



DIVISION OF  
CORPORATION FINANCE

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

November 8, 2010

*By U.S. Mail and facsimile to (403) 920-2451*

Steve Becker  
President  
TC PipeLines, LP  
717 Texas Street, Suite 2400  
Houston, Texas 77002-2761

**Re: TC PipeLines, LP  
Form 10-K for the Fiscal Year Ended December 31, 2009  
Filed February 26, 2010  
File No. 000-26091**

Dear Mr. Becker:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director

cc: Brett Cooper, Esq.  
Orrick, Herrington & Sutcliffe LLP  
*Via facsimile to (415) 773-5759*