

Mail Stop 3561

July 28, 2008

John W. Rowe
Chairman, President and Chief Executive Officer
Exelon Corporation
10 South Dearborn St.
Chicago, IL 60680-5379

**Re: Exelon Corporation
Form 10-K for Fiscal Year Ended December 31, 2007
Filed February 7, 2008
Definitive Proxy Statement on Schedule 14A
Filed March 20, 2008
File No. 001-16169**

Dear Mr. Rowe:

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