

AMERICAN ELECTRIC POWER
EAST RETIREMENT PLAN
FUNDED STATUS OF PRESENT VALUE OF ACCUMULATED PLAN BENEFITS (FAS 35) AS OF JANUARY 1, 2005

ML-2

Location	Present Value of Vested Benefits	Present Value of Non-Vested Benefits	Present Value of Accumulated Plan Benefits	Market Value of Assets	Percent Funded
AEP Energy Services, Inc.	\$892,103	\$9,809	\$901,712	\$1,064,242	118.0%
AEP Pro Serv, Inc.	64,185	0	64,185	107,115	166.9%
AEP T & D Services, LLC	0	0	0	0	0.0%
American Electric Power Service Corporation	606,646,273	30,993,718	637,639,991	708,226,280	111.1%
Appalachian Power Co - Distribution	233,566,530	5,708,148	239,274,678	249,125,507	104.1%
Appalachian Power Co - Generation	163,576,503	6,397,135	169,973,638	179,205,278	105.4%
Appalachian Power Co - Transmission	27,080,056	1,144,259	28,224,315	30,832,662	108.5%
C3 Communications, Inc.	13,646	0	13,646	22,625	165.8%
Cardinal Operating Company	43,374,436	1,607,740	44,982,178	47,167,534	104.9%
AEP Texas Central Company - Distribution	772,479	192,678	965,155	1,225,687	127.0%
AEP Texas Central Company - Generation	0	0	0	0	0.0%
AEP Texas Central Company - Nuclear	0	0	0	0	0.0%
AEP Texas Central Company - Transmission	172,919	29,331	202,250	242,988	120.1%
Columbus Southern Power Co - Distribution	178,227,214	3,445,165	181,672,379	187,818,122	103.3%
Columbus Southern Power Co - Generation	76,942,347	2,327,676	79,270,023	82,163,925	103.7%
Columbus Southern Power Co - Transmission	18,352,665	346,049	18,698,714	19,133,864	102.3%
Conesville Coal Preparation Company	1,911,897	123,905	2,035,802	2,161,776	106.2%
Cook Coal Terminal	1,899,516	42,503	1,942,021	2,077,041	107.0%
CSW Energy, Inc.	0	46,714	46,714	81,507	174.3%
Elmwood	480,193	141,201	601,394	735,086	122.2%
EnerShop Inc.	0	0	0	0	0.0%
Indiana Michigan Power Co - Distribution	121,007,930	2,890,372	123,898,302	128,597,551	103.8%
Indiana Michigan Power Co - Generation	63,319,676	2,360,056	65,679,742	71,025,676	108.1%
Indiana Michigan Power Co - Nuclear	62,063,606	6,913,010	68,976,616	113,130,097	114.3%
Indiana Michigan Power Co - Transmission	22,982,890	837,634	23,820,524	25,516,830	107.1%
Kentucky Power Co - Distribution	40,324,870	1,301,626	41,626,496	44,220,590	106.2%
Kentucky Power Co - Generation	19,713,956	852,289	20,566,245	21,947,241	106.7%
Kentucky Power Co - Transmission	3,740,834	270,392	4,011,228	4,592,935	114.5%
Kingsport Power Co - Distribution	6,849,217	188,080	7,037,297	9,496,475	105.0%
Kingsport Power Co - Transmission	1,835,650	76,171	1,911,821	1,974,271	103.3%
Memo	2,343,409	639,266	2,982,675	3,670,361	123.1%
Ohio Power Co - Distribution	175,869,420	4,100,245	179,969,665	186,473,549	103.6%
Ohio Power Co - Generation	149,131,810	4,606,483	153,738,293	161,433,252	105.0%
Ohio Power Co - Transmission	34,949,829	1,104,812	36,054,641	37,827,940	104.9%
Public Service Co of Oklahoma - Distribution	496,762	258,048	754,808	1,054,704	139.7%
Public Service Co of Oklahoma - Generation	115,441	143,198	258,639	375,870	145.3%
Public Service Co of Oklahoma - Transmission	280,213	8,479	288,692	310,048	107.4%
Southwestern Electric Power Co - Distribution	46,890	0	46,890	347,659	173.1%
Southwestern Electric Power Co - Generation	486,033	116,064	602,097	749,312	124.5%
Southwestern Electric Power Co - Texas - Distribution	605,809	34,080	639,889	677,085	105.8%
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0.0%
Southwestern Electric Power Co - Transmission	118,713	26,893	145,606	171,892	117.9%
Water Transportation (Blackhawk)	18,179,775	1,017,128	19,196,903	20,462,636	106.6%
AEP Texas North Company - Distribution	87,510	53,549	141,059	213,816	151.6%
AEP Texas North Company - Generation	14,007	4,599	18,606	28,446	152.9%
AEP Texas North Company - Transmission	0	12,509	12,509	23,676	189.3%
Wheeling Power Co - Distribution	12,306,428	277,904	12,584,332	12,875,820	102.3%
Wheeling Power Co - Transmission	1,114,546	0	1,114,546	1,103,442	99.0%
Cedar Coal Co	3,641,024	10,878	3,651,902	3,653,743	100.1%
Central Coal Company	0	0	0	0	0.0%
Central Ohio Coal	8,497,275	0	8,497,275	8,824,110	103.8%
Southern Ohio Coal - Martinsburg	5,167,708	0	5,167,708	5,750,274	111.3%
Southern Ohio Coal - Meigs	9,671,255	26,210	9,697,465	10,163,644	104.8%
Windsor	3,110,303	0	3,110,303	3,327,447	107.0%
Price River Coal	384,535	0	384,535	403,494	104.9%
Houston Pipeline (HPL)	2,274,433	708,359	2,982,792	3,744,346	125.6%
Total	\$2,156,687,111	\$81,551,953	\$2,238,239,064	\$2,385,158,061	107.0%



AMERICAN ELECTRIC POWER
EAST RETIREMENT PLAN
SUMMARY OF FAS #7 VALUATION RESULTS AS OF JANUARY 1, 2005

ML-3

Location	Number of Participants			Total	Valuation Earnings	Service Cost	Accumulated Benefit Obligation	Projected Benefit Obligation	31-Dec-05 (Accrued)/Prepaid Pension Cost
	Actives	Deferred Vested	Beneficiaries & Retirees						
AEP Energy Services, Inc.	4	39	2	45	\$388,787	\$23,673	\$1,313,731	\$1,317,116	(\$907,573)
AEP Pro Surv, Inc.	0	2	0	2	0	0	132,568	132,568	(60,455)
AEP T & D Services, LLC	0	0	0	0	0	0	0	0	(622)
American Electric Power Service Corporation	4,920	1,398	1,722	8,040	394,566,336	25,446,338	828,967,045	878,507,953	11,900,930
Appalachian Power Co - Distribution	1,239	314	1,707	3,280	81,859,331	5,471,818	302,688,538	308,320,236	19,697,491
Appalachian Power Co - Generation	1,083	100	810	1,993	77,316,985	5,433,651	215,572,606	221,786,268	10,484,335
Appalachian Power Co - Transmission	193	30	80	303	13,532,927	961,269	36,843,279	37,811,291	1,949,222
C3 Communications, Inc.	0	1	0	1	0	0	28,001	28,001	(87,226)
Cardinal Operating Company	250	28	180	458	18,130,219	1,294,570	56,714,859	58,375,018	1,854,635
AEP Texas Central Company - Distribution	92	0	3	95	4,053,933	174,335	1,318,470	1,516,922	(6,030)
AEP Texas Central Company - Generation	0	0	0	0	0	0	0	0	(8,740)
AEP Texas Central Company - Nuclear	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Transmission	10	0	0	10	580,212	28,236	263,061	300,721	1,776
Columbus Southern Power Co - Distribution	692	166	1,141	1,999	44,996,801	2,952,928	228,224,544	232,198,077	30,499,113
Columbus Southern Power Co - Generation	337	91	421	849	24,495,009	1,615,187	99,498,717	101,686,901	11,128,906
Columbus Southern Power Co - Transmission	49	14	95	158	3,267,302	238,797	23,328,827	23,680,263	3,283,315
Conesville Coal Preparation Company	13	0	5	18	1,236,808	89,770	2,539,959	2,675,435	(60,680)
Cook Coal Terminal	10	0	10	20	847,087	68,220	2,531,378	2,570,587	46,768
CSW Energy, Inc.	9	0	0	9	671,384	31,729	75,072	100,874	(8,939)
Elmwood	122	0	1	123	4,798,081	258,201	808,848	909,750	(39,897)
EnerShop Inc.	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Distribution	621	200	1,031	1,852	40,161,440	2,887,839	155,729,419	159,153,624	5,982,228
Indiana Michigan Power Co - Generation	421	181	359	961	30,771,297	2,131,410	85,380,274	87,902,051	2,169,697
Indiana Michigan Power Co - Nuclear	1,088	314	291	1,693	101,682,992	6,297,156	133,844,169	140,010,947	(879,757)
Indiana Michigan Power Co - Transmission	147	22	88	257	10,337,569	708,438	30,670,957	31,578,649	938,705
Kentucky Power Co - Distribution	252	83	259	594	17,291,137	1,193,392	53,448,932	54,727,847	2,149,318
Kentucky Power Co - Generation	138	19	88	245	9,845,923	716,891	26,526,256	27,162,126	887,485
Kentucky Power Co - Transmission	51	5	4	60	3,650,984	249,758	5,423,288	5,684,263	39,225
Kingsport Power Co - Distribution	51	18	81	130	3,389,081	222,481	11,486,330	11,752,934	1,250,643
Kingsport Power Co - Transmission	10	0	5	15	705,020	52,590	2,383,970	2,443,378	165,551
Memo	338	1	1	340	19,326,248	1,053,970	3,981,338	4,542,476	(1,475,003)
Ohio Power Co - Distribution	903	209	1,281	2,403	57,857,811	3,885,942	226,012,911	230,781,543	18,998,057
Ohio Power Co - Generation	809	175	792	1,776	57,532,913	4,009,304	195,243,185	199,791,419	12,298,429
Ohio Power Co - Transmission	197	26	141	364	14,218,701	1,005,628	45,663,967	46,816,240	3,686,431
Public Service Co of Oklahoma - Distribution	95	0	1	96	5,206,776	238,683	1,094,385	1,305,312	(28,483)
Public Service Co of Oklahoma - Generation	31	0	0	31	1,819,769	86,817	380,434	485,181	(18,705)
Public Service Co of Oklahoma - Transmission	3	0	1	4	164,458	7,891	376,045	393,719	18,485
Southwestern Electric Power Co - Distribution	72	0	0	72	3,209,522	139,378	315,171	430,267	(22,760)
Southwestern Electric Power Co - Generation	23	0	0	23	1,468,868	75,160	839,369	827,356	(9,477)
Southwestern Electric Power Co - Texas - Distribution	13	1	13	27	679,540	29,501	813,882	837,960	(3,477)
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0	0
Southwestern Electric Power Co - Transmission	8	0	0	8	359,924	20,072	193,472	212,488	221
Water Transportation (Blackhawk)	338	28	147	511	16,266,205	948,223	24,506,796	25,324,765	(1,532,459)
AEP Texas North Company - Distribution	27	0	0	27	1,040,716	46,487	222,365	284,623	(8,902)
AEP Texas North Company - Generation	2	0	0	2	125,251	6,495	29,209	35,205	(1,922)
AEP Texas North Company - Transmission	4	0	0	4	217,853	8,049	20,461	29,302	(1,156)
Wheeling Power Co - Distribution	62	12	100	174	3,903,659	259,352	15,090,511	15,934,998	2,135,899
Wheeling Power Co - Transmission	0	1	15	16	0	0	1,385,631	1,385,631	238,210
Cedar Coal Co	3	7	123	133	102,100	8,729	4,521,690	4,521,909	1,835,828
Central Coal Company	0	0	0	0	0	0	0	0	3,978
Central Ohio Coal	0	40	82	122	0	0	10,920,807	10,920,807	183,815
Southern Ohio Coal - Martinsburg	0	75	75	150	0	0	7,116,597	7,116,597	109,009
Southern Ohio Coal - Maigs	2	23	112	137	134,605	10,857	12,542,420	12,578,629	232,934
Windor	0	18	40	58	0	0	4,118,081	4,118,081	77,338
Price River Coal	0	6	17	23	0	0	499,368	499,368	192,170
Houston Pipeline (HPL)	242	13	1	256	19,818,230	1,167,934	4,149,548	4,634,040	(665,824)
Total	14,972	3,658	11,315	29,943	\$1,092,040,614	\$71,548,810	\$2,865,596,559	\$2,964,271,742	\$138,652,941

KPSC Case No. 2005-00341
Commission Staff 1st Set Data Request
Order Dated September 21, 2005
Item No. 50
Page 46 of 139

AMERICAN ELECTRIC POWER
EAST RETIREMENT PLAN
2005 NET PERIODIC PENSION COST

ML - 4

Location	Service Cost	Projected Benefit Obligation	Market-Related Value of Assets	Interest Cost	Expected Return on Assets	Initial Transition (Asset)/ Obligation	Prior Service Cost	Gain/Loss Amortization	Net Periodic Pension Cost
AEP Energy Services, Inc.	\$23,673	\$1,317,116	\$1,079,547	\$71,314	(\$96,008)	\$0	\$3,507	\$12,275	\$14,761
AEP Pro Serv, Inc.	0	132,566	108,655	7,051	(9,565)	0	83	1,235	(1,294)
AEP T & D Services, LLC	0	0	0	0	0	0	0	0	0
American Electric Power Service Corporation	25,446,338	878,507,953	718,411,553	47,973,445	(63,890,628)	0	1,083,070	8,168,830	18,781,055
Appalachian Power Co - Distribution	5,471,818	308,320,236	252,708,283	16,690,077	(22,474,153)	0	426,781	2,873,465	2,987,998
Appalachian Power Co - Generation	5,433,651	221,786,258	181,782,503	12,085,449	(16,166,497)	0	289,594	2,065,991	3,719,178
Appalachian Power Co - Transmission	961,269	37,811,291	31,073,203	2,067,587	(2,763,439)	0	50,524	353,323	689,244
CI Communications, Inc.	0	28,001	22,950	1,489	(2,041)	0	136	281	(155)
Cardinal Operating Company	1,294,570	59,375,016	47,845,870	3,173,728	(4,255,086)	0	77,711	544,040	834,961
AEP Texas Central Company - Distribution	174,335	1,516,256	1,243,314	89,955	(110,572)	0	1,488	14,137	169,343
AEP Texas Central Company - Generation	0	0	0	0	0	0	250	0	250
AEP Texas Central Company - Nuclear	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Transmission	28,236	300,721	246,480	17,497	(21,820)	0	340	2,603	26,956
Columbus Southern Power Co - Distribution	2,852,628	232,198,077	190,316,335	12,507,291	(16,925,438)	0	330,849	2,164,026	1,029,656
Columbus Southern Power Co - Generation	1,815,187	101,686,901	83,345,568	5,505,104	(7,412,186)	0	140,738	947,698	996,539
Columbus Southern Power Co - Transmission	238,797	23,680,263	19,409,036	1,272,215	(1,726,107)	0	33,646	220,604	39,245
Conesville Coal Preparation Company	89,770	2,675,435	2,192,865	147,077	(185,018)	0	3,421	24,934	70,184
Cook Coal Terminal	58,220	2,570,567	2,106,912	139,821	(187,374)	0	3,392	23,957	38,016
CSW Energy, Inc.	31,729	100,874	82,679	7,053	(7,353)	0	77	840	32,446
Elnwood	258,201	909,750	745,658	62,121	(88,314)	0	908	8,479	263,395
EnerShip Inc.	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Distribution	2,687,839	159,153,824	130,448,965	8,808,068	(11,601,064)	0	221,690	1,483,271	1,399,604
Indiana Michigan Power Co - Generation	2,131,410	87,902,091	72,047,125	4,788,732	(6,407,380)	0	119,852	819,225	1,448,839
Indiana Michigan Power Co - Nuclear	6,287,156	140,010,847	114,757,067	7,781,885	(10,205,712)	0	181,041	1,304,856	5,359,238
Indiana Michigan Power Co - Transmission	708,438	31,578,649	25,882,784	1,717,298	(2,301,838)	0	42,417	294,305	460,818
Kentucky Power Co - Distribution	1,193,382	54,727,847	44,856,544	2,974,358	(3,889,235)	0	74,313	510,049	782,877
Kentucky Power Co - Generation	716,891	27,162,128	22,262,873	1,482,839	(1,979,968)	0	36,621	253,144	509,587
Kentucky Power Co - Transmission	249,758	5,684,263	4,658,988	315,621	(414,339)	0	7,160	52,976	211,178
Kingsport Power Co - Distribution	222,491	11,752,834	9,633,048	636,952	(856,698)	0	16,757	109,534	129,026
Kingsport Power Co - Transmission	52,586	2,443,378	2,002,664	132,755	(178,109)	0	3,190	22,772	33,180
Memo	1,053,970	4,542,478	3,723,146	297,666	(331,111)	0	3,032	42,335	1,065,892
Ohio Power Co - Distribution	3,885,842	230,781,543	189,155,302	12,481,573	(16,822,184)	0	321,472	2,150,825	2,017,628
Ohio Power Co - Generation	4,009,304	199,791,419	163,754,890	10,839,821	(14,563,244)	0	276,027	1,862,005	2,423,913
Ohio Power Co - Transmission	1,005,828	46,816,240	38,371,959	2,543,582	(3,412,541)	0	66,811	436,315	640,095
Public Service Co of Oklahoma - Distribution	238,683	1,305,212	1,069,872	82,123	(95,147)	0	1,186	12,165	239,010
Public Service Co of Oklahoma - Generation	86,817	465,181	381,276	29,360	(33,908)	0	355	4,335	86,859
Public Service Co of Oklahoma - Transmission	7,681	383,719	314,507	20,818	(27,970)	0	525	3,576	4,630
Southwestern Electric Power Co - Distribution	139,373	430,267	352,659	30,298	(31,363)	0	312	4,010	142,630
Southwestern Electric Power Co - Generation	75,160	927,358	760,088	53,222	(67,597)	0	569	8,643	70,097
Southwestern Electric Power Co - Texas - Transmission	29,501	837,980	686,633	46,140	(61,082)	0	866	7,810	23,235
Southwestern Electric Power Co - Transmission	0	0	0	0	0	0	0	0	0
Water Transportation (Blackhawk)	20,072	212,488	174,161	12,269	(15,489)	0	242	1,580	19,174
AEP Texas North Company - Distribution	949,223	25,324,765	20,756,918	1,397,470	(1,845,978)	0	38,959	238,020	773,663
AEP Texas North Company - Generation	46,487	264,622	218,803	16,547	(19,289)	0	278	2,466	48,489
AEP Texas North Company - Transmission	6,485	35,205	28,855	2,218	(2,566)	0	177	328	6,552
Wheeling Power Co - Distribution	9,049	29,302	24,017	2,040	(2,136)	0	15	273	9,241
Wheeling Power Co - Generation	259,352	15,934,598	13,060,790	861,351	(1,161,538)	0	22,245	148,510	129,920
Wheeling Power Co - Transmission	0	1,365,631	1,119,311	72,838	(99,544)	0	1,090	12,727	(12,191)
Cedar Coal Co	6,729	4,521,909	3,706,289	240,871	(329,612)	0	9,545	42,143	(30,324)
Central Coal Company	0	0	0	0	0	0	0	0	0
Central Ohio Coal	0	10,920,807	8,951,013	580,860	(796,042)	0	14,249	101,779	(99,154)
Southern Ohio Coal - Martinsburg	0	7,116,597	5,832,971	378,520	(518,745)	0	8,450	66,325	(65,450)
Southern Ohio Coal - Meigs	10,657	12,578,829	10,309,812	669,603	(916,884)	0	18,057	117,230	(101,337)
Windor	0	4,118,081	3,375,300	219,034	(300,176)	0	5,995	38,379	(36,778)
Price River Coal	0	499,368	409,297	25,561	(36,400)	0	1,195	4,654	(3,990)
Houston Pipeline (HPL)	1,167,934	4,634,040	3,798,195	308,597	(337,788)	0	4,862	43,188	1,188,795
Total	\$71,548,810	\$2,964,271,742	\$2,429,803,813	\$161,470,138	(\$216,072,407)	\$0	\$3,951,960	\$27,626,249	\$46,522,750

