



DIVISION OF  
CORPORATION FINANCE

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

September 19, 2024

William J. Fehrman  
Chief Executive Officer  
Public Service Company of Oklahoma  
1 Riverside Plaza  
Columbus, OH 43215

**Re: Public Service Company of Oklahoma  
Registration Statement on Form S-3  
Filed September 12, 2024  
File No. 333-282058**

Dear William J. Fehrman:

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 Cheryl Brown at 202-551-3905 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation