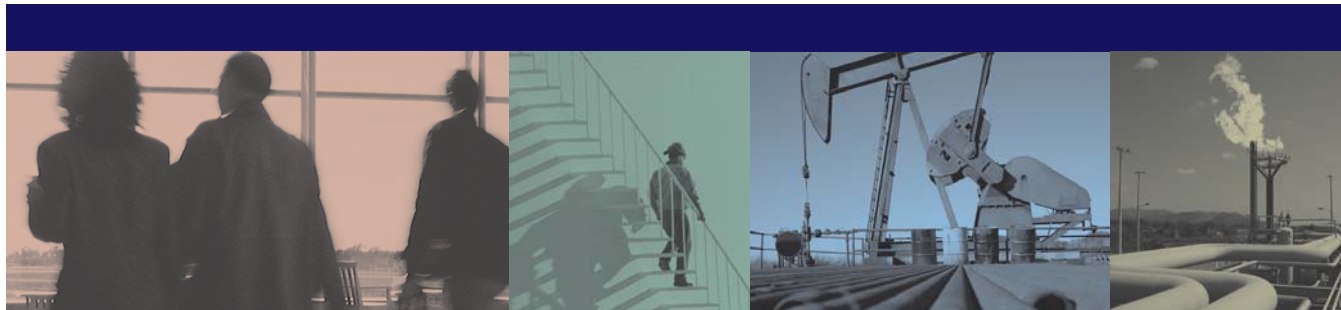




## CANADA DOMINION RESOURCES GROUP



### Canada Dominion Resources 2005 Limited Partnership (collectively, the "Partnership")

### IMPORTANT INFORMATION FOR PREPARING YOUR 2007 INDIVIDUAL INCOME TAX RETURN

Dear (former) Limited Partners,

Canada Dominion Resources 2005 Limited Partnership ("CDR 2005") dissolved on February 6, 2007 and its assets, consisting only of DMP Resource Class, Shares ("Shares") of Dynamic Managed Portfolios Ltd. ("DMP Ltd.") were distributed to you on a *pro rata* basis.

Limited partners of CDR 2005 received 0.9493 Shares of DMP Resource Class for each limited partnership unit, based on a per unit net asset value of \$33.15.

In connection with the dissolution of the Partnership, enclosed you will find important tax information relating to:

- The **adjusted cost base** (ACB) of the partnership units as at February 6, 2007;
- **Filing instructions for Forms T5013A *Statement of Partnership Income* and Relevé 15 ("RL-15")** Amounts allocated to the members of a partnership (for Québec residents only) to assist you in filing your 2007 income tax returns; and
- The unamortized issue costs of the Partnership **available for deduction** by you in determining your 2007 and subsequent taxation years' taxable income.

You should receive your tax slip(s) (T5013/RL-15) directly from your broker or from Computershare Trust Company of Canada.

**This information has been provided to assist you with the preparation of your 2007 and subsequent years individual income tax returns and is based on information and tax forms available at the time of writing. The information contained herein is strictly for information purposes only and should in no way be regarded as tax advice.**

**You are advised to obtain professional tax advice on your individual circumstances.**

Yours truly,

**Canada Dominion Resources Group**

## PART I

### ACB of partnership units as at February 6, 2007

On the rollover date of the Partnership, you are deemed to dispose of your units in the Partnership for proceeds equal to and to have acquired Shares of DMP Resource Class at a cost equal to the ACB of your partnership units. The following table outlines the ACB per unit of the Partnership based on information available to us. Please be advised that your individual circumstances may result in an ACB per unit that is different from what is outlined below. **We suggest you consult a tax professional for advice.**

ACB of partnership units as at February 6, 2007
CDR 2005
\$7.7878 per unit

To determine the total ACB of your partnership units disposed and the cost of Shares acquired, multiply the ACB per unit of the partnership by the number of partnership units you owned immediately before the dissolution.

## PART II

### Filing Instructions for Form T5013A Statement of Partnership Income and Form RL-15 Amounts allocated to the members of a partnership (for Québec residents only)

The following table outlines the income, loss and capital gain allocations on a **per unit basis** for the Partnership for the taxation period ended February 6, 2007.

