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Deloitte & Touche

April 25, 2003

To the various Securities Commissions and similar regulatory authorities in Canada

Dear Sirs/Mesdames:

Re: Union Gas Limited (the "Company")

We refer to the short form base shelf prospectus of the Company dated May 31, 2002 relating to the sale and offering of up to $400,000,000 of unsecured debt securities of the Company (the "Short Form Prospectus").

We consent to the use, through incorporation by reference in the Short Form Prospectus, of our report dated January 14, 2003, to the shareholders of the Company on the following financial statements:

- Balance sheet as at December 31, 2002; and
- Statements of income, retained earnings and cash flows for the year ended December 31, 2002.

We report that we have read the Short Form Prospectus and all information specifically incorporated by reference therein and have no reason to believe that there are any misrepresentations in the information contained therein that is derived from the financial statements upon which we have reported or that are within our knowledge as a result of our audit of such financial statements.

This letter is provided solely for the purpose of assisting the securities regulatory authorities to which it is addressed in discharging their responsibilities and should not be used for any other purpose. Any use that a third party makes of this letter, or any reliance or decisions made based on it, are the responsibility of such third parties. We accept no responsibility for loss or damages, if any, suffered by any third party as a result of decisions made or actions taken based on this letter.

Yours very truly,

Deloitte & Touche LLP

CHARTERED ACCOUNTANTS

Deloitte
Touche
Tohmatsu