

**NCE DIVERSIFIED FLOW-THROUGH (05) LIMITED PARTNERSHIP  
NCE DIVERSIFIED FLOW-THROUGH (05-2) LIMITED PARTNERSHIP  
JOINT NOTICE**

**January 4, 2007**

**PART I – Mutual Fund Rollover Transactions**

*The Liquidity Transactions*

This joint notice is being sent to advise you that each of NCE Diversified Flow-Through (05) Limited Partnership and NCE Diversified Flow-Through (05-2) Limited Partnership (each a “Partnership” and collectively, the “Partnerships”) will be proceeding with a transaction (collectively, the “Transactions”) pursuant to which the assets of each of the Partnerships (other than cash) (collectively, the “Assets”) will be transferred to Sentry Select Corporate Class Ltd. (formerly Sentry Select Canadian Resource Fund Ltd.) (the “Corporation”), an open end mutual fund corporation, on a tax-deferred basis, in exchange for Series A shares of Sentry Select Canadian Resource Class (formerly the sole class of mutual fund shares of Sentry Select Canadian Resource Fund Ltd.) (the “Resource Class Shares”). Sentry Select Canadian Resource Class (the “Resource Class”) is a class of mutual fund shares of the Corporation and is a mutual fund for securities law purposes. Pursuant to the Transactions, limited partners of the Partnerships (collectively, the “Partners”) will receive Resource Class Shares upon the dissolution of the Partnerships. The general partner of each Partnership (collectively, the “General Partners”) will be implementing the Transactions in accordance with the amended and restated limited partnership agreement (each a “Partnership Agreement”) that governs such Partnership. The Transactions have been mutually agreed to by the General Partners and the Corporation.

The effective date of the Transactions (the “Effective Date”) is expected to be on or about February 7, 2007. Within 60 days of the Effective Date, the Resource Class Shares that each Partnership will receive as consideration for the transfer of its assets will be distributed to the Partners on a pro rata basis and thereafter each Partnership will be dissolved. Upon completion of the Transactions, the investment portfolio attributable to the Resource Class will include the combined portfolios of each of the Partnerships and the existing portfolio attributable to the Resource Class. Information with respect to the portfolio attributable to the Resource Class can be found on the website of Sentry Select Capital Corp. (the “Manager” or “Sentry Select”) at [www.sentryselect.com](http://www.sentryselect.com). None of the information contained in this website is or shall be deemed to be incorporated by reference in this notice.

### ***Implementation of the Liquidity Transactions***

Completion of the Transactions will be subject to the receipt of all necessary regulatory approvals and other usual closing conditions. If all necessary approvals are obtained, each of the Partnerships and the Corporation will enter into an asset transfer agreement (each, a “Transfer Agreement”) pursuant to which the Corporation will agree to purchase and each Partnership will agree to sell to the Corporation the Assets in return for Resource Class Shares. In accordance with the provisions of the Transfer Agreements, on the Effective Date of the sale of the Assets to the Corporation, each Partnership will receive Resource Class Shares equal in value to the aggregate net asset value of its portion of the Assets. For that purpose, the aggregate net asset value of each Partnership will be determined on the same basis as the net asset value of the Resource Class Shares, as described under “Determination of Net Asset Value”. Appropriate elections under applicable income tax legislation will be made to effect the Transactions on a tax-deferred basis. The costs and expenses relating to the Transactions will be apportioned between each of the Partnerships and the Corporation. The Partnerships will distribute the Resource Class Shares to the respective Partners and then each Partnership will be dissolved.

## **PART II – The Partnerships, the Corporation and the Resource Class**

### ***NCE Diversified Flow-Through (05) Limited Partnership***

NCE Diversified Flow-Through (05) Limited Partnership (“05 LP”) is a limited partnership formed under the laws of the Province of Ontario pursuant to declarations filed in accordance with the Limited Partnerships Act (Ontario) on September 4, 2003 and December 7, 2004. The 05 LP is governed by the terms of an amended and restated limited partnership agreement dated as of January 26, 2005. The 05 LP was formed to invest in flow-through shares of resource issuers whose principal business is oil and gas exploration, development and/or production or mineral exploration, development and/or production or, to a lesser extent and subject to certain limitations, resource issuers involved in renewable energy exploration and development which qualify for Canadian renewable and conservation expenses, as defined in the *Income Tax Act* (Canada) (the “Tax Act”). A total of 3,477,578 units of the 05 LP were issued pursuant to a prospectus dated January 26, 2005, at closings held on February 24, 2005 and March 30, 2005 raising total gross proceeds of \$86,939,450. All proceeds which were available for investment in resource issuers were invested as of December 31, 2005 in flow-through shares of resource issuers. The net asset value of the 05 LP at December 31, 2006 was \$37.22 per unit, which is net

of a mandatory distribution of \$1.31 per unit for a combined value of \$38.53 per unit. The 05 LP invested in a number of companies that were sold, merged or taken over in 2006.

