

SENT VIA E-MAIL ONLY

File No.: 8630-N1-9

May 18, 2004

TransCanada PipeLines Limited
Attention: Ms. Céline Bélanger
450 – 1st Street SW
Calgary, AB T2P 5H1

Dear Ms. Bélanger:

**NOVA GAS TRANSMISSION LTD. (NGTL)
TOLLS, TARIFF, FACILITIES AND PROCEDURES COMMITTEE (TTFP)
RESOLUTION T2001-02
RECEIPT POINT ESTIMATE TO ACTUAL VARIANCE SETTLEMENT PROGRAM**

NGTL's filing of the above mentioned resolution, attached to your letter dated April 22, 2004, is accepted as a filing for information. It is noted that resolution T2001-02 maintains the continuation of the current process for the Administration of Customer Inventories at Month End (the process), described in Section 5.0 of Appendix D of NGTL's Gas Transportation Tariff.

The resolution confirms that at the April 13, 2004 meeting, the TTFP supported the continuation of the current process, also called the Gas Balance Recovery Process, and agreed to close the issue (T2001-02) that was discussed in 2001 and again in February of this year.

NGTL is directed to distribute the filing, including the resolution, and this letter to its customers. The EUB's letter has been provided in electronic format to facilitate the distribution to customers.

Yours truly,

<original signed by>

Wade Vienneau
Manager – Calgary Office, Utilities Branch