

**Statement of Trust Income Allocations and Designations 2005**

Select:  T3  R16

REPLACEMENT RECORD

SUBSCRIPTION RECEIPTS

CALCULATION METHOD:

PERCENT

RATE

**FORM VERSION 12**

**TAXATION YEAR 2005**

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

**Preparer information:**

CONTACT NAME: Anu Phatak  
 DATE PREPARED: 20060210  
 PHONE: 403-231-5942  
 FAX: 403-231-5780  
 E-MAIL: anu.phatak@enbridge.com

| T3 Box No. | R16 Box No. |  | 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 |
|------------|-------------|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
|            |             | Total Distribution (\$) Per Unit           | 0.0758333 | 0.0758333 | 0.0758333 | 0.0758333 | 0.0758333 | 0.0758333 | 0.0758333 | 0.0758333 | 0.0758333 | 0.0758333 | 0.0758333 | 0.0758333 |           |
|            |             | Record Date                                | 20050131  | 20050228  | 20050331  | 20050429  | 20050531  | 20050630  | 20050730  | 20050831  | 20050930  | 20051031  | 20051130  | 20051230  |           |
|            |             | Payment Date                               | 20050215  | 20050315  | 20050415  | 20050513  | 20050615  | 20050715  | 20050815  | 20050915  | 20051014  | 20051115  | 20051215  | 20060113  |           |
| 21         | A           | Capital gain                               |           |           |           |           |           |           |           |           |           |           |           |           |           |
| 22         | B           | Lump-sum pension benefits                  |           |           |           |           |           |           |           |           |           |           |           |           |           |
| 23         | C           | Dividend Income                            | 0.00447   | 0.00447   | 0.00447   | 0.00447   | 0.00447   | 0.00447   | 0.00447   | 0.00447   | 0.00447   | 0.00447   | 0.00447   | 0.00447   |           |
| 24         | E           | Foreign Business Income                    |           |           |           |           |           |           |           |           |           |           |           |           |           |
| 25         | F           | Foreign Non-Business Income                |           |           |           |           |           |           |           |           |           |           |           |           |           |
| 26         | G           | Other Taxable Income                       | 0.06368   | 0.06368   | 0.06368   | 0.06368   | 0.06368   | 0.06368   | 0.06368   | 0.06368   | 0.06368   | 0.06368   | 0.06368   | 0.06368   |           |
| 42         | M           | Return of Capital                          | 0.00768   | 0.00768   | 0.00768   | 0.00768   | 0.00768   | 0.00768   | 0.00768   | 0.00768   | 0.00768   | 0.00768   | 0.00768   | 0.00768   |           |
| 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) | 0.07583   | 0.07583   | 0.07583   | 0.07583   | 0.07583   | 0.07583   | 0.07583   | 0.07583   | 0.07583   | 0.07583   | 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:**

