

**Mail Stop 3561**

May 2, 2008

By U.S. Mail

Donna S. Doyle  
Principal Accounting Officer  
CH Energy Group, Inc.  
284 South Avenue  
Poughkeepsie, New York 12601-4879

**RE: CH Energy Group, Inc.  
File No. 0-30512  
Form 10-K for the year ended December 31, 2007  
Filed on February 13, 2008**

**Central Hudson Gas & Electric Corporation  
File No. 1-3268  
Form 10-K for the year ended December 31, 2007  
Filed on February 13, 2008**

Dear Mrs. Doyle:

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 Accountant