

Enerplus Resources Fund
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ENERPLUS RESOURCES FUND
TRADING SYMBOL: ERF.UN (TSX) and ERF (NYSE)
2006 CANADIAN INCOME TAX INFORMATION

The following information is intended to assist individual Canadian unitholders of Enerplus Resources Fund ("Enerplus") in the preparation of their 2006 T1 Income Tax Return.

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

No amounts are required to be reported on the 2006 T1 Income Tax Return where the Enerplus trust units are held within an RRSP, RRIF, RESP or 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 March 31, 2007.

The attached "Schedule 1" includes supplementary information on the taxable portion of the 2006 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 2006 to the unitholders must be reported by the unitholders in their 2006 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, 2006 up to and including December 31, 2006 are included in your "T3 Supplementary".

In compliance with Canada Revenue Agency administrative guidelines for the proposed new dividend tax regime, Enerplus designates the dividend distributions for Enerplus Resources Fund to Canadian unitholders as eligible dividends and will report the amounts on the T3 slips in "Actual amount of eligible dividends" Box (49).

Adjusted Cost Base

Holders of Enerplus trust units are required to reduce the Adjusted Cost Base of their units. 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
2006 - 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, 2006 for Canadian Income Tax purposes.

Record Date	Payment Date	Total Distribution Paid	Taxable Other Income	Taxable Eligible Dividend	Return of Capital Amount
Feb 10, 2006	Feb 20, 2006	\$0.420000	\$0.401100	\$0.000957	\$0.017943
Mar 10, 2006	Mar 20, 2006	\$0.420000	\$0.401100	\$0.000957	\$0.017943
Apr 10, 2006	Apr 20, 2006	\$0.420000	\$0.401136	\$0.000921	\$0.017943
May 10, 2006	May 20, 2006	\$0.420000	\$0.401136	\$0.000921	\$0.017943
Jun 10, 2006	Jun 20, 2006	\$0.420000	\$0.401137	\$0.000920	\$0.017943
Jul 10, 2006	Jul 20, 2006	\$0.420000	\$0.401138	\$0.000919	\$0.017943
Aug 10, 2006	Aug 20, 2006	\$0.420000	\$0.401139	\$0.000918	\$0.017943
Sep 10, 2006	Sep 20, 2006	\$0.420000	\$0.401139	\$0.000918	\$0.017943
Oct 10, 2006	Oct 20, 2006	\$0.420000	\$0.401140	\$0.000917	\$0.017943
Nov 10, 2006	Nov 20, 2006	\$0.420000	\$0.401141	\$0.000916	\$0.017943
Dec 10, 2006	Dec 20, 2006	\$0.420000	\$0.401140	\$0.000916	\$0.017944
Dec 31, 2006	Jan 20, 2007	\$0.420000	\$0.401141	\$0.000915	\$0.017944
TOTAL PER UNIT		\$5.040000	\$4.813587	\$0.011095	\$0.215318