

H U M E , K I E R A N

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Exemption number 82-4644

Thursday, September 19, 2002

Attention: Paul Dudek
Office of International Corporate Finance
Stop 3 - 9
450 - 5th Avenue N.W.
Washington, DC
USA 20549

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FINANCIAL**

Dear Mr. Dudek:

Herewith a Parkland Industries Ltd. press release (September 19, 2002: Parkland Income Fund Declares Distribution Payment), to be filed as required by Rule 12g3-2(b).

Sincerely,

Brenda Orser
Associate

Encl.



PARKLAND INCOME FUND

FOR IMMEDIATE RELEASE: Thursday, September 19, 2002

PARKLAND INCOME FUND DECLARES DISTRIBUTION PAYMENT

Red Deer, Alberta, September 19, 2002: Parkland Income Fund (TSX:PKI.UN) is pleased to announce that a distribution of fourteen cents (\$0.14) per trust unit will be payable on October 15, 2002 to unitholders of record on September 30, 2002.

Parkland Income Fund operates a retail and wholesale fuels and convenience store business under its marketing brands *Fas Gas*, *Race Trac* and *Short Stop*. Parkland has developed a strong market niche in western and northern Canada by focusing on non-urban markets.

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For further information, contact:

Parkland Industries Ltd., Administrator of Parkland Income Fund:

Red Deer: Andrew B. Wiswell, President and CEO (403) 357-6400
Red Deer: John G. Schroeder, Vice President, Finance/CFO (403) 357-6400
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or visit Parkland's web site at www.parklandindustries.com.