

Reporting Format:

FORM SUBMITTED (see comment): **T5013**  
R 15

AMENDED POSTING

CALCULATION METHOD:  PERCENT  
 PER UNIT

REPORTING METHOD:  YEAR-END POSITION  
 DISTRIBUTION

General Information:

PARTNERSHIP NAME: Front Street Flow Through 2005-1 Limited Partnership  
ADDRESS (1): 33 Yonge Street  
ADDRESS (2): Suite 600  
CITY: Toronto  
PROVINCE: Ontario  
POSTAL CODE: M5E 1G4  
Fiscal Year End: 20071213

Security Information:

Partnership ID#: HA 8151243  
Tax Shelter ID#: TS 070177  
CUSIP: 35902V106

Preparer information:

TAXATION YEAR: 2007  
CONTACT NAME: Front Street Capital  
DATE PREPARED: 02/29/2008  
PHONE: 416-364-1990  
FAX: 416-364-8893  
E-MAIL: advisorservice@frontstreetcapital.com  
WEBSITE: www.frontstreetcapital.com

Total Number of Units O/S at Year-End: 4000000.00  
Partnership Total Distribution: \$

Federal Tax Reference Information:  
Partnership Code: Limited partnership  Publicly Traded

Business Activity Code R15 (box 38): Business (incl rental business) - 22

Country Code: CAN

Member Code: Limited Partner - 0

Complex sharing arrangements (box 12):

Tax shelter's principal business activity code (R15 - Abri fiscal): Oil and Gas (other than seismic)

Quebec Tax Reference Information:  
Quebec Tax ID: QAF-05-01076  
Quebec Partnership ID: 1208502570 SP0001

Releve 15: Select this box only if factors for T5013 and Releve 15 are different.

LPU net income (loss)

(Applies to T5013/R15 and T5013A/R15)

			Period 1	Period 2	Period 3	Period 4	Period 5	Period 6	Period 7	Period 8	Period 9	Period 10	Period 11	Period 12	Period 13	Period 14
T5013(A)	R15	Record Date	01/26/2007													
		Payment Date														
N/A	1	Canadian and foreign net business income (loss)	0.08430													
	2	Foreign net business income (loss)														
20	N/A	Limited partnership farming income (loss)														
20-1	N/A	Agricultural income stabilization (CAIS)														
21	N/A	Limited partnership fishing income (loss)														
22	N/A	Ltd partnership business income (loss)	0.08430													
22-1	26	Ltd. Partner's at-risk amt.	20.21670													
22-2	N/A	Limited Partner's adjusted at-risk amount														
23	N/A	Limited Partnership rental income (loss)														
24	N/A	Ltd. Partnership loss carryforward														
25	N/A	Previous loss carryforward eligible in the current year														
27	43	Return of capital/capital repayment														

Canadian and foreign net business income (loss) (APPLIES TO T5013/R15 AND T5013A/R15)

35	N/A	Business income (loss)														
37	N/A	Professional income (loss)														
41	N/A	Farming income (loss)														
43	N/A	Fishing income (loss)														
30	N/A	Other income <no losses>														
34	14	Partnership's total gross income	61773.00													
162	N/A	Gross business income (loss)														
164	N/A	Gross professional income (loss)														
166	N/A	Gross commission income (loss)														
168	N/A	Gross farming income (loss)														
170	N/A	Gross fishing income (loss)														

>>> Canadian and foreign net business income (loss) - (Generic floating boxes)

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Canadian and foreign investments and carrying charges (APPLIES TO T5013/R15 AND T5013A/R15)

28	3	Can and foreign net rental income (loss)														
51	6B	Actual Canadian dividends (other than eligible)														
52	6A	Actual amount of eligible dividends														
50	7	Interest from Cdn Sources														
55	8	Foreign dividend and interest income														
56	13	Business investment loss														
59	15A	Carrying charges														
26-1	4	Foreign net rental income (loss)														
57	15B	Dividend rental arrangement compensation payments														

>>> Canadian and foreign investments and carrying charges - (Generic floating boxes)

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Other amounts and information (APPLIES TO T5013/R15 AND T5013A/R15)



N/A	66-63	Amt. of assistance corresponding to exp. reported in box 63																		
N/A	66-64	Amt. of assistance corresponding to exp. reported in box 64																		
<b>Tax Shelter Information (APPLIES TO T5013A/R15 ONLY)</b>																				
150	50	Number of units acquired																		
151	51	Cost per unit																		
152	52	Total cost of units																		
153	53	Limited-recourse amounts																		
154	54	At-risk adjustment																		
155	55	Other indirect reductions																		
<b>NOTES:</b>			Sorry in error we reported income in box 35 as well as 22. The income should only be reported in box 22																	