

TRANSCANADA PIPELINES LTD

Form 6-K

October 28, 2004

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# 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 October 2004  
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 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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The documents listed below in this Section and filed as Exhibits 13.1 to 13.3, 99.1 and 99.2 to this Form 6-K are hereby filed with the Securities and Exchange Commission.

- 13.1 Management's Discussion and Analysis of Financial Condition and Results of Operations of the registrant as at and for the period ended September 30, 2004.
  - 13.2 Consolidated comparative interim unaudited financial statements of the registrant for the period ended September 30, 2004 (included in the registrant's Third Quarter 2004 Quarterly Report).
  - 13.3 U.S. GAAP reconciliation of the consolidated comparative interim unaudited financial statements of the registrant contained in the registrant's Third Quarter 2004 Quarterly Report.
  - 99.1 Schedule of earnings coverage calculations at September 30, 2004.
  - 99.2 Comfort letter of KPMG LLP dated October 28, 2004.
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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/ RUSSELL K. GIRLING

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

By: /s/ LEE G. HOBBS

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Lee G. Hobbs  
Vice-President and Controller

October 28, 2004

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**EXHIBIT INDEX**

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- 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.
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