## Mail Stop 3561

December 7, 2006

By U.S. Mail

Mr. Steven A. Rogers Principal Accounting Officer Dominion Resources, Inc. 701 East Cary Street Richmond, VA 23261

> Re: Dominion Resources, Inc. Form 10-K for the year ended December 31, 2005 Filed March 2, 2006 File No. 1-08489

Dear Mr. Rogers:

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 Accountant