

Appendix A to Notice

List of commenters on National Policy 41-201 Income Trusts and Other Indirect Offerings

1. Canadian Association of Income Funds by letter dated Nov. 26, 2003
2. ARC Energy Trust by letter dated Dec. 7, 2003
3. Pension Investment Association of Canada by letter dated Dec.12, 2003
4. Government of Alberta, Revenue by letter dated Dec. 16, 2003
5. Canadian Oil Sands by letter dated Dec. 17, 2003
6. CIPPREC by letter dated Dec. 19, 2003
7. Gluskin Sheff + Associates Inc. by letter dated Dec. 22, 2003
8. Fasken Martineau DuMoulin LLP by letter dated Dec. 23, 2003
9. McCarthy Tétrault LLP by letter dated Dec. 23, 2003
10. Torys LLP by letter dated Dec. 23, 2003
11. Osler, Hoskin & Harcourt LLP by letter dated Dec. 23, 2003
12. Burnet, Duckworth & Palmer LLP by letter dated Dec. 23, 2003
13. Standard & Poor's by letter dated Dec. 23, 2003
14. RBC Capital Markets by letter dated Dec. 23, 2003
15. Goodman & Company by letter dated Dec. 23, 2003
16. Blake, Cassels & Graydon LLP by letter dated Dec. 23, 2003
17. Financial Executives International by letter dated Dec. 23, 2003
18. TSX Group by letter dated Dec. 23, 2003
19. Harvest Energy Trust by letter dated Dec. 23, 2003
20. Signature Funds by letter dated Dec. 19, 2003
21. William E. Hewitt, CFA by letter dated Dec. 23, 2003
22. Fraser Milner Casgrain LLP by letter dated Dec. 23, 2003*
23. Ross Smith Energy Group Ltd. by letter dated Jan. 19, 2004*
24. British Columbia Investment Management Corporation by letter dated Jan. 14, 2004*

* These comment letters were received after the expiry of the 60-day comment period.