

**Guide to Preparation of T5013 and Relevé 15 Slips for 2010**  
(All amounts in Cdn \$)

<b>Box 01 - Fiscal period year end</b>	2010 12	
<b>Box 02 - Federal Partnership Business Number</b>	87253 1165	
<b>Quebec Partnership ID#</b>	1022264369 SP0001	
<b>Box 03 - Tax shelter identification number</b>		
<b>Box 04 - Is this a publicly traded partnership</b>	1	
<b>Box 05 - Type of slip</b>		
<b>Box 06 (RL15 Box 39) - Partnership Code</b>	1	Limited partnership
<b>Box 07 - Country Code</b>	CAN	
<b>Box 08 (RL15 Box 40) - Member Code</b>	0	Limited partner at any time in the year
<b>Box 11 - Recipient's identification number</b>	Individual:	Enter SIN
	Corporation:	Enter a 0 followed by the Business Number
	Trust or Partnership:	Enter the Trust account number or Partnership filer identification number
<b>RL 15 Box 38 - Business activity code</b>	22 - Business	
<b>RL15 Box 41 - Taxpayer Code</b>	1 - individual other than trust 3 - corporation 4 - trust or partnership	
<b>RL15 Box 42 - % business carried on in Quebec</b>	0.0%	
<b>Box 34 (RL15 Box 14) - Gross partnership income</b>	\$ 29,003,528	

**Details**

**T5013**

Box 22: United States - 110.49% Alberta - (10.49%)  
Box 55: United States  
Box 22-1: From information available to the partnership

**RL15**

Box 1: United States - 110.49% Alberta - (10.49%)  
Box 2, 8: United States  
Box 26: From information available to the partnership

**Multiple Jurisdiction Information**

Corporate Multiple Jurisdiction Information:  
- Salaries: Alberta = \$10,248,524; United States = \$4,161,837  
- Revenue: Alberta = \$29,003,528; United States = \$146,126,396

Unitholders should apply their % of income (loss) allocation (in Box 10 / RL15 Box 36) to calculate the amounts that are relevant to them.

**CDS Form Detail Notes 1 - 4: Boxes 22, 22-1 & 82 of T5013 and Boxes 24A, 24B & 24C of Relevé 15:**

**Note 1 - Box 22 Partner's share of limited partnership business income (loss)**

See EXAMPLE CALCULATION USING PER UNIT FACTORS below for details of Box 10 and Box 22 (RL15 Box 36)

**Note 2 - Box 22-1 (RL15 Box 26) Ltd. Partner's at-risk amt.**

Apply this per unit factor to the partner's units as of the last record date they held units.

This amount 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. The Partnership does not have sufficient information to ascertain each individual unitholder's at-risk amount.

**Note 3 Capital Tax Information**  
**Relevant for corporate members on December 31, 2010**

Partner's share of debt			
Dec 31	Box 10 (RL Box 36)	X	1,021,185,828
Partner's share of qualified property			
Dec 31	Box 10 (RL Box 36)	X	1,180,934,381
Partner's share of total assets			
Dec 31	Box 10 (RL Box 36)	X	1,804,268,423

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**Note 4 -Foreign tax paid on business income**

Fort Chicago has ownership interests in U.S. businesses, which are capitalized with a combination of debt and equity. For U.S. tax purposes, Fort Chicago therefore earns, from time to time, U.S. source dividend and interest income. To the extent applicable, U.S. tax rules require Fort Chicago to withhold U.S. taxes based on the taxable status of its Unitholders provided that the Unitholder has completed a valid Form W-8. If a valid form W-8 has not been completed, Fort Chicago may be required to withhold 30 percent on such U.S. source income. Any tax withheld in excess of the reduced rates provided for under the treaty between the United States and Canada (the "Treaty") will not be eligible for Canadian foreign tax credit purposes and is not deductible.

U.S. source dividends and U.S. source interest allocated to tax exempt unitholders should not be subject to U.S. withholding tax under the Treaty.

**Box 81 (RL15 Box 17) - foreign tax paid on non-business income**

This box should be zero for all unitholders.

**Box 82 (RL15 Box 18) - foreign tax paid on business income**

This box should be zero for all unitholders. No U.S. source dividend income was allocated to unit holders in 2010 and the treaty rate on U.S. source interest income was reduced to 0% beginning January 1, 2010. There was, therefore, no U.S. tax withheld from Unit holders except in cases where a valid Form W-8 was not completed. Any tax withheld was in excess of the reduced rates provided for under the treaty and is not eligible for Canadian foreign tax purposes.

For illustrative purposes, the following example assumes that an investor held 10,000 units on each 2010 record date:

Distributions (for information only)	A	\$ <u>9,996.00</u>
Taxable portion of distributions paid	B/A	<u>99%</u>
Box 22 (RL15 Box 1) - Canadian and US net business income	\$	4,453.90
Box 50 (RL15 Box 7) - Interest from Canadian sources	\$	4,874.30
Box 51 (RL15 Box 6B) - Actual Canadian dividends (other than eligible)	\$	279.50
Box 55 (RL15 Box 8) - US interest and dividend income	\$	332.80
Box 70 (RL15 Box 12) - Capital gains (losses)	\$	(88.50)
Amounts subject to tax per T5013	\$	<u>9,852.00</u>
Adjustments:		
Less: non taxable portion of capital (gains) losses	\$	<u>44.25</u>
Taxable income per tax return	B	<u>\$ 9,896.25</u>

**Fort Chicago Energy Partners LP**  
December 31, 2010

**Guide to Preparation of T5013 and Relevé 15 Slips for 2010**  
(All amounts in Cdn \$)

**EXAMPLE CALCULATION USING PER UNIT FACTORS**

**Distributions (for information only)**

Record Date	Units	\$ Per Unit	2010 Distributions
29-Jan-10	10,000	0.0833	833.00
26-Feb-10	10,000	0.0833	833.00
31-Mar-10	10,000	0.0833	833.00
30-Apr-10	10,000	0.0833	833.00
31-May-10	10,000	0.0833	833.00
30-Jun-10	10,000	0.0833	833.00
30-Jul-10	10,000	0.0833	833.00
31-Aug-10	10,000	0.0833	833.00
30-Sep-10	10,000	0.0833	833.00
29-Oct-10	10,000	0.0833	833.00
30-Nov-10	10,000	0.0833	833.00
31-Dec-10	10,000	0.0833	833.00
		\$ 0.9996	9,996.00

**Box 9 (RL15 Box 37) - Units Held**

This box should include the number of partnership units held at December 31, 2010

**Box 10 (RL15 Box 36) - Share of Partnership income**

Record Date	Units	% Per Unit	2010 Distributions
29-Jan	10,000	0.000000597%	0.0005974%
26-Feb	10,000	0.000000595%	0.0005950%
31-Mar	10,000	0.000000592%	0.0005921%
30-Apr	10,000	0.000000589%	0.0005888%
31-May	10,000	0.000000586%	0.0005855%
30-Jun	10,000	0.000000582%	0.0005824%
30-Jul	10,000	0.000000580%	0.0005796%
31-Aug	10,000	0.000000576%	0.0005762%
30-Sep	10,000	0.000000572%	0.0005723%
29-Oct	10,000	0.000000568%	0.0005677%
30-Nov	10,000	0.000000533%	0.0005328%
31-Dec	10,000	0.000000527%	0.0005269%
			0.0068967%

**Box 22 (RL15 Box 1) - Canadian and US net business income**

Record Date	Units	\$ Per Unit	2010 Distributions
29-Jan	10,000	0.03437	343.70
26-Feb	10,000	0.03485	348.50
31-Mar	10,000	0.03537	353.70
30-Apr	10,000	0.03571	357.10
31-May	10,000	0.03576	357.60
30-Jun	10,000	0.03608	360.80
30-Jul	10,000	0.03610	361.00
31-Aug	10,000	0.03755	375.50
30-Sep	10,000	0.03794	379.40
29-Oct	10,000	0.03828	382.80
30-Nov	10,000	0.04137	413.70
31-Dec	10,000	0.04201	420.10
			4,453.90

**Box 22 USA (RL15 Box 2) - US net business income**

Record Date	Units	\$ Per Unit	2010 Distributions
29-Jan	10,000	0.04167	416.70
26-Feb	10,000	0.04179	417.90
31-Mar	10,000	0.04187	418.70
30-Apr	10,000	0.04172	417.20
31-May	10,000	0.04127	412.70
30-Jun	10,000	0.04114	411.40
30-Jul	10,000	0.04072	407.20
31-Aug	10,000	0.04166	416.60
30-Sep	10,000	0.04147	414.70
29-Oct	10,000	0.04112	411.20
30-Nov	10,000	0.03897	389.70
31-Dec	10,000	0.03872	387.20
		\$	4,921.20

Fort Chicago Energy Partners LP  
December 31, 2010

Guide to Preparation of T5013 and Relevé 15 Slips for 2010  
(All amounts in Cdn \$)

