Tax Information

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

Per Unit	Eligible Dividend	Ineligible Dividend	Other Taxable Income	Return of Capital	Total
2015					
Amount	$ 0.07903	$ 0.00000	$ 0.41497	$ 0.00000	$ 0.49400
Percent	16.00%	0.00%	84.00%	0.00%	100%
2014					
Amount	$ 0.06391	$ 0.00000	$ 0.41809	$ 0.00000	$ 0.48200
Percent	13.26%	0.00%	86.74%	0.00%	100%
2013					
Amount	$ 0.03235	$ 0.00915	$ 0.4285	$ 0.00000	$ 0.47000
Percent	6.88%	1.95%	91.17%	0.00%	100%
2012					
Amount	$ 0.03728	$ 0.00000	$ 0.41572	$ 0.00000	$ 0.45300
Percent	8.23%	0.00%	91.77%	0.00%	100%
2011					
Amount	$ 0.01040	$ 0.00000	$ 0.41460	$ 0.00000	$ 0.42500
Percent	2.45%	0.00%	97.55%	0.00%	100%
2010					
Amount	$ 0.00509	$ 0.00000	$ 0.32116	$ 0.00000	$ 0.32625
Percent	1.56%	0.00%	98.44%	0.00%	100%
2009					
Amount	$ 0.00478	$ 0.00000	$ 0.26147	$ 0.00000	$ 0.26625
Percent	1.80%	0.00%	98.20%	0.00%	100%
2008					
Amount	$ 0.00501	$ 0.00000	$ 0.20124	$ 0.00000	$ 0.20625
Percent	2.43%	0.00%	97.57%	0.00%	100%
2007					
Amount	$ 0.00080	$ 0.00000	$ 0.02920	$ 0.00000	$ 0.03
Percent	2.67%	0.00%	97.33%	0.00%	100%
2006					
Amount	$ 0.00000	$ 0.00000	$ 0.00000	$ 0.00000	$ 0.00
Percent	0.00%	0.00%	0.00%	0.00%	
2005					
Amount	$ 0.00458	$ 0.00000	$ 0.78352	$ 0.00000	$ 0.7881
Percent	0.58%	0.00%	99.42%	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	Eligible Dividend	Ineligible Dividend	Other Taxable Income	Return of Capital	Total
2015					
Amount	$ 0.49400	$ 0.00000	$ 0.00000	$ 0.00000	$ 0.49400
Percent	100%	0.00%	0.00%	0.00%	100%
2014					
Amount	$ 0.48200	$ 0.00000	$ 0.00000	$ 0.00000	$ 0.48200
Percent	100%	0.00%	0.00%	0.00%	100%
2013					
Amount	$ 0.47000	$ 0.0000	$ 0.00000	$ 0.00000	$ 0.47000
Percent	100%	0.00%	0.00%	0.00%	100%
2012					
Amount	$ 0.45300	$ 0.0000	$ 0.00000	$ 0.00000	$ 0.45300
Percent	100%	0.00%	0.00%	0.00%	100%
2011					
Amount	$ 0.42500	$ 0.0000	$ 0.00000	$ 0.00000	$ 0.42500
Percent	100%	0.00%	0.00%	0.00%	100%
2010					
Amount	$ 0.32625	$ 0.0000	$ 0.00000	$ 0.00000	$ 0.32625
Percent	100%	0.00%	0.00%	0.00%	100%
2009					
Amount	$ 0.26625	$ 0.0000	$ 0.00000	$ 0.00000	$ 0.26625
Percent	100%	0.00%	0.00%	0.00%	100%
2008					
Amount	$ 0.20625	$ 0.0000	$ 0.00000	$ 0.00000	$ 0.20625
Percent	100%	0.00%	0.00%	0.00%	100%
2007					
Amount	$ 0.03	$ 0.0000	$ 0.00000	$ 0.00000	$ 0.03
Percent	100%	0.00%	0.00%	0.00%	100%
2006					
Amount	$ 0.0000	$ 0.0000	$ 0.00000	$ 0.00000	$ 0.00
Percent	0.00%	0.00%	0.00%	0.00%	
2005					
Amount	$ 0.7311	$ 0.0000	$ 0.00000	$ 0.00000	$ 0.7311
Percent	100%	0.00%	0.00%	0.00%	100%