



DIVISION OF
CORPORATION FINANCE

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

December 23, 2010

Ms. Theresa M. Messina
Chief Financial Officer
Webster Preferred Capital Corporation
145 Bank Street
Waterbury, CT 06702

RE: Webster Preferred Capital Corporation
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed March 15, 2010
File No. 0-23513

Dear Ms. Messina:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Eric McPhee
Staff Accountant