



DIVISION OF
CORPORATION FINANCE

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

March 16, 2023

Steven Powell
President and Chief Executive Officer
Southern California Edison Company
2244 Walnut Grove Avenue
(P.O. Box 800)
Rosemead, California 91770

**Re: Southern California Edison Company
SCE Recovery Funding LLC
Registration Statement on Form SF-1
Filed March 15, 2023
File Nos. 333-270543 and 333-270543-01**

Dear Steven Powell:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Benjamin Meeks at 202-551-7146 with any questions.

Sincerely,

Division of Corporation Finance
Office of Structured Finance