



CMP

CAPITAL GAIN AND BUSINESS LOSS ESTIMATES

CMP 2017 RESOURCE LIMITED PARTNERSHIP ("CMP 2017") AND CMP 2018 RESOURCE LIMITED PARTNERSHIP ("CMP 2018")

FOR THE 2019 TAX YEAR

November 26, 2019 - Capital gain and business loss estimates for the CMP 2017 and CMP 2018 limited partnerships for the 2019 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 2017	12602A104	-\$124.61	-\$20.69
CMP 2018	12602D108	\$206.43	-\$43.98

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® 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, 2019. The amounts reported on the T5013/RL-15 slips, produced in the spring of 2020, 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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