## 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