



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 – 7th 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