

WCSB 2009 FUND TAX DEDUCTION SUMMARY REPORT

The following information is provided as estimated tax deductions for WCSB GORR Oil & Gas Royalty Income 2009 Limited Partnership ("WCSB 2009 Fund"). Please refer to your personal T5013A each year to review your final tax deductions.

2009 TAX DEDUCTIONS	ACTUAL	PROSPECTUS
CDE	\$ 18.46	\$ 14.83
CEE (1)	3.86	33.66
Issue Costs and other	1.99	5.65
Total 2009 Tax Deductions	24.30	54.14
2009 Tax Savings - 45%	10.93	24.36
After-Tax Investment Cost and At-Risk Capital	\$ 89.07	\$ 75.64

(1) Due to the size of the WCSB 2009 Fund, pursuant to CRA rules we were able to deduct certain CDE as CEE.

2010 TAX DEDUCTIONS	ACTUAL	PROSPECTUS
CDE	\$ 18.83	\$ 10.38
CEE	1.92	-
Issue Costs and other	4.71	2.50
Total 2010 Tax Deductions	25.46	12.88
2010 Tax Savings - 45%	11.46	5.80
After-Tax Investment Cost and At-Risk Capital	\$ 77.61	\$ 69.84

2011 TAX DEDUCTIONS	ACTUAL	PROSPECTUS, 2011 & BEYOND
CDE	\$ 13.18	\$ 24.23
CEE	-	-
Issue Costs and other	2.11	8.75
Total 2011 Tax Deductions	15.29	32.98
2011 Tax Savings - 45%	6.88	14.84
After-Tax Investment Cost and At-Risk Capital	\$ 70.73	\$ 55.00

2012 TAX DEDUCTIONS	ACTUAL
CDE	9.23
CEE	-
Issue Costs and other	2.11
Total 2012 Tax Deductions	11.34
2012 Tax Savings - 45%	5.10
After-Tax Investment Cost and At-Risk Capital	\$ 65.63

2013 TAX DEDUCTIONS	ACTUAL
CDE	\$ 6.46
CEE	-
Issue Costs and other	2.11
Total 2013 Tax Deductions	8.57
2013 Tax Savings - 45%	3.86
After-Tax Investment Cost and At-Risk Capital	\$ 61.77

» 2014 and beyond tax deductions continued on next page.

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2014 & BEYOND TAX DEDUCTIONS	ACTUAL
CDE	\$ 14.69
CEE	5.78
Issue Costs and other	
Total 2014 & Beyond Tax Deductions	20.46
2014 & Beyond Tax Savings - 45%	9.21
After-Tax Investment Cost and At-Risk Capital	\$ 52.56

TOTAL TAX DEDUCTIONS	ACTUAL	PROSPECTUS
CDE	\$ 80.85	\$ 49.44
CEE	5.77	33.66
Issue Costs and other	13.02	16.90
Total Tax Deductions	99.64	100.00
Total Tax Savings - 45%	44.84	45.00
After-Tax Investment Cost and At-Risk Capital	\$ 55.16	\$ 55.00

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.

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