

Statement of Trust Income Allocations and Designations

Select: T3 R16 AMENDED POSTING SUBSCRIPTION RECEIPTS

TAXATION YEAR: 2010

TRUST NAME: JUST ENERGY INCOME FUND
ADDRESS (1): 200-6345 DIXIE RD
ADDRESS (2):
CITY: MISSISSAUGA
PROVINCE: ONTARIO
COUNTRY CODE: CAN
POSTAL CODE: L5T 2E6

Preparer information:
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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)

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

			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	
T3 Box No.	R16 Box No.	Total Distribution (\$) Per Unit	0.10333	0.10333	0.10333	0.10333	0.10333	0.10333	0.10333	0.10333	0.10333	0.10333	0.10333				
		Record Date	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	2010/02/28	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	0.10333	0.10333	0.10333	0.10333	0.10333	0.10333	0.10333	0.10333	0.10333	0.10333	0.10333	0.10333			
		Total Non Cash Distribution (\$) Per Unit															
		Total Income (\$) per unit being allocated	0.10333	0.10333	0.10333	0.10333	0.10333	0.10333	0.10333	0.10333	0.10333	0.10333	0.10333				
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	G- Other Income (Investment Income)	0.10333	0.10333	0.10333	0.10333	0.10333	0.10333	0.10333	0.10333	0.10333	0.10333	0.10333				
	G-CODE 2	G- Other Income (Not investment Income)															
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															
Total Income Allocation (check figure)			0.10333	0.10333	0.10333	0.10333	0.10333	0.10333	0.10333	0.10333	0.10333	0.10333	0.10333				

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:
There are 11 distributions included in the T3 form of Tax Year 2010, as in the past years, our fund's distributions started from February to January of the following year. After the Fund converted into a corporation on Jan 1, 2011, the distribution paid on Jan 31, 2011 is treated as dividend paid by the converted corporation, Just Energy Group Inc. As a result, that month's distribution is not included in the Fund's 2010 T3 schedule.