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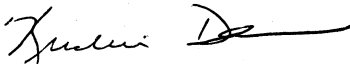
AFFIDAVIT

I, Ronald L. Cook, of the City of Calgary in the Province of Alberta, MAKE
 OATH AND SAY THAT:

1. I am the Vice President, Taxation of TC PipeLines GP, Inc., the general partner of TC PipeLines, LP and of TC PipeLines Intermediate Limited Partnership;
2. The federal and state partnership returns of TC PipeLines, LP and TC PipeLines Intermediate Limited Partnership are prepared under my supervision and direction;
3. As one of the officers of TC PipeLines, GP, Inc. I sign the partnership income tax returns under the requirements of the Internal Revenue Code and applicable state law;
4. Northern Border Pipeline Company taxable income tax items allocated to TC PipeLines Intermediate Limited Partnership and subsequently to TC PipeLines, LP are reported on their partnership income tax returns;
5. In turn that income is reported to the partners of TC PipeLines, LP on Schedules K-1 and furnished to the Internal Revenue Service.

SWORN TO at the City of Calgary)
 in the Province of Alberta)
 this 25th day of October, 2005)
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BEFORE ME:)
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A Commissioner for Oaths in and for the
 Province of Alberta


 RONALD L. COOK

KRISTINE L. DELKUS