

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 *	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

2010 TAX DEDUCTIONS	ESTIMATED	PROSPECTUS
CDE	\$ 19.41	\$ 10.38
CEE	-	-
Issue Costs and other	4.11	2.50
Total 2010 Tax Deductions	23.52	12.88
2010 Tax Savings - 45%	10.58	5.80
After-Tax Investment Cost and At-Risk Capital	\$ 78.48	\$ 69.84

2011 & BEYOND TAX DEDUCTIONS	ESTIMATED	PROSPECTUS
CDE	\$ 45.29	\$ 24.23
CEE *	-	-
Issue Costs and other	6.90	8.75
Total 2011 Tax Deductions	52.18	32.98
2011 Tax Savings - 45%	23.48	14.84
After-Tax Investment Cost and At-Risk Capital	\$ 55.00	\$ 55.00

TOTAL TAX DEDUCTIONS	ESTIMATED	PROSPECTUS
CDE	\$ 83.15	\$ 49.44
CEE *	3.86	33.66
Issue Costs and other	12.99	16.90
Total 2009 Tax Deductions	100.00	100.00
2009 Tax Savings - 45%	45.00	45.00
After-Tax Investment Cost and At-Risk Capital	\$ 55.00	\$ 55.00

* Due to the size of the WCSB 2009 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.

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This release is provided for information purposes only. Commissions, trailing commissions, management fees and interests and expenses all may be associated with investment funds. Please read the prospectus before investing. Investment funds are not guaranteed, their values change frequently and past performance may not be repeated.