



DIVISION OF
CORPORATION FINANCE

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

Via U.S. Mail and Fax

Anthony S. Conigliaro
Chief Financial Officer
CNE Group, Inc.
200 West 57th Street
Suite 507
New York, NY 10019

October 27, 2005

RE: **CNE Group, Inc.**
Form 10-KSB for the fiscal year ended December 31, 2004
Filed April 15, 2005

Dear Mr. Conigliaro:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spirgel
Assistant Director