

TC PIPELINES LP  
Form 8-K  
April 26, 2007

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION**

WASHINGTON, D.C. 20549

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**FORM 8-K**

**CURRENT REPORT**

**Pursuant To Section 13 or 15(d) of the Securities Exchange Act of 1934**

Date of Report (Date of earliest event reported)

**April 26, 2007**

**TC PipeLines, LP**

(Exact name of registrant as specified in its charter)

**Delaware**

(State or other jurisdiction  
of incorporation)

**000-26091**

(Commission File  
Number)

**52-2135448**

(IRS Employer  
Identification No.)

**110 Turnpike Road, Suite 203  
Westborough, Massachusetts**

(Address of principal executive offices)

**01581**

(Zip Code)

Registrant's telephone number, including area code

**(508) 871-7046**

**Not Applicable**

(Former name or former address if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

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- o Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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**Item 2.02 Results of Operations and Financial Condition.**

On April 26, 2007, the Partnership issued a press release announcing financial results for the Partnership's 2007 first quarter earnings. A copy of the press release is furnished with this report as Exhibit 99.1, and is incorporated herein by reference.

*In accordance with General Instruction B.2. of Form 8-K, the information in this Item 2.02 and Exhibit 99.1 hereto are being furnished and are not deemed to be filed for purposes of Section 18 of the Securities Exchange Act of 1934, as amended, and are not otherwise subject to the liabilities of that section. Accordingly, the information in this Item 2.02 and Exhibit 99.1 hereto will not be incorporated by reference into any filing made by the Partnership under the Securities Act of 1933, as amended, or the Securities Exchange Act of 1934, as amended, unless specifically identified therein as being incorporated therein by reference.*

**Item 9.01. Financial Statements and Exhibits.**

(d) Exhibits.

99.1 Press Release dated April 26, 2007.

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**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

**TC PipeLines, LP**

by:  
its general partner

By:

TC PipeLines GP, Inc.,

/s/ Amy W. Leong

Amy W. Leong

Principal Financial Officer and Controller

Dated: April 26, 2007

<b>Exhibit No.</b>	<b>Description</b>
99.1	Press Release dated April 26, 2007.

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