



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0404

Mail Stop 3561

September 30, 2008

Mr. Michael R. Cunningham  
Chief Financial Officer  
Chugach Electric Association, Inc.  
5601 Electron Drive  
Anchorage, AK 99518

**Re: Chugach Electric Association, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2007**  
**Filed April 14, 2008**  
**File No. 33-42125**

Dear Mr. Cunningham:

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

Sincerely,

Jim Allegretto  
Senior Assistant Chief Accountant