

Enerplus Resources Fund

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ENERPLUS RESOURCES FUND
TRADING SYMBOL: ERF.UN (TSX) and ERF (NYSE)
2008 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 2008 T1 Income Tax Return.

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

No amounts are required to be reported on the 2008 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 agents or Enerplus.

Registered unitholders of Enerplus trust units who received cash distributions during the period from either CIBC Mellon Trust and/or Computershare Trust (and not from a broker or intermediary) will receive "T3 Supplementary" slips directly from CIBC Mellon Trust and Computershare Trust. While our transfer agents 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, 2009.

The attached "Schedule 1" includes supplementary information on the taxable portion of the 2008 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 2008 to the unitholders must be reported by the unitholders in their 2008 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, 2008 up to and including December 31, 2008 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
2008 - 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, 2008 for Canadian Income Tax purposes.

Record Date	Payment Date	Total Distribution Paid	Taxable Other Income	Taxable Eligible Dividend	Return of Capital Amount
Feb 10, 2008	Feb 20, 2008	\$0.420000	\$0.413000	\$0	\$0.007000
Mar 10, 2008	Mar 20, 2008	\$0.420000	\$0.413000	\$0	\$0.007000
Apr 10, 2008	Apr 20, 2008	\$0.420000	\$0.413000	\$0	\$0.007000
May 10, 2008	May 20, 2008	\$0.420000	\$0.413000	\$0	\$0.007000
Jun 10, 2008	Jun 20, 2008	\$0.420000	\$0.413000	\$0	\$0.007000
Jul 10, 2008	Jul 20, 2008	\$0.420000	\$0.413000	\$0	\$0.007000
Aug 10, 2008	Aug 20, 2008	\$0.420000	\$0.413000	\$0	\$0.007000
Sep 10, 2008	Sep 20, 2008	\$0.470000	\$0.462167	\$0	\$0.007833
Oct 10, 2008	Oct 20, 2008	\$0.470000	\$0.462167	\$0	\$0.007833
Nov 10, 2008	Nov 20, 2008	\$0.380000	\$0.373667	\$0	\$0.006333
Dec 10, 2008	Dec 20, 2008	\$0.380000	\$0.373667	\$0	\$0.006333
Dec 31, 2008	Jan 20, 2009	\$0.250000	\$0.245833	\$0	\$0.004167
TOTAL PER UNIT		\$4.890000	\$4.808501	\$0	\$0.081499