

Mail Stop 3561

July 28, 2006

Mr. Kevin P. Larson
Chief Financial Officer, Senior Vice President and Treasurer
Unisource Energy Corporation
One South Church Avenue
Suite 100
Tucson, AZ 85701

**Re: Unisource Energy Corporation
Tucson Electric Power Company
Form 10-K for Fiscal Year Ended December 31, 2005
Filed March 3, 2006
Form 10-Q for Fiscal Quarter Ended March 31, 2006
File Nos. 1-13739 and 1-5924**

Dear Mr. Larson:

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

Sincerely,

Jim Allegretto
Senior Assistant Chief Accountant