Mail Stop 6010

By U.S. Mail and facsimile to (203) 799-4333

Richard W. Davies Vice President, General Counsel & Secretary Hubbell Incorporated 584 Derby Milford Road Orange, CT

> Re: Hubbell Incorporated Definitive 14A Filed March 20, 2007 File No. 001-02958

Dear Mr. Davies:

We have completed our review of your executive compensation and related disclosure, and we have no further comments at this time.

Please note that the company is responsible for the adequacy and accuracy of the disclosure in its filing. We are not approving any proposed disclosure you may have included in your response letters or any disclosure you include in your future filings in response to our comments.

If you have any further questions regarding our review of your filing, please call me at (202) 551-3444.

Sincerely,

Perry J. Hindin Special Counsel