

Extractive Sector Transparency Measures Act Report

Reporting Year From: 1/1/2016 To: 12/31/2016
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)

Attestation: Please check one of the the boxes below and provide the required information

Attestation (by Reporting Entity)

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.

Attestation (through independent audit)

In accordance with the requirements of the ESTMA, and in particular section 9 thereof, I attest that I engaged an independent auditor to undertake an audit of the ESTMA report for the entity(ies) and reporting year listed above. Such an audit was conducted in accordance with the Technical Reporting Specifications issued by Natural Resources Canada for independent attestation of ESTMA reports.

*The auditor expressed an unmodified opinion, dated [ENTER DATE: YYYY-MM-DD], on the ESTMA report for the entity(ies) and period listed above.
The independent auditor's report can be found at [INSERT WEBLINK TO AUDIT OPINION POSTED ONLINE – link should be on same page as report link]*

Director or Officer of Reporting Entity Full Name: Jodi Jenson Labrie Date: 5/30/2017
Position Title: Senior Vice President and Chief Financial Officer

Extractive Sector Transparency Measures Act - Annual Report

Reporting Year
 Reporting Entity Name
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From: 1/1/2016 To: 12/31/2016
 Enerplus Corporation
 E753426

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Payments by Project										
Country	Project Name	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid by Project	Notes
Canada	Oil	\$ 5,190,000	\$ 16,640,000	\$ 1,780,000	\$ -	\$ -	\$ -	\$ -	\$ 23,610,000	Includes waterflood assets in Alberta and Southwestern Saskatchewan.
Canada	Gas	6,550,000	290,000	4,680,000	-	-	-	-	11,520,000	Includes deep gas assets in British Columbia and Northern Alberta, and shallow gas assets in Alberta and Saskatchewan.
USA	West	34,370,000	59,040,000	6,760,000	-	120,000	-	-	100,290,000	Includes properties in Fort Berthold and Elm Coulee.
		\$ 46,110,000	\$ 75,970,000	\$ 13,220,000	\$ -	\$ 120,000	\$ -	\$ -	\$ 135,420,000	

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 1.325.
⁽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. Payments made by other operators on behalf of Enerplus for non-operated properties are not reportable.