



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