

Mail Stop 3561

November 25, 2008

James S. Pignatelli  
Chairman, President and Principal Executive Officer  
Unisource Energy Corporation  
One South Church Avenue, Suite 100  
Tucson, Arizona 85701

**Re: Unisource Energy Corporation  
Form 10-K  
Filed February 29, 2008  
Definitive Proxy Statement on Schedule 14A  
Filed March 24, 2008  
File No. 001-13739**

Dear Mr. Pignatelli:

We have completed our review of the above-referenced filings and have no further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director