



DIVISION OF  
CORPORATION FINANCE

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

September 19, 2024

William J. Fehrman  
Chair of the Board and Chief Executive Officer  
Southwestern Electric Power Company  
1 Riverside Plaza  
Columbus, OH 43215

**Re: Southwestern Electric Power Company  
Registration Statement on Form S-3  
Filed September 12, 2024  
File No. 333-282060**

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 Michael Purcell at 202-551-5351 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation

cc: David House