



**Capital gain and business loss estimates for
Canada Dominion Resources 2007 Limited Partnership (“CDR 2007”),
CDR 2007 Private Flow-Through LP (“CDR 2007 Private”) and
Canada Dominion Resources 2008 Limited Partnership (“CDR 2008”)
for the 2009 tax year**

December 2, 2009 - Capital gain and business loss estimates for the CDR 2007, CDR 2007 Private and CDR 2008 limited partnerships for the 2009 tax year are listed below. These figures are per unit **estimates only** and may differ substantially from the final amounts reported on tax slips (T-5013A/RL-15) issued to investors in the spring of 2010 for the 2009 tax year.

<u>Partnership</u>	<u>Cusip No.</u>	<u>Capital Gain Estimate</u>	<u>Business Loss Estimate</u>
CDR 2007	13487X102	\$1.36 (est.)	- \$0.23 (est.)
CDR 2007 Private	14984U104	\$2.30 (est.)	- \$0.41 (est.)
CDR 2008	13487Y100	\$4.90 (est.)	- \$0.75 (est.)

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.

CDR 2007 completed its tax-deferred rollover into Dynamic Managed Portfolios Ltd. on May 22, 2009. Unitholders received 0.4487 shares of DMP Resource Class for every unit of CDR 2007. On the date of transfer, the net asset value per unit for CDR 2007 was \$6.32 and the net asset value per share of DMP Resource Class was \$14.08. CDR 2007 was subsequently dissolved.

The Canada Dominion Resources Group is a leader in flow-through share finance. To date, Canada Dominion has raised nearly \$1.2 billion for investment in energy-related ventures on behalf of investors across Canada. When combined with CMP, the two offerings form the largest flow-through investing platform in Canada, raising more than \$3.6 billion for exploration and development efforts since their inception.

This information has been provided in order 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, 2009. They are estimates only and may vary substantially from actual amounts reported on T-5013A/RL-15 files produced in the spring of 2010.

For more information, contact our Customer Relations Centre at 1.800.268.8186 or visit www.canadadominion.com.

