

Mail Stop 3561

May 27, 2009

Via Fax & U.S. Mail

Ms. Melissa D. Smith
Chief Financial Officer
97 Darling Avenue
South Portland, Maine 04106

**Re: Wright Express Corporation
Form 10-K for the year ended December 31, 2008
Filed February 27, 2009
File No. 001-32426**

Dear Ms. Smith:

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

Sincerely,

Linda Cvrkel
Branch Chief

VIA FACSIMILE
(207) 523-7797