



DIVISION OF
CORPORATION FINANCE
Mail Stop 3561

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0404

January 30, 2007

By Facsimile and U.S. Mail

Pamela J. Keefe
Principal Financial Officer
Central Vermont Public Service Corporation
77 Grove Street
Rutland, Vermont 05701

**Re: Central Vermont Public Service Corporation
Form 10-K fiscal year end December 31, 2005
Filed March 31, 2006
File No. 001-08222**

Dear Ms. Keefe:

We have completed our review on the above referenced filing and have no further comments at this time.

Sincerely,

Michael Moran
Accounting Branch Chief