

Mail Stop 3561

October 23, 2009

Via U.S. Mail

James P. Torgerson
President and Chief Executive Officer
UIL Holdings Corporation
157 Church Street
New Haven, CT 06506

**Re: UIL Holdings Corporation
Form 10-K for the fiscal year ended December 31, 2008
File No. 1-15052**

Dear Mr. Torgerson:

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

Sincerely,

H. Christopher Owings
Assistant Director