



## Flow-Through 2009 Tax Information

Documents you will need to file your 2009 Income Tax return:

- Broker issued Statement of Partnership Income (T5013A) or Relevé 15 (RL-15) for the Limited Partnership (LP) you owned
- BluMont Augen Resource Strategy Fund (RS Fund) Statement of Investment Income T5
- Calculation of Final Adjusted Cost Base (ACB) at Rollover for the LP you invested in. Visit the link below to obtain this number. [http://www.blumontcapital.com/financialreporting/flowthroughs\\_limited\\_partnerships.html](http://www.blumontcapital.com/financialreporting/flowthroughs_limited_partnerships.html)

To calculate your Deemed Capital Gain or Loss, see sample calculation below.

Limited Partnership (LP) Name:	RS Fund Class-Code	Conversion Ratios and Distributions					
		RS Fund Conversion Ratio Per Unit	RS Fund NAV** @Conversion	RS Fund Distribution Per Unit	RS Fund NAV**@ Re-Investment	Exemplar Conversion Ratio Per Unit	Exemplar NAV** @Conversion
Augen Limited Partnership 2003	Class A - AUG 512	Please contact Augen Capital for information at 416.777.2007		\$ 0.0128	\$ 3.4887	0.34740	\$ 10.00
Augen Limited Partnership 2006	Class C - AUG 551			\$ 1.8026	\$ 1.6989	0.16920	\$ 10.00
Augen Limited Partnership 2006-1	Class D - AUG 561			\$ 1.7730	\$ 1.7285	0.17210	\$ 10.00
Augen Limited Partnership 2007	Class E - AUG 571	2.99740	\$ 3.2107	\$ 0.0112	\$ 3.4903	0.34760	\$ 10.00
BluMont Augen Limited Partnership 2007-1	Class F - AUG 581	0.24630	\$ 3.2107	\$ 0.0112	\$ 3.4903	0.34760	\$ 10.00
BluMont Augen Limited Partnership 2008	Class G - AUG 591	1.89830	\$ 3.4891	\$ 0.2068	\$ 3.2947	0.32810	\$ 10.00
BluMont Augen Quebec Limited Partnership 2008	Class H - AUG 611	2.03190	\$ 3.4891	\$ 0.1688	\$ 3.3327	0.33190	\$ 10.00

\*Exemplar Canadian Focus Portfolio Series R. (referenced as Exemplar)

\*\*NAV refers to Net Asset Value per Unit.

*Example: Original investment in LP 2007-1 (500 units purchased at a cost of \$10.00 per unit = \$5,000)*

1. Take your LP units purchased multiplied by the RS Fund Conversion Ratio Per Unit. This gives you the number of RS Fund Units you received in exchange for your LP units.

*eg. 500 units X 0.24630 = 123.15 RS Fund units*



2. Take the amount calculated in step #1 and multiply by the RS Fund Distribution Per Unit. This gives you the cash available for re-investment in additional units.  
*eg.  $123.15 \text{ RS Fund units} \times \$0.0112 = \$1.38$*
3. Take the amount calculated in step #2 and divide by the RS Fund NAV @ Re-Investment. This gives you the number of re-invested units.  
*eg.  $\$1.38 / \$3.4903 = 0.3952 \text{ RS Fund units}$*
4. Add the amount calculated in step #1 to the amount calculated in step #3. This gives you the total RS Fund Units you owned.  
*eg.  $123.15 \text{ RS Fund units} + 0.3952 \text{ RS Fund units} = 123.5452 \text{ RS Fund units}$*
5. Take the new amount calculated in step #4 and multiply by the Exemplar Conversion Ratio Per Unit. This gives you the number of Exemplar Units you received in exchanged for your RS Fund Units.  
*eg.  $123.5452 \text{ RS Fund units} \times 0.34760 = 42.9443 \text{ Exemplar units}$*
6. Take the amount calculated in step #5 and multiply by \$10. This gives you the book cost of your Exemplar Units.  
*eg.  $42.9443 \text{ Exemplar units} \times \$10 = \$429.44$  (your deemed proceeds)*
7. Take the Final Adjusted Cost Base (ACB) at Rollover factor from BluMont's website (weblink posted above) and multiply by your total RS Fund Units as calculated in step #4. This gives you the ACB of your RS Fund Units.  
*eg.  $123.5452 \text{ RS Fund units} \times \$4.32 = \$533.71$*
8. Your deemed capital gain = step #6 minus step #7. If negative, then it is a capital loss.  
*eg.  $\$429.44 - \$533.71 = -\$104.27$*