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Suite 2200, 425-1st Street S.W.  
Calgary, Alberta  
T2P 3L8

May 26, 2006

**VIA FEDERAL EXPRESS**

Securities and Exchange Commission  
100 F Street, NE  
Washington, DC 20549  
Attention: Filing Desk

**SUPPL**



Dear Sir or Madam:

**Re: Penn West Energy Trust Submission Pursuant to Rule 12g3-2(b) File No. 82-34902**

On behalf of Penn West Energy Trust (the "Trust"), and pursuant to Rule 12g3-2(b) under the Securities Exchange Act of 1934, as amended, enclosed is a copy of the Trusts press release dated May 26, 2006.

As required pursuant to Rule 12g3-2(b), the exemption number appears in the upper right-hand corner of each unbound page and on the first page of each bound document.

Also enclosed is a copy of this letter. Please indicate your receipt of this letter and the enclosed information by stamping such copy and returning it to me in the enclosed self-addressed, stamped envelope.

Yours truly,

PENN WEST ENERGY TRUST

*Crystal Hall*

CRYSTAL HALL

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**PENN WEST**  
ENERGY TRUST

**NEWS RELEASE**

**PENN WEST ENERGY TRUST ANNOUNCES CASH DISTRIBUTION**

**FOR IMMEDIATE RELEASE**, Wednesday May 24, 2006

**PENN WEST ENERGY TRUST (TSX – PWT.UN)** is pleased to confirm cash distributions for May 2006

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**(Calgary, May 24, 2006) / CNW /** - Penn West Energy Trust ("the Trust") confirms that its May 2006 cash distribution will be \$0.34 per trust unit payable on June 15, 2006 to unitholders of record on May 31, 2006. The ex-distribution date is May 29, 2006.

Penn West Energy Trust is a senior oil and natural gas energy trust based in Calgary, Alberta that trades on the Toronto Stock Exchange under the symbol PWT.UN.

For further information, please contact:

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William Andrew, President and CEO  
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