



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

July 26, 2017

Ralph Izzo  
President and Chief Executive Officer  
Public Service Enterprise Group Incorporated  
80 Park Plaza  
Newark, New Jersey 07102

**Re: Public Service Enterprise Group Inc  
Form 10-K for the Fiscal Year Ended December 31, 2016  
Filed February 27, 2017  
File No. 1-9120**

Dear Mr. Izzo:

We have reviewed your filing and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this comment, we may have additional comments.

Notes to Consolidated Financial Statements

Note 18. Stock Based Compensation, page 155

1. We note that restricted stock units and performance share units entitle the recipients to dividends. Please tell us if these awards qualify as participating securities as defined in ASC 260-10-20. If so, please tell us what consideration you gave to computing earnings per share under the two-class method. Please refer to ASC 260-10-45-60B.

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.

Ralph Izzo  
Public Service Enterprise Group Inc  
July 26, 2017  
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You may contact Ta Tanisha Meadows, Staff Accountant, at (202) 551-3322 if you have questions regarding our comment. You may contact me with any other questions at (202) 551-3344.

Sincerely,

/s/ William H. Thompson

William H. Thompson  
Accounting Branch Chief  
Office of Consumer Products

cc: Daniel J. Cregg, Executive Vice President and Chief Financial Officer