

November 5, 2009

**SENT BY E-MAIL**  
[lara.gaede@asc.ca](mailto:lara.gaede@asc.ca)

Chief Accountant  
Alberta Securities Commission

**Attention: Ms. Lara Gaede**

Dear Ms. Gaede:

**Re: Proposed extension to first IFRS interim filings**

---

This letter is in response to the CSA Notice and Request for Comment for Continuous Disclosure Rules, issued September 25, 2009.

Regarding proposal 3: Transition Provision - Extension for inclusion of first IFRS interim financial report

Enerplus would like to support the proposed amendment to extend the filing of the first interim financial report in the year of adopting IFRS in respect of an interim period beginning on or after January 1, 2011.

We would like to acknowledge the foresight of the CSA and the Alberta Securities Commission in proposing this extension.

Sincerely,

**ENERPLUS RESOURCES FUND**



Robert J. Waters, M.B.A., C.A.  
Senior Vice President and Chief Financial Officer

RJW:kn