

History of Tax Treatment

2009 Tax Treatment	100%	Taxable as Business income
2008 Tax Treatment	100%	Taxable as Business income
2007 Tax Treatment	8.1% 91.9%	Return of capital Taxable including a 7.4% eligible dividend
2006 Tax Treatment	37.12% 62.88%	Return of capital Business income
2005 Tax Treatment	42.02% 57.98%	Return of capital Business income
2004 Tax Treatment	33.10% 66.90%	Return of capital Business income
2003 Tax Treatment	39.30% 2.90% 57.80%	Return of capital Capital gain Business income
2002 Tax Treatment	46.53% 53.47%	Return of capital Business income
2001 Tax Treatment	76.94% 23.06%	Return of capital Business income
2000 Tax Treatment	98.40% 1.60%	Return of capital Business income
1999 Tax Treatment	97.70% 2.30%	Return of capital Business income
1998 Tax Treatment	100.00%	Return of capital
1997 Tax Treatment	100.00%	Return of capital