

Mail Stop 3561

September 29, 2006

By U.S. Mail

Mr. Kevin Marsh
Chief Financial Officer
SCANA Corporation
1426 Main Street
Columbia, SC 29201

**Re: SCANA Corporation
Form 10-K for the year ended December 31, 2005
Filed March 2, 2006
File No. 1-8809**

**South Carolina Electric & Gas Company
Form 10-K for the year ended December 31, 2005
Filed March 2, 2006
File No. 1-3375**

**Public Service Company of North Carolina, Incorporated
Form 10-K for the year ended December 31, 2005
Filed March 2, 2006
File No. 1-11429**

Dear Mr. Marsh:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Michael Moran

Branch Chief