

January 15, 2021

Fran ois Poirier
President and Chief Executive Officer
TC Energy Corporation
450-1st Street S.W.
Calgary, Alberta, Canada, T2P 5H1

Corporation

Statement on Form F-4
2021

Re: TC Energy

Registration

Filed January 11,

File No. 333-252004

Dear Mr. Poirier:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Laura Nicholson, Special Counsel, at (202) 551-3584 with any questions.

Sincerely,

Division of Corporation Finance

Office of Energy & Transportation

cc:

Gillian Hobson