

Enrollment Form

Premium Dividend™ and Dividend Reinvestment Plan



TO: PARKLAND FUEL CORPORATION ("**Parkland**")
AND TO: VALIANT TRUST COMPANY, as Plan Agent (the "**Plan Agent**")
AND TO: CANACCORD GENUITY CORP., as Plan Broker (the "**Plan Broker**")
RE: Premium Dividend™ and Dividend Reinvestment Plan (the "**Plan**") of Parkland dated January 1, 2011, as amended or restated from time to time

Instructions to Shareholder:

1. You must be an eligible holder of Parkland common shares ("**Shares**") to enroll in either the Dividend Reinvestment component or the Premium Dividend™ component of the Plan. **Refer to the Plan for complete details regarding eligibility.** Enrollment by ineligible shareholders will not be permitted.
2. **This form is to be completed only by a REGISTERED HOLDER of common shares of Parkland who wishes to enroll directly in the Plan.** If you are an eligible beneficial owner of Shares and wish to participate in the Plan, please contact the broker, investment dealer, financial institution or other nominee who holds your Shares to provide instructions as to your decision to enroll in the Plan and your election as between the Dividend Reinvestment component and the Premium Dividend™ component of the Plan.
3. **You may enroll in only one component of the Plan.**
4. This form must be signed by the REGISTERED HOLDER or an attorney thereof duly authorized in writing. If the enrolling shareholder is a corporation, the form must be signed by an officer or attorney thereof duly authorized. Persons signing as attorneys, executors, administrators or trustees or in similar representative capacities should so indicate and enclose documentary evidence of their authority to act.
5. Refer to the Plan for complete terms and conditions, including eligibility criteria, the possibility of proration in certain events and other limitations.
6. This form must be received by the Plan Agent not later than 3:00 p.m. (Calgary time) on the business day preceding a dividend record date in order for the corresponding dividend to be reinvested under the Plan.

Enrollment Election:

I elect to enroll in the component of the Plan marked below:

- Dividend Reinvestment Component** – I wish to acquire additional Shares by reinvesting the cash dividends (net of any applicable withholding taxes) payable on my current and future holdings of Shares in additional Shares and having such additional Shares held for my account under the Plan, all in accordance with the Dividend Reinvestment component of the Plan.
- Premium Dividend™ Component** – I wish to receive a premium cash payment equal to 102% of the amount of the cash dividends (net of any applicable withholding taxes) payable on my current and future holdings of Shares by reinvesting the net amount of such cash dividends in additional Shares and exchanging the new Shares with the Plan Broker designated under the Plan for such premium cash payment, all in accordance with the Premium Dividend™ component of the Plan.

Acknowledgments and Agreements:

I acknowledge that my participation in the Plan is subject to the terms and conditions of the Plan. I confirm that I have read, fully understand and accept the provisions of the Plan and agree to be bound by the terms and conditions thereof.

(continued on following page)

I represent, warrant and agree in favour of Parkland, the Plan Agent and, if I have elected to enroll in the Premium Dividend™ component of the Plan, the Plan Broker, that: (i) I am (and, to the extent that I hold Shares on behalf of a beneficial owner, the beneficial owner is) resident in the jurisdiction marked below as "Shareholder's Address"; (ii) I am eligible to participate in the component of the Plan marked above having regard to the eligibility requirements set forth in the Plan; (iii) I appoint the Plan Agent to receive from Parkland, and direct Parkland to credit the Plan Agent with, all cash dividends (net of any applicable withholding amounts) payable in respect of all Shares registered in my name or held under the Plan for my account (now or in the future); and (iv) I authorize and direct the Plan Agent to reinvest all such dividends in new Shares, all in accordance with the provisions of the component of the Plan marked above (which provisions include, if I have elected to enroll in the Premium Dividend™ component of the Plan, the pre-sale of such new Shares through the Plan Broker and the delivery of such new Shares to the Plan Broker in exchange for a premium cash payment equal to 102% of the reinvested amount).

I acknowledge that participation in the Plan is subject to prorating and other limitations on the availability of new Shares in certain events. I further acknowledge that, once enrolled, my participation in the Plan will continue until terminated in accordance with the terms and conditions of the Plan.

If I have elected to enroll in the Premium Dividend™ component of the Plan, I agree that at the time Shares are delivered to the Plan Broker in accordance with the Premium Dividend™ component and this direction, I will be deemed to represent and warrant to Parkland, the Plan Agent and the Plan Broker that: (i) I hold good and marketable title to such Shares, free and clear of all liens, restrictions, charges, encumbrances, claims and rights of others; (ii) such Shares are not subject to resale restrictions; and (iii) I am (and, to the extent that I hold Shares on behalf of a beneficial owner, the beneficial owner is) an eligible shareholder under the Plan.

PLEASE PRINT CLEARLY

Shareholder Name(s):			
Shareholder's Address:			
City:	Province:	Postal Code:	Daytime Telephone Number:
Signature:	Date (dd/mm/yy):	Social Insurance Number / Business Number:	

DELIVER COMPLETED FORMS TO:

Valiant Trust Company
 310, 606 - 4th Street S.W.
 Calgary, Alberta T2P 1T1
 Attention: Senior Manager, Client Services

For inquiries, please contact Valiant Trust Company at:

Telephone: (403) 233-2801
 Toll Free: 1-866-313-1872
 Facsimile: (403) 233-2857
 Email: inquiries@valianttrust.com

PRIVACY NOTICE: At Valiant Trust Company, we take privacy seriously. In the course of providing services to you in connection with employee stock/unit purchase plans, dividend/distribution reinvestment plans, direct stock/unit purchase plans and/or direct registration services, we receive non-public, personal information about you. We receive this information through transactions we perform for you, from enrolment forms and through other communications with you. We may also receive information about you by virtue of your transactions with affiliates of Valiant Trust Company or other parties. This information may include your name, social insurance number, stock/unit ownership information and other financial information. With respect both to current and former customers, Valiant Trust Company does not share non-public personal information with any non-affiliated third party except as necessary to process a transaction, service your account or as permitted by law. Our affiliates and outside service providers with whom we share information are legally bound not to disclose the information in any manner, unless permitted by law or other governmental process. We strive to restrict access to your personal information to those employees who need to know the information to provide our services to you. Valiant Trust Company maintains physical, electronic and procedural safeguards to protect your personal information. Valiant Trust Company realizes that you entrust us with confidential personal and financial information and we take that trust very seriously.