



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

May 1, 2017

Sherri L. Highers  
Chief Financial Officer  
Chugach Electric Association, Inc.  
5601 Electron Drive  
Anchorage, Alaska 99518

**Re: Chugach Electric Association, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2016**  
**Filed March 27, 2017**  
**File No. 033-42125**

Dear Ms. Highers:

We have completed our review of your filing. 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.

Sincerely,

/s/ Jennifer Thompson

Jennifer Thompson  
Accounting Branch Chief  
Office of Consumer Products