

Mail Stop 3561

June 9, 2008

Ralph Izzo  
Chief Executive Officer  
Public Service Enterprise Group Incorporated  
80 Park Plaza, P.O. Box 1171  
Newark, NJ 07101-1171

**Re: Public Service Enterprise Group Incorporated, PSEG Power LLC  
and Public Service Electric and Gas Company  
Form 10-K for Fiscal Year Ended December 31, 2007  
Filed February 28, 2008  
File No. 001-09120**

Dear Mr. Izzo:

We have completed our review of your Form 10-K for the fiscal year ended December 31, 2007 and have no further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director