



File A-TT-TTC-FPL 01 (4775-F006)
8 March 2006

Ms. Céline Bélanger
Vice President, Regulatory Services
TransCanada PipeLines Limited
450 - 1st Street S.W.
Calgary, AB T2P 5H1
Facsimile (403) 920-2347

Dear Ms. Bélanger:

**Foothills Pipe Lines Ltd. (Foothills)
Amendments to the Foothills Gas Transportation Tariff – Phase I (Tariff) and
Subsidiary Companies Tariff of Foothills Pipe Lines Ltd (Alta) Ltd., Foothills Pipe
Lines (Sask) Ltd. And Foothills Pipe Lines (South B.C.) Ltd. (collectively,
Subsidiary Companies Tariff)**

The Board is examining Foothills' Application dated 27 February 2006 requesting the approval of amendments to the Tariff and Subsidiary Companies Tariff which includes the implementation of conversion from volume units to energy units effective 1 June 2006.

Prior to issuing a decision on this matter, the Board wishes to seek comments from Foothills system shippers and interested parties. Comments regarding Foothills' Application are to be filed with the Board and a copy served on Foothills by 4:00 p.m. Calgary time on 15 March 2006. Foothills is to file any reply comments with the Board and to serve a copy on Foothills system shippers and interested parties who provided comments by 4:00 p.m. Calgary time on 22 March 2006.

Foothills is directed to serve forthwith a copy of this letter on all of its shippers and interested parties (TG-6-81).

Yours truly,

A handwritten signature in black ink, appearing to read 'Mantha', with a long horizontal line extending to the right.

Michel L. Mantha
Secretary