



DIVISION OF  
CORPORATION FINANCE

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

January 15, 2010

Marie A. Angelini  
General Counsel  
Providence and Worcester Railroad Company  
75 Hammond Street  
Worcester, MA 01610

Re: **Providence and Worcester Railroad Company**  
**Form 10-K for the fiscal year ended December 31, 2008**  
**File No. 000-16704**

Dear Ms. Angelini:

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

Sincerely,

Lyn Shenk  
Branch Chief