



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-3561

**VIA FACSIMILE AND U.S. MAIL**

June 19, 2007

Mr. Joseph M. Buonaiuto  
Senior Vice President, Controller and Chief Accounting Officer  
American Electric Power Company, Inc.  
1 Riverside Plaza, 28<sup>th</sup> Floor  
Columbus, OH 43215

**Re: American Electric Power Company, Inc., File No. 1-3525  
AEP Generating Company, File No. 0-18135  
AEP Texas Central Company, File No. 0-346  
AEP Texas North Company, File No. 0-340  
Appalachian Power Company, File No. 1-3457  
Columbus Southern Power Company, File No. 1-2680  
Indiana Michigan Power Company, File No. 1-3570  
Kentucky Power Company, File No. 1-6858  
Ohio Power Company, File No. 1-6543  
Public Service Company of Oklahoma, File No. 0-343  
Southwestern Electric Power Company, File No. 1-3146  
Form 10-K for Fiscal Year Ended December 31, 2006  
Filed February 28, 2007  
Form 10-Q for Fiscal Quarter Ended March 31, 2007**

Dear Mr. Buonaiuto:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

William Thompson  
Branch Chief