

January 15, 2010

**ENERPLUS RESOURCES FUND**  
**TRADING SYMBOL: ERF.UN (TSX), ERF (NYSE)**  
**2009 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 2009 T1 Income Tax Return.

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

No amounts are required to be reported on the 2009 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”), Deferred Profit Sharing Plan (“DPSP”) or Tax Free Saving Account (“TFSA”).

**Trust Units held outside of an RRSP, RRIF, RESP, DPSP or TFSA**

Unitholders who held their Enerplus trust units outside of an RRSP, RRIF, RESP, DPSP or TFSA, 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 Computershare Trust (and not from a broker or intermediary) will receive “T3 Supplementary” slips directly from Computershare Trust. While our transfer agent 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, 2010.

The attached “Schedule 1” includes supplementary information on the taxable portion of the 2009 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 2009 to the unitholders must be reported by the unitholders in their 2009 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, 2009 up to and including December 31, 2009 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  
2009 - 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, 2009 for Canadian Income Tax purposes.

<b>Record Date</b>	<b>Payment Date</b>	<b>Total Distribution Paid</b>	<b>Taxable Other Income</b>	<b>Taxable Eligible Dividend</b>	<b>Return of Capital Amount</b>
Feb 10, 2009	Feb 20, 2009	\$0.180000	\$0.177017	\$0	\$0.002983
Mar 10, 2009	Mar 20, 2009	\$0.180000	\$0.177017	\$0	\$0.002983
Apr 10, 2009	Apr 20, 2009	\$0.180000	\$0.177017	\$0	\$0.002983
May 10, 2009	May 20, 2009	\$0.180000	\$0.177017	\$0	\$0.002983
Jun 10, 2009	Jun 20, 2009	\$0.180000	\$0.177017	\$0	\$0.002983
Jul 10, 2009	Jul 20, 2009	\$0.180000	\$0.177017	\$0	\$0.002983
Aug 10, 2009	Aug 20, 2009	\$0.180000	\$0.177017	\$0	\$0.002983
Sep 10, 2009	Sep 20, 2009	\$0.180000	\$0.177017	\$0	\$0.002983
Oct 10, 2009	Oct 20, 2009	\$0.180000	\$0.177017	\$0	\$0.002983
Nov 10, 2009	Nov 20, 2009	\$0.180000	\$0.177017	\$0	\$0.002983
Dec 10, 2009	Dec 20, 2009	\$0.180000	\$0.177017	\$0	\$0.002983
Dec 31, 2009	Jan 20, 2010	\$0.180000	\$0.177017	\$0	\$0.002983
<b>TOTAL PER UNIT</b>		<b>\$2.160000</b>	<b>\$2.124204</b>	<b>\$0</b>	<b>\$0.035796</b>