

# Tax Bulletin


**CANADIAN COAL TRUST**

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## FORDING CANADIAN COAL TRUST

### AMENDMENT OF 2006 TAX INFORMATION

Fording Canadian Coal Trust (TSX: FDG.UN, NYSE: FDG) has discovered a clerical error in the computation of the taxable amount of the 2006 distributions designated to certain Canadian resident unitholders. The clerical error does not impact unitholders who are residents of the United States nor other non-residents of Canada.

An amended 2006 T3 Statement of Trust Income Allocations and Designations slip (the "Amended Slip") including a letter providing general guidance on how to deal with the Amended Slip will be mailed to applicable Canadian resident unitholders. A copy of the letter can be accessed by clicking on the following link:

[http://www.fording.ca/upload/media\\_element/198/01/2006-letter-to-unitholders-explaining-amendment-t3-may-26-2008.pdf](http://www.fording.ca/upload/media_element/198/01/2006-letter-to-unitholders-explaining-amendment-t3-may-26-2008.pdf) .

The following table provides the cash distributions declared in 2006 in Canadian dollars with the amended designations and is based on the Trust's understanding of the *Income Tax Act* (Canada) and regulations thereunder, and is provided for general information only.

		CDN\$ Per Unit				
Record Date	Payment Date	Amended Other Taxable Income (taxable)	Original Other Taxable Income (taxable)	Amended Return of Capital (tax deferred)	Original Return of Capital (tax deferred)	Total Distribution Paid
Mar. 31, 2006	Apr. 13, 2006	\$ 1.22988	\$ 1.12159	0.17012	\$ 0.27841	\$ 1.40
Jun. 30, 2006	Jul. 14, 2006	0.87849	0.80114	0.12151	0.19886	1.00
Sep. 29, 2006	Oct. 13, 2006	0.70279	0.64091	0.09721	0.15909	0.80
Dec. 29, 2006	Jan. 15, 2007	0.83456	0.76108	0.11544	0.18892	0.95

The “Other Taxable Income” amount is the portion of the distributions that is to be included in the taxable income of unitholders. The “Return of Capital” amount of the distributions is not taxable but should be deducted from the adjusted cost base of unitholder’s units of the Trust. Both of these amounts will be reported on the Amended Slip.

The above is qualified in its entirety by the description of the Canadian and United States federal income tax and foreign tax considerations contained on pages 68 through 76 of the [Management Information Circular](#) (PDF - 887 KB) dated March 31, 2006. Unitholders should also consult their tax advisers for advice relevant to their particular circumstances.

If you have any questions regarding the Amended Slip, please call Fording’s investor relations team:

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