TRANSCANADA PIPELINES LTD
Form 6-K
February 28, 2008

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 February 2008

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   o   Form 40-F   þ

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): o

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

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   o   No   þ

Exhibit 99.1 to this report, filed on Form 6-K, shall be incorporated by reference into the following Registration Statement under the Securities Act of 1933, as amended, of the registrant: Form F-9 (Reg. No. 333-145980).

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.

Date: February 28, 2008

TRANSCANADA PIPELINES LIMITED

By: /s/ Gregory A. Lohnes
                        Gregory A. Lohnes
                        Executive Vice-President and
                        Chief Financial Officer

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

EXHIBIT INDEX

99.1   Schedule of earnings coverage calculations at December 31, 2007.