



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