

Mail Stop 3561

October 20, 2009

James H. Miller, Chief Executive Officer
PPL Corporation
Two North Ninth Street
Allentown, Pennsylvania 18101-1179

**Re: PPL Corporation
Form 10-K for Year Ended December 31, 2008
Filed February 27, 2009
File No. 1-11459**

**PPL Electric Utilities Corporation
Form 10-K for Year Ended December 31, 2008
Filed February 27, 2009
File No. 1-00905**

Dear Mr. Miller:

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

Sincerely,

H. Christopher Owings
Assistant Director

cc: Elizabeth Stevens Duane, Esq.
PPL Services Corporation
Via Facsimile