KPSC Case No. 2005-00341
Commission Staff 1st Set Data Request
Order Dated September 21, 2005
Item No. 50
Page 47 of 139

AMERICAN ELECTRIC POWER
EAST RETIREMENT PLAN
2005 CONTRIBUTION FUNDING POLICY

ML-5

Location	EOY		Preliminary Contribution to Eliminate AOCI	Additional Contribution to Eliminate AOCI	Quarterly Contribution to Be Made April 15, 2005	Quarterly Contribution to Be Made July 15, 2005	Quarterly Contribution to Be Made October 15, 2005	Final Contribution to Be Made EOY 2005	Total Plan Year 2005 Contribution
	Accrued Benefit Obligation	Fair Value of Assets, Without Contributions Made December 31, 2005							
AEP Energy Services, Inc.	\$1,329,674	\$1,098,859	\$232,815	\$232,815	\$46,854	\$46,854	\$46,854	\$86,713	\$227,275
AEP Pro Serv, Inc.	134,175	110,682	23,493	23,493	4,728	4,728	4,728	8,750	22,934
AEP T & D Services, LLC	0	0	0	0	0	0	0	0	0
American Electric Power Service Corporation	839,027,093	692,120,350	146,906,743	146,906,743	29,564,671	29,564,671	29,564,671	54,716,052	143,410,061
Appalachian Power Co - Distribution	305,754,577	252,219,465	53,535,112	53,535,112	10,773,830	10,773,830	10,773,830	19,939,284	52,260,874
Appalachian Power Co - Generation	218,188,718	179,985,658	38,203,060	38,203,060	7,688,284	7,688,284	7,688,284	14,228,891	37,293,743
Appalachian Power Co - Transmission	37,290,396	30,781,154	6,509,242	6,509,242	1,313,996	1,313,996	1,313,996	2,431,844	6,373,832
C3 Communications, Inc.	28,341	23,379	4,962	4,962	999	999	999	1,848	4,845
Cardinal Operating Company	57,403,130	47,332,314	10,050,816	10,050,816	2,022,706	2,022,706	2,022,706	3,743,470	9,811,588
AEP Texas Central Company - Distribution	1,334,470	1,100,816	233,654	233,654	47,022	47,022	47,022	87,025	228,091
AEP Texas Central Company - Generation	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Nuclear	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Transmission	268,253	219,835	48,418	48,418	9,382	9,382	9,382	17,303	45,529
Columbus Southern Power Co - Distribution	230,894,198	190,549,012	40,445,184	40,445,184	8,138,509	8,138,509	8,138,509	15,063,994	39,482,511
Columbus Southern Power Co - Generation	100,706,198	83,073,371	17,632,827	17,632,827	3,548,570	3,548,570	3,548,570	6,567,423	17,213,133
Columbus Southern Power Co - Transmission	23,511,937	19,134,256	4,377,681	4,377,681	832,010	832,010	832,010	1,539,822	4,035,852
Conesville Coal Preparation Company	2,570,783	2,120,660	450,123	450,123	90,586	90,586	90,586	187,850	439,408
Cook Coal Terminal	2,562,093	2,113,496	448,597	448,597	90,280	90,280	90,280	167,084	437,524
CSW Energy, Inc.	75,983	62,679	13,304	13,304	2,677	2,677	2,677	4,955	12,586
Enwood	818,481	875,158	143,365	143,365	28,840	28,840	28,840	53,375	139,895
Enershop Inc.	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Distribution	157,618,298	130,021,453	27,597,843	27,597,843	5,554,008	5,554,008	5,554,008	10,278,936	26,940,960
Indiana Michigan Power Co - Generation	85,296,176	71,258,916	15,127,260	15,127,260	3,044,330	3,044,330	3,044,330	5,634,213	14,767,203
Indiana Michigan Power Co - Nuclear	135,266,027	111,502,058	23,863,969	23,863,969	4,766,349	4,766,349	4,766,349	8,821,187	23,120,244
Indiana Michigan Power Co - Transmission	31,043,169	25,807,765	5,435,404	5,435,404	1,093,864	1,093,864	1,093,864	2,024,440	5,306,032
Kentucky Power Co - Distribution	84,097,569	44,825,330	9,472,039	9,472,039	1,906,228	1,906,228	1,906,228	3,527,902	9,246,526
Kentucky Power Co - Generation	29,848,169	22,147,276	4,700,893	4,700,893	946,045	946,045	946,045	1,750,868	4,509,003
Kentucky Power Co - Transmission	5,489,113	4,528,015	961,098	961,098	193,419	193,419	193,419	357,965	938,222
Kingsport Power Co - Distribution	11,625,724	9,590,155	2,035,569	2,035,569	409,054	409,054	409,054	758,156	1,987,118
Kingsport Power Co - Transmission	2,292,658	1,873,724	418,934	418,934	84,310	84,310	84,310	156,824	408,968
Monaca	4,009,411	3,307,298	702,015	702,015	141,279	141,279	141,279	261,468	685,208
Ohio Power Co - Distribution	228,755,723	188,702,477	40,053,246	40,053,246	8,060,832	8,060,832	8,060,832	14,918,005	39,099,901
Ohio Power Co - Generation	197,713,810	163,095,748	34,618,062	34,618,062	6,966,812	6,966,812	6,966,812	12,893,847	33,794,086
Ohio Power Co - Transmission	46,218,129	38,125,714	8,092,415	8,092,415	1,628,582	1,628,582	1,628,582	3,014,055	7,899,801
Public Service Co of Oklahoma - Distribution	1,107,666	913,723	193,943	193,943	39,031	39,031	39,031	72,235	189,228
Public Service Co of Oklahoma - Generation	385,051	317,632	67,419	67,419	13,568	13,568	13,568	25,110	65,814
Public Service Co of Oklahoma - Transmission	382,633	315,637	66,996	66,996	13,483	13,483	13,483	24,953	65,402
Southwestern Electric Power Co - Distribution	319,896	263,142	55,554	55,554	11,241	11,241	11,241	20,803	54,526
Southwestern Electric Power Co - Generation	843,462	695,796	147,666	147,666	29,721	29,721	29,721	55,006	144,169
Southwestern Electric Power Co - Texas - Distribution	823,759	679,526	144,233	144,233	29,027	29,027	29,027	53,720	140,801
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0	0
Southwestern Electric Power Co - Transmission	195,820	161,533	34,287	34,287	6,900	6,900	6,900	12,770	33,470
Water Transportation (Blackhawk)	24,804,202	20,481,190	4,343,012	4,343,012	874,022	874,022	874,022	1,617,574	4,239,640
AEP Texas North Company - Distribution	225,064	185,857	39,407	39,407	7,931	7,931	7,931	14,877	38,470
AEP Texas North Company - Generation	29,563	24,387	5,176	5,176	1,042	1,042	1,042	1,929	5,054
AEP Texas North Company - Transmission	20,709	17,043	3,626	3,626	730	730	730	1,351	3,541
Wheeling Power Co - Distribution	15,850,825	13,100,308	2,780,619	2,780,619	559,594	559,594	559,594	1,035,654	2,714,438
Wheeling Power Co - Transmission	1,382,204	1,140,191	242,013	242,013	48,705	48,705	48,705	90,139	238,254
Cedar Coal Co	4,878,564	3,775,245	801,319	801,319	161,264	161,264	161,264	298,455	782,247
Cental Coal Company	0	0	0	0	0	0	0	0	0
Central Ohio Coal	11,053,338	8,117,989	1,935,349	1,935,349	389,485	389,485	389,485	720,829	1,889,284
Southern Ohio Coal - Marietta	7,202,961	5,941,782	1,261,179	1,261,179	253,810	253,810	253,810	469,732	1,231,162
Southern Ohio Coal - Maigs	12,694,630	10,471,905	2,222,725	2,222,725	447,319	447,319	447,319	827,864	2,169,821
Windsor	4,160,057	3,438,264	729,793	729,793	146,869	146,869	146,869	271,815	712,422
Pine River Coal	505,428	416,932	88,496	88,496	17,810	17,810	17,810	32,961	86,391
Houston Pipeline (HPL)	4,199,905	3,484,937	735,368	735,368	147,991	147,991	147,991	273,891	717,884
Total	\$2,900,372,414	\$2,392,541,061	\$507,831,353	\$507,831,353	\$102,200,000	\$102,200,000	\$102,200,000	\$189,143,997	\$495,743,983

KPSC Case No. 2005-00341
Commission Staff 1st Set Data Request
Order Dated September 21, 2005
Item No. 50
Page 48 of 139

AMERICAN ELECTRIC POWER
EAST RETIREMENT PLAN
10-YEAR PENSION COST FORECAST

ML-6

Location	Estimated Net Periodic Pension Cost										
	FAS 87 Cost 2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
AEP Energy Services, Inc.	\$14,761	\$3,772	\$4,290	(\$2,065)	(\$3,725)	(\$3,686)	(\$10,208)	(\$9,241)	(\$9,268)	(\$8,540)	(\$7,923)
AEP Communications	0	0	0	0	0	0	0	0	0	0	0
AEP Pro Serv, Inc.	(1,294)	(2,258)	(2,311)	(3,060)	(3,340)	(3,453)	(3,560)	(3,738)	(3,852)	(3,894)	(3,952)
AEP T & D Services, LLC	0	0	0	0	0	0	0	0	0	0	0
American Electric Power Service Corporation	16,761,055	16,903,828	17,684,286	14,031,151	13,438,310	13,960,898	7,401,475	9,156,167	9,578,199	10,520,577	11,413,815
Appalachian Power Co - Distribution	2,967,986	1,260,321	1,379,956	(94,715)	(460,081)	(472,089)	(1,980,716)	(1,763,337)	(1,774,419)	(1,508,807)	(1,468,600)
Appalachian Power Co - Generation	3,719,178	2,691,262	2,843,277	1,855,809	1,651,412	1,731,614	301,603	630,571	692,011	883,276	1,059,397
Appalachian Power Co - Transmission	669,244	496,079	523,486	356,167	322,789	336,098	86,172	146,151	158,167	192,433	224,174
C3 Communications, Inc.	(155)	(477)	(488)	(646)	(705)	(729)	(752)	(780)	(814)	(822)	(835)
Cardinal Operating Company	834,961	561,899	595,966	329,983	269,808	284,257	(60,845)	10,082	19,921	63,684	103,201
AEP Texas Central Company - Distribution	169,343	161,659	168,739	168,693	193,961	201,328	159,965	178,025	184,803	192,719	200,318
AEP Texas Central Company - Generation	250	0	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Nuclear	0	0	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Transmission	26,966	28,945	30,071	29,769	30,513	31,661	24,920	27,770	28,819	30,082	31,369
Columbus Southern Power Co - Distribution	1,029,656	(390,112)	(351,276)	(1,517,174)	(1,863,432)	(1,915,199)	(2,782,224)	(2,753,235)	(2,815,881)	(2,747,580)	(2,700,771)
Columbus Southern Power Co - Generation	996,539	438,284	478,240	(7,248)	(133,690)	(130,478)	(630,418)	(557,532)	(560,731)	(505,635)	(458,680)
Columbus Southern Power Co - Transmission	39,245	(112,566)	(111,348)	(233,246)	(271,569)	(279,940)	(353,999)	(358,232)	(367,516)	(363,559)	(361,921)
Conesville Coal Preparation Company	70,184	84,044	86,953	56,324	55,075	57,261	34,445	41,200	43,055	46,521	49,854
Cook Coal Terminal	38,016	23,244	24,789	13,029	10,397	11,078	(4,411)	(1,142)	(643)	1,352	3,158
CSW Energy, Inc.	32,446	35,186	36,541	37,492	38,809	40,295	32,905	36,428	37,815	39,314	40,866
Elmwood	263,395	275,743	286,705	293,617	304,015	315,966	255,732	284,306	295,545	307,745	320,350
EnerShop Inc.	0	0	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Distribution	1,399,604	517,934	573,761	(193,075)	(398,221)	(400,740)	(1,147,837)	(1,051,469)	(1,063,631)	(984,833)	(919,387)
Indiana Michigan Power Co - Generation	1,448,839	1,048,888	1,108,289	716,147	634,184	664,916	103,287	231,098	254,395	329,106	397,762
Indiana Michigan Power Co - Nuclear	5,359,236	5,043,019	5,265,014	4,778,418	4,788,743	4,981,521	3,418,372	3,956,627	4,128,525	4,387,591	4,642,979
Indiana Michigan Power Co - Transmission	460,618	313,667	332,465	188,966	156,809	165,029	(23,528)	15,777	21,476	45,541	67,327
Kentucky Power Co - Distribution	762,877	481,418	512,415	281,280	203,577	216,001	(102,956)	(38,757)	(30,406)	9,712	45,774
Kentucky Power Co - Generation	509,587	375,499	395,333	277,366	254,615	266,913	79,871	126,120	136,077	162,028	186,207
Kentucky Power Co - Transmission	211,176	198,466	207,242	187,268	187,369	194,906	132,806	153,977	160,680	170,911	180,982
Kingsport Power Co - Distribution	129,026	65,690	70,866	15,372	1,373	2,375	(58,329)	(48,443)	(48,224)	(41,245)	(35,204)
Kingsport Power Co - Transmission	33,180	22,572	23,930	12,752	10,169	10,698	(3,369)	(589)	(256)	1,495	3,068
Momco	1,065,892	1,125,504	1,169,967	1,194,002	1,234,894	1,283,121	1,036,561	1,152,056	1,197,178	1,246,669	1,297,739
Ohio Power Co - Distribution	2,017,628	722,274	802,681	(310,374)	(608,613)	(612,907)	(1,693,708)	(1,555,237)	(1,573,347)	(1,459,580)	(1,365,223)
Ohio Power Co - Generation	2,423,913	1,358,940	1,456,552	523,282	295,954	324,124	(760,243)	(665,832)	(651,593)	(421,915)	(307,746)
Ohio Power Co - Transmission	640,095	400,312	426,190	210,853	160,854	170,773	(98,608)	(45,424)	(38,993)	(5,415)	24,673
Public Service Co of Oklahoma - Distribution	239,010	256,785	266,766	270,883	279,653	290,373	234,342	260,113	270,072	281,171	292,605
Public Service Co of Oklahoma - Generation	86,959	94,234	97,871	99,446	102,666	106,577	86,207	95,592	99,221	103,259	107,421
Public Service Co of Oklahoma - Transmission	4,630	2,349	2,535	734	293	345	(1,735)	(1,363)	(1,336)	(1,087)	(668)
Southwestern Electric Power Co - Distribution	142,630	154,926	160,882	165,137	170,950	177,491	145,038	160,532	166,635	173,223	180,046
Southwestern Electric Power Co - Generation	70,097	74,363	77,310	75,771	77,475	80,420	82,370	69,788	72,473	75,797	79,168
Southwestern Electric Power Co - Texas - Distribution	23,235	20,046	21,013	17,692	17,345	18,089	10,617	12,896	13,546	14,704	15,821
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0	0	0	0
Southwestern Electric Power Co - Transmission	19,174	19,951	20,750	20,520	21,042	21,856	17,062	19,091	19,840	20,740	21,657
Water Transportation (Blackhawk)	773,693	676,464	708,230	610,764	603,088	628,471	389,388	464,853	487,219	524,967	561,637
AEP Texas North Company - Distribution	46,489	49,934	51,874	52,620	54,308	56,387	45,467	50,472	52,402	54,560	56,783
AEP Texas North Company - Generation	6,652	7,014	7,286	7,401	7,640	7,932	6,408	7,110	7,381	7,683	7,994
AEP Texas North Company - Transmission	9,241	10,150	10,536	10,809	11,185	11,609	9,501	10,505	10,900	11,327	11,769
Wheeling Power Co - Distribution	129,920	32,982	38,120	(39,995)	(60,512)	(61,237)	(133,677)	(125,336)	(126,982)	(119,539)	(113,464)
Wheeling Power Co - Transmission	(12,191)	(23,866)	(33,803)	(31,520)	(34,405)	(35,574)	(36,676)	(38,507)	(39,679)	(40,113)	(40,710)
Cedar Coal Co	(30,324)	(69,650)	(71,134)	(96,381)	(105,615)	(109,155)	(114,356)	(119,640)	(123,209)	(124,320)	(125,958)
Central Coal Company	0	0	0	0	0	0	0	0	0	0	0
Central Ohio Coal	(99,154)	(166,054)	(190,351)	(252,064)	(275,133)	(284,484)	(293,296)	(307,934)	(317,311)	(320,781)	(325,556)
Southern Ohio Coal - Marinka	(65,450)	(121,243)	(124,043)	(164,259)	(179,292)	(185,385)	(191,127)	(206,667)	(206,777)	(209,038)	(212,150)
Southern Ohio Coal - Melfs	(101,337)	(199,805)	(204,078)	(274,567)	(300,592)	(310,822)	(323,416)	(339,053)	(349,365)	(352,855)	(357,823)
Windsor	(36,768)	(70,158)	(71,779)	(95,050)	(103,749)	(107,275)	(110,598)	(116,118)	(119,653)	(120,962)	(122,763)
Price River Coal	(3,990)	(8,508)	(8,704)	(11,526)	(12,581)	(13,008)	(13,411)	(14,081)	(14,509)	(14,668)	(14,887)
Houston Pipeline (HPL)	1,186,795	(38,542)	(40,239)	(64,981)	(74,195)	(77,949)	(81,513)	(87,810)	(91,918)	(93,518)	(95,608)
Total	\$48,522,750	\$34,815,028	\$36,752,655	\$23,499,189	\$20,679,825	\$21,648,243	\$3,058,796	\$7,193,742	\$7,906,042	\$10,349,481	\$12,538,207

