



B #:	2366-14
Date:	December 10, 2014
To:	All Participants
Category:	Dividends
From:	Tax Reporting Service
Attention:	Managing Partner/Officer, Cashier, Dividend Mgr., Tax Mgr.
Subject:	Important Tax Information Chartwell Retirement Residences CUSIP: 16141A103 Record Date: 11/28/14 Payable Date: 12/15/14

The Depository Trust Company received the attached correspondence containing Tax Information. If applicable, please consult your tax advisor to ensure proper treatment of this event.

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RE: Chartwell Retirement Residences

CUSIP # 16141A103

Analysis of Distribution to be made on December 15, 2014

Qualified Notice

Withholding Information

In accordance with IRS regulation section 1.1446-4 this is a Qualified Notice with respect to the distribution of \$.045 CAD per unit declared by Chartwell Retirement Residences on November 28, 2014 to be paid on December 15, 2014.

Distribution components are as follow:

US Source Interest	0 %
Other Non-US Income	100 %
Total	100%

Please note none of the distribution amount reflects effectively connected income (ECI).