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TRANSCANADA PIPELINES LIMITED

By: /s/ Russell K. Girling

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Russell K. Girling,  
Executive Vice-President, Corporate Development  
and Chief Financial Officer

By: /s/ Rhondda E.S. Grant

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Rhondda E.S. Grant  
Vice-President and Corporate Secretary

March 15, 2004

EXHIBIT INDEX

1 Annual Filing of Reporting Issuer of the Registrant