

VOC Energy Trust

2012

**Federal Income
Tax Information**

VOC Energy Trust
C/O The Bank of New York Mellon Trust Company, N. A.
919 Congress Ave., Suite 500
Austin, TX 78701

January 1, 2013

Important 2012 Income Tax Information

To Present and Former Unitholders:

This income tax information reporting booklet is intended to provide information required for your 2012 federal and state income tax returns relating to your ownership of units in the VOC Energy Trust (the "Trust") during 2012. The reporting booklet is available to be mailed to Unitholders of record on any of the appropriate record dates during 2012.

Please see Exhibit I for the payment schedule as determined per Treasury Regulation Section 1.1275-4.

To all middleman, brokers, representatives or agents of Unitholders: it is recommended that this income tax information reporting booklet be distributed to all Unitholders on whose behalf or account you hold Trust units or act as an intermediary.

This booklet will also be posted on the Internet Website:
<https://voc.investorhq.businesswire.com/>

The Trustee assumes that some Trust units are held by middlemen, as such term is broadly defined in U.S. Treasury Regulations (and includes custodians, nominees, certain joint owners, and brokers holding an interest for a customer in street name). Therefore, the Trustee considers the Trust to be a non-mortgage widely held fixed investment trust ("WHFIT") for U.S. Federal income tax purposes. Accordingly, the Trust will provide tax information in accordance with applicable U.S. Treasury Regulations governing the information reporting requirements of the Trust as a WHFIT. The representative of the Trust that will provide the required information is The Bank of New York Mellon Trust Company, N.A., and the contact information for the representative is as follows:

The Bank of New York Mellon Trust Company, N.A., Trustee
Global Corporate Trust
919 Congress Ave., Suite 500
Austin, Texas 78701

Each unitholder should consult his or her own tax advisor for compliance matters.

VOC Energy Trust
EIN: 80-6183103

CUSIP Number: 91829B103

Classification: Non-Mortgage Widely Held Fixed Investment Trust

Calculation Period: (Calendar Quarter) including all quarters for Calendar Year 2012

You may have received a Form 1099 from your broker reporting certain elements of your Trust investment for 2012, such as OID interest income and principal repayment amounts. The reporting of this information on Form 1099 is required by the Internal Revenue Code

in certain instances. Please note, however, that reporting the income reflected on Form 1099 and the income reflected on your income tax information statement discussed below or from this tax information reporting booklet will cause a duplication of income.

You may have already directly received an income tax information statement from your broker that is in support of the amounts as reported on your Form 1099 for your investment in the Trust for 2012. For the calendar year ending 12/31/2012, your tax information statement from your broker will provide additional detail and support for the OID interest income and principal repayment amounts as reported on your Form 1099 and it will also provide support for any applicable expenses or other items that would not have been reported to you on your Form 1099. That information would have been based upon ownership information supplied directly by you or from your broker's records. If you have received an income tax information statement that is in support of the amounts as reported on your Form 1099, you should utilize that information in conjunction with the Form 1099 in preparing your tax returns.

On the basis that your tax information statement provided by your broker has all the applicable income and expense amounts that are attributable to your investment in the Trust for the calendar year ending 12/31/2012 correctly reported on it, no further calculations would be required. For this reason, it is recommended that the Unitholders carefully review their Form 1099 and use the Form 1099 and the income tax information statement provided by their broker or nominee that is in support of the Form 1099 and use this booklet provided by the trustee only in conjunction with the Form 1099 in the completion of their 2012 tax returns.

In the event that the items of income as reported on your Form 1099 are not reported in the correct category on the applicable Form 1099, then use this booklet to assist in the reconciliation of your taxable income to your distribution amount and to ensure that the applicable income and expense amounts are correctly reported on your tax return.

Please note that this booklet provided by the trustee is intended to be used only as supplementary information to assist you in the preparation of your 2012 federal and state tax returns. Please use this booklet to assist you in the proper categorization and tax reporting of the distribution amounts as reported to you on your applicable Form 1099.

