

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

DIVISION OF CORPORATION FINANCE

August 10, 2022

Joseph Nigro Senior Executive Vice President and Chief Financial Officer Exelon Corporation 10 South Dearborn St 48th Floor PO Box 805379 Chicago, IL 60680-5379

> Re: EXELON CORP Registration Statement on Form S-4 Filed August 3, 2022 File No. 333-266488

Dear Mr. Nigro:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Arthur Tornabene-Zalas at (202) 551-3162 or Liz Packebusch, Staff Attorney, at (202) 551-8749 with any questions.

Sincerely,

Division of Corporation Finance Office of Energy & Transportation

cc: Patrick Gillard, Esq.