



TO: UNITHOLDERS OF SWEF LP (formerly SkyPower Wind Energy Fund LP)

FROM: TERIDA SYSTEMS INC.

DATE: MARCH 10, 2008

RE: **PROCESS FOR SUBMITTING TAX INDEMNITY CLAIMS**

Unitholders of SWEF LP are entitled to be indemnified for the taxes payable by them arising from the reduction of the amount of CEE previously made available to them by Terrawinds Resources Corp. ("**Terrawinds**") in respect of the 2005 taxation year. Unitholders will not be indemnified for interest payable in respect of those taxes. A Tax Indemnity Fund has been established to pay these claims. Terida Systems Inc. (the "**Payment Agent**") will process claims and disburse the Tax Indemnity Funds to Unitholders. Unitholders that did not claim a deduction for the CEE made available to them by Terrawinds in respect of the 2005 taxation year, will not be reassessed regarding this matter and do not qualify for a tax indemnity payment.

An online claims process has been established to indemnify Unitholders. The online process is highly automated, efficient and secure. It includes encrypted electronic communication between the Unitholder and the Payment Agent to protect the confidential information of Unitholders. In addition, it provides real time online access to claims so that, at all times, a Unitholder has complete knowledge of the status of his/her claim. **To complete the claims process a Unitholder requires a new Notice of Reassessment from the tax authorities showing the amount of taxes that the Unitholder is required to repay as a result of the failure of Terrawinds to incur sufficient eligible CEE.**

SUMMARY OF THE CLAIMS PROCESS

The online claims process operates as follows:

- Unitholders in receipt of their new Notice of Reassessment will complete a Claim Form online at: <http://www.terida.com/paymentagent/en/claims.php>. The online claims process includes completing various documents and releases via a three-part Claim Form, and certifying the contents of the Claim online.
- On completion, each Unitholder will print out a Claim File consisting of the completed Claim, detailed instructions for submitting the Claim Package to the Payment Agent, and a bar-coded Fax Cover Sheet for submission of the Claim Package to the Payment Agent. A photocopy of the Notice of Reassessment must be included.
- Once a Claim Package has been received from a Unitholder, the Payment Agent and Terrawinds will review the Claim. The Unitholder should allow 2-3 weeks for the review to be completed. The status of the review will be available to the Unitholder online.
- The Payment Agent reserves the right to require the original Notice of Reassessment (and any other information which it determines to be necessary) to be submitted to enable it to verify the accuracy of any Claim.

STATUS OF THE NOTICES OF REASSESSMENT

The amount to be claimed during the claims process is determined by Canada Revenue Agency, which will issue a Notice of Reassessment to each Unitholder showing the amount of taxes that the Unitholder is required to repay. Unitholders who are residents of the Province of Quebec will also receive a Notice of Reassessment from Revenue Quebec. Consequently, a Notice of Reassessment is required for completion of the claims process, and a photocopy of the Notice of Reassessment must be submitted to the Payment Agent as part of the Claim Package.

The Canada Revenue Agency has advised that, prior to proceeding with the reassessment of Unitholders, it intends to audit the CEE incurred and renounced by Terrawinds in respect of the 2005 taxation year.

At this time, we do not know when the Notices of Reassessment will be issued to Unitholders. However, Unitholders who wish to contact the taxing authorities directly may do so at:

- for Canada Revenue Agency, <http://www.cra-arc.gc.ca/menu-e.html>
- for Revenue Quebec, <http://www.revenu.gouv.qc.ca/eng/ministere/index.asp>

Since the tax authorities have not yet sent Notices of Reassessment to Unitholders, currently only Part I of the Claim Form can be completed. Residents of Quebec may file a Claim upon receipt of the Notice of Reassessment from either the Canada Revenue Agency or Revenue Quebec, and receive a payment for that portion of his/her Claim.

CONTACTING THE PAYMENT AGENT

The Payment Agent, Terida Systems, can be contacted:

- by phone: at 1-866-647-7520 (Toll Free Help Line), or 647-477-3497 (Toronto Help Line)
- via email to: PaymentAgent@terida.com
- via its web site at: <http://www.terida.com/PaymentAgent>

Please use the Online Claim System to communicate with the Payment Agent about a particular Unitholder's Claim that has been submitted through the Online Claims System. If you do not have access to a computer with a connection to the Internet, please contact the Payment Agent via the Payment Agent's Toll Free Help Line.

Please contact SWEF LP directly if you have questions about Unitholder matters that are unrelated to the claims process. SWEF LP can be contacted:

- via email to: judsonmartin@sweflp.com
- via its web site at: <http://www.sweflp.com/contact.php>

ADDITIONAL INFORMATION

For answers to Frequently Asked Questions about the Tax Indemnity Fund, the Payment Agent and the claims process, visit the Payment Agent's FAQ web page at: <http://www.terida.com/paymentagent/en/faq.php>

The Payment Agent's website <http://www.terida.com/paymentagent/> and the FAQ web pages will be updated from time to time so that Unitholders have access to additional information and time line details as they occur. If any noteworthy changes are made, they will be clearly identified.