Unitholders are encouraged to read all of the enclosed material very carefully and to retain it as part of their tax records.

The information and instructions contained in this booklet are designed to assist Unitholders who are U.S. citizens or residents in complying with their federal and state income tax return filing requirements and should not be construed as to render professional tax advice to any specific Unitholder. You should consult your tax advisor concerning the inclusion of this information in your income tax returns and regarding all tax compliance matters relating to your investment in units in this Trust.

IRS Circular 230 Disclosure: As provided for in U.S. Treasury Regulations, the discussion of U.S. tax matters contained in this communication (including any attachments) is not intended or written to be used, and cannot be used by you, for the purpose of (i) avoiding tax penalties that may be imposed on the taxpayer or (ii) promoting, marketing or recommending an interest as a holder of Trust units. Taxpayers should seek advice based upon their own particular circumstances from an independent tax advisor.

The Bank of New York Mellon Trust Company, N. A., Trustee

By:
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1-800-852-1422
VOC Energy Trust

VOC Energy Trust
EIN: 80-6183103

INCOME TAX INFORMATION - 2012

OVERVIEW

This booklet is intended to provide information necessary to the preparation of your 2012 federal and state income tax returns, and has been prepared based upon the information set forth in the filings with the Securities and Exchange Commission made by the VOC Energy Trust (the "Trust"). The Trust is treated as a grantor trust for federal and state income tax purposes. As a result the Trust itself is not subject to U.S. federal income tax. Unitholders of the Trust are taxed on their prorata share of the income and expenses of the Trust as if they were the direct owners of a prorata share of the Trust's assets. Thus, the taxable year for reporting a Unitholder's share of the Trust's income and expense is controlled by the Unitholder's taxable year and method of accounting, not by the taxable year and method of accounting of the Trust. Therefore, a cash-basis Unitholder would report his prorata share of income and expense items of the Trust, received or paid by the Trust, during his tax year. The information contained in this booklet has been designed to accommodate Unitholders utilizing the cash method of accounting and reporting on a calendar (i.e., December 31) year end. Unitholders utilizing a different method of accounting or reporting on a different year end may need supplemental tax information from the Trustee. In the event such information is not currently available, the Trustee will secure such information as soon as practical.

The Trust allocates income, deductions and credits quarterly to Unitholders of record on approximately the 30th day of the month following the end of a calendar quarter. Unitholders of record on that particular date also are entitled to receive any related cash distributions, which are generally paid by the 45th day following the end of a calendar quarter.

Basis of Presentation
Determination of Unitholder
Taxable Income

As previously noted, Unitholders are viewed as owning a prorata share of the Trust's assets. For income tax purposes the Unitholder is viewed as owning an interest in the following assets:

Term Net Profits Interest (Term NPI)

Each Unitholder will be required to allocate his purchase price to the above component assets and then compute the appropriate items of income, deduction, or credit associated therewith. Tables A through F have been developed to facilitate Unitholders in that regard. For all items other than the allocation of purchase price in Table A, please note that these computations are a function of the length of time the units are held. The left-hand column of each Table indicates a range of acquisition dates for the units. A Unitholder should first determine which range of acquisition dates includes his or her purchase of units.

In order to then determine the appropriate amount of income, deduction, or credit associated with the purchase of units, the Unitholder moves laterally to the right-hand column that corresponds to the last record date during the year for which units were held. For example, if a Unitholder purchased units in the original offering in May 2011 and sold them in September 2012, the last record date in 2012 for which units were held would be July 30, 2012. If a Unitholder still held the units at the end of 2012, the last record date would be October 30, 2012. The right-hand columns are cumulative so only the last record date for which units were held should be used. Once the appropriate factor has been determined, the calculations (if any) required by each Table may be performed.