***NCE Diversified Flow-Through (05-2) Limited Partnership***

NCE Diversified Flow-Through (05-2) Limited Partnership (“05-2 LP”) is a limited partnership formed under the laws of the Province of Ontario pursuant to declarations filed in accordance with the *Limited Partnerships Act* (Ontario) on September 4, 2003 and August 25, 2005. The 05-2 LP is governed by the terms of an amended and restated limited partnership agreement dated as of September 29, 2005. The 05-2 LP was formed to invest in flow-through shares of resource issuers whose principal business is oil and gas exploration, development and/or production or mineral exploration, development and/or production or, to a lesser extent and subject to certain limitations, resource issuers involved in renewable energy exploration and development which qualify for Canadian renewable and conservation expenses, as defined in the Tax Act. A total of 3,000,000 units of the 05-2 LP were issued pursuant to a prospectus dated September 29, 2005 at a closing held on October 5, 2005 raising total gross proceeds of \$75,000,000. All proceeds which were available for investment in resource issuers were invested as of December 31, 2005 in flow-through shares of resource issuers. The net asset value of the 05-2 LP at December 31, 2006 was \$20.33 per unit. The 05-2 LP invested in a number of companies that were sold, merged or taken over in 2006.

***Sentry Select Corporate Class Ltd. and Sentry Select Canadian Resource Class***

The following discussion provides a summary description of the Corporation and in particular the Resource Class. Additional information is available in the most recent simplified prospectus, annual information form, management reports of fund performance and financial statements of the Corporate Class Funds (as defined below). These documents and other information about the Corporation and the Resource Class Shares are available at [www.sedar.com](http://www.sedar.com).

The Corporation is an open end mutual fund corporation, incorporated under the Business Corporations Act (Ontario) on November 16, 1999, as amended by articles of amendment dated February 16, 2006. On February 16, 2006, the name of the Corporation changed from Sentry Select Canadian Resource Fund Ltd. to Sentry Select Corporate Class Ltd., and all of the outstanding mutual fund shares were reclassified and redesignated as Resource Class Shares. The head office and principal place of business of the Corporation is located at The Exchange Tower, 130 King Street West, Suite 2850, P.O. Box 104, Toronto, Ontario M5X 1A4.

Resource Class Shares and Series A shares of five other corporate class mutual funds that exist within the structure of the Corporation (the “Other Classes, and together with the Resource Class, the “Corporate Class Funds”) are offered for sale to the public on a continuous basis. The Corporate Class Funds are managed by Sentry Select. The Manager is responsible for managing the investment portfolios of the Corporate Class Funds, including providing or arranging for the provision of investment analysis and making decisions relating to the investment of assets of the Resource Class.

Holders of Resource Class Shares, including Partners who acquire such shares in connection with the Transactions, will be able to convert some or all of their Resource Class Shares into shares of one or more of the Other Classes on a tax-deferred basis, as discussed in the simplified prospectus of the Corporate Class Funds. The Other Classes have the same features as those described below in respect of the Resource Class under “Risk Factors”, “Trading of Resource Class Shares”, “Determination of Net Asset Value” and “Description of the Resource Class Shares”.

#### Authorized Capital

The authorized capital of the Corporation consists of five common shares (the “Common Shares”) and 100 classes of redeemable mutual fund shares, with each class of mutual fund shares divided into Series A to Z and the number of shares of each Series being unlimited. Marilyn Driscoll owns all of the Common Shares. As of the close of business on December 29, 2006, the number of issued and outstanding Series A shares of each of the Corporate Class Funds was as follows:

|  |                      |
|--|----------------------|
| Sentry Select Balanced Class               | 249,795.422 shares   |
| Sentry Select Canadian Energy Growth Class | 349,126.567 shares   |
| Sentry Select Canadian Income Class        | 643,539.61 shares    |
| Sentry Select Canadian Resource Class      | 3,650,369.523 shares |
| Sentry Select Mining Opportunities Class   | 3,199,384.059 shares |
| Sentry Select Money Market Class           | 277,319.801 shares   |

The attributes of the Resource Class Shares are described below under “Description of the Resource Class Shares”.

