



2007 Canadian Federal Income Tax Information

The following is intended to provide general guidance with respect to 2007 income tax reporting requirements for individual unitholders of Enterra Energy Trust that are resident in Canada and hold trust units as capital property, all for purposes of the Income Tax Act (Canada). The summary is of a general nature only and is not intended to be legal or tax advice to any particular unitholder or potential unitholder of Enterra. Unitholders or potential unitholders should consult their own tax advisors as to their particular tax consequences of holding the Enterra trust units.

The distributions declared to Canadian unitholders in 2007 were 99.97% taxable as income, with the remaining 0.03% being a return of capital.

Trust units held within a deferred plan

Canadian unitholders who hold their trust units in a registered retirement savings plan, registered retirement income fund, deferred profit savings plan or any other similar registered plan are not required to report any income related to distributions on their 2007 income tax return.

Trust units held outside of a deferred plan

Canadian unitholders who hold their trust units outside such deferred plans will receive a T3 supplementary slip on or before March 31, 2008. Canadian unitholders that are registered holders of trust units will receive a T3 supplementary slip from Enterra's transfer agent, Olympia Trust Company. Canadian unitholders that hold their trust units through a broker or other intermediary should receive a T3 supplementary slip directly from their broker or other intermediary and not from Enterra or its transfer agent.

Canadian unitholders are to report the taxable portion of distributions received as "other income" on their 2007 income tax return.

Canadian unitholders are required to reduce the adjusted cost base ("ACB") of their trust units by an amount equal to the portion of the distributions that constitutes return of capital. The ACB is used in calculating capital gains or losses on the disposition of the trust units.