

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	Mutual Fund NAV at time of rollover	ACB per Mutual Fund Share at time of rollover	Conversion Factor
Maple Leaf Short Duration 2014 Flow-Through LP <i>National Class</i>	09-FEB-2015	\$13.78	\$5.41	\$6.89591	2.5473
Maple Leaf Short Duration 2014 Flow-Through LP <i>Quebec Class</i>	09-FEB-2015	\$11.71	\$5.41	\$5.22438	2.1650
Maple Leaf Short Duration 2013-II Flow-Through LP <i>National Class</i>	05-JUN-14	\$19.74 ⁽¹⁾	\$7.06	\$0.0207	2.9111
Maple Leaf Short Duration 2013-II Flow-Through LP <i>Quebec Class</i>	05-JUN-14	\$18.77 ⁽²⁾	\$7.06	\$1.0640	2.7685
Maple Leaf Short Duration 2013 Flow-Through LP <i>National Class</i>	18-FEB-14	\$17.85	\$6.69	\$4.3035	2.6684
Maple Leaf Short Duration 2013 Flow-Through LP <i>Quebec Class</i>	18-FEB-14	\$21.16	\$6.69	\$3.6176	3.1626
Maple Leaf Short Duration 2012 Flow-Through LP <i>National Class</i>	08-MAR-13	\$12.55	\$7.21	\$2.7614	1.7399
Maple Leaf Short Duration 2012 Flow-Through LP <i>Quebec Class</i>	08-MAR-13	\$13.06	\$7.21	\$0.1207	1.8104
Maple Leaf Short Duration 2011-II Flow-Through LP <i>National Class</i>	08-MAY-12	\$11.08	\$8.35	\$2.0026	1.3270
Maple Leaf Short Duration 2011-II Flow-Through LP <i>Quebec Class</i>	08-MAY-12	\$11.86	\$8.35	\$0.3098	1.4204
Maple Leaf Short Duration 2011 Flow-Through LP	08-MAY-12	\$10.02	\$8.35	\$3.8524	1.2001
Maple Leaf Short Duration 2010 Flow-Through LP	21-OCT-11	\$13.37	\$10.00	\$3.6246	1.3370

(1) The final net asset value per National Class Partnership unit was \$20.56, of which \$19.74 is attributable to limited partners.

(2) The final net asset value per Quebec Class Partnership unit was \$19.55, of which \$18.77 is attributable to limited partners.

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.

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