

TAX SUMMARY

WCSB 2008-I FUND TAX DEDUCTION SUMMARY REPORT

The following information is provided as estimated tax deductions for WCSB GORR Oil & Gas Income Participation 2008-I Limited Partnership ("WCSB 2008-I Fund"). Please refer to your personal T5013A each year to review your final tax deductions.

| 2008 TAX DEDUCTIONS | ACTUAL | PROSPECTUS |
|---|------------------|------------|
| CDE | \$ 17.01 | \$ 15.15 |
| CEE | 31.07 | 34.38 |
| Issue Costs and other | 2.40 | 4.75 |
| Total 2008 Tax Deductions | 50.48 | 54.28 |
| 2008 Tax Savings - 45% | 22.72 | 24.43 |
| After-Tax Investment Cost and At-Risk Capital | \$ 77.28 | \$ 75.57 |
| | | |
| 2009 TAX DEDUCTIONS | ACTUAL | PROSPECTUS |
| CDE | \$ 11.27 | \$ 10.61 |
| CEE | - | - |
| Issue Costs and other | 2.30 | 2.30 |
| Total 2008 Tax Deductions | 13.57 | 12.91 |
| 2009 Tax Savings - 45% | 6.11 | 5.81 |
| After-Tax Investment Cost and At-Risk Capital | \$ 71.18 | \$ 69.76 |
| | | |
| 2010 & BEYOND TAX DEDUCTIONS | ESTIMATED | PROSPECTUS |
| CDE | \$ 26.30 | \$ 24.76 |
| CEE * | - | - |
| Issue Costs and other | 7.96 | 8.05 |
| Total 2008 Tax Deductions | 34.26 | 32.81 |
| 2010 Tax Savings - 45% | 15.42 | 14.76 |
| After-Tax Investment Cost and At-Risk Capital | \$ 55.76 | \$ 55.00 |
| | | |
| TOTAL TAX DEDUCTIONS | ESTIMATED | PROSPECTUS |
| CDE | ¢ | ¢ 50.52 |

| TOTAL TAX DEDUCTIONS | ESTIMATED | PROSPECTOS |
|--|-----------|------------|
| CDE \$ | 54.58 | \$ 50.52 |
| CEE * | 31.07 | 34.38 |
| Issue Costs and other | 12.66 | 15.10 |
| Total 2008 Tax Deductions | 98.51 | 100.00 |
| 2010 Tax Savings - 45% | 15.42 | 14.76 |
| After-Tax Investment Cost and At-Risk Capital \$ | 55.76 | \$ 55.00 |
| | | |

^{*} Due to the size of the WCSB 2008-I Fund, pursuant to CRA rules we were able to deduct certain CDE as CEE.

WCSB reminds you that each individual's tax and investment planning situation is unique and professional advice should always be received from a qualified tax and/or investment advisor. We strongly recommend that you consult your tax advisor to determine the optimal use of these tax deductions as well as the impact to you, if any, with respect to either alternative minimum tax or cumulative net investment losses.

Further Information

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