

Westshore Terminals Income Fund
Distribution Breakdown (Per Unit)

| Record Date | Payment Date | Income (Taxable) | | Return of Capital (Non-Taxable) | | Other Income | | Total Distribution |
|-------------------|--------------|------------------|---------------|---------------------------------|---------------|--------------|---------------|--------------------|
| | | Per Unit | % | Per Unit | % | Per Unit | % | |
| 1997 | | | | | | | | |
| Mar 31 | Apr 15 | 0.096 | 76.80% | 0.029 | 23.20% | 0.000 | 0.00% | 0.125 |
| Jun 30 | Jul 15 | 0.161 | 71.56% | 0.064 | 28.44% | 0.000 | 0.00% | 0.225 |
| Sep 30 | Oct 15 | 0.161 | 67.36% | 0.077 | 32.22% | 0.000 | 0.00% | 0.239 |
| Dec 31 | Jan 15 | 0.163 | 72.44% | 0.062 | 27.56% | 0.000 | 0.00% | 0.225 |
| Total 1997 | | 0.581 | 71.38% | 0.232 | 28.50% | 0.000 | 0.00% | 0.814 |
| 1998 | | | | | | | | |
| Mar 31 | Apr 15 | 0.159 | 77.56% | 0.045 | 21.95% | 0.000 | 0.00% | 0.205 |
| Jun 30 | Jul 15 | 0.163 | 65.99% | 0.087 | 35.22% | 0.000 | 0.00% | 0.247 |
| Sep 30 | Oct 15 | 0.163 | 73.42% | 0.060 | 27.03% | 0.000 | 0.00% | 0.222 |
| Dec 31 | Jan 15 | 0.163 | 85.34% | 0.029 | 15.18% | 0.000 | 0.00% | 0.191 |
| Total 1998 | | 0.648 | 74.91% | 0.221 | 25.55% | 0.000 | 0.00% | 0.865 |
| 1999 | | | | | | | | |
| Mar 31 | Apr 15 | 0.159 | 84.75% | 0.029 | 15.25% | 0.000 | 0.00% | 0.187 |
| Jun 30 | Jul 15 | 0.160 | 84.89% | 0.029 | 15.11% | 0.000 | 0.00% | 0.189 |
| Sep 30 | Oct 15 | 0.163 | 85.06% | 0.029 | 14.94% | 0.000 | 0.00% | 0.191 |
| Dec 31 | Jan 15 | 0.096 | 76.92% | 0.029 | 23.24% | 0.000 | 0.00% | 0.125 |
| Total 1999 | | 0.578 | 83.46% | 0.115 | 16.57% | 0.000 | 0.00% | 0.692 |
| 2000 | | | | | | | | |
| Mar 31 | Apr 15 | 0.101 | 69.01% | 0.029 | 19.57% | 0.017 | 11.42% | 0.146 |
| Jun 30 | Jul 15 | 0.096 | 64.21% | 0.029 | 19.08% | 0.025 | 16.71% | 0.150 |
| Sep 30 | Oct 15 | 0.105 | 66.30% | 0.029 | 17.99% | 0.025 | 15.71% | 0.159 |
| Dec 31 | Jan 15 | 0.160 | 84.86% | 0.029 | 15.14% | 0.000 | 0.00% | 0.189 |
| Total 2000 | | 0.462 | 71.87% | 0.114 | 17.77% | 0.067 | 10.36% | 0.643 |
| 2001 | | | | | | | | |
| Mar 31 | Apr 15 | 0.108 | 79.06% | 0.029 | 20.94% | 0.000 | 0.00% | 0.136 |
| Jun 30 | Jul 15 | 0.138 | 82.88% | 0.029 | 17.12% | 0.000 | 0.00% | 0.167 |
| Sep 30 | Oct 15 | 0.156 | 84.54% | 0.029 | 15.46% | 0.000 | 0.00% | 0.185 |
| Dec 31 | Jan 15 | 0.186 | 86.69% | 0.029 | 13.31% | 0.000 | 0.00% | 0.215 |
| Total 2001 | | 0.588 | 83.74% | 0.114 | 16.26% | 0.000 | 0.00% | 0.702 |
| 2002 | | | | | | | | |
| Mar 31 | Apr 15 | 0.140 | 99.81% | 0.000 | 0.19% | 0.000 | 0.00% | 0.140 |
| Jun 30 | Jul 15 | 0.160 | 100.00% | 0.000 | 0.00% | 0.000 | 0.00% | 0.160 |
| Sep 30 | Oct 15 | 0.160 | 100.00% | 0.000 | 0.00% | 0.000 | 0.00% | 0.160 |
| Dec 31 | Jan 15 | 0.156 | 100.00% | 0.000 | 0.00% | 0.000 | 0.00% | 0.156 |
| Total 2002 | | 0.616 | 99.96% | 0.000 | 0.04% | 0.000 | 0.00% | 0.616 |
| 2003 | | | | | | | | |
| Mar 31 | Apr 15 | 0.182 | 89.01% | 0.023 | 10.99% | 0.000 | 0.00% | 0.205 |
| Jun 30 | Jul 15 | 0.147 | 86.75% | 0.023 | 13.25% | 0.000 | 0.00% | 0.170 |
| Sep 30 | Oct 15 | 0.147 | 86.39% | 0.023 | 13.61% | 0.000 | 0.00% | 0.170 |
| Dec 31 | Jan 15 | 0.267 | 100.00% | 0.000 | 0.00% | 0.000 | 0.00% | 0.267 |
| Total 2003 | | 0.744 | 91.60% | 0.068 | 8.40% | 0.000 | 0.00% | 0.812 |
| 2004 | | | | | | | | |
| Mar 31 | Apr 15 | 0.200 | 66.56% | 0.000 | 0.00% | 0.100 | 33.44% | 0.300 |
| Jun 30 | Jul 15 | 0.125 | 89.52% | 0.000 | 0.00% | 0.015 | 10.48% | 0.140 |
| Sep 30 | Oct 15 | 0.129 | 92.06% | 0.000 | 0.00% | 0.011 | 7.94% | 0.140 |
| Dec 31 | Jan 15 | 0.240 | 99.85% | 0.000 | 0.00% | 0.000 | 0.15% | 0.240 |
| Total 2004 | | 0.694 | 84.58% | 0.000 | 0.00% | 0.126 | 15.42% | 0.820 |
| 2005 | | | | | | | | |
| Mar 31 | Apr 15 | 0.200 | 100.00% | 0.000 | 0.00% | 0.000 | 0.00% | 0.200 |
| Jun 30 | Jul 15 | 0.200 | 100.00% | 0.000 | 0.00% | 0.000 | 0.00% | 0.200 |
| Sep 30 | Oct 15 | 0.251 | 66.02% | 0.093 | 24.59% | 0.036 | 9.39% | 0.380 |
| Dec 31 | Jan 15 | 0.380 | 98.67% | 0.005 | 1.33% | 0.000 | 0.00% | 0.385 |
| Total 2005 | | 1.031 | 88.48% | 0.099 | 8.46% | 0.036 | 3.06% | 1.165 |

2006

| | | | | | | | | |
|-------------------|--------|--------------|----------------|--------------|--------------|--------------|--------------|--------------|
| Mar 31 | Apr 15 | 0.290 | 100.00% | 0.000 | 0.00% | 0.000 | 0.00% | 0.290 |
| Jun 30 | Jul 15 | 0.270 | 100.00% | 0.000 | 0.00% | 0.000 | 0.00% | 0.270 |
| Sep 30 | Oct 15 | 0.310 | 100.00% | 0.000 | 0.00% | 0.000 | 0.00% | 0.310 |
| Dec 31 | Jan 15 | 0.335 | 100.00% | 0.000 | 0.00% | 0.000 | 0.00% | 0.335 |
| Total 2006 | | 1.205 | 100.00% | 0.000 | 0.00% | 0.000 | 0.00% | 1.205 |

2007

| | | | | | | | | |
|-------------------|--------|--------------|---------------|--------------|--------------|--------------|--------------|--------------|
| Mar 31 | Apr 15 | 0.239 | 91.92% | 0.000 | 0.00% | 0.021 | 8.08% | 0.260 |
| Jun 30 | Jul 15 | 0.250 | 100.00% | 0.000 | 0.00% | 0.000 | 0.00% | 0.250 |
| Sep 30 | Oct 15 | 0.290 | 100.00% | 0.000 | 0.00% | 0.000 | 0.00% | 0.290 |
| Dec 31 | Jan 15 | 0.360 | 100.00% | 0.000 | 0.00% | 0.000 | 0.00% | 0.360 |
| Total 2007 | | 1.139 | 98.19% | 0.000 | 0.00% | 0.021 | 1.81% | 1.160 |

2008

| | | | | | | | | |
|-------------------|--------|--------------|----------------|--------------|--------------|--------------|--------------|--------------|
| Mar 31 | Apr 15 | 0.280 | 100.00% | 0.000 | 0.00% | 0.000 | 0.00% | 0.280 |
| Jun 30 | Jul 15 | | | | | | | |
| Sep 30 | Oct 15 | | | | | | | |
| Dec 31 | Jan 15 | | | | | | | |
| Total 2008 | | 0.280 | 100.00% | 0.000 | 0.00% | 0.000 | 0.00% | 0.280 |

| | | | | | | | | |
|----------------------|--|--------------|---------------|--------------|--------------|--------------|--------------|--------------|
| Total to Date | | 8.565 | 87.60% | 0.963 | 9.85% | 0.250 | 2.55% | 9.778 |
|----------------------|--|--------------|---------------|--------------|--------------|--------------|--------------|--------------|

Note: "Other Income" paid out in the first three quarters of 2000 represents payment of interest accrued in 1999. Therefore it was taxable in the year 1999 and not in the year 2000.