

Statement of Trust Income Allocations and Designations

Select T3 R16 AMENDED POSTING SUBSCRIPTION RECEIPTS

TAXATION YEAR: 2018

TRUST NAME: Boston Rizza Royalties Income Fund
 ADDRESS (1): 100-10760 Shalbridge Way
 ADDRESS (2):
 CITY: Richmond
 PROVINCE: BC
 COUNTRY CODE: CAN
 POSTAL CODE: V6K 3h1

TIN#: 126126646
 CUSIP#: 101084101
 QUEBEC TAX ID:

Preparer Information:
 CONTACT NAME: Computershare Investor Services
 DATE PREPARED: 2019/02/06
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SYMBOL: BPF UN
 WEBSITE: www.bpfincmailfund.com

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

1) CORPORATE ACTIONS WAS THE TRUST INVOLVED IN ANY CORPORATE ACTION(S) THAT COULD AFFECT T3/R-18 TAX REPORTING? No
 2) WAS THERE ANY US-SOURCE INCOME DISTRIBUTED IN REPORTING TAX YEAR? No
 TAXABLE CANADIAN PROPERTY (TRP) APPLICABLE TO NON-RESIDENT UNITHOLDERS (NR4)? No
 3) IS CAPITAL GAINS (BOX 21/A) DISTRIBUTION NR TAXABLE? No
 4) IS ASSESSABLE DISTRIBUTIONS (ROC BOX 42/M) NR TAXABLE? No
 Part XIII.2 Tax (Income Tax Act)

T3 Box No.	R16 Box No.	Total Distribution (\$ Per Unit)	Distribution 1	Distribution 2	Distribution 3	Distribution 4	Distribution 5	Distribution 6	Distribution 7	Distribution 8	Distribution 9	Distribution 10	Distribution 11	Distribution 12	Distribution 13	Distribution 14
		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	0.11500
		2018/02/21	2018/03/21	2018/04/21	2018/05/21	2018/06/21	2018/07/21	2018/08/21	2018/09/21	2018/10/21	2018/11/21	2018/12/21	2019/01/31	2019/02/28		
		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	0.11500
21	A	Capital gain														
49	C1	Actual Amount of Eligible Dividends	0.08950	0.08950	0.08950	0.08950	0.08950	0.08950	0.08950	0.08950	0.08950	0.08950	0.08950	0.08950	0.08950	0.08950
23	C2	Actual Amount of Non-Eligible Dividend														
24	E	Foreign Business Income														
25	F	Foreign Non-Business Income														
26 OTHER INCOME	G	G-Other Income (Investment Income)														
42	M	Return of Capital	0.02550	0.02550	0.02550	0.02550	0.02550	0.02550	0.02550	0.02550	0.02550	0.02550	0.02550	0.02550	0.02550	0.02550
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 49; 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:
 77.83% Eligible Dividends, 22.17% Return of Capital