

October 15, 2008

Mail Stop 4561

*By U.S. Mail and facsimile to 1-304-769-1118*

Mr. David L. Bumgarner  
Chief Financial Officer and Principal Accounting Officer  
City Holding Company  
25 Gatewater Road  
Cross Lanes, WV 25313

**Re: City Holding Company  
Form 10-K for the Fiscal Year Ended December 31, 2007  
Definitive Proxy Statement on Schedule 14A filed March 26, 2008  
File No. 000-11733**

Dear Mr. Bumbgarner:

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

Sincerely,

John P. Nolan  
Senior Assistant Chief Accountant