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SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

TRANSCANADA PIPELINES LIMITED

Date: March 23, 2004

By: /s/ Rhondda E.S. Grant

Name: Rhondda E.S. Grant
Title: Vice-President and Corporate
Secretary

EXHIBIT INDEX

- 1 Underwriting Agreement dated March 22, 2004 between TransCanada PipeLines Limited and the underwriters listed therein.