



DIVISION OF
CORPORATION FINANCE

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

December 23, 2020

David C. House
Associate General Counsel
PUBLIC SERVICE CO OF OKLAHOMA
1 Riverside Plaza
Columbus, Ohio 43215

Re: PUBLIC SERVICE CO OF OKLAHOMA
Registration Statement on Form S-3
Filed December 16, 2020
File No. 333-251378

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 Kevin Dougherty at (202) 551-3271 with any questions.

Sincerely,

Division of Corporation Finance
Office of Energy & Transportation