



TransCanada PipeLines Limited
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April 13, 2007

National Energy Board
444 Seventh Avenue S.W.
Calgary, Alberta
T2P 0X8

Filed Electronically

Attention: Mr. David Young, Acting Secretary

Dear Sir:

**Re: TransCanada PipeLines Limited (“TransCanada”)
Foothills Pipe Lines Ltd. (“Foothills”)
Foothills Pipe Lines (South B.C.) Ltd. (“Foothills South B.C.”)
TransCanada B.C. System (“B.C. System”)
Application for Leave to Transfer Ownership of the B.C. System and
Related Approvals (“Transfer Application”)**

On December 21, 2006 TransCanada, Foothills and Foothills South B.C. (collectively, the “Applicants”) filed an Application for leave to transfer ownership of TransCanada’s B.C. System to Foothills South B.C. and related approvals, pursuant to Parts I, III, IV and V of the *National Energy Board Act* and Section 55(1) of the *Gas Pipeline Uniform Accounting Regulations*.

On February 9, 2007 the Board issued Orders MO-03-2007, TG-01-2007 and TG-02-2007 approving the sale and purchase of the B.C. System to Foothills South B.C. as applied for as well as making the interim tolls on both Foothills and the B.C. System final effective January 1, 2007.

On March 6, 2007 the Applicants informed the Board that the closing date for the purchase and sale transactions and the effective date for the transfer would be April 1, 2007. On March 21, 2007 the Board issued Order TG-03-2007 amending the Foothills Settlement, approving the applied for depreciation rates, tariff amendments and the applied for rates. Order TG-03-2007 also deemed the B.C. System transportation service agreements amended to align with the Foothills Tariff and authorized Foothills to refund or recover any variances between revenue received and cost of service up to the Closing Date.

As requested, the Applicants are informing the Board that the sale and conveyance is complete and request that the Board seek Governor in Council approval for the amendments to the Certificates of Public Convenience and Necessity.

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Mr. D. Young

The Applicants are filing this letter electronically by placing it in the Board's electronic filing repository. The Applicants will notify shippers and interested parties of the letter in accordance with the requirements of Order TG-6-81. A copy of the letter will also be posted on TransCanada's Foothills System website at:

http://www.transcanada.com/Foothills/regulatory/reg_filings/index.html

Should the Board require additional information with respect to this Application, please contact Greg Szuch at (403) 920-5321 or Joel Forrest at (403) 920-6156.

Yours truly,

TransCanada PipeLines Limited
and
Foothills Pipe Lines Ltd.
Foothills Pipe Lines (South B.C.) Ltd.
wholly-owned subsidiaries of
TransCanada PipeLines Limited

Original Signed By

Kristine Delkus
Deputy General Counsel,
Pipelines and Regulatory Affairs

Encls.

cc: Interested Parties – TG-6-81
Foothills Shippers
B.C. System Shippers