



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 3561

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0404

May 2, 2006

By Facsimile and U.S. Mail

Mr. Christopher M. Capone  
Chief Financial Officer  
CH Energy Group, Inc.  
284 South Avenue  
Poughkeepsie, New York 12601-4879

**Re: CH Energy Group, Inc.  
Form 10-K for the calendar year ended December 31, 2005  
Filed February 17, 2006  
File No. 333-52797**

Dear Mr. Capone:

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