

Statement of Split Shares Income Allocations and Designations

Select: T5 AMENDED POSTING
 R3

TAXATION YEAR: 2013

Security Information:

SECURITY NAME: Front Street US MLP Income Fund Ltd. Series C
 ADDRESS (1): 33 Yonge Street
 ADDRESS (2): Suite 600
 CITY: Toronto
 PROVINCE: ON
 COUNTRY CODE: CAN
 POSTAL CODE: M5E1G4

Preparer information:

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SYMBOL: MLP
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1) CORPORATE ACTIONS
 WERE THERE ANY CORPORATE ACTION(S) DURING TAXATION YEAR THAT AFFECTED THE T5 TAX REPORTING? No
 2) WAS THERE ANY U.S.-SOURCE INCOME DISTRIBUTED IN REPORTING TAX YEAR?: No
 TAXABLE CANADIAN PROPERTY (TCP) APPLICABLE TO NON-RESIDENT UNITHOLDERS (NR4):
 3) IS CAPITAL GAINS DISTRIBUTION NR TAXABLE?: No
 Part XIII Tax
 4) IS ASSESSABLE DISTRIBUTIONS (ROC) NR TAXABLE?: No
 Part XIII.2 Tax

CUSIP#: 35903W103

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

			Distribution 1	Distribution 2	Distribution 3	Distribution 4	Distribution 5	Distribution 6	Distribution 7	Distribution 8	Distribution 9	Distribution 10	Distribution 11	Distribution 12	Distribution 13	Distribution 14	
T5 Box No.	R3 Box No.	Total Distribution (\$) Per Unit	0.17500	0.05830	0.05830												
		Record Date	2013/09/30	2013/10/31	2013/11/29												
		Payment Date	2013/10/15	2013/11/15	2013/12/13												
		Total Cash Distribution (\$) Per Unit Paid	0.17500	0.05830	0.05830												
		Total Non Cash Distribution (\$) Per Unit															
		Total Income (\$) per unit being allocated	0.17500	0.05830	0.05830												
24	A1	Actual amount of Eligible Dividends															
10	A2	Actual amount of Other Dividends															
13	D	Interest from Canadian sources															
14	E	Other Income from Cdn. Sources															
15	F	Foreign income															
16	G	Foreign tax paid															
18	I	Capital gains dividend															
		ROC (Return of Capital)	0.17500	0.05830	0.05830												
		Non reportable Distribution															
		Total Income Allocation (check figure)	0.17500	0.05830	0.05830												

CHECK: When the calculation method is Rate, row 24 should match row 34; when the calculation method is Percentage rows 25 to 33 should add up to 100; when correct, no error message will appear in this row for completed columns

NOTES: