



TransAlta Corporation
Box 1900, Station "M"
110-12th Avenue S.W.

Calgary, Alberta
T2P 2M1
T (403) 267-2070

October 22, 2010

Mr. David Mitchell, CA
Regulatory Specialist
Rates Division – Edmonton
Alberta Utilities Commission
10055 – 106 Street
Edmonton, AB T5J 2Y2

Dear Mr. Mitchell:

**Re: Alberta Utilities Commission (AUC) Rule 026
Adoption Date for International Financial Reporting Standards (IFRS)**

In accordance with Rule 026 and as requested by the AUC in their October 14, 2010 letter, TransAlta Corporation confirms its adoption date for IFRS continues to be January 1, 2011.

Yours truly,

A handwritten signature in black ink, appearing to read "Robert Smith".

Robert Smith
Manager, Regulatory Affairs

cc: Mr. Ben Park, Manager, Corporate Reporting, TransAlta Corporation