

Mail Stop 4561

January 22, 2007

*By U.S. Mail*

Kirk W. Walters  
Treasurer and Chief Financial Officer  
Chittenden Corporation  
2 Burlington Square  
Burlington, VT 05401

**Re: Chittenden Corporation**  
**Form 10-K for Fiscal Year Ended December 31, 2005**  
**Filed February 17, 2006**  
**File No. 001-13769**

Dear Mr. Walters:

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

Sincerely,

Kevin W. Vaughn  
Branch Chief