### Investment Objectives, Policies and Restrictions of the Resource Class

The investment objective of the Resource Class is to provide long-term capital appreciation by investing primarily in equity securities of medium and large capitalization Canadian companies involved in the energy and natural resource sector. This includes companies engaged in industries such as oil and gas, mining and minerals, forestry and other resources. The Resource Class may also invest in sectors that are dependent on these industries, such as pipelines, utilities and equipment manufacturers.

The Resource Class is subject to certain standard investment restrictions and practices contained in Canadian securities legislation, including National Instrument 81-102 *Mutual Funds* (“NI 81-102”). This legislation is designed, in part, to ensure that investments attributable to the Resource Class are diversified and relatively liquid and to ensure the proper administration of the Resource Class. The portfolio attributable to the Resource Class is allocated among a variety of sectors, including senior, intermediate and small oil and gas producers, metals and mining, oil and gas royalty trusts, integrated oil and gas producers and pulp and paper.

A significant part of the assets attributable to the Resource Class consists of assets which were acquired by the Corporation on a tax-deferred basis from each of NCE Resource (97) Limited Partnership, NCE Flow-Through (98) Limited Partnership, NCE Flow-Through (99) Limited Partnership, NCE Flow-Through (2000-1) Limited Partnership, NCE Flow-Through (2000-2) Limited Partnership, NCE Flow-Through (2001-1) Limited Partnership, NCE Flow-Through (2001-2) Limited Partnership, NCE Flow-Through (2002-1) Limited Partnership, NCE Flow-Through (2002-2) Limited Partnership, NCE Flow-Through (2003) Limited Partnership, NCE Flow-Through (2003-2) Limited Partnership, NCE Flow-Through (2004) Limited Partnership and NCE Diversified Flow-Through (04) Limited Partnership. At present it is anticipated that the portfolios of the Partnerships will be transferred to the Corporation (in accordance with the provisions of this Joint Notice). Similar transactions may occur in future years.

### Risk Factors

An investment in the Resource Class Shares is subject to a number of risks, as set out in the simplified prospectus of the Resource Class. In particular, there may be significant redemptions or conversions to other mutual fund shares of the Corporation (once they are qualified for distribution) of Resource Class Shares by those investors who obtained Resource Class Shares by

the transferring of assets of limited partnerships to the Corporation, which may require the Manager to liquidate portfolio securities at less than optimal prices in order to meet the redemption requests, which may reduce the Net Asset Value (as defined below) of the Resource Class Shares.

#### Trading of Resource Class Shares

The Resource Class is a reporting issuer in each of the provinces and territories of Canada. The distribution of the Resource Class Shares is qualified pursuant to a simplified prospectus. The Resource Class Shares are offered for sale to the public on a continuous basis and may be purchased under a sales charge option (with sales commissions ranging from 0% to 2.5%).

Resource Class Shares are qualified investments under the Tax Act for registered retirement savings plans, registered retirement income funds, deferred profit sharing plans and registered education savings plans.

#### Determination of Net Asset Value

The net asset value per share of the Resource Class is determined on each business day that the Toronto Stock Exchange is open for trading (a “business day”) unless Sentry Select, as manager of the Resource Class, declares a suspension of the determination of the net asset value in accordance with applicable securities legislation, policies and rules.

The Resource Class is valued at the close of business each business day by determining the total market value of the assets of the Corporation that are attributable only to the Resource Class, and subtracting the expenses and liabilities that are allocated or attributable to the Resource Class (the “Net Asset Value”). The value of a Resource Class Share on a particular day is established by dividing the Net Asset Value of the Resource Class by the number of Resource Class Shares (including fractional shares) owned by investors that day. That amount is known as the “net asset value per share”. The Resource Class is valued in Canadian dollars.

The method by which the assets held by the Corporation are valued and other disclosure with respect to the calculation of the Net Asset Value of the Resource Class is disclosed in the most recent annual information form of the Resource Class.

