

Statement of Split Shares Income Allocations and Designations

Select: T5
 R3

TAXATION YEAR: 2010

AMENDED POSTING

Security Information:

SECURITY NAME: JUST ENERGY EXCHANGE CORP.
 ADDRESS (1): 200-6345 DIXIE ROAD
 ADDRESS (2):
 CITY: MISSISSAUGA
 PROVINCE: ONTARIO
 COUNTRY CODE: CAN
 POSTAL CODE: L5T2E6

Preparer information:

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CUSIP#: 48214A108

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
 WERE THERE ANY CORPORATE ACTION(S) DURING TAXATION YEAR THAT AFFECTED THE T5 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 DISTRIBUTION NR TAXABLE?: No
 Part XIII Tax
4) IS ASSESSABLE DISTRIBUTIONS (ROC) NR TAXABLE?: No
 Part XIII.2 Tax

T5 Box No.	R3 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
			0.13330	0.06889	0.06889	0.06889	0.06889	0.06889	0.06889	0.06889	0.06889	0.06889	0.06889	0.06889	0.06889	0.06889
		Total Distribution (\$) Per Unit														
		Record Date	2009/12/31	2010/01/15	2010/02/15	2010/03/15	2010/04/15	2010/05/15	2010/06/15	2010/07/15	2010/08/15	2010/09/15	2010/10/15	2010/11/15	2010/12/15	
		Payment Date	2010/01/31	2010/01/31	2010/02/28	2010/03/31	2010/04/30	2010/05/31	2010/06/30	2010/07/31	2010/08/31	2010/09/30	2010/10/31	2010/11/30	2010/12/31	
		Total Cash Distribution (\$) Per Unit Paid	0.13330	0.06889	0.06889	0.06889	0.06889	0.06889	0.06889	0.06889	0.06889	0.06889	0.06889	0.06889	0.06889	0.06889
		Total Non Cash Distribution (\$) Per Unit														
		Total Income (\$) per unit being allocated	0.13330	0.06889	0.06889	0.06889	0.06889	0.06889	0.06889	0.06889	0.06889	0.06889	0.06889	0.06889	0.06889	0.06889
24	A1	Actual amount of Eligible Dividends	0.13330	0.06889	0.06889	0.06889	0.06889	0.06889	0.06889	0.06889	0.06889	0.06889	0.06889	0.06889	0.06889	0.06889
10	A2	Actual amount of Other Dividends														
13	D	Interest from Canadian sources														
14	E	Other Income from Cdn. Sources														
15	F	Foreign income														
16	G	Foreign tax paid														
18	I	Capital gains dividend														
		ROC (Return of Capital)														
		Non reportable Distribution														
		Total Income Allocation (check figure)	0.13330	0.06889	0.06889	0.06889	0.06889	0.06889	0.06889	0.06889	0.06889	0.06889	0.06889	0.06889	0.06889	0.06889

CHECK: When the calculation method is Rate, row 24 should match row 34; when the calculation method is Percentage rows 25 to 33 should add up to 100; when correct, no error message will appear in this row for completed columns

NOTES:

Period 1 payment represents a special dividend that the Company declared for all shareholders of record on Dec 31, 2009. This dividend was paid in cash on Jan 31, 2010.