

United States and Other Non-resident Trust Unitholders

United States Trust Unitholders

Enerflex Systems Income Fund (“Enerflex”) is an unincorporated open-ended investment trust established under the laws of Alberta which qualifies as a mutual fund trust as defined in the Income Tax Act (Canada) (“Tax Act”). The following information is intended to assist individual holders of Enerflex trust units (“Trust Units”) in reporting distributions received from Enerflex during 2009 for United States (“U.S.”) federal income tax purposes.

The following information is of a general nature only. This information is not exhaustive of all possible U.S. income tax considerations and is not intended to be, nor should it be construed to be, legal or tax advice to any particular holder of Trust Units. Consequently, unitholders or potential unitholders should consult their own tax, legal and/or business advisors as to the tax implications of holding Trust Units in their particular circumstances.

Enerflex understands that it should be treated as a corporation for U.S. federal tax purposes and the Trust Units should be treated as shares of such corporation so that amounts considered to be dividends for U.S. federal income tax purposes that are paid to U.S. individual unitholders should be characterized as qualified dividends received from a qualified foreign corporation. As such, the portion of distributions paid in a year that are considered to be dividends should generally qualify for the reduced rate of tax applicable to dividends received from qualified foreign corporations. However, to qualify for such reduced rate, the unitholder must satisfy certain holding period and other requirements. Unitholders should consult their own tax advisors concerning their eligibility for this reduced rate of U.S. federal income tax.

The portion of the 2009 distribution from Enerflex that is to be considered to be a dividend for U.S. federal income tax purposes depends on Enerflex’s current and accumulated earnings and profits (“E&P”) as determined in accordance with U.S. income tax principles. Enerflex has not computed its E&P for the 2009 year.

Trust Units held inside a Qualified Retirement Plan

If a unitholder holds his or her Trust Units in a qualified retirement plan, distributions received by such plan generally would not be required to be reported on the individual’s federal income tax return.

Trust Units held outside a Qualified Retirement Plan

If an individual unitholder holds his or her Trust Units outside a qualified retirement plan, generally the unitholder must report dividends received in 2009 on their 2009 federal income tax return. Individual U.S. unitholders who hold their Trust Units through brokers or investment dealers should have received tax-reporting information from their brokers or investment dealers. Enerflex expects that U.S. brokers or investment dealers will have

issued an IRS Form 1099 - DIV "Dividends and Distributions" or a similar substitute form.

Individual taxpayers desiring to claim a foreign tax credit for the Canadian taxes shown as withheld on IRS Form 1099 - DIV may have to file IRS Form 1116 "Foreign Tax Credit (Individual, Estate, or Trust)" though some individuals may be able to claim the credit directly on IRS Form 1040. Information regarding the amount of Canadian tax withheld in 2009 should be available from your U.S. broker or investment dealer and in the case of registered unitholders from the transfer agent, Computershare Trust Company of Canada, and is not available from Enerflex. Unitholders should consult their own tax, legal and/or business advisors to determine whether claiming a credit or deduction for foreign income taxes is more beneficial.

Summary of U.S. Tax Information

The following table provides, on a per Trust Unit basis, the breakdown of the amount of the cash distribution, prior to Canadian withholding tax and U.S. backup withholding tax, paid or payable by Enerflex in fiscal 2009 as at December 31, 2009. All amounts of cash distributions should be treated as a qualified taxable dividend from a qualified foreign corporation. None of the 2009 distributions constituted a return of capital. The amounts shown on the following schedule are in Canadian dollars. This schedule is for information purposes only and amounts computed based on the following table may differ from the amounts shown on the Form 1099 – DIV or similar substitute form.

2009 Cash Distribution Information (\$CDN/unit):

Record Date	Payment Date	Total Cash Distribution (CDN)
March 31, 2009	April 15, 2009	\$0.30
June 30, 2009	July 13, 2009	\$0.30
September 30, 2009	October 15, 2009	\$0.30
December 31, 2009	January 15, 2010	\$0.30

Other Non-resident Trust Unitholders

Except as specifically discussed above pertaining to United States federal income tax consequences, this summary does not contain information regarding the non-Canadian income tax consequences of holding Trust Units for unitholders who are subject to tax outside of Canada. All non-resident unitholders should consult their own tax, legal and/or business advisors with respect to the tax implications of holding Trust Units, including any associated filing requirements, in jurisdictions outside of Canada.