Limited Partnership	Net business loss per unit	Capital gain per unit	Canadian eligible dividends per unit	Interest income per unit	At risk amount per unit	Partnership's total gross income
	[T5013A – Box 22] [RL-15 – Box 1]	[T5013A – Box 70] [RL-15 – Box 12]	[T5013A – Box 52] [RL-15 – Box 6A]	[T5013A – Box 50] [RL-15 – Box 7]	[T5013A – Box 22-1] [RL-15 – Box 26]	[T5013A – Box 34] [RL-15 – Box 14]
<b>CDR 2005</b>	\$(1.6306)	\$4.2214	\$0.0006	\$0.0010	\$9.4168	\$3,149

You should receive your tax slip(s) [T5013A/RL-15] directly from your broker or from Computershare Trust Company of Canada.

### Filing Instructions for Form T5013A

#### Box 22

#### Canadian and foreign net business income (loss)

This amount represents your share of partnership net income (loss) for the 2007 fiscal period ended February 6, 2007. This amount should be reported in Part III, "Net Partnership Income (Loss)" of Schedule 4. The total amount in Part III should be reported on line 122, page 2 of your 2007 T1 General Income Tax and Benefit Return.

#### Box 22-1

#### Limited partner's at-risk amount

This amount represents a partner's original cost of partnership interest plus or minus certain adjustments. A limited partner cannot deduct partnership losses in excess of their "at-risk" amount.

This amount is used by taxpayers and Canada Revenue Agency to determine the limit to which you can deduct losses and resource expenses, as well as any investment tax credits that may be claimed. It is not reported in the 2007 T1 General Income Tax and Benefit Return.

#### Box 34

#### Partnership's total gross income

This amount represents the total fiscal 2007 gross income of the partnership.

Partners are not required to report this amount in the 2007 T1 General Income Tax and Benefit Return.

## **PART II** *continued*

### **Filing instructions for Form T5013A** *continued*

#### **Box 50**

##### **Interest from Canadian sources**

This amount represents your share of partnership interest income for the 2007 fiscal period ended February 6, 2007. This amount should be reported in Part II, "Interest and other investment income" of Schedule 4. The total amount in Part II should be reported on line 121, page 2 of your 2007 T1 General Income Tax and Benefit Return.

#### **Box 52**

##### **Actual amount of eligible dividends from corporations resident in Canada**

This amount represents your share of the partnership's actual eligible dividends received from Canadian corporations for the 2007 fiscal period ended February 6, 2007.

Calculate the taxable amount of eligible dividends by multiplying the actual amount of eligible dividends by 1.45. The taxable amount of eligible dividends should be reported in Part I, "Taxable amount of dividends (eligible and other than eligible) from taxable Canadian corporations" of Schedule 4 in either lines 5, 6 or 7. The total amount in Part I should be reported on line 120, page 2 of your 2007 T1 General Income Tax and Benefit Return.

To calculate the federal dividend tax credit of eligible dividends, multiply the taxable amount of eligible dividend portion reported on line 120, page 2 of your 2007 T1 General Income Tax and Benefit Return (i.e. total amount of lines 5, 6, and 7 in Part I of Schedule 4) by 18.9655%. The federal dividend tax credit amount should be reported on line 425 of Schedule 1. The total amount on line 50 of Schedule 1 should be reported on line 420, page 4 of your 2007 T1 General Income Tax and Benefit Return.

#### **Box 70**

##### **Capital gains (losses)**

This amount represents your share of partnership capital gains (losses) for the 2007 fiscal period ended February 6, 2007. This amount should be reported on line 174, "T5, T5013, T5013A and T4PS Information slips – Capital gains (or losses)" of Schedule 3. The taxable capital gains from line 199 of Schedule 3 should be reported on line 127, page 2 of your 2007 T1 General Income Tax and Benefit Return.

