

TRANSCANADA PIPELINES LTD
Form 6-K/A
May 09, 2007

SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM 6-K/A

**REPORT OF FOREIGN PRIVATE ISSUER
PURSUANT TO RULE 13a-16 OR 15d-16 OF
THE SECURITIES EXCHANGE ACT OF 1934**

For the month of May 2007

COMMISSION FILE No. 1-8887

TransCanada PipeLines Limited

(Translation of Registrant's Name into English)

450 1 Street S.W., Calgary, Alberta, T2P 5H1, Canada

(Address of Principal Executive Offices)

Indicate by check mark whether the registrant files or will file annual reports under cover of Form 20-F or Form 40-F

Form 20-F Form 40-F

Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T
Rule 101(b)(1):

Indicated by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T
Rule 101(b)(7):

Indicate by check mark whether the registrant by furnishing the information contained in this Form is also thereby furnishing the information to
the Commission pursuant to Rule 12g3-2(b) under the Securities Exchange Act of 1934.

Yes No

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This Form 6-K/A is being filed to correct a clerical error made on Exhibit 13.3 to Form 6-K dated April 27, 2007 which on page 4, row 1, incorrectly stated the Balance at December 31, 2005 instead of Balance at December 31, 2006 .

2

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

TRANSCANADA PIPELINES LIMITED

By: /s/ Donald J. DeGrandis
Donald J. DeGrandis
Corporate Secretary

By: /s/ G. Glenn Menuz
G. Glenn Menuz
Vice-President and Controller

May 8, 2007

3

EXHIBIT INDEX

13.3 U.S. GAAP reconciliation of the consolidated comparative interim unaudited financial statements of the registrant contained in the registrant's First Quarter 2007 Quarterly Report.

4
