



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3561

VIA FACSIMILE AND U.S. MAIL

August 7, 2007

Ms. M. Susan Hardwick
Vice President, Controller and Assistant Treasurer
Vectren Corporation
One Vectren Square
Evansville, IN 47708

**Re: Vectren Corporation
Form 10-K for Fiscal Year Ended December 31, 2006
Filed February 16, 2007
Form 10-Q for Fiscal Quarter Ended March 31, 2007
File No. 1-15467**

Dear Ms. Hardwick:

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

Sincerely,

William Thompson
Branch Chief