



Offering Document
For the
Just Us! Fair Trade
Investment Co-operative Limited

Dec. 14, 2007

**Offering Document
for the
Just Us! Fair Trade Investment Co-operative Limited**

(Pursuant to the *Community Economic-Development Corporations Regulations*)

Glossary

In this offering document:

1. “Act” means the *Securities Act*;
2. “Association” means an association as defined in the *Co-operative Associations Act*;
3. “CEDC” means a Community Economic-Development Corporation, as defined herein;
4. “Community Economic-Development Corporation” means a Corporation or Association that meets the criteria prescribed by the regulations made pursuant to the *Equity Tax Credit Act* and is registered as a Community Economic-Development Corporation by the Minister of Finance pursuant to Section 11 of the *Equity Tax Credit Act*;
5. “Community Economic-Development Plan” means the community economic-development plan proposed by the Issuer which contains the information prescribed by the regulations made pursuant to the *Equity Tax Credit Act*;
6. “Corporation” means a corporation incorporated pursuant to the laws of the Province of Nova Scotia, another province of Canada or Canada that has its head office located in the Province of Nova Scotia;
7. “Finders” means persons who, for compensation or without compensation, act as intermediaries in obtaining selling agents or otherwise make introductions in furtherance of this Offering;
8. “Issuer” means Just Us! Fair Trade Investment Co-operative Limited;
9. “Investee Corporation” means a corporation in which the Issuer proposes to invest all or substantially all of the proceeds of the offering and where all or substantially all of the fair market value of the corporation’s property is attributable to property used in an active business. The Investee corporation is Just Us! Coffee Roasters Co-operative Limited;

10. “Offering” means this offering of Shares of the Issuer;
11. “Promoter” has the same meaning as in the Act, except that pursuant to subsection 3(3) of the *Community Economic-Development Corporations Regulations* no individual shall be considered as a promoter unless a promoter at the time the offering document is filed with the Director of Securities;
12. “Securities Rules” means the rules of the Nova Scotia Securities Commission made pursuant to the Act;
13. “Security holder” means a person or company who purchases Shares under this Offering;
14. “Shares” means common shares of the Issuer that may attract a 30% tax credit against provincial taxes payable and potentially subsequent tax credits if certain conditions are met and the shares are held for an extended period of time. For the 20% tax credit, shares must be held until 10 years from the date of purchase of the shares and for the 10% tax credit shares must be held for 15 years from the date of purchase of the shares. Failure to hold shares for the required time period except in certain circumstances will necessitate repayment of the applicable tax credit.
15. “Subsequent tax credits” means tax credits issued to investors in either of the following two sets of conditions:
 1. a) shares have been held 5 years by the investor
 - b) the community economic-development corporation has subsequently raised additional capital through other specified issues registered pursuant to Section 11 of the Equity Tax Credit Act.
 - c) the market value of the community economic-development corporation fund at the time of the application for the subsequent 20% tax credit is greater than sixty-five per cent of the original book value of invested capital raised at the time of the issue of shares to the eligible investor from the specified issue
 - d) the Community Economic Development Investment Fund has complied with all the requirements of the Equity Tax Credit Act and Regulations.

e) the Community Economic Development Investment Fund has applied to the Minister of Finance for the 20% tax credit and provided all requested information.

Or

2. a) shares have been held 10 years by the investor

b) the community economic-development corporation has subsequently raised additional capital through other specified issues registered pursuant to Section 11 of the Equity Tax Credit Act.

c) the market value of the community economic-development corporation fund at the time of the application for the subsequent 10% tax credit is greater than fifty per cent of the original book value of invested capital raised at the time of the issue of shares to the eligible investor from the specified issue

d) the Community Economic Development Investment Fund has complied with all the requirements of the Equity Tax Credit Act and Regulations.

e) the Community Economic Development Investment Fund has applied to the Minister of Finance for the 10% tax credit and provided all requested information.

16. GEPA refers to GEPA3 Fair Handelshaus. It is the largest Fair Trade organization in the world. It is based in Germany and sources teas and chocolate products for Just Us! Coffee Roasters Co-operative Limited.

17. "Fair Trade" is a formal network of trading relationships between importers in the developed, or industrialized world, and their Third World producers with established agreements around pricing structures, conditions of production and general development.

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CAUTIONS

The Nova Scotia Securities Commission has not assessed:

- the reasonableness or merit of the Issuer or the Offering;
- whether the Issuer has sufficient financing and managerial expertise to accomplish its stated objectives;
- whether management of the Issuer has the reputation and commitment to conduct the Issuer's business with integrity and in the best interest of the Security holders;
- whether the Promoters and management of the Issuer are receiving unconscionable benefits at the expense of the Security holders; or
- whether any financial forecast or projection contained in this offering document has a reasonable basis;

Investment in small business involves a high degree of risk, and investors should not invest any funds in this Offering unless they can afford to lose a substantial portion of their investment. Potential investors should read all of this offering document, particularly the risk factors on page 9.

Potential investors should review the information concerning the background of the Issuer's officers, directors and other key personnel and consider whether or not these persons have adequate background and experience to develop and operate the Issuer and to make it successful. In this respect, the experience and ability to manage are often considered among the most significant factors in the success of a business.

After reviewing the "Use of Proceeds" on page 20, potential investors should consider whether the amounts available for future development of the Issuer's business and operations will be adequate.

A Security holder may have rights of rescission or an action for damages in circumstances which are described in this offering document beginning on page 38.

THERE IS NO ORGANIZED MARKET THROUGH WHICH THE SHARES MAY BE SOLD. IT MAY BE DIFFICULT OR EVEN IMPOSSIBLE FOR THE INVESTOR TO SELL THEM.

Potential investors should also consult their professional advisors before investing. This offering document, together with the documents incorporated herein by reference and forming part of this offering document, and the attachments thereto contain all of the representations by the Issuer concerning this Offering and no person shall make different or broader statements than those contained herein. Investors are cautioned not to rely on any information not expressly set forth in or attached to this offering document.

This offering document, together with financial statements and other attachments, consists of a total of 44 pages.

THE OFFERING

1. The Shares being offered are:
Fully paid, newly issued voting common shares that are not restricted participation upon dissolution; the price per share is \$1000. Individuals purchase a minimum of one share. Therefore, the minimum investment is \$1000.

The minimum share purchase under this Offering is: \$1000

2. The offering price was established by the following method:

negotiation with the investor
 arbitrarily by the Issuer
 otherwise (explain)

3. Maximum number of Shares offered: 300 (three hundred)
4. Total proceeds if maximum sold: \$300 000
5. Minimum number of Shares offered: \$ 100 (one hundred)
6. Total proceeds if minimum sold: \$100 000 (One hundred thousand)
7. Reasons for the selection of the minimum number of Shares offered:

