

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-3561

VIA FACSIMILE AND U.S. MAIL

May 17, 2007

Mr. Matthew F. Hilzinger Senior Vice President and Corporate Controller Exelon Corporation 10 South Dearborn Street P.O. Box 805379 Chicago, IL 60680-5379

Re: Exelon Corporation, File No. 1-16169

Exelon Generation Company, LLC, File No. 333-85496 Commonwealth Edison Company, File No. 1-1839

PECO Energy Company, File No. 0-16844

Form 10-K for Fiscal Year Ended December 31, 2006

Filed February 13, 2007

Dear Mr. Hilzinger:

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