

Mail Stop 3561

September 18, 2009

Brian Burden,  
Executive Vice President and Chief Financial Officer  
TransAlta Corporation  
110-12<sup>th</sup> Avenue S.W. Box 1900, Station "M"  
Calgary, Alberta, Canada, T2P 2M1

**Re: TransAlta Corporation**  
**Form 40-F for the Fiscal Year Ended December 31, 2008**  
**Filed March 16, 2009**  
**File No. 001-15214**

Dear Mr. Burden:

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

Sincerely,

H. Christopher Owings  
Assistant Director