

AMENDED Tax Information regarding the year ended December 31, 2008

On April 7, 2009 CES filed amended tax information as the original filing included the same income in both box 22 and box 35 of the T5013. The amended T5013 only reflects income in box 22. 2008 tax returns should be filed with the amended T5013.

During the year, CES declared cash distributions totaling \$0.9504 per unit. The taxable income generated by the Partnership in 2008 exceeded the cash distributions made, as a result, the 2008 taxable portion amounts to \$1.5457 per unit or 163% of total cash distributions. There was no return of capital in 2008.

Unitholders holding Class A units within a registered retirement savings plan, registered retirement income fund, deferred profit sharing plan, a registered education savings plan, registered disability savings plan, or a tax free savings account (collectively "Exempt Plans") should not report any income related to cash distributions on their 2008 income tax return. Unitholders holding Class A units outside an Exempt Plan must report their share of the Partnership's income for tax purposes.

If Unitholders have registered their Class A units directly with CES's registrar and transfer agent, Computershare Trust Company of Canada ("Computershare"), then Computershare will be responsible for completing and mailing the T5013 or Releve 15 tax form. If Unitholders hold their Class A units beneficially through a brokerage firm, then the brokerage firm will complete and mail the T5013 or Releve 15 tax form. Both the T5013 and Releve 15 tax forms are required to be mailed to Unitholders on or before March 31, 2009. As noted amended T5013's were issued April 7, 2009.

CES does not complete or mail individual T5013 or Releve 15 tax forms directly to Unitholders. Unitholders are advised to consult their own tax advisors as to their particular income tax situation regarding tax-related matters.

Click here to view the Canadian Energy Services L.P. [CDS tax information](#) for the fiscal period ended December 31, 2008.

Distribution Period	Distribution Record Date	Date of Distribution	Distribution Amount per Class A Unit	Taxable Amount per Class A Unit	Return of Capital per Class A Unit
2008					
Jan 1-31	Jan 31	Feb 15	\$0.07920	\$0.12881	\$0.00
Feb 1-29	Feb 29	Mar 14	\$0.07920	\$0.12881	\$0.00
Mar 1-31	Mar 31	Apr 14	\$0.07920	\$0.12881	\$0.00
Apr 1-30	Apr 30	May 15	\$0.07920	\$0.12881	\$0.00
May 1-31	May 31	Jun 13	\$0.07920	\$0.12881	\$0.00
Jun 1-30	Jun 30	Jul 15	\$0.07920	\$0.12881	\$0.00
Jul 1-31	Jul 31	Aug 15	\$0.07920	\$0.12881	\$0.00
Aug 1-31	Aug 31	Sep 15	\$0.07920	\$0.12881	\$0.00
Sep 1-30	Sep 30	Oct 15	\$0.07920	\$0.12881	\$0.00
Oct 1-31	Oct 31	Nov 15	\$0.07920	\$0.12881	\$0.00
Nov 1-30	Nov 30	Dec 14	\$0.07920	\$0.12881	\$0.00
Dec 1-31	Dec 31	Jan 15	\$0.07920	\$0.12881	\$0.00
Total 2008			\$0.95040	\$1.54572	\$0.00