



R01740

Department of the Treasury  
Internal Revenue Service  
PHILADELPHIA PA 19255-0038

SBV

Date of this notice: FEB. 28, 2005  
Number of this notice: 277  
Taxpayer Identification Number: 98-0445335  
Form: Tax Period:

For assistance you may call us at:  
YOUR NEAREST IRS OFFICE

BFI CANADA INCOME FUND  
135 QUEENS PLATE DRIVE STE 300  
TORONTO ONTARIO M9W 6V1  
CANADA

WE HAVE APPROVED YOUR FORM 8832, ENTITY CLASSIFICATION ELECTION

WE HAVE APPROVED YOUR ELECTION AS A FOREIGN ELIGIBLE ENTITY TO BE CLASSIFIED AS AN ASSOCIATION TAXABLE AS A CORPORATION. THE EFFECTIVE DATE OF THIS ELECTION IS JAN. 20, 2005.

If you have any questions about this notice, please call us at the number shown above. If you prefer you can write us. If you write, please include the bottom part of this notice. Please provide your telephone number and the best time for us to call if we need to reach you.

Helpful Hint: For faster service, try calling us any day except Monday when our call volumes are highest.

Thank you for your cooperation.

Keep this part for your records

Return this part to us with inquiry

CP-277

Your telephone number  
( ) —

Best time to call

SB

Taxpayer Identification Number: 98-0445335

Internal Revenue Service  
PHILADELPHIA PA 19255-0038

BFI CANADA INCOME FUND  
135 QUEENS PLATE DRIVE STE 300  
TORONTO ONTARIO M9W 6V1  
CANADA

