



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 7010

August 7, 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 completed our review of your Form 40-F and related filings and do not, at this time, have any further comments.

Sincerely,

/s/ April Sifford

April Sifford  
Branch Chief Accountant