

Enerplus Resources Fund
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ENERPLUS RESOURCES FUND
TRADING SYMBOL: ERF.UN (TSX) and ERF (NYSE)
2007 CANADIAN INCOME TAX INFORMATION

The following information is intended to assist individual Canadian unitholders ("Unitholders") of Enerplus Resources Fund ("Enerplus") in the preparation of their 2007 T1 Income Tax Return.

Trust Units held within an RRSP, RRIF, RESP or DPSP

No amounts are required to be reported on the 2007 T1 Income Tax Return where the Enerplus trust units are held within a Registered Retirement Savings Plan ("RRSP"), Registered Retirement Income Fund ("RRIF"), Registered Education Saving Plan ("RESP") or Deferred Profit Sharing Plan ("DPSP").

Trust Units held outside of an RRSP, RRIF, RESP or DPSP

Unitholders who held their Enerplus trust units outside of an RRSP, RRIF, RESP or DPSP, through a broker or other intermediary and received cash distributions during the period, will receive "T3 Supplementary" slips directly from their broker or intermediary, not from the transfer agent or Enerplus.

Registered unitholders of Enerplus trust units who received cash distributions during the period from the transfer agent, CIBC Mellon Trust, (and not from a broker or intermediary), will receive "T3 Supplementary" slips directly from CIBC Mellon Trust. While CIBC Mellon Trust will strive to issue these information slips as soon as possible, the deadline for mailing all T3 Supplementary Information slips as required by Canada Revenue Agency is February 29, 2008.

The attached "Schedule 1" includes supplementary information on the taxable portion of the 2007 cash distributions and is shown on a per unit basis. Under Paragraph 12(1)(m) of the Canadian Income Tax Act, taxable amounts allocated by Enerplus in 2007 to the unitholders must be reported by the unitholders in their 2007 Income Tax Return.

Accordingly, the taxable amount of cash distributions (i.e. "Other Income" Box (26) and "Actual amount of eligible dividends" Box (49) on the T3 slips) with respect to record dates from February 10, 2007 up to and including December 31, 2007 are included in your "T3 Supplementary".

Adjusted Cost Base

Unitholders of Enerplus trust units are required to reduce the Adjusted Cost Base of their units by the portion of the distributions deemed a return of capital. The reduction is equal to the cumulative cash received from cash distributions minus cumulative taxable amounts reported as "Other Income" Box (26) and "Actual amount of eligible dividends" Box (49) on their T3 slips (if any).

The Adjusted Cost Base is used in calculating capital gains or losses on the disposition of the trust units if the owner holds the trust units as a capital property.

SCHEDULE 1

**ENERPLUS RESOURCES FUND
TRUST UNIT
2007 - T3 INFORMATION
FOR CANADIAN RESIDENTS**

The following table outlines the breakdown of cash distributions per unit paid or payable by Enerplus Resources Fund with respect to record dates for the period February 10 – December 31, 2007 for Canadian Income Tax purposes.

| Record Date | Payment Date | Total Distribution Paid | Taxable Other Income | Taxable Eligible Dividend | Return of Capital Amount |
|-----------------------|---------------------|------------------------------------|---------------------------------|--------------------------------------|-------------------------------------|
| Feb 10, 2007 | Feb 20, 2007 | \$0.420000 | \$0.410086 | \$0 | \$0.009914 |
| Mar 10, 2007 | Mar 20, 2007 | \$0.420000 | \$0.410086 | \$0 | \$0.009914 |
| Apr 10, 2007 | Apr 20, 2007 | \$0.420000 | \$0.410086 | \$0 | \$0.009914 |
| May 10, 2007 | May 20, 2007 | \$0.420000 | \$0.410086 | \$0 | \$0.009914 |
| Jun 10, 2007 | Jun 20, 2007 | \$0.420000 | \$0.410086 | \$0 | \$0.009914 |
| Jul 10, 2007 | Jul 20, 2007 | \$0.420000 | \$0.410086 | \$0 | \$0.009914 |
| Aug 10, 2007 | Aug 20, 2007 | \$0.420000 | \$0.410086 | \$0 | \$0.009914 |
| Sep 10, 2007 | Sep 20, 2007 | \$0.420000 | \$0.410086 | \$0 | \$0.009914 |
| Oct 10, 2007 | Oct 20, 2007 | \$0.420000 | \$0.410086 | \$0 | \$0.009914 |
| Nov 10, 2007 | Nov 20, 2007 | \$0.420000 | \$0.410086 | \$0 | \$0.009914 |
| Dec 10, 2007 | Dec 20, 2007 | \$0.420000 | \$0.410087 | \$0 | \$0.009913 |
| Dec 31, 2007 | Jan 20, 2008 | \$0.420000 | \$0.410087 | \$0 | \$0.009913 |
| TOTAL PER UNIT | | \$5.040000 | \$4.921034 | \$0 | \$0.118966 |