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