

Mail Stop 3561

December 7, 2006

By U.S. Mail

Mr. Steven A. Rogers
Principal Accounting Officer
Dominion Resources, Inc.
701 East Cary Street
Richmond, VA 23261

**Re: Dominion Resources, Inc.
Form 10-K for the year ended December 31, 2005
Filed March 2, 2006
File No. 1-08489**

Dear Mr. Rogers:

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

Sincerely,

Michael Moran
Branch Chief Accountant