
Sentry Select Primary Metals Corp. Tax Information 2013

Introduction This letter is intended to assist you, the holder of trust units of Sentry Select Primary Metals Corp. (TSX: PME), in the preparation of your 2013 T1 Income Tax Return.

Canadian unitholders The following summary applies if you are a unitholder who:

- is a resident of Canada under the *Income Tax Act* (Canada) and,
- holds the units as capital property.

If this is not the case, please consult your tax adviser about your Sentry Select Primary Metals Corp. units.

Trust units held within an RRSP, RRIF or DPSP If you hold your trust units within a Registered Retirement Savings Plan (RRSP), Registered Retirement Income Fund (RRIF), or a Deferred Profit Savings Plan (DPSP), **NO AMOUNTS** are to be reported on your 2013 Income Tax Return.

Trust units held outside of an RRSP, RRIF or DPSP Follow this table if you hold your Sentry Select Primary Metals Corp. units outside an RRSP, RRIF or DPSP, and have received cash distributions during 2013.

If	Then
You hold the trust units through a broker or other intermediary...	You will receive a T3 Supplementary slip directly from your broker or financial intermediary, not from the transfer agent or Sentry Select Primary Metals Corp.

Each unitholder will receive a T3 supplementary slip for 2013 that will indicate the amount of "Return of Capital" – Box 42 that is to be included in their tax return.

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**Cash
distribution
schedule**

The following schedule outlines, for income tax purposes, the cash distributions paid in 2013.

Record Date	Payment Date	Return of Capital	Total Distribution (\$) Per Unit
31-Jan-13	15-Feb-13	\$0.09	\$0.09
28-Feb-13	15-Mar-13	\$0.09	\$0.09
28-Mar-13	15-Apr-13	\$0.09	\$0.09
30-Apr-13	15-May-13	\$0.09	\$0.09
31-May-13	14-Jun-13	\$0.09	\$0.09
28-Jun-13	15-Jul-13	\$0.09	\$0.09
31-Jul-13	15-Aug-13	\$0.09	\$0.09
30-Aug-13	13-Sep-13	\$0.045	\$0.045
30-Sep-13	15-Oct-13	\$0.045	\$0.045
31-Oct-13	15-Nov-13	\$0.045	\$0.045
29-Nov-13	15-Dec-13	\$0.045	\$0.045
31-Dec-13	15-Jan-14	\$0.045	\$0.045
		\$0.855	\$0.855
		100.00%	100.00%

**Adjusted cost
base**

The Return of Capital is a non-taxable amount and will reduce your Adjusted Cost Base.

**Further
information**

For further information, please contact our Investor Relations at 1-888-730-4623 or e-mail us at info@sentry.ca, or visit our website: www.sentry.ca.

PLEASE RETAIN THIS CORRESPONDENCE FOR YOUR TAX FILES.
