

Mail Stop 4561

January 7, 2008

Gerald P. Plush
Chief Financial Officer
Webster Financial Corporation
Webster Plaza
Waterbury, Connecticut 06702

**Re: Webster Financial Corporation
Form 10-K for Fiscal Year Ended
December 31, 2006**

Dear [Mr. Plush](#):

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

Sincerely,

Amit Pande
Assistant Chief Accountant