


Extractive Sector Transparency Measures Act - Annual Report

Reporting Entity Name	Enerplus Corporation					
Reporting Year	From	1/1/2018	To:	12/31/2018		Date submitted
Reporting Entity ESTMA Identification Number	E753426	<input checked="" type="radio"/> Original Submission <input type="radio"/> Amended Report				
Other Subsidiaries Included (optional field)						
For Consolidated Reports - Subsidiary Reporting Entities Included in Report:	Enerplus Energy Ltd. (E350507), 1030467 Alberta Ltd. (E415832), Enerplus Resources (USA) Corporation (E423963), Enerplus Resources U.S. Inc. (E565222), 3104613 Nova Scotia Ltd. (E971960)					
Not Substituted						
Attestation by Reporting Entity	<p><i>In accordance with the requirements of the ESTMA, and in particular section 9 thereof, I attest I have reviewed the information contained in the ESTMA report for the entity(ies) listed above. Based on my knowledge, and having exercised reasonable diligence, the information in the ESTMA report is true, accurate and complete in all material respects for the purposes of the Act, for the reporting year listed above.</i></p>					
Full Name of Director or Officer of Reporting Entity	Shaina Morihira		Date	5/24/2019		
Position Title	Vice President, Finance					

Extractive Sector Transparency Measures Act - Annual Report

Reporting Year	From: 1/1/2018	To: 12/31/2018			
Reporting Entity Name	Enerplus Corporation			Currency of the Report	CAD
Reporting Entity ESTMA Identification Number	E753426				
Subsidiary Reporting Entities (if necessary)	Enerplus Energy Ltd. (E350507), 1030467 Alberta Ltd. (E415832), Enerplus Resources (USA) Corporation (E423963), Enerplus Resources U.S. Inc. (E565222), 3104613 Nova Scotia Ltd. (E971960)				

Payments by Payee

Country	Payee Name ¹	Departments, Agency, etc... within Payee that Received Payments ²	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid to Payee	Notes ³⁴
Canada -Alberta	Government of Alberta		350,000	18,400,000	1,630,000	-	-	-	-	20,380,000	Royalties paid in-kind total \$17,370,000 and are valued at the fair market value of the volumes taken-in-kind, based on Enerplus realized sales prices.
Canada -Saskatchewan	Government of Saskatchewan		1,660,000	16,350,000	480,000	-	-	-	-	18,490,000	
Canada -British Columbia	Government of British Columbia		320,000	-	560,000	-	-	-	-	880,000	
Canada -Alberta	Municipal District of Greenview		480,000	-	100,000	-	-	-	-	580,000	
Canada -Alberta	Municipal District of Wainwright		560,000	-	-	-	-	-	-	560,000	
Canada -Alberta	Cypress County		530,000	-	-	-	-	-	-	530,000	
Canada -Alberta	Camrose County		500,000	-	-	-	-	-	-	500,000	
Canada -Saskatchewan	Rural Municipality of Laurier		460,000	-	-	-	-	-	-	460,000	
Canada -Alberta	City of Medicine Hat		170,000	130,000	-	-	-	-	-	300,000	
Canada -Alberta	Municipal District of Provost		210,000	-	-	-	-	-	-	210,000	
Canada -Saskatchewan	Rural Municipality of Lomond		190,000	-	-	-	-	-	-	190,000	
Canada -Alberta	Leduc County		140,000	-	-	-	-	-	-	140,000	
Canada -Alberta	County of Vermilion River		140,000	-	-	-	-	-	-	140,000	
Canada -Alberta	Clearwater County		140,000	-	-	-	-	-	-	140,000	
Canada -Alberta	County of Stettler		100,000	-	-	-	-	-	-	100,000	
Canada -Saskatchewan	Rural Municipality of Lake Alma No. 8		100,000	-	-	-	-	-	-	100,000	
United States of America	Office of Natural Resource Revenue		-	168,300,000	480,000	-	-	-	-	168,780,000	Collects, accounts for and verifies natural resource and energy revenues due to American tribes and the U.S. Federal Government
United States of America	State of North Dakota		76,690,000	570,000	1,130,000	-	-	-	-	78,390,000	
United States of America	State of Montana		9,700,000	470,000	420,000	-	-	-	-	10,590,000	
United States of America	Fort Berthold Indian Reservation		-	40,000	8,440,000	-	-	-	-	8,480,000	
United States of America	Commonwealth of Pennsylvania		2,680,000	390,000	-	-	-	-	-	3,070,000	
United States of America	State of Colorado		170,000	540,000	620,000	-	-	-	-	1,330,000	
United States of America	Richland County, Montana		170,000	230,000	10,000	-	-	-	-	410,000	
			95,460,000	205,420,000	13,870,000	-	-	-	-	314,750,000	

Additional Notes:

⁽¹⁾ All payments are reported in Canadian dollars (the reporting currency of the reporting entity). Payments made in currencies other than Canadian dollars have been translated using a 12 month average exchange rate during the period. The rate used to translate U.S. dollar payments to Canadian dollars is 1.30.

⁽²⁾ Payments included in this report include gross payments made by Enerplus in its capacity as operator, which include payments made on behalf of joint venture partners.

⁽³⁾ Payments made by other entities with which Enerplus has a joint venture arrangement are excluded from this Report, with the exception of certain payments made for Enerplus' non-operated assets where the operator is not subject to the act or a similar reporting framework. To the extent payments have been made on our behalf and not disclosed by our joint venture partners, Enerplus has included these payments based on the best information available.

Extractive Sector Transparency Measures Act - Annual Report

Reporting Year	From: 1/1/2018	To: 12/31/2018	Currency of the Report	CAD
Reporting Entity Name	Enerplus Corporation			
Reporting Entity ESTMA Identification Number	E753426			
Subsidiary Reporting Entities (if necessary)	Enerplus Energy Ltd. (E350507), 1030467 Alberta Ltd. (E415832), Enerplus Resources (USA) Corporation (E423963), Enerplus Resources U.S. Inc. (E565222), 3104613 Nova Scotia Ltd. (E971960)			

Payments by Project

Country	Project Name ¹	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid by Project	Notes ²³
Canada	Oil	3,920,000	31,120,000	1,080,000	-	-	-	-	36,120,000	Royalties paid in-kind total \$14,610,000 and are valued at the fair market value of the volumes taken-in-kind, based on Enerplus realized sales prices.
Canada	Gas	2,130,000	3,760,000	1,690,000	-	-	-	-	7,580,000	Royalties paid in-kind total \$2,760,000 and are valued at the fair market value of the volumes taken-in-kind, based on Enerplus realized sales prices.
United States of America	West	86,730,000	170,150,000	11,100,000	-	-	-	-	267,980,000	
United States of America	East	2,680,000	390,000	-	-	-	-	-	3,070,000	
		95,460,000	205,420,000	13,870,000	-	-	-	-	314,750,000	

Additional Notes³:

⁽¹⁾ All payments are reported in Canadian dollars (the reporting currency of the reporting entity). Payments made in currencies other than Canadian dollars have been translated using a 12 month average exchange rate during the period. The rate used to translate U.S. dollar payments to Canadian dollars is 1.30.

⁽²⁾ Payments included in this report include gross payments made by Enerplus in its capacity as operator, which include payments made on behalf of joint venture partners.

⁽³⁾ Payments made by other entities with which Enerplus has a joint venture arrangement are excluded from this Report, with the exception of certain payments made for Enerplus' non-operated assets where the operator is not subject to the act or a similar reporting framework. To the extent payments have been made on our behalf and not disclosed by our joint venture partners, Enerplus has included these payments based on the best information available.