

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