



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

DIVISION OF  
CORPORATION FINANCE

February 5, 2019

Gabriel Cohen  
Chief Financial Officer  
Pampa Energy Inc.  
Maipu 1  
C1084ABA, City of Buenos Aires  
Argentina

**Re: Pampa Energy Inc.**  
**Form 20-F for the Fiscal Year Ended December 31, 2017**  
**Filed April 30, 2018**  
**File No. 001-34429**

Dear Mr. Cohen:

We have completed our review of your filing. 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,

Division of Corporation Finance  
Office of Consumer Products