



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-3561

**VIA FACSIMILE AND U.S. MAIL**

October 2, 2008

Ms. Amy W. Leong  
Controller  
TC Pipelines, LP  
13710 FNB Parkway  
Omaha, Nebraska 68154

**Re: TC Pipelines, LP  
Form 10-K for Fiscal Year Ended December 31, 2007  
Filed February 28, 2008  
Form 10-Q for Fiscal Quarters Ended  
March 31, 2008 and June 30, 2008  
File No. 0-26091**

Dear Ms. Leong:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

William Thompson  
Branch Chief