

Statement of Trust Income Allocations and Designations 2003

Select: T3 R16

REPLACEMENT RECORD

CALCULATION METHOD:

PERCENT

RATE

Form Version: 10

Security Information:

TRUST NAME: Enbridge Income Fund
 ADDRESS (1): 3000
 ADDRESS (2): 425 - 1st Street S.W.
 CITY: Calgary
 PROVINCE: AB
 COUNTRY CODE: CAN
 POSTAL CODE: T2P 3L8
 TAXATION YEAR: 2003
 TIN#: NEW
 CUSIP#: 29251D106
 QUEBEC TAX ID: NEW

Preparer information:

CONTACT NAME: Colin Gruending
 DATE PREPARED: 20040218
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T3 Box No.	R16 Box No.	Description	Period 1	Period 2	Period 3	Period 4	Period 5	Period 6	Period 7	Period 8	Period 9	Period 10	Period 11	Period 12	Period 13	Period 14
		Total Distribution (\$) Per Unit	0.06875	0.06875	0.06875	0.06875	0.06875	0.06875								
		Record Date	20030731	20030829	20030930	20031031	20031128	20031231								
		Payment Date	20030815	20030915	20031015	20031114	20031215	20040115								
21	A	Capital gain														
22	B	Lump-sum pension benefits														
23	C	Dividend Income Per Unit	0.01103	0.01103	0.01103	0.01103	0.01103	0.01103								
24	E	Foreign Business Income														
25	F	Foreign Non-Business Income														
26	G	Other Taxable Income Per Unit	0.03321	0.03321	0.03321	0.03321	0.03321	0.03321								
		Non-taxable Amount (non-reportable)	0.02451	0.02451	0.02451	0.02451	0.02451	0.02451								
30	H	Capital gains eligible for deduction														
31	D	Qualifying Pension income														
33	K	Foreign business income tax paid														
34	L	Foreign non-business income tax paid														
35	N/A	Eligible death benefits														
36	N/A	Miscellaneous														
37	X	Insurance segregated fund capital losses														
38	X	Part XII.2 tax credit														
40	X	Investment tax credit - Inv. Cost or exp.														
41	X	Investment tax credit														
45	X	Other credits														
		Total Distribution (input as check figure)	0.06875	0.06875	0.06875	0.06875	0.06875	0.06875								

CHECK: Rows 22 - 30 plus 33 - 39 should sum to row 40; when correct, no error message will appear in this row for completed columns.

NOTES: