

**enerPLUS**

**Enerplus Resources Fund**  
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March 3, 2008

Dear Unitholder:

**RE: NAFTA Claim by Foreign Investors against Canada regarding  
Canadian Energy Trusts**

On October 30, 2007, a Notice of Intent to submit an international arbitration claim with respect to the Canadian Government's plan to impose a tax on publicly traded trusts was filed by two income trust unitholders from the United States. The Notice challenges the actions of the Canadian Government and seeks monetary compensation for losses related to those actions. It is our understanding that all U.S. and Mexican citizens who held units in a Canadian energy trust on October 31, 2006 may also be eligible to file a similar claim, regardless of whether these units were held directly by those citizens or indirectly through a business enterprise, such as a mutual fund.

Enerplus Resources Fund is not involved in these NAFTA claims, but herein provides information to make our U.S. and Mexican unitholders aware of this potential course of action. Those unitholders wishing further information about this claim and the NAFTA process please visit the following website, [www.naftatrustclaims.com](http://www.naftatrustclaims.com); alternatively you may call 1-773-775-0873.

This notice to you is being provided solely for informational purposes and should not be in any way considered a recommendation.

If you require additional information, Jo-Anne Caza, Vice President, Investor Relations & Corporate Communications may be contacted at 298-2273 or by e-mail at [investorrelations@enerplus.com](mailto:investorrelations@enerplus.com).

Sincerely,

**ENERPLUS RESOURCES FUND**



**GORDON J. KERR**  
President & Chief Executive Officer