



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3561

January 31, 2017

Ricardo Alejandro Torres
Co-Chief Executive Officer and Chief Financial Officer
Pampa Energía S.A.
Ortiz de Ocampo 3302, Building #4
C1425DSR, City of Buenos Aires
Argentina

**Re: Pampa Energía S.A.
Form 20-F/A for the Fiscal Year Ended December 31, 2015
Filed July 27, 2016
File No. 1-34429**

**Empresa Distribuidora y Comercializadora Norte S.A.
Form 20-F for the Fiscal Year Ended December 31, 2015
Filed April 28, 2016
File No. 1-33422**

Dear Mr. Torres:

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/ Jennifer Thompson

Jennifer Thompson
Accounting Branch Chief
Office of Consumer Products