

Mail Stop 3561

January 10, 2008

Mr. Jack E. Davis  
Chief Executive Officer  
Pinnacle West Capital Corporation  
400 North Fifth Street,  
P.O. Box 53999  
Phoenix, Arizona 85072-3999

**Re: Pinnacle West Capital Corp**  
**Form 10-K for Fiscal Year Ended December 31, 2006**  
**Filed February 28, 2007**  
**Form 10-Q for Fiscal Quarter Ended September 30, 2007**  
**Filed November 6, 2007**  
**File No. 1-9862**

**Arizona Public Service Company**  
**Form 10-K for Fiscal Year Ended December 31, 2006**  
**Filed February 28, 2007**  
**Form 10-Q for Fiscal Quarter Ended September 30, 2007**  
**Filed November 6, 2007**  
**File No. 1-4473**

Dear Mr. Davis:

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

Sincerely,

William H. Thompson  
Branch Chief