



DIVISION OF  
CORPORATION FINANCE

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

August 26, 2019

Via E-mail

Nicholas K. Akins  
Chairman of the Board and Chief Executive Officer  
AEP Texas Inc.  
1 Riverside Plaza  
Columbus, OH 43215-2373

**Re: AEP Texas Inc.  
AEP Texas Restoration Funding LLC  
Amendment No. 1 to Form SF-1  
Filed August 12, 2019  
File Nos. 333-232430 and 333-232430-01**

Dear Mr. Akins:

We have reviewed your amended registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our July 24, 2019 letter.

Registration Statement on Form SF-1

General

1. We note your response to our prior comment 3. Please revise to remove language that disclaims the completeness of your prospectus disclosure under the sections entitled "AEP Texas' Financing Order – AEP Texas' Financing Order" and "Where You Can Find More Information".

Nicholas K. Akins  
AEP Texas Inc.  
August 26, 2019  
Page 2

Part II – Information Not Required in Prospectus

Item 14. Exhibits, page II-2

2. We note your response to our prior comment 6. Please file Exhibits 5.1, 8.1 and 99.2 with your next amendment. Refer to Item 1100(f) of Regulation AB and Instruction 1 to Item 601 of Regulation S-K.

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.

Refer to Rules 460 and 461 regarding requests for acceleration. Please allow adequate time for us to review any amendment prior to the requested effective date of the registration statement.

You may contact Lulu Cheng at 202-551-3811 or me at 202-551-3850 if you have questions.

Sincerely,

/s/ Katherine Hsu

Katherine Hsu  
Office Chief  
Office of Structured Finance

cc: Giselle M. Barth, Sidley Austin LLP  
Jeannette K. Arazi, Sidley Austin LLP