Pinnacle High Yield Income Fund

Management Report of Fund Performance
(as at December 31, 2010)

This annual management report of fund performance contains financial highlights but does not contain the complete annual financial statements of the fund. You can get a copy of the annual financial statements at your request, and at no cost, by asking your ScotiaMcLeod advisor or by calling toll-free 1 800 268-9269 (416 750-3863 in Toronto). You can also write to us at 40 King Street West, P.O. Box 4085, Stn. A, Scotia Plaza, Toronto, Ontario M5Z 2X6, or visit our website at www.scotiabank.com/pinnaclefunds or SEDAR at www.sedar.com.

You may also contact us using one of these methods to request a copy of the fund's proxy voting policies and procedures, proxy voting disclosure record, or quarterly portfolio disclosure.

In this document, we, us, our and the Manager refer to Scotia Asset Management L.P. ("SAM") and fund refers to the Pinnacle High Yield Income Fund.

This report may contain forward-looking statements about the fund. Such statements are predictive in nature and depend upon or refer to future events or conditions and may include such words as "expects", "plans", "anticipates", "believes", "estimates" or other similar expressions. In addition, any statement regarding future performance, strategies, prospects, action or plans is also a forward-looking statement. Forward-looking statements are subject to known and unknown risks and uncertainties and other factors that may cause actual results, performance, events, activity and achievements to differ materially from those expressed or implied by such statements. Such factors include general economic, political and market conditions, interest and foreign exchange rates, regulatory or judicial proceedings, technological change, and catastrophic events. You should consider these and other factors carefully before making any investment decisions and before relying on forward-looking statements. We have no specific intention of updating any forward-looking statements whether as a result of new information, future events or otherwise.

Management Discussion of Fund Performance

Investment Objectives and Strategies

The fund's objective is to achieve long-term returns and to provide income as well as capital growth by investing primarily in high yield, lower rated Canadian corporate bonds, preferred shares and short-term money market securities. The fund's investments will have an average duration of 7 years and an average credit rating of single B.

Risk

The overall risks of investing in the fund remain as discussed in its simplified prospectus. The fund remains suitable for investors who want a high level of regular interest income, who can accept low to moderate risk, and who are investing for at least three years.

Results of Operations

Over the review period, the fund returned 12.73% compared to a 8.31% return for the Merrill Lynch High Yield CDN Dollar and US Dollar Canadian Issuers Index (Unhedged) and a 6.74% return for the DEX Universe Bond Index. In contrast to the indices, the fund's return is after the deduction of the expenses paid by the fund. Any difference between the performance of Class A units and the performance of the other classes of the fund is the result of the different management fees charged to, and operating expenses recovered from, each class. Please see "Past Performance" for the performance returns of the fund's other classes.

Like 2009, 2010 was another strong year for high yield assets, as global economies and capital markets continued their post-recession recoveries, and most central banks maintained low interest rates. High yield investors enjoyed double-digit returns over the year, while global new issue volumes broke previous records.

That said, the year wasn't without some volatility. There were escalating concerns mid-year regarding a growing European credit crisis, followed by talk of a double-dip recession in North America. This triggered a mild correction in credit spreads, although the damage was mitigated by a strong rally in interest rates during the period. In August, the U.S. Federal Reserve's (the "Fed") plan to launch a second round of quantitative easing to encourage lower rates and support growth caused a rally in high yield (and other) markets that lasted until the end of the reporting period.

The Bank of Canada (the "BoC") raised official interest rates three times (by a total of 0.75%), citing the desire to move off the low levels that had been in place for more than a year. By fall, however, continued economic uncertainty and a rising currency caused the BoC to stop raising its overnight rate.

While new issue volume was strong on a global basis in 2010, the Canadian high yield market had an exceptional year. The market had 15 significant public high yield transactions and several smaller private ones, for a total of more than C$4.0 billion of issuance. In addition, the high yield investor base grew significantly, as non-investment-grade bonds were added to balanced and equity income portfolios.

Most new Canadian issues performed well, although there were a number that outperformed, including Garda World Security Corporation, Air Canada, Fairfax Financial Holdings Limited and North American Energy Partners Inc. These companies' issues were structured and priced well, and were among the

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top contributors to the fund's strong performance over the period.

Lower quality outperformed higher quality across the credit spectrum over the year. Even with the portfolio advisor's focus on higher quality, the fund's returns were not negatively impacted during the period. This was largely due to an overweight position in improving credits, with an emphasis on energy, resources and financials.

During the period, the fund experienced net redemptions of $13,198,389.

Recent Developments

Going into 2011, markets have embraced the Fed's quantitative easing program, credit concerns in European and U.S. municipal bond markets have been muted, and investors are pushing the prices of riskier assets higher. High yield bonds continue to attract high levels of investment, and the new issue calendar remains full.

The portfolio advisor believes central banks are unlikely to start raising interest rates any time soon. Although most economies appear to be moving in the right direction, the recovery remained somewhat weak at the end of the period. The recovery is being hampered by lackluster consumer confidence, high structural unemployment, slower growth in Europe and ongoing deleveraging pressure at the government and individual levels. Slow growth, strong credit quality and increasing merger and acquisition (M&A) activity should result in another solid year for high yield assets. Slow growth means companies will not be leveraging balance sheets, but should be able to service existing debt. High yield companies tend to be targets, not acquirers, during M&A cycles, which the portfolio advisor believes will provide plenty of upgrade opportunities across the high yield universe.

There are still risks to this fragile global economic recovery. The portfolio advisor believes a correction may occur in 2011. As a result, they spent the final few weeks of the reporting period upgrading the fund and avoiding investment in lower-coupon, longer-dated maturities. They anticipate that they will have the opportunity to redeploy this liquidity at wider spreads and higher yields in the first quarter of 2011. The fund remains overweight in commodity companies, particularly oil and gas-related issues. The portfolio advisor believes companies in these industries will continue to perform well and also represent potential M&A targets.

Future Accounting Changes

Effective January 1, 2011, International Financial Reporting Standards ("IFRS") replaced Canadian standards and interpretations as Canadian GAAP for publicly accountable enterprises, which include the Funds. However, in January 2011, the Canadian Accounting Standards Board ("AcSB") decided to allow Investment Companies to defer the adoption of IFRS until the International Accounting Standard Board ("IASB") completes its investment company proposal. Entities currently applying Accounting Guideline 18, "Investment Companies" can continue to apply existing Canadian standards in Part V of the CICA Handbook – Accounting until fiscal years beginning on or after January 1, 2013. In light of this decision, the Manager elected to defer the first-time adoption of IFRS until fiscal year beginning on or after January 1, 2013.

The Manager has commenced the development of a changeover plan to meet the implementation date. The key elements of the plan include identifying differences between the Funds' current accounting policies and those the Fund expect to apply under IFRS, as well as any accounting policy and implementation decisions and their resulting impact, if any, on the Net Assets or Net Asset Value of the Funds.

The major qualitative impacts noted as of December 31, 2010 would be the addition of a statement of cash flow, the impact of classification of puttable instruments, accounting treatment for controlled investees, impact of reporting future income tax assets or liabilities when applicable, and additional note disclosures.

The Manager has presently determined that there will be no quantitative impact on the Net Asset Value per Unit of each Fund Class resulting from the changeover to IFRS. However, this present determination is subject to change resulting from the issuance of new standards or new interpretations of existing standards.

Related Party Transactions

We are the trustee, and manager of the Fund. The Fund pays us a management fee, which may vary for each class of units of the Fund.

Our affiliates may earn fees and spreads in connection with various services provided to, or transactions with the Fund, such as banking, brokerage, securities lending, foreign exchange and derivatives transactions. We, or our affiliates, may earn a foreign exchange spread when unitholders switch between units of funds denominated in different currencies. The Fund also maintains bank accounts and over-draft provisions with Scotiabank for which Scotiabank may earn a fee.

For certain classes of units of the Fund, Scotia Capital Inc. ("SCI"), a wholly-owned subsidiary of Scotiabank, is the principal distributor for which it is paid a trailer commission by SAM. Units of the funds are also distributed through brokers and dealers, including SCI. SCI, like other dealers, is paid a trailer commission by SAM for distributing certain classes of units of the Fund. Trailer commissions are paid by SAM out of the management fees it receives from the Fund and are based on the average value of assets held by each dealer.

SAM has established an independent review committee ("IRC") which acts as an impartial and independent committee to review and provide recommendations or, in certain cases, approvals respecting any conflict of interest matters referred to it by SAM. The IRC prepares, at least annually, a report of its activities to unitholders of the Fund. The report is available on the ScotiaFunds website at www.scotiafunds.com or at the unitholder's request at no cost by contacting SAM (see front cover).

SAM and the Fund relied on standing instructions from the IRC in respect of one or more of the following types of transactions:

- Investing in or holding securities of related issuer, including Scotiabank;
- Trades in securities with SCI or parties related to the manager or the portfolio advisor, where SCI or such related parties act as principal;
- Investing in securities of an issuer during, or for 60 days after, the period in which SCI, or a related entity to the portfolio advisor, acted as an underwriter in the offering of those securities; and
- Purchases or sales of securities from or to another investment fund managed by us (referred to as "Inter Fund Trading").

The applicable standing instructions require that investment decisions relating to the above types of transactions (i) are made free from any influence by us or any entity related to us and without taking into account any considerations relevant to us or any entity related to us; (ii) represent the business judgment of the portfolio advisor uninfluenced by any consideration other than the best interests of the Funds; (iii) are in compliance with our policies; and (iv) achieve fair and reasonable result for the Fund.

From time to time, the Fund may enter into portfolio securities transactions with SCI or other dealers in whom Scotiabank has a significant interest (the "Related Dealers"). These Related Dealers may earn commissions or spreads provided that such trades are made on terms and conditions that are comparable to non-related brokers or dealers.

Financial Highlights

The following tables show selected key financial information about the fund and are intended to help you understand the fund's financial performance for the past five years ended December 31, as applicable.

The Fund's Net Assets per Unit(1)

Class A Units

		2010	2009	2008	2007	2006
Net Assets, beginning of year	$	8.60	7.12	8.96	10.09	10.06
Increase (decrease) from operations:						
Total revenue	$	0.60	0.55	0.69	0.67	0.70
Total expenses	$	(0.01)	(0.01)	(0.01)	(0.02)	(0.02)
Realized gains (losses) for the period	$	(0.16)	(0.31)	(0.56)	(0.03)	0.22
Unrealized gains (losses) for the period	$	0.66	1.80	(1.34)	(1.12)	0.06
Total increase (decrease) from operations(2)	$	1.09	2.03	(1.22)	(0.50)	0.96
Distributions:						
From net investment income (excluding dividends)	$	(0.60)	(0.54)	(0.69)	(0.66)	(0.65)
From dividends	$	–	–	–	–	(0.01)
From capital gains	$	–	–	–	(0.02)	(0.19)
Return of capital	$	–	–	–	–	–
Total Annual Distributions(3)	$	(0.60)	(0.54)	(0.69)	(0.68)	(0.85)
Net Assets at December 31st of year shown	$	9.06	8.60	7.12	8.96	10.13

Class F Units

		2010	2009*	2008	2007	2006
Net Assets, beginning of year	$	8.91	7.17	–	–	–
Increase (decrease) from operations:						
Total revenue	$	0.63	0.49	–	–	–
Total expenses	$	(0.09)	(0.07)	–	–	–
Realized gains (losses) for the period	$	(0.09)	0.33	–	–	–
Unrealized gains (losses) for the period	$	0.55	1.23	–	–	–
Total increase (decrease) from operations(2)	$	1.00	1.98	–	–	–
Distributions:						
From net investment income (excluding dividends)	$	(0.51)	(0.24)	–	–	–
From dividends	$	–	–	–	–	–
From capital gains	$	–	–	–	–	–
Return of capital	$	–	–	–	–	–
Total Annual Distribution(3)	$	(0.51)	(0.24)	–	–	–
Net Assets at December 31st of year shown	$	9.44	8.91	–	–	–

* The start date for Class F Units was February 17.

Class I Units

		2010*	2009	2008	2007	2006
Net Assets, beginning of year	$	9.12	–	–	–	–
Increase (decrease) from operations:						
Total revenue	$	0.14	–	–	–	–
Total expenses	$	–	–	–	–	–
Realized gains (losses) for the period	$	0.05	–	–	–	–
Unrealized gains (losses) for the period	$	(0.10)	–	–	–	–
Total increase (decrease) from operations(2)	$	0.09	–	–	–	–
Distributions:						
From net investment income (excluding dividends)	$	(0.11)	–	–	–	–
From dividends	$	–	–	–	–	–
From capital gains	$	–	–	–	–	–
Return of capital	$	–	–	–	–	–
Total Annual Distributions(3)	$	(0.11)	–	–	–	–
Net Assets at December 31st of year shown	$	9.09	–	–	–	–

* The start date for Class I Units was October 12.

Manager Class Units

		2010*	2009	2008	2007	2006
Net Assets, beginning of year	$	9.07	–	–	–	–
Increase (decrease) from operations:						
Total revenue	$	0.16	–	–	–	–
Total expenses	$	(0.01)	–	–	–	–
Realized gains (losses) for the period	$	0.04	–	–	–	–
Unrealized gains (losses) for the period	$	(0.12)	–	–	–	–
Total increase (decrease) from operations(2)	$	0.07	–	–	–	–
Distributions:						
From net investment income (excluding dividends)	$	(0.07)	–	–	–	–
From dividends	$	–	–	–	–	–
From capital gains	$	–	–	–	–	–
Return of capital	$	–	–	–	–	–
Total Annual Distributions(3)	$	(0.07)	–	–	–	–
Net Assets at December 31st of year shown	$	9.13	–	–	–	–

* The start date for Manager Class Units was October 5.

(1) This information is derived from the fund's audited financial statements. The net assets per security presented in the financial statements differs from the net asset value calculated for fund pricing purposes. This difference is due to the requirements of generally accepted accounting principles ("GAAP"), including CICA Handbook Section 3855, and may result in a different valuation of securities held by the fund in accordance with GAAP than the market value used to determine net asset value of the fund for the purchase, switch and redemption of the fund's units ("Pricing NAV"). The provisions of Section 3855 have been applied retroactively without restatement of periods prior to December 31, 2007. The Pricing NAV per unit at the end of the period is disclosed in Ratios and Supplemental Data.

(2) Net assets and distributions are based on the actual number of units outstanding at the relevant time. The increase/decrease from operations is based on the weighted average number of units outstanding over the financial period.

(3) Distributions were paid in cash/reinvested in additional units of the fund, or both.

Ratios and Supplemental Data

Class A Units

		2010	2009	2008	2007	2006
Total net asset value (000's)(1)	$	132,066	151,182	108,786	151,568	144,834
Number of units outstanding (000's)(1)		14,522	17,524	15,162	16,862	14,297
Management expense ratio(2)	%	0.14	0.16	0.15	0.15	0.16
Management expense ratio before waivers or absorptions(2)	%	0.14	0.16	0.15	0.15	0.16
Trading expense ratio(3)	%	–	–	–	–	0.01
Portfolio turnover rate(4)	%	57.65	44.13	37.46	33.04	57.88
Net asset value per unit	$	9.09	8.63	7.17	8.99	10.13

Class F Units

		2010	2009	2008	2007	2006
Total net asset value (000's)(1)	$	5,931	3,744	–	–	–
Number of units outstanding (000's)(1)		626	419	–	–	–
Management expense ratio(2)	%	0.93	0.90	–	–	–
Management expense ratio before waivers or absorptions(2)	%	0.97	0.94	–	–	–
Trading expense ratio(3)	%	–	–	–	–	–
Portfolio turnover rate(4)	%	57.65	44.13	–	–	–
Net asset value per unit	$	9.47	8.94	–	–	–

Class I Units

		2010	2009	2008	2007	2006
Total net asset value (000's)(1)	$	10,264	–	–	–	–
Number of units outstanding (000's)(1)		1,125	–	–	–	–
Management expense ratio(2)	%	0.16	–	–	–	–
Management expense ratio before waivers or absorptions(2)	%	0.16	–	–	–	–
Trading expense ratio(3)	%	–	–	–	–	–
Portfolio turnover rate(4)	%	57.65	–	–	–	–
Net asset value per unit	$	9.13	–	–	–	–

Manager Class Units

		2010	2009	2008	2007	2006
Total net asset value (000's)(1)	$	1,846	–	–	–	–
Number of units outstanding (000's)(1)		201	–	–	–	–
Management expense ratio(2)	%	0.45	–	–	–	–
Management expense ratio before waivers or absorptions(2)	%	1.23	–	–	–	–
Trading expense ratio(3)	%	–	–	–	–	–
Portfolio turnover rate(4)	%	57.65	–	–	–	–
Net asset value per unit	$	9.16	–	–	–	–

(1) This information is provided as at December 31st of the year shown.

(2) Management expense ratio is based on total expenses excluding (commissions and other portfolio transaction costs) for the stated period and is expressed as an annualized percentage of the daily average net asset value during the period.

(3) The trading expense ratio represents total commissions and other portfolio transaction costs expressed as an annualized percentage of the daily average net asset value during the period.

(4) The fund's portfolio turnover rate indicates how actively the fund's portfolio advisor manages its portfolio investments. A portfolio turnover rate of 100% is equivalent to the fund buying and selling all of the securities in its portfolio once

in the course of the year. The higher a fund's portfolio turnover rate in a year, the greater the trading costs payable by the fund in the year, and the greater the chance of an investor receiving taxable capital gains in the year. There is not necessarily a relationship between a high turnover rate and the performance of a fund.

Management Fees

No management fees are charged to the Class A units. Each unitholder pays, on a quarterly basis, a negotiated asset based fee for all services offered as part of the Pinnacle Program. These services include general management of the fund, portfolio advisory and distribution services, and investment management consulting services.

We pay up to 72% of the fee paid by each unitholder for distribution related services provided by dealers. At least 28% of the fee paid by each unitholder is attributable to the costs of investment management, administration and profit.

No management fees are charged to the Class I units.

The management fees charged to the Class F units and Manager Class units in 2010 for the period ended December 31, 2010 totalled $38,992 and $829 respectively. The management fee for this class is calculated as a percentage of its daily net asset value and is accrued daily. The management fees cover the costs of managing the fund, allows us to make brokerage arrangements for the purchase and sale of the fund's portfolio securities and to provide or arrange to provide other services. Approximately 100% of the total management fees we received from the Class F units and Manager Class units of the fund in 2010 for the period ended December 31, 2010 are attributable to the costs of investment management, administration and profit.

Past Performance

The performance shown assumes that all distributions made by the fund in the periods shown were reinvested in additional units of the fund. If you hold units of the fund outside of a registered plan, you will be taxed on these distributions, or performance.

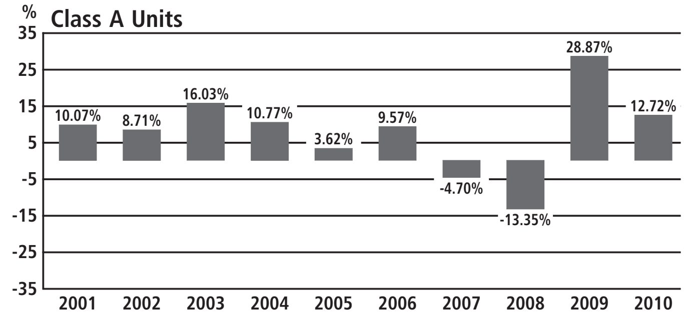
The performance information does not take into account sales, redemption, distribution or other optional charges that would have reduced returns.

How the fund has performed in the past does not necessarily indicate how it will perform in the future.

All rates of return are calculated based on Pricing NAV and are in Canadian dollars unless stated otherwise.

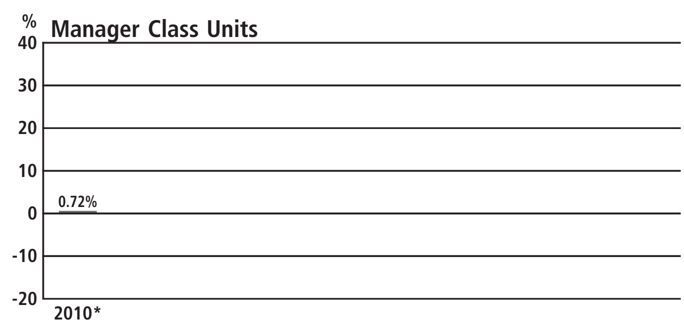
Year-by-Year Returns

This chart shows the fund's annual performance, which changes from year to year. It shows in percentage terms how much an investment held on January 1 or held commencing from start of Class in each year would have increased or decreased by December 31 of that year.



* Feb. 17 – Dec. 31

* Nov. 1 – Dec. 31



* Nov. 1 – Dec. 31

Annual Compound Returns

This table shows the fund's annual compound returns compared to the following benchmarks for the periods shown ending December 31, 2010.

		1 year	3 year	5 year	10 year	Since Inception[1]
Class A Units	%	12.72	7.98	5.62	7.68	–
Merrill Lynch CAD and USD High Yield CDN Issuers Index (unhedged)	%	8.31	13.80	9.59	8.70	–
Old Blended Benchmark		8.14	7.70	6.02	6.91	–
DEX Universe Bond Index	%	6.74	6.19	5.25	6.32	–
Class F Units	%	11.81	–	–	–	20.69
Merrill Lynch CAD and USD High Yield CDN Issuers Index (unhedged)		8.31	–	–	–	21.69
Old Blended Benchmark		8.14	–	–	–	6.27
DEX Universe Bond Index	%	6.74	–	–	–	6.80
Class I Units	%	–	–	–	–	0.70
Merrill Lynch CAD and USD High Yield CDN Issuers Index (unhedged)	%	–	–	–	–	-1.25
Old Blended Benchmark		–	–	–	–	-1.36
DEX Universe Bond Index	%	–	–	–	–	-0.94
Manager Class Units	%	–	–	–	–	0.72
Merrill Lynch CAD and USD High Yield CDN Issuers Index (unhedged)	%	–	–	–	–	-1.25
Old Blended Benchmark		–	–	–	–	-1.36
DEX Universe Bond Index	%	–	–	–	–	-0.94

1 Inception Dates: Class F Units Feb. 17, 2009, Class I Nov. 1, 2010, Manager Class Units Nov. 1, 2010 – Dec. 31, 2010

- New Benchmark – Merill Lynch CAD and USD High Yield Canadian Issuers Index (unhedged).
- Old Benchmark – 80% DEX Mid Term Universe Index, 20% DEX BBB Universe Index.
- General Market Benchmark – DEX Universe Bond Index.

The new benchmark was adopted as it better reflects the nature of investments held in the fund.

The Merrill Lynch High Yield CDN dollar and US dollar Canadian Issuers Index (Unhedged) tracks the performance of US dollar and CDN dollar denominated investment grade corporate debt publicly issued by Canadian issuers in the Canadian or US domestic markets. Qualifying securities must have a below investment grade rating (based on a composite of Moody's, S&P and Fitch), the country of risk must be in Canada, have at least one year to maturity, a fixed coupon schedule and have an outstanding par value of at least USD $100 million or CDN $100 million.

The DEX Universe Bond Index is a broad measure of the total return of Canadian bonds that mature in more than one year. It includes approximately 900 Canadian federal, provincial, municipal and corporate bonds rated BBB or higher.

A discussion of the fund's performance relative to the blended index is found under *Results of Operations*.

Summary of Investment Portfolio

(as at December 31, 2010)

This is a breakdown of the fund's investments and a list of up to 25 of its largest holdings. The holdings will change as the portfolio advisor buys and sells securities. You can obtain an up to date list of portfolio holdings on a quarterly basis by contacting your ScotiaMcLeod advisor, by calling toll-free 1 800 268-9269 (416 750-3863 in Toronto) or by visiting www.scotiabank.com/pinnaclefunds.

Asset Mix(1)

	% of net asset value(2)
Corporate Bonds	87.8
Federal Government	3.5
Telecommunication Services	0.1
Health Care	0.0

(1) 8.6% of the fund's assets are held in cash, other assets and liabilities.
(2) Based on Pricing NAV.

Top Holdings

Issuer	% of net asset value(1)
Cash and cash equivalents	6.3
Government of Canada 3.75% Jun. 1, 2019	3.5
Fairfax Financial Holdings Limited 7.38% Apr. 15, 2018	3.2
North American Energy Partners Inc. 9.13% Apr. 7, 2017	3.1
Paramount Resources Ltd. 8.25% due Dec. 31, 2017	3.1
Trinidad Drilling Ltd. 7.88% due Jan. 15, 2019	2.7
Iron Mountain due Nov. a Scotia Funding Co. 7.50% due Mar. 15, 2017	2.3
Fairfax Financial Holdings Limited 7.50% due Aug. 19, 2019	2.2
Nextel Communications, Inc. 7.38% due Aug. 1, 2015	2.1
Groupe Aeroplan, Inc. 6.95% due Jan. 26, 2017	2.1
Cara Operations Limited 9.13% due Dec. 1, 2015	2.1
Brookfield Renewable Power Inc. 5.25% due Nov. 5, 2018	2.0
Chesapeake Energy Corporation 6.88% due Aug. 15, 2018	2.0
OPTI Canada Inc. 8.25% due Dec. 15, 2014	2.0
Molson Coors International LP 3.95% due Oct. 6, 2017	2.0
Millar Western Forest Products Ltd. 7.75% due Nov. 15, 2013	1.9
Canadian Tire Corporation, Limited 5.61% due Sep. 4, 2035	1.9
Clear Channel Communications, Inc. 10.75% due Aug. 1, 2016	1.8
Data & Audio-Visual Enterprises Holdings Inc., Warrants $12.00 due Sep. 25, 2018	1.8
El Paso Corporation 6.88% Jun. 15, 2014	1.8
Corrections Corporation of America 7.75% Jun. 1, 2017	1.8
Newalta Corp. 7.63% due Nov. 23, 2017	1.7
Leucadia National Corporation 7.13% due Mar. 15, 2017	1.7
AK Steel Holding Corporation 7.63% May 15, 2020	1.7
Freeport-McMoRan Copper & Gold Inc., 8.38% Apr. 1, 2017	1.6
Total Net Asset Value (000's)	$150,107

(1) Based on Pricing NAV.

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