

2008 CANADIAN TAX INFORMATION

On February 13, 2008 Focus Energy Trust ("Focus") was acquired by Enerplus Resources Fund ("Enerplus"). The final distribution payment for Focus holders was in February 2008 with Enerplus distribution payments commencing in March 2008. The following information is intended to assist Canadian holders of trust units of Focus of record on January 31, 2008 in the preparation of their 2008 T1 Income Tax Return. This summary is directed to a unitholder who, for purposes of the Income Tax Act (Canada), is a resident of Canada and who held the units as capital property. Other unitholders are advised to consult with their tax advisor concerning their circumstances.

Taxable Income Allocated to Unitholders

For purposes of the Canadian Income Tax Act, Focus was treated as a mutual fund trust and each year the Trust files an income tax return with the taxable income allocated to the unitholders. Distributions paid to the unitholders may include both taxable income and a return of capital. The allocation between these two streams is dependent upon the income tax deductions that the Trust is able to claim against the income it earns.

Trust Units held within an RRSP, RRIF, or DPSP

NO AMOUNTS are to be reported on the 2008 income tax return where trust units were held within a Registered Retirement Savings Plan (RRSP), Registered Retirement Income Fund (RRIF), Deferred Profit Savings Plan (DPSP), or any other such registered plans.

Trust Units held outside of an RRSP, RRIF, or DPSP

If the trust unit was held through a broker or other intermediary then the unitholder will receive a T3 Supplementary slip directly from the broker or intermediary, not from the transfer agent (Valiant Trust Company) or from Focus. If the unitholder was a registered holder then the unitholder will receive a T3 Supplementary slip directly from Valiant Trust Company. The amount reported in Box (26) on the T3 Supplementary slip, "Other Income", should be reported on the 2008 T1 Income Tax Return. The amount reported in Box (42) on the T3 Supplementary slip, "Return of Capital", will, in most circumstances, reduce the unitholder's adjusted cost base of their Focus Energy Trust units.

Adjusted Cost Base

The adjusted cost base of the units is required in the calculation of a capital gain or capital loss (if capital property to the unitholder) upon the disposition of the units. As noted in the Information Circular dated December 21, 2007, the disposition of Focus units in exchange for Enerplus units pursuant to the merger with Enerplus on February 13, 2008, would generally not result in a capital gain or capital loss to the Focus unitholder.

The following table outlines the breakdown of the cash distribution per unit paid by Focus with respect to record date of January 31, 2008.

Record Date	Payment Date	Distribution Paid	Taxable Income (Box 26 Other Income)	Tax Deferred Amount (Box 42 Return of Capital)
January 31, 2008	February 15, 2008	\$0.140000	\$0.137922	\$0.002078