



Important Notice
The Depository Trust Company

B #:	0047-13
Date:	January 11, 2013
To:	All Participants
Category:	Dividends
From:	Tax Reporting Service
Attention:	Managing Partner/Officer, Cashier, Dividend Mgr., Tax Mgr.
Subject:	Important Tax Information Cott Corporation ISIN - CA22163N1069 Record Date: 04 Dec 2012 Payment Date: 20 Dec 2012 Rate: \$0.06 CAD Symbol: NYSE: COT (TSX: BCB)

For the information of U.S. shareholders, Cott is a "qualified foreign corporation" for U.S. federal income tax purposes and its dividends are therefore generally eligible for "qualified dividend" treatment. Whether dividends paid by Cott will in fact be "qualified dividends" to any shareholder will depend on that shareholder's specific circumstances, including the shareholder's holding period for the Cott shares on which such dividends are received. U.S. shareholders are advised to consult their own tax advisors concerning the treatment of dividends paid by Cott as "qualified dividends" in their particular circumstances"

Should any intermediaries require additional information they can contact our office at: 1-888-838-1405

If applicable, please consult your tax advisor to ensure proper treatment of this event.

Important Legal Information: The Depository Trust Company ("DTC") does not represent or warrant the accuracy, adequacy,

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