

## ADJUSTED COST BASE (“ACB”) OF ROLLED LIMITED PARTNERSHIPS

### Tax Reporting information for former limited partners of Maple Leaf Short Duration Flow-Through Limited Partnerships

When you sell any shares of Maple Leaf Resource Class (listed as CDO100) you will need to know the adjusted cost base (ACB) per share to determine capital gains or losses for tax reporting. Below you will find the ACB per unit at time of rollover for both the Maple Leaf Short Duration Limited Partnership and Maple Leaf Resource Class.

Limited Partnership	Transfer date to the Mutual Fund	LP NAV at time of Rollover	ACB per LP Unit at time of rollover	Mutual Fund NAV at time of rollover	ACB per Mutual Fund Share at time of rollover	Conversion Factor
Maple Leaf Short Duration 2013 Flow-Through LP <i>National Class</i>	18-FEB-14	\$17.85	\$11.48	\$6.69	\$4.30	2.67
Maple Leaf Short Duration 2013 Flow-Through LP <i>Quebec Class</i>	18-FEB-14	\$21.16	\$11.44	\$6.69	\$3.61	3.62
Maple Leaf Short Duration 2012 Flow-Through LP <i>National Class</i>	08-MAR-13	\$12.55	\$4.81	\$7.21	\$2.76	1.74
Maple Leaf Short Duration 2012 Flow-Through LP <i>Quebec Class</i>	08-MAR-13	\$13.06	\$0.22	\$7.21	\$0.12	1.81
Maple Leaf Short Duration 2011-II Flow-Through LP <i>National Class</i>	08-MAY-12	\$11.08	\$2.65	\$8.35	\$2.00	1.32
Maple Leaf Short Duration 2011-II Flow-Through LP <i>Quebec Class</i>	08-MAY-12	\$11.86	\$0.44	\$8.35	\$0.30	1.42
Maple Leaf Short Duration 2011 Flow-Through LP	08-MAY-12	\$10.02	\$4.62	\$8.35	\$3.85	1.20
Maple Leaf Short Duration 2010 Flow-Through LP	21-OCT-11	\$13.37	\$4.84	\$10.00	\$3.62	1.33

#### Additional notes on tax reporting:

- **Reporting capital gains or losses:** Each shareholder is responsible for reporting the proper taxable capital gain or loss on their income tax return.
- **Account statement:** The ACB reported on your account statement may not accurately reflect the tax implications of the transfer of assets from the Limited Partnership to the Fund. The above table shows accurate ACB amounts.
- **Conversion factor:** To determine the number of Maple Leaf Resource Class shares received after the rollover, multiply your number of Limited Partnership units by the conversion factor.

*Maple Leaf reminds you that each individual's tax and investment planning situation is unique and professional advice should always be received from a qualified tax and/or investment advisor. We strongly recommend that you consult with your tax advisor to determine the optimal use of these tax deductions as well as the impact to you, if any, with respect to either alternative minimum tax or cumulative net investment losses.*