



LETTER NO. L-36-00

ROBERT J. PELLATT
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VIA FACSIMILE

July 25, 2000

Mr. David M. Masuhara
Vice President
Legal, Regulatory & Logistics
BC Gas Utility Ltd.
24th Floor, 1111 West Georgia Street
Vancouver, B.C. V6E 4M4

Dear Mr. Masuhara:

Re: BC Gas Utility Ltd.
Application – Approval of Fort Nelson Deferred Income Tax Credits

With respect to the 1999 Deferred Income Tax Credits ("DIT Credits") available in the Fort Nelson Division and your June 27, 2000 application, the Commission approves the pay-out of the DIT Credits to eligible Rate Schedule 25 Transportation Service customers pursuant to Order No. G-138-99.

Yours truly,

Original signed by:

Robert J. Pellatt

RJP/cms