



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 4628

July 27, 2018

Steven J. Kean
Chairman and Chief Executive Officer
Kinder Morgan Canada Limited
Suite 2700, 300 - 5th Avenue S.W.
Calgary, Alberta T2P 5J2

Re: Kinder Morgan Canada Limited
Preliminary Proxy Statement on Schedule 14A
Filed June 21, 2018
File No. 0-55864

Dear Mr. Kean:

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/ John Reynolds

John Reynolds
Assistant Director
Office of Natural Resources

cc: Adé Heyliger
Weil, Gotshal & Manges LLP