

Quarterly Distribution History

From inception to January 2003

SUMMARY OF DISTRIBUTIONS AND CANADIAN TAXABILITY (in Canadian dollars)

Record date	Payment date	Distribution (C\$ per Unit)	Canadian Taxable portion (C\$ per Unit)	Canadian ACB reduction (C\$ per Unit)
September 30, 1996	October 15, 1996	\$ 0.4070	\$ -	\$ 0.4070
December 31, 1996	January 15, 1997	\$ 0.4200	\$ -	\$ 0.4200
March 31, 1997	April 15, 1997	\$ 0.4000	\$ -	\$ 0.4000
June 30, 1997	July 15, 1997	\$ 0.4000	\$ -	\$ 0.4000
September 30, 1997	October 15, 1997	\$ 0.4000	\$ -	\$ 0.4000
December 31, 1997	January 15, 1998	\$ 0.4000	\$ 0.0575	\$ 0.3425
March 31, 1998	April 15, 1998	\$ 0.3700	\$ 0.0532	\$ 0.3168
June 30, 1998	July 15, 1998	\$ 0.3500	\$ 0.0503	\$ 0.2997
September 30, 1998	October 15, 1998	\$ 0.3500	\$ 0.0503	\$ 0.2997
December 31, 1998	January 15, 1999	\$ 0.3600	\$ 0.1050	\$ 0.2550
March 31, 1999	April 15, 1999	\$ 0.3500	\$ 0.1021	\$ 0.2479
June 30, 1999	July 15, 1999	\$ 0.3800	\$ 0.1109	\$ 0.2691
September 30, 1999	October 15, 1999	\$ 0.4200	\$ 0.1226	\$ 0.2974
December 31, 1999	January 15, 2000	\$ 0.4500	\$ 0.2270	\$ 0.2230
March 31, 2000	April 15, 2000	\$ 0.5000	\$ 0.2522	\$ 0.2478
June 30, 2000	July 15, 2000	\$ 0.5800	\$ 0.2926	\$ 0.2874
September 30, 2000	October 15, 2000	\$ 0.6800	\$ 0.3430	\$ 0.3370
December 31, 2000	January 15, 2001	\$ 1.0000	\$ 0.7478	\$ 0.2522
March 31, 2001	April 15, 2001	\$ 1.1000	\$ 0.8226	\$ 0.2774
June 30, 2001	July 15, 2001	\$ 1.1000	\$ 0.8226	\$ 0.2774
September 30, 2001	October 15, 2001	\$ 0.7000	\$ 0.5234	\$ 0.1766
December 31, 2001	January 15, 2002	\$ 0.5000	\$ 0.3210	\$ 0.1790
March 31, 2002	April 15, 2002	\$ 0.5000	\$ 0.3210	\$ 0.1790
June 30, 2002	July 15, 2002	\$ 0.5400	\$ 0.3467	\$ 0.1933
September 30, 2002	October 15, 2002	\$ 0.5200	\$ 0.3338	\$ 0.1862
December 31, 2002	January 15, 2003	\$ 0.6000	\$ 0.4190	\$ 0.1810

Effective February 2003 Shiningbank began paying distributions on a monthly basis. Monthly distribution history is available under "**Monthly Distribution History**"