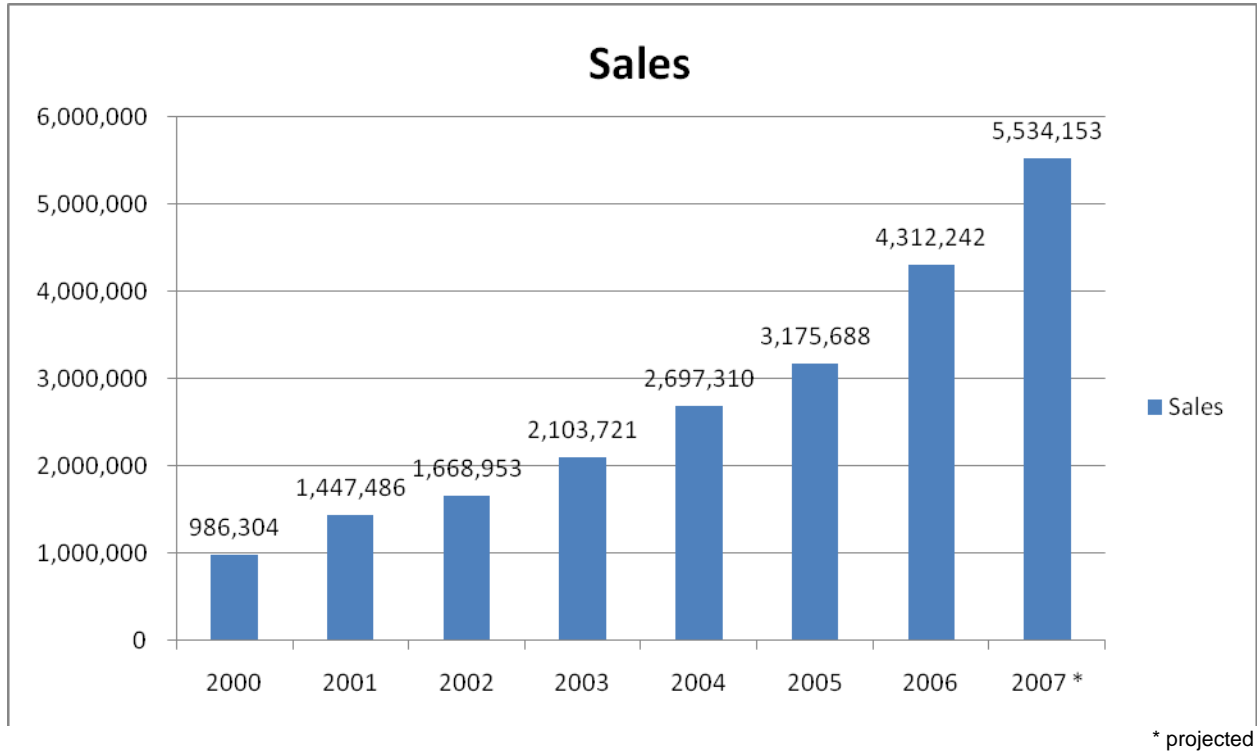
Just Us! Coffee Roasters Co-operative continues to grow steadily – from under \$1 million in annual sales in 2000 to well over 5 million in 2007.

It is a rather unique business – a leader in terms of social and environmental responsibility and one of the most successful worker owned businesses in Canada.

As we look to the future, we will need to expand our warehouse and production facility in Grand Pré in the near future.

We are currently developing a long term Strategic Plan that will take us well into the future with an emphasis on environmental responsibility and quality products and service. Our belief is that if we can invest in the planning up front, the benefits and savings will far outweigh the costs in the long run.

As we look at our long term Strategic Plan, some of the exciting possibilities we are considering are expanding our chocolate factory, developing an organic dairy and improving our overall IT system to integrate all aspects of the operation. Additional working capital will allow us to proceed with the early stages of these projects.



PROJECT PRIORITIES

		FINANCING	
	Project	Cost	Fund
At minimum investment	Working capital for development projects	\$100 000	\$100 000
	Administration	Provided by Just Us! Coffee Roasters Co-operative	
	Total Investment	\$100 000	\$100 000
At maximum investment	Additional working capital	\$200 000	\$200 000
	Administration	Provided by Just Us! Coffee Roasters Co-operative	
	Total investment	\$200 000	\$200 000
	Grand total	\$300 000	\$300 000

8. Minimum number of investors required: 1 (one)

9. Total estimated costs of the Offering:

At minimum \$100 000 (see S.27 for details)

At maximum \$300 000 (see S.27 for details)

RISK FACTORS

10. Taking into consideration the factors noted below, list in the order of importance the factors which the Issuer considers to be the most substantial risks to an investor in this Offering in view of all known facts and circumstances (i.e., those factors which constitute the greatest threat that the investment will be lost in whole or in part, or not provide an adequate return).

(a) The “Issuer” and the “Investee Corporation” are set up as sister co-operatives intended to intertwine and be mutually beneficial. As indicated in item #51, there are thus potentially significant conflicts of interest between certain directors, officers, promoters, selling agents and key personnel regarding the investments made by the “Issuer”.

(b) The investments made by the Fund will have returns which are directly attributable to the performance of the companies invested in. Therefore, the risk associated with an economic downturn in the local community is real and must be factored into the decision. Therefore, investments which were prudent at the time of investment may not prove profitable over the term they are maintained.

(c) There are limited opportunities available for exiting the Fund, i.e. liquidity risk. The reader is instructed to refer to item 57 for a full disclosure of the limited options for the resale of these securities.

(d) Another risk factor considered to be potentially material to an investor is the opportunity cost of capital should the offer not close. Depending upon the dates involved in the offering, an investor who chooses this investment may lose the opportunity to invest in another tax-assisted investment (e.g., Labour-Sponsored Venture Capital Corporations) due to the limitation on investment.

(e) The Shares are speculative in nature. An investment is appropriate only for investors who are prepared to have their money invested for a long period of time, and who have the capacity to absorb a loss of some or all of their investment.

(f) There is no organized market through which the Shares may be sold. Therefore, investors may find it difficult or even impossible to sell their Shares.

(g) There are restrictions on the resale of the Shares. See item 57 for details.

(h) The Issuer may not achieve a level of profitability to permit dividends to be paid. Investors should not count on any return from these Shares.

(i) Investors who deposit the Shares in a self-directed RRSP should not depend on selling the Shares or income from the Shares to fund their retirement.

(j) Tax laws frequently change.

(k) IF THE OFFERING FAILS TO MEET THE MINIMUM INITIAL CLOSING CONDITIONS AS PER ITEM #16 AND CLOSE BY March 1st, 2008, AS STATED IN ITEM #17, INVESTORS WILL NOT HAVE TIME TO ARRANGE ALTERNATE RRSP ELIGIBLE CONTRIBUTIONS FOR THE 2007 TAXATION YEAR.

(l) IF THE CLOSING DATE FOR THE OFFERING UNDER WHICH A SUBSCRIBER PURCHASES SHARES IS WITHIN 60 CALENDER DAYS AFTER A CALENDER YEAR END, THE SUBSCRIBER HAS THE OPTION TO APPLY THE EQUITY TAX CREDIT FIRST TO EITHER THE PREVIOUS OR CURRENT TAXATION YEAR. UNUSED AMOUNTS MAY BE CARRIED BACK THREE YEARS OR FORWARD SEVEN YEARS. THE EQUITY TAX CREDIT MAY ONLY BE USED AS A CREDIT AGAINST PROVINCIAL NOVA SCOTIA TAXES PAYABLE. THE CREDIT IS NOT REFUNDABLE.

(m) If the offering is not closing by March 1, 2008 the 30% provincial equity tax credit will be applicable to the 2008 taxation year.

(n) If the offering does not close by March 1, 2008 the investments will not be eligible RRSP contributions for the 2007 taxation year.

PLAN OF DISTRIBUTION

11. The following people (the “selling agents”) are authorized to sell Shares under the Offering:

Name	Address	Business Phone #	Fax #
Jeff Moore	11865 Hwy.#1, RR3 Wolfville, NS B4P 2R3	(902) 542-7474, ext. 226	(902) 542-4436
Melissa Stewart	367 Saxon St. Centreville, NS B0J 1J0	(900) 542-1287, ext.221	(902) 542-4436

12. (a) Describe any compensation to selling agents or Finders, including cash, securities, contracts or other consideration of any kind direct or indirect.

The Issuer will not pay any compensation, commission or fee to the selling agents to transact the Offering. Board members receive no compensation.

(b) Also indicate whether the Issuer will indemnify the selling agents or Finders against liabilities, if any, under the securities laws.

The Issuer will not indemnify the selling agents against liabilities, if any, under the securities laws.

13. Describe any material relationship between any of the selling agents or Finders and the Issuer or its management.

The selling agents are listed in item #35 as Promoters, in item #36 as Officers, and in item #38 as Directors of the Issuer. No additional selling agents have been identified.

NOTE: After reviewing the amount of compensation to the selling agents or Finders for selling the Shares, and the nature of the relationship between the selling agents or Finders and the Issuer, a potential investor should assess the extent to which it may be appropriate to rely upon any recommendation by the selling agents or Finders to buy the Shares. Please refer to #51 & #54 for additional information on the relationship between parties.

NOTE on selling agents and Finders:

Potential investors should carefully consider the following points when evaluating any recommendation by the selling agents or Finders to buy the Shares:

- (a) Amount of compensation received by the selling agents or Finders to sell the shares;
- (b) The nature of the relationship between the selling agents or Finders and the Issuer; and
- (c) Unlike most securities offerings, the selling agents and Finders are not required to be registered under the Act to trade securities and therefore, when investors purchase the Shares through unregistered selling agents or Finders, they should be aware that:
 - i. They will not have the protections afforded by certain requirements and standards imposed on “registrants” under the Act, including proficiency standards, reporting requirements, “know your client” requirements and “suitability” requirements; and

ii. Unregistered selling agents and Finders are generally prohibited by the Act from giving investment advice to potential investors unless permitted to do so by an exemption expressly set out in the Act or granted by the Nova Scotia Securities Commission under the Act.

14. Describe the procedure by which investors subscribe for Shares under the Offering.

Information will be available in the Offering document and other authorized promotional materials available from the selling agents as well as the Just Us! Coffee Roasters Co-operative Limited website.

Public meetings will be arranged as warranted. Investors will forward payment by means of a cheque or money order (cash not acceptable) to the Issuer, or their lawyer, payable to "Valley Credit Union, in Trust" to be held in trust until the closing.

15. The subscription funds will be held in trust by Valley Credit Union and will only become available to the Issuer when the conditions of closing described below have been met and the Offering has closed.
16. The following are conditions of the initial closing of this Offering:
- (a) the Issuer has received the minimum offering amount of \$100 000;
 - (b) all material contracts have been signed, and all material consents of third parties have been obtained;
 - (c) all necessary and required certificates under the *Equity Tax Credit Act* and regulations and other applicable laws have been obtained;
 - (d) additional conditions of the initial closing are:
 - (i) A minimum of 1 shareholders having subscribed (per #8)
17. The minimum offering amount and all other conditions of the initial closing must be achieved on or before March 1st, 2008.
18. If the minimum offering amount and all other conditions of the initial closing are not achieved on or before the time specified in item 17, and no extension has been granted by the Director, the Offering will be withdrawn and all of the proceeds of subscription, without interest, will be returned to the subscriber within 30 days of the date that the Offering was to close.
19. The following are conditions of each subsequent closing of this Offering:

(i) there has been no material change in material contracts referred to in item #16(b);

(ii) all necessary and required certificates under the Equity Tax Credit Act and regulations and other applicable laws have been obtained and are current.

(iii) the initial closing will be on 01/01/2008 if conditions under #16 are all met. If we have not reached our maximum amount, we will have a final closing on 01/03/2008.

THE ISSUER

20. Issuer's exact name as it appears in the incorporating document:

Name of CEDIF: Just Us! Fair Trade Investment Co-operative Limited

Jurisdiction and Date of Incorporation	Nova Scotia, January 7, 2002
Address of Registered Office	11865 Hwy.#1, RR 3, Wolfville, NS B4P 2R3
Address of Principal Business Address	Same
Issuer's Telephone Number	(902) 542-7474
Issuer's Fax Number	(902) 542-4436
Contact Person at Issuer with Respect to the Offering	Jeff Moore
Telephone Number of Contact Person	(902) 542-7474, ext. 226
Fiscal Year End (month/day)	December 31

BUSINESS AND PROPERTIES OF A CEDC THAT IS A CORPORATION

When the Issuer is a Corporation and now operates or proposes to operate an active business or to invest all or substantially all of the proceeds of the offering in shares of a corporation where all or substantially all of the fair market value of that corporation is attributable to property used in an active business (the "Investee Corporation") please complete item 21.

When the Issuer is a Corporation and now operates or proposes to operate an active business or to invest all or substantially all of the proceeds of the offering in shares of a corporation is attributable to property used in an active business (the "Investee Corporation") please complete item 21.

21. With respect to the business of the Issuer and its properties:

- (a) Describe in detail what business(es) the Issuer or Investee Corporation now operates and proposes to operate, including what products are or will be produced or services that are or will be rendered.

N/A

- (b) Describe how these products or services are to be produced or rendered and how and when the Issuer intends to carry out its activities. If the Issuer or Investee Corporation plans to offer a new product(s), state the present stage of development including whether a working prototype(s) is in existence. Indicate if completion of development of the product will require a material amount of the resources of the Issuer, and the estimated amount. Describe any major existing supply contracts.

N/A

- (c) Describe the industry in which the Issuer or Investee Corporation is selling or expects to sell its products or services and, where applicable, any recognized trends within the industry. Describe that part of the industry and the geographic area in which the business competes or will compete. Indicate whether competition is or is expected to be by price, service or other basis.

N/A

- (d) If the Issuer's or Investee Corporation's business, products or properties are subject to material regulation by federal, provincial or municipal governmental agencies, indicate the nature and extent of regulation and its effects or potential effects upon the Issuer.

N/A

- (e) State the number and types of employees the Issuer or Investee Corporation has and the number and type of employees it anticipates it will have within the next twelve months.

N/A

- (f) Describe generally the principal properties (such as real estate, plant and equipment, patents, etc.) that the Issuer or Investee Corporation owns, indicating also what properties it leases and a summary of the terms of those leases, including the amounts of payments, expiration dates and the terms of any renewal options. Indicate what properties the Issuer or

Investee Corporation intends to acquire in the next twelve months, the costs of such acquisitions and the sources of financing it expects to use in obtaining those properties, whether by purchase, lease or otherwise.

N/A

- (g) State the name of any subsidiaries of the Issuer or Investee Corporation, their business purpose and ownership. If none, so indicate.

N/A

- (h) Summarize the material events in the development of the Issuer or Investee Corporation during the last 5 years or for whatever lesser period the Issuer has been in existence. Include both positive and negative facts. Also include details on profits and losses, including the causes of any losses. Include as well any material acquisitions or arrangements.

N/A

SPECIFIED INVESTMENTS IN ELIGIBLE LOCAL BUSINESS ENTITIES BY A CEDC THAT IS A CORPORATION (BLIND POOLS)

22. (a) Set out restrictions as described in the Issuer's constitution. N/A
- (b) Describe the Issuer's investment strategy and objectives as set forth in the Issuer's Community Economic-Development Plan. N/A
- (c) Describe any intended specified investments in eligible local business entities which the Issuer plans to make with the proceeds of the Offering and how they fall within the Issuer's Community Economic-Development Plan. If no such specified investments are planned at the time of the Offering or if further specific investments are contemplated please indicate that fact.

N/A

[Potential investors should note that where specified investments in eligible local business entities are not described in this offering document the Issuer must make such investments in compliance with Section 20 of the *Community Economic-Development Corporations Regulations*.]

BUSINESS AND PROPERTIES OF A CEDC THAT IS AN ASSOCIATION

When the Issuer is an Association and now operates or proposes to carry on business or operate as a marketing, producer or employee co-operative as those activities are defined in the regulations to the *Equity Tax Credit Act*, please complete item 23.

