



**Capital gain and business loss estimates for
Canada Dominion Resources 2010 Limited Partnership (“CDR 2010”) and
Canada Dominion Resources 2011 Limited Partnership (“CDR 2011”)
for the 2012 tax year**

December 07, 2012 - Capital gain and business loss estimates for the CDR 2010 and CDR 2011 limited partnerships for the 2012 tax year are listed below. These figures are per unit **estimates only** and may differ substantially from the final amounts reported on tax slips (T-5013A/RL-15) issued to investors in the spring of 2013 for the 2012 tax year.

| <u>Partnership</u> | <u>Cusip No.</u> | <u>Capital Gain Estimate</u> | <u>Business Loss Estimate</u> |
|--------------------|------------------|----------------------------------|-----------------------------------|
| CDR 2010 | 13488A101 | -\$0.70 (est.) | -\$0.08 (est.) |
| CDR 2011 | 13487N104 | \$1.81 (est.) | -\$0.29 (est.) |

Due to their significant tax incentives, flow-through shares purchased inside a limited partnership carry a low (or zero) adjusted cost base. This results in a capital gain for unitholders should the general partner sell a flow-through share from inside the partnership. The general partner will, on occasion, decrease or eliminate a holding from inside the partnership in order to lock in gains, manage liquidity constraints, or mitigate the impact of deteriorating fundamentals for a particular investment.

CDR 2010 completed its tax-deferred rollover into Dynamic Managed Portfolios Ltd. on January 6, 2012. Unitholders received 0.7345 shares of DMP Resource Class for every unit of CDR 2010. On the date of transfer, the net asset values for CDR 2010 and DMP Resource Class were \$15.11 per unit and \$20.57 per share, respectively. CDR 2010 was subsequently dissolved.

The Canada Dominion Resources Group is a leader in flow-through share finance. To date, Canada Dominion has raised over \$1.2 billion for investment in energy-related ventures on behalf of investors across Canada.

This information has been provided in order to assist unitholders with the process of managing capital gains. It is for information purposes only and should in no way be regarded as tax advice. Unitholders are advised to seek tax advice from a qualified tax advisor.

The capital gain amounts listed above represent estimates calculated as of October 31, 2012. They are estimates only and may vary substantially from actual amounts reported on T-5013A/RL-15 files produced in the spring of 2013.

For more information, contact our Customer Relations Centre at 1.800.268.8186 or visit www.canadadominion.com.



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