



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4628

January 12, 2018

Dax A. Sanders  
Chief Financial Officer  
Kinder Morgan Canada Limited  
Suite 2700, 300 – 5th Avenue S.W.  
Calgary, Alberta T2P 5J2

**Re: Kinder Morgan Canada Limited  
Form 10-12G  
Filed November 3, 2017  
File No. 0-55864**

Dear Mr. Sanders:

We have completed our review of your filing. 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.

Sincerely,

/s/H. Roger Schwall

H. Roger Schwall  
Assistant Director  
Office of Natural Resources

cc: Troy Harder  
Bracewell LLP