



DIVISION OF  
CORPORATION FINANCE

Mail Stop 3720

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

May 17, 2010

Mr. Timothy H. Powers  
Chairman, President and  
Chief Executive Officer  
Hubbell Incorporated  
584 Derby Milford Rd  
Orange, CT 06477

**Re: Hubbell Incorporated**  
**Form 10-K for the fiscal year ended December 31, 2009**  
**Filed: February 19, 2010**  
**File No. 1-2958**

Dear Mr. Powers:

We have completed our review of your filing and have no further comments at this time.

Sincerely,

/s/ Larry Spigel

Larry Spigel  
Assistant Director