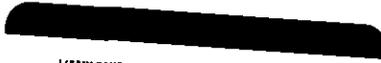




Heather McMaster  
Corporate / Legal Administrator  
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January 9, 2009

Securities and Exchange Commission  
Judiciary Plaza  
450 - 5 Street NW  
Washington, DC 20549 USA



09045200

**SUPPL**

Dear Sir or Madam:

**Re: Superior Plus (the "Company")  
File No. 82-34838  
Exemption Pursuant to Rule 12g3-2(b)**

Pursuant to Rule 12g3-2(b) under the Securities Exchange Act of 1934, as amended, enclosed please find the January 2009 Cash Dividend press releases.

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

Please indicate your receipt of the enclosed by stamping the enclosed copy of this letter and returning it to the sender in the enclosed self-addressed, stamped envelope.

Yours truly,  
**Superior Plus**

*Heather McMaster*  
Heather McMaster  
Corporate / Legal Administrator

/enc.

*B*

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**JAN 29 2009**

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SEC Mail Processing  
Section

**JAN 21 2009**

Washington, DC  
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TSX: SPB  
Calgary, January 8, 2009

For Immediate Release

January 2009 Cash Dividend

Superior Plus Income Fund  
File No. 82-34838  
Exemption Pursuant to Rule 12g3-2(b)

January 2009 Cash Dividend - \$0.135 per share

Superior Plus Corp. (the "Corporation" or "Superior Plus") today announced its cash dividend for the month of January 2009 of \$0.135 per share payable on February 13, 2009. The record date is January 31, 2009 and the ex-dividend date will be January 28, 2009. The Corporation's annualized cash dividend rate is \$1.62 per share. This dividend is an eligible dividend for Canadian income tax purposes.

The 2008 cash distributions paid by Superior Plus Income Fund to unitholders are expected to substantially be taxable as "other income". A summary of cash distributions and tax information from inception to December 31, 2008 is posted under the Investor section of the Corporation's website at: [www.superiorplus.com](http://www.superiorplus.com).

The common shares, 5.75% debentures and 5.85% debentures of Superior Plus Corp. began trading on the Toronto Stock Exchange (the "TSX") on January 7, 2009 under the symbols "SPB", "SPB.db.b" and "SPB.db.c", respectively.

About the Corporation

Superior Plus is a diversified corporation. The Corporation holds 100% of Superior Plus LP, a limited partnership formed between Superior General Partner Inc., as general partner and the Corporation as limited partner. Superior Plus is focused on stability of dividends with value growth and has four Canadian based operating businesses: Superior Propane is Canada's largest distributor of propane and related products and services; ERCO Worldwide is a leading supplier of chemicals and technology to the pulp and paper industries and a regional Midwest supplier of chloralkali and potassium products; Winroc is a leading distributor of walls and ceilings construction products in North America; and Superior Energy Management provides fixed-price natural gas supply services in Ontario, Quebec, and British Columbia along with fixed-price electricity supply services in Ontario.

The Corporation's shares and convertible debentures trade on the TSX as follows:

Trading Symbol	Security	Issued and Outstanding
SPB	Shares	88.4 million
SPB.db.b	5.75% Debentures, Series 1	\$174.9 million principal amount
SPB.db.c	5.85% Debentures, Series 1	\$ 75.0 million principal amount

For further information about Superior Plus, please visit our website at: [www.superiorplus.com](http://www.superiorplus.com) or contact: A. Scott Daniel, Vice-President, Treasurer and Investor Relations, Tel: (403) 218-2953 / Fax: (403) 218-2973, E-mail: [sdaniel@superiorplus.com](mailto:sdaniel@superiorplus.com), Toll Free: 1-866-490-PLUS (7587).

## Forward Looking Information

*Certain information included in this Press Release is forward-looking, within the meaning of applicable Canadian securities laws. Much of this information can be identified by looking for words such as "believe", "expects", "expected", "will", "intends", "projects", "anticipates", "estimates", "continues" or similar words. Forward-looking information in this Press Release includes but is not limited to, assumptions concerning the future payment of dividends and the treatment of shareholders under tax laws. Superior believes the expectations reflected in such forward-looking information are reasonable but no assurance can be given that these expectations will prove to be correct and such forward-looking statements should not be unduly relied upon.*

*Forward-looking information is not a guarantee of future performance and involves a number of risks and uncertainties some of which are described herein. Such forward-looking information necessarily involves known and unknown risks and uncertainties, which may cause Superior's actual results to differ materially from any projections of future results expressed or implied by such forward-looking information. These risks and uncertainties include but are not limited to the inability of Superior to meet the liquidity tests set forth in the Canada Business Corporations Act with respect to the payment of dividends and future changes to applicable tax laws and the other risks identified in the Fund's 2007 Annual Information Form under the heading "Risk Factors", which is available on the SEDAR website ([www.sedar.com](http://www.sedar.com)). Any forward-looking information is made as of the date hereof and, except as required by law, Superior does not undertake any obligation to publicly update or revise such information to reflect new information, subsequent or otherwise.*

# END

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