



DIVISION OF
CORPORATION FINANCE
Mail Stop 3561

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

May 21, 2010

By Facsimile and U.S. Mail

Mr. James Addison
Chief Financial Officer
SCANA Corporation
100 SCANA Parkway
Cayce, SC 29033

Re: SCANA Corporation
Form 10-K for the year ended December 31, 2009
Filed March 1, 2010
File No. 1-8809

South Carolina Electric & Gas Company
Form 10-K for the year ended December 31, 2009
Filed March 1, 2010
File No. 1-3375

Dear Mr. Addison:

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

Sincerely,

Andrew Mew
Accounting Branch Chief