

March 17, 1978

Mr. Irving D. Borochoff
Branch Chief
Division of Corporation Finance
Securities and Exchange Commission
Washington, D. C. 20549

50-387

RE: PENNSYLVANIA POWER & LIGHT COMPANY
File Nos. 2-60291
22-9429

Dear Mr. Borochoff:

Pursuant to your request by letter dated March 10, 1978, we have reviewed Pennsylvania Power & Light Company's registration statements. We have found the statements contained therein to be accurate and adequate disclosures with respect to matters subject to the jurisdiction of the Nuclear Regulatory Commission.

If we can be of any further assistance, please feel free to call on us.

Sincerely,

Richard C. Browne
Assistant Chief Hearing
Counsel

NRC Central
OELD Reading File
HKShapar
TFEngelhardt
MGrossman
RCBrowne
MKarman
JCutchin, IV
Chrono
J.Nelson

(see reports)

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OFFICE	OELD					
SURNAME	Cutchin/tr					
DATE	3/17/78					