



DIVISION OF
CORPORATION FINANCE

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

December 22, 2010

John F. Young
Chief Executive Officer
Energy Future Intermediate Holding Company LLC
1601 Bryan Street
Dallas, TX 75201

**Re: Energy Future Intermediate Holding Company LLC
Form 10-K for the year ended December 31, 2009
Filed February 25, 2010
File No. 001-34544**

Dear Mr. Young:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

Jennifer Thompson
Accounting Branch Chief