

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

March 5, 2021

David House Associate General Counsel AEP Texas Inc. 1 Riverside Plaza Columbus, Ohio 43215

Re: AEP Texas Inc.

**Registration Statement on Form S-3** 

Filed February 26, 2021 File No. 333-253585

Dear Mr. House:

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 Laura Nicholson, Special Counsel, at (202) 551-3584 with any questions.

Sincerely,

Division of Corporation Finance Office of Energy & Transportation