August 10, 2022

Joseph Nigro
Senior Executive Vice President and Chief Financial Officer
Exelon Corporation
10 South Dearborn St
48th Floor PO Box 805379
Chicago, IL 60680-5379

Re: EXELON CORP
Registration

Statement on Form S-4

Filed August 3,

2022

File No. 333-266488

Dear Mr. Nigro:

This is to advise you that we have not reviewed and will not review your registration statement.

 $\,$ Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you

that the company and its management are responsible for the accuracy and adequacy of their

disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Arthur Tornabene-Zalas at (202) 551-3162 or Liz Packebusch, Staff

Attorney, at (202) 551-8749 with any questions.

Sincerely,

Division of Corporation Finance

Office of Energy & Transportation

cc: Patrick Gillard, Esq.