



DIVISION OF  
CORPORATION FINANCE

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

February 11, 2015

Via E-mail

Julia A. Sloat

Treasurer

AEP Texas Central Company

539 N. Carancahua Street

Suite 1700

Corpus Christi, TX 78401

**Re: AEP Texas Central Transition Funding II LLC  
AEP Texas Central Transition Funding III LLC  
Forms 10-K for Fiscal Year Ended December 31, 2013  
Filed March 28, 2014  
File Nos. 333-136787-01 and 333-179092-01**

Dear Ms. Sloat:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Katherine Hsu

Katherine Hsu  
Office Chief

cc: Kevin Hochberg, Sidley Austin LLP