



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0404

Mail Stop 3561

October 26, 2007

By U.S. Mail

Constellation Energy Group, Inc.
John Collins
Principal Financial Officer
750 E. Pratt Street
Baltimore, MD 21202

**Re: Constellation Energy Group, Inc.
Form 10-K for the year ended December 31, 2006
Filed February 27, 2007
File No. 1-12869**

Dear Mr. Collins:

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

Sincerely,

Michael Moran
Branch Chief Accountant