

**Terra 2010 Mining & Energy Flow-Through Limited Partnership**

**Adjusted Cost Base**

	TER310 - A Class		TER410 - F Class	
	December 31, 2010	Rollover 2011	December 31, 2010	Rollover 2011
<b>ACB of LP Unit at beginning of period</b>	<b>\$100.0000</b>	<b>\$3.2889</b>	<b>\$100.0000</b>	<b>\$0.0329</b>
Interest income	0.0423	0.0424	0.0423	0.0443
Capital gains	-	33.9262	-	35.4364
CEE renounced	(89.9203)	(15.0307)	(95.0000)	(15.6997)
Carrying charges	-	-	-	-
Losses deducted	(6.2139)	(0.9364)	(4.6980)	(0.9781)
Undeducted issue costs	(0.6192)	(4.6393)	(0.3114)	(4.8458)
<b>ACB of LP Unit at end of period</b>	<b>\$3.2889</b>	<b>\$16.6511</b>	<b>\$0.0329</b>	<b>\$13.9900</b>
Conversion to mutual fund shares		9.60162		10.02903
<b>ACB of Terra Resource ETF Share - R Class (TER720 - Rollover Class)</b>		<b>\$1.7342</b>		<b>\$1.3950</b>

Investors who have not redeemed their holdings of the *Terra Resource ETF 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.