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May 1, 2006

Ontario Energy Board P.O. Box 2319 2300 Yonge Street, 26th Flr. Toronto, Ontario M4P 1E4 By e-mail Original by Courier

Attention: Mr. John Zych Board Secretary

Dear Mr. Zych:

Subject: TransCanada PipeLines Limited (TransCanada) Natural Gas and Electricity Interface Review Proceeding Board File EB-2005-0551 TransCanada's Written Evidence

In accordance with the requirements in Procedural Order No. 2, please find attached 10 copies of TransCanada's Written Evidence.

TransCanada is also providing both a CD copy and an electronic copy, in PDF searchable format, of its evidence.

Yours truly,

[ORIGINAL SIGNED BY]

Patrick M. Keys Associated General Counsel, Law Gas Transmission

Encls.

cc. EB-2005-0551 Interested Parties (by e-mail)