

TRANSCANADA PIPELINES LTD

Form 6-K

May 01, 2006

# **SECURITIES AND EXCHANGE COMMISSION**

WASHINGTON, D.C. 20549

## **FORM 6-K**

**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 2006**

**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

**I**

The documents listed below in this Section and filed as Exhibits 13.1 to 13.3 and 99.1 to this Form 6-K are hereby filed with the Securities and Exchange Commission for the purpose of being and hereby are incorporated by reference into Registration Statement on Form F-9 (Reg. No. 333-121265) under the Securities Act of 1933, as amended.

- 13.1 Management's Discussion and Analysis of Financial Condition and Results of Operations of the registrant as at and for the period ended March 31, 2006.
- 13.2 Consolidated comparative interim unaudited financial statements of the registrant for the period ended March 31, 2006 (included in the registrant's First Quarter 2006 Quarterly Report).
- 13.3 U.S. GAAP reconciliation of the consolidated comparative interim unaudited financial statements of the registrant contained in the registrant's First Quarter 2006 Quarterly Report.
- 99.1 Schedule of earnings coverage calculations at March 31, 2006.

**II**

The document listed below in this Section and in the Exhibit Index to this Form 6-K is hereby filed with the Securities and Exchange Commission.

- 99.2 Comfort letter of KPMG LLP dated May 1, 2006.

**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/ Russell K. Girling  
Russell K. Girling  
Executive Vice-President, Corporate  
Development and Chief Financial Officer

By: /s/ Lee G. Hobbs  
Lee G. Hobbs  
Vice-President and Controller

May 1, 2006

**EXHIBIT INDEX**

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- 13.3 U.S. GAAP reconciliation of the consolidated comparative interim unaudited financial statements of the registrant contained in the registrant's First Quarter 2006 Quarterly Report.
- 31.1 Certification of Chief Executive Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.
- 31.2 Certification of Chief Financial Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.
- 32.1 Certification of Chief Executive Officer regarding Periodic Report containing Financial Statements.
- 32.2 Certification of Chief Financial Officer regarding Periodic Report containing Financial Statements.
- 99.1 Schedule of earnings coverage calculations at March 31, 2006.
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