



DIVISION OF
CORPORATION FINANCE

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

December 11, 2013

Via E-mail

Donald E. Brandt

Chairman of the Board of Directors, President and Chief Executive Officer

Pinnacle West Capital Corporation

400 North Fifth Street, P.O. Box 53999

Phoenix, Arizona 85072-3999

**Re: Pinnacle West Capital Corporation
Form 10-K for the Fiscal Year Ended December 31, 2012
Filed February 22, 2013
Definitive Proxy Statement on Schedule 14A
Filed March 28, 2013
File No. 001-08962**

Dear Mr. Brandt:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Mara L. Ransom

Mara L. Ransom
Assistant Director

cc: David P. Falck
Executive Vice President & General Counsel