

Big Bank Big Oil Split Corp.

T5 Factors

Year ended December 31, 2010

with ROC during the year totalling \$1,145,210.79

Capital	Per Unit Dist	# Units	Total Dist	Total			Per Unit		
				Dividends	CG	ROC	Dividends	CG	ROC
31-Jan-10	\$0.09	1,622,427.00	146,018.43	26,801.04	-	119,217.39	0.016519103	-	0.073480897
28-Feb-10	\$0.09	1,622,427.00	146,018.43	26,801.04	-	119,217.39	0.016519103	-	0.073480897
31-Mar-10	\$0.05	1,622,427.00	81,121.35	14,889.47	-	66,231.88	0.009177280	-	0.040822720
30-Apr-10	\$0.05	1,622,427.00	81,121.35	14,889.47	-	66,231.88	0.009177280	-	0.040822720
31-May-10	\$0.05	1,622,427.00	81,121.35	14,889.47	-	66,231.88	0.009177280	-	0.040822720
30-Jun-10	\$0.07	1,622,427.00	113,569.89	20,845.25	-	92,724.64	0.012848191	-	0.057151809
31-Jul-10	\$0.07	1,612,027.00	112,841.89	20,711.63	-	92,130.26	0.012848191	-	0.057151809
31-Aug-10	\$0.08	1,612,027.00	128,962.16	23,670.44	-	105,291.72	0.014683647	-	0.065316353
30-Sep-10	\$0.08	1,612,027.00	128,962.16	23,670.44	-	105,291.72	0.014683647	-	0.065316353
31-Oct-10	\$0.08	1,612,027.00	128,962.16	23,670.44	-	105,291.72	0.014683647	-	0.065316353
30-Nov-10	\$0.08	1,612,027.00	128,962.16	23,670.44	-	105,291.72	0.014683647	-	0.065316353
31-Dec-10	\$0.08	1,562,527.00	125,002.16	22,943.60	-	102,058.56	0.014683647	-	0.065316353
			1,402,663.49	257,452.70	-	1,145,210.79	0.159684665	-	0.710315335
Prefs									
31-Mar-10	\$0.13	1,622,427.00	212,943.54	212,943.54	-	-	0.131250000	-	-
30-Jun-10	\$0.13	1,622,427.00	212,943.54	212,943.54	-	-	0.131250000	-	-
30-Sep-10	\$0.13	1,612,027.00	211,578.54	211,578.54	-	-	0.131250000	-	-
31-Dec-10	\$0.13	1,562,527.00	205,081.67	205,081.67	-	-	0.131250000	-	-
			842,547.30	842,547.30	-	-	0.525000000	-	-
Total Distribution			2,245,210.79	1,100,000.00	-	1,145,210.79			

Characterization of Total Dist

Taxable Dividends	1,100,000.00	48.99%
Capital Gains Dividends	-	0.00%
ROC - prefs	-	0.00%
ROC - Capital	1,145,210.79	51.01%
	<u>2,245,210.79</u>	<u>100.00%</u>

Big Bank Big Oil Split Corp.
Income Analysis for T5 Factors
Year ended December 31, 2010

	<u>Dividends</u>	<u>CG</u>	<u>Interest & Other</u>	<u>Foreign</u>	<u>Expenses</u>
Per TB	1,052,818	1,748,788	264,639	-	493,198
Add: PY Accrued Divs	151,000				
Less: CY Accrued Divs	(126,612)				
Add: CY Accrued Mgt fees					17,120
Less: PY Accrued Mgt fees					(15,549)
Less: Trust distributions rec'd	0				
Add: Trust income for tax	0	0	0	0	
Add: Amortization of deferred financing costs					
Less: §20(1)(e) deduction					(792,907)
Add: CY Suspended Losses		746,710			
Less: Suspended Losses released					
Add: PY Unsettled trades	0	0			
Less: CY Unsettled Trades	0	0			
Less: 1/2 Capital Gains		(1,247,749)			
Taxable Income	1,077,206	1,247,749	264,639	0	
Expenses (and use of losses)	0	(1,247,749)	(264,639)	0	(1,284,534)
CGRM Shelter	0	0	0	0	
Amounts to distribute	1,077,206	0	0	0	
Gross up capital gains		0			
Round up for cushion	1,100,000	0			
Projected non-capital loss carryforward	0				

For purposes of this calculation it has been assumed that all amounts reported in account 411 [Dividend Inc. - Domestic] are distributions from trusts that will be fully taxable.