If the Issuer proposes to invest or has invested 20% or more of the net proceeds of the total offerings to date or of the contemplated offering, in an Investee Corporation, the most recent financial statements of the Investee Corporation must be attached and form part of this document.

The Issuer invests all of the net proceed in Just Us! Coffee Roasters Co-operative Limited and attaches their most recent financial statements as part of this document.

[When the Issuer is an Association that has a constitution that restricts it to investing in eligible investments in accordance with the regulations made pursuant to the *Equity Tax Credit Act*, please go to item 24.]

23. With respect to the business of the Issuer and its properties:

- (a) Describe in detail what business(es) the Issuer now operates and proposes to operate, including what products are or will be produced or services that are or will be rendered.

The investee Corporation is an employee owned-co-operative where all employees are eligible to become employee-owners after 2 years of satisfactory work performance and having invested a minimum of \$2000 in the Investee Corporation through the Issuer. The Investee Corporation imports and wholesales such products as organic, Fair Trade coffee, tea and chocolate. They operate a retail outlet and café attached to their roasting plant in Grand Pré; cafés in downtown Wolfville and Halifax and a Chocolate Factory in Hantsport. All of these retail outlets specialize in products that are Fairly Traded and organic. They also have a bakery in Grand Pré to provide fresh, "from scratch" baked goods for their cafés.

- (b) Describe how these products or services are to be produced or rendered and how and when the Issuer intends to carry out its activities. If the Issuer plans to offer a new product(s), state the present stage of development including whether or not a working prototype(s) is in existence. Indicate if completion of development of the product will require a material amount of the resources of the Issuer, and the estimated amount. Describe any major existing supply contracts.

Coffee, our main product, is roasted, blended and packaged to order. It is sold primarily on a wholesale basis in Atlantic Canada. Teas and chocolate come to us, for the most part, already packaged. We are now fabricating some of our own chocolate products such as the coating of coffee beans, nuts and fruits as well as molding bulk chocolate for which we have an existing market with our own cafés and wholesale customers. Our sugar is packaged for us by a local sheltered workshop, The Flower Cart.

Our bakery supplies our cafés with outstanding baked goods, soups and sandwiches. We expanded the production capacity of the bakery in 2006 through renovations and purchasing of additional equipment.

- (c) Describe the industry in which the Issuer is selling or expects to sell its products or services and, where applicable, any recognized trends within the industry. Describe that part of the industry and the geographic area in which the business competes or will compete. Indicate whether competition is or is expected to be by price, service or other basis.

The industry is the Specialty Coffee, Tea and Chocolate industry and our market is primarily the Organic and Fair trade segment, which is the fastest growing segment. Just Us! Coffee Roasters Co-operative Limited has been an industry leader as Canada's first and largest Fair Trade coffee roaster. Our primary market is Atlantic Canada but we do sell across Canada. Competition will be on the basis of price, quality and also brand recognition.

- (d) If the Issuer's business, products or properties are subject to material regulation by federal, provincial or municipal governmental agencies, indicate the nature and extent of regulation and its effects or potential effects upon the Issuer.

There is little, if any, material regulation in Canada. However, consumers are demanding more clarity around Fair Trade and Organic products. We are certified as an Organic Processor by OCPP (Organic Certification for Producers and Processors) which is recognized across Canada and the USA. Our Fair Trade products are certified by Transfair Canada. While our bakery goods do contain some Fair Trade and Organic ingredients they are not sold as certified Organic or Fair Trade products.

24. Item 24 must be completed by a CEDC that is an Association that has a constitution that restricts it to investing in eligible investments in accordance with the regulations made pursuant to the *Equity Tax Credit Act*.

- (a) Set out restrictions on investments as described in the Issuer's constitution: N/A
- (b) Describe the Issuer's investment strategy and objectives as set forth in the Issuer's Community Economic-Development Plan. N/A
- (c) Describe any intended specified eligible investments which the Issuer plans to make with the proceeds of the offering. If no such specific eligible investments are planned at the time of the Offering or if further specific eligible investments are contemplated, please indicate that fact. N/A

[Potential investors should note that where specific eligible investments are not described in this offering document the Issuer must comply with Section 21 of the *Community Economic-Development Corporations Regulations*.]

CAPITAL STRUCTURE

25. The following table describes the authorized capital of the Issuer:

Name Of Security	Description of Attributes
Common Share	Par value of \$1000, unlimited in Number, voting, no-redeemable, non-convertible, not restricted in profit sharing or participation upon dissolution. In keeping with university co-operative practice, each member is entitles to one vote regardless of the number of shares held.

26. The following table describes the capital structure of the Issuer at a date not more than 30 days preceding the date of the offering document and also what the capital structure will be on the conclusion of the Offering:

Capital Structure		# of shares	\$ Value
At 31 Dec 2007		1410.651	\$1,410,651
	Minimum	100.000	\$100,000
	Maximum	300.000	\$300,000
After issue	Minimum	1510.651	\$1,510,651
	Maximum	1710.651	\$1,710,651

[In columns 3 and 4, state \$ amount first and number of securities in brackets after.]

USE OF PROCEEDS

11. The funds raised in the Offering will be used as indicated in the following table:

	If Minimum Sold	%	If Maximum Sold	%
Total Proceeds	\$100 000	100	\$300 000	100
Less:	\$0	0%	\$0	0%
Offering Expense				
Legal & Accounting				
Copying & Other Expenses				
Total Cost of Offering				
Net Proceeds from Offering	\$100 000	100%	\$300 000	100%
Use of Net Proceeds				
Investments				
Administration				
Total Use of Net Proceeds	\$100 000	100%	\$300 000	100%

[The information concerning "Use of Net Proceeds" must be meaningful and in reasonable detail. Normally, it is not sufficient to say only that "the proceeds of this offering will be used for general corporate or association purposes." Describe any projects in reasonable detail and their location.]

28. Describe the order of priority in which the proceeds set forth under the column "If Minimum Sold" will be used.

The proceeds will be used for the equity investment. The equity investment will be the purchase of common shares of Just Us! Coffee Roasters Co-operative Limited valued at \$500 a share.

The \$500 price per share of the Investee Corporation is an attempt to make Shares affordable yet significant in terms of investment. It is also the minimum amount to justify administration costs for processing.

Share dilution schedule for Just Us! Coffee Roasters Co-operative Limited
To be done with year end figures

Just Us! Coffee Roaster share dilution schedule		
December 31, 2007		
Shareholders equity December 31, 2007		
Number of shares outstanding		
Book value per share		
	Min.	Max.
Number of shares offered	100	300
Proceeds	\$100 000	\$300 000
Cost of issue		
Net proceeds		
New shareholders equity		
Shares outstanding		
Book value of shares		
Percentage of Original Book Value		

29. If material amounts of funds from sources other than the Offering are to be used in conjunction with the proceeds from the Offering, state the amounts and sources of such other funds, and whether funds are firm or contingent. If contingent, explain the contingent event(s).

None

30. Indicate whether the Issuer is having or anticipates having within the next 12 months any cash flow or liquidity problems and whether it is in default or in breach of any note, loan, lease or other indebtedness or financing arrangement requiring the Issuer to make payments. Indicate if a significant amount of the Issuer's trade payables have not been paid within the stated trade term. State whether the Issuer is subject to any unsatisfied judgments, liens or settlement obligations and the amount thereof. Indicate the Issuer's plans to resolve any such problems.

The Issuer is not having, nor anticipated having within the next 12 months, any cash flow or liquidity problems. It is not in default or in breach of any note, loan, lease or other indebtedness or financing arrangement requiring the Issuer to make payments.

31. Indicate whether proceeds from the Offering will satisfy the Issuer's cash requirements for the next 12 months, and whether it will be necessary to raise additional funds. State the source of additional funds, if known.

