EXHIBIT H-A

Sample Calculations

FOR ILLUSTRATIVE PURPOSES ONLY, ASSUME THE FOLLOWING:

1. On the Reference Date, the Pre-Agreement Costs were $5,000,000 and the Pre-Agreement Return was $1,000,000 for a total of $6,000,000.

2. On the following dates, Developer pays the following amounts for Project Costs:
   2.1 $1,000,000 90 days after the Reference Date (the “90 Day Costs”); and
   2.2 $5,000,000 one year after the Reference Date (the “1 Year Costs”).

3. Two years after the Reference Date, Developer receives $4,000,000 in reimbursements for Qualified Project Costs from Funding Sources and $6,000,000 in Gross Revenues from the sale of a Lot, for a total of $10,000,000 in Net Project Proceeds.

4. On the same day that Developer receives $10,000,000 in Net Project Proceeds, it makes a Distribution of $10,000,000 to itself. The Distribution reduces the aggregate accrued and unpaid amount from $16,555,140 to $6,555,140, as shown below, which $6,555,140 will continue to accrue the Developer Return until paid from Net Project Proceeds.

5. The Developer Return on any unpaid amount is calculated using the following formula: $UA * [(1 + QR)^NQ] – UA$, where:
   - “QR” is the quarterly return that results in a 22.50% per annum internal rate of return, compounded quarterly, calculated using the following formula: $[(1+.225%)^{(1/4)}] - 1$
   - “UA” is the applicable unpaid amount; and
   - “NQ” is the number of quarters since the date that the applicable unpaid amount was paid. NQ shall be calculated by dividing the number of days since payment by 91 and rounding down to the nearest whole number.

THE FOLLOWING CHART illustrates the accruals of Developer Return and the aggregate amount of Net Project Proceeds to which Developer is entitled under Section 1.3(a) of the Financing Plan two years after the Reference Date using the assumptions and formula outlined above.

<table>
<thead>
<tr>
<th>Pre-Agreement Costs and Pre-Agreement Return</th>
<th>Project Costs</th>
<th>Developer Return</th>
<th>Total</th>
<th>Period of Accrual</th>
</tr>
</thead>
<tbody>
<tr>
<td>$6,000,000</td>
<td>$3,003,750</td>
<td>$9,003,750</td>
<td></td>
<td>2 years (8 quarters)</td>
</tr>
<tr>
<td>90 Day Costs $1,000,000</td>
<td>$426,390</td>
<td>$1,426,390</td>
<td></td>
<td>1 ¾ years (7 quarters)</td>
</tr>
<tr>
<td>1 Year Costs $5,000,000</td>
<td>$1,125,000</td>
<td>$6,125,000</td>
<td></td>
<td>1 year (4 quarters)</td>
</tr>
<tr>
<td>TOTAL $12,000,000</td>
<td>$4,555,140</td>
<td>$16,555,140</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Net Project Proceeds  $10,000,000

Unpaid Amount  $6,555,140