

Mail Stop 3561

**May 23, 2008**

Robert E. Swanson  
Chief Executive Officer  
Ridgewood Electric Power Trust I  
Ridgewood Electric Power Trust II  
1314 King Street  
Wilmington, DE 19801

**RE: Ridgewood Electric Power Trust I  
Form 10-K for the year ended December 31, 2004 filed July 18, 2005  
File No. 0-24240**

**Ridgewood Electric Power Trust II  
Form 10-K for the year ended December 31, 2004 filed July 18, 2005  
File No. 0-21304**

Dear Mr. Swanson:

We have completed our review of the above referenced filings and have no further comments at this time.

Sincerely,

Michael Moran  
Branch Chief