

Statement of Split Shares Income Allocations and Designations 2008

Select:

T5
 R3

AMENDED POSTING

Security Information:

SECURITY NAME: BFI Canada Ltd.
 ADDRESS (1): 135 Queen's Plate Drive
 ADDRESS (2): Suite 300
 CITY: Toronto
 PROVINCE: ON
 COUNTRY CODE: CAN
 POSTAL CODE: M9W 6V1

CUSIP#: 05540R106

Preparer information:

CONTACT NAME: Tom Cowee
 DATE PREPARED: 2009/02/27
 PHONE: 416-741-4221
 FAX: 416-741-4565
 E-MAIL: tcowee@iesi.com

SYMBOL: BFC
 WEBSITE: www.bficanada.com [Go](#)

1) CORPORATE ACTIONS
 WERE THERE ANY CORPORATE ACTION(S) DURING TAXATION YEAR THAT AFFECTED THE T5 TAX REPORTING? Yes No
2) IS U.S. 1099-DIV TAX ALLOCATION REPORTING AVAILABLE?: No
TAXABLE CANADIAN PROPERTY (TCP) APPLICABLE TO NON-RESIDENT UNITHOLDERS (NR4):
3) IS CAPITAL GAINS DISTRIBUTION NR TAXABLE?: No
 Part XIII Tax
4) IS ASSESSABLE DISTRIBUTIONS (ROC) NR TAXABLE?: No
 Part XIII.2 Tax

CALCULATION METHOD: RATE
 PER CENT - ALLOCATION MUST ADD TO 100
 RATE - ALLOCATION TOTAL MUST ADD TO TOTAL INCOME (\$) PER UNIT BEING ALLOCATED

			Period 1	Period 2	Period 3	Period 4	Period 5	Period 6	Period 7	Period 8	Period 9	Period 10	Period 11	Period 12	Period 13	Period 14	
T5 Box No.	R3 Box No.	Total Distribution (\$) Per Unit										0.15150	0.15150				
		Record Date											2008/10/31	2008/11/30			
		Payment Date											2008/11/14	2008/12/15			
		Total Cash Distribution (\$) Per Unit Paid											0.15150	0.15150			
		Total Non Cash Distribution (\$) Per Unit															
		Total Income (\$) Per Unit being Allocated										0.15150	0.15150				
24	A1	Actual amount of Eligible Dividends										0.15150	0.15150				
10	A2	Actual amount of Other Dividends															
13	D	Interest from Canadian sources															
14	E	Other Income from Cdn. Sources															
15	F	Foreign income															
16	G	Foreign tax paid															
18	I	Capital gains dividend															
		ROC (Return of Capital)															
		Non reportable Distribution															
		Total Income Allocation (check figure)										0.15150	0.15150				

CHECK: When the calculation method is Rate, row 24 should match row 34; when the calculation method is Percentage rows 25 to 33 should add up to 100; when correct, no error message will appear in this row for completed columns

NOTES:
 BFI Canada Ltd. became a dividend-paying corporation effective October 1, 2008, following a conversion from an income fund, its predecessor BFI Canada Income Fund