KPSC Case No. 2005-00341
 Commission Staff 1st Set Data Request
 Order Dated September 21, 2005
 Item No. 50
 Page 49 of 139

AMERICAN ELECTRIC POWER
EAST RETIREMENT PLAN
10-YEAR CONTRIBUTION FORECAST

ML-7

Location	Estimated Plan Year Contributions For Qualified Plans										
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
AEP Energy Services, Inc.	\$227,275	\$0	\$0	\$1,742	\$3,342	\$4,073	\$0	\$0	\$0	\$3,176	\$6,358
AEP Communications	0	0	0	0	0	0	0	0	0	0	0
AEP Pro Serv, Inc.	22,934	0	0	176	338	503	0	0	0	322	643
AEP T & D Services, LLC	0	0	0	0	0	0	0	0	0	0	0
American Electric Power Service Corporation	143,410,061	0	0	1,098,691	2,108,564	3,137,597	0	0	0	2,003,741	4,011,596
Appalachian Power Co - Distribution	52,260,874	0	0	400,380	768,394	1,143,389	0	0	0	730,195	1,461,889
Appalachian Power Co - Generation	37,293,743	0	0	285,714	548,332	815,931	0	0	0	521,072	1,043,214
Appalachian Power Co - Transmission	6,373,832	0	0	48,832	93,718	139,451	0	0	0	89,057	178,296
C3 Communications, Inc.	4,845	0	0	38	72	109	0	0	0	68	137
Cardinal Operating Company	9,811,588	0	0	75,169	144,261	214,654	0	0	0	137,089	274,459
AEP Texas Central Company - Distribution	228,091	0	0	1,746	3,353	4,990	0	0	0	3,187	6,380
AEP Texas Central Company - Generation	0	0	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Nuclear	0	0	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Transmission	45,509	0	0	350	670	997	0	0	0	636	1,273
Columbus Southern Power Co - Distribution	39,482,511	0	0	302,482	580,512	863,817	0	0	0	551,853	1,104,439
Columbus Southern Power Co - Generation	17,213,133	0	0	131,872	253,085	376,597	0	0	0	240,504	481,501
Columbus Southern Power Co - Transmission	4,035,852	0	0	30,920	59,340	88,299	0	0	0	56,391	112,896
Conesville Coal Preparation Company	439,408	0	0	3,367	6,461	9,614	0	0	0	8,140	12,292
Cook Coal Terminal	437,824	0	0	3,356	6,440	9,582	0	0	0	8,120	12,251
CSW Energy, Inc.	12,986	0	0	99	190	284	0	0	0	183	365
Einwood	139,895	0	0	1,072	2,057	3,061	0	0	0	1,955	3,914
EnerShop Inc.	0	0	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Distribution	26,940,960	0	0	208,401	396,115	589,429	0	0	0	376,425	753,620
Indiana Michigan Power Co - Generation	14,767,203	0	0	113,135	217,123	323,085	0	0	0	206,329	413,081
Indiana Michigan Power Co - Nuclear	23,120,244	0	0	177,128	339,938	506,836	0	0	0	323,039	646,741
Indiana Michigan Power Co - Transmission	5,306,032	0	0	40,650	78,015	116,089	0	0	0	74,136	148,425
Kentucky Power Co - Distribution	9,246,586	0	0	70,841	135,953	202,302	0	0	0	129,196	258,858
Kentucky Power Co - Generation	4,589,003	0	0	35,168	67,473	100,401	0	0	0	64,119	128,368
Kentucky Power Co - Transmission	638,222	0	0	7,188	13,795	20,527	0	0	0	13,109	26,245
Kingsport Power Co - Distribution	1,987,118	0	0	15,223	29,216	43,475	0	0	0	27,763	55,565
Kingsport Power Co - Transmission	409,964	0	0	3,134	6,013	8,947	0	0	0	5,714	11,439
Memco	685,308	0	0	5,250	10,076	14,933	0	0	0	9,574	19,169
Ohio Power Co - Distribution	39,099,901	0	0	289,552	574,889	855,448	0	0	0	546,310	1,093,739
Ohio Power Co - Generation	33,794,066	0	0	258,904	496,877	739,365	0	0	0	472,178	945,320
Ohio Power Co - Transmission	7,899,801	0	0	60,522	116,151	172,836	0	0	0	110,376	220,980
Public Service Co of Oklahoma - Distribution	189,328	0	0	1,450	2,783	4,142	0	0	0	2,645	5,298
Public Service Co of Oklahoma - Generation	65,814	0	0	503	968	1,439	0	0	0	919	1,840
Public Service Co of Oklahoma - Transmission	65,402	0	0	500	961	1,430	0	0	0	912	1,828
Southwestern Electric Power Co - Distribution	54,526	0	0	417	800	1,192	0	0	0	760	1,524
Southwestern Electric Power Co - Generation	144,169	0	0	1,106	2,121	3,155	0	0	0	2,016	4,034
Southwestern Electric Power Co - Texas - Distribution	140,801	0	0	1,077	2,069	3,079	0	0	0	1,965	3,936
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0	0	0	0
Southwestern Electric Power Co - Transmission	33,470	0	0	256	492	732	0	0	0	466	934
Water Transportation (Blackhawk)	4,239,640	0	0	32,481	62,336	92,758	0	0	0	59,237	118,586
AEP Texas North Company - Distribution	38,470	0	0	295	566	842	0	0	0	538	1,076
AEP Texas North Company - Generation	5,054	0	0	40	78	112	0	0	0	72	143
AEP Texas North Company - Transmission	3,541	0	0	28	53	78	0	0	0	50	99
Wheeling Power Co - Distribution	2,714,436	0	0	20,796	39,910	59,388	0	0	0	37,927	75,931
Wheeling Power Co - Transmission	236,254	0	0	1,811	3,474	5,169	0	0	0	3,301	6,609
Cedar Coal Co	782,247	0	0	5,992	11,500	17,113	0	0	0	10,927	21,880
Central Coal Company	0	0	0	0	0	0	0	0	0	0	0
Central Ohio Coal	1,889,284	0	0	14,474	27,778	41,335	0	0	0	28,397	52,848
Southern Ohio Coal - Marlinton	1,231,162	0	0	9,432	18,102	26,936	0	0	0	17,201	34,438
Southern Ohio Coal - Meigs	2,169,821	0	0	16,623	31,902	47,472	0	0	0	30,316	60,656
Windsor	712,422	0	0	5,458	10,474	15,586	0	0	0	9,954	19,929
Price River Coal	80,391	0	0	681	1,269	1,889	0	0	0	1,206	2,415
Houston Pipeline (HPL)	717,864	0	0	5,500	10,556	15,707	0	0	0	10,031	20,082
Total	\$485,743,983	\$0	\$0	\$3,797,992	\$7,286,948	\$10,846,142	\$0	\$0	\$0	\$8,926,595	\$13,867,405
Current Liability Interest Rate	8.10%	5.13%	4.99%	4.82%	4.89%	4.89%	4.89%	4.89%	4.89%	4.89%	4.89%

KPSC Case No. 2005-00341
 Commission Staff 1st Set Data Request
 Order Dated September 21, 2005
 Item No. 50
 Page 50 of 139

AMERICAN ELECTRIC POWER
EAST RETIREMENT PLAN
ESTIMATED 2006 NET PERIODIC PENSION COST

ML-8

Location	Service Cost	Projected Benefit Obligation	Market-Related Value of Assets	Interest Cost	Expected Return on Assets	Initial Transition (Asset)/ Obligation	Prior Service Cost	Gain/Loss Amortization	Net Periodic Pension Cost
AEP Energy Services, Inc.	\$24,620	\$1,330,385	\$1,288,819	\$72,063	(\$109,566)	\$0	\$3,507	\$14,900	\$3,772
AEP Communications	0	0	0	0	0	0	0	0	0
AEP Pro Serv, Inc.	0	133,900	131,061	7,121	(11,056)	0	83	1,500	(2,258)
AEP T & D Services, LLC	0	0	0	0	0	0	0	0	0
American Electric Power Service Corporation	28,484,191	885,324,953	819,557,448	48,492,328	(69,138,537)	0	1,083,071	9,815,288	19,903,828
Appalachian Power Co - Distribution	5,890,891	311,421,702	298,659,534	16,865,213	(25,194,434)	0	426,781	3,487,789	1,280,321
Appalachian Power Co - Generation	5,659,997	224,017,258	213,125,843	12,214,810	(17,978,934)	0	288,584	2,508,904	2,891,262
Appalachian Power Co - Transmission	999,720	38,282,650	36,425,071	2,089,714	(3,072,760)	0	50,524	428,882	498,079
C3 Communications, Inc.	0	28,283	27,683	1,504	(2,335)	0	138	317	(477)
Cardinal Operating Company	1,348,353	58,962,224	58,071,089	3,207,434	(4,730,065)	0	77,711	660,353	581,898
AEP Texas Central Company - Distribution	181,308	1,532,181	1,303,504	91,130	(109,981)	0	1,488	17,180	181,659
AEP Texas Central Company - Generation	0	0	0	0	0	0	250	0	0
AEP Texas Central Company - Nuclear	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Transmission	28,385	303,748	280,075	17,718	(21,940)	0	340	3,402	28,945
Columbus Southern Power Co - Distribution	3,071,045	234,533,612	225,833,959	12,838,707	(19,034,116)	0	330,849	2,828,588	(390,112)
Columbus Southern Power Co - Generation	1,887,794	102,709,794	98,389,308	5,582,888	(8,298,275)	0	140,738	1,150,309	438,284
Columbus Southern Power Co - Transmission	248,349	23,918,488	23,084,021	1,285,281	(1,945,843)	0	33,648	287,577	(112,558)
Conesville Coal Preparation Company	83,381	2,702,348	2,511,128	148,888	(211,835)	0	3,421	30,285	84,044
Cook Coal Terminal	80,549	2,598,425	2,502,644	141,308	(211,119)	0	3,392	29,079	23,244
CSW Energy, Inc.	32,988	101,889	74,220	7,174	(8,281)	0	77	1,141	35,188
Ekmwood	288,529	918,901	789,489	63,152	(87,442)	0	908	10,291	275,743
EnerShop Inc.	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Distribution	2,785,145	160,754,588	153,991,735	8,698,181	(12,987,882)	0	221,890	1,800,398	517,934
Indiana Michigan Power Co - Generation	2,218,866	88,786,319	84,391,350	4,839,870	(7,119,117)	0	118,852	994,371	1,048,888
Indiana Michigan Power Co - Nuclear	6,549,042	141,418,350	132,127,175	7,889,508	(11,148,034)	0	181,041	1,583,841	6,043,019
Indiana Michigan Power Co - Transmission	738,778	31,896,306	30,322,811	1,735,548	(2,557,983)	0	42,417	357,228	313,867
Kentucky Power Co - Distribution	1,241,128	55,278,387	52,842,233	3,005,916	(4,457,685)	0	74,313	619,088	481,418
Kentucky Power Co - Generation	745,587	27,435,356	26,225,156	1,498,766	(2,212,312)	0	38,821	307,255	375,499
Kentucky Power Co - Transmission	259,748	5,741,442	5,381,738	319,168	(452,308)	0	7,160	64,302	198,488
Kingsport Power Co - Distribution	231,380	11,871,180	11,355,949	643,658	(957,060)	0	16,757	132,952	65,680
Kingsport Power Co - Transmission	54,669	2,467,957	2,337,138	134,163	(187,157)	0	3,190	27,640	22,572
LIG Liquids Company, L.L.C.	0	0	0	0	0	0	0	0	0
Louisiana Intrastate Gas Company, L.L.C.	0	0	0	0	0	0	0	0	0
Memco	1,098,129	4,588,170	3,916,372	302,312	(330,379)	0	3,032	51,388	1,125,504
Ohio Power Co - Distribution	4,041,380	233,103,029	223,447,439	12,812,219	(18,849,654)	0	321,472	2,610,581	722,274
Ohio Power Co - Generation	4,189,878	201,801,188	193,125,855	10,954,283	(16,201,784)	0	278,027	2,260,093	1,358,840
Ohio Power Co - Transmission	1,048,165	47,287,178	45,145,636	2,570,548	(3,808,413)	0	88,811	529,598	400,312
Public Service Co of Oklahoma - Distribution	248,230	1,318,442	1,081,963	83,321	(91,273)	0	1,188	14,768	258,785
Public Service Co of Oklahoma - Generation	90,290	469,880	378,118	29,791	(31,729)	0	355	5,282	94,234
Public Service Co of Oklahoma - Transmission	7,898	387,879	373,754	21,038	(31,529)	0	525	4,341	2,349
Southwestern Electric Power Co - Distribution	144,948	434,595	311,594	30,822	(28,288)	0	312	4,867	154,926
Southwestern Electric Power Co - Generation	78,166	836,684	823,909	53,974	(89,504)	0	569	10,490	74,363
Southwestern Electric Power Co - Texas - Distribution	30,881	840,409	804,644	48,847	(67,878)	0	868	9,478	20,048
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0	0
Water Transportation (Blackhawk)	20,875	214,625	191,278	12,525	(18,136)	0	242	2,404	19,951
AEP Texas North Company - Distribution	987,182	25,579,513	24,228,820	1,412,918	(2,043,887)	0	36,959	286,480	878,464
AEP Texas North Company - Generation	48,348	267,285	219,841	16,786	(18,545)	0	278	2,993	49,834
AEP Texas North Company - Transmission	6,755	35,559	28,877	2,250	(2,436)	0	177	398	7,014
Wheeling Power Co - Distribution	9,411	29,597	20,228	2,075	(1,706)	0	15	331	10,150
Wheeling Power Co - Transmission	269,726	18,095,292	15,512,408	870,352	(1,308,602)	0	22,245	180,281	32,982
Cedar Coal Co	0	1,379,388	1,350,130	73,360	(113,885)	0	1,890	15,448	(23,266)
Central Coal Company	0	4,587,396	4,470,365	243,283	(377,113)	0	9,545	51,153	(69,650)
Central Ohio Coal	0	0	0	0	0	0	0	0	0
Southern Ohio Coal - Martinsburg	0	11,030,682	10,786,845	588,652	(910,804)	0	14,249	123,539	(186,054)
Southern Ohio Coal - Meigs	0	7,188,185	7,035,818	382,294	(593,530)	0	8,450	80,505	(121,243)
Windsor	11,083	12,705,180	12,400,051	678,297	(1,046,048)	0	18,057	142,293	(199,605)
Price River Coal	0	4,159,506	4,071,337	221,218	(443,451)	0	5,995	48,585	(70,158)
Houston Pipeline (HPL)	0	504,391	493,700	26,825	(41,648)	0	1,185	5,849	(8,508)
Total	\$73,194,031	\$2,994,090,050	\$2,833,069,189	\$183,129,542	(\$228,983,122)	\$0	\$3,951,960	\$33,532,619	\$34,815,028

AMERICAN ELECTRIC POWER
EAST RETIREMENT PLAN
ESTIMATED 2007 NET PERIODIC PENSION COST

ML-9

Location	Service Cost	Projected Benefit Obligation	Market-Related Value of Assets	Interest Cost	Expected Return on Assets	Initial Transition (Asset)/ Obligation	Prior Service Cost	Gain/Loss Amortization	Net Periodic Pension Cost
AEP Energy Services, Inc.	\$25,605	\$1,343,358	\$1,304,947	\$72,714	(\$109,006)	\$0	\$3,299	\$14,226	\$4,290
AEP Communications	0	0	0	0	0	0	0	0	0
AEP Pro Serv, Inc.	0	135,207	131,679	7,182	(11,090)	0	78	1,432	(2,311)
AEP T & D Services, LLC	0	0	0	0	0	0	0	0	0
American Electric Power Service Corporation	27,522,759	859,971,198	823,424,287	48,945,890	(69,350,882)	0	1,018,927	9,167,148	17,884,286
Appalachian Power Co - Distribution	5,918,318	314,463,103	300,088,671	17,017,316	(25,272,537)	0	401,505	3,330,182	1,379,968
Appalachian Power Co - Generation	5,877,037	228,205,052	214,131,214	12,327,226	(18,034,669)	0	281,841	2,395,510	2,843,277
Appalachian Power Co - Transmission	1,039,709	38,656,623	36,506,932	2,109,034	(3,082,286)	0	47,532	409,479	523,488
C3 Communications, Inc.	0	28,559	27,814	1,517	(2,343)	0	128	302	(488)
Cardinal Operating Company	1,400,207	59,538,060	58,335,644	3,236,785	(4,744,729)	0	73,108	630,508	595,866
AEP Texas Central Company - Distribution	188,561	1,547,145	1,309,854	92,193	(110,302)	0	1,400	18,384	188,739
AEP Texas Central Company - Generation	0	0	0	0	0	0	235	0	0
AEP Texas Central Company - Nuclear	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Transmission	30,540	308,712	281,302	17,913	(22,008)	0	320	3,248	30,071
Columbus Southern Power Co - Distribution	3,193,887	238,824,312	228,898,557	12,748,759	(18,093,122)	0	311,254	2,507,988	(351,278)
Columbus Southern Power Co - Generation	1,963,306	103,712,876	98,833,435	5,613,075	(8,324,000)	0	132,403	1,098,319	478,240
Columbus Southern Power Co - Transmission	258,283	24,152,080	23,172,842	1,296,575	(1,951,675)	0	31,653	255,770	(111,346)
Conesville Coal Preparation Company	97,095	2,728,739	2,522,976	150,996	(212,481)	0	3,218	28,897	66,953
Cook Coal Terminal	62,971	2,621,782	2,514,452	142,603	(211,773)	0	3,181	27,765	24,789
CSW Energy, Inc.	34,318	102,584	74,570	7,288	(8,280)	0	72	1,090	35,541
Elmwood	278,270	827,878	803,241	64,119	(67,651)	0	854	9,826	286,705
EnerShop Inc.	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Distribution	2,906,950	162,324,648	154,688,158	8,778,403	(13,028,225)	0	208,560	1,719,019	573,761
Indiana Michigan Power Co - Generation	2,305,333	89,853,422	84,789,528	4,884,463	(7,141,187)	0	109,931	946,429	1,108,289
Indiana Michigan Power Co - Nuclear	8,811,004	142,800,477	132,750,578	7,948,734	(11,190,587)	0	170,318	1,512,258	5,265,014
Indiana Michigan Power Co - Transmission	768,247	32,207,811	30,465,880	1,751,443	(2,585,819)	0	39,905	341,090	332,465
Kentucky Power Co - Distribution	1,290,773	55,818,226	53,081,554	3,033,390	(4,471,504)	0	69,912	591,115	512,415
Kentucky Power Co - Generation	775,989	27,703,295	28,348,882	1,512,668	(2,219,170)	0	34,452	293,378	398,333
Kentucky Power Co - Transmission	270,138	5,797,514	5,387,038	322,288	(453,710)	0	6,738	81,398	207,242
Kingsport Power Co - Distribution	240,835	11,867,065	11,409,529	849,488	(960,939)	0	15,765	128,043	70,855
Kingsport Power Co - Transmission	56,855	2,482,059	2,348,163	135,388	(197,768)	0	3,001	28,391	23,830
LIG Liquids Company, L.L.C.	0	0	0	0	0	0	0	0	0
Louisiana Intrastate Gas Company, L.L.C.	0	0	0	0	0	0	0	0	0
Mamco	1,139,874	4,632,979	3,934,850	306,635	(331,403)	0	2,852	49,063	1,169,967
Ohio Power Co - Distribution	4,203,035	235,379,558	224,501,710	12,725,621	(18,908,068)	0	302,433	2,492,688	802,681
Ohio Power Co - Generation	4,338,463	203,771,895	194,037,003	11,053,847	(16,342,289)	0	258,679	2,157,944	1,458,552
Ohio Power Co - Transmission	1,088,012	47,748,991	45,358,842	2,594,017	(3,820,218)	0	62,854	505,681	428,190
Public Service Co of Oklahoma - Distribution	258,160	1,331,318	1,087,068	84,428	(91,558)	0	1,118	14,099	266,766
Public Service Co of Oklahoma - Generation	83,801	474,449	377,891	30,188	(31,827)	0	334	5,024	97,871
Public Service Co of Oklahoma - Transmission	8,308	391,364	375,517	21,229	(31,627)	0	494	4,145	2,535
Southwestern Electric Power Co - Distribution	150,748	438,839	313,064	31,316	(26,367)	0	294	4,847	160,882
Southwestern Electric Power Co - Generation	81,293	945,832	827,796	54,557	(69,719)	0	535	10,016	77,310
Southwestern Electric Power Co - Texas - Distribution	31,908	654,676	808,440	47,092	(68,089)	0	815	9,051	21,013
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0	0
Southwestern Electric Power Co - Transmission	21,710	218,722	192,178	12,854	(18,188)	0	228	2,295	20,750
Water Transportation (Blackhawk)	1,028,880	25,829,327	24,342,938	1,428,478	(2,050,223)	0	34,770	273,532	708,230
AEP Texas North Company - Distribution	50,280	269,895	220,878	17,906	(18,903)	0	262	2,858	51,874
AEP Texas North Company - Generation	7,025	35,908	29,013	2,280	(2,444)	0	167	380	7,288
AEP Texas North Company - Transmission	9,787	29,888	20,323	2,107	(1,712)	0	14	316	10,536
Wheeling Power Co - Distribution	280,515	18,252,481	15,585,598	878,183	(1,312,659)	0	20,928	172,114	38,120
Wheeling Power Co - Transmission	0	1,382,839	1,358,500	73,882	(114,248)	0	1,872	14,750	(23,803)
Cedar Coal Co	7,278	4,612,002	4,491,457	245,357	(378,282)	0	8,980	48,841	(71,134)
Central Coal Company	0	0	0	0	0	0	0	0	0
Central Ohio Coal	0	11,138,389	10,847,787	591,624	(913,628)	0	13,405	117,865	(190,351)
Southern Ohio Coal - Martinsburg	0	7,258,388	7,089,012	385,535	(595,370)	0	7,950	76,866	(124,843)
Southern Ohio Coal - Meigs	11,527	12,829,241	12,458,557	682,048	(1,049,291)	0	18,888	135,882	(204,078)
Windsor	0	4,200,128	4,090,546	223,093	(344,518)	0	5,640	44,479	(71,779)
Price River Coal	0	509,317	498,029	27,053	(41,777)	0	1,124	5,384	(8,704)
Houston Pipeline (HPL)	0	4,726,367	4,121,045	251,045	(347,149)	0	4,574	50,052	(40,239)
Total	\$78,121,793	\$3,023,330,879	\$2,846,438,195	\$164,629,912	(\$239,734,008)	\$0	\$3,717,006	\$32,017,051	\$36,752,655

KPSC Case No. 2005-00341
Commission Staff 1st Set Data Request
Order Dated September 21, 2005
Item No. 50
Page 52 of 139

AMERICAN ELECTRIC POWER
EAST RETIREMENT PLAN
ESTIMATED 2008 NET PERIODIC PENSION COST

ML-10

Location	Service Cost	Projected Benefit Obligation	Market-Related Value of Assets	Interest Cost	Expected Return on Assets	Initial Transition (Asset)/ Obligation	Prior Service Cost	Gain/Loss Amortization	Net Periodic Pension Cost
AEP Energy Services, Inc.	\$28,629	\$1,353,881	\$1,351,278	\$73,268	(\$113,826)	\$0	\$3,289	\$10,211	(\$2,065)
AEP Communications	0	0	0	0	0	0	0	0	0
AEP Pro Serv, Inc.	0	130,286	130,354	7,232	(11,488)	0	78	1,028	(3,060)
AEP T & D Services, LLC	0	0	0	0	0	0	0	0	0
American Electric Power Service Corporation	28,623,670	900,974,327	852,658,865	48,337,008	(71,824,207)	0	1,018,827	6,785,332	14,031,151
Appalachian Power Co - Distribution	6,155,051	318,926,522	310,722,215	17,147,065	(28,173,863)	0	401,505	2,390,324	(94,715)
Appalachian Power Co - Generation	6,112,118	227,877,081	221,733,681	12,423,930	(18,677,861)	0	281,841	1,719,450	1,855,809
Appalachian Power Co - Transmission	1,081,297	38,869,528	37,898,258	2,125,837	(3,192,213)	0	47,532	283,918	358,187
C3 Communications, Inc.	0	28,763	28,801	1,528	(2,426)	0	128	217	(646)
Cardinal Operating Company	1,458,215	60,004,465	58,335,707	3,281,933	(4,913,947)	0	73,109	452,566	320,983
AEP Texas Central Company - Distribution	166,103	1,559,265	1,358,152	93,163	(114,236)	0	1,400	11,760	188,693
AEP Texas Central Company - Generation	0	0	0	0	0	0	235	0	0
AEP Texas Central Company - Nuclear	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Transmission	31,782	309,115	270,579	18,062	(22,782)	0	320	2,331	29,769
Columbus Southern Power Co - Distribution	3,321,642	238,879,530	234,747,181	12,843,846	(19,774,053)	0	311,254	1,800,170	(1,517,174)
Columbus Southern Power Co - Generation	2,041,839	104,525,335	102,342,388	5,855,891	(8,620,868)	0	132,403	788,351	(7,248)
Columbus Southern Power Co - Transmission	288,814	24,341,281	23,895,583	1,306,132	(2,021,280)	0	31,653	183,587	(233,245)
Conesville Coal Preparation Company	100,979	2,750,116	2,812,551	151,318	(220,070)	0	3,218	20,742	56,324
Cook Coal Terminal	65,400	2,642,320	2,603,724	143,713	(219,326)	0	3,191	19,829	19,029
CSW Energy, Inc.	35,691	103,690	77,218	7,397	(8,504)	0	72	782	37,482
Elmwood	290,441	835,144	831,759	85,046	(70,064)	0	854	7,053	263,617
EnerShop Inc.	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Distribution	3,023,228	163,596,153	160,180,158	8,843,071	(13,482,887)	0	208,590	1,233,875	(193,075)
Indiana Michigan Power Co - Generation	2,387,546	90,355,743	87,789,887	4,822,740	(7,395,872)	0	109,931	681,481	716,147
Indiana Michigan Power Co - Nuclear	7,083,444	143,918,138	137,483,713	8,014,233	(11,578,334)	0	170,319	1,085,487	4,779,418
Indiana Michigan Power Co - Transmission	788,898	32,480,119	31,547,531	1,765,068	(2,057,424)	0	39,905	244,821	188,966
Kentucky Power Co - Distribution	1,342,404	58,255,491	54,976,488	3,058,821	(4,630,977)	0	69,912	424,290	281,280
Kentucky Power Co - Generation	808,405	27,920,315	27,284,374	1,524,827	(2,298,315)	0	34,452	210,581	277,369
Kentucky Power Co - Transmission	280,944	5,842,930	5,578,295	325,015	(469,891)	0	6,738	44,069	187,288
Kingsport Power Co - Distribution	250,281	12,080,899	11,814,809	654,463	(985,210)	0	15,785	91,117	15,372
Kingsport Power Co - Transmission	59,130	2,511,581	2,431,532	136,437	(204,821)	0	3,001	18,943	12,752
LIG Liquids Company, L.L.C.	0	0	0	0	0	0	0	0	0
Louisiana Intrastate Gas Company, L.L.C	0	0	0	0	0	0	0	0	0
Memo	1,185,573	4,689,272	4,074,552	310,737	(343,222)	0	2,852	35,217	1,194,002
Ohio Power Co - Distribution	4,371,158	237,223,455	232,472,349	12,822,268	(19,582,441)	0	302,433	1,789,188	(310,374)
Ohio Power Co - Generation	4,509,922	205,368,290	200,928,094	11,138,968	(16,825,124)	0	259,679	1,548,929	523,282
Ohio Power Co - Transmission	1,131,532	48,123,043	46,969,041	2,814,112	(3,858,464)	0	62,854	382,954	210,853
Public Service Co of Oklahoma - Distribution	288,488	1,341,748	1,125,883	85,481	(94,821)	0	1,116	10,120	270,883
Public Service Co of Oklahoma - Generation	97,657	478,168	391,307	30,581	(32,862)	0	334	3,806	99,446
Public Service Co of Oklahoma - Transmission	8,840	394,430	388,850	21,362	(32,755)	0	494	2,975	734
Southwestern Electric Power Co - Distribution	158,778	442,277	324,179	31,794	(27,307)	0	294	3,338	185,137
Southwestern Electric Power Co - Generation	84,545	853,242	857,188	55,079	(72,208)	0	535	7,190	75,771
Southwestern Electric Power Co - Texas - Distribution	33,185	881,371	837,143	47,477	(70,517)	0	815	6,497	17,692
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0	0
Southwestern Electric Power Co - Transmission	22,578	218,419	199,002	12,791	(18,783)	0	228	1,547	20,520
Water Transportation (Blackhawk)	1,087,747	28,031,867	25,207,200	1,438,280	(2,123,343)	0	34,770	190,358	610,764
AEP Texas North Company - Distribution	52,282	272,010	228,720	17,212	(19,288)	0	262	2,052	52,620
AEP Texas North Company - Generation	7,308	38,188	30,043	2,308	(2,531)	0	187	273	7,401
AEP Texas North Company - Transmission	10,179	30,120	21,045	2,139	(1,773)	0	14	227	10,809
Wheeling Power Co - Distribution	291,738	18,378,788	18,138,845	884,818	(1,359,473)	0	20,828	123,540	(39,395)
Wheeling Power Co - Transmission	0	1,403,750	1,404,681	74,502	(118,322)	0	1,872	10,587	(31,520)
Cedar Coal Co	7,569	4,848,131	4,650,820	247,084	(391,773)	0	8,890	35,057	(98,381)
Central Coal Company	0	0	0	0	0	0	0	0	0
Central Ohio Coal	0	11,225,845	11,232,923	595,784	(948,212)	0	13,405	84,888	(252,064)
Southern Ohio Coal - Martinsburg	0	7,315,246	7,319,888	388,246	(818,603)	0	7,850	55,173	(184,258)
Southern Ohio Coal - Melpis	11,888	12,928,742	12,900,882	688,883	(1,088,713)	0	18,888	97,519	(274,567)
Windsor	0	4,233,031	4,235,778	224,682	(356,803)	0	5,840	31,928	(95,050)
Price River Coal	0	513,307	513,640	27,243	(43,267)	0	1,124	3,871	(11,528)
Houston Pipeline (HPL)	0	4,763,382	4,268,141	252,810	(359,529)	0	4,574	35,328	(64,981)
Total	\$79,168,684	\$3,047,014,837	\$2,947,485,173	\$185,917,349	(\$248,283,936)	\$0	\$3,717,808	\$22,881,208	\$23,489,189

KPSC Case No. 2005-00341
Commission Staff 1st Set Data Request
Order Dated September 21, 2005
Item No. 50
Page 53 of 139

AMERICAN ELECTRIC POWER
EAST RETIREMENT PLAN
ESTIMATED 2009 NET PERIODIC PENSION COST

ML-11

Location	Service Cost	Projected Benefit Obligation	Market-Related Value of Assets	Interest Cost	Expected Return on Assets	Initial Transition (Asset)/ Obligation	Prior Service Cost	Gain/Loss Amortization	Net Periodic Pension Cost
AEP Energy Services, Inc.	\$27,694	\$1,363,308	\$1,372,478	\$73,668	(\$115,384)	\$0	\$3,289	\$8,647	(\$3,725)
AEP Communications	0	0	0	0	0	0	0	0	0
AEP Pro Serv, Inc.	0	157,215	138,494	7,287	(11,643)	0	78	870	(3,340)
AEP T & D Services, LLC	0	0	0	0	0	0	0	0	0
American Electric Power Service Corporation	29,788,818	907,247,705	866,035,453	49,623,521	(72,807,274)	0	1,018,927	5,754,098	13,438,310
Appalachian Power Co - Distribution	8,401,253	319,133,244	315,596,846	17,240,007	(28,532,108)	0	401,505	2,024,060	(480,081)
Appalachian Power Co - Generation	8,356,603	229,584,459	225,212,233	12,494,182	(18,933,508)	0	281,841	1,455,982	1,651,412
Appalachian Power Co - Transmission	1,124,549	38,240,887	38,490,777	2,137,715	(3,235,905)	0	47,532	248,880	322,789
CS Communications, Inc.	0	28,983	29,253	1,535	(2,459)	0	128	184	(705)
Cardinal Operating Company	1,514,464	60,422,289	59,250,942	3,280,112	(4,981,204)	0	73,109	383,220	269,808
AEP Texas Central Company - Distribution	203,947	1,570,122	1,377,427	93,953	(115,800)	0	1,400	9,958	193,961
AEP Texas Central Company - Generation	0	0	0	0	0	0	235	0	0
AEP Texas Central Company - Nuclear	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Transmission	33,032	311,267	274,824	18,234	(23,104)	0	320	1,974	30,513
Columbus Southern Power Co - Distribution	3,454,508	240,341,427	238,429,820	12,911,208	(20,044,714)	0	311,254	1,524,333	(1,863,432)
Columbus Southern Power Co - Generation	2,123,512	105,253,132	103,947,840	5,688,568	(8,738,884)	0	132,403	867,554	(133,690)
Columbus Southern Power Co - Transmission	279,359	24,510,747	24,372,007	1,312,981	(2,048,845)	0	31,853	155,458	(271,569)
Conesville Coal Preparation Company	105,018	2,769,284	2,859,537	152,219	(223,082)	0	3,218	17,594	55,075
Cook Coal Terminal	68,109	2,850,719	2,644,572	144,516	(222,328)	0	3,191	18,875	10,397
CSW Energy, Inc.	37,118	104,412	78,429	7,436	(8,594)	0	72	862	38,809
Elmwood	302,059	941,850	844,808	85,888	(71,022)	0	854	5,972	304,015
EnerShip Inc.	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Distribution	3,144,157	164,735,254	162,693,075	8,890,739	(13,677,546)	0	208,560	1,044,811	(388,221)
Indiana Michigan Power Co - Generation	2,493,448	90,984,878	89,177,277	4,950,526	(7,487,100)	0	108,931	577,059	634,184
Indiana Michigan Power Co - Nuclear	7,366,782	144,821,230	138,620,253	8,065,033	(11,737,822)	0	170,310	919,143	4,788,743
Indiana Michigan Power Co - Transmission	828,772	32,686,134	32,042,451	1,774,819	(2,683,797)	0	38,905	207,307	158,809
Kentucky Power Co - Distribution	1,398,100	58,647,191	55,838,974	3,073,819	(4,694,362)	0	69,912	359,277	203,577
Kentucky Power Co - Generation	838,661	28,114,721	27,712,414	1,533,344	(2,329,772)	0	34,452	178,314	254,615
Kentucky Power Co - Transmission	292,182	5,883,814	5,665,808	327,064	(476,322)	0	6,736	37,318	187,369
Kingsport Power Co - Distribution	260,271	12,185,118	11,989,957	658,037	(1,008,832)	0	15,765	77,158	1,373
Kingsport Power Co - Transmission	61,485	2,529,069	2,489,878	137,194	(207,625)	0	3,001	18,040	10,169
LIG Liquids Company, L.L.C.	0	0	0	0	0	0	0	0	0
Louisiana Intrastate Gas Company, L.L.C.	0	0	0	0	0	0	0	0	0
Memo	1,232,898	4,701,784	4,138,474	314,300	(347,920)	0	2,852	29,820	1,234,894
Ohio Power Co - Distribution	4,546,003	238,875,215	236,119,390	12,891,393	(19,850,468)	0	302,433	1,515,034	(608,613)
Ohio Power Co - Generation	4,880,319	208,798,245	204,078,235	11,200,240	(17,156,780)	0	258,679	1,311,590	265,954
Ohio Power Co - Transmission	1,178,753	48,458,118	47,705,895	2,828,519	(4,010,617)	0	82,854	307,339	160,854
Public Service Co of Oklahoma - Distribution	279,225	1,351,090	1,143,322	85,340	(98,119)	0	1,119	8,569	279,853
Public Service Co of Oklahoma - Generation	101,584	481,495	397,448	30,878	(33,413)	0	334	3,054	102,666
Public Service Co of Oklahoma - Transmission	8,988	387,176	394,950	21,510	(33,203)	0	484	2,519	293
Southwestern Electric Power Co - Distribution	163,047	445,357	329,265	32,220	(27,881)	0	294	2,825	170,950
Southwestern Electric Power Co - Generation	87,827	859,879	870,634	55,491	(73,194)	0	535	6,088	77,475
Southwestern Electric Power Co - Texas - Distribution	34,512	887,369	850,278	47,783	(71,482)	0	815	5,501	17,345
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0	0
Southwestern Electric Power Co - Transmission	23,481	218,940	202,123	12,891	(18,992)	0	228	1,395	21,042
Water Transportation (Blackhawk)	1,110,457	28,212,822	25,602,652	1,447,021	(2,152,405)	0	34,770	186,252	603,088
AEP Texas North Company - Distribution	54,383	273,904	232,308	17,385	(19,630)	0	262	1,737	54,308
AEP Texas North Company - Generation	7,598	38,440	30,515	2,332	(2,555)	0	167	231	7,640
AEP Texas North Company - Transmission	10,588	30,330	21,375	2,167	(1,797)	0	14	192	11,185
Wheeling Power Co - Distribution	303,405	16,483,850	16,382,134	889,587	(1,378,081)	0	20,828	104,810	(80,512)
Wheeling Power Co - Transmission	0	1,413,525	1,426,697	74,859	(119,842)	0	1,872	8,865	(34,405)
Cedar Coal Co	7,872	4,680,408	4,723,884	248,292	(397,135)	0	8,880	29,685	(105,615)
Central Coal Company	0	0	0	0	0	0	0	0	0
Central Ohio Coal	0	11,303,807	11,409,148	598,639	(859,163)	0	13,405	71,693	(275,133)
Southern Ohio Coal - Martinka	0	7,388,181	7,434,825	390,106	(625,043)	0	7,850	46,719	(179,292)
Southern Ohio Coal - Meigs	12,467	13,019,770	13,103,272	690,175	(1,101,587)	0	18,988	82,576	(300,592)
Windsor	0	4,262,505	4,302,227	225,738	(381,687)	0	5,640	27,034	(103,749)
Price River Coal	0	519,881	521,698	27,374	(43,859)	0	1,124	3,278	(12,581)
Houston Pipeline (HPL)	0	4,796,559	4,335,100	254,021	(384,450)	0	4,574	30,428	(74,195)
Total	\$82,333,330	\$3,088,230,843	\$2,993,735,067	\$166,850,877	(\$251,682,230)	\$0	\$3,717,906	\$18,459,841	\$20,679,825