Description of the Resource Class Shares

Holders of Resource Class Shares are entitled to: (i) receive any dividend declared by the Corporation with respect to the Resource Class Shares; and (ii) require the Corporation to convert any or all of the holder's Resource Class Shares into Series A shares of another Corporate Class Fund, or to redeem any or all of the holder's Resource Class Shares, in each case as described in the most recent simplified prospectus of the Corporate Class Funds. Sentry Select has the right to redeem a holder's Resource Class Shares if such shares have a value of less than \$500. Certificates representing Resource Class Shares will be issued only on the request in writing of a shareholder to the Manager.

Subject to the *Business Corporations Act* (Ontario) (the "OBCA") and any applicable securities legislation or policy, holders of the Resource Class Shares are not, as such, entitled to receive notice of, attend or vote at any meeting of the holder(s) of the Common Shares. However, holders of Resource Class Shares are entitled to receive notice of, attend and vote (on the basis of one vote per share) at any meeting of shareholders of the Resource Class, or at which all classes of the Corporation are entitled to vote, called for the purpose of authorizing any of the matters requiring securityholder approval under NI 81-102, the OBCA or the articles of incorporation of the Corporation.

A fractional Resource Class Share carries the rights and privileges and is subject to the restrictions and conditions applicable to a whole Resource Class Share in the proportion which it bears to one Resource Class Share; except that a fractional Resource Class Share does not entitle its holder to a vote thereon.

The rights, privileges, restrictions and conditions attached to the Resource Class Shares may be modified, amended or varied by articles of amendment, the application for which must be authorized by a special resolution passed at a meeting of the holders of the Resource Class Shares duly called for considering the same, by the affirmative vote of the holders of not less than 66-2/3% of all the outstanding Resource Class Shares represented and voted at such meeting in addition to such other vote as may be required by the OBCA.

### **PART III – Canadian Federal Income Tax Considerations**

The following is a general summary, as at the date of this notice, of the principal Canadian federal income tax consequences of the Transactions for a Partner of a Partnership. This summary only applies to Partners who, at all relevant times, are resident in Canada, are not “financial institutions” for the purpose of the mark-to-market rules in the Tax Act and who hold their Units and will hold their Resource Class Shares (or any shares from the portfolio acquired on dissolution of the Partnerships) as capital property. Provided that a Partner does not hold such Units or shares in the course of carrying on a business or as an adventure in the nature of trade, such Units or shares will generally be considered to be capital property to the holder. This summary also assumes that the portfolio investments of each Partnership are considered to be capital property to the Partnerships and that the Corporation is and remains qualified, at all material times, as a “mutual fund corporation” under the Tax Act. If the Corporation does not so qualify, the income tax consequences would differ materially from those described below. This summary is also based on the assumption that the Corporation has made the election under subsection 39(4) of the Tax Act that its “Canadian securities” (which term does not include securities acquired on certain tax-deferred rollover transactions) will be deemed to be capital property.

This summary is of a general nature only and is not intended to be, nor should it be construed to be, legal or tax advice to any particular Partner. Each Partner should obtain independent advice from a tax advisor who is knowledgeable in the area of income tax law regarding the income tax consequences of the dissolution of a partnership based on such Partner’s particular circumstances.

This summary is based on the current provisions of the Tax Act, the regulations thereunder and the General Partners’ understanding of the current administrative practices and assessing policies of the Canada Revenue Agency as of the date hereof. The summary also takes into account specific proposals to amend the Tax Act and regulations announced by, or on behalf of, the Minister of Finance prior to the date hereof (the “Tax Proposals”). No assurance can be given that the Tax Proposals will become law as proposed or at all. This summary does not otherwise take into account nor anticipate any changes in law, whether by judicial, governmental or legislative decision or action nor does it take into account any provincial or foreign income tax legislation or considerations.

***Transfer of Assets by Partnerships to the Corporation***

In the event that all the assets of each Partnership (with the possible exception of certain cash) are transferred to the Corporation in consideration for Resource Class Shares, each General Partner, on behalf of all Partners of the applicable Partnership, and the Corporation will jointly elect pursuant to the Tax Act so that the Partnerships will be considered to have transferred each asset to the Corporation at the lesser of its cost amount and fair market value. The aggregate elected amounts will constitute each Partnership's cost of the Resource Class Shares so acquired. Consequently, no amount will be included in the income of any Partner as a result of the transfer of a Partnership's assets to the Corporation (the "Transfer").

