



## Terry Ofremchuk

Vice-President, Taxation, TC PipeLines, LP  
Manager, Corporate Taxation  
TransCanada Corporation

As Vice-President, Taxation of TC PipeLines, LP Mr. Ofremchuk is responsible for tax administration functions and tax planning functions for TC PipeLines, LP and its related subsidiary investments.

Mr. Ofremchuk is also a Manager, Corporate Taxation for TransCanada Corporation. In this role, his responsibilities include providing tax governance and advice for a number of TransCanada's major Canadian and U.S. pipeline development projects as well as providing general corporate tax guidance and advice.

Mr. Ofremchuk and his Omaha-based tax group are also responsible for the tax functions for certain TransCanada-operated U.S. pipelines, including Northern Border, Tuscarora, and Keystone.

Since joining TransCanada in 1991, Mr. Ofremchuk has been a tax manager having varied tax responsibilities that included regulatory tax support, accounting support, tax compliance, and tax planning for TransCanada's wholly owned North American pipelines.

Prior to 1991, Mr. Ofremchuk worked in the Canadian oil and gas industry having various tax responsibilities, most notably with TCPL Resources Ltd, a formerly wholly owned subsidiary of TransCanada, where he was employed for 10 years.

Mr. Ofremchuk holds a Bachelor of Commerce from the University of Calgary. He earned his Certified Management Accountant designation in 1979 and is a member of the Tax Executive Institute, the Canadian Tax Foundation, and the Canadian Petroleum Tax Society.

TC PipeLines, LP is a publicly traded limited partnership. TC PipeLines, LP has interests in approximately 3,700 miles of federally regulated U.S. interstate natural gas pipelines including Great Lakes Gas Transmission Limited Partnership (46.45 per cent ownership), Northern Border Pipeline Company (50 per cent ownership), Tuscarora Gas Transmission Company (100 per cent ownership) and North Baja Pipeline, LLC (100 per cent ownership). Great Lakes is a 2,115-mile pipeline serving markets in Minnesota, Wisconsin, Michigan and eastern Canada. The 1,249-mile Northern Border Pipeline transports natural gas from the Montana-Saskatchewan border to markets in the midwestern United States. Tuscarora owns a 240-mile pipeline system that transports natural gas from Oregon, where it interconnects TransCanada's Gas Transmission Northwest System, to markets in Oregon, Northern California, and Northwestern Nevada. North Baja is an 80-mile natural gas pipeline that extends from Southwestern Arizona to a point on the California/Mexico border and connects with a natural gas pipeline system in Mexico. TC PipeLines, LP is managed by its general partner, TC PipeLines GP, Inc., an indirect wholly owned subsidiary of TransCanada Corporation. TC PipeLines GP, Inc., also holds common units of the Partnership. Common units of TC PipeLines, LP are quoted on the NASDAQ Stock Market and trade under the symbol "TCLP".

With more than 50 years' experience, TransCanada is a leader in the responsible development and reliable operation of North American energy infrastructure including natural gas pipelines, power generation, gas storage facilities, and projects related to oil pipelines. TransCanada's network of wholly owned pipelines extends more than 59,000 kilometres (36,500 miles), tapping into virtually all major gas supply basins in North America. TransCanada is one of the continent's largest providers of gas storage and related services with approximately 370 billion cubic feet of storage capacity. A growing independent power producer, TransCanada owns, or has interests in, over 11,800 megawatts of power generation in Canada and the United States. TransCanada's common shares trade on the Toronto and New York stock exchanges under the symbol TRP. For more information visit: [www.transcanada.com](http://www.transcanada.com)