

Statement of Trust Income Allocations and Designations 2004

Select: T3 R16

REPLACEMENT RECORD

CALCULATION METHOD:

PERCENT

RATE

FORM VERSION 11

Security Information: TAXATION YEAR 2004

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
 TIN#: T26574431
 CUSIP#: 29251D106
 QUEBEC TAX ID: N/A

Preparer information:

CONTACT NAME: Bob Rahn
 DATE PREPARED: 20050204
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 E-MAIL: bob.rahn@enbridge.com

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	0.0687500	0.0708333	0.0708333	0.0708333	0.0708333	0.0708333	0.0715417	0.0715417	0.0715417	0.0715417	0.0758333	0.0758333		
		Record Date	20040130	20040227	20040331	20040430	20040531	20040630	20040730	20040831	20040930	20041029	20041130	20041231		
		Payment Date	20040213	20040315	20040415	20040514	20040615	20040715	20040813	20040915	20041015	20041115	20041215	20050114		
21	A	Capital gain														
22	B	Lump-sum pension benefits														
23	C	Dividend Income Per Unit														
24	E	Foreign Business Income														
25	F	Foreign Non-Business Income														
26	G	Other Taxable Income Per Unit	0.05543	0.05711	0.05711	0.05711	0.05711	0.05711	0.05768	0.05768	0.05768	0.05768	0.06114	0.06114		
42	N/A	Return of Capital	0.01332	0.01372	0.01372	0.01373	0.01373	0.01373	0.01386	0.01386	0.01386	0.01386	0.01469	0.01469		
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	0.07083	0.07083	0.07084	0.07084	0.07084	0.07154	0.07154	0.07154	0.07154	0.07583	0.07583		

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: