

**American Electric Power**

**Excess Benefit Plan**

Actuarial Valuation Report  
Benefit Cost for Fiscal Year Beginning  
January 1, 2015 under US GAAP

April 2015

**TOWERS WATSON** 

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## Purposes of valuation

As requested by American Electric Power (the Company or AEP), this report documents the results of an actuarial valuation of the American Electric Power Excess Benefit Plan (the Plan).

The primary purpose of this valuation is to determine the Net Periodic Benefit Cost/(Income) (Benefit Cost), in accordance with FASB Accounting Standards Codification Topic 715 (ASC 715) for the fiscal year beginning January 1, 2015. It is anticipated that a separate report will be prepared for year-end disclosure purposes.

Accumulated other comprehensive (income)/loss amounts shown in the report are shown prior to adjustment for deferred taxes. Any such deferred tax allowance should be made in consultation with the Company's tax advisors and auditors.

This report is provided subject to the terms set out herein and in our master consulting services agreement dated July 29, 2004 and the accompanying General Terms and Conditions of Business. This report is provided solely for the Company's use and for the specific purposes indicated above. It may not be suitable for use in any other context or for any other purpose.

Except where we expressly agree in writing, this report should not be disclosed or provided to any third party, other than as provided below. In the absence of such consent and an express assumption of responsibility, no responsibility whatsoever is accepted by us for any consequences arising from any third party relying on this report or any advice relating to its contents.

The Company may make a copy of this report available to its auditors, but we make no representation as to the suitability of this report for any purpose other than that for which it was originally provided and accept no responsibility or liability to the Company's auditors in this regard. The Company should draw the provisions of this paragraph to the attention of its auditors when passing this report to them.

In preparing these results, we have relied upon information and data provided to us orally and in writing by AEP and other persons or organizations designated by AEP. We have relied on all the data and information provided, including Plan provisions, membership data and asset information, as being complete and accurate. We have not independently verified the accuracy or completeness of the data or information provided, but we have performed limited checks for consistency.

The results summarized in this report involve actuarial calculations that require assumptions about future events. AEP is responsible for the selection of the assumptions.

As required by U.S. GAAP, the actuarial assumptions and methods employed in the development of the pension cost have been selected by the plan sponsor. Towers Watson has concurred with these assumptions and methods. ASC 715-30-35 requires that each significant assumption "individually represent the best estimate of a particular future event."

In our opinion, all calculations are in accordance with US GAAP and the procedures followed and the results presented are in conformity with applicable actuarial standards of practice.

The undersigned consulting actuaries are members of the Society of Actuaries and meet the "Qualification Standards for Actuaries Issuing Statements of Actuarial Opinion in the United States" relating to pension plans. Our objectivity is not impaired by any relationship between the plan sponsor and our employer, Towers Watson Delaware Inc.



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Consulting Actuary

Towers Watson Delaware Inc.

April 2015

# Section 1: Summary of key results

## Benefit cost, assets & obligations

All monetary amounts shown in US Dollars

Fiscal Year Beginning		01/01/2015	01/01/2014
<b>Benefit Cost/ (Income)</b>	Net Periodic Benefit Cost/(Income)	6,836,760	6,402,078
	Immediate Recognition of Benefit Cost/(Income) due to Special Events	0	0
	<b>Total Benefit Cost/(Income)</b>	<b>6,836,760</b>	<b>6,402,078</b>
Measurement Date		01/01/2015	01/01/2014
<b>Plan Assets</b>	Fair Value of Assets (FVA)	0	0
	Market Related Value of Assets (MRVA)	0	0
	Return on Fair Value Assets during Prior Year	N/A	N/A
<b>Benefit Obligations</b>	Accumulated Benefit Obligation (ABO)	(80,521,547)	(74,774,033)
	Projected Benefit Obligation (PBO)	(84,042,744)	(76,771,087)
<b>Funded Ratios</b>	Fair Value of Assets to ABO	0.0%	0.0%
	Fair Value of Assets to PBO	0.0%	0.0%
<b>Accumulated Other Comprehensive (Income)/Loss</b>	Net Prior Service Cost/(Credit)	144,318	179,857
	Net Loss/(Gain)	41,661,401	33,456,219
	<b>Total Accumulated Other Comprehensive (Income)/Loss</b>	<b>41,805,719</b>	<b>33,636,076</b>
<b>Assumptions</b>	Discount Rate	3.90%	4.55%
	Expected Long-term Rate of Return on Plan Assets	N/A	N/A
	Rate of Compensation Increase	Rates vary by age from 3.5% to 12.0%	Rates vary by age from 3.5% to 11.5%
<b>Participant Data</b>	Census Date	01/01/2015	01/01/2014

## Comments on results

The net periodic cost increased from \$6,402,076 in fiscal 2014 to \$6,836,760 in fiscal 2015.

All monetary amounts shown in US Dollars

(\$ in millions)	Net Periodic Cost
Prior year	6.4
Change due to:	
▶ Expected based on prior valuation and contributions during prior year	(0.3)
▶ Unexpected noninvestment experience	0.5
▶ Unexpected investment experience	0
▶ Assumption changes	0.2
▶ Plan amendments	0
▶ Settlements, curtailments, termination benefits	0
▶ Acquisitions	0
▶ Method change	0
Current year	6.8

Significant reasons for these changes include the following:

- The discount rate decreased 65 basis points compared to the prior year, which increased the pension cost.
- Demographic experience was less favorable than expected which increased the pension cost.



## **Basis for valuation**

Appendix A summarizes the assumptions and methods used in the valuation. Appendix B summarizes our understanding of the principal provisions of the plan being valued.

### **Changes in assumptions**

The discount rate decreased from 4.55% to 3.90%.

The mortality table used to value the benefit obligations was updated from the RP2000 with projections to 2021 for annuitants and to 2029 for nonannuitants to modified versions of RP-2014 with long-term improvement rates of 0.75%.

The salary increase rate was updated to reflect experience through 2013.

Retirement rates were updated to reflect experience through 2013.

Termination rates were updated to reflect experience through 2013.

The mortality used to convert to 417(e) based forms of payment was updated for an additional year of mortality improvements.

### **Changes in methods**

None.

### **Changes in benefits valued**

None.

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## Section 2: Accounting exhibits

### 2.1 Balance sheet asset/(liability)

All monetary amounts shown in US Dollars

Measurement Date	01/01/2015	01/01/2014
<b>A Development of Balance Sheet Asset/(Liability)<sup>1</sup></b>		
1 Projected benefit obligation (PBO) <sup>2</sup>	(84,042,744)	(76,771,087)
2 Fair value of assets (FVA)	0	0
3 Net balance sheet asset/(liability)	(84,042,744)	(76,771,087)
<b>B Current and Noncurrent Allocation<sup>3</sup></b>		
1 Noncurrent asset	0	0
2 Current liability	(5,896,727)	(8,743,143)
3 Noncurrent liability	(78,146,017)	(68,027,944)
4 Net balance sheet asset/(liability)	(84,042,744)	(76,771,087)
<b>C Accumulated Benefit Obligation (ABO)</b>	(80,521,547)	(74,774,033)
<b>D Accumulated Other Comprehensive (Income)/Loss</b>		
1 Net prior service cost/(credit)	144,318	179,857
2 Net loss/(gain)	41,661,401	33,456,219
3 Accumulated other comprehensive (income)/loss <sup>4</sup>	41,805,719	33,636,076
<b>E Assumptions and Dates</b>		
1 Discount rate	3.90%	4.55%
2 Rate of compensation increase	Rates vary by age from 3.5% to 12.0%	Rates vary by age from 3.5% to 11.5%
3 Census date	01/01/2015	1/1/2014

<sup>1</sup> Whether the amounts in this table that differ from those disclosed at year-end must be disclosed in subsequent interim financial statements should be determined.

<sup>2</sup> East PBO = \$46,210,094; West PBO = \$37,832,650.

<sup>3</sup> The current liability (for each underfunded plan) was measured as the discounted value of benefits expected to be paid over the next 12 months in excess of the fair value of the plan's assets at the measurement date.

<sup>4</sup> Amount shown is pre-tax and should be adjusted by plan sponsor for tax effects.

## 2.2 Summary of net balances

All monetary amounts shown in US Dollars

### A Summary of Net Prior Service Cost/(Credit)

Base number	Net Amount at 01/01/2015	Remaining Amortization period	Amortization Amount in 2015	Effect of Curtailments	Other Events
1	115,085	1.933	(59,537)	0	0
2	43,595	3.011	(14,478)	0	0
3	(10,463)	1.000	10,463	0	0
4	(14,445)	1.493	9,674	0	0
5	10,546	2.122	(4,968)	0	0
Total	144,318		(58,846)	0	0

All monetary amounts shown in US Dollars

### B Summary of Net Loss/(Gain)<sup>5</sup>

	Net Amount at 01/01/2015	Amortization Amount in 2015	Effect of Curtailments	Effect of Settlements	Other Events
	41,661,401	(2,638,412)	0	0	0

<sup>5</sup> See Appendix A for description of amortization method.

## 2.3 Summary and comparison of benefit cost and cash flows

All monetary amounts shown in US Dollars

Fiscal Year Ending	12/31/2015	12/31/2014
<b>A Total Benefit Cost</b>		
1 Employer service cost	939,097	509,338
2 Interest cost	3,200,405	3,319,565
3 Expected return on assets	0	0
4 Subtotal	4,139,502	3,828,903
5 Net prior service cost/(credit) amortization	58,846	35,541
6 Net loss/(gain) amortization	2,638,412	2,537,634
7 Amortization subtotal	2,697,258	2,573,175
8 Net periodic benefit cost/(income)	6,836,760	6,402,078
9 Curtailments	0	0
10 Settlements	0	0
11 Special/contractual termination benefits	0	0
12 Total benefit cost	6,836,760	6,402,078
<b>B Assumptions<sup>1</sup></b>		
1 Discount rate	3.90%	4.55%
2 Rate of return on assets	N/A	N/A
3 Rate of compensation increase	Rates vary by age from 3.5% to 12.0%	Rates vary by age from 3.5% to 11.5%
4 Census date	01/01/2015	03/17/2014
<b>C Assets at Beginning of Year</b>		
1 Fair market value	0	0
2 Market-related value	0	0
<b>D Cash Flow</b>		
	<b>Expected</b>	<b>Actual</b>
1 Employer contributions	0	0
2 Plan participants' contributions <sup>2</sup>	0	0
3 Benefits paid from the Company	5,896,727	7,300,062
4 Benefits paid from plan assets <sup>2</sup>	0	0

<sup>1</sup> These assumptions were used to calculate Net Periodic Benefit Cost/(Income) as of the beginning of the year. Rates are expressed on an annual basis where applicable. For assumptions used for interim measurement periods, if any, refer to Appendix A.

<sup>2</sup> Over the fiscal year.

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## Section 3: Data exhibits

### 3.1 Plan participant data

All monetary amounts shown in US Dollars

Census Date	01/01/2015	01/01/2014
<b>A Participating Employees</b>		
1 Number	17,737	17,684
2 Expected plan compensation for year beginning on the valuation date	1,685,807,824	1,624,739,458
3 Average expected plan compensation	95,045	91,876
4 Average age	47.8	47.5
5 Average credited service	18.3	18.0
6 Average future working life	12.605	10.159
<b>B Participants with Deferred Benefits</b>		
1 Number (non-cash balance)	4	2
2 Total annual pension (non-cash balance)	181,597	8,018
3 Average annual pension (non-cash balance)	45,399	4,009
4 Number of cash balance	2	2
5 Total cash balance	439,578	422,671
6 Average cash balance	219,789	211,336
7 Average age	61.5	61.9
<b>C Participants Receiving Benefits</b>		
1 Number	85	94
2 Total annual pension	5,124,513	5,776,198
3 Average annual pension	60,288	61,449
4 Average age	74.9	73.1

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# Appendix A: Statement of actuarial assumptions and methods

## Plan Sponsor

American Electric Power Co.

## Statement of Assumptions

The assumptions disclosed in this Appendix are for the fiscal year 2015 benefit cost.

## Assumptions and methods for pension cost purposes

### Actuarial Assumptions and Methods – Pension Cost Economic Assumptions

Discount rate		3.90%
Annual rates of increase		
▶ Compensation:		
– Representative rates	<i>Age</i>	<i>Rate</i>
	< 26	12.00%
	26 – 30	8.50%
	31 – 35	7.00%
	36 – 40	6.00%
	41 – 45	5.00%
	46 – 50	4.00%
	> 50	3.50%
– Weighted average		4.80%
▶ Cash balance crediting rate		4.00%
▶ Lump sum/annuity conversion rate		5.00%
▶ Future Social Security wage bases		4.00%
▶ Statutory limits on compensation		3.00%

**Demographic Assumptions**

**Inclusion Date** The valuation date coincident with or next following the date on which the employee becomes a participant.

**New or rehired employees** It was assumed there will be no new or rehired employees.

**Mortality** Based on modified versions of RP-2014 with long-term improvement rates of 0.75%

Base mortality rates are derived from the RP-2014 mortality table with improvements factored to 2006 with white collar adjustment.

Mortality improvements are projected forward on a generational basis. Improvement rates grade linearly from the MP-2014 rate in 2007 to the ultimate rate in 2015:

Age	Ultimate Improvement rate per year	Age	Ultimate improvement rate per year
85 and younger	0.750%	91	0.300%
86	0.675%	92	0.225%
87	0.600%	93	0.150%
88	0.525%	94	0.075%
89	0.450%	95 and older	0.000%
90	0.375%		

**Lump sum/annuity conversion** Applicable 417(e) IRS Mortality Table

**Termination** Rates varying by age and service

Attained Age	Percentage leaving during the year	
	Less than five years of service	Five or more years of service
< 25	8.00%	7.30%
25 – 29	8.00%	5.00%
30 – 34	8.00%	4.20%
35 – 39	8.00%	3.40%
40 – 44	8.00%	2.50%
45 – 49	8.00%	1.90%
50 +	8.00%	1.70%

**Disability** Rates apply to employees not eligible to retire and vary by age and sex as indicated by the following sample values:

Age	Percentage becoming disabled during the year	
	Male	Female
20	0.060%	0.090%
30	0.060%	0.090%
40	0.074%	0.110%
50	0.178%	0.267%
60	0.690%	1.035%

Retirement Rates varying by age; average retirement age 64:

Percentage retiring during the year	
Age	Rate
55-57	1.00%
58-60	6.00%
61-63	16.00%
64-69	13.00%
70+	100.00%

Benefit commencement date:

- ▶ Preretirement death benefit The later of the death of the active participant or the date the participant w have attained age 55.
- ▶ Deferred vested benefit The later of age 55 or termination of employment.
- ▶ Disability benefit Upon disablement.
- ▶ Retirement benefit Upon termination of employment.

Form of payment 40% lump sum; 60% annuity for retirement eligible East grandfathered participants and 75% lump sum; 25% annuity for all other participants. Mar participants are assumed to elect the 50% joint and survivor annuity and unmarried participants are assumed to elect the single life annuity. No oth optional form of payment election is assumed.

Percent married 80% of male participants; 70% of female participants.

Spouse ages Wives are assumed to be three years younger than husbands.

Valuation pay 2015 base salary pay (Grandfathered) – not estimated due to freeze of fina average pay accruals at December 31, 2010.

2015 expanded pay (Cash Balance) – sum of the following updated one year according to the salary increase assumption:

- (i) 2015 base salary
- (ii) a 15% increase for overtime eligible employees and a target bonus percent increase for incentive-eligible employees

Timing of benefit payments Annuity payments are payable monthly at the beginning of the month and lump sum payments are payable on date of decrement.

### Methods – Pension Cost and Funded Position

Service cost and projected benefit obligation

Projected unit credit

Benefits not valued

All benefits described in the Plan Provisions sections of this report were valued. Towers Watson has reviewed the plan provisions with AEP and is not aware of any significant benefits required to be valued that were not.

## Data Sources

Towers Watson used participant and asset data as of January 1, 2015, supplied by Mercer, the third party administrator for AEP. Data were reviewed for reasonableness and consistency, but no audit was performed. Based on discussions with the plan sponsor, assumptions or estimates were made when data were not available, and the data was adjusted to reflect any significant events that occurred between the date the data was collected and the measurement date. In consultation with the Company, the following assumptions were made for missing or apparently inconsistent data elements: To the extent that data was not provided, estimates were made based on prior year information.

