



# CMP

## CAPITAL GAIN AND BUSINESS LOSS ESTIMATES

### CMP 2013 RESOURCE LIMITED PARTNERSHIP ("CMP 2013") AND CMP 2014 RESOURCE LIMITED PARTNERSHIP ("CMP 2014")

FOR THE 2015 TAX YEAR

**December 02, 2015** - Capital gain and business loss estimates for the CMP 2013 and CMP 2014 limited partnerships for the 2015 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.

<b>Fund</b>	<b>Cusip No.</b>	<b>Capital Gain Estimate</b>	<b>Business Loss Estimate</b>
CMP 2013	12601B103	\$199.81	- \$6.90
CMP 2014	126007103	\$273.82	- \$36.77

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 2013 completed its tax-deferred rollover into Dundee Global Resource Class on April 15, 2015. Unitholders received 62.1280 shares of Dundee Global Resource Class for each partnership unit held. On the date of transfer, the net asset values for CMP 2013 and Dundee Global Resource Class were \$621.28 per unit and \$10 per share, respectively. CMP 2013 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 \$2.9 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, 2015. The amounts reported on the T5013/RL-15 slips, produced in the spring of 2016, may vary substantially from these estimates.**

For more information, contact our Customer Relations Centre at 1.866.694.5672 or visit [www.goodmanandcompany.com](http://www.goodmanandcompany.com).

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