

**Big Bank Big Oil Split Corp.**

**T5 Factors**

**Year ended December 31, 2007**

**if only taxable dividends on preferred shares**

Capital	Per Unit Dist	# Units	Total Dist	Total			Per Unit		
				Dividends	CG	ROC	Dividends	CG	ROC
31-Jan-07	0.05	2689050	134,452.50	134,452.50	-	-	0.050000000	-	-
28-Feb-07	0.05	2663550	133,177.50	133,177.50	-	-	0.050000000	-	-
29-Mar-07	0.05	2525000	126,250.00	-	126,250.00	-	-	0.050000000	-
26-Apr-07	0.05	2471800	123,590.00	-	123,590.00	-	-	0.050000000	-
31-May-07	0.065	2424300	157,579.50	30,546.71	127,032.79	-	0.012600218	0.052399782	-
28-Jun-07	0.065	2375200	154,388.00	29,928.04	124,459.96	-	0.012600218	0.052399782	-
31-Jul-07	0.065	2260800	146,952.00	28,486.57	118,465.43	-	0.012600218	0.052399782	-
30-Aug-07	0.065	2250000	146,250.00	28,350.49	117,899.51	-	0.012600218	0.052399782	-
26-Sep-07	0.065	2220600	144,339.00	27,980.04	116,358.96	-	0.012600218	0.052399782	-
31-Oct-07	0.065	2220600	144,339.00	27,980.04	116,358.96	-	0.012600218	0.052399782	-
29-Nov-07	0.08	2190700	175,256.00	60,463.80	114,792.20	-	0.027600218	0.052399782	-
27-Dec-07	0.08	2190700	175,256.00	60,463.80	114,792.20	-	0.027600218	0.052399782	-
			1,761,829.50	561,829.50	1,200,000.00	-			
Prefs									
29-Mar-07	0.13125	2525000	331,406.25	331,406.25	-	-	0.131250000	-	-
28-Jun-07	0.13125	2375200	311,745.00	311,745.00	-	-	0.131250000	-	-
26-Sep-07	0.13125	2220600	291,453.75	291,453.75	-	-	0.131250000	-	-
27-Dec-07	0.13125	2190700	287,529.38	287,529.38	-	-	0.131250000	-	-
			1,222,134.38	1,222,134.38	-	-			
Total Distribution			<b>2,983,963.88</b>	<b>1,783,963.88</b>	<b>1,200,000.00</b>				
Characterization of Total Dist			Taxable Dividends	1,783,963.88	59.79%				
			Capital Gains Dividend	1,200,000.00	40.21%				
			ROC	-	0.00%				
				2,983,963.88	100.00%				