An example of the tax information derived from utilizing the tables herein is contained at the end of this booklet on page 13. The example illustrates tax information results for those Unitholders who purchased their units in the original offering in May 2011 or at anytime before November 1, 2011 and who still own those units as of December 31, 2012. Please see the schedule and related instructions at the end of the booklet.

**Table A Information
Purchase Price Allocation**

This table is to be used to allocate the purchase price of units acquired to the underlying component assets based on the relative fair market values of those assets. To determine the purchase price allocation, Unitholders should multiply the acquisition price for each separate acquisition of units by the appropriate factors listed below. The resulting amounts represent a Unitholder's initial income tax basis in each component asset and will be used for various tax determinations including gain or loss on any future sale of Trust units.

Table A

<u>For units acquired during the period:</u>	<u>Percentage of Purchase Price allocated to:</u>
	<u>Term NPI</u>
11/01/11 - 1/30/12	100.00%
1/31/12 - 4/30/12	100.00%
5/01/12 - 7/30/12	100.00%
7/31/12 - 10/30/12	100.00%

Table B Information Term NPI Income

This table reflects the portion of each payment received by the Trust attributable to the Term NPI that constitutes taxable interest income, per unit. **A portion of the Term NPI payments constitutes taxable interest income since the Term NPI is treated as a production payment (or mortgage loan) under Internal Revenue Code Section 636(a).** The portion of the Term NPI payments that represents a repayment of principal (as compared to interest) will be addressed in Table E.

The Term NPI is treated as indebtedness subject to Treasury Regulations applicable to contingent payment debt instruments (“CPDI”). Amounts treated as interest under the CPDI regulations are treated as original issue discount or OID for all purposes of the Internal Revenue Code. The below OID interest accrual factors (other than the OID interest accrual factor for the accrual period 10/31/12 through 12/31/12, for which the actual payment will be received in your cash distribution for the accrual period ending 01/30/2013 and distributed to you on or about 02/15/2013) represent the interest accrual for each accrual period adjusted for the difference between the projected contingent payment and the actual payment for each accrual period. See Exhibit I to determine the differences between the projected contingent payments and the actual payments.

See the 1st paragraph below Table B for the 2012 OID interest accrual factor for the accrual period 10/31/2012 through 12/31/2012. You will receive a cash distribution attributable to the accrual period 10/31/2012 through 01/30/2013 on or about 02/15/2013.

An adjustment was made to the January 30, 2012 OID interest accrual factor for the accrual period 11/01/2011 through 12/31/2011 applicable to the tax year ending 12/31/2011. Please see the 2nd paragraph below Table B.

Unitholders should multiply the number of units acquired by the appropriate factor listed below. This computation should be done for each separate acquisition of units. Individuals filing Form 1040 should report their share of OID interest income attributable to the Term NPI on Line 1, Part I, Schedule B.

Unitholders should be aware that this calculation may not completely reflect their taxable income attributable to the Term NPI. The Treasury Regulations allow for a Unitholder to allocate any difference between the Unitholder’s basis and the adjusted issue price of the debt instrument prorata to daily portions of interest income over the remaining term of the debt instrument. Unitholders should compare their per unit tax basis attributable to the Term NPI derived in Table A to \$20.31 per unit for units purchased on or between November 1, 2011 and January 30, 2012, \$20.06 per unit for units purchased on or between January 31, 2012 and April 30, 2012, \$19.71 per unit for units purchased on or between May 1, 2012 and July 30, 2012, and \$19.56 per unit for units purchased on or between July 31, 2012 and October 30, 2012. Any difference should be factored into the Term NPI calculation over the expected remaining life of the debt that matures on December 31, 2030. Please consult your tax advisor for further assistance regarding the treatment of the difference between your tax basis and the adjusted issue price.

(Table B Information continued)

As explained in detail below, the net negative adjustment for each applicable accrual period in Table B will (a) reduce the Unitholder's interest income for the taxable year on the Term NPI, and (b) to the extent of any excess net negative adjustment after the application of (a), give rise to ordinary loss. The amount treated as ordinary loss by a Unitholder is limited to the amount by which the Unitholder's total interest income inclusions on the Term NPI exceed the total amount of the Unitholder's net negative adjustments treated as ordinary loss on the Term NPI in prior taxable years.

Please note that an ordinary loss produced by a net negative adjustment is not subject to Internal Revenue Code Section 67 (the 2-percent floor on miscellaneous itemized deductions).

Table B

For units acquired during the period:	And the last record date for which such units were held was:			
	Jan 30, 2012	April 30, 2012	July 30, 2012	Oct. 30, 2012
Inception - 1/30/12	(.092126)	.258522	.737184	.931638
1/31/12 - 4/30/12	N/A	.350648	.829311	1.023764
5/01/12 - 7/30/12	N/A	N/A	.478662	.673116
7/31/12 - 10/30/12	N/A	N/A	N/A	.194454
10/31/12- 12/31/12	See below for the OID interest accrual factor through 12/31/2012.			

For the period 10/31/2012 through 12/31/2012, the OID interest accrual factor is .274477 per unit. Under the OID interest accrual rules, this interest income factor multiplied by the number of units you held from 10/31/2012 through 12/31/2012 and prorated for days held if you purchased or sold your units in this time period is required to be included in your taxable income for the tax year ending 12/31/2012. You will receive a cash distribution attributable to the accrual period 10/31/2012 through 01/30/2013 on or about 02/15/2013.

Adjustment that was made for the 11/01/2011 through 12/31/2011 OID interest accrual factor:

Please note that the OID interest accrual factor in Table B above for the accrual period ending on January 30, 2012 is for the accrual period 01/01/2012 through 01/30/2012 and excludes the OID interest income accrual of .284414 per unit for the accrual period 11/01/2011 through 12/31/2011. Even though this amount was received by you in 2012 in your 01/30/2012 distribution, under the OID interest accrual rules this amount of .284414 per unit, as stated on page 7 of the 2011 Tax Information booklet, was required to be included in your taxable interest income for the tax year ending 12/31/2011.

In the event that you did not include the OID interest income accrual of .284414 per unit for the accrual period 11/01/2011 through 12/31/2011 in your taxable interest income for the tax year ending 12/31/2011, please consult your tax advisor as to the manner of reporting this item on your applicable tax return.

Under the Treasury Regulation Section 1.1275-4(b) noncontingent bond method, the OID interest accrual for each accrual period is adjusted for any difference between the projected contingent payment as stated on the projected payment schedule and the actual contingent payment received in each accrual period. Please see Exhibit I for a schedule of the projected and actual contingent payments.

These adjustments either result in a positive adjustment when the actual payment exceeds the projected payment or a negative adjustment when the actual payment is less than the projected payment.

The amount, if any, by which the total positive adjustments on a debt instrument exceed the total negative adjustments on the debt instrument in the taxable year, is a net positive adjustment. A net positive adjustment is treated as additional interest income for the taxable year.

The amount, if any, by which the total negative adjustments on a debt instrument exceed the total positive adjustments on the debt instrument in the taxable year, is a net negative adjustment.

A net negative adjustment is taken into account in the following order: (1) the OID interest accrual for the year that would otherwise have to be accounted for is reduced; (2) any excess net negative adjustment remaining after step (1) is treated as an ordinary loss to the extent by which the Unitholder's total interest income inclusions in prior years on the debt instrument exceed the total amount of the Unitholder's net negative adjustments treated as ordinary losses in prior taxable years; (3) any excess net negative adjustment remaining after steps (1) and (2) is treated as a negative adjustment carryforward to the following year.

In general, a Unitholder treats a negative adjustment carryforward as a negative adjustment on the debt instrument on the first day of the succeeding taxable year. If a Unitholder has a negative adjustment carryforward on the debt instrument in a taxable year in which the debt instrument is sold, exchanged or retired, the negative adjustment carryforward reduces the Unitholder's amount realized on the sale, exchange or retirement.

