

Fort Chicago Energy Partners L.P.
Adjusted Cost Base of One Original Class A Unit

(\$'s per Unit)	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Original cost of one unit with rights	6.07000												
Adjusted cost base beginning of period		6.07324	5.72852	4.53700	3.23542	2.22976	1.51598	1.01327	0.86883	0.85023	0.84081	1.32611	1.41278
Less: Distributions	-	-	(0.07500)	(0.67000)	(0.66000)	(0.75000)	(0.83625)	(0.94500)	(0.93000)	(0.94160)	(0.99960)	(0.99960)	(0.99960)
Plus (Less): Tax allocations													
Business income (loss)	0.00332	(0.28886)	(1.07687)	(0.67427)	(0.39984)	(0.16714)	(0.07744)	0.08664	0.33400	0.47874	0.71480	0.33076	0.44539
Capital gains (losses)	-	(0.05578)	(0.03957)	(0.05061)	-	0.11141	-	-	-	-	0.28093	0.19334	(0.00885)
Canadian interest income	-	-	-	-	-	-	0.14349	0.30311	0.29137	0.29531	0.42809	0.50674	0.48743
Canadian dividends	-	-	-	-	-	-	0.21279	0.38381	0.22758	0.09134	-	-	0.02795
Foreign interest income	-	-	-	0.09623	0.05636	0.09200	0.05500	0.02700	0.05430	0.05980	0.05940	0.05210	0.03170
Foreign dividends	-	-	-	-	-	-	-	-	0.00586	0.00720	0.00168	0.00333	0.00158
Donations	(0.00008)	(0.00008)	(0.00008)	(0.00293)	(0.00218)	(0.00005)	(0.00029)	-	(0.00171)	(0.00021)	-	-	-
	<u>0.00324</u>	<u>(0.34472)</u>	<u>(1.11652)</u>	<u>(0.63158)</u>	<u>(0.34566)</u>	<u>0.03622</u>	<u>0.33354</u>	<u>0.80056</u>	<u>0.91140</u>	<u>0.93218</u>	<u>1.48490</u>	<u>1.08627</u>	<u>0.98520</u>
Adjusted cost base end of period	<u>6.07324</u>	<u>5.72852</u>	<u>4.53700</u>	<u>3.23542</u>	<u>2.22976</u>	<u>1.51598</u>	<u>1.01327</u>	<u>0.86883</u>	<u>0.85023</u>	<u>0.84081</u>	<u>1.32611</u>	<u>1.41278</u>	<u>1.39838</u>

Note:

This information is intended to assist a unitholder of Fort Chicago Energy Partners L.P. (the "Partnership") in the calculation of the adjusted cost base of their Class A Units ("Units"). The adjusted cost base is used in calculating the capital gain or loss, assuming the Units are capital property of the holder, on any disposition of Units.

Each unitholder's adjusted cost base is calculated based upon the amount paid for their Units and the period through which the Units were held. Unitholder's should consult their own tax advisors with respect to the calculation of the adjusted cost base of their Units.

A holder of Units is required to reduce the adjusted cost base of their Units by an amount equal to the cumulative distributions received plus (minus) any cumulative income (loss) and other amounts allocated on their T5013 and Relevé 15 forms.

The table above reflects the adjusted cost base to a holder of one original Unit acquired at inception and owned continuously up to and including December 31, 2010. It also assumes the holder did not reinvest distributions in additional Units under the distribution reinvestment plan. Had any distributions been reinvested under the distribution reinvestment plan, such amounts would have been added to the adjusted cost base.