



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0405

Mail Stop 3561

July 8, 2008

Mr. J. Matt Simmons, Jr.  
Vice President and Controller  
PPL Corporation  
PPL Energy Supply, LLC  
Two North Ninth Street  
Allentown, PA 18101-1179

**RE: PPL Corporation**  
**File No. 1-11459**  
**PPL Energy Supply, LLC**  
**File No. 1-32944**  
**Form 10-K for Fiscal Year Ended December 31, 2007**  
**Filed February 29, 2008**  
**Form 10-Q for Fiscal Quarter Ended March 31, 2008**  
**Filed May 2, 2008**

Dear Mr. Simmons:

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

Sincerely,

William Thompson  
Branch Chief