



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3561

VIA FACSIMILE AND U.S. MAIL

May 17, 2007

Mr. Matthew F. Hilzinger
Senior Vice President and Corporate Controller
Exelon Corporation
10 South Dearborn Street
P.O. Box 805379
Chicago, IL 60680-5379

**Re: Exelon Corporation, File No. 1-16169
Exelon Generation Company, LLC, File No. 333-85496
Commonwealth Edison Company, File No. 1-1839
PECO Energy Company, File No. 0-16844
Form 10-K for Fiscal Year Ended December 31, 2006
Filed February 13, 2007**

Dear Mr. Hilzinger:

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

Sincerely,

Jim Allegretto
Senior Assistant Chief Accountant