

Statement of Trust Income Allocations and Designations 2005

Select: T3 R16

REPLACEMENT RECORD

SUBSCRIPTION RECEIPTS

CALCULATION METHOD:

PERCENT

RATE

FORM VERSION 12

Security Information:

TAXATION YEAR 2005

TRUST NAME: BFI Canada Income Fund
 ADDRESS (1): 135 Queens Plate Drive
 ADDRESS (2): Suite 300
 CITY: Toronto
 PROVINCE: ON
 COUNTRY CODE: CAN
 POSTAL CODE: M9W 6V1
 TIN#: T26142197
 CUSIP#: 055390108
 QUEBEC TAX ID:

Preparer information:

CONTACT NAME: Tom Cowee
 DATE PREPARED: 20060301
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		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
	Total Distribution (\$) Per Unit	0.11690	0.13090	0.13090	0.13090	0.13090	0.13090	0.13090	0.14150	0.14150	0.14150	0.14150	0.14150		
	Record Date	20050131	20050228	20050331	20050429	20050531	20050630	20050731	20050831	20050930	20051031	20051130	20051230		
	Payment Date	20050215	20050315	20050415	20050516	20050615	20050715	20050815	20050915	20051017	20051115	20051215	20060116		
21	A Capital gain														
22	B Lump-sum pension benefits														
23	C Dividend Income	0.02180	0.01850	0.01530	0.01700	0.01590	0.02010	0.01860	0.02390	0.02540	0.02130	0.02360	0.02230		
24	E Foreign Business Income														
25	F Foreign Non-Business Income										0.02110	0.03520	0.03580		
26	G Other Taxable Income	0.07330	0.09390	0.10030	0.09690	0.09910	0.09070	0.09370	0.09370	0.09070	0.07780	0.05910	0.06110		
42	M Return of Capital	0.02180	0.01850	0.01530	0.01700	0.01590	0.02010	0.01860	0.02390	0.02540	0.02130	0.02360	0.02230		
30	H Capital gains eligible for deduction														
31	D Qualifying Pension income														
33	K Foreign business income tax paid														
34	L Foreign non-business income tax paid										0.00210	0.00350	0.00360		
35	N/A Eligible death benefits														
36	N/A Miscellaneous														
37	X Insurance segregated fund capital losses														
38	X Part XII.2 tax credit														
40	X Investment tax credit - Inv. Cost or exp.														
41	X Investment tax credit														
45	X Other credits														
	Total Distribution (input as check figure)	0.11690	0.13090	0.13090	0.13090	0.13090	0.13090	0.13090	0.14150	0.14150	0.14150	0.14150	0.14150		

CHECK: Rows 22 - 30 plus 33 - 39 should sum to row 40; when correct, no error message will appear in this row for completed columns.

NOTES: The Period 12 distribution to unitholders of record as at December 31, 2005 was paid to unitholders on January 16, 2006. This income is for the period December 1 to 31, 2005 and is therefore included in the 2005 T3.

