

Mail Stop 3561

September 25, 2009

Kirk R. Oliver  
Senior Vice President and Chief Financial Officer  
Allegheny Energy, Inc.  
800 Cabin Hill Drive  
Greensburg, Pennsylvania 15601

**Re: Allegheny Energy, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2008  
Filed March 2, 2009  
Form 10-Q for the Fiscal Quarter Ended June 30, 2009  
Filed August 7, 2009  
File No. 001-00267**

Dear Mr. Oliver:

We have completed our review of the above referenced filings and we have no further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director