



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3561

December 11, 2017

James J. Moore, Jr.
President and Chief Executive Officer
Atlantic Power Corporation
3 Allied Drive, Suite 220
Dedham, Massachusetts 02026

**Re: Atlantic Power Corporation
Registration Statement on Form S-3
Filed December 5, 2017
File No. 333-221903**

Dear Mr. Moore:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Scott Anderegg, Attorney-Advisor, at (202) 551-3342 with any questions.

Sincerely,

/s/ Lisa M. Kohl for

Mara Ransom
Assistant Director
Consumer Products