



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

June 21, 2007

**Via U.S. Mail and Fax (403-298-2211)**

Mr. Robert J. Waters  
Chief Financial Officer  
Enerplus Resources Fund  
The Dome Tower, 3000, 333 – 7<sup>th</sup> Avenue S.W.  
Calgary, Alberta  
Canada, T2P 2Z1

**Re: Enerplus Resources Fund  
Form 40-F for the Fiscal Year Ended December 31, 2006  
Filed March 12, 2007  
File No. 1-15150**

Dear Mr. Waters:

We have reviewed your Form 40-F for the Fiscal Year Ended December 31, 2006 and have the following comments. We have limited our review of your filing to those issues we have addressed in our comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Form 40-F for the Fiscal Year Ended December 31, 2006

General

1. We note that your Consolidated Financial Statements and Management's Discussion and Analysis are incorporated by reference from a Form 6-K furnished on February 23, 2007. General Instructions B(5) to Form 40-F requires information incorporated by reference, that was not previously filed with the Commission, to be attached as an exhibit and filed with the Form 40-F. As such, it will be necessary for you to amend your Form 40-F to attach and file your Consolidated Financial Statements and Management's Discussion and Analysis as exhibits. You may also refer to the requirements of Rule 303(b) of Regulation S-T for clarification.

SFAS No. 69 Supplemental Reserve Information

Costs Incurred in Oil and Gas Property Acquisition, Exploration and Development Activities, page F-3

2. We note your presentation of asset retirement obligation costs as a separate line item within your Statement of Financial Accounting Standards (SFAS) 69 disclosure. Please remove the asset retirement obligation item, as paragraph 21 and Illustration 2 of SFAS 69 do not contain a provision for the separate presentation of such line item apart from acquisition costs, exploration costs and development costs. Refer to our February 2004 industry letter at:  
<http://www.sec.gov/divisions/corpfin/guidance/oilgasletter.htm>

Closing Comments

As appropriate, please amend your filing and respond to these comments within 10 business days or tell us when you will provide us with a response. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

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In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

You may contact Bob Carroll at (202) 551-3362, or Shannon Buskirk at (202) 551-3717 if you have questions regarding comments on the financial statements and related matters.

Sincerely,

/s/ April Sifford

April Sifford  
Branch Chief Accountant