The Company also provided the amounts recognized in accumulated other comprehensive income as of the end of the December 31, 2014 fiscal year and amounts recognized in other comprehensive income in the December 31, 2014 fiscal year.

**Assumptions Rationale - Significant Economic Assumptions**

Discount rate	As required by U.S. GAAP, the discount rate was chosen by the plan sponsor based on market information on the measurement date.
Cash balance interest crediting rate	The plan credits interest to cash balance accounts using the 30-year Treasury rate for the September of the preceding year with a minimum rate of 4.00%. The assumption is based on the plan sponsor's long-term expectations of yields on U.S. Treasuries. We believe that the selected assumption does not significantly conflict with what would be reasonable based on market conditions at the measurement date.
Conversion rate for lump sums and annuities	The plan uses IRC 417(e)(3) as its basis to convert between lump sums and annuities. Because the 417(e)(3) interest rates are based on corporate bond yields, the assumption is based on the plan sponsor's long-term expectations of yields on high-quality corporate bonds. We believe that the selected assumption does not significantly conflict with what would be reasonable based on market conditions at the measurement date.
Rates of increase in compensation	Rates of increase in compensation were based on an experience study conducted in 2014, with annual consideration of whether any conditions have changed that would be expected to produce different results in the future.

**Assumptions Rationale - Significant Demographic Assumptions**

Mortality	Assumptions were selected by the plan sponsor and, as required by U.S. GAAP, represent a best estimate of future experience.
Termination	<p>Termination rates are based on an experience study conducted in 2014, with annual consideration of whether any conditions have changed that would be expected to produce different results in the future.</p> <p>Assumed termination rates differ by service because of observed differences in termination rates between employees who have attained at least five years of service and those with less than five years of service.</p>
Retirement	Retirement rates are based on an experience study conducted in 2014, with annual consideration of whether any conditions have changed that would be expected to produce different results in the future.
Form of payment	Rates at which retirees elect lump sums versus annuities are based on an experience study conducted in 2014, with annual consideration of whether any conditions have changed that would be expected to produce different results in the future.



## Appendix B: Summary of principal pension plan provisions

The Excess Benefit Plan provides a benefit determined in accordance with the provisions of the American Electric Power System's Retirement Plan (a qualified defined benefit plan), without recognition of the statutory maximums on benefits and pay, less the benefit payable from the qualified plan. MICP awards are also included in the definition of pay for the former East Plan grandfathered benefit for executives with base pay in excess of the IRS limit. Certain executives have contracts providing additional benefits. Certain former Central and South West company executives are eligible for a final average pay cash balance benefit (pension equity – type formula) if it produces a larger benefit. The schedule of contribution percentages for this formula is identical to the cash balance formula.

Prior to 2004, all executives had their cash balance pay limited to \$1,000,000. In addition, pay was limited for executives in an uncapped incentive plan to two times base pay for both the final average pay formula and the cash balance formula. Base pay rate is determined at the earlier of year-end or date of termination.

Effective January 1, 2004, pay for all executives is limited to the greater of two times base pay or \$1 million for the cash balance formula only. The executives in the uncapped incentive plan continue to have two times pay limit apply to the former East Plan final average pay formula.

Effective December 31, 2010, accruals under the east grandfathered final average pay formula were discontinued.

Effective December 31, 2013, accruals for participates in long-term disability were discontinued.

### Future Plan Changes

Towers Watson is not aware of any future plan changes that are required to be reflected.

### Changes in Benefits Valued Since Prior Year

None.

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# Appendix C: Results by business unit

Summary of key assumptions for Appendix C of 2015 Excess Benefit Plan valuation report:

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Discount Rate	3.90%	4.15%	4.40%	4.65%	4.90%	4.90%	4.90%	4.90%	4.90%	4.90%
Cash balance crediting rate	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Lump sum conversion rate	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%

Mortality table	RP-2014, factored to 2006, white collar
Mortality projection scale	Rates grade linearly by year from MP-2014 in 2007 to 0.75% in 2015. Rates grade linearly by age to zero at age 95 from age 85.
Retirement rates	Age-graded rates based on AEP experience during 2009-2013, average retirement age of 64.
Termination rates	Age and service based rates based on AEP experience during 2009-2013.
Salary increases	Age-graded rates based on AEP experience during 2011-2013, with average annual increase of 4.8%.
Valuation and data	January 1, 2015

**AMERICAN ELECTRIC POWER  
 NONQUALIFIED PENSION PLAN  
 10-YEAR PENSION COST FORECAST**

Location	Estimated Net Periodic Pension Cost										
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
<b>ASC 715-30</b>											
<b>Cost</b>											
140 Appalachian Power Co - Distribution	\$72,567	\$74,035	\$71,870	\$70,228	\$68,784	\$68,187	\$68,565	\$68,794	\$69,729	\$70,386	\$70,940
215 Appalachian Power Co - Generation	130	141	142	139	138	144	145	150	155	161	149
150 Appalachian Power Co - Transmission	0	0	0	0	0	0	0	0	0	0	0
<b>Appalachian Power Co. - FERC</b>	<b>72,697</b>	<b>74,176</b>	<b>72,012</b>	<b>70,367</b>	<b>68,922</b>	<b>68,331</b>	<b>68,710</b>	<b>68,944</b>	<b>69,884</b>	<b>70,547</b>	<b>71,089</b>
225 Cedar Coal Co	0	0	0	0	0	0	0	0	0	0	0
<b>Appalachian Power Co. - SEC</b>	<b>72,697</b>	<b>74,176</b>	<b>72,012</b>	<b>70,367</b>	<b>68,922</b>	<b>68,331</b>	<b>68,710</b>	<b>68,944</b>	<b>69,884</b>	<b>70,547</b>	<b>71,089</b>
211 AEP Texas Central Company - Distribution	185,947	177,246	168,860	161,360	154,356	149,470	143,683	139,087	134,065	129,260	124,049
147 AEP Texas Central Company - Generation	0	0	0	0	0	0	0	0	0	0	0
169 AEP Texas Central Company - Transmission	0	0	0	0	0	0	0	0	0	0	0
<b>AEP Texas Central Co.</b>	<b>185,947</b>	<b>177,246</b>	<b>168,860</b>	<b>161,360</b>	<b>154,356</b>	<b>149,470</b>	<b>143,683</b>	<b>139,087</b>	<b>134,065</b>	<b>129,260</b>	<b>124,049</b>
170 Indiana Michigan Power Co - Distribution	49,486	53,580	53,158	52,872	52,702	54,183	55,433	57,033	58,783	60,067	61,797
132 Indiana Michigan Power Co - Generation	4	4	3	(1)	(1)	0	0	0	(2)	(2)	(2)
190 Indiana Michigan Power Co - Nuclear	67,950	71,601	71,251	70,255	69,428	68,267	71,482	72,878	74,341	75,657	77,535
120 Indiana Michigan Power Co - Transmission	7,927	7,474	7,124	6,801	6,497	6,275	6,046	5,800	5,571	5,357	5,113
280 Ind Mich River Transp Lakin	0	0	0	0	0	0	0	0	0	0	0
<b>Indiana Michigan Power Co. - FERC</b>	<b>125,367</b>	<b>132,659</b>	<b>131,536</b>	<b>129,927</b>	<b>128,626</b>	<b>128,725</b>	<b>132,961</b>	<b>135,711</b>	<b>138,693</b>	<b>141,079</b>	<b>144,443</b>
202 Price River Coal	0	0	0	0	0	0	0	0	0	0	0
<b>Indiana Michigan Power Co. - SEC</b>	<b>125,367</b>	<b>132,659</b>	<b>131,536</b>	<b>129,927</b>	<b>128,626</b>	<b>128,725</b>	<b>132,961</b>	<b>135,711</b>	<b>138,693</b>	<b>141,079</b>	<b>144,443</b>
110 Kentucky Power Co - Distribution	3,285	3,647	3,640	3,633	3,603	3,728	3,619	4,009	4,163	4,327	4,498
117 Kentucky Power Co - Generation	0	0	0	0	0	0	0	0	0	0	0
180 Kentucky Power Co - Transmission	0	0	0	0	0	0	0	0	0	0	0
600 Kentucky Power Co. - Kammer Actives	0	0	0	0	0	0	0	0	0	0	0
701 Kentucky Power Co. - Mitchell Actives	0	0	0	0	0	0	0	(2)	(2)	(2)	(2)
702 Kentucky Power Co. - Mitchell Inactives	0	0	0	0	0	0	0	0	0	0	0
<b>Kentucky Power Co.</b>	<b>3,285</b>	<b>3,647</b>	<b>3,640</b>	<b>3,633</b>	<b>3,603</b>	<b>3,728</b>	<b>3,619</b>	<b>4,007</b>	<b>4,161</b>	<b>4,325</b>	<b>4,496</b>
250 Ohio Power Co - Distribution	36,485	38,933	38,431	38,025	37,675	38,476	39,321	40,161	41,171	42,246	43,344
160 Ohio Power Co - Transmission	0	0	0	0	0	0	0	0	0	0	0
<b>Ohio Power Co.</b>	<b>36,485</b>	<b>38,933</b>	<b>38,431</b>	<b>38,025</b>	<b>37,675</b>	<b>38,476</b>	<b>39,321</b>	<b>40,161</b>	<b>41,171</b>	<b>42,246</b>	<b>43,344</b>
167 Public Service Co of Oklahoma - Distribution	192,339	190,478	184,501	178,694	173,097	171,212	169,169	166,626	162,936	163,787	162,068
198 Public Service Co of Oklahoma - Generation	31,297	29,944	28,534	27,255	26,055	24,977	24,309	23,347	22,447	21,612	20,658
114 Public Service Co of Oklahoma - Transmission	0	0	0	0	0	0	0	0	0	0	0
<b>Public Service Co. of Oklahoma</b>	<b>223,636</b>	<b>220,422</b>	<b>213,035</b>	<b>205,949</b>	<b>199,152</b>	<b>196,189</b>	<b>193,478</b>	<b>189,973</b>	<b>185,383</b>	<b>185,399</b>	<b>182,726</b>
159 Southwestern Electric Power Co - Distribution	73,572	77,368	75,601	74,425	73,453	73,399	74,696	76,011	77,464	79,126	80,768
168 Southwestern Electric Power Co - Generation	77,600	74,193	70,686	67,480	64,466	62,237	59,923	57,451	54,966	52,986	50,524
161 Southwestern Electric Power Co - Texas - Distribution	0	0	0	0	0	0	0	0	0	0	0
111 Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0	0	0	0
194 Southwestern Electric Power Co - Transmission	6,082	5,611	5,318	5,043	4,780	4,588	4,600	4,615	4,431	4,259	4,063
<b>Southwestern Electric Power Co.</b>	<b>157,254</b>	<b>157,172</b>	<b>151,605</b>	<b>146,948</b>	<b>142,699</b>	<b>140,224</b>	<b>139,219</b>	<b>138,077</b>	<b>136,861</b>	<b>136,371</b>	<b>135,355</b>
119 AEP Texas North Company - Distribution	64,291	60,665	57,683	55,003	52,497	50,676	48,797	46,801	44,944	43,236	41,290
166 AEP Texas North Company - Generation	49,198	46,733	44,450	42,397	40,467	39,037	37,556	35,976	34,493	33,116	31,551
192 AEP Texas North Company - Transmission	0	0	0	0	0	0	0	0	0	0	0
<b>AEP Texas North Co.</b>	<b>113,489</b>	<b>107,398</b>	<b>102,133</b>	<b>97,400</b>	<b>92,964</b>	<b>89,713</b>	<b>86,353</b>	<b>82,777</b>	<b>79,437</b>	<b>76,352</b>	<b>72,841</b>
230 Kingsport Power Co - Distribution	0	0	0	0	0	0	0	0	0	0	0
260 Kingsport Power Co - Transmission	0	0	0	0	0	0	0	0	0	0	0
<b>Kingsport Power Co.</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
210 Wheeling Power Co - Distribution	0	0	0	0	0	0	0	0	0	0	0
200 Wheeling Power Co - Transmission	0	0	0	0	0	0	0	0	0	0	0
<b>Wheeling Power Co.</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
103 American Electric Power Service Corporation	5,510,826	5,373,565	5,109,144	4,899,305	4,720,436	4,617,686	4,505,439	4,394,001	4,299,499	4,192,876	4,112,570
<b>American Electric Power Service Corp</b>	<b>5,510,826</b>	<b>5,373,565</b>	<b>5,109,144</b>	<b>4,899,305</b>	<b>4,720,436</b>	<b>4,617,686</b>	<b>4,505,439</b>	<b>4,394,001</b>	<b>4,299,499</b>	<b>4,192,876</b>	<b>4,112,570</b>
143 AEP Pro Serv, Inc.	0	0	0	0	0	0	0	0	0	0	0
189 Central Coal Company	0	0	0	0	0	0	0	0	0	0	0
171 CSW Energy, Inc.	26	26	26	0	0	0	0	0	0	0	0
176 AEP Energy Partners	312,090	320,638	312,031	305,180	298,907	299,526	299,719	300,558	301,669	303,431	305,141
<b>Miscellaneous</b>	<b>312,116</b>	<b>320,664</b>	<b>312,057</b>	<b>305,180</b>	<b>298,907</b>	<b>299,526</b>	<b>299,719</b>	<b>300,558</b>	<b>301,669</b>	<b>303,431</b>	<b>305,141</b>
270 Cook Coal Terminal	0	0	0	0	0	0	0	0	0	0	0
<b>AEP Generating Company</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
104 Cardinal Operating Company	337	354	350	343	339	341	348	354	359	367	375
181 Ohio Power Co - Generation	71,823	69,577	66,792	64,166	61,714	60,202	58,633	56,948	55,300	54,010	52,366
<b>AEP Generation Resources - FERC</b>	<b>72,160</b>	<b>69,931</b>	<b>67,142</b>	<b>64,509</b>	<b>62,053</b>	<b>60,543</b>	<b>58,981</b>	<b>57,302</b>	<b>55,659</b>	<b>54,377</b>	<b>52,741</b>
290 Conesville Coal Preparation Company	0	0	0	0	0	0	0	0	0	0	0
<b>AEP Generation Resources - SEC</b>	<b>72,160</b>	<b>69,931</b>	<b>67,142</b>	<b>64,509</b>	<b>62,053</b>	<b>60,543</b>	<b>58,981</b>	<b>57,302</b>	<b>55,659</b>	<b>54,377</b>	<b>52,741</b>
293 Elmwood	0	0	0	0	0	0	0	0	0	0	0
292 AEP River Operations LLC	23,498	23,118	22,801	22,174	21,402	21,108	18,480	20,614	20,298	20,030	19,666
<b>AEP River Operations</b>	<b>23,498</b>	<b>23,118</b>	<b>22,801</b>	<b>22,174</b>	<b>21,402</b>	<b>21,108</b>	<b>18,480</b>	<b>20,614</b>	<b>20,298</b>	<b>20,030</b>	<b>19,666</b>
<b>Total</b>	<b>\$6,836,760</b>	<b>\$6,698,931</b>	<b>\$6,392,396</b>	<b>\$6,144,777</b>	<b>\$5,930,795</b>	<b>\$5,813,719</b>	<b>\$5,689,963</b>	<b>\$5,571,212</b>	<b>\$5,466,780</b>	<b>\$5,356,293</b>	<b>\$5,268,461</b>

Excess Benefit Plan

**AMERICAN ELECTRIC POWER  
NONQUALIFIED RETIREMENT PLAN  
2015 NET PERIODIC PENSION COST**

Location	Projected Benefit Obligation	Market-Related Value of Assets	Service Cost	Interest Cost	Expected Return on Assets	Amortization of Prior Service Cost	Amortization of Gain/Loss	Net Periodic Pension Cost
140 Appalachian Power Co - Distribution	\$664,323	\$0	\$25,689	\$25,986	\$0	\$1	\$20,856	\$72,532
215 Appalachian Power Co - Generation	453	0	93	21	0	2	14	130
150 Appalachian Power Co - Transmission	0	0	0	0	0	0	0	0
<b>Appalachian Power Co. - FERC</b>	<b>\$664,776</b>	<b>\$0</b>	<b>\$25,782</b>	<b>\$26,007</b>	<b>\$0</b>	<b>\$3</b>	<b>\$20,870</b>	<b>\$72,662</b>
225 Cedar Coal Co	0	0	0	0	0	0	0	0
<b>Appalachian Power Co. - SEC</b>	<b>\$664,776</b>	<b>\$0</b>	<b>\$25,782</b>	<b>\$26,007</b>	<b>\$0</b>	<b>\$3</b>	<b>\$20,870</b>	<b>\$72,662</b>
211 AEP Texas Central Company - Distribution	\$2,614,073	\$0	\$4,979	\$98,633	\$0	\$135	\$82,065	\$185,812
147 AEP Texas Central Company - Generation	0	0	0	0	0	0	0	0
169 AEP Texas Central Company - Transmission	0	0	0	0	0	0	0	0
<b>AEP Texas Central Co.</b>	<b>\$2,614,073</b>	<b>\$0</b>	<b>\$4,979</b>	<b>\$98,633</b>	<b>\$0</b>	<b>\$135</b>	<b>\$82,065</b>	<b>\$185,812</b>
170 Indiana Michigan Power Co - Distribution	\$229,882	\$0	\$32,392	\$9,877	\$0	(\$14)	\$7,217	\$49,472
132 Indiana Michigan Power Co - Generation	4	0	0	0	0	4	0	4
190 Indiana Michigan Power Co - Nuclear	467,092	0	35,137	18,914	0	(791)	14,664	67,924
120 Indiana Michigan Power Co - Transmission	114,715	0	0	4,320	0	0	3,601	7,921
280 Ind Mich River Transp Lakin	0	0	0	0	0	0	0	0
<b>Indiana Michigan Power Co. - FERC</b>	<b>\$811,693</b>	<b>\$0</b>	<b>\$67,529</b>	<b>\$33,111</b>	<b>\$0</b>	<b>(\$801)</b>	<b>\$25,482</b>	<b>\$125,321</b>
202 Price River Coal	0	0	0	0	0	0	0	0
<b>Indiana Michigan Power Co. - SEC</b>	<b>\$811,693</b>	<b>\$0</b>	<b>\$67,529</b>	<b>\$33,111</b>	<b>\$0</b>	<b>(\$801)</b>	<b>\$25,482</b>	<b>\$125,321</b>
110 Kentucky Power Co - Distribution	\$10,442	\$0	\$2,500	\$487	\$0	(\$31)	\$328	\$3,284
117 Kentucky Power Co - Generation	0	0	0	0	0	0	0	0
180 Kentucky Power Co - Transmission	0	0	0	0	0	0	0	0
600 Kentucky Power Co. - Kammer Actives	0	0	0	0	0	0	0	0
701 Kentucky Power Co. - Mitchell Actives	0	0	0	0	0	0	0	0
702 Kentucky Power Co. - Mitchell Inactives	0	0	0	0	0	0	0	0
<b>Kentucky Power Co.</b>	<b>\$10,442</b>	<b>\$0</b>	<b>\$2,500</b>	<b>\$487</b>	<b>\$0</b>	<b>(\$31)</b>	<b>\$328</b>	<b>\$3,284</b>
250 Ohio Power Co - Distribution	\$218,114	\$0	\$20,625	\$8,991	\$0	\$10	\$6,847	\$36,473
160 Ohio Power Co - Transmission	0	0	0	0	0	0	0	0
<b>Ohio Power Co.</b>	<b>\$218,114</b>	<b>\$0</b>	<b>\$20,625</b>	<b>\$8,991</b>	<b>\$0</b>	<b>\$10</b>	<b>\$6,847</b>	<b>\$36,473</b>
167 Public Service Co of Oklahoma - Distribution	\$2,201,761	\$0	\$39,513	\$84,406	\$0	(\$816)	\$69,121	\$192,224
198 Public Service Co of Oklahoma - Generation	444,454	0	524	16,758	0	39	13,953	31,274
114 Public Service Co of Oklahoma - Transmission	0	0	0	0	0	0	0	0
<b>Public Service Co. of Oklahoma</b>	<b>\$2,646,215</b>	<b>\$0</b>	<b>\$40,037</b>	<b>\$101,164</b>	<b>\$0</b>	<b>(\$777)</b>	<b>\$83,074</b>	<b>\$223,498</b>
159 Southwestern Electric Power Co - Distribution	\$530,556	\$0	\$35,565	\$21,320	\$0	\$2	\$16,656	\$73,543
168 Southwestern Electric Power Co - Generation	1,115,389	0	461	42,023	0	43	35,016	77,543
161 Southwestern Electric Power Co - Texas - Distribution	0	0	0	0	0	0	0	0
111 Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0
194 Southwestern Electric Power Co - Transmission	87,981	0	0	3,313	0	2	2,762	6,077
<b>Southwestern Electric Power Co.</b>	<b>\$1,733,926</b>	<b>\$0</b>	<b>\$36,026</b>	<b>\$66,656</b>	<b>\$0</b>	<b>\$47</b>	<b>\$54,434</b>	<b>\$157,163</b>
119 AEP Texas North Company - Distribution	\$928,861	\$0	\$0	\$34,981	\$0	\$103	\$29,160	\$64,244
166 AEP Texas North Company - Generation	710,518	0	0	26,758	0	98	22,306	49,162
192 AEP Texas North Company - Transmission	0	0	0	0	0	0	0	0
<b>AEP Texas North Co.</b>	<b>\$1,639,379</b>	<b>\$0</b>	<b>\$0</b>	<b>\$61,739</b>	<b>\$0</b>	<b>\$201</b>	<b>\$51,466</b>	<b>\$113,406</b>
230 Kingsport Power Co - Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
260 Kingsport Power Co - Transmission	0	0	0	0	0	0	0	0
<b>Kingsport Power Co.</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
210 Wheeling Power Co - Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
200 Wheeling Power Co - Transmission	0	0	0	0	0	0	0	0
<b>Wheeling Power Co.</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
103 American Electric Power Service Corporation	\$69,571,946	\$0	\$623,363	\$2,643,545	\$0	\$60,556	\$2,184,121	\$5,511,585
<b>American Electric Power Service Corp</b>	<b>\$69,571,946</b>	<b>\$0</b>	<b>\$623,363</b>	<b>\$2,643,545</b>	<b>\$0</b>	<b>\$60,556</b>	<b>\$2,184,121</b>	<b>\$5,511,585</b>
143 AEP Pro Serv, Inc.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
189 Central Coal Company	0	0	0	0	0	0	0	0
171 CSW Energy, Inc.	0	0	0	0	0	26	0	26
<b>Miscellaneous</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$26</b>	<b>\$0</b>	<b>\$26</b>
270 Cook Coal Terminal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>AEP Generating Company</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
104 Cardinal Operating Company	\$2,430	\$0	\$166	\$98	\$0	(\$3)	\$76	\$337
181 Ohio Power Co - Generation	949,157	0	6,126	35,976	0	(126)	29,798	71,774
<b>AEP Generation Resources - FERC</b>	<b>\$951,587</b>	<b>\$0</b>	<b>\$6,292</b>	<b>\$36,074</b>	<b>\$0</b>	<b>(\$129)</b>	<b>\$29,874</b>	<b>\$72,111</b>
290 Conesville Coal Preparation Company	0	0	0	0	0	0	0	0
<b>AEP Generation Resources - SEC</b>	<b>\$951,587</b>	<b>\$0</b>	<b>\$6,292</b>	<b>\$36,074</b>	<b>\$0</b>	<b>(\$129)</b>	<b>\$29,874</b>	<b>\$72,111</b>
175 AEP Energy Partners	2,890,447	0	107,880	112,917	0	397	90,742	311,936
<b>AEP Energy Supply</b>	<b>\$3,842,034</b>	<b>\$0</b>	<b>\$114,172</b>	<b>\$148,991</b>	<b>\$0</b>	<b>\$268</b>	<b>\$120,616</b>	<b>\$384,047</b>
293 Elmwood	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
292 AEP River Operations LLC	290,146	0	4,084	11,081	0	(791)	9,109	23,483
<b>AEP River Operations</b>	<b>\$290,146</b>	<b>\$0</b>	<b>\$4,084</b>	<b>\$11,081</b>	<b>\$0</b>	<b>(\$791)</b>	<b>\$9,109</b>	<b>\$23,483</b>
<b>Total</b>	<b>\$84,042,744</b>	<b>\$0</b>	<b>\$939,097</b>	<b>\$3,200,405</b>	<b>\$0</b>	<b>\$58,846</b>	<b>\$2,638,412</b>	<b>\$6,836,760</b>

**AMERICAN ELECTRIC POWER  
 NONQUALIFIED RETIREMENT PLAN  
 ESTIMATED 2016 NET PERIODIC PENSION COST**

Location	Projected Benefit Obligation	Market-Related Value of Assets	Service Cost	Interest Cost	Expected Return on Assets	Amortization of Prior Service Cost	Amortization of Gain/Loss	Net Periodic Pension Cost
140 Appalachian Power Co - Distribution	\$633,111	\$0	\$29,103	\$26,632	\$0	\$1	\$18,299	\$74,035
215 Appalachian Power Co - Generation	432	0	105	22	0	2	12	141
150 Appalachian Power Co - Transmission	0	0	0	0	0	0	0	0
<b>Appalachian Power Co. - FERC</b>	<b>\$633,543</b>	<b>\$0</b>	<b>\$29,208</b>	<b>\$26,654</b>	<b>\$0</b>	<b>\$3</b>	<b>\$18,311</b>	<b>\$74,176</b>
225 Cedar Coal Co	0	0	0	0	0	0	0	0
<b>Appalachian Power Co. - SEC</b>	<b>\$633,543</b>	<b>\$0</b>	<b>\$29,208</b>	<b>\$26,654</b>	<b>\$0</b>	<b>\$3</b>	<b>\$18,311</b>	<b>\$74,176</b>
211 AEP Texas Central Company - Distribution	\$2,491,256	\$0	\$5,641	\$99,267	\$0	\$333	\$72,005	\$177,246
147 AEP Texas Central Company - Generation	0	0	0	0	0	0	0	0
169 AEP Texas Central Company - Transmission	0	0	0	0	0	0	0	0
<b>AEP Texas Central Co.</b>	<b>\$2,491,256</b>	<b>\$0</b>	<b>\$5,641</b>	<b>\$99,267</b>	<b>\$0</b>	<b>\$333</b>	<b>\$72,005</b>	<b>\$177,246</b>
170 Indiana Michigan Power Co - Distribution	\$219,081	\$0	\$36,696	\$10,558	\$0	(\$6)	\$6,332	\$53,580
132 Indiana Michigan Power Co - Generation	4	0	0	0	0	4	0	4
190 Indiana Michigan Power Co - Nuclear	445,147	0	39,806	19,649	0	(720)	12,866	71,601
120 Indiana Michigan Power Co - Transmission	109,325	0	0	4,314	0	0	3,160	7,474
280 Ind Mich River Transp Lakin	0	0	0	0	0	0	0	0
<b>Indiana Michigan Power Co. - FERC</b>	<b>\$773,557</b>	<b>\$0</b>	<b>\$76,502</b>	<b>\$34,521</b>	<b>\$0</b>	<b>(\$722)</b>	<b>\$22,358</b>	<b>\$132,659</b>
202 Price River Coal	0	0	0	0	0	0	0	0
<b>Indiana Michigan Power Co. - SEC</b>	<b>\$773,557</b>	<b>\$0</b>	<b>\$76,502</b>	<b>\$34,521</b>	<b>\$0</b>	<b>(\$722)</b>	<b>\$22,358</b>	<b>\$132,659</b>
110 Kentucky Power Co - Distribution	\$9,951	\$0	\$2,832	\$527	\$0	\$0	\$288	\$3,647
117 Kentucky Power Co - Generation	0	0	0	0	0	0	0	0
180 Kentucky Power Co - Transmission	0	0	0	0	0	0	0	0
600 Kentucky Power Co. - Kammer Actives	0	0	0	0	0	0	0	0
701 Kentucky Power Co. - Mitchell Actives	0	0	0	0	0	0	0	0
702 Kentucky Power Co. - Mitchell Inactives	0	0	0	0	0	0	0	0
<b>Kentucky Power Co.</b>	<b>\$9,951</b>	<b>\$0</b>	<b>\$2,832</b>	<b>\$527</b>	<b>\$0</b>	<b>\$0</b>	<b>\$288</b>	<b>\$3,647</b>
250 Ohio Power Co - Distribution	\$207,866	\$0	\$23,366	\$9,549	\$0	\$10	\$6,008	\$38,933
160 Ohio Power Co - Transmission	0	0	0	0	0	0	0	0
<b>Ohio Power Co.</b>	<b>\$207,866</b>	<b>\$0</b>	<b>\$23,366</b>	<b>\$9,549</b>	<b>\$0</b>	<b>\$10</b>	<b>\$6,008</b>	<b>\$38,933</b>
167 Public Service Co of Oklahoma - Distribution	\$2,098,315	\$0	\$44,764	\$85,483	\$0	(\$417)	\$60,648	\$190,478
198 Public Service Co of Oklahoma - Generation	423,572	0	594	17,060	0	47	12,243	29,944
114 Public Service Co of Oklahoma - Transmission	0	0	0	0	0	0	0	0
<b>Public Service Co. of Oklahoma</b>	<b>\$2,521,887</b>	<b>\$0</b>	<b>\$45,358</b>	<b>\$102,543</b>	<b>\$0</b>	<b>(\$370)</b>	<b>\$72,891</b>	<b>\$220,422</b>
159 Southwestern Electric Power Co - Distribution	\$505,629	\$0	\$40,291	\$22,461	\$0	\$2	\$14,614	\$77,368
168 Southwestern Electric Power Co - Generation	1,062,985	0	522	42,848	0	99	30,724	74,193
161 Southwestern Electric Power Co - Texas - Distribution	0	0	0	0	0	0	0	0
111 Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0
194 Southwestern Electric Power Co - Transmission	83,847	0	0	3,186	0	2	2,423	5,611
<b>Southwestern Electric Power Co.</b>	<b>\$1,652,461</b>	<b>\$0</b>	<b>\$40,813</b>	<b>\$68,495</b>	<b>\$0</b>	<b>\$103</b>	<b>\$47,761</b>	<b>\$157,172</b>
119 AEP Texas North Company - Distribution	885,220	0	0	34,957	0	122	25,586	60,665
166 AEP Texas North Company - Generation	677,136	0	0	27,064	0	98	19,571	46,733
192 AEP Texas North Company - Transmission	0	0	0	0	0	0	0	0
<b>AEP Texas North Co.</b>	<b>\$1,562,356</b>	<b>\$0</b>	<b>\$0</b>	<b>\$62,021</b>	<b>\$0</b>	<b>\$220</b>	<b>\$45,157</b>	<b>\$107,398</b>
230 Kingsport Power Co - Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
260 Kingsport Power Co - Transmission	0	0	0	0	0	0	0	0
<b>Kingsport Power Co.</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
210 Wheeling Power Co - Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
200 Wheeling Power Co - Transmission	0	0	0	0	0	0	0	0
<b>Wheeling Power Co.</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
103 American Electric Power Service Corporation	\$66,303,236	\$0	\$706,200	\$2,679,961	\$0	\$71,039	\$1,916,365	\$5,373,565
<b>American Electric Power Service Corp</b>	<b>\$66,303,236</b>	<b>\$0</b>	<b>\$706,200</b>	<b>\$2,679,961</b>	<b>\$0</b>	<b>\$71,039</b>	<b>\$1,916,365</b>	<b>\$5,373,565</b>
143 AEP Pro Serv, Inc.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
189 Central Coal Company	0	0	0	0	0	0	0	0
171 CSW Energy, Inc.	0	0	0	0	0	26	0	26
<b>Miscellaneous</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$26</b>	<b>\$0</b>	<b>\$26</b>
270 Cook Coal Terminal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>AEP Generating Company</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
104 Cardinal Operating Company	\$2,316	\$0	\$188	\$102	\$0	(\$3)	\$67	\$354
181 Ohio Power Co - Generation	904,563	0	6,940	36,557	0	(65)	26,145	69,577
<b>AEP Generation Resources - FERC</b>	<b>\$906,879</b>	<b>\$0</b>	<b>\$7,128</b>	<b>\$36,659</b>	<b>\$0</b>	<b>(\$68)</b>	<b>\$26,212</b>	<b>\$69,931</b>
290 Conesville Coal Preparation Company	0	0	0	0	0	0	0	0
<b>AEP Generation Resources - SEC</b>	<b>\$906,879</b>	<b>\$0</b>	<b>\$7,128</b>	<b>\$36,659</b>	<b>\$0</b>	<b>(\$68)</b>	<b>\$26,212</b>	<b>\$69,931</b>
175 AEP Energy Partners	2,754,645	0	122,216	118,407	0	397	79,618	320,638
<b>AEP Energy Supply</b>	<b>\$3,661,524</b>	<b>\$0</b>	<b>\$129,344</b>	<b>\$155,066</b>	<b>\$0</b>	<b>\$329</b>	<b>\$105,830</b>	<b>\$390,569</b>
293 Elmwood	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
292 AEP River Operations LLC	276,514	0	4,627	11,249	0	(750)	7,992	23,118
<b>AEP River Operations</b>	<b>\$276,514</b>	<b>\$0</b>	<b>\$4,627</b>	<b>\$11,249</b>	<b>\$0</b>	<b>(\$750)</b>	<b>\$7,992</b>	<b>\$23,118</b>
<b>Total</b>	<b>\$80,094,151</b>	<b>\$0</b>	<b>\$1,063,891</b>	<b>\$3,249,853</b>	<b>\$0</b>	<b>\$70,221</b>	<b>\$2,314,966</b>	<b>\$6,698,931</b>

