

Mail Stop 3561

December 19, 2007

Via Fax and U.S. Mail

Stephan T. Haynes  
Assistant Treasurer  
AEP Texas Central Company  
1539 N. Carancahua Street  
Suite 1700  
Corpus Christi, Texas 78401

**Re: AEP Texas Central Transition Funding II LLC**  
**Form 10-K for the fiscal year ended December 31, 2006**  
**Filed March 30, 2007**  
**File No. 333-136787-01**

Dear Mr. Haynes,

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

Sincerely,

Max A. Webb  
Assistant Director