

ENERPLUS CORPORATION

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January 1, 2014

ENERPLUS CORPORATION
TRADING SYMBOL: ERF (TSX), ERF (NYSE)
2013 CANADIAN INCOME TAX INFORMATION

The following information is intended to assist individual Canadian investors who held shares of Enerplus Corporation during 2013 in the preparation of their 2013 T1 Income Tax Return. Shareholders are advised to consult their tax advisors regarding questions relating to the tax treatment of Enerplus dividends and the computation of the adjusted cost base of their investment.

Shares held within an RRSP, RRIF, RESP, DPSP or TFSA

No amounts are required to be reported on the 2013 T1 Income Tax Return where Enerplus shares were held within a Registered Retirement Savings Plan (“RRSP”), Registered Retirement Income Fund (“RRIF”), Registered Education Saving Plan (“RESP”), Deferred Profit Sharing Plan (“DPSP”) or Tax Free Saving Account (“TFSA”).

Shares held outside of an RRSP, RRIF, RESP, DPSP or TFSA

Canadian investors who held their Enerplus shares outside of an RRSP, RRIF, RESP, DPSP or TFSA through a broker or other intermediary, and received cash dividends during the period, will receive T5 slips directly from their broker or intermediary, not from the transfer agent or Enerplus.

Registered holders of Enerplus shares who received cash dividends during 2013 from Computershare Trust (and not from a broker or intermediary) will receive T5 slips directly from Computershare Trust. While our transfer agent strives to issue these information slips as soon as possible, the deadline for mailing all T5 slips as required by Canada Revenue Agency is February 28, 2014.

The attached “Schedule 1” includes the monthly amount of cash dividends paid to shareholders.

Stock Dividend Program (“SDP”) Participants

Canadian investors who enrolled in the SDP will not receive a T5 slip for stock dividends (non-cash) paid under this program, as the payment of stock dividends does not generate dividend income. In addition, the cost of shares received as a stock dividend is NIL.

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SCHEDULE 1

**ENERPLUS CORPORATION
COMMON SHARES
2013 – T5 INFORMATION
FOR CANADIAN RESIDENTS**

The following table outlines the monthly payment of cash dividends per share paid by Enerplus with respect to record dates for the period January 4 – December 5, 2013 for Canadian Income Tax purposes.

Record Date	Payment Date	Dividend Paid Per Share	Eligible Dividend
4-Jan-13	21-Jan-13	\$0.09	Yes
5-Feb-13	20-Feb-13	\$0.09	Yes
5-Mar-13	20-Mar-13	\$0.09	Yes
5-Apr-13	19-Apr-13	\$0.09	Yes
3-May-13	21-May-13	\$0.09	Yes
5-Jun-13	20-Jun-13	\$0.09	Yes
9-Jul-13	19-Jul-13	\$0.09	Yes
2-Aug-13	20-Aug-13	\$0.09	Yes
5-Sep-13	20-Sep-13	\$0.09	Yes
4-Oct-13	21-Oct-13	\$0.09	Yes
5-Nov-13	20-Nov-13	\$0.09	Yes
5-Dec-13	20-Dec-13	\$0.09	Yes
TOTAL PER SHARE		\$1.08	(Per Box 24 of T5 slip)