

Taxation Information

The following information is intended to assist unitholders in understanding the allocation of 2002 distributions. Unitholders should have received a T3 Supplementary tax slip from the financial institution which holds the units on their behalf.

<u>2002</u>		<u>Tax Allocation per Unit</u>		
<u>Record Date</u>	<u>Payment Date</u>	<u>Other Income</u>	<u>Return of Capital</u>	<u>Total</u>
28 June 02	30 July 02	\$0.09982	\$0.02718	\$0.12700
31 July 02	29 Aug. 02	\$0.09496	\$0.01754	\$0.11250
30 Aug. 02	27 Sept. 02	\$0.09496	\$0.01754	\$0.11250
30 Sept. 02	30 Oct. 02	\$0.09189	\$0.02061	\$0.11250
31 Oct. 02	28 Nov. 02	\$0.09496	\$0.00504	\$0.10000
29 Nov. 02	30 Dec. 02	\$0.09189	\$0.00811	\$0.10000
31 Dec. 02	30 Jan. 03	<u>\$0.09496</u>	<u>\$0.00504</u>	<u>\$0.10000</u>
		\$0.66344	\$0.10106	\$0.76450

Adjusted Cost Base (ACB)

Unitholders are required to reduce the ACB of the Units held by any distributions classified as a return of capital. The ACB is used in calculating capital gains or losses on the disposition of units held outside a tax deferred plan. It is recommended that investors consult their tax advisor for further information regarding the tax treatment of distributions from the Fund.