Please note that the negative interest accrual for the first record date of 01/30/2012, in Table B above, is due to the fact that the actual payment received for this accrual period ending on 01/30/2012 was less than the projected contingent payment for this specific accrual period. This difference between the actual payment received and the projected contingent payment resulted in a negative adjustment to the interest accrual for this accrual period. This negative adjustment exceeded the constant OID interest accrual for this accrual period ending on 01/30/2012. If you purchased your Trust units after 10/31/2011 and sold your Trust units after 01/30/2012 and before the next succeeding record date, this net negative adjustment would reduce any required prorated OID interest accrual for the time period you held your units after the first record date and then would reduce your amount realized on the sale, exchange or retirement of the Term NPI.

Table C Information Trust Administrative Expenses

This table reflects administrative and miscellaneous expenses incurred by the Trust. Unitholders should multiply the number of units acquired by the appropriate factor listed below. This computation should be done for each separate acquisition of Trust units.

Individuals filing Form 1040 should treat these as miscellaneous itemized deductions limited to the excess over 2% of adjusted gross income. Please consult your tax advisor as to the manner of reporting these items.

Table C

<u>For units acquired during the period:</u>	<u>And the last record date for which such units were held was:</u>			
	<u>Jan 30, 2012</u>	<u>April 30, 2012</u>	<u>July 30, 2012</u>	<u>Oct. 30, 2012</u>
Inception - 1/30/12	.007992	.016997	.041041	.051916
1/31/12 - 4/30/12	N/A	.009005	.033050	.043925
5/01/12 - 7/30/12	N/A	N/A	.024045	.034920
7/31/12 - 10/30/12	N/A	N/A	N/A	.010875

Table D
State Apportionment Information

The Trust owns a Term NPI burdening properties located in the states of Kansas and Texas. The state of Kansas imposes a tax on taxable income derived from assets located within that state. Kansas has an income tax applicable to individuals and Texas does not. An individual Unitholder who is a non-resident of Kansas generally will not be subject to Kansas income tax on their share of the Trust's income, except to the extent the Trust units are employed by such Unitholder in a trade, business, profession or occupation carried on in Kansas. *Please consult your tax advisor to determine your state income tax return filing requirements with respect to any income allocated to states other than your state of residency.*

For the tax year ended 12/31/2012, the income received from your investment in the Trust was 60.79% from Kansas sources and 39.21% from Texas sources.

Table E Information
Principal Repayment on the Term NPI

As previously noted, **the Term NPI is treated for income tax purposes as a mortgage loan. Consequently, a portion of each payment attributable to the Term NPI represents interest income and principal repayment.** Although it is not treated as income for tax purposes, the principal repayment portion reduces the Unitholder's tax basis in the Term NPI. Accordingly, to determine the principal repayment during the period of time you held Trust units, multiply the number of units acquired by the appropriate factor listed below in Table E. This computation should be done for each separate acquisition of Trust units.

Please note that this principal repayment factor can be used in connection with your basis calculations as presented in Table F as it takes into account the increase in your basis for the accrual of OID interest income and the decrease in your basis for the amount of the projected payments. The result of the projected payments less the accrual of OID interest based on the constant interest method equals the principal repayment on the Term NPI.

The factors below multiplied by the number of units you held at each quarterly distribution record date represents your return of principal on the mortgage loan debt obligation for your Term NPI interest in the Trust. This amount is required to be reported by the brokers and/or middleman on Form 1099-B as gross proceeds. Per Form 1099-B instructions, Box 2 on your Form 1099-B should show the aggregate proceeds from transactions involving stocks, bonds, other debt obligations, commodities or forward contracts.

If you sold your Trust units during the tax year ending 12/31/2012, Box 2 on Form 1099-B may also show the proceeds from the disposition of your interest in a Widely Held Fixed Investment Trust such as the Trust. Please ensure on your Form 1099-B that you segregate any gross proceeds from your return of principal for 2012 from any gross proceeds you would have received from any disposition of your Trust units for the tax year ending 12/31/2012, since these would each have a separate and different basis.

