

**Mail Stop 3561**

March 28, 2008

By U.S. Mail

Mr. Paul Barry  
Chief Financial Officer  
701 Ninth Street NW  
Washington, DC 20068

**Re: PEPCO Holdings, Inc.  
Form 10-K for the year ended December 31, 2006  
Filed March 1, 2007  
File No. 1-31403**

Dear Mr. Barry:

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