The proceeds from the Offering will satisfy the Issuer's requirements for the stated purpose for the next twelve months.

FINANCIAL FORECASTS OR PROJECTIONS

32. If future-oriented financial information such as forecasts or projections will be provided to potential investors, such information must be attached to the offering document and referred to in this section. The forecast or projection must include all of the assumptions used to calculate the figures shown and be prepared in accordance with section 17 of the *Community Economic-Development Corporations Regulations*.

Future-oriented financial information will not be provided.

DIVIDENDS, DISTRIBUTIONS AND REDEMPTIONS

33. Provide particulars of the Issuer's dividend policy, if any.

Dividends may be paid based on the performance of the Investee Corporation. The dividends will be set by the Board of Directors of the Issuer which at this time has no formal policy on dividends.

34. Give details of dividends and other distributions paid by the Issuer to its security holders during the last 5 years.

	2006	2005	2004
Dividends received	\$28,241	\$21,296	\$13,706
Share dividends, reinvested	\$30,852		

PROMOTERS OF THE ISSUER

35. The Promoters of the Issuer are:

Name: Jeff Moore

Business street address: 11865 Hwy.#1 RR 3, Wolfville, NS B4P 2R3

Business telephone number: (902) 542-7474, ext.226

Business fax number: (902) 542-4436

Date: 2007 – present

Employer: Just Us! Coffee Roasters Co-operative Limited

Title: CEO

Responsibilities: Overall management of co-operative

Date: 1996 – 2007

Employer: Just Us! Coffee Roasters Co-operative Limited

Title: Development Manager

Responsibilities: Identify business opportunities for the Co-op, part of Management team and Public Relations.

Education:

Honours Bachelor of Arts, Carleton University, 1981

Masters of Social Work, Carleton University, 1977

Volunteer director of the Acadia Cinema Co-operative

Name: Melissa Stewart

Business street address: 11865 Hwy.#1 RR 3, Wolfville, NS B4P 2R3

Business telephone number: (902) 542-1287, ext.221

Business fax number: (902) 542-4436

Date: 2003 – present

Employer: Just Us! Coffee Roasters Co-operative Limited

Title: Bookkeeper

Responsibilities: Preparing financial statements, overseeing and posting accounts receivable, accounts payable, and inventory, preparing year end review, developing and maintaining spreadsheets, job costing, cash flow budgeting, budgeting

Date: 2001-2003

Employer: Raymond F. Bishop Chartered Accountants

Title: Bookkeeper

Responsibilities: Preparing financial statements, setting up clients on Simply Accounting, overseeing and posting accounts receivable, accounts payable, and inventory, preparing clients file in year end review, developing and maintaining spreadsheets, job costing, cash flow budgeting, budgeting.

Education:

Accounting Diploma, Kingstec Community College, Kentville, NS, 1995

OFFICERS OF THE ISSUER

36. The officers of the Issuer are:

1. President

Name: John Fuller

Business street address: 11865 Hwy.#1 RR 3, Wolfville, NS B4P 2R3

Business telephone number: (902) 542-7474, ext.226

Business fax number: (902) 542-4436

Date: 2000 - present

Employer: Just Us! Coffee Roasters Co-operative Limited

Title: Chair, Just Us! Fair Trade Investors Board

Responsibilities:

Date: Prior to 2000

Employer: Province of Nova Scotia Department of Municipal Affairs

Title: Regional Assessment Services

Responsibilities: Manager of office with approximately 50 employees.

Administer the Assessment Act providing assessments on an annual basis for about 150 000 accounts.

Education:

Advanced Assessment Principals and Practice, Institute of Public Affairs,
Dalhousie University, 1980

Grade 11 Horton High School, 1965

Also a director of the Issuer Yes No

On average it is assumed that the position of President will spend approximately 2-4 hours per month on a strictly volunteer basis.

2. Vice-President

Name: William Lord

Business street address: 11865 Hwy.#1 RR 3, Wolfville, NS B4P 2R3

Business telephone number: (902) 542-7474, ext.226

Business fax number: (902) 542-4436

Date: Aug 2001 - present

Employer: Dalhousie University

Title: Director, Facilities Management

Responsibilities: Responsible for the operation and direction of the Department of Facilities Management. Annual Budget: \$20 million

Education:

BA Sc (Hons) University of Toronto, 1972

Also a director of the Issuer Yes No

On average it is assumed that the position of Vice-President will spend approximately 1-2 hours per month on a strictly volunteer basis.

3. CEO

Name: Jeff Moore

Business street address: 11865 Hwy.#1 RR 3, Wolfville, NS B4P 2R3

Business telephone number: (902) 542-7474, ext.226

Business fax number: (902) 542-4436

Date: 2007 – present

Employer: Just Us! Coffee Roasters Co-operative Limited

Title: CEO

Responsibilities: Overall management of co-operative

Date: 1996 – 2007

Employer: Just Us! Coffee Roasters Co-operative Limited

Title: Development Manager

Responsibilities: Identify business opportunities for the Co-op, part of Management team and Public Relations.

Founding member of Just Us! Coffee Roasters Co-operative Limited.

Instrumental in developing the international business network which works with Just Us! Coffee Roasters Co-operative Limited.

Education:

Honours Bachelor of Arts, Carleton University, 1981

Masters of Social Work, Carleton University, 1977

Volunteer director of the Acadia Cinema Co-operative

Also a director of the Issuer Yes No

On average it is assumed that the position of CEO will spend approximately 5 hours per week on a strictly volunteer basis.

4. Secretary/Treasurer

Name: Brian Van Rooyen

Business street address: 11 Calkin Dr. Kentville, NS B4N 4H8

Business telephone number: (902) 679-1326

Business fax number: (902) 679-12327

Date: 1999-present

Employer: Valley Waste-Resource Management Authority

Title: Policy Coordinator

Responsibilities: Responsible for developing and managing all policy documents (bylaws, personnel, operating policies, etc.) and supervision of public education/communications.

Date: 1999-present

Employer: Valley Waste-Resource Management Authority

Title: Regional Coordinator

Responsibilities: Coordinate the development, design and implementation of an intermunicipal agreement among seven municipalities for a regional waste management system.

Education:

Masters of Regional Planning and Resource Management, University of Waterloo, 1986

Bachelor of Arts, University of Waterloo, 1971

Also a director of the Issuer Yes No

On average it is assumed that the position of Secretary Treasurer will spend approximately 1-2 hours per month on a strictly volunteer basis.

DIRECTORS OF THE ISSUER

37. There are 9 directors of the Issuer.

Seven Directors are from the Wolfville area and one from Halifax.

The independent directors (those not already listed under officers of the Issuer) are as follows: Bruce Fuller, Melissa Stewart, Reid MacMillan, Lucille Stuart, and Steve Mattson

38. Information concerning each director of the Issuer, other than those already listed under the heading "Officers of the Issuer" are: [If there are no directors in addition to those listed under the heading "Officers of the Issuer", state: "There are no directors of the Issuer other than those listed under the heading "Officers of the Issuer".]

Name: Bruce Fuller

Business street address: 99 Railway Street, RR #3, Wolfville, NS B4P 2R3

Business telephone number: (902) 542-5130

Business fax number: (902) 542-5131

Date: 1980-present

Employer: Minas View Farms Limited

Title: President and Owner

Responsibilities: Managed all accounting and financial concerns of the company, including tax planning, banking relationships, capital acquisitions and financing of insurance requirements, staffing requirements as required, regulatory reporting

requirements, risk assessment, in addition to maintaining a role as a hands on manager of the operations.

