

Terra Flow-Through Limited Partnerships

Adjusted Cost Base

2005-2010



	Terra 2005 Mining	Terra 2005 Oil & Gas	Terra 2006 Energy	Terra 2006 Mining	Terra 2007 Energy & Mining	Terra 2008 Mining & Energy	Terra 2009 Mining & Energy	Terra 2010 Mining & Energy	
								Class A	Class F
Original Purchase Price	\$1,000	\$1,000	\$100	\$100	\$100	\$100	\$100	\$100	\$100
Interest Income - Box 128	\$13.5298	\$5.2131	\$0.4689	\$1.5761	\$0.8382	\$0.2117	\$0.0204	\$0.0847	\$0.0866
Dividend Income - Box 132	-	-	-	\$0.5945	-	-	-	-	-
Capital Gains - Box 151	\$1,815.1051	\$952.9409	\$37.8709	\$118.2978	\$45.7331	\$55.6179	\$24.4329	\$33.9262	\$35.4364
Other Income - Box 114	-	-	-	-	-	\$0.0245	\$0.0032	-	-
CEE Renounced - Box 190	(\$1,252.2851)	(\$1,266.3759)	(\$119.1503)	(\$115.7747)	(\$94.9688)	(\$112.4376)	(\$94.4526)	(\$104.9510)	(\$110.6997)
Carrying Charges - Box 210	-	-	(\$7.2064)	(\$7.2141)	(\$2.3058)	(\$1.4545)	(\$1.0681)	(\$0.6192)	(\$0.3114)
Losses Deducted - Box 104	(\$139.6449)	(\$77.9324)	(\$3.7592)	(\$4.7944)	(\$6.0103)	(\$9.6884)	(\$7.2570)	(\$7.1503)	(\$5.6761)
Undeducted Issue Costs	(\$37.1290)	(\$37.1870)	-	-	(\$3.4800)	(\$4.3388)	(\$4.5819)	(\$4.6393)	(\$4.8458)
ACB of LP Unit at Rollover	\$1,399.5759	\$576.6587	\$8.2239	\$92.6852	\$39.8064	\$27.9347	\$17.0969	\$16.6511	\$13.9900
NAV of Partnership at Rollover	\$1,413.0250	\$646.3840	\$33.0630	\$93.1513	\$45.6699	\$65.7830	\$92.8545	\$87.8462	\$91.7566
NAV of Mutual Fund at Rollover	\$10.0000	\$10.0000	\$9.4463	\$9.4463	\$4.9741	\$6.7199	\$10.0000	\$9.1491	\$9.1491
Conversion Ratio	141.3025	64.6384	3.5001	9.8612	9.1816	9.7893	9.2854	9.6016	10.0290
ACB of Terra Small Cap Resource - TER520/TER511	\$9.9048	\$8.9213	\$2.3496	\$9.3990	\$4.3355	\$2.8536	-	-	-
ACB of Terra Resource ETF - TER720	-	-	-	-	-	-	\$1.8413	\$1.7342	\$1.3950
ACB of Terra Small Cap Growth - TER550/TER540	\$20.0307	\$18.0418	\$4.7517	\$19.0079	\$8.7678	\$5.7709	\$3.6875	\$3.4730	\$2.7936

Investors who have not redeemed their holdings of the TerraSmall Cap Growth Fund or TerraTundra Dividend Growth Fund resulting from the rollover transaction have deferred the potential tax liability of capital gains until they do so. Investors who have redeemed a portion or all of their holdings resulting from the rollover transaction should use the ACBs listed above when determining their capital gain tax liability. Investors are urged to consult with their Investment Advisor and tax professional.

Disclaimer: The information provided here should not be considered tax advice, and investors will need to consult a tax professional for advice and to determine any tax implications from the disposition of their mutual fund shares. Terra does not warrant the completeness or accuracy of any of the data contained in or provided by the adjusted cost base estimates above as multiple rollovers, individual transactions, dispositions upon death, all may affect the ACB for each individual. In no event shall Terra, the general partner of each Terra Limited Partnership be held liable for any damages, costs, expenses or assessments resulting from the use or misuse of any information provided hereby. Mutual funds are not guaranteed, their values change frequently and past performance may not be repeated.