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March 9, 2004

Alberta Energy and Utilities Board
640 - 5th Avenue S.W.
Calgary, Alberta
T2P 3G4

By e-mail
Original by courier

Attention: **Lisa Kelly**
 Application Officer

Dear Ms. Kelly:

Subject: **NOVA Gas Transmission Ltd. (NGTL)**
 2004 General Rate Application – Phase 1 (Application)
 EUB Application No. 1315423
 NGTL Rebuttal Evidence

I enclose for filing with the Board in accordance with the established hearing schedule NGTL's written Rebuttal Evidence. NGTL's Rebuttal Evidence was prepared under the direction and control, and will be spoken to by, both Corporate and external witnesses. The external witnesses are Mr. James Murta and Mr. Robert Tarvydas, both with Towers Perrin.

The week of March 22, 2004 NGTL intends to provide to the Board and interested parties a list of NGTL's witness panels, the order the panels will appear, and each panels' responsibilities for NGTL's written evidence and responses to information requests. NGTL will also provide at that time the witnesses' written direct evidence describing their qualifications.

NGTL has pre-assigned Exhibit No. 002-015 to this letter and Exhibit No. 002-015(a) to its Rebuttal Evidence.

Yours truly,

NOVA Gas Transmission Ltd.
a wholly owned subsidiary of TransCanada PipeLines Limited

Original Signed by

Patrick M. Keys
Associate General Counsel, Regulatory

cc: Interested Parties List - EUB Application No. 1315423 (by e-mail)