



DIVISION OF
CORPORATION FINANCE

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

May 26, 2022

Frank P. Marino
Chief Financial Officer
Tucson Electric Power Company
88 East Broadway Boulevard
Tucson, AZ 85701

Re: Tucson Electric Power Company
Form 10-K for the fiscal year ended December 31, 2021
Filed February 11, 2022
File No. 001-05924

Dear Mr. Marino:

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,

Division of Corporation Finance
Office of Energy & Transportation