

Tax Information

The following table summarizes the tax characteristics of the *distributions of the Fund* per trust unit on an annual basis:

Per Unit	Dividend¹	Other Taxable Income	Return of Capital	Total
2010				
Amount	\$ 0.00509	\$ 0.32116	\$ 0.00000	\$ 0.32625
Percent	1.56%	98.44%	0.00%	100%
2009				
Amount	\$ 0.00478	\$ 0.26147	\$ 0.00000	\$ 0.26625
Percent	1.80%	98.20%	0.00%	100%
2008				
Amount	\$ 0.00501	\$ 0.20124	\$ 0.00000	\$ 0.20625
Percent	2.43%	97.57%	0.00%	100%
2007				
Amount	\$ 0.00080	\$ 0.02920	\$ 0.00000	\$ 0.03
Percent	2.67%	97.33%	0.00%	100%
2006				
Amount	\$ 0.00000	\$ 0.00000	\$ 0.00000	\$ 0.00
Percent	0.00%	0.00%	0.00%	
2005				
Amount	\$ 0.00458	\$ 0.78352	\$ 0.00000	\$ 0.7881
Percent	0.58%	99.42%	0.00%	100%
2004				
Amount	\$ 0.00000	\$ 1.14	\$ 0.00000	\$ 1.14
Percent	0.00%	100%	0.00%	100%
2003				
Amount	\$ 0.00000	\$ 0.95	\$ 0.00000	\$ 0.95
Percent	0.00%	100%	0.00%	100%

The following table summarizes the tax characteristics of the *dividends on the Class A shares* of Boyd Group Holdings Inc per share on an annual basis:

Per Share	Dividend^{1,2}	Other Taxable Income	Return of Capital	Total
2010				
Amount	\$ 0.32625	\$ 0.00000	\$ 0.00000	\$ 0.32625
Percent	100%	0.00%	0.00%	100%
2009				
Amount	\$ 0.26625	\$ 0.00000	\$ 0.00000	\$ 0.26625
Percent	100%	0.00%	0.00%	100%
2008				
Amount	\$ 0.20625	\$ 0.00000	\$ 0.00000	\$ 0.20625
Percent	100%	0.00%	0.00%	100%
2007				
Amount	\$ 0.03	\$ 0.00000	\$ 0.00000	\$ 0.03
Percent	100%	0.00%	0.00%	100%
2006				
Amount	\$ 0.0000	\$ 0.00000	\$ 0.00000	\$ 0.00
Percent	0.00%	0.00%	0.00%	
2005				
Amount	\$ 0.7311	\$ 0.00000	\$ 0.00000	\$ 0.7311
Percent	100%	0.00%	0.00%	100%
2004				
Amount	\$ 0.741	\$ 0.00000	\$ 0.00000	\$ 0.741
Percent	100%	0.00%	0.00%	100%
2003				
Amount	\$ 0.38	\$ 0.00000	\$ 0.00000	\$ 0.38
Percent	100%	0.00%	0.00%	100%

¹ Dividends paid or allocated are eligible dividends

² To be consistent with distributions of the Fund, dividends declared and paid in January are included as allocations of the previous year.