

FROM THE OFFICE OF Eric Keller  
DIRECT LINE 403.698-8716  
DIRECT FAX 403-213.4481  
E-MAIL ekeller@davis.ca

FILE NUMBER 72686-00001

March 24, 2010

**VIA SEDAR**

British Columbia Securities Commission  
Alberta Securities Commission  
Saskatchewan Financial Services Commission  
Ontario Securities Commission  
Toronto Stock Exchange

Dear Sirs/Mesdames:

**Re: Big Rock Brewery Income Trust (the "Trust") - Correction Notice**

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Please be advised that we are filing an amendment to the Annual Information Form of the Trust for the year ended December 31, 2009 filed on March 23, 2010 under Project No. 01550008. The Amended Annual Information Form has been corrected such that the number and percentage of trust units held by directors and executive officers as disclosed on page 17 has been changed from "3,165,971 Trust Units or approximately 53% of the outstanding Trust Units" to the correct numbers of "2,027,823 Trust Units or approximately 34% of the outstanding Trust Units". No other changes have been made.

Please also be advised that we are filing Certifications of Refiled Annual Filings for the Corporation dated March 24, 2010 and signed by the Chief Executive Officer and Chief Financial Officer in the form required by National Instrument 52-109 under Project No. 01550012.

Yours truly,  
**DAVIS LLP**  
Per:

*"Eric Keller"*  
EZK/lom