



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

Mail Stop 3561

November 10, 2008

James P. O'Brien  
General Counsel  
Oncor Electric Delivery Transition Bond Company LLC  
500 N. Akard Street  
Dallas, Texas 75201

**Re: Oncor Electric Delivery Transition Bond Company LLC  
Form 10-K for the fiscal year ended December 31, 2006  
Filed March 22, 2007  
File No. 333-91935**

Dear Mr. O'Brien:

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

Sincerely,

Amanda McManus  
Branch Chief – Legal

cc: via facsimile  
W. Crews Lott, Esq.  
(214) 978-3099