



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 3561

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0404

May 23, 2007

By Facsimile and U.S. Mail

William B. Timmerman  
Chief Executive Officer  
SCANA Corporation  
1426 Main Street  
Columbia, South Carolina 29201

**Re: SCANA Corporation  
South Carolina Electric & Gas Company  
Form 10-K fiscal year end December 31, 2006  
Filed March 1, 2007  
File Nos. 001-08809 and 001-03375**

Dear Mr. Timmerman:

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

Sincerely,

Michael Moran  
Accounting Branch Chief