

Mail Stop 3561

August 16, 2006

Morgan K. O'Brien  
Chief Executive Officer  
Duquesne Light Holdings, Inc.  
411 Seventh Avenue  
Pittsburgh, PA 15219

**Re: Duquesne Light Holdings, Inc.  
Preliminary Proxy Statement on Schedule 14A  
Filed August 4, 2006  
File No. 1-10290**

Dear Mr. O'Brien:

We have limited our review of your filing to those issues we have addressed in our comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Background of the Merger, page 18

1. In the first bullet point under "Reasons for the Merger," you indicate that one of the factors the board considered in approving the merger agreement was "[t]he potential value that might result from other alternatives available to us, including the alternative of remaining a stand-alone, independent company, as well as the risks and uncertainties associated with those alternatives." Please expand your disclosure in this section to describe the other alternatives that the board considered, including the risks associated with those alternatives, and explain why the board decided to approve the merger agreement with the acquirer over the alternative options.

2. We note that on January 9, 2006 and February 23, 2006, the acquirer made non-binding offers at \$21.00 per share of your common stock. On June 12, 2006, however, the acquirer revised its offer at \$19.25 per share. Subsequently, on June 20, 2006, the acquirer presented a final offer at \$20.00 per share, which the board accepted. Please expand your disclosure to more fully describe the negotiations between you and the acquirer regarding the consideration amount changes, as well as the final price of \$20.00 per share.

The Merger Agreement, page 47

3. We note your disclosure on page 47 that the merger "[i]s not intended to provide any other factual information about the Company." We also note similar disclosure on page 48 that the merger agreement was included "[o]nly to provide you with information regarding its terms and conditions, and not to provide any other factual information regarding the Company or its business." Please revise to remove any potential implication that the referenced merger agreement does not constitute public disclosure under the federal securities laws.

\* \* \*

As appropriate, please amend your filing and respond to these comments within 10 business days or tell us when you will provide us with a response. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and

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- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

Please contact Kurt Murao, Attorney Advisor, at (202) 551-3338, or Ellie Quarles, Special Counsel, at (202) 551-3238 or me at (202) 551-3720 with any other questions.

Sincerely,

H. Christopher Owings  
Assistant Director

cc: Stephen W. Hamilton, Esq.  
Skadden, Arps, Slate, Meagher & Flom LLP  
Fax: (202) 371-7911