

March 8, 2023

Notice to Unitholders Tax Treatment of 2022 Distribution

International Clean Power Dividend Fund ("Clean Power")

T3 Supplementary slips will be issued by investment dealers by March 31, 2023. The following table outlines the allocation of the 2022 distribution for each Unit.

			ALLOCATION
		DISTRIBUTION	RETURN OF
RECORD DATE	PAYABLE DATE	PER UNIT	CAPITAL
January 31, 2022	February 15, 2022	\$ 0.041670	\$ 0.041670
February 28, 2022	March 15, 2022	0.041670	0.041670
March 31, 2022	April 14, 2022	0.041670	0.041670
April 30, 2022	May 13, 2022	0.041670	0.041670
May 31, 2022	June 15, 2022	0.041670	0.041670
June 30, 2022	July 15, 2022	0.041670	0.041670
July 31, 2022	August 15, 2022	0.041670	0.041670
August 31, 2022	September 15, 2022	0.041670	0.041670
September 30, 2022	October 14, 2022	0.041670	0.041670
October 31, 2022	November 15, 2022	0.041670	0.041670
November 30, 2022	December 15, 2022	0.041670	0.041670
December 31, 2022	January 13, 2023	0.041670	0.041670
	TOTAL	\$ 0.500040	\$ 0.500040

100.00% 100.00%

The return of capital component of the distribution is not taxable; however, it reduces the adjusted cost base of the Units.

Clean Power Units trade on the Toronto Stock Exchange under the symbol CLP.UN.

For further information, please visit our website at <u>www.middlefield.com</u> or contact Nancy Tham in our Sales and Marketing Department at 1-888-890-1868.