

frontierAlt Mining 2005 FT LP

Adjusted Cost Base

	December 31, 2005	December 31, 2006	June 28, 2007
ACB of LP unit at beginning of period	\$ 10.0000	\$ 1.2974	\$ 4.6423
Interest income	\$ 0.0398	\$ 0.0120	\$ 0.0843
Dividend income	\$ -	\$ -	\$ -
Capital gains	\$ -	\$ 4.5975	\$ 5.8478
CEE renounced	\$ (8.3329)	\$ 0.6497	\$ -
Carrying charges	\$ (0.4094)	\$ 0.6148	\$ (0.2482)
Undeducted issues costs ¹			\$ (0.9134)
ACB of LP unit at end of period	\$ 1.2974	\$ 4.6423	\$ 9.4128
Conversion to mutual fund shares ²			\$ 1.0004
ACB of frontierAlt Resource Capital Class Fund			\$ 9.4093

¹Issue costs are deductible for tax purposes over 5 years. Undeducted costs reduce ABC at rollover. Undeducted issues costs may be deducted for tax purposes as follows:

2007	\$ 0.3000	per LP unit
2008	\$ 0.3000	per LP unit
2009	\$ 0.3000	per LP unit
2010	\$ 0.0134	per LP unit

²On June 28, 2007, frontierAlt Mining 2005 Flow-Through Limited Partnership executed a rollover transaction and subsequently dissolved. The limited partners received 1.0004 shares of the frontierAlt Resource Capital Class Fund. (FundServ code: FIM174) for each LP unit.