



**SIGNATURES**

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.

Date: January 23, 2008

**TRANSCANADA PIPELINES LIMITED**

By: /s/ Donald J. DeGrandis  
Donald J. DeGrandis  
Corporate Secretary

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**EXHIBIT INDEX**

99.1 A copy of the registrant's Code of Business Ethics for Employees, as amended.

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