KPSC Case No. 2005-00341
 Commission Staff 1st Set Data Request
 Order Dated September 21, 2005
 Item No. 50
 Page 54 of 139

AMERICAN ELECTRIC POWER
EAST RETIREMENT PLAN
ESTIMATED 2010 NET PERIODIC PENSION COST

ML-12

Location	Service Cost	Projected Benefit Obligation	Market-Related Value of Assets	Interest Cost	Expected Return on Assets	Initial Transition (Asset)/ Obligation	Prior Service Cost	Gain/Loss Amortization	Net Periodic Pension Cost
AEP Energy Services, Inc.	\$28,802	\$1,367,845	\$1,380,848	\$73,888	(\$115,965)	\$0	\$3,299	\$7,939	(\$3,686)
AEP Communications	0	0	0	0	0	0	0	0	0
AEP Pro Serv, Inc.	0	137,872	139,338	7,283	(11,702)	0	78	799	(3,453)
AEP T & D Services, LLC	0	0	0	0	0	0	0	0	0
American Electric Power Service Corporation	30,959,351	910,268,572	871,318,017	49,793,477	(73,174,202)	0	1,018,827	5,282,912	13,960,898
Appalachian Power Co - Distribution	6,657,303	320,185,180	317,521,894	17,291,407	(26,665,822)	0	401,505	1,858,318	(472,089)
Appalachian Power Co - Generation	6,610,887	230,328,334	226,585,962	12,534,745	(19,028,927)	0	281,841	1,338,756	1,731,614
Appalachian Power Co - Transmission	1,169,531	39,371,441	38,725,559	2,144,730	(3,252,213)	0	47,532	228,500	338,098
C3 Communications, Inc.	0	29,079	29,431	1,538	(2,472)	0	128	169	(729)
Cardinal Operating Company	1,575,042	60,623,324	59,612,359	3,290,467	(5,006,308)	0	73,109	351,839	284,257
AEP Texas Central Company - Distribution	212,105	1,575,348	1,385,820	94,581	(110,383)	0	1,400	9,143	201,328
AEP Texas Central Company - Generation	0	0	0	0	0	0	235	0	0
AEP Texas Central Company - Nuclear	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Transmission	34,353	312,303	278,500	16,339	(23,221)	0	320	1,813	31,691
Columbus Southern Power Co - Distribution	3,582,898	241,141,163	239,884,273	12,847,103	(20,145,733)	0	311,254	1,389,510	(1,915,199)
Columbus Southern Power Co - Generation	2,208,453	105,603,382	104,581,992	5,703,548	(8,782,906)	0	132,403	612,890	(130,478)
Columbus Southern Power Co - Transmission	290,533	24,592,308	24,320,669	1,316,372	(2,059,272)	0	31,653	142,728	(278,940)
Conesville Coal Preparation Company	109,219	2,778,479	2,669,723	152,767	(224,206)	0	3,218	16,125	57,291
Cook Coal Terminal	70,834	2,859,572	2,860,703	144,975	(223,449)	0	3,191	15,493	11,078
CSW Energy, Inc.	38,803	104,759	78,907	7,584	(6,627)	0	72	608	40,295
Elmwood	314,141	944,789	849,981	68,681	(71,381)	0	654	5,483	315,988
EnerShop Inc.	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Distribution	3,289,924	165,283,410	163,685,455	8,918,941	(13,748,476)	0	208,580	950,255	(400,740)
Indiana Michigan Power Co - Generation	2,593,188	91,287,632	89,721,232	4,968,557	(7,534,883)	0	109,931	529,806	584,818
Indiana Michigan Power Co - Nuclear	7,881,453	145,403,455	140,471,896	8,097,561	(11,788,977)	0	170,319	843,878	4,981,521
Indiana Michigan Power Co - Transmission	861,823	32,794,898	32,237,901	1,780,540	(2,707,373)	0	39,905	180,332	165,029
Kentucky Power Co - Distribution	1,451,944	58,835,885	58,179,578	3,083,578	(4,718,020)	0	69,912	329,857	218,001
Kentucky Power Co - Generation	872,208	28,208,273	27,881,451	1,538,439	(2,341,514)	0	34,452	163,712	288,813
Kentucky Power Co - Transmission	303,869	5,803,182	5,700,368	328,371	(478,723)	0	8,738	34,260	194,808
Kingsport Power Co - Distribution	270,682	12,205,597	12,073,154	860,030	(1,013,916)	0	15,765	70,838	2,375
Kingsport Power Co - Transmission	63,855	2,537,484	2,484,742	137,823	(208,671)	0	3,001	14,727	10,688
LIG Liquids Company, L.L.C.	0	0	0	0	0	0	0	0	0
Louisiana Intrastate Gas Company, L.L.C.	0	0	0	0	0	0	0	0	0
Memo	1,282,316	4,717,429	4,163,717	317,403	(348,673)	0	2,852	27,379	1,283,121
Ohio Power Co - Distribution	4,727,843	239,670,072	237,550,649	12,829,331	(19,950,506)	0	302,433	1,390,973	(612,907)
Ohio Power Co - Generation	4,877,931	207,486,388	206,323,053	11,234,864	(17,243,246)	0	259,679	1,204,188	324,124
Ohio Power Co - Transmission	1,223,865	48,619,363	47,996,887	2,836,846	(4,030,829)	0	62,854	282,172	170,773
Public Service Co of Oklahoma - Distribution	290,394	1,353,586	1,150,298	87,077	(96,603)	0	1,116	7,867	290,373
Public Service Co of Oklahoma - Generation	105,628	483,097	399,870	31,145	(33,582)	0	334	2,804	106,577
Public Service Co of Oklahoma - Transmission	9,345	398,498	397,359	21,576	(33,371)	0	464	2,313	345
Southwestern Electric Power Co - Distribution	169,569	448,839	331,273	32,610	(27,821)	0	284	2,593	177,491
Southwestern Electric Power Co - Generation	91,444	963,073	875,944	55,787	(73,583)	0	535	5,589	80,420
Southwestern Electric Power Co - Texas - Distribution	35,892	870,255	855,463	47,938	(71,843)	0	815	5,051	18,089
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0	0
Southwestern Electric Power Co - Transmission	24,421	220,672	203,359	12,968	(17,078)	0	228	1,281	21,858
Water Transportation (Blackhawk)	1,154,875	28,300,148	25,758,820	1,452,447	(2,183,253)	0	34,770	152,638	628,471
AEP Texas North Company - Distribution	56,559	274,815	233,725	17,531	(19,629)	0	282	1,505	56,387
AEP Texas North Company - Generation	7,902	36,681	30,701	2,352	(2,578)	0	167	212	7,932
AEP Texas North Company - Transmission	11,009	30,431	21,506	2,192	(1,808)	0	14	177	11,609
Wheeling Power Co - Distribution	315,341	16,546,733	16,492,121	892,167	(1,385,020)	0	20,928	88,044	(61,287)
Wheeling Power Co - Transmission	0	1,419,228	1,435,400	75,028	(120,546)	0	1,872	8,231	(35,574)
Cedar Coal Co	8,187	4,098,070	4,752,899	248,868	(399,137)	0	8,980	27,255	(109,155)
Central Coal Company	0	0	0	0	0	0	0	0	0
Central Ohio Coal	0	11,341,421	11,478,738	599,993	(963,897)	0	13,405	65,622	(284,484)
Southern Ohio Coal - Martinka	0	7,890,892	7,460,175	390,988	(628,193)	0	7,850	42,893	(185,385)
Southern Ohio Coal - Melgs	12,968	13,063,084	13,183,188	681,790	(1,107,139)	0	16,988	75,814	(310,822)
Windsor	0	4,278,688	4,328,469	228,249	(983,599)	0	5,840	24,821	(107,275)
Price River Coal	0	518,601	524,880	27,435	(44,030)	0	1,124	3,010	(13,008)
Houston Pipeline (HPL)	0	4,812,520	4,381,543	254,598	(366,287)	0	4,574	27,930	(77,948)
Total	\$85,628,664	\$3,078,440,381	\$3,011,896,593	\$167,367,971	(\$252,950,837)	\$0	\$3,717,906	\$17,866,337	\$21,648,243

KPSC Case No. 2005-00341
Commission Staff 1st Set Data Request
Order Dated September 21, 2005
Item No. 50
Page 55 of 139

AMERICAN ELECTRIC POWER
EAST RETIREMENT PLAN
ESTIMATED 2011 NET PERIODIC PENSION COST

ML-13

Location	Service Cost	Projected Benefit Obligation	Market-Related Value of Assets	Interest Cost	Expected Return on Assets	Initial Transition (Asset)/ Obligation	Prior Service Cost	Gain/Loss Amortization	Net Periodic Pension Cost
AEP Energy Services, Inc.	\$23,617	\$1,370,882	\$1,387,892	\$73,660	(\$118,438)	\$0	\$3,299	\$7,300	(\$10,208)
AEP Communications	0	0	0	0	0	0	0	0	0
AEP Pro Serv, Inc.	0	137,857	140,049	7,288	(11,750)	0	78	735	(3,560)
AEP T & D Services, LLC	0	0	0	0	0	0	0	0	0
American Electric Power Service Corporation	25,388,678	912,154,659	875,762,887	49,520,992	(73,472,842)	0	1,018,027	4,858,288	7,401,475
Appalachian Power Co - Distribution	5,458,989	320,859,278	319,141,874	17,239,288	(28,774,851)	0	401,505	1,708,954	(1,980,716)
Appalachian Power Co - Generation	5,420,911	230,806,059	227,741,849	12,479,782	(19,106,588)	0	281,841	1,229,314	301,603
Appalachian Power Co - Transmission	959,015	39,453,101	38,823,111	2,134,959	(3,265,486)	0	47,532	210,134	86,172
C3 Communications, Inc.	0	29,140	29,582	1,539	(2,482)	0	128	155	(752)
Cardinal Operating Company	1,291,535	60,749,083	59,916,457	3,277,584	(5,028,740)	0	73,109	323,560	(60,845)
AEP Texas Central Company - Distribution	173,828	1,578,814	1,392,899	82,588	(116,858)	0	1,400	8,408	159,965
AEP Texas Central Company - Generation	0	0	0	0	0	0	235	0	0
AEP Texas Central Company - Nuclear	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Transmission	28,170	312,951	277,911	18,021	(23,316)	0	320	1,987	24,920
Columbus Southern Power Co - Distribution	2,846,005	241,841,315	241,107,999	12,821,467	(20,227,952)	0	311,254	1,287,025	(2,782,224)
Columbus Southern Power Co - Generation	1,810,931	105,822,394	105,115,488	5,880,233	(8,818,750)	0	132,403	563,629	(630,418)
Columbus Southern Power Co - Transmission	239,237	24,943,313	24,845,757	1,314,484	(2,087,876)	0	31,853	131,255	(353,969)
Conesville Coal Preparation Company	89,550	2,784,242	2,883,342	151,822	(225,121)	0	3,218	14,829	34,445
Cook Coal Terminal	58,083	2,875,109	2,874,276	144,394	(224,381)	0	3,191	14,248	(4,411)
CSW Energy, Inc.	31,655	104,078	79,310	7,218	(8,854)	0	72	559	32,905
Elmwood	257,598	940,740	854,297	83,825	(71,872)	0	854	5,043	255,732
EnerShop Inc.	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Distribution	2,981,338	185,628,225	184,520,487	8,891,833	(13,802,679)	0	208,560	882,155	(1,147,837)
Indiana Michigan Power Co - Generation	2,128,413	91,476,871	90,178,928	4,845,036	(7,565,835)	0	109,031	487,223	103,287
Indiana Michigan Power Co - Nuclear	6,282,392	145,705,037	144,188,487	8,029,445	(11,845,123)	0	170,319	778,051	3,418,372
Indiana Michigan Power Co - Transmission	706,777	32,882,918	32,402,358	1,773,476	(2,718,422)	0	39,905	175,034	(23,528)
Kentucky Power Co - Distribution	1,190,584	56,853,588	56,466,166	3,071,737	(4,737,275)	0	89,912	303,345	(102,858)
Kentucky Power Co - Generation	715,210	28,266,780	28,023,683	1,531,109	(2,351,070)	0	34,452	150,554	79,871
Kentucky Power Co - Transmission	249,172	5,815,436	5,729,447	325,874	(480,877)	0	6,738	31,507	132,806
Kingsport Power Co - Distribution	221,959	12,230,913	12,134,743	657,881	(1,018,054)	0	15,765	65,144	(58,320)
Kingsport Power Co - Transmission	52,443	2,542,747	2,497,417	137,103	(209,523)	0	3,001	13,543	(3,369)
LIG Liquids Company, L.L.C.	0	0	0	0	0	0	0	0	0
Louisiana Intrastate Gas Company, L.L.C.	0	0	0	0	0	0	0	0	0
Memo	1,051,499	4,727,213	4,184,858	305,287	(351,100)	0	2,852	25,178	1,039,581
Ohio Power Co - Distribution	3,876,831	240,187,172	238,771,516	12,882,784	(20,031,831)	0	302,433	1,279,173	(1,693,708)
Ohio Power Co - Generation	3,999,904	207,918,714	208,370,471	11,195,485	(17,313,819)	0	258,879	1,107,402	(780,243)
Ohio Power Co - Transmission	1,003,569	48,720,205	48,241,734	2,628,890	(4,047,280)	0	82,854	259,493	(88,608)
Public Service Co of Oklahoma - Distribution	238,123	1,358,398	1,156,104	84,344	(96,997)	0	1,118	7,235	234,342
Public Service Co of Oklahoma - Generation	88,813	484,099	401,910	30,151	(33,719)	0	334	2,578	86,207
Public Service Co of Oklahoma - Transmission	7,893	399,324	399,388	21,501	(33,507)	0	494	2,127	11,735)
Southwestern Electric Power Co - Distribution	139,048	447,785	332,963	31,001	(27,634)	0	294	2,385	145,038
Southwestern Electric Power Co - Generation	74,984	985,071	880,413	54,948	(73,863)	0	535	5,140	62,370
Southwestern Electric Power Co - Texas - Distribution	29,432	872,060	859,827	47,825	(72,136)	0	815	4,845	10,617
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0	0
Southwestern Electric Power Co - Transmission	20,025	221,130	204,384	12,740	(17,148)	0	228	1,178	17,082
Water Transportation (Blackhawk)	948,997	26,354,806	25,890,224	1,442,339	(2,172,082)	0	34,770	140,370	389,388
AEP Texas North Company - Distribution	48,378	275,385	234,918	18,989	(19,709)	0	267	1,467	45,467
AEP Texas North Company - Generation	8,480	39,637	30,857	2,278	(2,589)	0	187	195	8,408
AEP Texas North Company - Transmission	9,028	30,494	21,615	2,088	(1,813)	0	14	152	9,501
Wheeling Power Co - Distribution	258,744	18,583,057	18,578,253	889,747	(1,390,878)	0	20,828	88,324	(133,877)
Wheeling Power Co - Transmission	0	1,421,170	1,442,722	75,080	(121,038)	0	1,872	7,589	(36,876)
Cedar Coal Co	6,713	4,705,810	4,776,844	248,961	(400,766)	0	8,980	25,054	(114,356)
Central Coal Company	0	0	0	0	0	0	0	0	0
Central Ohio Coal	0	11,384,844	11,537,285	600,406	(967,931)	0	13,405	60,532	(293,296)
Southern Ohio Coal - Martinika	0	7,406,021	7,518,334	391,258	(630,757)	0	7,850	38,448	(191,127)
Southern Ohio Coal - Meigs	10,632	13,090,188	13,250,449	692,112	(1,111,657)	0	16,888	69,721	(323,416)
Windsor	0	4,285,559	4,350,550	228,405	(384,983)	0	5,640	22,828	(110,588)
Price River Coal	0	519,077	527,558	27,454	(44,260)	0	1,124	2,788	(13,411)
Houston Pipeline (HPL)	0	4,822,501	4,383,793	254,771	(387,782)	0	4,574	25,886	(81,513)
Total	\$70,213,884	\$3,084,825,384	\$3,027,381,734	\$168,879,875	(\$253,982,983)	\$0	\$5,717,008	\$16,430,332	\$3,058,788

KPSC Case No. 2005-00341
 Commission Staff 1st Set Data Request
 Order Dated September 21, 2005
 Item No. 50
 Page 56 of 139

AMERICAN ELECTRIC POWER
EAST RETIREMENT PLAN
ESTIMATED 2012 NET PERIODIC PENSION COST

ML-14

Location	Service Cost	Projected Benefit Obligation	Market-Related Value of Assets	Interest Cost	Expected Return on Assets	Initial Transition (Asset)/ Obligation	Prior Service Cost	Gain/Loss Amortization	Net Periodic Pension Cost
AEP Energy Services, Inc.	\$28,215	\$1,382,996	\$1,387,084	\$73,288	(\$116,207)	\$0	\$1,331	\$6,797	(\$9,241)
AEP Communications	0	0	0	0	0	0	0	0	0
AEP Pro Serv, Inc.	0	137,184	139,968	7,237	(11,726)	0	32	884	(3,738)
AEP T & D Services, LLC	0	0	0	0	0	0	0	0	0
American Electric Power Service Corporation	28,179,211	907,040,272	875,252,578	49,337,484	(73,327,138)	0	411,109	4,523,073	9,156,197
Appalachian Power Co - Distribution	6,059,477	319,060,277	318,955,709	17,151,679	(28,721,554)	0	181,989	1,591,035	(1,763,337)
Appalachian Power Co - Generation	6,017,211	229,511,971	227,609,143	12,425,332	(19,068,898)	0	113,715	1,144,491	630,571
Appalachian Power Co - Transmission	1,064,507	39,231,895	38,900,430	2,125,835	(3,259,010)	0	19,178	195,535	146,151
C3 Communications, Inc.	0	28,978	29,584	1,529	(2,477)	0	52	144	(790)
Cardinal Operating Company	1,433,804	80,408,454	59,881,544	3,262,475	(5,016,772)	0	29,497	301,234	10,082
AEP Texas Central Company - Distribution	193,058	1,569,763	1,392,087	62,968	(110,627)	0	585	7,828	178,025
AEP Texas Central Company - Generation	0	0	0	0	0	0	95	0	0
AEP Texas Central Company - Nuclear	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Transmission	31,289	311,196	277,749	18,087	(23,268)	0	129	1,552	27,770
Columbus Southern Power Co - Distribution	3,270,065	240,288,478	240,967,505	12,849,815	(20,187,838)	0	125,583	1,198,219	(2,753,235)
Columbus Southern Power Co - Generation	2,010,134	105,229,067	105,054,247	5,657,399	(8,801,282)	0	53,421	524,738	(567,532)
Columbus Southern Power Co - Transmission	254,443	24,505,142	24,931,396	1,306,718	(2,063,675)	0	12,771	122,198	(358,232)
Conesville Coal Preparation Company	99,411	2,768,831	2,891,778	151,303	(224,875)	0	1,289	13,806	41,200
Cook Coal Terminal	64,473	2,660,110	2,572,719	143,735	(223,919)	0	1,268	13,265	(1,142)
CSW Energy, Inc.	35,137	104,388	79,284	7,391	(8,941)	0	29	521	36,428
Elmwood	285,631	941,440	853,799	64,750	(71,530)	0	345	4,685	284,308
EnerShop Inc.	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Distribution	2,978,285	164,987,589	164,424,900	8,845,828	(13,775,207)	0	84,148	821,288	(1,051,469)
Indiana Michigan Power Co - Generation	2,380,318	90,964,077	90,128,381	4,823,324	(7,550,831)	0	44,354	453,604	231,098
Indiana Michigan Power Co - Nuclear	6,973,455	144,888,065	141,109,216	8,011,450	(11,821,633)	0	68,719	722,503	3,856,627
Indiana Michigan Power Co - Transmission	784,522	32,678,661	32,383,475	1,765,349	(2,713,031)	0	16,101	162,958	15,777
Kentucky Power Co - Distribution	1,321,559	56,634,239	56,433,263	3,057,458	(4,727,881)	0	28,208	282,414	(38,757)
Kentucky Power Co - Generation	793,883	28,108,293	28,007,354	1,524,733	(2,348,407)	0	13,900	140,168	126,120
Kentucky Power Co - Transmission	276,581	5,882,269	5,728,109	324,910	(479,723)	0	2,718	29,333	153,977
Kingsport Power Co - Distribution	246,375	12,162,336	12,127,672	654,821	(1,018,035)	0	6,361	60,649	(48,443)
Kingsport Power Co - Transmission	58,211	2,528,491	2,465,962	136,461	(209,107)	0	1,211	12,809	(589)
LJG Liquids Company, L.L.C.	0	0	0	0	0	0	0	0	0
Louisiana Intrastate Gas Company, L.L.C	0	0	0	0	0	0	0	0	0
Memo	1,187,164	4,700,709	4,182,519	309,559	(350,404)	0	1,151	23,441	1,152,058
Ohio Power Co - Distribution	4,303,282	238,820,598	238,832,383	12,825,990	(19,992,206)	0	122,023	1,190,910	(1,555,237)
Ohio Power Co - Generation	4,439,893	206,750,983	206,250,218	11,141,265	(17,279,284)	0	104,774	1,030,990	(565,832)
Ohio Power Co - Transmission	1,113,982	48,447,030	48,213,624	2,614,589	(4,039,254)	0	25,300	241,587	(45,424)
Public Service Co of Oklahoma - Distribution	284,317	1,350,781	1,155,491	85,204	(96,895)	0	450	6,730	260,113
Public Service Co of Oklahoma - Generation	98,141	481,385	401,878	30,487	(33,852)	0	135	2,400	65,592
Public Service Co of Oklahoma - Transmission	8,506	397,085	399,153	21,397	(33,440)	0	199	1,980	(1,303)
Southwestern Electric Power Co - Distribution	154,341	445,255	332,769	31,832	(27,879)	0	118	2,220	160,532
Southwestern Electric Power Co - Generation	63,232	959,660	979,900	65,018	(73,716)	0	216	4,785	69,788
Southwestern Electric Power Co - Texas - Distribution	32,669	887,170	859,328	47,471	(71,993)	0	329	4,324	12,896
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0	0
Water Transportation (Blackhawk)	22,228	219,890	204,275	12,773	(17,114)	0	82	1,097	19,091
AEP Texas North Company - Distribution	1,051,187	26,206,829	25,875,138	1,438,000	(2,187,774)	0	14,029	130,684	484,893
AEP Texas North Company - Generation	51,480	273,641	234,781	17,182	(19,670)	0	106	1,366	50,472
AEP Texas North Company - Transmission	7,193	36,431	30,839	2,301	(2,584)	0	87	182	7,110
Wheeling Power Co - Distribution	10,021	30,323	21,603	2,128	(1,810)	0	8	151	10,505
Wheeling Power Co - Transmission	287,208	16,490,078	16,598,594	885,085	(1,387,820)	0	8,444	82,230	(125,338)
Wheeler Power Co - Distribution	0	1,413,201	1,441,882	74,553	(120,798)	0	755	7,047	(38,507)
Cedar Coal Co	7,452	4,679,425	4,774,160	247,256	(389,971)	0	3,623	23,335	(119,640)
Central Coal Company	0	0	0	0	0	0	0	0	0
Central Ohio Coal	0	11,301,223	11,530,572	596,196	(960,011)	0	5,409	58,355	(307,934)
Southern Ohio Coal - Martinsburg	0	7,364,497	7,513,953	388,514	(629,506)	0	3,207	36,724	(200,667)
Southern Ohio Coal - Meigs	11,802	13,016,794	13,242,728	887,323	(1,109,453)	0	8,554	64,910	(339,053)
Windsor	0	4,261,530	4,348,015	224,817	(364,269)	0	2,278	21,251	(116,118)
Price River Coal	0	518,783	527,251	27,282	(44,172)	0	454	2,577	(14,081)
Houston Pipeline (HPL)	0	4,795,482	4,381,238	252,984	(387,053)	0	1,846	23,913	(87,810)
Total	\$77,937,390	\$3,067,529,322	\$3,025,597,879	\$185,938,962	(\$253,479,310)	\$0	\$1,500,074	\$15,296,628	\$7,193,742

KPSC Case No. 2005-00341
 Commission Staff 1st Set Data Request
 Order Dated September 21, 2005
 Item No. 50
 Page 57 of 139

AMERICAN ELECTRIC POWER
EAST RETIREMENT PLAN
ESTIMATED 2013 NET PERIODIC PENSION COST

Location	Service Cost	Projected Benefit Obligation	Market-Related Value of Assets	Interest Cost	Expected Return on Assets	Initial Transition (Asset)/Liability	Prior Service Cost	Amortization Gain/Loss	Net Pension Cost
AEP Energy Services, Inc.	\$27,204	\$1,354,838	\$1,382,200	\$72,942	(\$115,858)	\$0	\$0	\$0	(\$9,208)
AEP Communications, Inc.	0	0	0	0	0	0	0	0	0
AEP Pro Serv, Inc.	0	0	0	0	0	0	0	0	0
AEP T & D Services, LLC	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Nuclear	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Generation	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Distribution	200,750	1,500,367	1,500,367	0	0	0	0	0	184,803
Cardinal Operating Company	1,480,948	60,040,688	59,674,814	3,247,706	(2,001,879)	2,081	2,080,863	135	19,921
CS Company, Inc.	0	0	0	0	0	0	0	0	0
CSX Energy, Inc.	36,542	103,743	7,005	7,005	(6,621)	0	0	0	0
Cook Coal Terminal	67,052	2,644,189	143,088	78,880	(223,242)	0	0	0	0
Comanche Coal Preparation Company	103,388	2,772,050	2,872,511	2,883,482	(223,889)	0	0	0	0
Comanche Southern Power Co - Generation	2,930,538	24,358,471	24,346,278	104,691,218	(2,057,368)	0	0	0	0
Comanche Southern Power Co - Distribution	3,400,868	238,848,278	240,134,804	12,784,881	(20,127,108)	0	0	0	0
AEP Texas Central Company - Distribution	32,518	308,334	278,788	18,042	(23,198)	0	0	0	0
AEP Texas Central Company - Nuclear	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Generation	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Distribution	1,480,948	60,040,688	59,674,814	3,247,706	(2,001,879)	2,081	2,080,863	135	19,921
Appalachian Power Co - Generation	6,201,857	311,150,593	317,853,509	17,070,448	(26,641,188)	0	0	0	0
Appalachian Power Co - Distribution	0	0	0	0	0	0	0	0	0
American Electric Power Service Corporation	28,308,378	801,611,265	872,228,008	48,129,882	(73,106,543)	28,888	4,217,185	0	0
AEP T & D Services, LLC	0	0	0	0	0	0	0	0	0
AEP Pro Serv, Inc.	0	0	0	0	0	0	0	0	0
AEP Communications, Inc.	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Nuclear	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Generation	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Distribution	200,750	1,500,367	1,500,367	0	0	0	0	0	0
Cardinal Operating Company	1,480,948	60,040,688	59,674,814	3,247,706	(2,001,879)	2,081	2,080,863	135	19,921
CS Company, Inc.	0	0	0	0	0	0	0	0	0
CSX Energy, Inc.	36,542	103,743	7,005	7,005	(6,621)	0	0	0	0
Cook Coal Terminal	67,052	2,644,189	143,088	78,880	(223,242)	0	0	0	0
Comanche Coal Preparation Company	103,388	2,772,050	2,872,511	2,883,482	(223,889)	0	0	0	0
Comanche Southern Power Co - Generation	2,930,538	24,358,471	24,346,278	104,691,218	(2,057,368)	0	0	0	0
Comanche Southern Power Co - Distribution	3,400,868	238,848,278	240,134,804	12,784,881	(20,127,108)	0	0	0	0
AEP Texas Central Company - Distribution	32,518	308,334	278,788	18,042	(23,198)	0	0	0	0
AEP Texas Central Company - Nuclear	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Generation	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Distribution	200,750	1,500,367	1,500,367	0	0	0	0	0	0
Cardinal Operating Company	1,480,948	60,040,688	59,674,814	3,247,706	(2,001,879)	2,081	2,080,863	135	19,921
CS Company, Inc.	0	0	0	0	0	0	0	0	0
CSX Energy, Inc.	36,542	103,743	7,005	7,005	(6,621)	0	0	0	0
Cook Coal Terminal	67,052	2,644,189	143,088	78,880	(223,242)	0	0	0	0
Comanche Coal Preparation Company	103,388	2,772,050	2,872,511	2,883,482	(223,889)	0	0	0	0
Comanche Southern Power Co - Generation	2,930,538	24,358,471	24,346,278	104,691,218	(2,057,368)	0	0	0	0
Comanche Southern Power Co - Distribution	3,400,868	238,848,278	240,134,804	12,784,881	(20,127,108)	0	0	0	0
AEP Texas Central Company - Distribution	32,518	308,334	278,788	18,042	(23,198)	0	0	0	0
AEP Texas Central Company - Nuclear	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Generation	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Distribution	200,750	1,500,367	1,500,367	0	0	0	0	0	0
Cardinal Operating Company	1,480,948	60,040,688	59,674,814	3,247,706	(2,001,879)	2,081	2,080,863	135	19,921
CS Company, Inc.	0	0	0	0	0	0	0	0	0
CSX Energy, Inc.	36,542	103,743	7,005	7,005	(6,621)	0	0	0	0
Cook Coal Terminal	67,052	2,644,189	143,088	78,880	(223,242)	0	0	0	0
Comanche Coal Preparation Company	103,388	2,772,050	2,872,511	2,883,482	(223,889)	0	0	0	0
Comanche Southern Power Co - Generation	2,930,538	24,358,471	24,346,278	104,691,218	(2,057,368)	0	0	0	0
Comanche Southern Power Co - Distribution	3,400,868	238,848,278	240,134,804	12,784,881	(20,127,108)	0	0	0	0
AEP Texas Central Company - Distribution	32,518	308,334	278,788	18,042	(23,198)	0	0	0	0
AEP Texas Central Company - Nuclear	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Generation	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Distribution	200,750	1,500,367	1,500,367	0	0	0	0	0	0
Cardinal Operating Company	1,480,948	60,040,688	59,674,814	3,247,706	(2,001,879)	2,081	2,080,863	135	19,921
CS Company, Inc.	0	0	0	0	0	0	0	0	0
CSX Energy, Inc.	36,542	103,743	7,005	7,005	(6,621)	0	0	0	0
Cook Coal Terminal	67,052	2,644,189	143,088	78,880	(223,242)	0	0	0	0
Comanche Coal Preparation Company	103,388	2,772,050	2,872,511	2,883,482	(223,889)	0	0	0	0
Comanche Southern Power Co - Generation	2,930,538	24,358,471	24,346,278	104,691,218	(2,057,368)	0	0	0	0
Comanche Southern Power Co - Distribution	3,400,868	238,848,278	240,134,804	12,784,881	(20,127,108)	0	0	0	0
AEP Texas Central Company - Distribution	32,518	308,334	278,788	18,042	(23,198)	0	0	0	0
AEP Texas Central Company - Nuclear	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Generation	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Distribution	200,750	1,500,367	1,500,367	0	0	0	0	0	0
Cardinal Operating Company	1,480,948	60,040,688	59,674,814	3,247,706	(2,001,879)	2,081	2,080,863	135	19,921
CS Company, Inc.	0	0	0	0	0	0	0	0	0
CSX Energy, Inc.	36,542	103,743	7,005	7,005	(6,621)	0	0	0	0
Cook Coal Terminal	67,052	2,644,189	143,088	78,880	(223,242)	0	0	0	0
Comanche Coal Preparation Company	103,388	2,772,050	2,872,511	2,883,482	(223,889)	0	0	0	0
Comanche Southern Power Co - Generation	2,930,538	24,358,471	24,346,278	104,691,218	(2,057,368)	0	0	0	0
Comanche Southern Power Co - Distribution	3,400,868	238,848,278	240,134,804	12,784,881	(20,127,108)	0	0	0	0
AEP Texas Central Company - Distribution	32,518	308,334	278,788	18,042	(23,198)	0	0	0	0
AEP Texas Central Company - Nuclear	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Generation	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Distribution	200,750	1,500,367	1,500,367	0	0	0	0	0	0
Cardinal Operating Company	1,480,948	60,040,688	59,674,814	3,247,706	(2,001,879)	2,081	2,080,863	135	19,921
CS Company, Inc.	0	0	0	0	0	0	0	0	0
CSX Energy, Inc.	36,542	103,743	7,005	7,005	(6,621)	0	0	0	0
Cook Coal Terminal	67,052	2,644,189	143,088	78,880	(223,242)	0	0	0	0
Comanche Coal Preparation Company	103,388	2,772,050	2,872,511	2,883,482	(223,889)	0	0	0	0
Comanche Southern Power Co - Generation	2,930,538	24,358,471	24,346,278	104,691,218	(2,057,368)	0	0	0	0
Comanche Southern Power Co - Distribution	3,400,868	238,848,278	240,134,804	12,784,881	(20,127,108)	0	0	0	0
AEP Texas Central Company - Distribution	32,518	308,334	278,788	18,042	(23,198)	0	0	0	0
AEP Texas Central Company - Nuclear	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Generation	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Distribution	200,750	1,500,367	1,500,367	0	0	0	0	0	0
Cardinal Operating Company	1,480,948	60,040,688	59,674,814	3,247,706	(2,001,879)	2,081	2,080,863	135	19,921
CS Company, Inc.	0	0	0	0	0	0	0	0	0
CSX Energy, Inc.	36,542	103,743	7,005	7,005	(6,621)	0	0	0	0
Cook Coal Terminal	67,052	2,644,189	143,088	78,880	(223,242)	0	0	0	0
Comanche Coal Preparation Company	103,388	2,772,050	2,872,511	2,883,482	(223,889)	0	0	0	0
Comanche Southern Power Co - Generation	2,930,538	24,358,471	24,346,278	104,691,218	(2,057,368)	0	0	0	0
Comanche Southern Power Co - Distribution	3,400,868	238,848,278	240,134,804	12,784,881	(20,127,108)	0	0	0	0
AEP Texas Central Company - Distribution	32,518	308,334	278,788	18,042	(23,198)	0	0	0	0
AEP Texas Central Company - Nuclear	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Generation	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Distribution	200,750	1,500,367	1,500,367	0	0	0	0	0	0
Cardinal Operating Company	1,480,948	60,040,688	59,674,814	3,247,706	(2,001,879)	2,081	2,080,863	135	19,921
CS Company, Inc.	0	0	0	0	0	0	0	0	0
CSX Energy, Inc.	36,542	103,743	7,005	7,005	(6,621)	0	0	0	0
Cook Coal Terminal	67,052	2,644,189	143,088	78,880	(223,242)	0	0	0	0
Comanche Coal Preparation Company	103,388	2,772,050	2,872,511	2,883,482	(223,889)	0	0	0	0
Comanche Southern Power Co - Generation	2,930,538	24,358,471	24,346,278	104,691,218	(2,057,368)	0	0	0	0
Comanche Southern Power Co - Distribution	3,400,868	238,848,278	240,134,804	12,784,881	(20,127,108)	0	0	0	0
AEP Texas Central Company - Distribution	32,518	308,334	278,788	18,042	(23,198)	0	0	0	0
AEP Texas Central Company - Nuclear	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Generation	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Distribution	200,750	1,500,367	1,500,367	0					

