



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

August 30, 2017

Jimmy E. Addison  
Chief Financial Officer  
Scana Corporation  
100 SCANA Parkway  
Cayce, South Carolina 29033

**Re: Scana Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2016**  
**Filed February 24, 2017**  
**File No. 1-08809**

Dear Mr. Addison:

We have completed our review of your filing. 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.

Sincerely,

/s/ Jennifer Thompson

Jennifer Thompson  
Accounting Branch Chief  
Office of Consumer Products