



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

April 20, 2018

Donald E. Brandt  
Chief Executive Officer  
Pinnacle West Capital Corporation  
400 North Fifth Street  
Phoenix, Arizona 85004

**Re: Pinnacle West Capital Corporation  
Arizona Public Service Company  
Form 10-K for the Fiscal Year Ended December 31, 2017  
Filed February 23, 2018  
File Nos. 1-8962 and 1-4473**

Dear Mr. Brandt:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ William H. Thompson

William H. Thompson  
Accounting Branch Chief  
Office of Consumer Products

cc: Denise Danner, Vice President, Controller and Chief Accounting Officer