

The Depository Trust Company

IMPORTANT

B#: 0042-06

DATE: August 29, 2006

TO: All Participants

CATEGORY: Dividends

FROM: Morris Richards, Specialist, Stock Dividend Department

ATTENTION: Dividend Managers, Cashiers, and Reorganization Managers

SUBJECT: Taxable Stock Distribution: Sure Energy Inc.
CUSIP: 868656109 Distr. from NAV Energy Trust
CUSIP: 6287ER102 R/D: 8/14/06 P/D: 8/17/06
Rate of Distribution: 1 share for every 3 shares held

DTC's service for stock distributions on taxable Canadian securities enables participants to receive payment of the dividend shares at the correct withholding rate.

Participants are required to submit instructions via DTC's Elective Dividend System, PTS function EDS to properly certify for the correct withholding rate.

To collect the participant instructions for the Canadian tax withholdings for the stock distribution entitlement, DTC has put up three announcements under the cash dividend function codes:

- 1. 09 - Unfavorable Rate 25%**
- 2. 35 - Exempt Rate**
- 3. 37 - Treaty or Favorable Rate 15%**

THE ABOVE ANNOUNCEMENTS ARE FOR PARTICIPANTS TO ELECT ON THEIR TAX WITHHOLDING STATUS FOR THE RECORD DATE POSITIONS AND ARE NOT A CASH DIVIDEND ANNOUNCEMENT.

(Over)

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On August 25, 2006, DTC credited participants' accounts with 100% of the shares due. On positions subject to withholding, DTC will debit participants' accounts, on September 1, 2006, an amount of cash equal to 15% or 25% of the fair market value of the dividend shares on the payable date.

Participants that do not make tax elections through the EDS function on or before August 31, 2006 will be debited the unfavorable non-resident withholding tax rate of 25%.

If participants have any questions concerning this Important Notice, please contact Mr. Michael Jucciarone or Mr. Morris Richards at (813) 470-1569/1568.