

Statement of Trust Income Allocations and Designations

Select: T3 R16 AMENDED POSTING SUBSCRIPTION RECEIPTS

TAXATION YEAR: 2010

TRUST NAME: Boston Pizza Royalties Income Fund
 ADDRESS (1): 5500 Parkwood Way
 ADDRESS (2):
 CITY: Richmond
 PROVINCE: BC
 COUNTRY CODE: CAN
 POSTAL CODE: V6V 2M4

TIN#: T26126646
 CUSIP#: 101084101
 QUEBEC TAX ID: N/A

Preparer information:
 CONTACT NAME: Computershare Investor Services
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SYMBOL: BPF.UN
 WEBSITE: www.bpincomefund.com Go

1) CORPORATE ACTIONS
 WAS THE TRUST INVOLVED IN ANY CORPORATE ACTION(S) THAT AFFECT T3/RL-16 TAX REPORTING?: 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 (BOX 21/A) DISTRIBUTION NR TAXABLE?: No
 Part XIII Tax (Income Tax Act)

4) IS ASSESSABLE DISTRIBUTIONS (ROC BOX 42/M) NR TAXABLE?: No
 Part XIII.2 Tax (Income Tax Act)

CALCULATION METHOD: RATE

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

T3 Box No.	R16 Box No.		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	0.11500	0.11500	0.11500	0.11500	0.11500	0.11500	0.11500	0.11500	0.11500	0.11500	0.11500	0.11500	0.11500	0.11500
		Record Date	2010/02/21	2010/03/21	2010/04/21	2010/05/21	2010/06/21	2010/07/21	2010/08/21	2010/09/21	2010/10/21	2010/11/21	2010/12/21	2010/12/31	2010/12/31	
		Payment Date	2010/02/27	2010/03/31	2010/04/30	2010/05/31	2010/06/30	2010/07/30	2010/08/31	2010/09/30	2010/10/29	2010/11/30	2010/12/31	2011/01/31		
		Total Cash Distribution (\$) Per Unit	0.11500	0.11500	0.11500	0.11500	0.11500	0.11500	0.11500	0.11500	0.11500	0.11500	0.11500	0.11500	0.11500	0.11500
		Total Non Cash Distribution (\$) Per Unit														
		Total Income (\$) per unit being allocated	0.11500	0.11500	0.11500	0.11500	0.11500	0.11500	0.11500	0.11500	0.11500	0.11500	0.11500	0.11500	0.11500	0.11500
21	A	Capital gain														
49	C1	Actual Amount of Eligible Dividends														
23	C2	Actual Amount of Non Eligible Dividend														
24	E	Foreign Business Income														
25	F	Foreign Non-Business Income														
26 OTHER INCOME	G-CODE 1	G- Other Income (Investment Income)														
	G-CODE 2	G- Other Income (Not investment Income)	0.10980	0.10980	0.10980	0.10980	0.10980	0.10980	0.10980	0.10980	0.10980	0.10980	0.10980	0.10980	0.10980	0.10980
42	M	Return of Capital	0.00520	0.00520	0.00520	0.00520	0.00520	0.00520	0.00520	0.00520	0.00520	0.00520	0.00520	0.00520	0.00520	0.00520
X	X	Non Reportable Distribution														
30	H	Capital gains eligible for deduction														
33	K	Foreign business income tax paid														
34	L	Foreign non-business income tax paid														
Total Income Allocation (check figure)			0.11500	0.11500	0.11500	0.11500	0.11500	0.11500	0.11500	0.11500	0.11500	0.11500	0.11500	0.11500	0.11500	0.11500

CHECK: When the calculation method is Rate, row 24 should match row 40; when the calculation method is Percentage rows 25 to 39 should add up to 100, when correct, no error message will appear in this row for completed columns.

NOTES: