

RESIGNATION AND APPOINTMENT OF TRUSTEE

TO: VIKING HOLDINGS TRUST

The undersigned hereby resigns as trustee of Viking Holdings Trust, such resignation to be effective as of May 1, 2005.

VIKING HOLDINGS INC.

By: *R Fotheringham*
Robert Fotheringham
Vice President, Finance
and Chief Financial Officer

By its execution hereof, the undersigned hereby accepts the appointment as trustee of Viking Holdings Trust effective May 1, 2005 and, in that regard:

- (a) confirms that it is a corporation incorporated under the laws of the Province of Alberta and is a resident of Canada for the purposes of the *Income Tax Act* (Canada); and
- (b) undertakes to discharge all of the obligations and responsibilities of the trustee under the Viking Holdings Trust amended and restated trust indenture dated as of July 1, 2004, as may be amended, supplemented or restated from time to time.

BJORN HOLDINGS INC.

By: *R Fotheringham*
Robert Fotheringham
Vice President, Finance
and Chief Financial Officer

Viking Holdings Trust hereby waives the requirement for 180 days notice by Viking Holdings Inc. of its resignation as trustee of Viking Holdings Trust.

**VIKING HOLDINGS TRUST, by its
trustee BJORN HOLDINGS INC.**

By: *R Fotheringham*
Robert Fotheringham
Vice President, Finance
and Chief Financial Officer