

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

CORPORATION FINANCE

Mail Stop 3561

April 18, 2018

William H. Spence Chairman, President and Chief Executive Officer **PPL** Corporation Two North Ninth Street Allentown, PA 18101-1179

> **PPL Corporation** Re:

> > **PPL Electric Utilities Corporation**

LG&E and KU Energy LLC

**Louisville Gas and Electric Company** 

**Kentucky Utilities Company** 

Form 10-K for Fiscal Year Ended December 31, 2017

Filed February 22, 2018

File Nos. 1-11459, 1-905, 333-173665, 1-2893, 1-3464

Dear Mr. Spence:

We have completed our review of your filings. 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