



DIVISION OF  
CORPORATION FINANCE

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

September 11, 2012

Via E-mail

William H. Spence  
President and Chief Executive Officer  
PPL Corporation  
Two North Ninth Street  
Allentown, PA 18101-1179

**Re: PPL Corporation  
PPL Energy Supply, LLC  
PPL Electric Utilities Corporation  
LG&E and KU Energy LLC  
Louisville Gas and Electric Company  
Kentucky Utilities Company  
Form 10-K for Fiscal Year Ended December 31, 2011  
Filed February 28, 2012  
File Nos. 1-11459, 1-32944, 1-905, 333-173665, 1-2893, and 1-3464**

Dear Mr. Spence:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ William H. Thompson

William Thompson  
Branch Chief