

POWERSHARES DB OIL FUND

Selected Estimated Tax Information for Regulated Investment Companies For the Period January 5, 2007 – October 31, 2007¹

I. Status of the Master Fund as an investment for Regulated Investment Companies

| | | |
|---------------------------------------|---|--------------|
| * Gross income from futures (“A”) | = | 6.20 Million |
| * Gross income from all sources (“B”) | = | 7.26 Million |
| * A/B | = | 85.4% |

II. Section 4982 Information.

| Results (\$ Per Share) From January 5, 2007 | | | | |
|--|----------------------------|--------------------------|------------------------------------|-------------------------------|
| Month | Ordinary Income | Mgmt Expenses | Realised | Unrealised |
| | | | Capital Gain (Loss) | Capital Gain(Loss) |
| Jan | 0.09 | (0.01) | 0.62 | (0.95) |
| Feb | 0.09 | (0.01) | 0.00 | 1.42 |
| Mar | 0.12 | (0.01) | (0.20) | 0.57 |
| Apr | 0.12 | (0.01) | 1.15 | (1.87) |
| May | 0.11 | (0.01) | 0.02 | (0.70) |
| Jun | 0.10 | (0.01) | 0.05 | 0.78 |
| Jul | 0.11 | (0.01) | 0.13 | 0.53 |
| Aug | 0.13 | (0.01) | (0.27) | (2.21) |
| Sep | 0.11 | (0.01) | 0.00 | 2.48 |
| Oct | 0.10 | (0.01) | 0.00 | 4.49 |
| Nov | | | | |
| Dec | | | | |
| Year To Date | 0.98 | (0.10) | 0.88 | 5.48 |

¹ Please note that this report is provided solely for use by Regulated Investment Companies (within the meaning of Section 851 of the Internal Revenue Code of 1986, as amended, “the Code”) and contains estimates that are subject to change. DB Commodity Services LLC, its affiliates and service providers (the “Information Providers”) make no representations or warranties as to the accuracy of any of the information contained in this report. Additionally, the information providers make no representations or warranties of any kind, express or implied, about the information IN this REPORT, including but not limited to, fitness for a particular purpose or use.