

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 .

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**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

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**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.

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