The Partnerships will be dissolved and their affairs will be wound up within 60 days after the relevant Transfer. Upon the dissolution of each Partnership, provided the Partnership has no assets to distribute other than Resource Class Shares, each Partner will be deemed to dispose of his or her Units at their adjusted cost base and thereafter will receive his or her pro rata share of the net assets of the Partnership which would then consist only of Resource Class Shares. The cost to a Partner of such Resource Class Shares will be equal to the adjusted cost base to him or her of his or her Units immediately prior to the winding-up of the affairs of the Partnership less the fair market value of any cash received. However, the Tax Act requires that the adjusted cost base of these shares be averaged with the cost of any other Resource Class Shares of the same class and series held by a Partner at that time for purposes of determining the adjusted cost base of each Resource Class Share of that class and series held by the particular Partner.

On the dissolution of the Partnerships, certain costs and fees incurred by the Partnerships including certain undeducted expenses of issuing partnership interests will (subject to certain Tax Proposals introduced on October 31, 2003) to the extent they remain undeducted by the Partnership at the time of its dissolution be deductible by the Partners on the same basis as they would have been deductible by the Partnership and a Partner's adjusted cost base will be reduced by the Partner's share of such undeducted amounts.

The adjusted cost base of a Partner's Units in a particular Partnership at any time will be decreased by the amount of cash or other amounts previously distributed to that Partner by the Partnership, by losses (including the full amount of capital losses) and certain resource expenditures allocated to that Partner for fiscal periods ending before that time and by investment tax credits allocated to the Partner and claimed in preceding years. Such adjusted cost base will

be increased by any income of the Partnership allocated to that Partner, including the full amount of any capital gain realized by the Partnership, for fiscal periods ending before that time. Each Partnership should be deemed to have a fiscal year ending immediately before the dissolution of the Partnership. A Partner's share of the Partnership's income for such fiscal year, including the full amount of capital gains, will be included in computing the adjusted cost base of the Partner's Units of the Partnership on dissolution and the subsequent winding-up of the affairs of the Partnership.

### ***Taxation of the Corporation***

The Corporation is generally taxable at corporate tax rates applicable to a mutual fund corporation on its taxable income (which will generally not include taxable dividends from taxable Canadian corporations) and is also subject to a 33 1/3% refundable tax (the "Refundable Tax") on taxable dividends received by it from taxable Canadian corporations. The Refundable Tax is refunded when the Corporation pays taxable dividends to its shareholders, at a rate of \$1 of refund for every \$3 of taxable dividends paid. In addition, the Corporation may receive a refund (calculated on a formula basis) of taxes paid on realized capital gains when it pays capital gains dividends or when its shares are redeemed. Generally, taking into account these refund mechanisms, the Corporation should receive a refund of any tax on Canadian source dividends or net realized capital gains. Other types of income will be subject to tax in the Corporation. Gains realized by the Corporation on certain derivative transactions may be treated as ordinary income for income tax purposes and not as capital gains. In certain circumstances, capital losses realized by the Corporation on the disposition of assets may be suspended and, therefore, would be unavailable to shelter capital gains on a current basis.

Because the Corporation is a mutual fund corporation, its tax position will include, among other things, the revenues, deductible expenses, capital gains and capital losses of all of its assets comprising its various investment funds. The Corporation may pay capital gains dividends to shareholders of any class or fund, so that it can receive a refund of capital gains taxes it has paid. Capital gains taxes may arise in the Corporation when a shareholder of one fund of the Corporation converts shares to another fund of the Corporation and the Corporation makes corresponding changes in its investments. In particular, significant capital gains taxes may arise in the Corporation when a holder of Canadian Resource Class shares converts to another fund of the Corporation, as the Corporation's assets in the underlying fund generally have very low adjusted cost base and may have to be sold to rebalance the Corporation's portfolio as a result of

the transfer. This results from tax-deferred transfers of property to the Corporation from various limited partnerships.

The Corporation will not be subject to large corporations tax under Part I.3 of the Tax Act as this tax was eliminated effective January 1, 2006.