**Box 22 AB - Canadian net business income (loss)**

Record Date	Units	\$ Per Unit	2010 Distributions
29-Jan	10,000	(0.00730)	(73.00)
26-Feb	10,000	(0.00694)	(69.40)
31-Mar	10,000	(0.00650)	(65.00)
30-Apr	10,000	(0.00601)	(60.10)
31-May	10,000	(0.00551)	(55.10)
30-Jun	10,000	(0.00506)	(50.60)
30-Jul	10,000	(0.00462)	(46.20)
31-Aug	10,000	(0.00411)	(41.10)
30-Sep	10,000	(0.00353)	(35.30)
29-Oct	10,000	(0.00284)	(28.40)
30-Nov	10,000	0.00240	24.00
31-Dec	10,000	0.00329	32.90
			\$ (467.30)

**Box 85 (RL15 Box 5) - Capital cost allowance**

Record Date	Units	\$ Per Unit	2010 Distributions
29-Jan	10,000	-	-
26-Feb	10,000	-	-
31-Mar	10,000	-	-
30-Apr	10,000	-	-
31-May	10,000	-	-
30-Jun	10,000	-	-
30-Jul	10,000	-	-
31-Aug	10,000	-	-
30-Sep	10,000	-	-
29-Oct	10,000	-	-
30-Nov	10,000	-	-
31-Dec	10,000	-	-
			\$ -

**Box 51 (RL15 Box 6B) - Actual amount of dividends (other than eligible dividends)**

Record Date	Units	\$ Per Unit	2010 Distributions
29-Jan	10,000	0.00242	24.20
26-Feb	10,000	0.00241	24.10
31-Mar	10,000	0.00240	24.00
30-Apr	10,000	0.00239	23.90
31-May	10,000	0.00237	23.70
30-Jun	10,000	0.00236	23.60
30-Jul	10,000	0.00235	23.50
31-Aug	10,000	0.00233	23.30
30-Sep	10,000	0.00232	23.20
29-Oct	10,000	0.00230	23.00
30-Nov	10,000	0.00216	21.60
31-Dec	10,000	0.00214	21.40
			\$ 279.50

**Box 51-1 - Taxable amount of dividends (other than eligible dividends)**

Record Date	Units	\$ Per Unit (Actual dividend x 1.25)	2010 Distributions
29-Jan	10,000	0.00303	30.25
26-Feb	10,000	0.00301	30.13
31-Mar	10,000	0.00300	30.00
30-Apr	10,000	0.00299	29.88
31-May	10,000	0.00296	29.63
30-Jun	10,000	0.00295	29.50
30-Jul	10,000	0.00294	29.38
31-Aug	10,000	0.00291	29.13
30-Sep	10,000	0.00290	29.00
29-Oct	10,000	0.00288	28.75
30-Nov	10,000	0.00270	27.00
31-Dec	10,000	0.00268	26.75
			\$ 349.38

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December 31, 2010

**Guide to Preparation of T5013 and Relevé 15 Slips for 2010**  
(All amounts in Cdn \$)

**Box 51-2 - Dividend tax credit for dividends other than eligible dividends**

Record Date	Units	\$ Per Unit (Taxable dividend x 0.1333)	2010 Distributions
29-Jan	10,000	0.00040	4.03
26-Feb	10,000	0.00040	4.02
31-Mar	10,000	0.00040	4.00
30-Apr	10,000	0.00040	3.98
31-May	10,000	0.00039	3.95
30-Jun	10,000	0.00039	3.93
30-Jul	10,000	0.00039	3.92
31-Aug	10,000	0.00039	3.88
30-Sep	10,000	0.00039	3.87
29-Oct	10,000	0.00038	3.83
30-Nov	10,000	0.00036	3.60
31-Dec	10,000	0.00036	3.57
			\$ 46.57

**Box 50 (RL15 Box 7) - Interest from Canadian sources**

Record Date	Units	\$ Per Unit	2010 Distributions
29-Jan	10,000	0.04222	422.20
26-Feb	10,000	0.04205	420.50
31-Mar	10,000	0.04185	418.50
30-Apr	10,000	0.04162	416.20
31-May	10,000	0.04138	413.80
30-Jun	10,000	0.04116	411.60
30-Jul	10,000	0.04096	409.60
31-Aug	10,000	0.04072	407.20
30-Sep	10,000	0.04045	404.50
29-Oct	10,000	0.04012	401.20
30-Nov	10,000	0.03766	376.60
31-Dec	10,000	0.03724	372.40
			\$ 4,874.30

**Box 55 (RL15 Box 8) - US interest and dividend income**

Record Date	Units	\$ Per Unit	2010 Distributions
29-Jan	10,000	0.00384	38.40
26-Feb	10,000	0.00354	35.40
31-Mar	10,000	0.00324	32.40
30-Apr	10,000	0.00314	31.40
31-May	10,000	0.00333	33.30
30-Jun	10,000	0.00323	32.30
30-Jul	10,000	0.00343	34.30
31-Aug	10,000	0.00223	22.30
30-Sep	10,000	0.00213	21.30
29-Oct	10,000	0.00213	21.30
30-Nov	10,000	0.00162	16.20
31-Dec	10,000	0.00142	14.20
			\$ 332.80

