



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

April 11, 2017

Nicholas K. Akins  
Chief Executive Officer  
AEP Transmission Company, LLC  
1 Riverside Plaza  
Columbus, Ohio 43215

**Re: AEP Transmission Company, LLC  
Registration Statement on Form S-4  
Filed April 5, 2017  
File No. 333-217143**

Dear Mr. Akins:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Daniel Porco, Staff Attorney, at (202) 551-3477 with any questions.

Sincerely,

/s/ Lisa M. Kohl for

Mara L. Ransom  
Assistant Director  
Office of Consumer Products