**This information has been provided to assist you with the preparation of your 2007 and subsequent years individual income tax returns and is based on information and tax forms available at the time of writing.**

### **Filing instructions for RL-15 (Québec residents only)**

#### **Box 1**

##### **Net Canadian and foreign business income (or loss)**

This amount represents your share of partnership income (loss) for the 2007 fiscal period ended February 6, 2007. This amount should be reported on line 29, "Net business income" of Schedule L. The total net business income on line 34 of Schedule L should be reported on line 164, page 2 of your 2007 Québec Income Tax Return.

#### **Box 6A, 6B**

##### **Actual amount of eligible dividends and actual amount of ordinary dividends**

This amount represents your share of the partnership's actual dividends received from Canadian Corporations for the 2007 fiscal period ended February 6, 2007. Box 6A represents the amount of eligible dividends. Box 6B represents the amount of ordinary dividends.

Calculate the taxable amount of eligible dividends by multiplying box 6A of the RL-15 slip by 1.45. The sum of both amounts of taxable dividend should be reported on line 128, page 2 of your 2007 Québec Income Tax Return.

Add the amounts in both box 6A and box 6B of the RL-15 slip and report the actual amount of dividends received on line 167, page 2 of your 2007 Québec Income Tax Return.

Calculate the dividend tax credit by the amount included in line 128 for eligible dividends received after multiplying by 11.9%.

## PART II *continued*

### Filing instructions for RL-15 (Québec residents only) *continued*

The dividend tax credit should be reported on line 415, page 4 of your 2007 Québec Income Tax Return.

#### Box 7

#### Interest from Canadian sources

This amount represents your share of partnership interest income for the 2007 fiscal period ended February 6, 2007. This amount should be reported on line 130, page 2 of your 2007 Québec Income Tax Return.

#### Box 12

#### Capital gains (or capital losses)

This amount represents your share of partnership capital gains (losses) for the 2007 fiscal period ended February 6, 2007. This amount should be reported on line 47 of Schedule G. The total taxable capital gain from line 98 of Schedule G should be reported on line 139, page 2 of your 2007 Québec Income Tax Return.

**Note:** You are strongly advised to consult with your tax advisor to determine your eligibility for exemption on gains realized from the disposition of resource property.

#### Box 14

#### Gross income (or gross loss) of the partnership

This amount represents the total 2007 gross income or loss of the partnership. Partners are not required to report this amount in the 2007 Québec Income Tax Return.

#### Box 26

#### At-risk amount

This amount represents a partner's original cost of partnership interest plus or minus certain adjustments. A limited partner cannot deduct partnership losses and resource expenses in excess of the "at-risk" amount. This amount is for reference only and is not reported in the 2007 Québec Income Tax Return.

**This information has been provided to assist you with the preparation of your 2007 and subsequent years individual income tax returns and is based on information and tax forms available at the time of writing.**

## PART III

### Schedule of Partnership's unamortized balance of issue costs available for deduction

Limited partners of record at the date of dissolution of the partnership are entitled to claim a deduction, on their 2007 and subsequent years income tax returns, in respect of the unamortized balance of issue costs incurred by the partnership.

To determine the total deduction available in 2007 and beyond, multiply the deduction per unit amount outlined below for the respective taxation year by the number of corresponding partnership units you owned immediately before the dissolution.

You should report the total amount available for deduction on line 232 – "Other deductions", on page 3 of the T1 General Income Tax and Benefit Return.

For Québec residents only, you should report the total amount available for deduction on line 250 – "Other deductions", on page 2 of the Québec Income Tax Return.

Taxation year	CDR 2005 Deduction per unit
2008	\$0.3775
2009	\$0.3775
2010	\$0.3775
2011	\$0.3775
2012	\$0.3775

**Important: Please retain this schedule for use in preparing your individual income tax return in future taxation years. No additional information/reminder will be mailed to you with respect to these deductions.**

This information is general in nature and is provided for information purposes only. Such information should not be relied upon as investment or tax advice. Based on an individual's circumstances, the application of laws and regulations may vary, and we strongly recommend you consult your investment professional or tax advisor for a comprehensive review of your personal tax situation. Information is provided "as is" without warranties of any kind, express or implied, including accuracy, timeliness and completeness.



CANADA DOMINION RESOURCES GROUP

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