



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

January 25, 2010

Via U.S. Mail

Charles E. Zebula
Treasurer and Senior Officer in Charge of the Servicing Function
AEP Texas Central Company
1539 N. Carancahua Street, Suite 1700
Corpus Christi, TX 78401

Re: AEP Texas Central Transition Funding II LLC
Form 10-K for the fiscal year ended December 31, 2008
Filed March 31, 2009
File no. 333-136787-01

Dear Mr. Zebula,

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

Sincerely,

Amanda Ravitz
Branch Chief - Legal