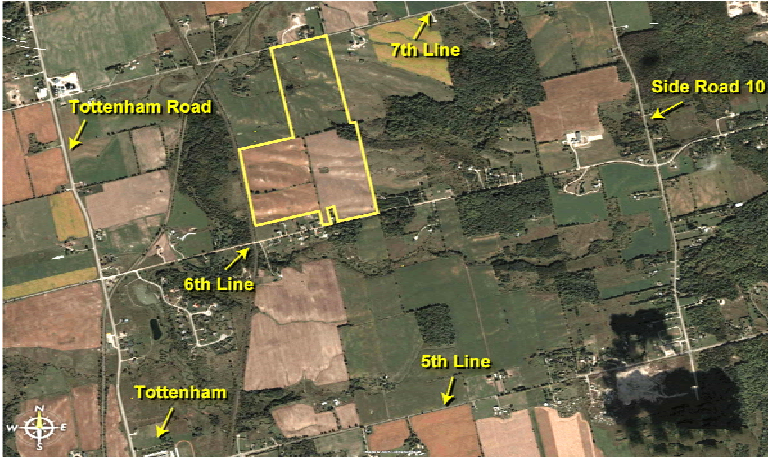


# Walton GGH Simcoe Heights 2 Corporation

## Summary

This summary does not constitute an offering of securities, and cannot be relied upon for making your investment decision. It is qualified in its entirety by the Offering Memorandum. The information in this summary is not complete and may vary from that contained in the summary within the Offering Memorandum. Please read the Offering Memorandum thoroughly before investing. There may be fees or expenses involved in the RRSP investment. This investment is not guaranteed, or insured, and its value changes depending on economic factors and market trends.

Walton GGH Simcoe Heights 2 Corporation (the "Corporation") will be incorporated to issue Shares to raise sufficient Net Proceeds to purchase an undivided interest in the New Tecumseth Property ("the Property") (146.57 acres) located in Simcoe County, Ontario, Canada. Investors, pursuant to the Offering Memorandum will be able to purchase the Shares and hold the same in an RRSP.



### Features of the Project Land:

- Location is outlined in the *Places to Grow Act*, Ontario Provincial Legislation identifying priority growth areas in the Greater Golden Horseshoe ("GGH")
- Simcoe County is the fastest growing county in the GGH  
([www.southsimcoeea.com](http://www.southsimcoeea.com), Statistics Canada)
- Situated in very close proximity to Hwy 400, connecting to the NAFTA Super-highway (major north-south US International Trade Route)
- 45 minutes by car from Toronto City center
- Simcoe County is ranked fifth most desirable municipality for people moving within Canada  
(Canada Mortgage and Housing Corporation)

Location: The Town of New Tecumseth, Simcoe County, Ontario, Canada

## RRSP ELIGIBLE

### Proposed Offering:

Shares (Class B Non-Voting Common Shares) at \$10.00 per Share  
Minimum Offering of \$3,297,830 (329,783 Shares)  
Maximum Offering of \$4,177,250 (417,725 Shares)  
Minimum Subscription Amount of \$2,500 (250 Shares)  
Minimum Subscribers: 150 (other than Insiders of the Corporation)

### RRSP Eligibility:

The Shares will be a qualified investment for a trust governed by a RRSP, a RRIF, a RESP or a DPSP. We do not provide individual tax advice. Consult your tax advisor.

### Proposed Closing Date:

On or about January 31, 2006, no later than March 15, 2006.

### Corporate Objective:

The Corporation's long-term objective is to hold its interest in the Property until such time as residential and/or commercial development in the areas nearby the New Tecumseth Property has reached a point where the Property is attractive to developers seeking to acquire raw land for further residential and/or commercial development. It is the current intention that the Corporation will then sell its interest in the Property (either as a whole or in parcels) to developers or other third parties and to distribute the net proceeds of sale to Shareholders (less applicable taxes and reimbursements under the Funding Agreement, if any).

### Payment Terms:

The subscription price will be payable at the time of Closing by certified cheque or such other manner as may be accepted at Closing by the Corporation in its sole discretion.

# Walton GGH Simcoe Heights 2 Corporation

## **Rights of Shareholders:**

Shareholders will be entitled to receive dividends as and when declared by the board of directors of the Corporation, will be entitled to share in the remaining assets of the Corporation on a liquidation or wind-up of the Corporation. Subject to the *Business Corporations Act* (Alberta) and as described in the Offering Memorandum, will not be entitled to vote at or attend any meetings of the shareholders of the Corporation except as provided in the Offering Memorandum. In particular, the Shareholders will not have the right to vote on any sale of the Property.

## **Tax Consequences:**

There will be important tax considerations relating to these securities. Prospective purchasers should seek independent professional advice based upon their own particular circumstances.

## **Risk Factors:**

There are risks associated with this investment. Please refer to the Risk Factors section in the Offering Memorandum. You should discuss the risks of this investment with your financial advisor.

## **Walton International Group Inc.:**

In business for 26 years, Walton International Group Inc. ("Walton"), one of the Promoters of the Corporation, is one of North America's largest Land Banking companies. Headquartered in Calgary, Alberta, Walton has offices throughout Canada, Asia and the United States. Traditionally reserved for large institutions or corporations, Walton, through the structured securities offerings it promotes, makes Land Banking available to individuals. Walton manages 14 projects in and around the city of Calgary totaling approximately 5,900 acres, and 14 projects within the city of Edmonton totaling approximately 9,200 acres. Walton now manages more than 17,000 acres on behalf of 21,000 investors in North America and Asia. Walton's vision is to become one of the world's largest land products companies with a goal of achieving \$1 billion in annual revenues by 2008. Using the success experienced in Alberta, Walton has now expanded into other markets in North America. Walton has over 1,400 acres in the Simcoe County Area, Ontario, and over 500 acres in the Phoenix – Tucson Arizona Corridor.

## **Ontario:**

The Province of Ontario is situated in the heart of Canada, and is home to over one-third of the total Canadian Population, including over 51% of all new residents to the country. Close proximity to the U.S. offers businesses strategic and valuable trade advantages, making Ontario a natural distribution center for Canada, the U.S. and Mexico.

## **Greater Toronto Area:**

The Greater Toronto Area (the "GTA") is home to more than five million people and according to the *US Census Bureau*, is the fifth largest Urban Center in North America. It is the core of Canadian business, and generates more than 20% of the nation's Gross Domestic Product. Considered to be one of the most multi-cultural urban centers in the world, the GTA offers diverse industry; Automotive, Financial Services, Film and Media, Biotechnology, Information Communication Technology and Food and Beverage, notably ranking with the *Institute for Competitiveness and Prosperity 2002* across North America.

## **Simcoe County Area:**

Older than Canada itself, 155 year old Simcoe County is located approximately 1 hour by car from downtown Toronto, and is home to over 400,000 residents. Simcoe County is ranked fifth as the most desirable municipality for people to live in when moving within Canada by the Canada Mortgage and Housing Corporation. The average housing cost is approximately C\$200,000 versus C\$398,000 in Toronto City providing desirable housing and lifestyle options for people that commute into Toronto and the surrounding areas. With a growing economy, Simcoe County relies on the major north-south provincial highways, rail lines and six airports for transportation and international access. Simcoe County is part of the Province of Ontario's *Places to Grow Act* outlining directional growth, infrastructure and transportation links.