



DIVISION OF
CORPORATION FINANCE

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

July 20, 2010

By U.S. Mail

Mr. Anthony J. Kamerick
Chief Financial Officer
Pepco Holdings, Inc.
701 Ninth Street NW
Washington, DC 20068

**Re: Pepco Holdings, Inc.
 Potomac Electric Power Company
 Delmarva Power & Light Company
 Atlantic City Electric Company
 Forms 10-K for the year ended December 31, 2009
 Filed February 25, 2010
 File Nos. 1-31403, 1-01072, 1-01405, and 1-03559**

Dear Mr. Kamerick:

We have completed our review of your filings and have no further comments at this time.

Sincerely,

Andrew Mew
Accounting Branch Chief