

Adjusted cost base

Important tax information

For former limited partners of NCE Flow-Through Limited Partnerships:

When you sell any shares of Sentry Canadian Resource Class (formerly Sentry Select Canadian Resource Fund Ltd.), you need to know the adjusted cost base (ACB) per share to determine capital gains or losses for tax reporting. Simply use the table below to find the ACB per share of Sentry Canadian Resource Class at the time of rollover.

Please note:

- **Reporting capital gains or losses:** Each shareholder is responsible for reporting the proper taxable capital gain or loss on their income tax return.
- **Account statement:** The ACB reported on your account statement may not accurately reflect the tax implications of the transfer of assets from the Limited Partnership to the Fund. The following table shows accurate ACB amounts.
- **Conversion factor:** To determine the number of Sentry Canadian Resource Class shares received after the rollover, multiply your number of Limited Partnership units by the conversion factor.

Adjusted cost base per unit of Sentry Canadian Resource Class

Limited partnership	Transfer date of assets to the fund	ACB per share	Conversion factor
NCE Resource (97) Limited Partnership	28-Mar-2000	\$3.7440	1.2002
NCE Flow-Through (98) Limited Partnership	20-Jun-2000	\$3.8967*	1.4651
NCE Flow-Through (99) Limited Partnership	29-May-2001	\$4.7726*	1.5856
NCE Flow-Through (2000-1) Limited Partnership	30-Apr-2002	\$9.0684	1.3096
NCE Flow-Through (2000-2) Limited Partnership	15-May-2002	\$10.5754	1.2747
NCE Flow-Through (2001-1) Limited Partnership	08-Apr-2003	\$6.9263	1.2465
NCE Flow-Through (2001-2) Limited Partnership	08-Apr-2003	\$5.6071	1.2716
NCE Flow-Through (2002-1) Limited Partnership	25-Mar-2004	\$7.26	0.9999
NCE Flow-Through (2002-2) Limited Partnership	25-Mar-2004	\$13.26	0.9218
NCE Flow-Through (2003) Limited Partnership	09-Feb-2005	\$13.5621	0.7525
NCE Flow-Through (2003-2) Limited Partnership	09-Feb-2005	\$16.1713	0.6859
NCE Flow-Through (2004) Limited Partnership	08-Mar-2006	\$27.667	0.5172
NCE Diversified Flow-Through (04) Limited Partnership	08-Mar-2006	\$24.744	0.5035
NCE Diversified Flow-Through (05) Limited Partnership	07-Feb-2007	\$33.3764	0.8636
NCE Diversified Flow-Through (05-2) Limited Partnership	07-Feb-2007	\$27.0627	0.4693
NCE Diversified Flow-Through (06) Limited Partnership	06-Feb-2008	\$30.47647	0.4517
NCE Diversified Flow-Through (06-2) Limited Partnership	06-Feb-2008	\$26.20019	0.5222
NCE Diversified Flow-Through (07) Limited Partnership	09-Feb-2009	\$19.72125	0.3505
NCE Diversified Flow-Through (07-2) Limited Partnership	09-Feb-2009	\$20.90603	0.3406
NCE Diversified Flow-Through (08) Limited Partnership	12-Feb-2010	\$21.03330	0.5970
NCE Diversified Flow-Through (09) Limited Partnership	04-Feb-2011	\$39.57424	0.8184
NCE Diversified Flow-Through (10) Limited Partnership	04-Jan-2012	\$34.10494	0.7273

Investors should consult their tax advisor for all tax-related matters. This website is not intended to provide specific individual advice including, without limitation, investment, financial, legal, accounting or tax. Please consult with your own professional advisor on your particular circumstances.

* View rebate rates below.

Commerce Court West
199 Bay Street, Suite 4100
P.O. Box 108
Toronto, ON M5L 1E2
Tel: 416-364-9297
Fax: 416-364-1197



Rebate Rates

ACB per Share Rebate Rate				
Limited Partnership	No Rebate	5%	7%	10%
NCE Flow-Through (98) Limited Partnership	\$3.8967	\$3.0436	n/a	\$2.1904
NCE Flow-Through (99) Limited Partnership	\$4.7726	\$3.9843	\$3.6689	\$3.1959