Excess Benefit Plan

**AMERICAN ELECTRIC POWER  
NONQUALIFIED RETIREMENT PLAN  
ESTIMATED 2017 NET PERIODIC PENSION COST**

Location	Projected Benefit Obligation	Market-Related Value of Assets	Service Cost	Interest Cost	Expected Return on Assets	Amortization of Prior Service Cost	Amortization of Gain/Loss	Net Periodic Pension Cost
140 Appalachian Power Co - Distribution	\$605,101	\$0	\$29,229	\$26,672	\$0	\$1	\$15,968	\$71,870
215 Appalachian Power Co - Generation	413	0	106	23	0	2	11	142
150 Appalachian Power Co - Transmission	0	0	0	0	0	0	0	0
<b>Appalachian Power Co. - FERC</b>	<b>\$605,514</b>	<b>\$0</b>	<b>\$29,335</b>	<b>\$26,694</b>	<b>\$0</b>	<b>\$3</b>	<b>\$15,979</b>	<b>\$72,011</b>
225 Cedar Coal Co	0	0	0	0	0	0	0	0
<b>Appalachian Power Co. - SEC</b>	<b>\$605,514</b>	<b>\$0</b>	<b>\$29,335</b>	<b>\$26,694</b>	<b>\$0</b>	<b>\$3</b>	<b>\$15,979</b>	<b>\$72,011</b>
211 AEP Texas Central Company - Distribution	\$2,381,040	\$0	\$5,665	\$100,299	\$0	\$65	\$62,831	\$168,860
147 AEP Texas Central Company - Generation	0	0	0	0	0	0	0	0
169 AEP Texas Central Company - Transmission	0	0	0	0	0	0	0	0
<b>AEP Texas Central Co.</b>	<b>\$2,381,040</b>	<b>\$0</b>	<b>\$5,665</b>	<b>\$100,299</b>	<b>\$0</b>	<b>\$65</b>	<b>\$62,831</b>	<b>\$168,860</b>
170 Indiana Michigan Power Co - Distribution	\$209,389	\$0	\$36,856	\$10,762	\$0	\$15	\$5,525	\$53,158
132 Indiana Michigan Power Co - Generation	4	0	0	(1)	0	4	0	3
190 Indiana Michigan Power Co - Nuclear	425,453	0	39,979	19,872	0	173	11,227	71,251
120 Indiana Michigan Power Co - Transmission	104,489	0	0	4,367	0	0	2,757	7,124
280 Ind Mich River Transp Lakin	0	0	0	0	0	0	0	0
<b>Indiana Michigan Power Co. - FERC</b>	<b>\$739,335</b>	<b>\$0</b>	<b>\$76,835</b>	<b>\$35,001</b>	<b>\$0</b>	<b>\$192</b>	<b>\$19,509</b>	<b>\$131,537</b>
202 Price River Coal	0	0	0	0	0	0	0	0
<b>Indiana Michigan Power Co. - SEC</b>	<b>\$739,335</b>	<b>\$0</b>	<b>\$76,835</b>	<b>\$35,001</b>	<b>\$0</b>	<b>\$192</b>	<b>\$19,509</b>	<b>\$131,537</b>
110 Kentucky Power Co - Distribution	\$9,511	\$0	\$2,845	\$540	\$0	\$4	\$251	\$3,640
117 Kentucky Power Co - Generation	0	0	0	0	0	0	0	0
180 Kentucky Power Co - Transmission	0	0	0	0	0	0	0	0
600 Kentucky Power Co. - Kammer Actives	0	0	0	0	0	0	0	0
701 Kentucky Power Co. - Mitchell Actives	0	0	0	(0)	0	0	0	(0)
702 Kentucky Power Co. - Mitchell Inactives	0	0	0	0	0	0	0	0
<b>Kentucky Power Co.</b>	<b>\$9,511</b>	<b>\$0</b>	<b>\$2,845</b>	<b>\$540</b>	<b>\$0</b>	<b>\$4</b>	<b>\$251</b>	<b>\$3,640</b>
250 Ohio Power Co - Distribution	\$198,670	\$0	\$23,467	\$9,711	\$0	\$10	\$5,243	\$38,431
160 Ohio Power Co - Transmission	0	0	0	0	0	0	0	0
<b>Ohio Power Co.</b>	<b>\$198,670</b>	<b>\$0</b>	<b>\$23,467</b>	<b>\$9,711</b>	<b>\$0</b>	<b>\$10</b>	<b>\$5,243</b>	<b>\$38,431</b>
167 Public Service Co of Oklahoma - Distribution	\$2,005,484	\$0	\$44,958	\$86,668	\$0	(\$46)	\$52,921	\$184,501
198 Public Service Co of Oklahoma - Generation	404,833	0	596	17,248	0	7	10,683	28,534
114 Public Service Co of Oklahoma - Transmission	0	0	0	0	0	0	0	0
<b>Public Service Co. of Oklahoma</b>	<b>\$2,410,317</b>	<b>\$0</b>	<b>\$45,554</b>	<b>\$103,916</b>	<b>\$0</b>	<b>(\$39)</b>	<b>\$63,604</b>	<b>\$213,035</b>
159 Southwestern Electric Power Co - Distribution	\$483,259	\$0	\$40,466	\$22,383	\$0	\$0	\$12,752	\$75,601
168 Southwestern Electric Power Co - Generation	1,015,957	0	525	43,333	0	19	26,809	70,686
161 Southwestern Electric Power Co - Texas - Distribution	0	0	0	0	0	0	0	0
111 Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0
194 Southwestern Electric Power Co - Transmission	80,138	0	0	3,203	0	0	2,115	5,318
<b>Southwestern Electric Power Co.</b>	<b>\$1,579,354</b>	<b>\$0</b>	<b>\$40,991</b>	<b>\$68,919</b>	<b>\$0</b>	<b>\$19</b>	<b>\$41,676</b>	<b>\$151,605</b>
119 AEP Texas North Company - Distribution	846,057	0	0	35,340	0	17	22,326	57,683
166 AEP Texas North Company - Generation	647,178	0	0	27,360	0	12	17,078	44,450
192 AEP Texas North Company - Transmission	0	0	0	0	0	0	0	0
<b>AEP Texas North Co.</b>	<b>\$1,493,235</b>	<b>\$0</b>	<b>\$0</b>	<b>\$62,700</b>	<b>\$0</b>	<b>\$29</b>	<b>\$39,404</b>	<b>\$102,133</b>
230 Kingsport Power Co - Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
260 Kingsport Power Co - Transmission	0	0	0	0	0	0	0	0
<b>Kingsport Power Co.</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
210 Wheeling Power Co - Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
200 Wheeling Power Co - Transmission	0	0	0	0	0	0	0	0
<b>Wheeling Power Co.</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
103 American Electric Power Service Corporation	\$63,369,910	\$0	\$709,266	\$2,713,079	\$0	\$14,585	\$1,672,215	\$5,109,145
<b>American Electric Power Service Corp</b>	<b>\$63,369,910</b>	<b>\$0</b>	<b>\$709,266</b>	<b>\$2,713,079</b>	<b>\$0</b>	<b>\$14,585</b>	<b>\$1,672,215</b>	<b>\$5,109,145</b>
143 AEP Pro Serv, Inc.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
189 Central Coal Company	0	0	0	0	0	0	0	0
171 CSW Energy, Inc.	0	0	0	0	0	26	0	26
<b>Miscellaneous</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$26</b>	<b>\$0</b>	<b>\$26</b>
270 Cook Coal Terminal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>AEP Generating Company</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
104 Cardinal Operating Company	\$2,213	\$0	\$189	\$103	\$0	\$0	\$58	\$350
181 Ohio Power Co - Generation	864,544	0	6,970	37,008	0	0	22,814	66,792
<b>AEP Generation Resources - FERC</b>	<b>\$866,757</b>	<b>\$0</b>	<b>\$7,159</b>	<b>\$37,111</b>	<b>\$0</b>	<b>\$0</b>	<b>\$22,872</b>	<b>\$67,142</b>
290 Conesville Coal Preparation Company	0	0	0	0	0	0	0	0
<b>AEP Generation Resources - SEC</b>	<b>\$866,757</b>	<b>\$0</b>	<b>\$7,159</b>	<b>\$37,111</b>	<b>\$0</b>	<b>\$0</b>	<b>\$22,872</b>	<b>\$67,142</b>
175 AEP Energy Partners	2,632,776	0	122,746	119,414	0	397	69,474	312,031
<b>AEP Energy Supply</b>	<b>\$3,499,533</b>	<b>\$0</b>	<b>\$129,905</b>	<b>\$156,525</b>	<b>\$0</b>	<b>\$397</b>	<b>\$92,346</b>	<b>\$379,173</b>
293 Elmwood	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
292 AEP River Operations LLC	264,281	0	4,647	11,381	0	(201)	6,974	22,801
<b>AEP River Operations</b>	<b>\$264,281</b>	<b>\$0</b>	<b>\$4,647</b>	<b>\$11,381</b>	<b>\$0</b>	<b>(\$201)</b>	<b>\$6,974</b>	<b>\$22,801</b>
<b>Total</b>	<b>\$76,550,700</b>	<b>\$0</b>	<b>\$1,068,510</b>	<b>\$3,288,764</b>	<b>\$0</b>	<b>\$15,090</b>	<b>\$2,020,032</b>	<b>\$6,392,396</b>

**AMERICAN ELECTRIC POWER  
 NONQUALIFIED RETIREMENT PLAN  
 ESTIMATED 2018 NET PERIODIC PENSION COST**

Location	Projected Benefit Obligation	Market-Related Value of Assets	Service Cost	Interest Cost	Expected Return on Assets	Amortization of Prior Service Cost	Amortization of Gain/Loss	Net Periodic Pension Cost
140 Appalachian Power Co - Distribution	\$578,420	\$0	\$29,425	\$26,942	\$0	\$0	\$13,861	\$70,228
215 Appalachian Power Co - Generation	394	0	107	23	0	0	9	139
150 Appalachian Power Co - Transmission	0	0	0	0	0	0	0	0
<b>Appalachian Power Co. - FERC</b>	<b>\$578,814</b>	<b>\$0</b>	<b>\$29,532</b>	<b>\$26,965</b>	<b>\$0</b>	<b>\$0</b>	<b>\$13,870</b>	<b>\$70,367</b>
225 Cedar Coal Co	0	0	0	0	0	0	0	0
<b>Appalachian Power Co. - SEC</b>	<b>\$578,814</b>	<b>\$0</b>	<b>\$29,532</b>	<b>\$26,965</b>	<b>\$0</b>	<b>\$0</b>	<b>\$13,870</b>	<b>\$70,367</b>
211 AEP Texas Central Company - Distribution	\$2,276,048	\$0	\$5,703	\$101,116	\$0	\$0	\$54,541	\$161,360
147 AEP Texas Central Company - Generation	0	0	0	0	0	0	0	0
169 AEP Texas Central Company - Transmission	0	0	0	0	0	0	0	0
<b>AEP Texas Central Co.</b>	<b>\$2,276,048</b>	<b>\$0</b>	<b>\$5,703</b>	<b>\$101,116</b>	<b>\$0</b>	<b>\$0</b>	<b>\$54,541</b>	<b>\$161,360</b>
170 Indiana Michigan Power Co - Distribution	\$200,156	\$0	\$37,103	\$10,973	\$0	\$0	\$4,796	\$52,872
132 Indiana Michigan Power Co - Generation	3	0	0	(1)	0	0	0	(1)
190 Indiana Michigan Power Co - Nuclear	406,692	0	40,247	20,260	0	2	9,746	70,255
120 Indiana Michigan Power Co - Transmission	99,881	0	0	4,408	0	0	2,393	6,801
280 Ind Mich River Transp Lakin	0	0	0	0	0	0	0	0
<b>Indiana Michigan Power Co. - FERC</b>	<b>\$706,732</b>	<b>\$0</b>	<b>\$77,350</b>	<b>\$35,640</b>	<b>\$0</b>	<b>\$2</b>	<b>\$16,935</b>	<b>\$129,927</b>
202 Price River Coal	0	0	0	0	0	0	0	0
<b>Indiana Michigan Power Co. - SEC</b>	<b>\$706,732</b>	<b>\$0</b>	<b>\$77,350</b>	<b>\$35,640</b>	<b>\$0</b>	<b>\$2</b>	<b>\$16,935</b>	<b>\$129,927</b>
110 Kentucky Power Co - Distribution	\$9,092	\$0	\$2,864	\$551	\$0	\$0	\$218	\$3,633
117 Kentucky Power Co - Generation	0	0	0	0	0	0	0	0
180 Kentucky Power Co - Transmission	0	0	0	0	0	0	0	0
600 Kentucky Power Co. - Kammer Actives	0	0	0	0	0	0	0	0
701 Kentucky Power Co. - Mitchell Actives	0	0	0	(0)	0	0	0	(0)
702 Kentucky Power Co. - Mitchell Inactives	0	0	0	0	0	0	0	0
<b>Kentucky Power Co.</b>	<b>\$9,092</b>	<b>\$0</b>	<b>\$2,864</b>	<b>\$551</b>	<b>\$0</b>	<b>\$0</b>	<b>\$218</b>	<b>\$3,633</b>
250 Ohio Power Co - Distribution	\$189,910	\$0	\$23,625	\$9,849	\$0	\$0	\$4,551	\$38,025
160 Ohio Power Co - Transmission	0	0	0	0	0	0	0	0
<b>Ohio Power Co.</b>	<b>\$189,910</b>	<b>\$0</b>	<b>\$23,625</b>	<b>\$9,849</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,551</b>	<b>\$38,025</b>
167 Public Service Co of Oklahoma - Distribution	\$1,917,052	\$0	\$45,260	\$87,496	\$0	(\$1)	\$45,939	\$178,694
198 Public Service Co of Oklahoma - Generation	386,982	0	600	17,382	0	0	9,273	27,255
114 Public Service Co of Oklahoma - Transmission	0	0	0	0	0	0	0	0
<b>Public Service Co. of Oklahoma</b>	<b>\$2,304,034</b>	<b>\$0</b>	<b>\$45,860</b>	<b>\$104,878</b>	<b>\$0</b>	<b>(\$1)</b>	<b>\$55,212</b>	<b>\$205,949</b>
159 Southwestern Electric Power Co - Distribution	\$461,950	\$0	\$40,737	\$22,618	\$0	\$0	\$11,070	\$74,425
168 Southwestern Electric Power Co - Generation	971,158	0	528	43,680	0	0	23,272	67,480
161 Southwestern Electric Power Co - Texas - Distribution	0	0	0	0	0	0	0	0
111 Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0
194 Southwestern Electric Power Co - Transmission	76,604	0	0	3,207	0	0	1,836	5,043
<b>Southwestern Electric Power Co.</b>	<b>\$1,509,712</b>	<b>\$0</b>	<b>\$41,265</b>	<b>\$69,505</b>	<b>\$0</b>	<b>\$0</b>	<b>\$36,178</b>	<b>\$146,948</b>
119 AEP Texas North Company - Distribution	808,750	0	0	35,623	0	0	19,380	55,003
166 AEP Texas North Company - Generation	618,641	0	0	27,572	0	0	14,825	42,397
192 AEP Texas North Company - Transmission	0	0	0	0	0	0	0	0
<b>AEP Texas North Co.</b>	<b>\$1,427,391</b>	<b>\$0</b>	<b>\$0</b>	<b>\$63,195</b>	<b>\$0</b>	<b>\$0</b>	<b>\$34,205</b>	<b>\$97,400</b>
230 Kingsport Power Co - Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
260 Kingsport Power Co - Transmission	0	0	0	0	0	0	0	0
<b>Kingsport Power Co.</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
210 Wheeling Power Co - Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
200 Wheeling Power Co - Transmission	0	0	0	0	0	0	0	0
<b>Wheeling Power Co.</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
103 American Electric Power Service Corporation	\$60,575,621	\$0	\$714,023	\$2,733,538	\$0	\$157	\$1,451,587	\$4,899,305
<b>American Electric Power Service Corp</b>	<b>\$60,575,621</b>	<b>\$0</b>	<b>\$714,023</b>	<b>\$2,733,538</b>	<b>\$0</b>	<b>\$157</b>	<b>\$1,451,587</b>	<b>\$4,899,305</b>
143 AEP Pro Serv, Inc.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
189 Central Coal Company	0	0	0	0	0	0	0	0
171 CSW Energy, Inc.	0	0	0	0	0	0	0	0
<b>Miscellaneous</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
270 Cook Coal Terminal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>AEP Generating Company</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
104 Cardinal Operating Company	\$2,116	\$0	\$190	\$102	\$0	\$0	\$51	\$343
181 Ohio Power Co - Generation	826,422	0	7,017	37,345	0	0	19,804	64,166
<b>AEP Generation Resources - FERC</b>	<b>\$828,538</b>	<b>\$0</b>	<b>\$7,207</b>	<b>\$37,447</b>	<b>\$0</b>	<b>\$0</b>	<b>\$19,855</b>	<b>\$64,509</b>
290 Conesville Coal Preparation Company	0	0	0	0	0	0	0	0
<b>AEP Generation Resources - SEC</b>	<b>\$828,538</b>	<b>\$0</b>	<b>\$7,207</b>	<b>\$37,447</b>	<b>\$0</b>	<b>\$0</b>	<b>\$19,855</b>	<b>\$64,509</b>
175 AEP Energy Partners	2,516,684	0	123,570	121,298	0	4	60,308	305,180
<b>AEP Energy Supply</b>	<b>\$3,345,222</b>	<b>\$0</b>	<b>\$130,777</b>	<b>\$158,745</b>	<b>\$0</b>	<b>\$4</b>	<b>\$80,163</b>	<b>\$369,689</b>
293 Elmwood	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
292 AEP River Operations LLC	252,627	0	4,678	11,444	0	(2)	6,054	22,174
<b>AEP River Operations</b>	<b>\$252,627</b>	<b>\$0</b>	<b>\$4,678</b>	<b>\$11,444</b>	<b>\$0</b>	<b>(\$2)</b>	<b>\$6,054</b>	<b>\$22,174</b>
<b>Total</b>	<b>\$73,175,203</b>	<b>\$0</b>	<b>\$1,075,677</b>	<b>\$3,315,426</b>	<b>\$0</b>	<b>\$160</b>	<b>\$1,753,514</b>	<b>\$6,144,777</b>

Excess Benefit Plan

**AMERICAN ELECTRIC POWER  
NONQUALIFIED RETIREMENT PLAN  
ESTIMATED 2019 NET PERIODIC PENSION COST**

Location	Projected Benefit Obligation	Market-Related Value of Assets	Service Cost	Interest Cost	Expected Return on Assets	Amortization of Prior Service Cost	Amortization of Gain/Loss	Net Periodic Pension Cost
140 Appalachian Power Co - Distribution	\$552,102	\$0	\$29,692	\$27,119	\$0	\$0	\$11,973	\$68,784
215 Appalachian Power Co - Generation	376	0	107	23	0	0	8	138
150 Appalachian Power Co - Transmission	0	0	0	0	0	0	0	0
<b>Appalachian Power Co. - FERC</b>	<b>\$552,478</b>	<b>\$0</b>	<b>\$29,799</b>	<b>\$27,143</b>	<b>\$0</b>	<b>\$0</b>	<b>\$11,981</b>	<b>\$68,923</b>
225 Cedar Coal Co	0	0	0	0	0	0	0	0
<b>Appalachian Power Co. - SEC</b>	<b>\$552,478</b>	<b>\$0</b>	<b>\$29,799</b>	<b>\$27,143</b>	<b>\$0</b>	<b>\$0</b>	<b>\$11,981</b>	<b>\$68,923</b>
211 AEP Texas Central Company - Distribution	\$2,172,488	\$0	\$5,755	\$101,489	\$0	\$0	\$47,112	\$154,356
147 AEP Texas Central Company - Generation	0	0	0	0	0	0	0	0
169 AEP Texas Central Company - Transmission	0	0	0	0	0	0	0	0
<b>AEP Texas Central Co.</b>	<b>\$2,172,488</b>	<b>\$0</b>	<b>\$5,755</b>	<b>\$101,489</b>	<b>\$0</b>	<b>\$0</b>	<b>\$47,112</b>	<b>\$154,356</b>
170 Indiana Michigan Power Co - Distribution	\$191,049	\$0	\$37,439	\$11,120	\$0	\$0	\$4,143	\$52,702
132 Indiana Michigan Power Co - Generation	3	0	0	(1)	0	0	0	(1)
190 Indiana Michigan Power Co - Nuclear	388,188	0	40,612	20,398	0	0	8,418	69,428
120 Indiana Michigan Power Co - Transmission	95,337	0	0	4,430	0	0	2,067	6,497
280 Ind Mich River Transp Lakin	0	0	0	0	0	0	0	0
<b>Indiana Michigan Power Co. - FERC</b>	<b>\$674,577</b>	<b>\$0</b>	<b>\$78,051</b>	<b>\$35,947</b>	<b>\$0</b>	<b>\$0</b>	<b>\$14,628</b>	<b>\$128,626</b>
202 Price River Coal	0	0	0	0	0	0	0	0
<b>Indiana Michigan Power Co. - SEC</b>	<b>\$674,577</b>	<b>\$0</b>	<b>\$78,051</b>	<b>\$35,947</b>	<b>\$0</b>	<b>\$0</b>	<b>\$14,628</b>	<b>\$128,626</b>
110 Kentucky Power Co - Distribution	\$8,678	\$0	\$2,890	\$525	\$0	\$0	\$188	\$3,603
117 Kentucky Power Co - Generation	0	0	0	0	0	0	0	0
180 Kentucky Power Co - Transmission	0	0	0	0	0	0	0	0
600 Kentucky Power Co. - Kammer Actives	0	0	0	0	0	0	0	0
701 Kentucky Power Co. - Mitchell Actives	0	0	0	(0)	0	0	0	(0)
702 Kentucky Power Co. - Mitchell Inactives	0	0	0	0	0	0	0	0
<b>Kentucky Power Co.</b>	<b>\$8,678</b>	<b>\$0</b>	<b>\$2,890</b>	<b>\$524</b>	<b>\$0</b>	<b>\$0</b>	<b>\$188</b>	<b>\$3,602</b>
250 Ohio Power Co - Distribution	\$181,269	\$0	\$23,839	\$9,905	\$0	\$0	\$3,931	\$37,675
160 Ohio Power Co - Transmission	0	0	0	0	0	0	0	0
<b>Ohio Power Co.</b>	<b>\$181,269</b>	<b>\$0</b>	<b>\$23,839</b>	<b>\$9,905</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,931</b>	<b>\$37,675</b>
167 Public Service Co of Oklahoma - Distribution	\$1,829,827	\$0	\$45,669	\$87,747	\$0	\$0	\$39,681	\$173,097
198 Public Service Co of Oklahoma - Generation	369,374	0	606	17,439	0	0	8,010	26,055
114 Public Service Co of Oklahoma - Transmission	0	0	0	0	0	0	0	0
<b>Public Service Co. of Oklahoma</b>	<b>\$2,199,201</b>	<b>\$0</b>	<b>\$46,275</b>	<b>\$105,186</b>	<b>\$0</b>	<b>\$0</b>	<b>\$47,691</b>	<b>\$199,152</b>
159 Southwestern Electric Power Co - Distribution	\$440,931	\$0	\$41,106	\$22,785	\$0	\$0	\$9,562	\$73,453
168 Southwestern Electric Power Co - Generation	926,971	0	533	43,831	0	0	20,102	64,466
161 Southwestern Electric Power Co - Texas - Distribution	0	0	0	0	0	0	0	0
111 Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0
194 Southwestern Electric Power Co - Transmission	73,119	0	0	3,194	0	0	1,586	4,780
<b>Southwestern Electric Power Co.</b>	<b>\$1,441,021</b>	<b>\$0</b>	<b>\$41,639</b>	<b>\$69,811</b>	<b>\$0</b>	<b>\$0</b>	<b>\$31,250</b>	<b>\$142,700</b>
119 AEP Texas North Company - Distribution	771,952	0	0	35,757	0	0	16,740	52,497
166 AEP Texas North Company - Generation	590,493	0	533	27,662	0	0	12,805	40,467
192 AEP Texas North Company - Transmission	0	0	0	0	0	0	0	0
<b>AEP Texas North Co.</b>	<b>\$1,362,445</b>	<b>\$0</b>	<b>\$0</b>	<b>\$63,418</b>	<b>\$0</b>	<b>\$0</b>	<b>\$29,545</b>	<b>\$92,963</b>
230 Kingsport Power Co - Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
260 Kingsport Power Co - Transmission	0	0	0	0	0	0	0	0
<b>Kingsport Power Co.</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
210 Wheeling Power Co - Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
200 Wheeling Power Co - Transmission	0	0	0	0	0	0	0	0
<b>Wheeling Power Co.</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
103 American Electric Power Service Corporation	\$57,819,445	\$0	\$720,489	\$2,746,094	\$0	\$1	\$1,253,853	\$4,720,437
<b>American Electric Power Service Corp</b>	<b>\$57,819,445</b>	<b>\$0</b>	<b>\$720,489</b>	<b>\$2,746,094</b>	<b>\$0</b>	<b>\$1</b>	<b>\$1,253,853</b>	<b>\$4,720,437</b>
143 AEP Pro Serv, Inc.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
189 Central Coal Company	0	0	0	0	0	0	0	0
171 CSW Energy, Inc.	0	0	0	0	0	0	0	0
<b>Miscellaneous</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
270 Cook Coal Terminal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>AEP Generating Company</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
104 Cardinal Operating Company	\$2,020	\$0	\$192	\$103	\$0	\$0	\$44	\$339
181 Ohio Power Co - Generation	788,820	0	7,080	37,528	0	0	17,106	61,714
<b>AEP Generation Resources - FERC</b>	<b>\$790,840</b>	<b>\$0</b>	<b>\$7,272</b>	<b>\$37,631</b>	<b>\$0</b>	<b>\$0</b>	<b>\$17,150</b>	<b>\$62,053</b>
290 Conesville Coal Preparation Company	0	0	0	0	0	0	0	0
<b>AEP Generation Resources - SEC</b>	<b>\$790,840</b>	<b>\$0</b>	<b>\$7,272</b>	<b>\$37,631</b>	<b>\$0</b>	<b>\$0</b>	<b>\$17,150</b>	<b>\$62,053</b>
175 AEP Energy Partners	2,402,176	0	124,689	122,125	0	0	52,093	298,907
<b>AEP Energy Supply</b>	<b>\$3,193,016</b>	<b>\$0</b>	<b>\$131,961</b>	<b>\$159,756</b>	<b>\$0</b>	<b>\$0</b>	<b>\$69,243</b>	<b>\$360,960</b>
293 Elmwood	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
292 AEP River Operations LLC	241,133	0	4,720	11,453	0	0	5,229	21,402
<b>AEP River Operations</b>	<b>\$241,133</b>	<b>\$0</b>	<b>\$4,720</b>	<b>\$11,453</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,229</b>	<b>\$21,402</b>
<b>Total</b>	<b>\$69,845,751</b>	<b>\$0</b>	<b>\$1,085,418</b>	<b>\$3,330,725</b>	<b>\$0</b>	<b>\$1</b>	<b>\$1,514,651</b>	<b>\$5,930,795</b>

**AMERICAN ELECTRIC POWER  
 NONQUALIFIED RETIREMENT PLAN  
 ESTIMATED 2020 NET PERIODIC PENSION COST**

Location	Projected Benefit Obligation	Market-Related Value of Assets	Service Cost	Interest Cost	Expected Return on Assets	Amortization of Prior Service Cost	Amortization of Gain/Loss	Net Periodic Pension Cost
140 Appalachian Power Co - Distribution	\$539,693	\$0	\$31,176	\$25,757	\$0	\$0	\$11,254	\$68,187
215 Appalachian Power Co - Generation	368	0	113	23	0	0	8	144
150 Appalachian Power Co - Transmission	0	0	0	0	0	0	0	0
<b>Appalachian Power Co. - FERC</b>	<b>\$540,061</b>	<b>\$0</b>	<b>\$31,289</b>	<b>\$25,780</b>	<b>\$0</b>	<b>\$0</b>	<b>\$11,262</b>	<b>\$68,331</b>
225 Cedar Coal Co	0	0	0	0	0	0	0	0
<b>Appalachian Power Co. - SEC</b>	<b>\$540,061</b>	<b>\$0</b>	<b>\$31,289</b>	<b>\$25,780</b>	<b>\$0</b>	<b>\$0</b>	<b>\$11,262</b>	<b>\$68,331</b>
211 AEP Texas Central Company - Distribution	\$2,123,660	\$0	\$6,043	\$99,142	\$0	\$0	\$44,285	\$149,470
147 AEP Texas Central Company - Generation	0	0	0	0	0	0	0	0
169 AEP Texas Central Company - Transmission	0	0	0	0	0	0	0	0
<b>AEP Texas Central Co.</b>	<b>\$2,123,660</b>	<b>\$0</b>	<b>\$6,043</b>	<b>\$99,142</b>	<b>\$0</b>	<b>\$0</b>	<b>\$44,285</b>	<b>\$149,470</b>
170 Indiana Michigan Power Co - Distribution	\$186,755	\$0	\$39,311	\$10,978	\$0	\$0	\$3,894	\$54,183
132 Indiana Michigan Power Co - Generation	3	0	0	0	0	0	0	0
190 Indiana Michigan Power Co - Nuclear	379,463	0	42,642	17,712	0	0	7,913	68,267
120 Indiana Michigan Power Co - Transmission	93,194	0	0	4,332	0	0	1,943	6,275
280 Ind Mich River Transp Lakin	0	0	0	0	0	0	0	0
<b>Indiana Michigan Power Co. - FERC</b>	<b>\$659,415</b>	<b>\$0</b>	<b>\$81,953</b>	<b>\$33,023</b>	<b>\$0</b>	<b>\$0</b>	<b>\$13,750</b>	<b>\$128,726</b>
202 Price River Coal	0	0	0	0	0	0	0	0
<b>Indiana Michigan Power Co. - SEC</b>	<b>\$659,415</b>	<b>\$0</b>	<b>\$81,953</b>	<b>\$33,023</b>	<b>\$0</b>	<b>\$0</b>	<b>\$13,750</b>	<b>\$128,726</b>
110 Kentucky Power Co - Distribution	\$8,483	\$0	\$3,034	\$517	\$0	\$0	\$177	\$3,728
117 Kentucky Power Co - Generation	0	0	0	0	0	0	0	0
180 Kentucky Power Co - Transmission	0	0	0	0	0	0	0	0
600 Kentucky Power Co. - Kammer Actives	0	0	0	0	0	0	0	0
701 Kentucky Power Co. - Mitchell Actives	0	0	0	(0)	0	0	0	(0)
702 Kentucky Power Co. - Mitchell Inactives	0	0	0	0	0	0	0	0
<b>Kentucky Power Co.</b>	<b>\$8,483</b>	<b>\$0</b>	<b>\$3,034</b>	<b>\$516</b>	<b>\$0</b>	<b>\$0</b>	<b>\$177</b>	<b>\$3,727</b>
250 Ohio Power Co - Distribution	\$177,195	\$0	\$25,030	\$9,751	\$0	\$0	\$3,695	\$38,476
160 Ohio Power Co - Transmission	0	0	0	0	0	0	0	0
<b>Ohio Power Co.</b>	<b>\$177,195</b>	<b>\$0</b>	<b>\$25,030</b>	<b>\$9,751</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,695</b>	<b>\$38,476</b>
167 Public Service Co of Oklahoma - Distribution	\$1,788,700	\$0	\$47,953	\$85,959	\$0	\$0	\$37,300	\$171,212
198 Public Service Co of Oklahoma - Generation	361,072	0	636	16,812	0	0	7,529	24,977
114 Public Service Co of Oklahoma - Transmission	0	0	0	0	0	0	0	0
<b>Public Service Co. of Oklahoma</b>	<b>\$2,149,772</b>	<b>\$0</b>	<b>\$48,589</b>	<b>\$102,771</b>	<b>\$0</b>	<b>\$0</b>	<b>\$44,829</b>	<b>\$196,189</b>
159 Southwestern Electric Power Co - Distribution	\$431,021	\$0	\$43,162	\$21,249	\$0	\$0	\$8,988	\$73,399
168 Southwestern Electric Power Co - Generation	906,137	0	559	42,782	0	0	18,896	62,237
161 Southwestern Electric Power Co - Texas - Distribution	0	0	0	0	0	0	0	0
111 Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0
194 Southwestern Electric Power Co - Transmission	71,475	0	0	3,098	0	0	1,490	4,588
<b>Southwestern Electric Power Co.</b>	<b>\$1,408,633</b>	<b>\$0</b>	<b>\$43,721</b>	<b>\$67,129</b>	<b>\$0</b>	<b>\$0</b>	<b>\$29,374</b>	<b>\$140,224</b>
119 AEP Texas North Company - Distribution	754,602	0	0	34,940	0	0	15,736	50,676
166 AEP Texas North Company - Generation	577,221	0	0	27,000	0	0	12,037	39,037
192 AEP Texas North Company - Transmission	0	0	0	0	0	0	0	0
<b>AEP Texas North Co.</b>	<b>\$1,331,823</b>	<b>\$0</b>	<b>\$0</b>	<b>\$61,941</b>	<b>\$0</b>	<b>\$0</b>	<b>\$27,773</b>	<b>\$89,714</b>
230 Kingsport Power Co - Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
260 Kingsport Power Co - Transmission	0	0	0	0	0	0	0	0
<b>Kingsport Power Co.</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
210 Wheeling Power Co - Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
200 Wheeling Power Co - Transmission	0	0	0	0	0	0	0	0
<b>Wheeling Power Co.</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
103 American Electric Power Service Corporation	\$56,519,907	\$0	\$756,513	\$2,682,557	\$0	\$0	\$1,178,615	\$4,617,685
<b>American Electric Power Service Corp</b>	<b>\$56,519,907</b>	<b>\$0</b>	<b>\$756,513</b>	<b>\$2,682,557</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,178,615</b>	<b>\$4,617,685</b>
143 AEP Pro Serv, Inc.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
189 Central Coal Company	0	0	0	0	0	0	0	0
171 CSW Energy, Inc.	0	0	0	0	0	0	0	0
<b>Miscellaneous</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
270 Cook Coal Terminal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>AEP Generating Company</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
104 Cardinal Operating Company	\$1,974	\$0	\$201	\$99	\$0	\$0	\$41	\$341
181 Ohio Power Co - Generation	771,090	0	7,435	36,687	0	0	16,080	60,202
<b>AEP Generation Resources - FERC</b>	<b>\$773,064</b>	<b>\$0</b>	<b>\$7,636</b>	<b>\$36,786</b>	<b>\$0</b>	<b>\$0</b>	<b>\$16,121</b>	<b>\$60,543</b>
290 Conesville Coal Preparation Company	0	0	0	0	0	0	0	0
<b>AEP Generation Resources - SEC</b>	<b>\$773,064</b>	<b>\$0</b>	<b>\$7,636</b>	<b>\$36,786</b>	<b>\$0</b>	<b>\$0</b>	<b>\$16,121</b>	<b>\$60,543</b>
175 AEP Energy Partners	2,348,185	0	130,923	119,636	0	0	48,967	299,526
<b>AEP Energy Supply</b>	<b>\$3,121,249</b>	<b>\$0</b>	<b>\$138,559</b>	<b>\$156,422</b>	<b>\$0</b>	<b>\$0</b>	<b>\$65,088</b>	<b>\$360,069</b>
293 Elmwood	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
292 AEP River Operations LLC	235,713	0	4,956	11,237	0	0	4,915	21,108
<b>AEP River Operations</b>	<b>\$235,713</b>	<b>\$0</b>	<b>\$4,956</b>	<b>\$11,237</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,915</b>	<b>\$21,108</b>
<b>Total</b>	<b>\$68,275,911</b>	<b>\$0</b>	<b>\$1,139,687</b>	<b>\$3,250,269</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,423,763</b>	<b>\$5,813,719</b>



Excess Benefit Plan

**AMERICAN ELECTRIC POWER  
NONQUALIFIED RETIREMENT PLAN  
ESTIMATED 2021 NET PERIODIC PENSION COST**

Location	Projected Benefit Obligation	Market-Related Value of Assets	Service Cost	Interest Cost	Expected Return on Assets	Amortization of Prior Service Cost	Amortization of Gain/Loss	Net Periodic Pension Cost
140 Appalachian Power Co - Distribution	\$525,055	\$0	\$32,735	\$25,237	\$0	\$0	\$10,593	\$68,565
215 Appalachian Power Co - Generation	358	0	119	19	0	0	7	145
150 Appalachian Power Co - Transmission	0	0	0	0	0	0	0	0
<b>Appalachian Power Co. - FERC</b>	<b>\$525,413</b>	<b>\$0</b>	<b>\$32,854</b>	<b>\$25,256</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,600</b>	<b>\$68,710</b>
225 Cedar Coal Co	0	0	0	0	0	0	0	0
<b>Appalachian Power Co. - SEC</b>	<b>\$525,413</b>	<b>\$0</b>	<b>\$32,854</b>	<b>\$25,256</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,600</b>	<b>\$68,710</b>
211 AEP Texas Central Company - Distribution	\$2,066,060	\$0	\$6,345	\$95,654	\$0	\$0	\$41,684	\$143,683
147 AEP Texas Central Company - Generation	0	0	0	0	0	0	0	0
169 AEP Texas Central Company - Transmission	0	0	0	0	0	0	0	0
<b>AEP Texas Central Co.</b>	<b>\$2,066,060</b>	<b>\$0</b>	<b>\$6,345</b>	<b>\$95,654</b>	<b>\$0</b>	<b>\$0</b>	<b>\$41,684</b>	<b>\$143,683</b>
170 Indiana Michigan Power Co - Distribution	\$181,690	\$0	\$41,276	\$10,491	\$0	\$0	\$3,666	\$55,433
132 Indiana Michigan Power Co - Generation	3	0	0	0	0	0	0	0
190 Indiana Michigan Power Co - Nuclear	369,171	0	44,774	19,260	0	0	7,448	71,482
120 Indiana Michigan Power Co - Transmission	90,666	0	0	4,217	0	0	1,829	6,046
280 Ind Mich River Transp Lakin	0	0	0	0	0	0	0	0
<b>Indiana Michigan Power Co. - FERC</b>	<b>\$641,530</b>	<b>\$0</b>	<b>\$86,050</b>	<b>\$33,969</b>	<b>\$0</b>	<b>\$0</b>	<b>\$12,943</b>	<b>\$132,962</b>
202 Price River Coal	0	0	0	0	0	0	0	0
<b>Indiana Michigan Power Co. - SEC</b>	<b>\$641,530</b>	<b>\$0</b>	<b>\$86,050</b>	<b>\$33,969</b>	<b>\$0</b>	<b>\$0</b>	<b>\$12,943</b>	<b>\$132,962</b>
110 Kentucky Power Co - Distribution	\$8,253	\$0	\$3,186	\$266	\$0	\$0	\$167	\$3,619
117 Kentucky Power Co - Generation	0	0	0	0	0	0	0	0
180 Kentucky Power Co - Transmission	0	0	0	0	0	0	0	0
600 Kentucky Power Co. - Kammer Actives	0	0	0	0	0	0	0	0
701 Kentucky Power Co. - Mitchell Actives	0	0	0	(0)	0	0	0	(0)
702 Kentucky Power Co. - Mitchell Inactives	0	0	0	0	0	0	0	0
<b>Kentucky Power Co.</b>	<b>\$8,253</b>	<b>\$0</b>	<b>\$3,186</b>	<b>\$266</b>	<b>\$0</b>	<b>\$0</b>	<b>\$167</b>	<b>\$3,619</b>
250 Ohio Power Co - Distribution	\$172,389	\$0	\$26,282	\$9,561	\$0	\$0	\$3,478	\$39,321
160 Ohio Power Co - Transmission	0	0	0	0	0	0	0	0
<b>Ohio Power Co.</b>	<b>\$172,389</b>	<b>\$0</b>	<b>\$26,282</b>	<b>\$9,561</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,478</b>	<b>\$39,321</b>
167 Public Service Co of Oklahoma - Distribution	\$1,740,185	\$0	\$50,351	\$83,709	\$0	\$0	\$35,109	\$169,169
198 Public Service Co of Oklahoma - Generation	351,279	0	668	16,554	0	0	7,087	24,309
114 Public Service Co of Oklahoma - Transmission	0	0	0	0	0	0	0	0
<b>Public Service Co. of Oklahoma</b>	<b>\$2,091,464</b>	<b>\$0</b>	<b>\$51,019</b>	<b>\$100,264</b>	<b>\$0</b>	<b>\$0</b>	<b>\$42,196</b>	<b>\$193,479</b>
159 Southwestern Electric Power Co - Distribution	\$419,331	\$0	\$45,320	\$20,916	\$0	\$0	\$8,460	\$74,696
168 Southwestern Electric Power Co - Generation	881,560	0	587	41,550	0	0	17,786	59,923
161 Southwestern Electric Power Co - Texas - Distribution	0	0	0	0	0	0	0	0
111 Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0
194 Southwestern Electric Power Co - Transmission	69,537	0	0	3,197	0	0	1,403	4,600
<b>Southwestern Electric Power Co.</b>	<b>\$1,370,428</b>	<b>\$0</b>	<b>\$45,907</b>	<b>\$65,663</b>	<b>\$0</b>	<b>\$0</b>	<b>\$27,649</b>	<b>\$139,219</b>
119 AEP Texas North Company - Distribution	734,135	0	0	33,986	0	0	14,811	48,797
166 AEP Texas North Company - Generation	561,565	0	0	26,226	0	0	11,330	37,556
192 AEP Texas North Company - Transmission	0	0	0	0	0	0	0	0
<b>AEP Texas North Co.</b>	<b>\$1,295,700</b>	<b>\$0</b>	<b>\$0</b>	<b>\$60,213</b>	<b>\$0</b>	<b>\$0</b>	<b>\$26,141</b>	<b>\$86,354</b>
230 Kingsport Power Co - Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
260 Kingsport Power Co - Transmission	0	0	0	0	0	0	0	0
<b>Kingsport Power Co.</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
210 Wheeling Power Co - Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
200 Wheeling Power Co - Transmission	0	0	0	0	0	0	0	0
<b>Wheeling Power Co.</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
103 American Electric Power Service Corporation	\$54,986,924	\$0	\$794,339	\$2,601,713	\$0	\$0	\$1,109,384	\$4,505,436
<b>American Electric Power Service Corp</b>	<b>\$54,986,924</b>	<b>\$0</b>	<b>\$794,339</b>	<b>\$2,601,713</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,109,384</b>	<b>\$4,505,436</b>
143 AEP Pro Serv, Inc.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
189 Central Coal Company	0	0	0	0	0	0	0	0
171 CSW Energy, Inc.	0	0	0	0	0	0	0	0
<b>Miscellaneous</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
270 Cook Coal Terminal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>AEP Generating Company</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
104 Cardinal Operating Company	\$1,921	\$0	\$212	\$97	\$0	\$0	\$39	\$348
181 Ohio Power Co - Generation	750,176	0	7,806	35,692	0	0	15,135	58,633
<b>AEP Generation Resources - FERC</b>	<b>\$752,097</b>	<b>\$0</b>	<b>\$8,018</b>	<b>\$35,790</b>	<b>\$0</b>	<b>\$0</b>	<b>\$15,174</b>	<b>\$58,982</b>
290 Conesville Coal Preparation Company	0	0	0	0	0	0	0	0
<b>AEP Generation Resources - SEC</b>	<b>\$752,097</b>	<b>\$0</b>	<b>\$8,018</b>	<b>\$35,790</b>	<b>\$0</b>	<b>\$0</b>	<b>\$15,174</b>	<b>\$58,982</b>
175 AEP Energy Partners	2,284,495	0	137,469	116,159	0	0	46,091	299,719
<b>AEP Energy Supply</b>	<b>\$3,036,592</b>	<b>\$0</b>	<b>\$145,487</b>	<b>\$151,949</b>	<b>\$0</b>	<b>\$0</b>	<b>\$61,265</b>	<b>\$358,701</b>
293 Elmwood	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
292 AEP River Operations LLC	229,320	0	5,204	8,649	0	0	4,627	18,480
<b>AEP River Operations</b>	<b>\$229,320</b>	<b>\$0</b>	<b>\$5,204</b>	<b>\$8,649</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,627</b>	<b>\$18,480</b>
<b>Total</b>	<b>\$66,424,073</b>	<b>\$0</b>	<b>\$1,196,673</b>	<b>\$3,153,156</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,340,134</b>	<b>\$5,689,963</b>

