



DIVISION OF  
CORPORATION FINANCE

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

April 30, 2010

*Via US Mail and Facsimile to (304) 769-1111*

David L. Bumgarner  
Chief Financial Officer  
City Holding Company  
25 Gatewater Road  
Charleston, West Virginia 25313

**Re: City Holding Company**  
**Form 10-K for the fiscal year ended December 31, 2008**  
**Form 10-Q for the quarterly period ended March 31, 2009**  
**Form 10-Q for the quarterly period ended June 30, 2009**  
**Form 10-Q for the quarterly period ended September 30, 2009**  
**File No. 000-11733**

Dear Mr. Bumgarner:

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

Sincerely,

Amit Pande  
Accounting Branch Chief