



DIVISION OF  
CORPORATION FINANCE

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

June 11, 2019

David Hutchens  
President and Chief Executive Officer  
Tucson Electric Power Company  
88 E. Broadway Boulevard  
Tucson, Arizona, 85701

**Re: Tucson Electric Power Company  
Registration Statement on Form S-3  
Filed June 6, 2019  
File No. 333-231982**

Dear Mr. Hutchens:

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 Scott M. Anderegg at 202-551-3342 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Consumer Products