



**LETTER L-84-10**

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**VIA EMAIL**

*tom@accessgas.com*

October 4, 2010

Mr. Tom Dixon  
Access Gas Services Inc.  
1-730 Eaton Way  
Delta, BC V3M 6J9

Dear Mr. Dixon:

Re: Access Gas Services Inc.  
Application for a Licence to Market Natural Gas – Financial Statements

The Commission is in receipt of Access Gas Services Inc.'s (Access Gas) application for renewal of its licence to market natural gas dated August 31, 2010. In its application, Access Gas has provided the consolidated financial statements for its parent company, Niska Gas Storage Partners LLC.

Condition 2.4 of Commission Order A-8-09A states that:

*"Access Gas will maintain a Working Capital position of at least \$50,000 and a Current Ratio of Current Assets to Current Liabilities of at least 1.10."*

Please provide the following information:

1. Audited financial statements for the recently-ended fiscal year and subsequent unaudited quarterly statements on a stand-alone basis, specifically, for Access Gas;
2. If Access Gas's Current Ratio of current assets to current liabilities as reflected in either the annual or quarterly statements has not been in compliance with condition 2.4 of Commission Order A-8-09A, please indicate what action(s) the Commission should take as appropriate penalty or remedy to the non-compliance.

Please provide this information to the Commission on or before October 18, 2010.

Yours truly,

Erica M. Hamilton

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