AMERICAN ELECTRIC POWER
EAST RETIREMENT PLAN
ESTIMATED 2014 NET PERIODIC PENSION COST

ML-16

Location	Service Cost	Projected Benefit Obligation	Market-Related Value of Assets	Interest Cost	Expected Return on Assets	Initial Transition (Asset)/ Obligation	Prior Service Cost	Gain/Loss Amortization	Net Periodic Pension Cost
AEP Energy Services, Inc.	\$28,355	\$1,349,344	\$1,378,784	\$72,878	(\$115,512)	\$0	\$94	\$5,893	(\$8,540)
AEP Communications	0	0	0	0	0	0	0	0	0
AEP Pro Serv, Inc.	0	135,810	139,130	7,164	(11,656)	0	2	593	(3,894)
AEP T & D Services, LLC	0	0	0	0	0	0	0	0	0
American Electric Power Service Corporation	30,478,834	897,954,835	870,015,454	48,077,545	(72,888,288)	0	28,998	3,821,381	10,520,577
Appalachian Power Co - Distribution	6,553,931	315,864,398	317,047,220	17,008,497	(28,581,623)	0	11,420	1,379,384	(1,608,807)
Appalachian Power Co - Generation	6,508,218	227,213,047	226,247,231	12,329,471	(18,954,570)	0	8,021	982,242	883,276
Appalachian Power Co - Transmission	1,151,371	38,839,825	38,687,887	2,108,604	(3,239,505)	0	1,353	169,610	192,433
CS Communications, Inc.	0	28,868	29,387	1,513	(2,482)	0	4	125	(822)
Cardinal Operating Company	1,550,586	59,803,368	59,523,239	3,238,588	(4,888,746)	0	2,081	281,182	63,684
AEP Texas Central Company - Distribution	208,812	1,554,039	1,383,757	92,995	(115,828)	0	40	6,787	192,719
AEP Texas Central Company - Generation	0	0	0	0	0	0	7	0	0
AEP Texas Central Company - Nuclear	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Transmission	33,820	308,079	278,087	18,038	(23,130)	0	9	1,345	30,082
Columbus Southern Power Co - Distribution	3,538,902	237,878,628	239,525,862	12,735,419	(20,087,012)	0	8,858	1,038,824	(2,747,580)
Columbus Southern Power Co - Generation	2,174,180	104,176,932	104,425,649	5,610,227	(8,748,586)	0	3,768	454,334	(505,835)
Columbus Southern Power Co - Transmission	288,022	24,258,685	24,484,012	1,294,857	(2,051,225)	0	901	105,942	(883,559)
Conesville Coal Preparation Company	107,523	2,740,899	2,865,732	150,262	(223,330)	0	82	11,970	48,521
Cook Coal Terminal	69,734	2,833,485	2,858,725	142,802	(222,575)	0	91	11,500	1,352
CSW Energy, Inc.	38,004	103,342	78,790	7,456	(6,601)	0	2	451	39,314
Elmwood	309,263	932,010	848,690	65,481	(71,102)	0	24	4,070	307,745
EnerShop Inc.	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Distribution	3,219,149	163,047,883	163,440,758	8,771,068	(13,682,761)	0	5,935	712,032	(884,833)
Indiana Michigan Power Co - Generation	2,552,920	90,052,928	89,587,105	4,885,226	(7,505,440)	0	3,129	393,262	329,108
Indiana Michigan Power Co - Nuclear	7,542,489	143,438,812	140,281,899	7,064,594	(11,750,880)	0	4,847	628,390	4,387,591
Indiana Michigan Power Co - Transmission	848,539	32,351,333	32,189,077	1,751,389	(2,698,793)	0	1,136	141,279	45,541
Kentucky Power Co - Distribution	1,429,399	58,066,958	56,095,591	3,033,098	(4,899,584)	0	1,980	244,845	87,112
Kentucky Power Co - Generation	858,684	27,828,744	27,839,770	1,513,238	(2,332,364)	0	980	121,520	162,028
Kentucky Power Co - Transmission	299,150	5,823,340	5,891,846	322,979	(478,852)	0	192	25,431	170,911
Kingsport Power Co - Distribution	288,479	12,040,511	12,055,105	649,228	(1,009,954)	0	449	52,581	(41,245)
Kingsport Power Co - Transmission	62,982	2,503,164	2,481,027	135,371	(207,856)	0	85	10,931	1,495
LIG Liquids Company, L.L.C.	0	0	0	0	0	0	0	0	0
Louisiana Intrastate Gas Company, L.L.C.	0	0	0	0	0	0	0	0	0
Memo	1,262,404	4,653,624	4,157,493	312,088	(348,307)	0	81	20,322	1,246,669
Ohio Power Co - Distribution	4,654,430	236,428,434	237,204,513	12,717,817	(18,872,551)	0	8,607	1,032,488	(1,459,580)
Ohio Power Co - Generation	4,802,188	204,680,028	205,018,109	11,050,791	(17,175,866)	0	7,390	893,840	(421,915)
Ohio Power Co - Transmission	1,204,881	47,981,766	47,825,135	2,593,681	(4,015,078)	0	1,788	209,450	(5,415)
Public Service Co of Oklahoma - Distribution	285,885	1,337,251	1,148,577	85,825	(98,226)	0	32	5,840	281,171
Public Service Co of Oklahoma - Generation	103,988	478,563	399,272	30,826	(33,450)	0	10	2,081	103,259
Public Service Co of Oklahoma - Transmission	9,200	393,108	398,705	21,223	(33,240)	0	14	1,717	(1,087)
Southwestern Electric Power Co - Distribution	168,938	440,785	330,778	32,060	(27,712)	0	8	1,925	173,223
Southwestern Electric Power Co - Generation	90,024	850,047	874,635	54,867	(73,275)	0	15	4,148	75,797
Southwestern Electric Power Co - Texas - Distribution	35,335	658,484	854,184	47,152	(71,562)	0	23	3,749	14,704
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0	0
Southwestern Electric Power Co - Transmission	24,041	217,887	203,052	12,782	(17,011)	0	8	851	20,740
Water Transportation (Blackhawk)	1,138,842	25,944,425	25,720,313	1,428,820	(2,154,800)	0	990	113,300	524,987
AEP Texas North Company - Distribution	55,680	271,088	233,378	17,238	(19,552)	0	7	1,184	54,560
AEP Texas North Company - Generation	7,779	38,068	30,855	2,313	(2,568)	0	5	159	7,693
AEP Texas North Company - Transmission	10,839	30,019	21,473	2,155	(1,799)	0	0	131	0
Wheeling Power Co - Distribution	310,842	18,324,804	18,467,466	877,573	(1,379,814)	0	598	71,291	(118,539)
Wheeling Power Co - Transmission	0	1,390,046	1,433,254	73,804	(120,075)	0	53	8,110	(40,113)
Cedar Coal Co	8,060	4,632,554	4,745,594	244,806	(397,577)	0	258	20,230	(124,320)
Central Coal Company	0	0	0	0	0	0	0	0	0
Central Ohio Coal	0	11,188,023	11,481,578	590,201	(960,230)	0	381	48,858	(320,781)
Southern Ohio Coal - Marlinka	0	7,290,730	7,468,993	384,607	(825,738)	0	228	31,839	(209,038)
Southern Ohio Coal - Meigs	12,765	12,886,410	13,163,490	680,469	(1,102,813)	0	483	56,275	(352,855)
Windsor	0	4,218,844	4,321,899	222,556	(362,089)	0	161	18,424	(120,982)
Price River Coal	0	511,587	524,098	26,988	(43,908)	0	32	2,234	(14,568)
Houston Pipeline (HPL)	0	4,747,428	4,355,023	250,441	(364,856)	0	130	20,732	(93,516)
Total	\$84,297,080	\$3,038,803,184	\$3,007,493,846	\$184,847,045	(\$251,962,212)	\$0	\$105,808	\$13,281,760	\$10,349,481

KPSC Case No. 2005-00341
Commission Staff 1st Set Data Request
Order Dated September 21, 2005
Item No. 50
Page 59 of 139

AMERICAN ELECTRIC POWER
EAST RETIREMENT PLAN
ESTIMATED 2015 NET PERIODIC PENSION COST

ML-17

Location	Service Cost	Projected Benefit Obligation	Market-Related Value of Assets	Interest Cost	Expected Return on Assets	Initial Transition (Assets)/ Obligation	Prior Service Cost	Gain/Loss Amortization	Net Periodic Pension Cost
AEP Energy Services, Inc.	\$28,489	\$1,344,181	\$1,377,190	\$72,437	(\$115,337)	\$0	\$18	\$5,481	(\$7,923)
AEP Communications	0	0	0	0	0	0	0	0	0
AEP Pro Serv, Inc.	0	135,290	138,969	7,134	(11,038)	0	0	552	(3,952)
AEP T & D Services, LLC	0	0	0	0	0	0	0	0	0
American Electric Power Service Corporation	31,697,779	694,519,153	800,009,971	48,841,516	(72,778,032)	0	4,841	3,847,327	11,413,815
Appalachian Power Co - Distribution	6,816,088	314,655,852	318,680,808	16,951,943	(28,521,451)	0	1,908	1,282,983	(1,468,600)
Appalachian Power Co - Generation	6,788,544	228,343,703	225,985,758	12,292,537	(18,925,903)	0	1,339	922,898	1,059,397
Appalachian Power Co - Transmission	1,197,425	38,890,323	38,822,879	2,103,371	(3,234,605)	0	228	157,757	224,174
C3 Communications, Inc.	0	28,576	29,353	1,507	(2,458)	0	1	117	(835)
Cardinal Operating Company	1,812,809	59,574,553	59,454,448	3,228,538	(4,979,204)	0	347	242,910	103,201
AEP Texas Central Company - Distribution	217,164	1,548,093	1,382,158	93,086	(115,753)	0	7	6,312	200,818
AEP Texas Central Company - Generation	0	0	0	0	0	0	1	0	0
AEP Texas Central Company - Nuclear	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Transmission	35,173	308,900	276,768	18,838	(23,095)	0	2	1,251	31,369
Columbus Southern Power Co - Distribution	3,878,378	238,969,472	239,248,841	12,689,806	(20,038,853)	0	1,479	968,223	(2,700,771)
Columbus Southern Power Co - Generation	2,281,127	103,778,446	104,304,963	5,591,601	(8,735,354)	0	629	423,140	(458,880)
Columbus Southern Power Co - Transmission	297,453	24,166,854	24,455,716	1,290,059	(2,048,123)	0	150	98,538	(381,921)
Conesville Coal Preparation Company	111,824	2,730,412	2,682,651	149,878	(222,892)	0	15	11,133	49,858
Cook Coal Terminal	72,523	2,823,389	2,653,655	142,162	(222,239)	0	15	10,697	3,158
CSW Energy, Inc.	38,524	102,947	78,898	7,513	(8,591)	0	0	420	40,868
Elmwood	321,634	928,444	847,709	65,819	(70,994)	0	4	3,788	320,350
EnviroShop Inc.	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Distribution	3,347,915	162,424,042	163,251,887	8,741,531	(13,872,052)	0	891	682,271	(919,387)
Indiana Michigan Power Co - Generation	2,655,037	89,708,376	89,483,568	4,870,532	(7,494,089)	0	522	385,778	397,782
Indiana Michigan Power Co - Nuclear	7,844,188	142,888,006	140,099,798	7,948,450	(11,733,108)	0	809	582,614	4,642,979
Indiana Michigan Power Co - Transmission	882,481	32,227,553	32,152,505	1,745,967	(2,692,715)	0	190	131,405	67,327
Kentucky Power Co - Distribution	1,486,574	55,852,439	56,030,761	3,023,816	(4,892,476)	0	332	227,734	45,774
Kentucky Power Co - Generation	893,011	27,720,278	27,807,596	1,508,843	(2,328,838)	0	164	113,027	188,207
Kentucky Power Co - Transmission	311,116	5,801,068	5,685,268	322,309	(478,131)	0	32	23,553	180,882
Kingsport Power Co - Distribution	277,138	11,994,443	12,041,173	647,108	(1,008,427)	0	75	48,906	(35,204)
Kingsport Power Co - Transmission	65,480	2,483,587	2,478,100	134,945	(207,541)	0	14	10,167	3,068
LIG Liquids Company, L.L.C.	0	0	0	0	0	0	0	0	0
Louisiana Intrastate Gas Company, L.L.C.	0	0	0	0	0	0	0	0	0
Memo	1,312,900	4,635,819	4,152,688	313,689	(347,780)	0	14	18,902	1,287,739
Ohio Power Co - Distribution	4,840,607	235,523,830	238,930,374	12,674,961	(19,842,485)	0	1,437	960,329	(1,365,223)
Ohio Power Co - Generation	4,894,276	203,896,806	204,779,170	11,015,304	(17,149,889)	0	1,234	831,373	(307,746)
Ohio Power Co - Transmission	1,253,056	47,778,258	47,869,747	2,585,532	(4,009,008)	0	299	194,812	24,673
Public Service Co of Oklahoma - Distribution	297,321	1,332,135	1,147,249	85,925	(96,080)	0	5	5,432	292,605
Public Service Co of Oklahoma - Generation	108,145	474,740	388,811	30,737	(33,400)	0	2	1,938	107,421
Public Service Co of Oklahoma - Transmission	9,588	391,604	396,307	21,155	(33,190)	0	2	1,597	(888)
Southwestern Electric Power Co - Distribution	173,613	439,108	330,396	32,310	(27,870)	0	1	1,780	180,046
Southwestern Electric Power Co - Generation	93,625	948,412	873,624	54,843	(73,164)	0	3	3,859	79,188
Southwestern Electric Power Co - Texas - Distribution	38,749	855,199	853,197	47,034	(7,1454)	0	4	3,487	15,821
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0	0
Southwestern Electric Power Co - Transmission	25,003	218,854	202,818	12,754	(18,989)	0	1	884	21,857
Water Transportation (Blackhawk)	1,182,420	25,845,159	25,680,589	1,425,225	(2,151,541)	0	165	105,381	561,837
AEP Texas North Company - Distribution	67,908	270,081	233,108	17,285	(19,522)	0	1	1,101	58,783
AEP Texas North Company - Generation	8,091	35,828	30,619	2,321	(2,564)	0	1	148	7,594
AEP Texas North Company - Transmission	11,272	29,904	21,449	1,272	(1,790)	0	0	122	11,789
Wheeling Power Co - Distribution	323,067	18,262,443	18,448,435	874,582	(1,377,527)	0	99	68,309	(113,484)
Wheeling Power Co - Transmission	0	1,393,093	1,431,598	73,493	(119,894)	0	9	5,683	(40,710)
Cedar Coal Co	8,362	4,614,829	4,740,109	243,782	(398,976)	0	43	18,817	(125,958)
Central Coal Company	0	0	0	0	0	0	0	0	0
Central Ohio Coal	0	11,145,217	11,448,332	587,713	(858,777)	0	64	45,444	(325,556)
Southern Ohio Coal - Martinsburg	0	7,262,835	7,460,381	382,988	(624,792)	0	38	29,614	(212,150)
Southern Ohio Coal - Meigs	13,275	12,837,105	13,148,277	677,630	(1,101,145)	0	81	52,342	(357,823)
Windsor	0	4,202,703	4,317,004	221,818	(381,541)	0	27	17,136	(122,783)
Price River Coal	0	509,829	523,480	26,874	(43,841)	0	5	2,078	(14,887)
Houston Pipeline (HPL)	0	4,729,264	4,349,890	249,385	(364,304)	0	22	18,283	(96,608)
Total	\$87,668,884	\$3,025,184,015	\$3,004,018,065	\$164,147,786	(\$251,581,143)	\$0	\$17,665	\$12,334,938	\$12,588,207

KPSC Case No. 2005-00341
 Commission Staff 1st Set Data Request
 Order Dated September 21, 2005
 Item No. 50
 Page 60 of 139

AMERICAN ELECTRIC POWER
EAST RETIREMENT PLAN
ESTIMATED 2006 CONTRIBUTIONS

ML-18

Location	EOY	EOY	Year-End	Funding
	Accrued	Fair Value of Assets,		
	Benefit	Without	Contribution to	Contribution
	Obligation	Contributions Made	Eliminate AOCI	
		In Calendar Year 2006		
AEP Energy Services, Inc.	\$1,345,668	\$1,346,300	\$0	\$0
AEP Pro Serv, Inc.	135,789	135,852	0	0
AEP T & D Services, LLC	0	0	0	0
American Electric Power Service Corporation	849,119,129	849,517,868	0	0
Appalachian Power Co - Distribution	309,432,273	309,577,580	0	0
Appalachian Power Co - Generation	220,813,149	220,916,841	0	0
Appalachian Power Co - Transmission	37,738,935	37,758,656	0	0
C3 Communications, Inc.	28,682	28,695	0	0
Cardinal Operating Company	58,083,590	58,120,870	0	0
AEP Texas Central Company - Distribution	1,350,521	1,351,156	0	0
AEP Texas Central Company - Generation	0	0	0	0
AEP Texas Central Company - Nuclear	0	0	0	0
AEP Texas Central Company - Transmission	269,456	269,583	0	0
Columbus Southern Power Co - Distribution	233,772,654	233,882,432	0	0
Columbus Southern Power Co - Generation	101,917,518	101,965,378	0	0
Columbus Southern Power Co - Transmission	23,895,948	23,907,168	0	0
Conesville Coal Preparation Company	2,601,705	2,602,927	0	0
Cook Coal Terminal	2,502,916	2,594,133	0	0
CSW Energy, Inc.	76,897	76,933	0	0
Elmwood	828,306	828,695	0	0
EnerShop Inc.	0	0	0	0
Indiana Michigan Power Co - Distribution	159,515,182	159,590,088	0	0
Indiana Michigan Power Co - Generation	87,435,372	87,478,430	0	0
Indiana Michigan Power Co - Nuclear	136,893,042	138,657,326	0	0
Indiana Michigan Power Co - Transmission	31,416,564	31,431,317	0	0
Kentucky Power Co - Distribution	54,748,269	54,773,978	0	0
Kentucky Power Co - Generation	27,171,106	27,183,865	0	0
Kentucky Power Co - Transmission	5,555,137	5,557,746	0	0
Kingsport Power Co - Distribution	11,765,561	11,771,088	0	0
Kingsport Power Co - Transmission	2,421,438	2,422,574	0	0
Memco	4,057,637	4,059,542	0	0
Ohio Power Co - Distribution	231,507,256	231,616,968	0	0
Ohio Power Co - Generation	200,091,963	200,185,924	0	0
Ohio Power Co - Transmission	46,774,053	46,796,017	0	0
Public Service Co of Oklahoma - Distribution	1,120,989	1,121,516	0	0
Public Service Co of Oklahoma - Generation	389,682	389,866	0	0
Public Service Co of Oklahoma - Transmission	387,235	387,417	0	0
Southwestern Electric Power Co - Distribution	322,833	322,985	0	0
Southwestern Electric Power Co - Generation	853,628	854,029	0	0
Southwestern Electric Power Co - Texas - Distribution	833,667	834,059	0	0
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0
Southwestern Electric Power Co - Transmission	198,175	198,268	0	0
Water Transportation (Blackhawk)	25,102,653	25,114,342	0	0
AEP Texas North Company - Distribution	227,771	227,878	0	0
AEP Texas North Company - Generation	29,919	29,933	0	0
AEP Texas North Company - Transmission	20,958	20,967	0	0
Wheeling Power Co - Distribution	16,071,945	16,079,492	0	0
Wheeling Power Co - Transmission	1,398,830	1,399,486	0	0
Cedar Coal Co	4,631,612	4,633,767	0	0
Central Coal Company	0	0	0	0
Central Ohio Coal	11,186,290	11,191,543	0	0
Southern Ohio Coal - Martink	7,289,600	7,293,023	0	0
Southern Ohio Coal - Meigs	12,847,324	12,853,358	0	0
Windsor	4,218,191	4,220,172	0	0
Price River Coal	511,507	511,748	0	0
Houston Pipeline (HPL)	4,250,423	4,252,418	0	0
Total	\$2,935,258,848	\$2,838,637,216	\$0	\$0

