



# CITADEL GROUP OF FUNDS

## SUSTAINABLE PRODUCTION ENERGY TRUST 2008 INCOME TAX INFORMATION March 5, 2009

**Stock Symbols:** SPU.UN, TSX

The following information is intended to assist holders of units of Sustainable Production Energy Trust (the "Trust") in the preparation of their 2008 Income Tax Return. This summary table below is directed to a unitholder who, for the purposes of the Income Tax Act (Canada) is a resident of Canada and holds the units as capital property.

Record Date	Pay Date	Income	Eligible Dividends	Non-Eligible Dividends	Capital Gain	Return of Capital	Total Distribution
31-Jan-08	15-Feb-08	\$ 0.02516	\$ -	\$ 0.00001	\$ -	\$ 0.04983	\$ 0.07500
29-Feb-08	14-Mar-08	\$ 0.02516	\$ -	\$ 0.00001	\$ -	\$ 0.04983	\$ 0.07500
31-Mar-08	15-Apr-08	\$ 0.02516	\$ -	\$ 0.00001	\$ -	\$ 0.04983	\$ 0.07500
30-Apr-08	15-May-08	\$ 0.02516	\$ -	\$ 0.00001	\$ -	\$ 0.04983	\$ 0.07500
31-May-08	16-Jun-08	\$ 0.02516	\$ -	\$ 0.00001	\$ -	\$ 0.04983	\$ 0.07500
30-Jun-08	15-Jul-08	\$ 0.02516	\$ -	\$ 0.00001	\$ -	\$ 0.04983	\$ 0.07500
31-Jul-08	15-Aug-08	\$ 0.02516	\$ -	\$ 0.00001	\$ -	\$ 0.04983	\$ 0.07500
31-Aug-08	15-Sep-08	\$ 0.02516	\$ -	\$ 0.00001	\$ -	\$ 0.04983	\$ 0.07500
30-Sep-08	15-Oct-08	\$ 0.02516	\$ -	\$ 0.00001	\$ -	\$ 0.04983	\$ 0.07500
31-Oct-08	14-Nov-08	\$ 0.02516	\$ -	\$ 0.00001	\$ -	\$ 0.04983	\$ 0.07500
30-Nov-08	15-Dec-08	\$ 0.02516	\$ -	\$ 0.00001	\$ -	\$ 0.04983	\$ 0.07500
31-Dec-08	15-Jan-09	\$ 0.02516	\$ -	\$ 0.00001	\$ -	\$ 0.04983	\$ 0.07500
		<b>\$ 0.30192</b>	<b>\$ -</b>	<b>\$ 0.00012</b>	<b>\$ -</b>	<b>\$ 0.59796</b>	<b>\$ 0.90000</b>

Each Unitholder will receive a T3 supplementary slip for 2008 that will indicate the amount of "Other Income" – Box 26, "Eligible Dividends" – Box 49, "Non-Eligible Dividends" – Box 23, and "Capital Gains" – Box 21 that are to be included in their tax return. The dividends will be subject to the standard gross-up and federal dividend tax credit rules. The T3 supplementary slips are prepared by Computershare Trust Company of Canada and/or investment dealers.

The "Return of Capital" (Box 42) is a non-taxable amount and will reduce the Adjusted Cost Base of the unitholder's units.

**If the Units were held within a RRSP, DPSP, or RRIIF, then no T3 slip will be received and no amount would be required to be reported on the Unitholder's personal tax return.**

For further information, contact Joe MacDonald, Executive Vice President, Sales and Marketing at 1-877-261-9674 or Andrea Kladar, Vice President, Sales and Marketing Western Region at 1-866-936-7880 or visit our website at [www.citadelfunds.com](http://www.citadelfunds.com).