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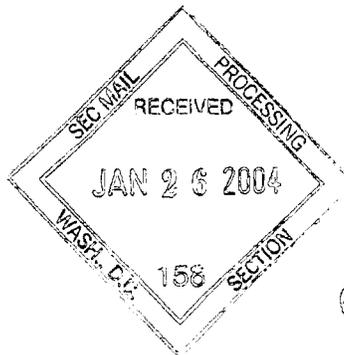
Tel: 403.541.1225  
Fax: 403.410.7217



Exemption number 82-4644

Wednesday, January 14, 2004

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



SUPPL

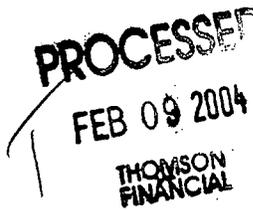
Dear Mr. Dudek:

Herewith a Parkland Income Fund press release: 'Parkland Income Fund declares distribution payment – January 14, 2004,' sent for filing as required by Rule 12g3-2(b).

Kind regards,

*Brenda Orser*

Brenda Orser  
Account Manager



Encl.

*Ille 1/30*

FOR IMMEDIATE RELEASE: Wednesday, January 14, 2004

## **PARKLAND INCOME FUND DECLARES DISTRIBUTION PAYMENT**

Red Deer, Alberta, January 14, 2004: 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 February 13, 2004 to unitholders of record on January 30, 2004.

Parkland Income Fund operates a retail and wholesale fuels and convenience store business under its marketing brands *Fas Gas*, *RT Fuels* 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 and CFO (403) 357-6400  
or visit Parkland's web site at [www.parkland.ca](http://www.parkland.ca).