

Mail Stop 3561

June 18, 2008

By Facsimile and U.S. Mail

Randall D. Holmes
Chief Executive Officer
Ridgewood Electric Power Trust V
1314 King Street
Wilmington, DE 19801

**Re: Ridgewood Electric Power Trust V
Form 10-K for Fiscal Year Ended December 31, 2007
Filed March 26, 2008
File No. 0-24143**

Dear Mr. Holmes:

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

Sincerely,

Michael Moran
Accounting Branch Chief