



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

June 23, 2006

Mr. Ronald A. Millos  
Chief Financial Officer  
Teck Cominco Limited  
200 Burrard St., Suite 600  
Vancouver, B.C. V6C 3L9

**Re: Teck Cominco Limited**  
**Form 40-F for the Year Ended December 31, 2005**  
**Filed March 30, 2006**  
**Amendment No. 1 to Form 40-F for the Year Ended December 31, 2005**  
**Filed May 22, 2006**  
**Form 6-K's filed March 14, 2006**  
**File No. 001-13184**

Dear Mr. Millos:

We have completed our review of your 2005 Form 40-F, and related amendment, and do not, at this time, have any further comments.

Sincerely,

Karl Hiller  
Branch Chief