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April 28, 2009

**Re: NCE Diversified Flow Through (05) Limited Partnership  
NCE Diversified Flow Through (05-2) Limited Partnership  
NCE Diversified Flow Through (06) Limited Partnership  
NCE Diversified Flow Through (06-2) Limited Partnership**

To Whom It May Concern:

This letter confirms that capital gains in Box 12 of the 2008, 2007, 2006 and 2005 Relevé 15 for the above noted Partnerships are related to the sale of resource investments.

If you have any questions please call Investor Relations at 1-888-730-4623.

Sincerely,

**Sentry Select Capital Corp.**

A handwritten signature in blue ink, appearing to read "RD'Archivio".

Richard D'Archivio  
Chief Financial Officer