



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

June 23, 2006

Mr. Ronald A. Millos
Chief Financial Officer
Teck Cominco Limited
200 Burrard St., Suite 600
Vancouver, B.C. V6C 3L9

Re: Teck Cominco Limited
Form 40-F for the Year Ended December 31, 2005
Filed March 30, 2006
Amendment No. 1 to Form 40-F for the Year Ended December 31, 2005
Filed May 22, 2006
Form 6-K's filed March 14, 2006
File No. 001-13184

Dear Mr. Millos:

We have completed our review of your 2005 Form 40-F, and related amendment, and do not, at this time, have any further comments.

Sincerely,

Karl Hiller
Branch Chief