OMB APPROVAL OMB Number: 3235-0145 Expires: February 28, 2009

Estimated average burden

hours per response.....10.4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549

SCHEDULE 13G Under the Securities Exchange Act of 1934

(Amendment No. 8)
TC PipeLines, LP
(Name of Issuer)
Common Units representing limited partner interests, no par value
(Title of Class of Securities)
87233Q108
(CUSIP Number)
December 31, 2006
(Date of Event Which Requires Filing of this Statement)
Check the appropriate box to designate the rule pursuant to which this Schedule is filed:
[X] Rule 13d-1(b)
_] Rule 13d-1(c)
[_] Rule 13d-1(d)
The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page.
The information required in the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act out shall be subject to all other provisions of the Act (however, see the Notes).
Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.
Page 1 of 8 pages
CUSIP No. 87233Q108 13G

 Name of Repor I.R.S. Identi 		n o. of above Person	
Goldman,	Sachs & Co	0.	
) [_]) [_]
3. SEC Use Only			
4. Citizenship o		Organization	
New York	ζ.		
		e Voting Power	
Number of		0	
Shares	6. Shar	 red Voting Power	
Beneficially		306	
Owned by			
Each	7. Sole	e Dispositive Power	
Reporting		0	
Person		Shared Dispositive Power	
With:		971,648	
9. Aggregate Amo		cially Owned by Each Reporting Person	
971,648			
10. Check if the	Aggregate A	Amount in Row (9) Excludes Certain Sha	ares
			[_]
		ented by Amount in Row (9)	
5.6%			
12. Type of Repor		 1	
BD-PN-IA			

CUSIP No. 87233Q1	08 13G 	
	fication No. of above Person	
The Gold	lman Sachs Group, Inc.	
2. Check the App	propriate Box if a Member of a Group	
	(a) (b)	[_] [_]
3. SEC Use Only		
	r Place of Organization	
Delaware		
	5. Sole Voting Power	
Number of	0	
Shares		
Beneficially	6. Shared Voting Power	
Owned by	306	
Each	7. Sole Dispositive Power	
Reporting	0	
Person	C Charad Diagnositive Davier	
With:	8. Shared Dispositive Power	
	971,648	
	ount Beneficially Owned by Each Reporting Person	
971,648		
	Aggregate Amount in Row (9) Excludes Certain Shan	
10. Check if the	Aggregate Amount in Now (9) Excludes Certain Shan	
		[_]
	ass Represented by Amount in Row (9)	
5.6%		
12. Type of Repor	ting Person	
HC-CO		

Item 4. Ownership.*

- (a). Amount beneficially owned:
 See the response(s) to Item 9 on the attached cover page(s).
- (b). Percent of Class:
 See the response(s) to Item 11 on the attached cover page(s).
- (c). Number of shares as to which such person has:
 - (i). Sole power to vote or to direct the vote: See the response(s) to Item 5 on the attached cover page(s).
 - (ii). Shared power to vote or to direct the vote: See the response(s) to Item 6 on the attached cover page(s).
 - (iii). Sole power to dispose or to direct the disposition
 of: See the response(s) to Item 7 on the attached
 cover page(s).
 - (iv). Shared power to dispose or to direct the disposition of: See the response(s) to Item 8 on the attached cover page(s).

Item 10. Certification.

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired and are held in the ordinary course of business and were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

Page 4 of 8 pages

^{*} In accordance with the Securities and Exchange Commission Release No. 34-39538 (January 12, 1998) (the "Release"), this filing reflects the securities beneficially owned by certain operating units (collectively, the "Goldman Sachs Reporting Units") of The Goldman Sachs Group, Inc. and its subsidiaries and affiliates (collectively, "GSG"). This filing does not reflect securities, if any, beneficially owned by any operating units of GSG whose ownership of securities is disaggregated from that of the Goldman Sachs Reporting Units in accordance with the Release. The Goldman Sachs Reporting Units disclaim beneficial ownership of the securities beneficially owned by (i) any client accounts with respect to which the Goldman Sachs Reporting Units or their employees have voting or investment discretion, or both and (ii) certain investment entities of which the Goldman Sachs Reporting Units act as the general partner, managing general partner or other manager, to the extent interests in such entities are held by persons other than the Goldman Sachs Reporting Units.

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Date: February 6, 2007

THE GOLDMAN SACHS GROUP, INC.

By:/s/ Lauren LoFaro

Name: Lauren LoFaro Title: Attorney-in-fact

GOLDMAN, SACHS & CO.

By:/s/ Lauren LoFaro

Name: Lauren LoFaro Title: Attorney-in-fact

Page 5 of 8 pages

INDEX TO EXHIBITS

Exhibit No.	Exhibit
99.1	Power of Attorney, dated December 19, 2006, relating to The Goldman Sachs Group, Inc.
99.2	Power of Attorney, dated December 19, 2006, relating to Goldman, Sachs & Co.

Page 6 of 8 pages

POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS that THE GOLDMAN SACHS GROUP, INC. (the "Company") does hereby make, constitute and appoint each of Ronald L. Christopher and Lauren LoFaro, (and any other employee of The Goldman Sachs Group, Inc. or one of its affiliates designated in writing by one of the attorneys-in-fact), acting individually, its true and lawful attorney, to execute and deliver in it name and on its behalf whether the Company is acting individually or as representative of others, any and all filings required to be made by the Company under the Securities Exchange Act of 1934, (as amended, the "Act"), with respect to securities which may be deemed to be beneficially owned by the Company under the Act, giving and granting unto each said attorney-in-fact power and authority to act in the premises as fully and to all intents and purposes as the Company might or could do if personally present by one of its authorized signatories, hereby ratifying and confirming all that said attorney-in-fact shall lawfully do or cause to be done by virtue hereof.

THIS POWER OF ATTORNEY shall remain in full force and effect until either revoked in writing by the undersigned or until such time as the person or persons to whom power of attorney has been hereby granted cease(s) to be an employee of The Goldman Sachs Group, Inc. or one of its affiliates.

IN WITNESS WHEREOF, the undersigned has duly subscribed these presents as of December 19, 2006.

THE GOLDMAN SACHS GROUP, INC.

By: /s/ Gregory K. Palm
------GREGORY K. PALM
Executive Vice President and General Counsel

Page 7 of 8 pages

POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS that GOLDMAN, SACHS & CO. (the "Company") does hereby make, constitute and appoint each of Ronald L. Christopher and Lauren LoFaro, (and any other employee of The Goldman Sachs Group, Inc. or one of its affiliates designated in writing by one of the attorneys-in-fact), acting individually, its true and lawful attorney, to execute and deliver in it name and on its behalf whether the Company is acting individually or as representative of others, any and all filings required to be made by the Company under the Securities Exchange Act of 1934, (as amended, the "Act"), with respect to securities which may be deemed to be beneficially owned by the Company under the Act, giving and granting unto each said attorney-in-fact power and authority to act in the premises as fully and to all intents and purposes as the Company might or could do if personally present by one of its authorized signatories, hereby ratifying and confirming all that said attorney-in-fact shall lawfully do or cause to be done by virtue hereof.

THIS POWER OF ATTORNEY shall remain in full force and effect until either revoked in writing by the undersigned or until such time as the person or persons to whom power of attorney has been hereby granted cease(s) to be an employee of The Goldman Sachs Group, Inc. or one of its affiliates.

IN WITNESS WHEREOF, the undersigned has duly subscribed these presents as of December 19, 2006.

GOLDMAN, SACHS & CO.

By: /s/ Gregory K. Palm
GREGORY K. PALM
Managing Director

Page 8 of 8 pages