

**Notice to Unitholders
2022 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, 2023, based on the following per unit tax information:

PER UNIT	T5013 Box No.	Relevé 15 Box No.	MRF 2021 A Class	MRF 2021 F Class	MRF 2022 A Class	MRF 2022 F Class	DISC 2021 A Class	DISC 2021 F Class	DISC 2022 A Class	DISC 2022 F Class
LIMITED PARTNER BUSINESS INCOME (LOSS)	10 & 104	1	(0.70903)	(0.53089)	(0.47119)	(0.49082)	(0.76339)	(0.60266)	(0.17538)	(0.19794)
CAPITAL GAINS	30 & 151	12	8.43388	8.79354	-	-	10.17846	10.56468	-	-
ACTUAL ELIGIBLE DIVIDENDS	132	6A	0.15276	0.15928	-	-	0.11994	0.12449	-	-
INTEREST INCOME	128	7	0.01262	0.01316	0.06910	0.07198	0.01090	0.01132	0.05151	0.05814
CARRYING CHARGES	210 & 214	15A	(0.04535)	(0.04728)	-	-	(0.01141)	(0.01184)	-	-
AT-RISK AMOUNT	105	26	8.59927	8.96598	25.06910	25.07198	10.30930	10.70048	25.05151	25.05814
TAX SHELTER	203	52	-	-	25.00000	25.00000	-	-	25.00000	25.00000
CEE	190	60	-	-	24.47311	24.47311	-	-	24.70968	24.70968
CEE – ASSISTANCE	192	N/A	-	-	0.00080	0.00080	-	-	-	-
EXPENSES QUALIFYING FOR METC (INDIVIDUALS ¹ ONLY)	194	N/A	-	-	20.02493	20.02493	-	-	13.05972	13.05972
EXPENSES QUALIFYING FOR CMETC (INDIVIDUALS ¹ ONLY)	239	N/A	-	-	4.22396	4.22396	-	-	10.58752	10.58752
EXPENSES QUALIFYING FOR BC TAX CREDIT (BC INDIVIDUALS ¹)	197	N/A	-	-	7.38998	7.38998	-	-	5.49112	5.49112
EXPENSES QUALIFYING FOR SK TAX CREDIT (SK INDIVIDUALS ¹)	198	N/A	-	-	0.67408	0.67408	-	-	3.34072	3.34072
EXPENSES QUALIFYING FOR MB TAX CREDIT (MB INDIVIDUALS ¹)	199	N/A	-	-	0.36691	0.36691	-	-	-	-
EXPENSES QUALIFYING FOR ON TAX CREDIT (ON INDIVIDUALS ¹)	200	N/A	-	-	6.31993	6.31993	-	-	1.69842	1.69842
QUEBEC EXPLORATION EXPENSE (INDIVIDUALS ¹ ONLY)	N/A	62	-	-	0.49964	0.49964	-	-	2.05592	2.05592
QUEBEC MINING/OIL AND GAS EXPLORATION EXPENSE (PQ INDIVIDUALS ¹)	N/A	63	-	-	0.49964	0.49964	-	-	2.05592	2.05592
NORTHERN QUEBEC EXPLORATION EXPENSES (PQ INDIVIDUALS ¹)	N/A	64	-	-	0.18119	0.18119	-	-	1.41803	1.41803

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 8, 2023