

B #:	16879-22
Date:	May 4, 2022
To:	All Participants
Category:	Distributions
From:	Tax Reporting Service
Attention:	Managing Partner/Officer, Cashier, Dividend Mgr., Tax Mgr.
Subject:	Important Tax Information Chartwell Retirement Residences CUSIP: 16141A103 Record Date: 04/29/2022 Payable Date: 05/16/2022

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.

 $Important \ Legal\ Information: The\ Depository\ Trust\ Company\ ("DTC")\ does\ not\ represent\ or\ warrant\ the\ accuracy,\ adequacy,\ timeliness,\ completeness\ or\ fitness\ for\ any\ particular\ purpose\ of\ the\ information\ contained\ in\ this\ communication,\ which is\ based\ in\ part\ on\ information\ obtained\ from\ third\ parties\ and\ not\ independently\ verified\ by\ DTC\ and\ which\ is\ provided\ as\ is\ . The\ information\ contained\ in\ this\ communication\ is\ not\ intended\ to\ be\ a\ substitute\ for\ obtaining\ tax\ advice\ from\ an\ appropriate\ professional\ advisor\ . In\ providing\ this\ communication,\ DTC\ shall\ not\ be\ liable\ for\ (1)\ any\ loss\ resulting\ directly\ or\ indirectly\ from\ mistakes,\ errors,\ omissions,\ interruptions,\ delays\ or\ defects\ in\ such\ communication,\ unless\ caused\ directly\ by\ gross\ negligence\ or\ willful\ misconduct\ on\ the\ part\ of\ DTC,\ and\ (2)\ any\ special,\ consequential,\ exemplary,\ incidental\ or\ punitive\ damages.$

To ensure compliance with Internal Revenue Service Circular 230, you are hereby notified that: (a) any discussion of federal tax issues contained or referred to herein is not intended or written to be used, and cannot be used, for the purpose of avoiding penalties that may be imposed under the Internal Revenue Code; and (b) as a matter of policy, DTC does not provide tax, legal or accounting advice and accordingly, you should consult your own tax, legal and accounting advisor before engaging in any transaction.



Via Email

To: Depository Trust & Clearing Corporation

American Stock Transfer & Trust Company

Wall Street Concepts

From: Chartwell Retirement Residences (TSX: CSH.UN)

CUSIP: 16141A103 Sheri Harris, CFO

Nabila Chaudhry, SVP, Corporate Accounting, Tax and Treasury

Re: Qualified Notice Pursuant to U.S. Treasury Regulation §1.1446-4

Record Date: April 29, 2022 Payment Date: May 16, 2022 Distribution Per Unit: \$0.051 CAD

Withholding Information

This announcement is intended to be a qualified notice as provided in the Internal Revenue Code (the "Code") and the Regulations thereunder. For U.S. federal income tax purposes, the dividend declared in May 2022 will be treated as a partnership distribution.

Chartwell Retirement Residence certifies that it does not earn any US source income for which there could be US withholding including US source interest and dividends and US source effectively connected income.