MIDDLEFIELD RESOURCE FUNDS

Notice to Unitholders 2018 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, 2019, based on the following per unit tax information:

PER UNIT	T5013 Box No.	Relevé 15 Box No.	MRF 2016	MRF 2017	MRF 2018	DISC 2017
LIMITED PARTNER BUSINESS INCOME (LOSS)	10 & 104	1	(0.02545)	(0.73955)	(0.44284)	(1.01996)
CAPITAL GAINS	30 & 151	12	6.81135	4.74433	(0.44204)	4.48578
ACTUAL ELIGIBLE DIVIDENDS	132	6A	-	0.15080	0.11054	0.37012
INTEREST INCOME	132	7	0.01176	0.01293	0.16867	0.02339
CARRYING CHARGES	210 & 214	15A	-	0.02735	-	0.02171
AT-RISK AMOUNT	105	26	11.89277	5.02041	25.27920	4.87930
TAX SHELTER	203	52	-	-	25.00000	-
CEE	190	60	-	-	23.30297	0.33334
CDE	191	61	-	-	1.50008	-
EXPENSES QUALIFYING FOR ITC (INDIVIDUALS ¹ ONLY)	194	N/A	-	-	11.33757	-
EXPENSES QUALIFYING FOR BC TAX CREDIT (BC INDIVIDUALS ¹)	197	N/A	-	-	3.09220	-
EXPENSES QUALIFYING FOR SK TAX CREDIT (SK INDIVIDUALS ¹)	198				0.59760	
EXPENSES QUALIFYING FOR ON TAX CREDIT (ON INDIVIDUALS ¹)	200	N/A	-	-	2.19980	-
QUEBEC EXPLORATION EXPENSE (INDIVIDUALS ¹ ONLY)	N/A	62	-	-	-	-
QUEBEC MINING/OIL AND GAS EXPLORATION EXPENSE (PQ INDIVIDUALS ¹)	N/A	63	-	-	-	-

Note:

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

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