



CMP

CAPITAL GAIN AND BUSINESS LOSS ESTIMATES

CMP 2014 RESOURCE LIMITED PARTNERSHIP ("CMP 2014") AND CMP 2015 RESOURCE LIMITED PARTNERSHIP ("CMP 2015")

FOR THE 2016 TAX YEAR

December 06, 2016 - Capital gain and business loss estimates for the CMP 2014 and CMP 2015 limited partnerships for the 2016 tax year are listed below. These figures are per unit **estimates only** and may differ substantially from the final amounts reported on tax slips T5013/RL-15.

Fund	Cusip No.	Capital Gain Estimate	Business Loss Estimate
CMP 2014	126007103	\$23.03	- \$3.88
CMP 2015	12601T104	\$728.46	- \$27.63

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.

CMP 2014 completed its tax-deferred rollover into Dundee Global Resource Class on January 29, 2016. Unitholders received 57.3670 shares of Dundee Global Resource Class for each partnership unit held. On the date of transfer, the net asset values for CMP 2014 and Dundee Global Resource Class were \$534.82 per unit and \$9.32 per share, respectively. CMP 2014 was subsequently dissolved.

CMP® is a pioneer in flow-through investing, with a history dating back to when flow-through shares were first introduced by the federal government. Since its creation in 1984, CMP® has raised over \$3 billion in assets for the purpose of sponsoring exploration and development efforts across Canada.

This information has been provided 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, 2016. The amounts reported on the T5013/RL-15 slips, produced in the spring of 2017, may vary substantially from these estimates.

For more information, contact our Customer Relations Centre at 1.866.694.5672 or visit www.goodmanandcompany.com.

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