



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