The amount of **gross proceeds attributable to your return of principal**, which is **the factor below as stated in Table E multiplied by the number of units you held at each record date**, would have a **basis equal to the return of principal amount**. Please consult your tax advisor as to the manner of reporting these items on your applicable tax return.

Table E

<u>For units acquired during the period:</u>	<u>And the last record date for which such units were held was:</u>			
	<u>Jan 30, 2012</u>	<u>April 30, 2012</u>	<u>July 30, 2012</u>	<u>Oct. 30, 2012</u>
Inception - 1/30/12	.255704	.604061	.749443	1.025864
1/31/12 - 4/30/12	N/A	.348357	.493739	.770160
5/01/12 - 7/30/12	N/A	N/A	.145382	.421804
7/31/12 - 10/30/12	N/A	N/A	N/A	.276421

Table F Information
Tax Basis
Gain/Loss on Sale of Units

For income tax purposes, a Unitholder's tax basis in their Trust units is adjusted by certain items. In order to assist Unitholders derive their tax basis in their Trust units, the following table has been provided. The parenthetical reference next to each item indicates the table included in this booklet from which the appropriate information was previously derived and can be obtained. The information derived from completing Table F should be retained by Unitholders for future use and, in particular, upon sale or disposition of Trust units.

	Term NPI
Purchase Price Allocation (Table A) or Adjusted Tax Basis from Table F of the 2011 Tax Information booklet.	
<u>Less:</u>	
Principal Repayment (Table E)	()
Amortization of (Debt Basis Versus Adjusted Issue Price) (See Table B)	()
* Adjusted Tax Basis	
** Sale Price Allocation of Units Sold (Table A)	
** Gain/Loss on sale of Units	

- * As previously noted, this calculation should be performed for each separate acquisition of Trust units.
- ** This portion of the schedule should be used only upon the sale of Trust units. Your adjusted tax basis should be updated for the above items through the last record date for which you received a cash distribution. Your sales price should then be allocated to the underlying component assets sold utilizing the factors listed in Table A - Purchase Price Allocation, corresponding to your applicable sales date. These amounts will represent your allocated "sales price." Compare your allocated "sales price" to the adjusted income tax basis for the appropriate number/portion of units sold to determine your gain or loss on sale. **If the above calculation indicates that you sold units at a gain attributable to your ownership interest in the Term NPI, the gain will be treated as ordinary interest income. Any loss will be ordinary loss to the extent of interest income previously included in income, reduced by any negative adjustments above and, thereafter, capital loss.** You should consult your tax advisor for the appropriate treatment of these items.

Miscellaneous Information
(Reconciliation of Taxable Income to Distributed Cash)

The following schedule allows a Unitholder to reconcile net taxable income to net distributed cash for 2012. Simply enter the amounts previously computed from the indicated tables. This information is being presented for informational purposes only.

Term NPI Interest income – (Table B)
 OID accrual (10/31/2012 through 12/31/2012) – (Table B)
 Administrative Expenses – (Table C) ()

Taxable income _____

Reconciling items:
 OID accrual (10/31/2012 through 12/31/2012) – (Table B) ()
 Term NPI Principal repayment – (Table E)

Reconciliation to Cash Distributed per

unit	Total	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
Term NPI Interest income	0.931638	(0.092126)	0.350648	0.478662	0.194454
OID accrual 10/31/12-12/31/12	0.274477	0.000000	0.000000	0.000000	0.274477
Admin & misc expense	(0.051916)	(0.007992)	(0.009005)	(0.024045)	(0.010875)
Total Taxable income per unit	1.154199	(0.100118)	0.341643	0.454618	0.458056

Reconciling Items:

OID Cash Distribution from 2011 Income	0.284414	0.284414	0.000000	0.000000	0.000000
OID accrual 10/31/12-12/31/12	(0.274477)	0.000000	0.000000	0.000000	(0.274477)
Term NPI principal repayment	1.025864	0.255704	0.348357	0.145382	0.276421
Total Reconciling items	1.035801	0.540118	0.348357	0.145382	0.001944
Total Distributable Cash per unit	2.190000	0.440000	0.690000	0.600000	0.460000

9/30/12 Distributions - YTD	1.750000				
2011 4th Qtr distribution 1/30/12	0.440000				
Total Distributed Cash per unit	2.190000	0.440000	0.690000	0.600000	0.460000
Difference	0.000000	0.000000	0.000000	0.000000	0.000000

**Illustrative Example -
Original Purchaser Calculations**

If you acquired your units in the initial public offering in May 2011 or at anytime before November 1, 2011 and held those units through December 31, 2012, you may use the following example to help compute your 2012 items of income and deduction. Simply insert the number of units you acquired into the "Units" column in Section 2 - Information Computations. Then multiply the listed factor by the number of units to determine your appropriate 2012 amounts.

1. Purchase Price Allocation Example -2011

Cost/Unit (Estimated) 21.00

Allocation of Purchase Price	<u>2011 Alloc. %</u>	<u>Alloc. Cost/Unit</u>
Term NPI	<u>100.00%</u>	<u>21.00</u>
	<u>100.00%</u>	<u>21.00</u>

2. Information Computations - 2012

	<u>2012 Factor</u>	<u>Units</u>	=	<u>2012 Amounts</u>
Term NPI - OID Interest Income for accrual periods ending in 2012 (Table B)	.931638	x _____	=	\$
Term NPI - OID Interest accrual for the accrual period 10/31/2012 Through 12/31/2012 (Table B)	0.274477	x _____	=	\$
Trust Administrative Expense (Table C)	0.051916	x _____	=	\$
Return of Principal (Table E)	1.025864	x _____	=	\$

VOC Energy Trust
EIN: 80-6183103

Exhibit I

Payment schedule determined under Treasury Regulation Section 1.1275-4

The comparable yield and this contingent projected payment schedule as determined under the above referenced regulation is for tax purposes only to assist Unitholders in the interest accruals and adjustments thereof in respect of the debt instrument represented by ownership of Trust units and is not an assurance by the issuer with respect to the payments as noted below. The payment amounts below do not constitute a projection or representation regarding the actual amounts payable on the Trust units.

The Net Profits Interest is treated as indebtedness subject to Treasury Regulations applicable to contingent payment debt instruments ("CPDI"). Amounts treated as interest under the CPDI regulations are treated as original issue discount ("OID") for all purposes of the Internal Revenue Code. The OID interest accrual factors in Table B represent the OID interest accrual for each accrual period adjusted for the differences between the projected contingent payments and the actual payments for each accrual period.

Please note that the factors for the Term NPI OID interest income as presented in Table B in this tax information booklet takes into account the accrual of OID interest for each accrual period record date and the adjustments to the OID interest accruals for the differences between the actual and projected contingent payments for each accrual period record date. Also please note the separate OID interest accrual for the period 10/31/2012 through 12/31/2012.

Please note the dates below represent the accrual periods which corresponds to the record dates for the payments, which is the 30th day of the month or the next succeeding business day following the end of each calendar year quarter.

This schedule represents the contingent projected payments with regards to the Term NPI only.

Units Outstanding 17,000,000

Original Loan Balance on 05-05-2011 (Issue Date) \$341,390,197

Comparable Yield on the Debt Instrument: 8.37797% compounded semi-annually.

Exhibit I (continued)
Payment schedule determined under Treasury Regulation Section 1.1275-4

05-05-2011	Projected Contingent Payment	(Reference Only)
Loan Balance		Actual Payment
\$ 341,390,197		
Record Dates		
(Accrual Period)		
08/01/2011	\$ 15,609,803	\$ 15,131,500 Return of Capital
10/31/2011	\$ 10,319,144	\$ 9,721,138
01/30/2012	\$ 11,559,889	\$ 7,615,858
04/30/2012	\$ 13,044,186	\$ 11,883,087
07/30/2012	\$ 9,469,925	\$ 10,608,758
10/30/2012	\$ 11,722,300	\$ 8,004,874
01/30/2013	\$ 13,283,579	
04/30/2013	\$ 12,386,546	
07/30/2013	\$ 11,487,307	
10/30/2013	\$ 8,160,520	
01/30/2014	\$ 11,925,372	
04/30/2014	\$ 13,008,853	
07/30/2014	\$ 10,659,997	
10/30/2014	\$ 12,670,366	
01/30/2015	\$ 11,121,697	
04/30/2015	\$ 12,349,555	
07/30/2015	\$ 11,735,284	
10/30/2015	\$ 11,310,585	

Exhibit I (continued)
Payment schedule determined under Treasury Regulation Section 1.1275-4

	Projected Contingent Payment	(Reference Only) Actual Payment
01/30/2016	\$ 10,964,827	
04/30/2016	\$ 10,817,289	
07/30/2016	\$ 10,597,850	
10/30/2016	\$ 10,296,492	
01/30/2017	\$ 10,022,095	
04/30/2017	\$ 9,977,589	
07/30/2017	\$ 9,834,312	
10/30/2017	\$ 9,599,462	
01/30/2018	\$ 9,383,971	
04/30/2018	\$ 9,368,717	
07/30/2018	\$ 9,235,634	
10/30/2018	\$ 9,028,999	
01/30/2019	\$ 8,846,582	
04/30/2019	\$ 8,852,317	
07/30/2019	\$ 8,770,952	
10/30/2019	\$ 8,589,049	
01/30/2020	\$ 8,408,976	
04/30/2020	\$ 8,417,357	
07/30/2020	\$ 8,351,763	
10/30/2020	\$ 8,197,240	
01/30/2021	\$ 8,022,836	
04/30/2021	\$ 7,924,047	
07/30/2021	\$ 7,796,176	
10/30/2021	\$ 7,659,231	
01/30/2022	\$ 7,519,355	
04/30/2022	\$ 7,384,681	
07/30/2022	\$ 7,264,441	
10/30/2022	\$ 7,139,196	
01/30/2023	\$ 6,959,467	
04/30/2023	\$ 6,827,110	
07/30/2023	\$ 6,719,112	
10/30/2023	\$ 6,594,917	

Exhibit I (continued)
Payment schedule determined under Treasury Regulation Section 1.1275-4

	Projected Contingent Payment	(Reference Only) Actual Payment
01/30/2024	\$ 6,449,260	
04/30/2024	\$ 6,328,598	
07/30/2024	\$ 6,228,414	
10/30/2024	\$ 6,127,451	
01/30/2025	\$ 6,019,371	
04/30/2025	\$ 5,920,034	
07/30/2025	\$ 5,821,342	
10/30/2025	\$ 5,722,434	
01/30/2026	\$ 5,628,422	
04/30/2026	\$ 5,519,002	
07/30/2026	\$ 5,428,173	
10/30/2026	\$ 5,341,357	
01/30/2027	\$ 5,254,060	
04/30/2027	\$ 5,161,719	
07/30/2027	\$ 5,069,926	
10/30/2027	\$ 4,981,375	
01/30/2028	\$ 4,897,457	
04/30/2028	\$ 4,818,436	
07/30/2028	\$ 4,741,193	
10/30/2028	\$ 4,662,914	
01/30/2029	\$ 4,591,456	
04/30/2029	\$ 4,526,474	
07/30/2029	\$ 4,445,232	
10/30/2029	\$ 4,372,427	
01/30/2030	\$ 4,292,038	
04/30/2030	\$ 4,218,113	
07/30/2030	\$ 4,137,185	
10/30/2030	\$ 4,059,306	
12/31/2030	\$ 5,303,138	