

## **Income Tax Consequences of the Just Energy Income Fund Conversion to a Taxable Canadian Corporation on January 1, 2011 (“the Conversion”)**

Information on Canadian and US income tax consequences of the Conversion can be found in the Just Energy Income Fund’s Management Information Circular dated June 29, 2010, starting from page 35 to 41 for Canadian tax consequences and page 41 to 44 for US tax consequences.

This document is available on either on [www.sedar.com](http://www.sedar.com) or click here to view the document

[www.justenergygroup.com/SiteResources/data/MediaArchive/press%20releases/information%20circular.pdf](http://www.justenergygroup.com/SiteResources/data/MediaArchive/press%20releases/information%20circular.pdf).