Education:

Nova Scotia Agricultural College 1979/1980

ACA Co-operative Limited

1988 to 1993

Director and Member-owner

1994 to 1997

2002 to 2005

Chairman of Education & Member Relations Committee

2003 to 2005

Committee Member of Finance, Audit & Budget Committee

2002 to 2005

60th Anniversary Committee

2002 to 2003

Name: Melissa Stewart

Business street address: 11865 Hwy.#1 RR 3, Wolfville, NS B4P 2R3

Business telephone number: (902) 542-1287, ext.221

Business fax number: (902) 542-4436

Date: 2003 – present

Employer: Just Us! Coffee Roasters Co-operative Limited

Title: Bookkeeper

Responsibilities: Preparing financial statements, overseeing and posting accounts receivable, accounts payable, and inventory, preparing year end review, developing and maintaining spreadsheets, job costing, cash flow budgeting, budgeting

Date: 2001-2003

Employer: Raymond F. Bishop Chartered Accountants

Title: Bookkeeper

Responsibilities: Preparing financial statements, setting up clients on Simply Accounting, overseeing and posting accounts receivable, accounts payable, and inventory, preparing clients file in year end review, developing and maintaining spreadsheets, job costing, cash flow budgeting, budgeting.

Education:

Accounting Diploma, Kingstec Community College, Kentville, NS, 1995

Name: Reid Macmillan

Business street address: 11865 Hwy.#1 RR 3, Wolfville, NS B4P 2R3

Business telephone number: (902) 542-1287, ext.225

Business fax number: (902) 542-4436

Date: 2003 - present

Employer: Just Us! Coffee Roasters Co-operative Limited

Title: Packaging and Shipping Supervisor and Purchasing Officer

Responsibilities: Purchasing Inventory, Inventory Control, Scheduling and supervising the packaging and shipping line.

Date: 1993-2003

Employer: Assante Capital

Title: Administrative Assistant

Responsibilities: Responsible for general office administration

Education:

College Diploma – Arts

John Abbott College (CEGEP) Montreal, 1973

Also a director of the Issuer Yes No

Name: Lucille Stuart

Business street address: 1940 Gaspereau River Road, Wolfville, NS B4P 2R3

Business telephone number: (902) 542-2042

Business fax number: none

Date: August 2000 - present

Employer: Air Canada

Title: Flight Attendant in Charge

Responsibilities: Supervising in flight crew

Education:

BA St. Mary's University, Halifax, 1976

Post Graduate, University of Lille, France

Also a director of the Issuer Yes No

Name: Steve Mattson

Business street address: 615 Main St. Wolfville, NS B4P 1G1

Business telephone number: 902-679-6110

Business fax number: 679-6177

Date: 1977 to present

Employer: Nova Scotia Legal Aid

Title: Managing Lawyer

Responsibilities: Responsible to manage Kentville Office of Nova Scotia Legal Aid

Education:

B.Sc 1973, LL.B 1976, Q.C. 1997

KEY PERSONNEL OF THE ISSUER

39. For each key person (i.e. one who is essential to the operations of the Issuer) who is not already named as an officer, director or promoter, please provide the following information:

NONE

40. Describe any arrangements to assure that each key person will remain with the Issuer and not compete with the Issuer upon termination of their relationship with the Issuer.

There are no formal commitments in place to ensure key persons stay with the Issuer nor are there arrangements made to prevent these persons from competing with the Issuer. Directors are elected for staggered terms of 3 years.

Verbal contracts are difficult to enforce.

41. Have any of the officers, directors or other key personnel ever worked for or managed a company (including a separate subsidiary or division of a larger enterprise) in the same business as the Issuer? Yes No

If yes, please explain including relevant dates:

The Officers, Directors and other key personnel were part of the Offerings for the past four years, 2003, 2004, 2005, 2006.

42. If the Issuer has never conducted business or is otherwise in the development stage, indicate whether any of the officers or directors or other key personnel has ever managed any other business in the start-up or development stage and describe the circumstances, including relevant dates.

Several of the Officers or Directors have managed other businesses in the start-up or development stage.

Jeff Moore founded Just Us! Coffee Roasters Co-operative Limited and played key roles in management, marketing and product development. The business was founded in 1995.

Bruce Fuller has owned and managed Minas View Farms since 1980 and been a member owner of ACA Co-operative.

43. If any of the Issuer's key personnel are not employees but are consultants or other independent contractors, state the details of their engagement by the Issuer.

N/A

44. If a petition under the *Bankruptcy and Insolvency Act* has been filed against any officer, director, key personnel or Promoter, or a receiver or receiver-manager has been appointed by a court for the business or estate of any such persons, or any partnership in which any of such persons was general partner, or any corporation or business association of which any such person was an executive officer within the last 5 years, set forth below the name of such persons, and the nature and date of such actions.

No petition under the Bankruptcy and Insolvency Act has been filed against any Officer, Director, key personnel or Promoter or a receiver or receiver-manager been appointed by a court for the business or estate of any such person was general partner, or any corporation or business association of which any such person was an executive officer within the last 5 years.

PRINCIPAL SECURITY HOLDERS

45. List below the principal security holders of the Issuer, if any. Principal security holders are those who beneficially own directly or indirectly 10% or more of any securities of the Issuer presently outstanding. Start with the largest common shareholder. If a principal security holder is not an individual, please disclose the ownership of the principal security holder by a footnote to the table. If the Issuer has no principal security holder state: "There are no security holders of the Issuer who own directly or indirectly more than 10% of any securities of the Issuer" and do not complete the remainder of this item.

There are no security holders of the Issuer who own directly or indirectly more than 10% of any securities of the Issuer

46. Number of shares beneficially owned by officers and directors as a group.

Before Offering	139.3733 (9.88%) of total outstanding
After Offering	(a) assuming minimum securities sold shares (9.23%) (b) assuming maximum securities sold shares (8.15%)

Note: The officers and directors of the Issuer may subscribe for shares during the offering, in which case the number of shares beneficially owned by officers and directors as a group after the offering will increase.

MANAGEMENT RELATIONSHIPS, TRANSACTIONS AND REMUNERATION

47. If any of the officers, directors, key personnel, Promoters or principal security holders are related by blood or marriage, please describe:

None of the Officers, Directors, key personnel, Promoters or principal security holders are related by blood or marriage.

48. If the Issuer has made loans to, or received loans from, or is doing business with any of its officers, directors, key personnel, Promoters or principal security holders, or any of their relatives (or any entity controlled directly or indirectly by any such person) within the last two years or is contemplating doing so, explain. (This includes sales or leases of goods, property or services to or from the Issuer, employment contracts, or share, option or other purchase contracts, etc.) State the principal terms of any significant loans, agreements, leases, financing or other arrangements.

There are none.

49. Give details of any payments to officers, directors, key personnel and Promoters of the Issuer, including salary, bonuses, director's fees, honoraria and reimbursement of expenses.

Officer and Directors may be reimbursed for their actual and direct expenses incurred in conducting approved business for the Issuer.

Directors who are not employed by Just Us! Coffee Roasters Co-operative Limited are paid an honorarium of \$200 per meeting.

50. If any employment agreements with officers, directors, key personnel or Promoters exist or are contemplated, please describe:

No employment agreements with officers, directors, key personnel or Promoters exist nor are any contemplated.

51. Give details of all business or personal interests that the officers, directors, key personnel, Promoters or principal security holders of the Issuer may have which could conflict with the interests of the Issuer even if it is described in answers to other questions.

The officers:

Director Jeff Moore	Full time employee of Just Us! Coffee Roasters Co-operative Limited
Director John Fuller	Municipal Councillor (County of Kings), would declare conflict if application are made on behalf of Just Us! Coffee Roasters Co-operative Limited
Director Melissa Stewart	Full time employee of Just Us! Coffee Roasters Co-operative Limited
Key Personnel Bruce Fuller	Owner of Minas View Farms and with land adjoining Just Us! Coffee Roasters Co-operative Limited in Grand Pre. Has developed two cafés in Toronto using the Just Us! Brand.

Attached as schedule D is a list of shares in Just Us! Coffee Roasters Co-operative Limited including price per share and percentage of ownership and forms part of this document.

LITIGATION

52. Describe any past, current, pending or threatened litigation or administrative action which has had or may have a material effect upon the Issuer's business, financial condition or operations. State the name of the court or tribunal, the names of the principal parties, the date any proceedings were started, the nature and current status of the proceedings and amounts involved.

Include any litigation or action involving the Issuer's Promoters, officers, directors or other key personnel which relates to or has or could affect the Issuer. Give an evaluation by management or counsel, to the extent feasible, of the merits of the proceedings or litigation and the potential impact on the Issuer's business, financial condition or operations.

The Issuer and its Promoters, Officers, Directors and key personnel are not currently and have not been subject to any litigation or administrative or criminal action which is or has been material to the Issuer. Nor is the Issuer or its Promoters, officers, directors or key personnel aware that any such litigation or action is pending or threatened.

CANADIAN INCOME TAX ACT CONSIDERATIONS

53. This commentary is of a general nature only and is not intended to be tax advice to any particular investor. Prospective investors are urged to consult with their own professional advisors regarding the tax consequences applicable to them.

There may be significant income tax consequences to individuals who are residents of Canada under the *Income Tax Act* and the *Equity Tax Credit Act*.

The following is applicable to any individual (a "Subscriber") who subscribes for and is issued shares of the Issuer pursuant to the Offering and who is:

- i) an individual over 19 years of age.
- ii) resident in Canada for purposes of the Income Tax Act (Canada); and
- iii) resident in Nova Scotia for purposes of the Equity Tax Credit Act (Nova Scotia).

Subject to the assumptions set out in the paragraph above, a Subscriber will be entitled to a credit against the Subscriber's Nova Scotia provincial income taxes payable pursuant to the Equity Tax Credit Act. The amount of the credit is equal to 30% of the amount paid for the Shares, provided that each individual is limited to a maximum credit in any year of \$15,000. Shares subscribed and paid for in the first 60 days of any calendar year will be entitled to a credit in either that year or the immediately prior year. If the credit exceeds the Nova Scotia income tax otherwise payable in that year by the

Subscriber, the credit may be carried forward 7 years and back 3 years and applied against Nova Scotia taxes otherwise payable in any of those years by the Subscriber.

These statements are subject to the following assumptions:

- i) The certificate of registration issued to the Issuer under the Equity Tax Credit Act is not revoked by the Minister of Finance prior to the issue of shares under this Offering;
- ii) The Issuer applies for a tax credit certificate after the Offering within the time limits established under the Equity Tax Credit Act;
- iii) The Minister of Finance concludes that the Issuer and its directors, officers and shareholders are conducting the Issuer's business and affairs in a manner that is in accordance with the spirit and intent of the Equity Tax Credit Act;
- iv) The Minister of Finance concludes that the Issuer and the Subscribers are complying with Equity Tax Credit Act;
- v) The Minister of Finance does not form the opinion that the shares are issued as part of a transaction or event or series of transactions or events the main purpose of which is to claim the tax credit pursuant to the Act.

Except as set out herein, if a Subscriber fails to hold the Shares for 5 years after their issue, then all Credits earned in relation to the subscription for such Shares must be repaid. For any shares which subsequent tax credits are issued, the shares must be held for an additional period of time to avoid repaying these tax credits, please see item #14 in the glossary. The requirements to repay the Credits do not apply in cases where the Subscriber has died or in cases where the Subscriber transfers the shares to a trustee under a registered retirement savings plan.

There may be significant income tax consequences to individuals who are residents of Canada under the Income Tax and the Equity Tax Credit Act.

Transfer of Shares to an RRSP:

Provided that the registration of the Issuer is not revoked under the Equity Tax Credit Act, the Shares will be qualified investments under the Income Tax Act for trusts governed by registered retirement savings plans. The transfer of shares to an RRSP will normally be done at the adjusted carrying value of the securities. This may result in a taxable capital gain or a non-deductible loss. Individuals who plan to purchase shares outside their RRSP, but transfer them later to their self-directed plan should consider the possible tax consequences of such transactions prior to finalizing any agreement.

Taxation of Dividends or Income Received by Security Holders on the Shares:

Shareholders who hold shares within their RRSP need not be concerned with the manner in which the Fund distributes earnings. However, for individuals who purchase shares outside of the RRSP, consideration must be given to the tax implications of dividends versus interest income versus capital gains. Dividends received or deemed to be received on the Shares will be included in computing the Subscriber's income and will be subject to the gross-up and dividend tax credit rules normally applicable to taxable dividends received from taxable Canadian corporations.

Treatment of Capital Gains or Losses Realized by Security Holders on Disposition:

Persons holding shares within their RRSP need not concern themselves with the form returns are paid. For individuals who choose to hold these shares outside of their registered holdings, 50% of any capital gain (the "taxable capital gain") realized on a sale or other disposition of the Shares will be included in the Subscriber's income for the year of disposition. 50% of any capital loss so realized (the "allowable capital loss") may be deducted by the holder against taxable capital gains for the year of disposition. Any excess of allowable capital losses over taxable capital gains of the Subscriber for the year of disposition may be carried back up to three taxation years or forward indefinitely and deducted against net taxable capital gains in those other years.

Applicability of Alternative Minimum Tax to Security Holders:

Investors are advised to seek professional advice from a qualified individual should they be in a position which may expose them to alternative minimum tax treatment. Capital gains realized by the Subscriber may give rise to alternative minimum tax under the Income Tax Act (Canada).

Deductibility of Interest Expense on Money Borrowed to Purchase Shares:

Interest incurred to earn income on investments held outside of ones RRSP is deductible against the income earned thereon; interest incurred on loans to purchase RRSP assets is not deductible.

Availability of Tax Credits:

Purchase of eligible shares entitles the investor to a provincial tax credit in the amount of 30% of the funds invested.

Repayment of Tax Credits:

The shares purchased under this program must be held by the purchaser for a period of not less than 5 years. If they are not held for this period the individual will have to repay the tax credits previously claimed. For any shares which subsequent tax credits are issued, the shares must be held for an additional period of time to avoid repaying these tax credits, please see item #14 in the glossary.

[No professional advisors were involved in the preparation of the answer to item 53.]

MATERIAL CONTRACTS

54. Give particulars of every material contract entered into by the Issuer or, if applicable, any of its significant subsidiaries within two years prior to the date of the offering document. If a material contract is of a confidential nature, provide a summary of it. (Verbal Contracts may be difficult to enforce.)

Date	Description
To be established	<p>There is a contract with Valley Credit Union, New Minas to act as trustee for the issue of shares under the offering by the Board of Directors.</p> <p>This contract or copies thereof may be inspected throughout the whole offering period (which will have its close on March 1st, 2008) during normal business hours at Just Us! Coffee Roasters Co-operative Limited or Valley Credit Union Limited during the distribution of shares.</p> <p>Valley Credit Union Limited New Minas Branch, 9202 Commercial Street New Minas, NS B4N 3E8 Hours: Monday – Thursday 9:30 am – 5:00 pm Friday: 9:00 am - 6:00 pm</p> <p>Just Us! Coffee Roaster Co-operative Limited 11865 Hwy #1 Wolfville, Nova Scotia, B4P 2R3 Hours: Monday – Friday: 8:30 am – 5:00 pm</p>

The Contract is between Valley Credit Union Limited and Just Us! Fair Trade Investment Cooperative Limited for Valley Credit Union Limited to act as trustee agent for its community economic development investment fund trust account.

Valley Credit Union agrees to receive and deposit funds, provide informal updates and if the offering successfully closes, transfer the balance to Just Us! Fair Trade Investment Co-operative Limited. If the offer does not successfully close, return “in trust” monies to investors.

FINANCIAL STATEMENTS

55. Annual financial statements of the Issuer for the period ending December 31, 2007 for Just Us! Coffee Roasters Co-operative Limited and Just Us! Fair Trade Investment Co-operative Limited forms part of the offering document – Schedule B

CONTINUOUS REPORTING OBLIGATIONS

56. The Issuer will file with the Nova Scotia Securities Commission and send to Security holders annual financial statements and such interim financial statements as required by the *Community Economic-Development Corporations Regulations*.

RESTRICTIONS ON RESALE OF SECURITIES

57. Under the provisions of the *Equity Tax Credit Act*, a person who disposes of a share in respect of which a tax credit has been allowed within five years from the date of purchase is liable to repay the Minister of Finance an amount equal to the tax credits received in respect of the share purchased, including interest thereon where interest is prescribed by the regulations made pursuant to that Act, or a lesser amount that is determined pursuant to the regulations to that Act.

Under the terms of the *Community Economic-Development Corporations Regulations*, trades by a Security holder of Shares of the Issuer purchased under this Offering will be restricted and, pursuant to subsection 80(5) of the Act, each first trade and each subsequent trade will be a distribution unless such trade is made in accordance with subsection 77(5) of the Act as if the Shares were acquired under clause 77(1)(p) of the Act unless the trade is made:

- i to the Issuer;
- ii to a self-directed registered retirement savings plan of the Security holder or the Security holder's spouse or to the spouse of the Security holder;
- iii from a self-directed registered retirement savings plan of the Security holder or the Security holder's spouse to the Security holder;
- iv to a purchaser who owns shares of the Issuer and who is advised in writing by or on behalf of the vendor prior to entering into an agreement of

purchase and sale that the purchaser shall not accrue any advantage under the *Equity Tax Credit Act* as a result of such purchase; or

- v to a purchaser who purchases pursuant to a trade made in compliance with the Act and any applicable Securities Rules.

Caution: The Shares are not listed on a stock exchange. There is no organized market through which these Shares may be sold. Therefore, investors may find it difficult or even impossible to sell their Shares.

RIGHTS OF ACTION

58. (1) Where

(a) an offering memorandum sent or delivered to a purchaser, together with any amendment to the offering memorandum; or

(b) advertising or sales literature as defined by subsection (2) of Section 56,

contains a misrepresentation, a purchaser who purchases a security referred to in it is deemed to have relied on that misrepresentation, if it was a misrepresentation at the time of purchase, and

(c) has a right of action for damages against

(i) the seller,

(ii) every director of the seller at the date of the offering memorandum, and

(iii) every person who signed the offering memorandum; or

(d) may elect to exercise a right of rescission against the seller, in which case the purchaser has no right of action for damages against any person or company under clause (c).

(2) No person or company is liable under subsection (1) if the person or company proves that the purchaser purchased the securities with knowledge of the misrepresentation.

(3) No person or company is liable under subsection (1) if the person or company proves that

(a) the offering memorandum or the amendment to the offering memorandum was sent or delivered to the purchaser without the person's or company's knowledge or consent and that, on becoming aware of its delivery, the person or company gave reasonable general notice that it was delivered without the person's or company's knowledge or consent;

(b) after delivery of the offering memorandum or the amendment to the offering memorandum and before the purchase of the securities by the purchaser, on becoming aware of any misrepresentation in the offering memorandum, or amendment to the

offering memorandum, the person or company withdrew the person's or company's consent to the offering memorandum, or amendment to the offering memorandum, and gave reasonable general notice of the withdrawal and the reason for it; or

(c) with respect to any part of the offering memorandum or amendment to the offering memorandum purporting

(i) to be made on the authority of an expert, or

(ii) to be a copy of, or an extract from, a report, an opinion or a statement of an expert, the person or company had no reasonable grounds to believe and did not believe that

(iii) there had been a misrepresentation, or

(iv) the relevant part of the offering memorandum or amendment to the offering memorandum

(A) did not fairly represent the report, opinion or statement of the expert, or

(B) was not a fair copy of, or an extract from, the report, opinion or statement of the expert.

(4) No person or company is liable under subsection (1) with respect to any part of an offering memorandum or amendment to the offering memorandum not purporting

(a) to be made on the authority of an expert; or

(b) to be a copy of, or an extract from, a report, opinion or statement of an expert, unless the person or company

(c) failed to conduct a reasonable investigation to provide reasonable grounds for a belief that there had been no misrepresentation; or

(d) believed that there had been a misrepresentation.

(5) Subsections (3) and (4) do not apply to the seller if the seller is also the issuer.

(6) In an action for damages under clause (c) of subsection (1), the defendant is not liable for all or any part of the damages that the defendant proves does not represent the depreciation in value of the security resulting from the misrepresentation.

(7) The liability of all persons or companies referred to in clause (c) of subsection (1) is joint and several with respect to the same cause of action.

(8) A defendant who is found liable to pay a sum in damages may recover a contribution, in whole or in part, from a person or company who is jointly and severally liable under this Section to make the same payment in the same cause of action unless, in all the circumstances of the case, the court is satisfied that it would not be just and equitable.

(9) The amount recoverable by a plaintiff under this Section may not exceed the price at which the securities were offered under the offering memorandum or amendment to the offering memorandum.

(10) The right of action for rescission or damages conferred by this Section is in addition to and not in derogation from any other right the purchaser may have.

(11) If a misrepresentation is contained in a record incorporated by reference in, or deemed incorporated into, an offering memorandum or amendment to the offering memorandum, the misrepresentation is deemed to be contained in the offering memorandum or amendment to the offering memorandum.

(12) For the purpose of subsection (1), advertising or sales literature is deemed not to contain a misrepresentation unless the advertising or sales literature

(a) contains an untrue statement of material fact; or

(b) omits to state a material fact that is necessary to prevent a statement contained in the advertising or sales literature from being misleading in light of the circumstances in which the statement was made.

(13) In this Section, for greater certainty, "seller" includes the issuer where the securities are distributed by the issuer.

59. No action shall be commenced to enforce the rights described in item 58 above more than 120 days after the date on which payment was made for the Shares or after the date on which the initial payment for the Shares was made where payments subsequent to the initial payment are made pursuant to a contractual commitment assumed prior to, or concurrently with, the initial payment.

60. The rights described in item 58 above are in addition to and without derogation from any other right or remedy which a Security holder might have at law.

CERTIFICATE

61. This offering document, which has been prepared as prescribed by Form 1 of the *Community Economic-Development Corporations Regulations*, does not:

contain an untrue statement of material fact;
omit to state a material fact required by Form 1, or
omit to state a material fact necessary to make a statement in this offering document not misleading.

DATED AT Grand Pre, this _____ day of _____, ____ (yy).

Chief Executive Officer/Director and Promoter	_____
	Jeffrey Donald Moore
Secretary/Treasurer/Director	_____
	Brian Van Rooyen
President/Director	_____
	John Fuller
Vice President/Director	_____
	Bill Lord
Director/Promoter	_____
	Melissa Stewart
Director	_____
	Bruce Fuller
Director	_____
	Reid MacMillan
Director	_____
	Lucille Stuart
Director	_____
	Steve Mattson

SCHEDULE
A

Consent letter from Auditor

SCHEDULE
B

Year End Financial Statements for
Just Us! Coffee Roasters Co-operative Limited
and
Just Us! Fair Trade Investment Co-operative Limited
December 31, 2007-12-12

SCHEDULE
C

Shares in Just Us! Coffee Roasters Co-operative Limited