



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

Mail Stop 3561

April 6, 2009

Via U.S. Mail

Marc Kilbride
Manager
CenterPoint Energy Transition Bond Company II, LLC
1111 Louisiana, Suite 4655B
Houston, TX 77002

**Re: Centerpoint Energy Transition Bond Company II, LLC
Form 10-K for the fiscal year ended December 31, 2007
Filed March 14, 2008
File no. 333-121505**

Dear Mr. Kilbride:

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

Sincerely,

Rolaine S. Bancroft
Special Counsel

cc: Margo Scholin, Esq.
Baker Botts LLP
Fax: (713) 229-2710