

Mail Stop 3561

January 20, 2010

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

**Re: PNM Resources, Inc.
Form 10-K for Year Ended December 31, 2008
Filed March 2, 2009
File No. 1-32462**

**Public Service Company of New Mexico
Form 10-K for Year Ended December 31, 2008
Filed March 2, 2009
File No. 1-06986**

**Texas-New Mexico Power Company
Form 10-K for Year Ended December 31, 2008, as amended
Filed March 2, 2009
Form 10-K/A for the Year Ended December 31, 2007
Filed January 15, 2010
File No. 2-97230**

Dear Mr. Sterba:

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

Sincerely,

H. Christopher Owings
Assistant Director