

**Statement of Trust Income Allocations and Designations 2008**

T3   
  R16   
  AMENDED POSTING   
  SUBSCRIPTION RECEIPTS

Select: **TAXATION YEAR: 2008**

**TRUST NAME:** ENERGY SAVINGS INCOME FUND  
**ADDRESS (1):** 200-6345 DIXIE ROAD  
**ADDRESS (2):**  
**CITY:** MISSISSAUGA  
**PROVINCE:** ON  
**COUNTRY CODE:** CAN  
**POSTAL CODE:** L5T 2E6

**Preparer information:**  
**CONTACT NAME:** LISA O'CONNOR  
**DATE PREPARED:** 2009/02/24  
**PHONE:** 905-795-4218  
**FAX:** 905-670-8579  
**E-MAIL:** loconnor@energysavings.com

**SYMBOL:** SIF-UN.TO  
**WEBSITE:** www.esif.ca [Go](#)

**TIN#:** T25654143  
**CUSIP#:** 292717105  
**QUEBEC TAX ID:**

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

**1) CORPORATE ACTIONS**  
**WAS THE TRUST INVOLVED IN ANY CORPORATE ACTION(S) THAT AFFECT T3/RL-16 TAX REPORTING?:** No  
**2) IS U.S. 1099-DIV TAX ALLOCATION REPORTING AVAILABLE?:** Yes  
**TAXABLE CANADIAN PROPERTY (TCP) APPLICABLE TO NON-RESIDENT UNITHOLDERS (NR4):**  
**3) IS CAPITAL GAINS (BOX 21/A) DISTRIBUTION NR TAXABLE?:** No  
Part XIII Tax (Income Tax Act)  
**4) IS ASSESSABLE DISTRIBUTIONS (ROC BOX 42/M) NR TAXABLE?:** No  
Part XIII.2 Tax (Income Tax Act)

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	Period 14
			Total Distribution (\$) Per Unit	0.10083	0.10083	0.10083	0.10083	0.10083	0.10083	0.10083	0.10333	0.10333	0.10333	0.10333	0.10333	0.10333
		Record Date	2008/02/15	2008/03/15	2008/04/15	2008/05/15	2008/06/15	2008/07/15	2008/08/15	2008/09/15	2008/10/15	2008/11/15	2008/12/15		2008/12/31	
		Payment Date	2008/02/29	2008/03/31	2008/04/30	2008/05/31	2008/06/30	2008/07/31	2008/08/31	2008/09/30	2008/10/31	2008/11/30	2008/12/31	2009/01/31	2009/01/31	
		Total Cash Distribution (\$) Per Unit	0.10083	0.10083	0.10083	0.10083	0.10083	0.10333	0.10333	0.10333	0.10333	0.10333	0.10333	0.10333	0.16500	
		Total Non Cash Distribution (\$) Per Unit														
		<b>Total Income (\$) per unit being allocated</b>	<b>0.10083</b>	<b>0.10083</b>	<b>0.10083</b>	<b>0.10083</b>	<b>0.10083</b>	<b>0.10333</b>	<b>0.10333</b>	<b>0.10333</b>	<b>0.10333</b>	<b>0.10333</b>	<b>0.10333</b>	<b>0.10333</b>	<b>0.16500</b>	
21	A	Capital gain														
49	C1	Actual Amount of Eligible Dividends														
23	C2	Actual Amount of Non Eligible Dividend														
24	E	Foreign Business Income														
25	F	Foreign Non-Business Income														
26 OTHER INCOME	G-CODE 1	<b>G- Other Income (Investment Income)</b>	0.10083	0.10083	0.10083	0.10083	0.10083	0.10333	0.10333	0.10333	0.10333	0.10333	0.10333	0.10333	0.16500	
	G-CODE 2	<b>G- Other Income (Not investment Income)</b>														
42	M	Return of Capital														
X	X	Non Reportable Distribution														
30	H	Capital gains eligible for deduction														
33	K	Foreign business income tax paid														
34	L	Foreign non-business income tax paid														
	▼															
	▼															
	▼															
<b>Total Income Allocation (check figure)</b>			<b>0.10083</b>	<b>0.10083</b>	<b>0.10083</b>	<b>0.10083</b>	<b>0.10083</b>	<b>0.10333</b>	<b>0.10333</b>	<b>0.10333</b>	<b>0.10333</b>	<b>0.10333</b>	<b>0.10333</b>	<b>0.10333</b>	<b>0.16500</b>	

**CHECK:** When the calculation method is Rate, row 24 should match row 40; when the calculation method is Percentage rows 25 to 39 should add up to 100, when correct, no error message will appear in this row for completed columns.

**NOTES:**  
 Amendment was required for Period 12 for which the Record Date should read as January 15, 2009 (not December 31, 2008). The record date is blank as form does not allow record date later than December 31, 2008. In period 13, a special distribution of 0.165 per unit is payable as to 100% in cash on January 31, 2009.