

Statement of Trust Income Allocations and Designations 2007

T3 R16 AMENDED POSTING SUBSCRIPTION RECEIPTS

Select: **TAXATION YEAR 2007**

TRUST NAME: ENERGY SAVINGS INCOME FUND
 ADDRESS (1): 200-6345 DIXIE ROAD
 ADDRESS (2):
 CITY: MISSISSAUGA
 PROVINCE: ON
 COUNTRY CODE: CAN
 POSTAL CODE: L5T2E6

Preparer information:
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 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

U.S. 1099-DIV TAX ALLOCATION AVAILABLE: Yes
 TAXABLE CANADIAN PROPERTY (TCP) APPLICABLE TO NON-RESIDENT UNITHOLDERS
 CAPITAL GAINS DISTRIBUTIONS NR TAXABLE: No
 Part XIII tax
 ASSESSABLE DISTRIBUTIONS (ROC) NR TAXABLE: No
 Part XIII.2 tax

| 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 | 0.08625 | 0.08875 | 0.09292 | 0.09292 | 0.09292 | 0.09708 | 0.09708 | 0.10083 | 0.10083 | 0.10083 | 0.10083 | 0.10083 | 0.10083 |
| | | Record Date | 02/15/2007 | 03/15/2007 | 04/15/2007 | 05/15/2007 | 06/15/2007 | 07/15/2007 | 08/15/2007 | 09/15/2007 | 10/15/2007 | 11/15/2007 | 12/15/2007 | 01/15/2008 | 12/31/2007 | |
| | | Payment Date | 02/28/2007 | 03/31/2007 | 04/30/2007 | 05/31/2007 | 06/30/2007 | 07/31/2007 | 08/31/2007 | 09/30/2007 | 10/31/2007 | 11/30/2007 | 12/31/2007 | 01/31/2008 | 12/31/2007 | |
| | | Total Cash Distribution (\$) Per Unit | 0.08625 | 0.08875 | 0.09292 | 0.09292 | 0.09292 | 0.09708 | 0.09708 | 0.10083 | 0.10083 | 0.10083 | 0.10083 | 0.10083 | 0.20500 | |
| | | Total Non Cash Distribution (\$) Per Unit | | | | | | | | | | | | | 0.20500 | |
| | | Total Income (\$) Per unit being Allocated | 0.08625 | 0.08875 | 0.09292 | 0.09292 | 0.09292 | 0.09708 | 0.09708 | 0.10083 | 0.10083 | 0.10083 | 0.10083 | 0.10083 | 0.41000 | |
| 21 | A | Capital gain | | | | | | | | | | | | | | |
| 22 | B | Lump-sum pension benefits | | | | | | | | | | | | | | |
| 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 | G | G-1 Investment income | 0.08625 | 0.08875 | 0.09292 | 0.09292 | 0.09292 | 0.09708 | 0.09708 | 0.10083 | 0.10083 | 0.10083 | 0.10083 | 0.10083 | 0.41000 | |
| 42 | M | Return of Capital | | | | | | | | | | | | | | |
| 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) | 0.08625 | 0.08875 | 0.09292 | 0.09292 | 0.09292 | 0.09708 | 0.09708 | 0.10083 | 0.10083 | 0.10083 | 0.10083 | 0.10083 | 0.41000 | |

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: In Period 13, a special distribution of 0.41 per unit is payable as to 50% in cash (\$0.205 – payable as to 1/3 thereof on the last day of each of January, February and March in 2008) and 50% in units of the Fund (\$0.205 – payable as to 1/3 thereof by the issue of units on the last day of June, September and December in 2008) based on the closing TSX market price for units of the Fund on December 31, 2007 or \$16.70. No fractional units will be issued.