



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

August 21, 2018

Nicholas K. Akins  
Chairman of the Board and Chief Executive Officer  
Southwestern Electric Power Company  
1 Riverside Plaza  
Columbus, Ohio 43215

**Re: Southwestern Electric Power Company  
Registration Statement on Form S-3  
Filed August 15, 2018  
File No. 333-226856**

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 Katherine Bagley at (202) 551-2545 with any questions.

Sincerely,

/s/ Mara L. Ransom

Mara L. Ransom  
Assistant Director  
Office of Consumer Products