

INDEXPLUS Income Fund
Exchange Option Prices, Ratios and Units to be Issued

Issuer	Exchange Price (\$)	Exchange Ratio	Units to be Issued
Oil and Gas Royalty Trusts			
Acclaim Energy Trust	11.3892	1.1389	42,214
Advantage Energy Income Fund	16.5593	1.6559	17,860
APF Energy Trust	11.9059	1.1906	11,459
ARC Energy Trust	13.2941	1.3294	37,566
Baytex Energy Ltd.	12.5914	1.2591	3,544
Bonavista Energy Trust	17.0965	1.7097	255,421
Canadian Oil Sands Trust	37.8092	3.7809	86,957
Enerplus Resources Fund	34.9782	3.4978	83,797
Freehold Royalty Trust	13.3117	1.3312	9,185
NAL Oil & Gas Trust	9.9984	0.9998	15,247
NCE Petrofund	14.9578	1.4958	53,119
Pengrowth Energy Trust	17.0909	1.7091	252,764
PrimeWest Energy Trust	26.3283	2.6328	53,359
Provident Energy Trust	11.1853	1.1185	1,006
Shiningbank Energy Income Fund	17.5011	1.7501	7,808
Ultima Energy Trust	5.7204	0.5720	29,731
Vermilion Energy Trust	14.4961	1.4496	10,147
Viking Energy Royalty Trust	6.7858	0.6786	20,789
REITs			
Alexis Nihon REIT	11.3331	1.1333	2,833
Calloway REIT	9.9471	0.9947	75,065
Canadian Apartment Properties REIT	14.9478	1.4948	4,334
Canadian Hotel Income Properties REIT	9.0838	0.9084	12,626
Canadian REIT	14.7084	1.4708	31,387
Cominar REIT	13.8271	1.3827	6,794
H&R REIT	15.7337	1.5734	93,923
InnVest REIT	9.3021	0.9302	51,389
IPC US Income Commercial REIT	10.3965	1.0397	11,080
Legacy Hotels REIT	6.1916	0.6192	29,113
Morguard REIT	8.7603	0.8760	3,766
O&Y REIT	10.8527	1.0853	11,302
Residential Equities REIT	14.9784	1.4978	868
Retirement Residences REIT	11.3203	1.1320	86,945
RioCan REIT	14.5493	1.4549	337,209
Summit REIT	16.9371	1.6937	92,168
TGS North American REIT	9.6452	0.9645	84,301
Business Trusts			
ACS Media Income Fund	10.2400	1.0240	26,624
Advanced Fiber Technologies (AFT) Income Fund	12.8517	1.2852	25,317
Arctic Glacier Income Fund	10.2350	1.0235	67,979
Associated Brands Income Fund	11.3197	1.1320	5,659
Atlas Cold Storage Income Trust	12.8219	1.2822	14,911
Bell Nordiq Income Fund	12.7336	1.2734	61,477
BFI Canada Income Fund	13.9966	1.3997	30,242
Chemtrade Logistics Income Fund	15.1042	1.5104	6,203
Clearwater Seafoods Income Fund	12.6694	1.2669	13,148
Connors Bros. Income Fund	13.6106	1.3611	3,674
Davis + Henderson Income Fund	15.3906	1.5391	4,643
Energy Savings Income Fund	24.1640	2.4164	3,105
Fording Canadian Coal Trust	27.7774	2.7777	2,997
Gateway Casinos Income Fund	12.0651	1.2065	3,619
Heating Oil Partners Income Fund	13.0663	1.3066	1,306
KCP Income Fund	12.5928	1.2593	33,505
Labrador Iron Ore Royalty Income Fund	15.9909	1.5991	2,558
Livingston International Income Fund	14.1539	1.4154	45,717
Menu Foods Income Fund	14.3170	1.4317	2,433
Noranda Income Fund	9.5139	0.9514	28,107
North West Company Income Fund	24.8376	2.4838	558
Rogers Sugar Income Fund	3.8658	0.3866	16,120
SFK Pulp Fund	8.1127	0.8113	50,959
Sleep Country Canada Income Fund	11.5074	1.1507	24,490
Specialty Foods Group Income Fund	10.2447	1.0245	2,561
Sun Gro Horticulture Income Fund	8.1430	0.8143	61,968
Superior Plus Income Fund	21.9940	2.1994	59,317
The Consumers' Waterheater Income Fund	12.5262	1.2526	36,175
TimberWest Forest Corp.	11.8241	1.1824	7,803
Tree Island Wire Income Fund	9.9625	0.9963	46,619
Versacold Income Fund	8.0687	0.8069	19,203
Westshore Terminals Income Fund	5.9452	0.5945	9,819
Yellow Pages Income Fund	10.7815	1.0782	3,018
Pipeline and Power Generation Trusts			
Algonquin Power Income Fund	9.8396	0.9840	156,171
Boralex Power Income Fund	10.1136	1.0114	24,879
Boralex Power Income Fund - Subscription Receipts	9.7397	0.9740	1,947
Calpine Power Income Fund	10.9235	1.0924	347,271
Clean Power Income Fund	10.1815	1.0182	166,633
Enbridge Income Fund	11.0712	1.1071	2,878
Fort Chicago Energy Partners L.P.	9.5452	0.9545	45,786
Gaz Metropolitan and Company, L.P.	20.7951	2.0795	19,703
Great Lakes Hydro Income Fund	15.0616	1.5062	56,227
Inter Pipeline Fund	6.5915	0.6592	88,541
Northland Power Income Fund	11.3960	1.1396	84,632
Pembina Pipeline Income Fund	12.0083	1.2008	65,398
TransAlta Power, L.P.	9.3463	0.9346	17,420
TransCanada Power L.P.	34.1323	3.4132	112,056