



DIVISION OF
CORPORATION FINANCE

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

September 23, 2010

David W. Stevens
Chief Executive Officer
El Paso Electric Company
Stanton Tower, 100 North Stanton
El Paso, Texas 79901

**Re: El Paso Electric Company
Form 10-K for the fiscal year ended December 31, 2009
Filed February 26, 2010
File No. 001-14206**

Dear Mr. Stevens:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

H. Christopher Owings
Assistant Director