



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

**Mail Stop 3561**

February 8, 2007

By U.S. Mail

Mr. Joseph M. Rigby  
Chief Financial Officer  
701 Ninth Street NW  
Washington, DC 20068

**Re: PEPCO Holdings, Inc.**  
**Form 10-K for the year ended December 31, 2005**  
**Filed March 13, 2006**  
**File No. 1-31403**

**Potomac Electric Power Company**  
**File No. 1-01072**

**Delmarva Power & Light Company**  
**File No. 1-01405**

**Atlantic City Electric Company**  
**File No. 1-03559**

Dear Mr. Rigby:

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