**Box 70 (RL15 Box 12) - Capital gains (losses)**

Record Date	Units	\$ Per Unit	2010 Distributions
29-Jan	10,000	(0.00077)	(7.70)
26-Feb	10,000	(0.00076)	(7.60)
31-Mar	10,000	(0.00076)	(7.60)
30-Apr	10,000	(0.00076)	(7.60)
31-May	10,000	(0.00075)	(7.50)
30-Jun	10,000	(0.00075)	(7.50)
30-Jul	10,000	(0.00074)	(7.40)
31-Aug	10,000	(0.00074)	(7.40)
30-Sep	10,000	(0.00073)	(7.30)
29-Oct	10,000	(0.00073)	(7.30)
30-Nov	10,000	(0.00068)	(6.80)
31-Dec	10,000	(0.00068)	(6.80)
			\$ (88.50)

**Box 22-1 (RL15 Box 26) - At risk amount**

Units	\$ Per Unit	2010 Distributions
10,000	\$ 1.39835	\$ 13,983.50

See discussion in Note 2

Apply this factor to units held at the last record date during the year on which the units were owned.

Fort Chicago Energy Partners LP  
December 31, 2010

Guide to Preparation of T5013 and Relevé 15 Slips for 2010  
(All amounts in Cdn \$)

**Box 27 (RL15 ROC) - Return of Capital**

Record Date	Units	\$ Per Unit	2010 Distributions
29-Jan	10,000	0.00083	8.30
26-Feb	10,000	0.00083	8.30
31-Mar	10,000	0.00083	8.30
30-Apr	10,000	0.00083	8.30
31-May	10,000	0.00083	8.30
30-Jun	10,000	0.00083	8.30
30-Jul	10,000	0.00083	8.30
31-Aug	10,000	0.00083	8.30
30-Sep	10,000	0.00083	8.30
29-Oct	10,000	0.00083	8.30
30-Nov	10,000	0.00083	8.30
31-Dec	10,000	0.00083	8.30
			\$ 99.60

**Corporate Members or Partnership Members Who Have Corporate Partners at December 31, 2010**

**RL15 Box 24A - Member corporations share of debts**

Record Date	Units	\$ Per Unit	2010 Distributions
29-Jan	10,000	0.61003	6,100.30
26-Feb	10,000	0.60759	6,075.90
31-Mar	10,000	0.60463	6,046.30
30-Apr	10,000	0.60130	6,013.00
31-May	10,000	0.59789	5,978.90
30-Jun	10,000	0.59477	5,947.70
30-Jul	10,000	0.59184	5,918.40
31-Aug	10,000	0.58841	5,884.10
30-Sep	10,000	0.58443	5,844.30
29-Oct	10,000	0.57971	5,797.10
30-Nov	10,000	0.54413	5,441.30
31-Dec	10,000	0.53808	5,380.80
			\$ 70,428.10

**RL15 Box 24B - Member corporations share of qualified property**

Record Date	Units	\$ Per Unit	2010 Distributions
29-Jan	10,000	0.70545	7,054.50
26-Feb	10,000	0.70264	7,026.40
31-Mar	10,000	0.69922	6,992.20
30-Apr	10,000	0.69536	6,953.60
31-May	10,000	0.69142	6,914.20
30-Jun	10,000	0.68781	6,878.10
30-Jul	10,000	0.68442	6,844.20
31-Aug	10,000	0.68045	6,804.50
30-Sep	10,000	0.67585	6,758.50
29-Oct	10,000	0.67039	6,703.90
30-Nov	10,000	0.62925	6,292.50
31-Dec	10,000	0.62226	6,222.60
			\$ 81,445.20

**RL15 Box 24C - Member corporations share of total assets**

Record Date	Units	\$ Per Unit	2010 Distributions
29-Jan	10,000	1.07782	10,778.20
26-Feb	10,000	1.07351	10,735.10
31-Mar	10,000	1.06828	10,682.80
30-Apr	10,000	1.06239	10,623.90
31-May	10,000	1.05637	10,563.70
30-Jun	10,000	1.05086	10,508.60
30-Jul	10,000	1.04568	10,456.80
31-Aug	10,000	1.03962	10,396.20
30-Sep	10,000	1.03258	10,325.80
29-Oct	10,000	1.02425	10,242.50
30-Nov	10,000	0.96139	9,613.90
31-Dec	10,000	0.95070	9,507.00
			\$ 124,434.50