



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