

Mail Stop 3561

July 14, 2009

By U.S. Mail and facsimile to (403) 920-2467

Donald J. DeGrandis
Corporate Secretary
TransCanada Corporation
TransCanada Tower
450 – 1 Street S.W.
Calgary, Alberta, Canada T2P 5H1

**Re: TransCanada Corporation
Annual Report on Form 40-F for Fiscal Year Ended December 31,
2008
Filed February 25, 2009
File No. 001-31690**

Dear Mr. DeGrandis:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

H. Christopher Owings
Assistant Director