

Mail Stop 3561

May 23, 2006

Mr. Paul Farr
Vice President and Controller
PPL Corporation
Two North Ninth Street
Allentown, PA 18101-1179

**Re: PPL Corporation
PPL Electric Utilities Corporation
Form 10-K for Fiscal Year Ended December 31, 2005
Filed March 3, 2006
File Nos. 1-11459 and 1-905**

Dear Mr. Farr:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Jim Allegretto
Senior Assistant Chief Accountant