

MIDDLEFIELD RESOURCE FUNDS

Notice to Unitholders 2017 Tax Information

Resource Limited Partnerships

T5013 federal tax forms and Relevé 15 Quebec tax forms will be issued by Investment Dealers to all Unitholders, as applicable, by March 31, 2018, based on the following per unit tax information:

PER UNIT	T5013 Box No.	Relevé 15 Box No.	MRF 2015 CEE	MRF 2015 CDE	MRF 2016	MRF 2017	DISC 2017
LIMITED PARTNER BUSINESS INCOME (LOSS)	10 & 104	1	(0.06247)	(0.10482)	(0.86121)	(0.39422)	-
CAPITAL GAINS	30 & 151	12	1.09490	0.33857	5.85354	0.69860	-
ACTUAL ELIGIBLE DIVIDENDS	132	6A	0.00234	0.00500	0.07174	0.04639	-
INTEREST INCOME	128	7	0.00569	0.00928	0.01735	0.07954	0.01404
CARRYING CHARGES	210 & 214	15A	-	-	0.02591	-	-
AT-RISK AMOUNT	105	26	4.95274	7.34834	5.95678	25.82453	25.01404
TAX SHELTER	203	52	-	-	-	25.00000	25.00000
CEE	190	60	-	-	-	23.17510	22.98279
CDE	191	61	-	-	-	2.14286	2.03125
EXPENSES QUALIFYING FOR ITC (INDIVIDUALS ¹ ONLY)	194	N/A	-	-	-	13.25735	9.07946
EXPENSES QUALIFYING FOR BC TAX CREDIT (BC INDIVIDUALS ¹)	198	N/A	-	-	-	-	-
EXPENSES QUALIFYING FOR ON TAX CREDIT (ON INDIVIDUALS ¹)	200	N/A	-	-	-	-	4.30756
QUEBEC EXPLORATION EXPENSE (INDIVIDUALS ¹ ONLY)	N/A	62	-	-	-	1.42865	1.01109
QUEBEC MINING/OIL AND GAS EXPLORATION EXPENSE (PQ INDIVIDUALS ¹)	N/A	63	-	-	-	1.42865	1.01109

Note:

¹Individuals include partnerships, where the limited partner is an individual, and estates.

For further information, please visit our website at www.middlefield.com or contact the undersigned:

March 7, 2018