



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

January 6, 2009

Mr. Scott D. Wilson  
Principal Financial Officer  
El Paso Electric Company  
Stanton Tower, 100 North Stanton  
El Paso, TX 79901

**Re: El Paso Electric Company  
Form 10-K for the Fiscal Year Ended December 31, 2007  
Filed February 29, 2008  
File No. 1-14206**

Dear Mr. Wilson:

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

Sincerely,

Jennifer Thompson  
Accounting Branch Chief