



Terry Ofremchuk

Vice-President, Taxation, TC PipeLines GP, Inc.
Director, Taxation
TransCanada Corporation

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

Mr. Ofremchuk is also a Director, 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 Bison, Northern Border, Tuscarora, and Keystone.

Since joining TransCanada in 1991, Mr. Ofremchuk has had varied tax responsibilities and positions 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 (NYSE: TCP) has interests in 5,560 miles of federally regulated U.S. interstate natural gas pipelines which serve markets across the United States and Eastern Canada. This includes significant interests in Great Lakes Gas Transmission Limited Partnership and Northern Border Pipeline Company as well as 25 percent ownership interest in each of Gas Transmission Northwest LLC, and Bison Pipeline LLC. TC PipeLines, LP also has 100 percent ownership of North Baja Pipeline, LLC and Tuscarora Gas Transmission Company. TC PipeLines, LP is managed by its General Partner, TC PipeLines GP, Inc., an indirect wholly owned subsidiary of TransCanada Corporation (NYSE: TRP). TC PipeLines GP, Inc. also holds common units of TC PipeLines, LP. For more information about TC PipeLines, LP, visit the Partnership's website at www.tcpipelineslp.com.

With more than 60 years experience, TransCanada is a leader in the responsible development and reliable operation of North American energy infrastructure including natural gas and oil pipelines, power generation and gas storage facilities. TransCanada's network of wholly owned natural gas pipelines extends more than 35,500 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 380 billion cubic feet of storage capacity. A growing independent power producer, TransCanada owns, or has interests in, over 10,800 megawatts of power generation in Canada and the United States. TransCanada is developing one of North America's largest oil delivery systems. TransCanada's common shares trade on the Toronto and New York stock exchanges under the symbol TRP. For more information visit: www.transcanada.com.