

July 26, 2007

Mail Stop 3561

Mr. Jeff Curran
Vice President and Comptroller
TransAlta Corporation
110-12th Avenue S.W.
Box 1900, Station "M"
Calgary, Alberta, Canada
T2P 2M1

**Re: TransAlta Corporation
Form 40-F filed March 16, 2007
File No. 001-15214**

Dear Mr. Curran:

We have completed our review of your Form 40-F and have no further comments at this time.

Sincerely,

Michael Moran
Branch Chief