

NOTICE TO ONTARIO RESIDENTS

QUALIFYING PURCHASERS

THE OFFERING OF UNITS HEREBY TO ONTARIO RESIDENTS IS BEING MADE ON A PRIVATE PLACEMENT BASIS ONLY TO “ACCREDITED INVESTORS” WHICH IS DEFINED TO INCLUDE:

(A) AN INDIVIDUAL WHO, EITHER ALONE OR JOINTLY WITH A SPOUSE, BENEFICIALLY OWNS FINANCIAL ASSETS HAVING AN AGGREGATE NET REALIZABLE VALUE THAT, BEFORE TAXES BUT NET OF ANY RELATED LIABILITIES, EXCEEDS \$1 MILLION (CDN); OR

(B) AN INDIVIDUAL WHOSE NET INCOME BEFORE TAXES EXCEEDED \$200,000 (CDN) IN EACH OF THE TWO MOST RECENT YEARS OR WHOSE JOINT NET INCOME BEFORE TAXES COMBINED WITH THAT OF A SPOUSE EXCEEDED \$300,000 (CDN) IN EACH OF THOSE YEARS AND WHO, IN EITHER CASE, HAS A REASONABLE EXPECTATION OF EXCEEDING THE SAME NET INCOME LEVEL IN THE CURRENT YEAR.

ACCREDITED INVESTORS AS SUCH ARE EXEMPT FROM THE REQUIREMENT THE PARTNERSHIP PREPARE AND FILE A PROSPECTUS WITH THE ONTARIO SECURITIES COMMISSION. PURCHASERS ARE ADVISED THAT THERE ARE RESALE RESTRICTIONS AND SHOULD THEREFORE SEEK LEGAL ADVICE PRIOR TO ANY PURCHASE OF THE UNITS.

REPRESENTATIONS OF PURCHASERS

EACH ONTARIO RESIDENT WHO PURCHASES UNITS OF THE PARTNERSHIP WILL BE REQUIRED AT THE TIME OF PURCHASE TO REPRESENT TO THE PARTNERSHIP THAT: (I) SUCH PURCHASER IS ENTITLED UNDER ONTARIO SECURITIES LAWS TO PURCHASE THE UNITS WITHOUT THE BENEFIT OF A PROSPECTUS QUALIFIED UNDER THE ONTARIO SECURITIES ACT; (II) THAT SUCH PURCHASER IS PURCHASING THE UNITS AS PRINCIPAL AND NOT AS AGENT; AND (III) SUCH PURCHASER HAS REVIEWED THE TEXT ABOVE UNDER “QUALIFYING PURCHASERS”.

RIGHT OF ACTION (ONTARIO PURCHASER)

THE UNITS OFFERED ARE THOSE OF A “FOREIGN ISSUER” AND ONTARIO RESIDENTS WILL THEREFORE NOT RECEIVE THE CONTRACTUAL RIGHT OF ACTION OTHERWISE PRESCRIBED BY ONTARIO LAW. AS A RESULT, ONTARIO PURCHASERS MUST RELY ON OTHER REMEDIES THAT MAY BE AVAILABLE, INCLUDING COMMON LAW RIGHTS OF ACTION FOR RESCISSION OR DAMAGES.

TAXATION AND ELIGIBILITY FOR INVESTMENT

ONTARIO PURCHASERS OF THE UNITS SHOULD CONSULT THEIR OWN LEGAL AND TAX ADVISORS WITH RESPECT TO THE TAX CONSEQUENCES AND WITH RESPECT TO THE ELIGIBILITY OF THE UNITS FOR INVESTMENT BY THE PURCHASER UNDER RELEVANT ONTARIO LEGISLATION.

THIS DOCUMENT IS BEING DELIVERED SOLELY FOR THE PURPOSES OF EVALUATING THE PURCHASE OF UNITS IN THE PARTNERSHIP AND SHOULD NOT BE DISTRIBUTED, DUPLICATED OR USED FOR ANY OTHER PURPOSE AND THE CONTENTS HEREOF SHOULD NOT BE DISSEMINATED OR DIVULGED. ANY REPRODUCTION OR DISTRIBUTION OF THIS DOCUMENT IN WHOLE OR IN PART, OR DIVULGENCE OF ANY OF ITS CONTENTS, OTHER THAN TO PROSPECTIVE PURCHASERS AND THEIR REPRESENTATIVES OR PROFESSIONAL ADVISORS WITHOUT THE PRIOR WRITTEN CONSENT OF THE PARTNERSHIP OR ITS AGENTS IS PROHIBITED.