



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0405

Mail Stop 3561

May 30, 2008

Mr. J. David G. DeCampli
President
PPL Electric Utilities Corporation
Two North Ninth Street
Allentown, PA 18101-1179

RE: PPL Electric Utilities Corporation
File No. 1-905
Form 10-K for Fiscal Year Ended December 31, 2007
Filed February 29, 2008
Form 10-Q for Fiscal Quarter Ended March 31, 2008
Filed May 2, 2008

Dear Mr. DeCampli:

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

Sincerely,

William Thompson
Branch Chief