

B#:	17947-23
Date:	January 11, 2023
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: 12/30/2022 Payable Date: 01/16/2023

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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## 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: December 30, 2022 Payment Date: January 16, 2023 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 January 2023 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.