**AMERICAN ELECTRIC POWER  
 NONQUALIFIED RETIREMENT PLAN  
 ESTIMATED 2022 NET PERIODIC PENSION COST**

Location	Projected Benefit Obligation	Market-Related Value of Assets	Service Cost	Interest Cost	Expected Return on Assets	Amortization of Prior Service Cost	Amortization of Gain/Loss	Net Periodic Pension Cost
140 Appalachian Power Co - Distribution	\$507,107	\$0	\$34,372	\$24,425	\$0	\$0	\$9,997	\$68,794
215 Appalachian Power Co - Generation	346	0	124	19	0	0	7	150
150 Appalachian Power Co - Transmission	0	0	0	0	0	0	0	0
<b>Appalachian Power Co. - FERC</b>	<b>\$507,453</b>	<b>\$0</b>	<b>\$34,496</b>	<b>\$24,444</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,004</b>	<b>\$68,944</b>
225 Cedar Coal Co	0	0	0	0	0	0	0	0
<b>Appalachian Power Co. - SEC</b>	<b>\$507,453</b>	<b>\$0</b>	<b>\$34,496</b>	<b>\$24,444</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,004</b>	<b>\$68,944</b>
211 AEP Texas Central Company - Distribution	\$1,995,436	\$0	\$6,662	\$93,087	\$0	\$0	\$39,338	\$139,087
147 AEP Texas Central Company - Generation	0	0	0	0	0	0	0	0
169 AEP Texas Central Company - Transmission	0	0	0	0	0	0	0	0
<b>AEP Texas Central Co.</b>	<b>\$1,995,436</b>	<b>\$0</b>	<b>\$6,662</b>	<b>\$93,087</b>	<b>\$0</b>	<b>\$0</b>	<b>\$39,338</b>	<b>\$139,087</b>
170 Indiana Michigan Power Co - Distribution	\$175,479	\$0	\$43,340	\$10,234	\$0	\$0	\$3,459	\$57,033
132 Indiana Michigan Power Co - Generation	3	0	0	0	0	0	0	0
190 Indiana Michigan Power Co - Nuclear	356,552	0	47,013	18,836	0	0	7,029	72,878
120 Indiana Michigan Power Co - Transmission	87,567	0	0	4,074	0	0	1,726	5,800
280 Ind Mich River Transp Lakin	0	0	0	0	0	0	0	0
<b>Indiana Michigan Power Co. - FERC</b>	<b>\$619,601</b>	<b>\$0</b>	<b>\$90,353</b>	<b>\$33,144</b>	<b>\$0</b>	<b>\$0</b>	<b>\$12,214</b>	<b>\$135,711</b>
202 Price River Coal	0	0	0	0	0	0	0	0
<b>Indiana Michigan Power Co. - SEC</b>	<b>\$619,601</b>	<b>\$0</b>	<b>\$90,353</b>	<b>\$33,144</b>	<b>\$0</b>	<b>\$0</b>	<b>\$12,214</b>	<b>\$135,711</b>
110 Kentucky Power Co - Distribution	\$7,971	\$0	\$3,345	\$507	\$0	\$0	\$157	\$4,009
117 Kentucky Power Co - Generation	0	0	0	0	0	0	0	0
180 Kentucky Power Co - Transmission	0	0	0	0	0	0	0	0
600 Kentucky Power Co. - Kammer Actives	0	0	0	0	0	0	0	0
701 Kentucky Power Co. - Mitchell Actives	0	0	0	(2)	0	0	0	(2)
702 Kentucky Power Co. - Mitchell Inactives	0	0	0	0	0	0	0	0
<b>Kentucky Power Co.</b>	<b>\$7,971</b>	<b>\$0</b>	<b>\$3,345</b>	<b>\$505</b>	<b>\$0</b>	<b>\$0</b>	<b>\$157</b>	<b>\$4,007</b>
250 Ohio Power Co - Distribution	\$166,496	\$0	\$27,596	\$9,283	\$0	\$0	\$3,282	\$40,161
160 Ohio Power Co - Transmission	0	0	0	0	0	0	0	0
<b>Ohio Power Co.</b>	<b>\$166,496</b>	<b>\$0</b>	<b>\$27,596</b>	<b>\$9,283</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,282</b>	<b>\$40,161</b>
167 Public Service Co of Oklahoma - Distribution	\$1,680,700	\$0	\$52,868	\$80,625	\$0	\$0	\$33,133	\$166,626
198 Public Service Co of Oklahoma - Generation	339,271	0	701	15,958	0	0	6,688	23,347
114 Public Service Co of Oklahoma - Transmission	0	0	0	0	0	0	0	0
<b>Public Service Co. of Oklahoma</b>	<b>\$2,019,971</b>	<b>\$0</b>	<b>\$53,569</b>	<b>\$96,583</b>	<b>\$0</b>	<b>\$0</b>	<b>\$39,821</b>	<b>\$189,973</b>
159 Southwestern Electric Power Co - Distribution	\$404,997	\$0	\$47,586	\$20,441	\$0	\$0	\$7,984	\$76,011
168 Southwestern Electric Power Co - Generation	851,425	0	617	40,049	0	0	16,785	57,451
161 Southwestern Electric Power Co - Texas - Distribution	0	0	0	0	0	0	0	0
111 Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0
194 Southwestern Electric Power Co - Transmission	67,160	0	0	3,291	0	0	1,324	4,615
<b>Southwestern Electric Power Co.</b>	<b>\$1,323,582</b>	<b>\$0</b>	<b>\$48,203</b>	<b>\$63,780</b>	<b>\$0</b>	<b>\$0</b>	<b>\$26,093</b>	<b>\$138,076</b>
119 AEP Texas North Company - Distribution	709,040	0	0	32,823	0	0	13,978	46,801
166 AEP Texas North Company - Generation	542,369	0	0	25,284	0	0	10,692	35,976
192 AEP Texas North Company - Transmission	0	0	0	0	0	0	0	0
<b>AEP Texas North Co.</b>	<b>\$1,251,409</b>	<b>\$0</b>	<b>\$0</b>	<b>\$58,107</b>	<b>\$0</b>	<b>\$0</b>	<b>\$24,670</b>	<b>\$82,777</b>
230 Kingsport Power Co - Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
260 Kingsport Power Co - Transmission	0	0	0	0	0	0	0	0
<b>Kingsport Power Co.</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
210 Wheeling Power Co - Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
200 Wheeling Power Co - Transmission	0	0	0	0	0	0	0	0
<b>Wheeling Power Co.</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
103 American Electric Power Service Corporation	\$53,107,305	\$0	\$834,056	\$2,512,995	\$0	\$0	\$1,046,951	\$4,394,002
<b>American Electric Power Service Corp</b>	<b>\$53,107,305</b>	<b>\$0</b>	<b>\$834,056</b>	<b>\$2,512,995</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,046,951</b>	<b>\$4,394,002</b>
143 AEP Pro Serv, Inc.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
189 Central Coal Company	0	0	0	0	0	0	0	0
171 CSW Energy, Inc.	0	0	0	0	0	0	0	0
<b>Miscellaneous</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
270 Cook Coal Terminal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>AEP Generating Company</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
104 Cardinal Operating Company	\$1,855	\$0	\$222	\$95	\$0	\$0	\$37	\$354
181 Ohio Power Co - Generation	724,533	0	8,197	34,468	0	0	14,283	56,948
<b>AEP Generation Resources - FERC</b>	<b>\$726,388</b>	<b>\$0</b>	<b>\$8,419</b>	<b>\$34,563</b>	<b>\$0</b>	<b>\$0</b>	<b>\$14,320</b>	<b>\$57,302</b>
290 Conesville Coal Preparation Company	0	0	0	0	0	0	0	0
<b>AEP Generation Resources - SEC</b>	<b>\$726,388</b>	<b>\$0</b>	<b>\$8,419</b>	<b>\$34,563</b>	<b>\$0</b>	<b>\$0</b>	<b>\$14,320</b>	<b>\$57,302</b>
175 AEP Energy Partners	2,206,404	0	144,343	112,718	0	0	43,497	300,558
<b>AEP Energy Supply</b>	<b>\$2,932,792</b>	<b>\$0</b>	<b>\$152,762</b>	<b>\$147,281</b>	<b>\$0</b>	<b>\$0</b>	<b>\$57,817</b>	<b>\$357,860</b>
293 Elmwood	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
292 AEP River Operations LLC	221,481	0	5,464	10,784	0	0	4,366	20,614
<b>AEP River Operations</b>	<b>\$221,481</b>	<b>\$0</b>	<b>\$5,464</b>	<b>\$10,784</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,366</b>	<b>\$20,614</b>
<b>Total</b>	<b>\$64,153,497</b>	<b>\$0</b>	<b>\$1,256,506</b>	<b>\$3,049,992</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,264,713</b>	<b>\$5,571,211</b>

Excess Benefit Plan

**AMERICAN ELECTRIC POWER  
NONQUALIFIED RETIREMENT PLAN  
ESTIMATED 2023 NET PERIODIC PENSION COST**

Location	Projected Benefit Obligation	Market-Related Value of Assets	Service Cost	Interest Cost	Expected Return on Assets	Amortization of Prior Service Cost	Amortization of Gain/Loss	Net Periodic Pension Cost
140 Appalachian Power Co - Distribution	\$490,502	\$0	\$36,090	\$24,218	\$0	\$0	\$9,421	\$69,729
215 Appalachian Power Co - Generation	334	0	131	18	0	0	6	155
150 Appalachian Power Co - Transmission	0	0	0	0	0	0	0	0
<b>Appalachian Power Co. - FERC</b>	<b>\$490,836</b>	<b>\$0</b>	<b>\$36,221</b>	<b>\$24,236</b>	<b>\$0</b>	<b>\$0</b>	<b>\$9,427</b>	<b>\$69,884</b>
225 Cedar Coal Co	0	0	0	0	0	0	0	0
<b>Appalachian Power Co. - SEC</b>	<b>\$490,836</b>	<b>\$0</b>	<b>\$36,221</b>	<b>\$24,236</b>	<b>\$0</b>	<b>\$0</b>	<b>\$9,427</b>	<b>\$69,884</b>
211 AEP Texas Central Company - Distribution	\$1,930,097	\$0	\$6,995	\$89,998	\$0	\$0	\$37,072	\$134,065
147 AEP Texas Central Company - Generation	0	0	0	0	0	0	0	0
169 AEP Texas Central Company - Transmission	0	0	0	0	0	0	0	0
<b>AEP Texas Central Co.</b>	<b>\$1,930,097</b>	<b>\$0</b>	<b>\$6,995</b>	<b>\$89,998</b>	<b>\$0</b>	<b>\$0</b>	<b>\$37,072</b>	<b>\$134,065</b>
170 Indiana Michigan Power Co - Distribution	\$169,733	\$0	\$45,507	\$10,016	\$0	\$0	\$3,260	\$58,783
132 Indiana Michigan Power Co - Generation	3	0	0	(2)	0	0	0	(2)
190 Indiana Michigan Power Co - Nuclear	344,877	0	49,364	18,353	0	0	6,624	74,341
120 Indiana Michigan Power Co - Transmission	84,700	0	0	3,944	0	0	1,627	5,571
280 Ind Mich River Transp Lakin	0	0	0	0	0	0	0	0
<b>Indiana Michigan Power Co. - FERC</b>	<b>\$599,313</b>	<b>\$0</b>	<b>\$94,871</b>	<b>\$32,311</b>	<b>\$0</b>	<b>\$0</b>	<b>\$11,511</b>	<b>\$138,693</b>
202 Price River Coal	0	0	0	0	0	0	0	0
<b>Indiana Michigan Power Co. - SEC</b>	<b>\$599,313</b>	<b>\$0</b>	<b>\$94,871</b>	<b>\$32,311</b>	<b>\$0</b>	<b>\$0</b>	<b>\$11,511</b>	<b>\$138,693</b>
110 Kentucky Power Co - Distribution	\$7,710	\$0	\$3,512	\$503	\$0	\$0	\$148	\$4,163
117 Kentucky Power Co - Generation	0	0	0	0	0	0	0	0
180 Kentucky Power Co - Transmission	0	0	0	0	0	0	0	0
600 Kentucky Power Co. - Kammer Actives	0	0	0	0	0	0	0	0
701 Kentucky Power Co. - Mitchell Actives	0	0	0	(2)	0	0	0	(2)
702 Kentucky Power Co. - Mitchell Inactives	0	0	0	0	0	0	0	0
<b>Kentucky Power Co.</b>	<b>\$7,710</b>	<b>\$0</b>	<b>\$3,512</b>	<b>\$501</b>	<b>\$0</b>	<b>\$0</b>	<b>\$148</b>	<b>\$4,161</b>
250 Ohio Power Co - Distribution	\$161,044	\$0	\$28,976	\$9,102	\$0	\$0	\$3,093	\$41,171
160 Ohio Power Co - Transmission	0	0	0	0	0	0	0	0
<b>Ohio Power Co.</b>	<b>\$161,044</b>	<b>\$0</b>	<b>\$28,976</b>	<b>\$9,102</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,093</b>	<b>\$41,171</b>
167 Public Service Co of Oklahoma - Distribution	\$1,625,667	\$0	\$55,512	\$76,199	\$0	\$0	\$31,225	\$162,936
198 Public Service Co of Oklahoma - Generation	328,162	0	736	15,408	0	0	6,303	22,447
114 Public Service Co of Oklahoma - Transmission	0	0	0	0	0	0	0	0
<b>Public Service Co. of Oklahoma</b>	<b>\$1,953,829</b>	<b>\$0</b>	<b>\$56,248</b>	<b>\$91,607</b>	<b>\$0</b>	<b>\$0</b>	<b>\$37,528</b>	<b>\$185,383</b>
159 Southwestern Electric Power Co - Distribution	\$391,735	\$0	\$49,965	\$19,975	\$0	\$0	\$7,524	\$77,464
168 Southwestern Electric Power Co - Generation	823,546	0	648	38,500	0	0	15,818	54,966
161 Southwestern Electric Power Co - Texas - Distribution	0	0	0	0	0	0	0	0
111 Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0
194 Southwestern Electric Power Co - Transmission	64,961	0	0	3,183	0	0	1,248	4,431
<b>Southwestern Electric Power Co.</b>	<b>\$1,280,242</b>	<b>\$0</b>	<b>\$50,613</b>	<b>\$61,658</b>	<b>\$0</b>	<b>\$0</b>	<b>\$24,590</b>	<b>\$136,861</b>
119 AEP Texas North Company - Distribution	685,823	0	0	31,771	0	0	13,173	44,944
166 AEP Texas North Company - Generation	524,610	0	0	24,417	0	0	10,076	34,493
192 AEP Texas North Company - Transmission	0	0	0	0	0	0	0	0
<b>AEP Texas North Co.</b>	<b>\$1,210,433</b>	<b>\$0</b>	<b>\$0</b>	<b>\$56,188</b>	<b>\$0</b>	<b>\$0</b>	<b>\$23,249</b>	<b>\$79,437</b>
230 Kingsport Power Co - Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
260 Kingsport Power Co - Transmission	0	0	0	0	0	0	0	0
<b>Kingsport Power Co.</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
210 Wheeling Power Co - Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
200 Wheeling Power Co - Transmission	0	0	0	0	0	0	0	0
<b>Wheeling Power Co.</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
103 American Electric Power Service Corporation	\$51,368,343	\$0	\$875,759	\$2,437,098	\$0	\$0	\$986,645	\$4,299,502
<b>American Electric Power Service Corp</b>	<b>\$51,368,343</b>	<b>\$0</b>	<b>\$875,759</b>	<b>\$2,437,098</b>	<b>\$0</b>	<b>\$0</b>	<b>\$986,645</b>	<b>\$4,299,502</b>
143 AEP Pro Serv, Inc.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
189 Central Coal Company	0	0	0	0	0	0	0	0
171 CSW Energy, Inc.	0	0	0	0	0	0	0	0
<b>Miscellaneous</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
270 Cook Coal Terminal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>AEP Generating Company</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
104 Cardinal Operating Company	\$1,794	\$0	\$233	\$92	\$0	\$0	\$34	\$359
181 Ohio Power Co - Generation	700,809	0	8,606	33,233	0	0	13,461	55,300
<b>AEP Generation Resources - FERC</b>	<b>\$702,603</b>	<b>\$0</b>	<b>\$8,839</b>	<b>\$33,325</b>	<b>\$0</b>	<b>\$0</b>	<b>\$13,495</b>	<b>\$55,659</b>
290 Conesville Coal Preparation Company	0	0	0	0	0	0	0	0
<b>AEP Generation Resources - SEC</b>	<b>\$702,603</b>	<b>\$0</b>	<b>\$8,839</b>	<b>\$33,325</b>	<b>\$0</b>	<b>\$0</b>	<b>\$13,495</b>	<b>\$55,659</b>
175 AEP Energy Partners	2,134,157	0	151,560	109,118	0	0	40,991	301,669
<b>AEP Energy Supply</b>	<b>\$2,836,760</b>	<b>\$0</b>	<b>\$160,399</b>	<b>\$142,443</b>	<b>\$0</b>	<b>\$0</b>	<b>\$54,486</b>	<b>\$357,328</b>
293 Elmwood	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
292 AEP River Operations LLC	214,229	0	5,738	10,445	0	0	4,115	20,298
<b>AEP River Operations</b>	<b>\$214,229</b>	<b>\$0</b>	<b>\$5,738</b>	<b>\$10,445</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,115</b>	<b>\$20,298</b>
<b>Total</b>	<b>\$62,052,836</b>	<b>\$0</b>	<b>\$1,319,332</b>	<b>\$2,955,586</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,191,864</b>	<b>\$5,466,782</b>