AMERICAN ELECTRIC POWER
EAST RETIREMENT PLAN
ESTIMATED 2007 CONTRIBUTIONS

ML-19

Location	EOY	EOY	Year-End Contribution to Eliminate AOCI	Funding Policy Contribution
	Accrued Benefit Obligation	Fair Value of Assets, Without Contributions Made in Calendar Year 2007		
AEP Energy Services, Inc.	\$1,359,455	\$1,359,577	\$0	\$0
AEP Pro Serv, Inc.	137,180	137,192	0	0
AEP T & D Services, LLC	0	0	0	0
American Electric Power Service Corporation	857,818,454	857,885,560	0	0
Appalachian Power Co - Distribution	312,602,443	312,630,542	0	0
Appalachian Power Co - Generation	223,076,406	223,095,457	0	0
Appalachian Power Co - Transmission	38,125,575	38,129,001	0	0
C3 Communications, Inc.	28,978	28,978	0	0
Cardinal Operating Company	58,688,766	58,694,041	0	0
AEP Texas Central Company - Distribution	1,364,357	1,364,481	0	0
AEP Texas Central Company - Generation	0	0	0	0
AEP Texas Central Company - Nuclear	0	0	0	0
AEP Texas Central Company - Transmission	272,217	272,241	0	0
Columbus Southern Power Co - Distribution	236,167,682	236,188,910	0	0
Columbus Southern Power Co - Generation	102,961,675	102,970,830	0	0
Columbus Southern Power Co - Transmission	24,140,765	24,142,934	0	0
Conesville Coal Preparation Company	2,628,360	2,628,586	0	0
Cook Coal Terminal	2,619,481	2,619,715	0	0
CSW Energy, Inc.	77,685	77,692	0	0
Elmwood	836,782	838,867	0	0
EnerShop Inc.	0	0	0	0
Indiana Michigan Power Co - Distribution	161,149,434	161,163,818	0	0
Indiana Michigan Power Co - Generation	88,331,168	88,339,097	0	0
Indiana Michigan Power Co - Nuclear	138,295,527	138,307,958	0	0
Indiana Michigan Power Co - Transmission	31,738,430	31,741,283	0	0
Kentucky Power Co - Distribution	55,309,171	55,314,142	0	0
Kentucky Power Co - Generation	27,449,477	27,451,944	0	0
Kentucky Power Co - Transmission	5,612,050	5,612,555	0	0
Kingsport Power Co - Distribution	11,886,101	11,887,169	0	0
Kingsport Power Co - Transmission	2,446,246	2,446,465	0	0
Memco	4,099,208	4,099,578	0	0
Ohio Power Co - Distribution	233,879,075	233,900,097	0	0
Ohio Power Co - Generation	202,141,929	202,160,098	0	0
Ohio Power Co - Transmission	47,253,259	47,257,506	0	0
Public Service Co of Oklahoma - Distribution	1,132,474	1,132,578	0	0
Public Service Co of Oklahoma - Generation	393,674	393,710	0	0
Public Service Co of Oklahoma - Transmission	391,202	391,238	0	0
Southwestern Electric Power Co - Distribution	326,140	326,170	0	0
Southwestern Electric Power Co - Generation	862,374	862,451	0	0
Southwestern Electric Power Co - Texas - Distribution	842,208	842,284	0	0
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0
Southwestern Electric Power Co - Transmission	200,205	200,224	0	0
Water Transportation (Blackhawk)	25,359,732	25,362,012	0	0
AEP Texas North Company - Distribution	230,105	230,125	0	0
AEP Texas North Company - Generation	30,226	30,228	0	0
AEP Texas North Company - Transmission	21,173	21,174	0	0
Wheeling Power Co - Distribution	18,236,604	18,238,064	0	0
Wheeling Power Co - Transmission	1,413,161	1,413,288	0	0
Cedar Coal Co	4,679,063	4,679,484	0	0
Central Coal Company	0	0	0	0
Central Ohio Coal	11,300,895	11,301,911	0	0
Southern Ohio Coal - Martinsburg	7,364,283	7,364,945	0	0
Southern Ohio Coal - Meigs	12,978,946	12,980,114	0	0
Windsor	4,261,407	4,261,790	0	0
Price River Coal	516,747	516,795	0	0
Houston Pipeline (HPL)	4,293,969	4,294,355	0	0
Total	\$2,965,330,922	\$2,965,597,460	\$0	\$0

AMERICAN ELECTRIC POWER
EAST RETIREMENT PLAN
ESTIMATED 2008 CONTRIBUTIONS

ML-20

Location	EOY			
	EOY Accrued Benefit Obligation	Fair Value of Assets, Without Contributions Made in Calendar Year 2008	Year-End Contribution to Eliminate AOCI	Funding Policy Contribution
AEP Energy Services, Inc.	\$1,372,477	\$1,370,735	\$1,742	\$1,742
AEP Pro Serv, Inc.	138,494	138,318	176	176
AEP T & D Services, LLC	0	0	0	0
American Electric Power Service Corporation	866,035,451	864,936,760	1,098,691	1,098,691
Appalachian Power Co - Distribution	315,596,845	315,198,465	400,380	400,380
Appalachian Power Co - Generation	225,212,233	224,926,519	285,714	285,714
Appalachian Power Co - Transmission	38,490,778	38,441,946	48,832	48,832
C3 Communications, Inc.	29,254	29,216	38	38
Cardinal Operating Company	69,250,943	59,175,774	75,169	75,169
AEP Texas Central Company - Distribution	1,377,426	1,375,680	1,746	1,746
AEP Texas Central Company - Generation	0	0	0	0
AEP Texas Central Company - Nuclear	0	0	0	0
AEP Texas Central Company - Transmission	274,825	274,475	350	350
Columbus Southern Power Co - Distribution	238,429,919	238,127,437	302,482	302,482
Columbus Southern Power Co - Generation	103,947,939	103,816,067	131,872	131,872
Columbus Southern Power Co - Transmission	24,372,008	24,341,088	30,020	30,020
Conesville Coal Preparation Company	2,653,537	2,650,170	3,367	3,367
Cook Coal Terminal	2,644,573	2,641,217	3,356	3,356
CSW Energy, Inc.	78,429	78,330	99	99
Elmwood	644,808	643,736	1,072	1,072
EnerShop Inc.	0	0	0	0
Indiana Michigan Power Co - Distribution	162,693,076	162,486,675	206,401	206,401
Indiana Michigan Power Co - Generation	89,177,277	89,064,142	113,135	113,135
Indiana Michigan Power Co - Nuclear	139,620,252	139,443,124	177,128	177,128
Indiana Michigan Power Co - Transmission	32,042,451	32,001,801	40,650	40,650
Kentucky Power Co - Distribution	55,838,975	55,766,134	70,841	70,841
Kentucky Power Co - Generation	27,712,414	27,677,256	35,158	35,158
Kentucky Power Co - Transmission	5,665,808	5,658,620	7,188	7,188
Kingsport Power Co - Distribution	11,999,857	11,984,734	15,223	15,223
Kingsport Power Co - Transmission	2,469,878	2,468,544	3,134	3,134
Memco	4,138,474	4,133,224	5,250	5,250
Ohio Power Co - Distribution	236,119,390	235,819,838	299,552	299,552
Ohio Power Co - Generation	204,078,238	203,819,332	258,904	258,904
Ohio Power Co - Transmission	47,705,895	47,645,373	60,522	60,522
Public Service Co of Oklahoma - Distribution	1,143,322	1,141,872	1,450	1,450
Public Service Co of Oklahoma - Generation	397,445	396,942	503	503
Public Service Co of Oklahoma - Transmission	394,949	394,449	500	500
Southwestern Electric Power Co - Distribution	329,264	328,847	417	417
Southwestern Electric Power Co - Generation	870,635	869,529	1,106	1,106
Southwestern Electric Power Co - Texas - Distribution	850,275	849,198	1,077	1,077
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0
Southwestern Electric Power Co - Transmission	202,123	201,887	256	256
Water Transportation (Blackhawk)	25,602,652	25,570,171	32,481	32,481
AEP Texas North Company - Distribution	232,309	232,014	295	295
AEP Texas North Company - Generation	30,516	30,476	40	40
AEP Texas North Company - Transmission	21,376	21,348	28	28
Wheeling Power Co - Distribution	16,392,134	16,371,338	20,796	20,796
Wheeling Power Co - Transmission	1,428,698	1,424,887	1,811	1,811
Cedar Coal Co	4,723,883	4,717,891	5,992	5,992
Central Coal Company	0	0	0	0
Central Ohio Coal	11,409,146	11,394,672	14,474	14,474
Southern Ohio Coal - Marinka	7,434,825	7,425,393	9,432	9,432
Southern Ohio Coal - Meigs	13,103,271	13,086,648	16,623	16,623
Windsor	4,302,227	4,296,769	5,458	5,458
Price River Coal	521,697	521,036	661	661
Houston Pipeline (HPL)	4,335,101	4,329,601	5,500	5,500
Total	\$2,993,735,670	\$2,989,937,678	\$3,797,992	\$3,797,992

AMERICAN ELECTRIC POWER
EAST RETIREMENT PLAN
ESTIMATED 2009 CONTRIBUTIONS

ML-21

Location	EOY			
	Accrued Benefit Obligation	Fair Value of Assets, Without Contributions Made in Calendar Year 2009	Year-End Contribution to Eliminate AOCI	Funding Policy Contribution
AEP Energy Services, Inc.	\$1,380,849	\$1,377,507	\$3,342	\$3,342
AEP Pro Serv, Inc.	139,339	139,001	338	338
AEP T & D Services, LLC	0	0	0	0
American Electric Power Service Corporation	871,318,014	869,209,450	2,108,564	2,108,564
Appalachian Power Co - Distribution	317,521,894	316,753,500	768,394	768,394
Appalachian Power Co - Generation	226,585,962	226,037,630	548,332	548,332
Appalachian Power Co - Transmission	38,725,561	38,631,845	93,716	93,716
C3 Communications, Inc.	29,432	29,360	72	72
Cardinal Operating Company	59,612,356	59,468,095	144,261	144,261
AEP Texas Central Company - Distribution	1,385,828	1,382,475	3,353	3,353
AEP Texas Central Company - Generation	0	0	0	0
AEP Texas Central Company - Nuclear	0	0	0	0
AEP Texas Central Company - Transmission	275,501	275,831	670	670
Columbus Southern Power Co - Distribution	239,884,272	239,303,760	580,512	580,512
Columbus Southern Power Co - Generation	104,581,991	104,328,906	253,085	253,085
Columbus Southern Power Co - Transmission	24,520,670	24,461,330	59,340	59,340
Conesville Coal Preparation Company	2,669,723	2,683,282	6,461	6,461
Cook Coal Terminal	2,660,704	2,654,284	6,440	6,440
CSW Energy, Inc.	78,907	78,717	190	190
Elmwood	849,961	847,904	2,057	2,057
EnerShop Inc.	0	0	0	0
Indiana Michigan Power Co - Distribution	163,885,456	163,289,341	396,116	396,116
Indiana Michigan Power Co - Generation	89,721,232	89,504,109	217,123	217,123
Indiana Michigan Power Co - Nuclear	140,471,895	140,131,957	339,938	339,938
Indiana Michigan Power Co - Transmission	32,237,901	32,159,886	78,015	78,015
Kentucky Power Co - Distribution	56,179,576	56,043,623	135,953	135,953
Kentucky Power Co - Generation	27,881,452	27,813,979	67,473	67,473
Kentucky Power Co - Transmission	5,700,368	5,686,573	13,795	13,795
Kingsport Power Co - Distribution	12,073,153	12,043,937	29,216	29,216
Kingsport Power Co - Transmission	2,484,742	2,478,729	6,013	6,013
Memco	4,163,717	4,153,841	10,076	10,076
Ohio Power Co - Distribution	237,559,649	236,984,761	574,888	574,888
Ohio Power Co - Generation	205,323,054	204,826,177	496,877	496,877
Ohio Power Co - Transmission	47,998,887	47,880,736	116,151	116,151
Public Service Co of Oklahoma - Distribution	1,150,286	1,147,513	2,783	2,783
Public Service Co of Oklahoma - Generation	359,869	358,903	956	956
Public Service Co of Oklahoma - Transmission	397,358	396,397	961	961
Southwestern Electric Power Co - Distribution	331,272	330,472	800	800
Southwestern Electric Power Co - Generation	875,946	873,825	2,121	2,121
Southwestern Electric Power Co - Texas - Distribution	855,461	853,392	2,069	2,069
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0
Southwestern Electric Power Co - Transmission	203,356	202,864	492	492
Water Transportation (Blackhawk)	25,758,821	25,696,485	62,336	62,336
AEP Texas North Company - Distribution	233,726	233,160	566	566
AEP Texas North Company - Generation	30,702	30,626	76	76
AEP Texas North Company - Transmission	21,506	21,453	53	53
Wheeling Power Co - Distribution	16,492,121	16,452,211	39,910	39,910
Wheeling Power Co - Transmission	1,435,400	1,431,926	3,474	3,474
Cedar Coal Co	4,752,697	4,741,197	11,500	11,500
Central Coal Company	0	0	0	0
Central Ohio Coal	11,478,738	11,450,960	27,778	27,778
Southern Ohio Coal - Martinka	7,480,175	7,462,073	18,102	18,102
Southern Ohio Coal - Melgs	13,183,197	13,151,295	31,902	31,902
Windsor	4,328,469	4,317,995	10,474	10,474
Price River Coal	524,879	523,810	1,269	1,269
Houston Pipeline (HPL)	4,361,544	4,350,888	10,556	10,556
Total	\$3,011,996,579	\$3,004,707,631	\$7,288,948	\$7,288,948

KPSC Case No. 2005-00341
Commission Staff 1st Set Data Request
Order Dated September 21, 2005
Item No. 50
Page 64 of 139

AMERICAN ELECTRIC POWER
EAST RETIREMENT PLAN
ESTIMATED 2010 CONTRIBUTIONS

ML-22

Location	EOY Accrued Benefit Obligation	EOY Fair Value of Assets, Without Contributions Made In Calendar Year 2010	Year-End Contribution to Eliminate AOCI	Funding Policy Contribution
AEP Energy Services, Inc.	\$1,387,893	\$1,382,920	\$4,973	\$4,973
AEP Pro Serv, Inc.	140,050	139,547	503	503
AEP T & D Services, LLC	0	0	0	0
American Electric Power Service Corporation	875,762,885	872,625,288	3,137,597	3,137,597
Appalachian Power Co - Distribution	319,141,674	317,999,285	1,143,389	1,143,389
Appalachian Power Co - Generation	227,741,849	228,925,918	815,931	815,931
Appalachian Power Co - Transmission	38,923,112	38,783,661	139,451	139,451
C3 Communications, Inc.	29,582	29,476	100	100
Cardinal Operating Company	59,918,458	59,701,794	214,664	214,664
AEP Texas Central Company - Distribution	1,392,898	1,387,908	4,990	4,990
AEP Texas Central Company - Generation	0	0	0	0
AEP Texas Central Company - Nuclear	0	0	0	0
AEP Texas Central Company - Transmission	277,912	278,915	997	997
Columbus Southern Power Co - Distribution	241,107,998	240,244,181	863,817	863,817
Columbus Southern Power Co - Generation	105,115,497	104,738,900	376,597	376,597
Columbus Southern Power Co - Transmission	24,845,758	24,557,459	88,299	88,299
Conesville Coal Preparation Company	2,683,342	2,673,728	9,614	9,614
Cook Coal Terminal	2,674,277	2,664,695	9,582	9,582
CSW Energy, Inc.	79,310	79,026	284	284
Elmwood	854,297	851,236	3,061	3,061
EnerShop Inc.	0	0	0	0
Indiana Michigan Power Co - Distribution	164,520,468	163,931,039	589,429	589,429
Indiana Michigan Power Co - Generation	90,178,929	89,855,844	323,085	323,085
Indiana Michigan Power Co - Nuclear	141,188,487	140,682,651	505,836	505,836
Indiana Michigan Power Co - Transmission	32,402,357	32,286,268	116,089	116,089
Kentucky Power Co - Distribution	58,466,166	58,263,864	202,302	202,302
Kentucky Power Co - Generation	28,023,684	27,923,283	100,401	100,401
Kentucky Power Co - Transmission	5,729,447	5,708,920	20,527	20,527
Kingsport Power Co - Distribution	12,134,742	12,091,267	43,475	43,475
Kingsport Power Co - Transmission	2,497,417	2,488,470	8,947	8,947
Memco	4,184,957	4,169,964	14,993	14,993
Ohio Power Co - Distribution	239,771,517	237,916,069	855,448	855,448
Ohio Power Co - Generation	206,370,472	205,631,107	739,365	739,365
Ohio Power Co - Transmission	48,241,734	48,068,898	172,836	172,836
Public Service Co of Oklahoma - Distribution	1,156,184	1,152,022	4,142	4,142
Public Service Co of Oklahoma - Generation	401,909	400,470	1,439	1,439
Public Service Co of Oklahoma - Transmission	399,385	397,955	1,430	1,430
Southwestern Electric Power Co - Distribution	332,962	331,770	1,192	1,192
Southwestern Electric Power Co - Generation	880,414	877,259	3,155	3,155
Southwestern Electric Power Co - