



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 57<sup>th</sup> 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 Spigel  
Assistant Director