**AMERICAN ELECTRIC POWER  
 NONQUALIFIED RETIREMENT PLAN  
 ESTIMATED 2024 NET PERIODIC PENSION COST**

Location	Projected Benefit Obligation	Market-Related Value of Assets	Service Cost	Interest Cost	Expected Return on Assets	Amortization of Prior Service Cost	Amortization of Gain/Loss	Net Periodic Pension Cost
140 Appalachian Power Co - Distribution	\$475,427	\$0	\$37,895	\$23,628	\$0	\$0	\$8,863	\$70,386
215 Appalachian Power Co - Generation	324	0	137	18	0	0	6	161
150 Appalachian Power Co - Transmission	0	0	0	0	0	0	0	0
<b>Appalachian Power Co. - FERC</b>	<b>\$475,751</b>	<b>\$0</b>	<b>\$38,032</b>	<b>\$23,646</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,869</b>	<b>\$70,547</b>
225 Cedar Coal Co	0	0	0	0	0	0	0	0
<b>Appalachian Power Co. - SEC</b>	<b>\$475,751</b>	<b>\$0</b>	<b>\$38,032</b>	<b>\$23,646</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,869</b>	<b>\$70,547</b>
211 AEP Texas Central Company - Distribution	\$1,870,776	\$0	\$7,345	\$87,039	\$0	\$0	\$34,876	\$129,260
147 AEP Texas Central Company - Generation	0	0	0	0	0	0	0	0
169 AEP Texas Central Company - Transmission	0	0	0	0	0	0	0	0
<b>AEP Texas Central Co.</b>	<b>\$1,870,776</b>	<b>\$0</b>	<b>\$7,345</b>	<b>\$87,039</b>	<b>\$0</b>	<b>\$0</b>	<b>\$34,876</b>	<b>\$129,260</b>
170 Indiana Michigan Power Co - Distribution	\$164,516	\$0	\$47,783	\$9,217	\$0	\$0	\$3,067	\$60,067
132 Indiana Michigan Power Co - Generation	3	0	0	(2)	0	0	0	(2)
190 Indiana Michigan Power Co - Nuclear	334,277	0	51,832	17,593	0	0	6,232	75,657
120 Indiana Michigan Power Co - Transmission	82,096	0	0	3,827	0	0	1,530	5,357
280 Ind Mich River Transp Lakin	0	0	0	0	0	0	0	0
<b>Indiana Michigan Power Co. - FERC</b>	<b>\$580,892</b>	<b>\$0</b>	<b>\$99,615</b>	<b>\$30,635</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,829</b>	<b>\$141,079</b>
202 Price River Coal	0	0	0	0	0	0	0	0
<b>Indiana Michigan Power Co. - SEC</b>	<b>\$580,892</b>	<b>\$0</b>	<b>\$99,615</b>	<b>\$30,635</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,829</b>	<b>\$141,079</b>
110 Kentucky Power Co - Distribution	\$7,473	\$0	\$3,688	\$500	\$0	\$0	\$139	\$4,327
117 Kentucky Power Co - Generation	0	0	0	0	0	0	0	0
180 Kentucky Power Co - Transmission	0	0	0	0	0	0	0	0
600 Kentucky Power Co. - Kammer Actives	0	0	0	0	0	0	0	0
701 Kentucky Power Co. - Mitchell Actives	0	0	0	(2)	0	0	0	(2)
702 Kentucky Power Co. - Mitchell Inactives	0	0	0	0	0	0	0	0
<b>Kentucky Power Co.</b>	<b>\$7,473</b>	<b>\$0</b>	<b>\$3,688</b>	<b>\$498</b>	<b>\$0</b>	<b>\$0</b>	<b>\$139</b>	<b>\$4,325</b>
250 Ohio Power Co - Distribution	\$156,095	\$0	\$30,425	\$8,911	\$0	\$0	\$2,910	\$42,246
160 Ohio Power Co - Transmission	0	0	0	0	0	0	0	0
<b>Ohio Power Co.</b>	<b>\$156,095</b>	<b>\$0</b>	<b>\$30,425</b>	<b>\$8,911</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,910</b>	<b>\$42,246</b>
167 Public Service Co of Oklahoma - Distribution	\$1,575,703	\$0	\$58,287	\$76,125	\$0	\$0	\$29,375	\$163,787
198 Public Service Co of Oklahoma - Generation	318,076	0	773	14,909	0	0	5,930	21,612
114 Public Service Co of Oklahoma - Transmission	0	0	0	0	0	0	0	0
<b>Public Service Co. of Oklahoma</b>	<b>\$1,893,779</b>	<b>\$0</b>	<b>\$59,060</b>	<b>\$91,034</b>	<b>\$0</b>	<b>\$0</b>	<b>\$35,305</b>	<b>\$185,399</b>
159 Southwestern Electric Power Co - Distribution	\$379,695	\$0	\$52,463	\$19,585	\$0	\$0	\$7,078	\$79,126
168 Southwestern Electric Power Co - Generation	798,235	0	680	37,425	0	0	14,881	52,986
161 Southwestern Electric Power Co - Texas - Distribution	0	0	0	0	0	0	0	0
111 Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0
194 Southwestern Electric Power Co - Transmission	62,964	0	0	3,085	0	0	1,174	4,259
<b>Southwestern Electric Power Co.</b>	<b>\$1,240,894</b>	<b>\$0</b>	<b>\$53,143</b>	<b>\$60,096</b>	<b>\$0</b>	<b>\$0</b>	<b>\$23,133</b>	<b>\$136,372</b>
119 AEP Texas North Company - Distribution	664,745	0	0	30,843	0	0	12,393	43,236
166 AEP Texas North Company - Generation	508,486	0	0	23,637	0	0	9,479	33,116
192 AEP Texas North Company - Transmission	0	0	0	0	0	0	0	0
<b>AEP Texas North Co.</b>	<b>\$1,173,231</b>	<b>\$0</b>	<b>\$0</b>	<b>\$54,479</b>	<b>\$0</b>	<b>\$0</b>	<b>\$21,872</b>	<b>\$76,351</b>
230 Kingsport Power Co - Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
260 Kingsport Power Co - Transmission	0	0	0	0	0	0	0	0
<b>Kingsport Power Co.</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
210 Wheeling Power Co - Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
200 Wheeling Power Co - Transmission	0	0	0	0	0	0	0	0
<b>Wheeling Power Co.</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
103 American Electric Power Service Corporation	\$49,789,560	\$0	\$919,546	\$2,345,124	\$0	\$0	\$928,205	\$4,192,875
<b>American Electric Power Service Corp</b>	<b>\$49,789,560</b>	<b>\$0</b>	<b>\$919,546</b>	<b>\$2,345,124</b>	<b>\$0</b>	<b>\$0</b>	<b>\$928,205</b>	<b>\$4,192,875</b>
143 AEP Pro Serv, Inc.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
189 Central Coal Company	0	0	0	0	0	0	0	0
171 CSW Energy, Inc.	0	0	0	0	0	0	0	0
<b>Miscellaneous</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
270 Cook Coal Terminal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>AEP Generating Company</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
104 Cardinal Operating Company	\$1,739	\$0	\$245	\$90	\$0	\$0	\$32	\$367
181 Ohio Power Co - Generation	679,270	0	9,037	32,310	0	0	12,663	54,010
<b>AEP Generation Resources - FERC</b>	<b>\$681,009</b>	<b>\$0</b>	<b>\$9,282</b>	<b>\$32,400</b>	<b>\$0</b>	<b>\$0</b>	<b>\$12,695</b>	<b>\$54,377</b>
290 Conesville Coal Preparation Company	0	0	0	0	0	0	0	0
<b>AEP Generation Resources - SEC</b>	<b>\$681,009</b>	<b>\$0</b>	<b>\$9,282</b>	<b>\$32,400</b>	<b>\$0</b>	<b>\$0</b>	<b>\$12,695</b>	<b>\$54,377</b>
175 AEP Energy Partners	2,068,565	0	159,138	105,730	0	0	38,563	303,431
<b>AEP Energy Supply</b>	<b>\$2,749,574</b>	<b>\$0</b>	<b>\$168,420</b>	<b>\$138,130</b>	<b>\$0</b>	<b>\$0</b>	<b>\$51,258</b>	<b>\$357,808</b>
293 Elmwood	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
292 AEP River Operations LLC	207,645	0	6,024	10,135	0	0	3,871	20,030
<b>AEP River Operations</b>	<b>\$207,645</b>	<b>\$0</b>	<b>\$6,024</b>	<b>\$10,135</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,871</b>	<b>\$20,030</b>
<b>Total</b>	<b>\$60,145,670</b>	<b>\$0</b>	<b>\$1,385,298</b>	<b>\$2,849,727</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,121,267</b>	<b>\$5,356,292</b>

Excess Benefit Plan

**AMERICAN ELECTRIC POWER  
NONQUALIFIED RETIREMENT PLAN  
ESTIMATED 2025 NET PERIODIC PENSION COST**

Location	Projected Benefit Obligation	Market-Related Value of Assets	Service Cost	Interest Cost	Expected Return on Assets	Amortization of Prior Service Cost	Amortization of Gain/Loss	Net Periodic Pension Cost
140 Appalachian Power Co - Distribution	\$454,929	\$0	\$39,790	\$22,762	\$0	\$0	\$8,388	\$70,940
215 Appalachian Power Co - Generation	310	0	144	(1)	0	0	6	149
150 Appalachian Power Co - Transmission	0	0	0	0	0	0	0	0
<b>Appalachian Power Co. - FERC</b>	<b>\$455,239</b>	<b>\$0</b>	<b>\$39,934</b>	<b>\$22,760</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,394</b>	<b>\$71,088</b>
225 Cedar Coal Co	0	0	0	0	0	0	0	0
<b>Appalachian Power Co. - SEC</b>	<b>\$455,239</b>	<b>\$0</b>	<b>\$39,934</b>	<b>\$22,760</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,394</b>	<b>\$71,088</b>
211 AEP Texas Central Company - Distribution	\$1,790,118	\$0	\$7,712	\$83,331	\$0	\$0	\$33,006	\$124,049
147 AEP Texas Central Company - Generation	0	0	0	0	0	0	0	0
169 AEP Texas Central Company - Transmission	0	0	0	0	0	0	0	0
<b>AEP Texas Central Co.</b>	<b>\$1,790,118</b>	<b>\$0</b>	<b>\$7,712</b>	<b>\$83,331</b>	<b>\$0</b>	<b>\$0</b>	<b>\$33,006</b>	<b>\$124,049</b>
170 Indiana Michigan Power Co - Distribution	\$157,423	\$0	\$50,172	\$8,722	\$0	\$0	\$2,903	\$61,797
132 Indiana Michigan Power Co - Generation	3	0	0	(2)	0	0	0	(2)
190 Indiana Michigan Power Co - Nuclear	319,865	0	54,424	17,213	0	0	5,898	77,535
120 Indiana Michigan Power Co - Transmission	78,557	0	0	3,665	0	0	1,448	5,113
280 Ind Mich River Transp Lakin	0	0	0	0	0	0	0	0
<b>Indiana Michigan Power Co. - FERC</b>	<b>\$555,848</b>	<b>\$0</b>	<b>\$104,596</b>	<b>\$29,598</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,249</b>	<b>\$144,443</b>
202 Price River Coal	0	0	0	0	0	0	0	0
<b>Indiana Michigan Power Co. - SEC</b>	<b>\$555,848</b>	<b>\$0</b>	<b>\$104,596</b>	<b>\$29,598</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,249</b>	<b>\$144,443</b>
110 Kentucky Power Co - Distribution	\$7,151	\$0	\$3,872	\$494	\$0	\$0	\$132	\$4,498
117 Kentucky Power Co - Generation	0	0	0	0	0	0	0	0
180 Kentucky Power Co - Transmission	0	0	0	0	0	0	0	0
600 Kentucky Power Co. - Kammer Actives	0	0	0	0	0	0	0	0
701 Kentucky Power Co. - Mitchell Actives	0	0	0	(2)	0	0	0	(2)
702 Kentucky Power Co. - Mitchell Inactives	0	0	0	0	0	0	0	0
<b>Kentucky Power Co.</b>	<b>\$7,151</b>	<b>\$0</b>	<b>\$3,872</b>	<b>\$492</b>	<b>\$0</b>	<b>\$0</b>	<b>\$132</b>	<b>\$4,496</b>
250 Ohio Power Co - Distribution	\$149,365	\$0	\$31,946	\$8,644	\$0	\$0	\$2,754	\$43,344
160 Ohio Power Co - Transmission	0	0	0	0	0	0	0	0
<b>Ohio Power Co.</b>	<b>\$149,365</b>	<b>\$0</b>	<b>\$31,946</b>	<b>\$8,644</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,754</b>	<b>\$43,344</b>
167 Public Service Co of Oklahoma - Distribution	\$1,507,767	\$0	\$61,201	\$73,067	\$0	\$0	\$27,800	\$162,068
198 Public Service Co of Oklahoma - Generation	304,362	0	812	14,234	0	0	5,612	20,658
114 Public Service Co of Oklahoma - Transmission	0	0	0	0	0	0	0	0
<b>Public Service Co. of Oklahoma</b>	<b>\$1,812,129</b>	<b>\$0</b>	<b>\$62,013</b>	<b>\$87,301</b>	<b>\$0</b>	<b>\$0</b>	<b>\$33,412</b>	<b>\$182,726</b>
159 Southwestern Electric Power Co - Distribution	\$363,325	\$0	\$55,086	\$18,983	\$0	\$0	\$6,699	\$80,768
168 Southwestern Electric Power Co - Generation	763,819	0	714	35,727	0	0	14,083	50,524
161 Southwestern Electric Power Co - Texas - Distribution	0	0	0	0	0	0	0	0
111 Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0
194 Southwestern Electric Power Co - Transmission	60,249	0	0	2,952	0	0	1,111	4,063
<b>Southwestern Electric Power Co.</b>	<b>\$1,187,393</b>	<b>\$0</b>	<b>\$55,800</b>	<b>\$57,662</b>	<b>\$0</b>	<b>\$0</b>	<b>\$21,893</b>	<b>\$135,355</b>
119 AEP Texas North Company - Distribution	636,084	0	0	29,562	0	0	11,728	41,290
166 AEP Texas North Company - Generation	486,563	0	0	22,580	0	0	8,971	31,551
192 AEP Texas North Company - Transmission	0	0	0	0	0	0	0	0
<b>AEP Texas North Co.</b>	<b>\$1,122,647</b>	<b>\$0</b>	<b>\$0</b>	<b>\$52,142</b>	<b>\$0</b>	<b>\$0</b>	<b>\$20,699</b>	<b>\$72,841</b>
230 Kingsport Power Co - Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
260 Kingsport Power Co - Transmission	0	0	0	0	0	0	0	0
<b>Kingsport Power Co.</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
210 Wheeling Power Co - Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
200 Wheeling Power Co - Transmission	0	0	0	0	0	0	0	0
<b>Wheeling Power Co.</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
103 American Electric Power Service Corporation	\$47,642,892	\$0	\$965,524	\$2,268,618	\$0	\$0	\$878,427	\$4,112,569
<b>American Electric Power Service Corp</b>	<b>\$47,642,892</b>	<b>\$0</b>	<b>\$965,524</b>	<b>\$2,268,618</b>	<b>\$0</b>	<b>\$0</b>	<b>\$878,427</b>	<b>\$4,112,569</b>
143 AEP Pro Serv, Inc.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
189 Central Coal Company	0	0	0	0	0	0	0	0
171 CSW Energy, Inc.	0	0	0	0	0	0	0	0
<b>Miscellaneous</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
270 Cook Coal Terminal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>AEP Generating Company</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
104 Cardinal Operating Company	\$1,664	\$0	\$257	\$87	\$0	\$0	\$31	\$375
181 Ohio Power Co - Generation	649,983	0	9,489	30,893	0	0	11,984	52,366
<b>AEP Generation Resources - FERC</b>	<b>\$651,647</b>	<b>\$0</b>	<b>\$9,746</b>	<b>\$30,981</b>	<b>\$0</b>	<b>\$0</b>	<b>\$12,015</b>	<b>\$52,742</b>
290 Conesville Coal Preparation Company	0	0	0	0	0	0	0	0
<b>AEP Generation Resources - SEC</b>	<b>\$651,647</b>	<b>\$0</b>	<b>\$9,746</b>	<b>\$30,981</b>	<b>\$0</b>	<b>\$0</b>	<b>\$12,015</b>	<b>\$52,742</b>
175 AEP Energy Partners	1,979,379	0	167,095	101,551	0	0	36,495	305,141
<b>AEP Energy Supply</b>	<b>\$2,631,026</b>	<b>\$0</b>	<b>\$176,841</b>	<b>\$132,532</b>	<b>\$0</b>	<b>\$0</b>	<b>\$48,510</b>	<b>\$357,883</b>
293 Elmwood	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
292 AEP River Operations LLC	198,692	0	6,326	9,677	0	0	3,663	19,666
<b>AEP River Operations</b>	<b>\$198,692</b>	<b>\$0</b>	<b>\$6,326</b>	<b>\$9,677</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,663</b>	<b>\$19,666</b>
<b>Total</b>	<b>\$57,552,500</b>	<b>\$0</b>	<b>\$1,454,564</b>	<b>\$2,752,757</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,061,139</b>	<b>\$5,268,460</b>