Thomas F. Farrell, II, Chief Executive Officer Dominion Resources, Inc. 120 Tredegar Street Richmond, Virginia 23219

Re: Dominion Resources, Inc.

Correspondence Submitted on August 22, 2008 Regarding Annual Report on Form 10-K for the Year Ended December 31, 2007

Filed February 28, 2008

Definitive Proxy Statement on Schedule 14A

Filed April 4, 2008 File No. 1-08489

Dear Mr. Farrell:

We have reviewed of your filings and have the following comments. You should comply with the comments in all future filings. Please confirm in writing that you will do so and also explain to us how you intend to comply. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. After reviewing this information, we may raise additional comments.

General

1. We note your responses to comments 1, 6, 7, and 8 in our letter dated August 8, 2008. In those responses, you state that you will take our comments into account as you work on future filings. Please provide us with your intended disclosure for the future filings.

Annual Report on Form 10-K for the Year Ended December 31, 2007

Item 7. Management's Discussion and Analysis of Financial Condition..., page 21

2. In response to comment 1 in our letter dated August 8, 2008, in future filings, please discuss the reason or reasons that there has been higher energy use in your electric transmission and distribution operations and how you have made your

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operations and maintenance spending more efficient. Also, please discuss how the recent escalation in certain commodity prices has affected you. Finally, please update the proposed disclosure to take into consideration recent events affecting the credit market and such impact on your ability to execute your business plan, including your ability to fund capital expenditures, and discuss any effect on your ability to pay dividends and fund your stock repurchase program.

Definitive Proxy Statement on Schedule 14A

<u>Item 1 – Election of Directors, page 10</u>

3. In response to comment 6 in our letter dated August 8, 2008, in future filings, please provide a description of each director nominee that reflects the business experience of that director for the past five years without any gaps or ambiguities. For example, in your description of Peter W. Brown's business experience, you state only that he is currently a physician in Virginia Surgical Associates and a director of Bassett Furniture Industries, Inc. As another example, you state only that Robert S. Jepson, Jr.'s business experience is that he is currently chairman and chief executive officer of Jepson Associates, Inc.

Compensation Discussion and Analysis, page 14

4. In your response to comment 7 in our letter dated August 8, 2008, you state that if you engage in any benchmarking, in future filings, you will provide greater detail regarding these benchmarks and will identify the benchmark components. However, it appears that you already benchmark the components of base pay, annual incentive pay, long-term pay, and total compensation of each officer's position against one or more appropriate job matches from certain surveys, based on primary job responsibilities and scope of the position, which is typically based on revenue or asset size, and in some circumstances, on number of employees. Therefore, if true, in future filings, please provide greater detail regarding these benchmarks and identify their components.

The Annual Incentive Program, page 17

5. In response to comment 8 in our letter dated August 8, 2008, you state that the safety, emergency response, response to power outages, environmental, and other targets were discretionary goals by which you could reduce payouts, rather than necessary targets to be achieved to earn a full payout. Therefore, you did not deem these goals to be material and did not provide a quantitative discussion of the terms of each operating and stewardship target. In future filings, please provide these goals and a quantitative discussion of the terms of each operating and stewardship target.

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Please respond to our comments within 10 business days, or tell us by that time when you will provide us with a response. Please understand that we may have additional comments after reviewing your responses to our comments.

You may contact, Robert Babula, Staff Accountant, at (202) 551-3339 or Donna DiSilvio, Senior Staff Accountant, at (202) 551-3202 if you have questions regarding comments on the financial statements and related matters. Please contact John Fieldsend, Attorney-Adviser, at (202) 551-3343, Ellie Bavaria, Special Counsel, at (202) 551-3238, or me at (202) 551-3725 with any questions.

Sincerely,

H. Christopher Owings Assistant Director