



Fording Canadian Coal Trust
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May 26, 2008

Subject: Amendment of 2006 T3 Statement of Trust Income Allocations and Designations

Dear Unitholder:

Fording Canadian Coal Trust has discovered a clerical error in the computation of the taxable portion of the 2006 distributions designated to our unitholders in the T3 slip sent to you early in 2007. As a result, an amended 2006 T3 Statement of Trust Income Allocations and Designations slip (the "Amended Slip") has been issued to you to reflect the correct designation of the 2006 distributions. The Amended Slip alters the income to be reported for your 2006 taxation year and provides information to adjust the cost base of your units.

Canadian residents may use the T1 Adjustment Request attached to this letter to report your amended income and any revised capital gains or losses to Canadian taxation authorities for 2006. Mail the form with one copy of the Amended Slip to your local tax services office of the Canada Revenue Agency to request an amendment to your return. If you disposed of units in 2007 and have already filed your 2007 income tax return, you can use a separate T1 Adjustment Request to report the revised gains or losses for the 2007 tax year.

Please consult your tax advisor to determine the appropriate tax treatment of the amended designation. Instructions for filling out the T1 Adjustment Request are included with the attachment to this letter. The location of the Canada Revenue Agency's tax services offices can be found on their website at www.cra-arc.gc.ca or can be obtained by contacting the general inquiries phone-line directly at 1-800-959-8281.

If you have any questions regarding this amended T3 slip, please call Fording's investor relations team:

Colin Petryk
Director, Investor Relations
(403) 260-9823

or **Najda Dupanovic**
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(403) 260-9892

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Please accept our sincere apologies for any inconvenience caused by this change.

Yours very truly,



Mark D. Gow
Vice President &
Chief Financial Officer