



DIVISION OF  
CORPORATION FINANCE

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

December 23, 2022

Nicholas Akins  
Chairman of the Board and Chief Executive Officer  
APPALACHIAN POWER CO  
1 Riverside Plaza  
Columbus, Ohio 43215

**Re: APPALACHIAN POWER CO**  
**Registration Statement on Form S-3**  
**Filed December 19, 2022**  
**File No. 333-268874**

Dear Nicholas 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 Claudia Rios, Staff Attorney, at (202) 551-8770 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation

cc: Ryan Aguiar