

Statement of Trust Income Allocations and Designations 2007

Select: T3 R16 AMENDED POSTING SUBSCRIPTION RECEIPTS

TAXATION YEAR 2007

TRUST NAME: Enbridge Income Fund
ADDRESS (1): 3000, 425 - 1 Street SW
ADDRESS (2):
CITY: Calgary
PROVINCE: Alberta
COUNTRY CODE: CAN
POSTAL CODE: T2P 3L8
TIN#: T26574431
CUSIP#: 29251D106
QUEBEC TAX ID: N/A

Preparer information:
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SYMBOL: ENF.UN
WEBSITE: www.enbridgeincomefund.com [Go](#)
U.S. 1099-DIV TAX ALLOCATION AVAILABLE: No
TAXABLE CANADIAN PROPERTY (TCP) APPLICABLE TO NON-RESIDENT UNITHOLDERS
CAPITAL GAINS DISTRIBUTIONS NR TAXABLE No
ASSESSABLE DISTRIBUTIONS (ROC) NR TAXABLE No

CALCULATION METHOD: RATE
PER CENT - ALLOCATION MUST ADD TO 100
 RATE - ALLOCATION TOTAL MUST ADD TO TOTAL INCOME (\$) PER UNIT BEING ALLOCATED

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
			0.08000	0.08000	0.08000	0.08000	0.08000	0.08000	0.08000	0.08000	0.08000	0.08000	0.08000	0.08000	0.08000	0.08000
		Total Distribution (\$) Per Unit	0.08000	0.08000	0.08000	0.08000	0.08000	0.08000	0.08000	0.08000	0.08000	0.08000	0.08000	0.08000	0.08000	0.08000
		Record Date	01/31/2007	02/28/2007	03/30/2007	04/30/2007	05/31/2007	06/29/2007	07/31/2007	08/31/2007	09/28/2007	10/31/2007	11/30/2007	12/31/2007		
		Payment Date	02/15/2007	03/15/2007	04/13/2007	05/15/2007	06/15/2007	07/13/2007	08/15/2007	09/14/2007	10/15/2007	11/15/2007	12/14/2007	01/15/2008		
		Total Cash Distribution (\$) Per Unit	0.08000	0.08000	0.08000	0.08000	0.08000	0.08000	0.08000	0.08000	0.08000	0.08000	0.08000	0.08000	0.08000	0.08000
		Total Non Cash Distribution (\$) Per Unit														
		Total Income (\$) Per unit being Allocated	0.08000	0.08000	0.08000	0.08000	0.08000	0.08000	0.08000	0.08000	0.08000	0.08000	0.08000	0.08000	0.08000	0.08000
21	A	Capital gain														
22	B	Lump-sum pension benefits														
49	C1	Actual Amount of Eligible Dividends	0.01521	0.01521	0.01521	0.01521	0.01521	0.01521	0.01521	0.01521	0.01521	0.01521	0.01521	0.01514		
23	C2	Actual Amount of Non Eligible Dividend														
24	E	Foreign Business Income														
25	F	Foreign Non-Business Income														
26	G	G- 1 Investment income	0.04950	0.04950	0.04950	0.04950	0.04950	0.04950	0.04950	0.04950	0.04950	0.04950	0.04950	0.04954		
42	M	Return of Capital	0.01529	0.01529	0.01529	0.01529	0.01529	0.01529	0.01529	0.01529	0.01529	0.01529	0.01529	0.01532		
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 Income Allocation (check figure)	0.08000	0.08000	0.08000	0.08000	0.08000	0.08000	0.08000	0.08000	0.08000	0.08000	0.08000	0.08000	0.08000	0.08000

CHECK: When the calculation method is Rate, row 24 should match row 45; when the calculation method is Percentage rows 25 to 44 should add up to 100, when correct, no error message will appear in this row for completed columns.

NOTES: