



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

January 15, 2021

François Poirier  
President and Chief Executive Officer  
TC Energy Corporation  
450-1st Street S.W.  
Calgary, Alberta, Canada, T2P 5H1

**Re: TC Energy Corporation  
Registration Statement on Form F-4  
Filed January 11, 2021  
File No. 333-252004**

Dear Mr. Poirier:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Laura Nicholson, Special Counsel, at (202) 551-3584 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation

cc: Gillian Hobson