

## **Jov Diversified Flow-Through 2008 Limited Partnership**

### **Issue Cost Deduction**

The following issue cost deductions are available to unit holders of Jov Diversified Flow-Through 2008 Limited Partnership (the "Partnership") pursuant to section 20(1)(e) of the Income Tax Act.

<b>Year</b>	<b>Deduction per unit</b>
<b>2010</b>	<b>\$0.55493</b>
<b>2011</b>	<b>\$0.55493</b>
<b>2012</b>	<b>\$0.55493</b>
<b>2013</b>	<b>\$0.55493</b>

To claim the issue cost deduction, calculate your total deduction by multiplying the deduction per unit by the number of partnership units held at time of rollover. The calculated total deduction is reported on Schedule 4 – Statement of Investment Income, Section IV - Carrying charges and interest expenses, on your Income Tax Return.

The information provided is strictly for information purposes only and should not be regarded as tax advice. You are advised to obtain professional tax advice on your individual circumstances.

#### **About the Partnership ([www.jovflowthrough.com](http://www.jovflowthrough.com))**

The Partnership was established to provide limited partners with a tax-assisted investment in a diversified portfolio of flow-through shares of resource companies with a view to achieving capital appreciation and profits. The principal business of the resource companies was oil and gas exploration, development and/or production and mining exploration, development and/or production.

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