

Statement of Trust Income Allocations and Designations 2006

Select: T3 R16 REPLACEMENT RECORD SUBSCRIPTION RECEIPTS

CALCULATION METHOD: PERCENT RATE

Security Information: TAXATION YEAR 2006

Preparer 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

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 WEBSITE: www.enbridgeincomefund.com Go

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

			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	0.07659	0.07659	0.07659	0.07659	0.07659	0.07659	0.07659	0.07659	0.07659	0.07659	0.08000	0.08000		
		Record Date	20060131	20060228	20060331	20060428	20060531	20060630	20060731	20060831	20060929	20061031	20061130	20061229		
		Payment Date	20060215	20060315	20060413	20060515	20060615	20060714	20060815	20060915	20061013	20061115	20061215	20070115		
T3 Box No.	R16 Box No.															
21	A	Capital gain														
22	B	Lump-sum pension benefits														
49	C1	Actual Amount of Eligible Dividends	0.01200	0.01200	0.01200	0.01200	0.01200	0.01200	0.01200	0.01200	0.01200	0.01200	0.01253	0.01253		
23	C2	Actual Amount of Non Eligible Dividend														
24	E	Foreign Business Income														
25	F	Foreign Non-Business Income														
26	G	Other Taxable Income	0.04948	0.04948	0.04948	0.04948	0.04948	0.04948	0.04948	0.04948	0.04948	0.04948	0.05168	0.05168		
42	M	Return of Capital	0.01511	0.01511	0.01511	0.01511	0.01511	0.01511	0.01511	0.01511	0.01511	0.01511	0.01579	0.01579		
X	X	Non Reportable Distribution														
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)	0.07659	0.07659	0.07659	0.07659	0.07659	0.07659	0.07659	0.07659	0.07659	0.07659	0.08000	0.08000		

CHECK: Rows 22 - 32 plus 35 - 41 should sum to row 42; when correct, no error message will appear in this row for completed columns.

NOTES:

