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PENGROWTH ENERGY TRUST 2009 CANADIAN INCOME TAX INFORMATION

The following information is intended to assist Canadian trust unitholders (“Unitholders”) of Pengrowth Energy Trust in the preparation of their 2009 Income Tax Return. This summary 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. Other Unitholders are advised to consult with their tax advisor concerning their circumstances.

Trust units held *within* an RRSP, RRIF, RESP or DPSP

NO AMOUNTS are to be reported on the 2009 income tax return where trust units are held within a Registered Retirement Savings Plan (RRSP), Registered Retirement Income Fund (RRIF), or a Deferred Profit Savings Plan (DPSP).

Trust units held *outside* of an RRSP, RRIF, RESP or DPSP

Unitholders who hold their trust units outside of an RRSP, RRIF or DPSP, and who have received distributions during the calendar year 2009 will receive a T3 Supplementary slip. The amount reported in Box (26), “Other income” on the T3 slip should be reported on your 2009 Income tax return. The following schedule outlines the cash distributions paid in 2009 and the taxable portion of each cash distribution per trust unit for Income Tax purposes:

PENGROWTH ENERGY TRUST TAX INFORMATION 2009

Payment Date	Taxable Amount (Other Income)	Tax Deferred Amount (Return of Capital)	Total Distribution
January 15, 2009	\$0.1700	\$0.0000	\$0.1700
February 15, 2009	\$0.1700	\$0.0000	\$0.1700
March 15, 2009	\$0.1000	\$0.0000	\$0.1000
April 15, 2009	\$0.1000	\$0.0000	\$0.1000
May 15, 2009	\$0.1000	\$0.0000	\$0.1000
June 15, 2009	\$0.1000	\$0.0000	\$0.1000
July 15, 2009	\$0.1000	\$0.0000	\$0.1000
August 15, 2009	\$0.1000	\$0.0000	\$0.1000
September 15, 2009	\$0.1000	\$0.0000	\$0.1000
October 15, 2009	\$0.1000	\$0.0000	\$0.1000
November 15, 2009	\$0.0700	\$0.0000	\$0.0700
December 15, 2009	\$0.0700	\$0.0000	\$0.0700
	\$1.2800	\$0.0000	\$1.2800

Adjusted Cost Base of Units – for Capital Gains Purposes

Unitholders are required to reduce the “Adjusted Cost Base” (“ACB”) of their trust units by the amount reported in Box 42, which is equal to the cumulative cash received from distributions during 2009 minus the amount reported as “Other income” on the T3 slip. The Adjusted Cost Base is used in calculating capital gains or losses on the disposition of trust units. Should a taxpayer’s ACB be reduced to below zero during a taxation year, an immediate disposition is deemed to occur and the negative amount deemed to be a capital gain. The ACB is then reset to zero.