

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

Mail Stop 3561

October 4, 2017

Donald Tremblay Chief Financial Officer TransAlta Corporation 110-12th 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, 2016

Filed March 3, 2017 File No. 1-15214

Dear Mr. Tremblay:

We have completed our review of your filing. 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.

Sincerely,

/s/ William H. Thompson

William H. Thompson Accounting Branch Chief Office of Consumer Products