



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 4720

October 7, 2016

Mr. Charles R. Hageboeck
President and Chief Executive Officer
City Holding Company
25 Gatewater Road
Charleston, WV 25313

**Re: City Holding Company
Registration Statement on Form S-3
Filed September 30, 2016
File No. 333-213892**

Dear Mr. Hageboeck:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Kate Donovan, Law Clerk, at (202) 551-8636 with any questions.

Sincerely,

/s/ Era Anagnosti

Era Anagnosti
Legal Branch Chief
Office of Financial Services

cc: Christian Gonzalez
Dinsmore & Shohl LLP