### ***Taxation of Shareholders of the Corporation***

Capital gains dividends received in a taxation year by a shareholder will be treated as capital gains of the shareholder for the year and will be subject to the general rules relating to the taxation of capital gains.

To the extent that any dividends paid to a shareholder do not constitute capital gains dividends, they will constitute ordinary taxable dividends ("ordinary dividends"). Ordinary dividends received by an individual on Resource Class Shares, whether received in cash or reinvested in additional Resource Class Shares, will generally be included in computing the individual's income for the purposes of the Tax Act and will be subject to the gross-up and dividend tax credit rules normally applicable to taxable dividends received from mutual fund corporations, including the enhancement of these provisions for dividends paid out of the income taxed at the general corporate rate as proposed in a Notice of Ways and Means Motion dated October 16, 2006.

Ordinary dividends received by a corporation on Resource Class Shares, whether received in cash or reinvested in additional Resource Class Shares will generally be included in computing the corporation's income for purposes of the Tax Act. A corporation, other than a "specified financial institution" (as defined in the Tax Act), will generally be entitled to deduct such dividends in computing its taxable income.

A shareholder that is a "private corporation" (as defined in the Tax Act) or any other corporation resident in Canada and controlled, either by reason of a beneficial interest in one or more trusts or otherwise, by or for the benefit of an individual (other than a trust) or a related group of individuals (other than a trust) may be liable to pay the refundable tax of 33-1/3% under Part IV of the Tax Act on ordinary dividends received on the Resource Class Shares to the extent that such dividends are deductible in computing the corporation's taxable income.

A shareholder may ultimately be taxed on accrued but unrealized capital gains and realized but undistributed capital gains of the Corporation that exist at the time that the shareholder acquired his or her shares of the Corporation. In the case of former Partners who acquired their Units as part of the initial public offering of the Partnership, this is will be mitigated by the fact that the adjusted cost base of such Partners would generally have previously been reduced as a result of allocations of losses, expenses and credits by the relevant Partnership to its Partners and this should be reflected in a relatively low adjusted cost base of their Resource Class Shares. Similarly, in some cases it is possible that income of the Corporation that is on hand at the time that shares of the Corporation are acquired may indirectly be taxed in the hands of the shareholder when distributed as an ordinary dividend.

Generally, if a shareholder is entitled to a management fee rebate, such rebate is required to be included in income but may in certain cases be deducted in computing the cost of the shareholder's shares of the Corporation.

#### ***Tax Treatment of Capital Gains and Capital Losses***

Upon the disposition or deemed disposition by a shareholder of a Resource Class Share, whether by redemption, sale, transfer or otherwise, a capital gain (or capital loss) will be realized to the extent that the proceeds of disposition, less any costs of disposition, are greater (or less) than the adjusted cost base to the shareholder of the share. Generally, one-half of a capital gain is included in computing a shareholder's income. In the case of shareholders that are individuals, capital gains and dividends may give rise to a liability for alternative minimum tax under the Tax Act.

In the case of a shareholder that is a corporation, the amount of any capital loss otherwise determined resulting from the disposition of Resource Class Shares may be reduced by the amount of dividends previously received or deemed to have been received thereon in the circumstances described in the Tax Act. Similar rules may apply where a corporation is a member of a partnership or a beneficiary of a trust that owns such shares or where a trust or partnership of which a corporation is a beneficiary or a member is a member of a partnership or a beneficiary of a trust that owns any such shares.

The Tax Act imposes a refundable tax of 6-2/3% on investment income (other than dividends deductible in computing taxable income) earned by a Canadian-controlled private corporation (as defined in the Tax Act), which is refunded when the corporation pays taxable dividends (at a rate

of \$1.00 for every \$3.00 of taxable dividends paid). For this purpose, investment income includes taxable capital gains.

If a shareholder converts Resource Class Shares into shares of another fund of the Corporation, the shareholder will not be considered to have disposed of the shares for the purposes of the Tax Act. The aggregate cost to the shareholder of the shares received on the conversion will be deemed to be the aggregate adjusted cost base to the shareholder of the Resource Class Shares that were converted. In certain circumstances, if a shareholder makes such a conversion, the Corporation may have to pay capital gains dividends to shareholders in order that the Corporation can obtain a refund of capital gains taxes that arise when it adjusts its assets to reflect the conversion.

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For Further Information, please contact your dealer or broker or  
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