

Notice

To: Former Unitholders of Terra 2010 Mining & Energy Flow-Through LP

Date: February 2012

From:

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Re: Amortization of Issue Costs

The schedule below has been provided to assist Terra investors in completing their income tax returns for each of the taxation years represented below.

In accordance with the provisions of the *Income Tax Act*, investors are entitled to deduct in 2011 and future years their respective share of the un-deducted issue costs of the Partnership at the date of dissolution.

Please use the amounts listed in the table below to calculate your deduction. You may deduct the amount below multiplied by the number of units you held as shown in Box 9 of the form T5013A. The deduction is claimed on line 232 (other deductions) of your *T1 Income Tax Return* and a copy of this notice should be attached to your return.

Amounts for Remaining Years in Deduction Period:

Taxation Year	Deduction per \$100 Unit *		Deduction per \$10,000 Invested	
	A Class	F Class	A Class	F Class
2011	\$1.1598	\$1.2115	\$115.98	\$121.15
2012	\$1.1598	\$1.2115	\$115.98	\$121.15
2013	\$1.1598	\$1.2115	\$115.98	\$121.15
2014	\$1.1598	\$1.2115	\$115.98	\$121.15

* The number of units you held may be found on the T5013A in box 9.

Please retain this notice for use in preparing your tax return for the remaining taxation years.

Should you have any questions, you may contact Terra at the phone number or email address listed above.

Important: Please retain a copy of this schedule for use in preparing your tax return in future taxation years.