



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 3561

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

July 10, 2007

By Facsimile and U.S. Mail

Mr. Jeffry E. Sterba  
Chief Executive Officer  
PNM Resources, Inc  
Alvarado Square  
Albuquerque, New Mexico 87158

**Re: PNM Resources, Inc  
Public Service Company of New Mexico  
Texas-New Mexico Power Company  
Form 10-K for the fiscal year ended December 31, 2006  
Filed March 1, 2007  
File No.'s 001-32462, 001-06986, 002-97230**

Dear Mr. Sterba:

We have completed our review on the above referenced filings and have no further comments at this time.

Sincerely,

Michael Moran  
Accounting Branch Chief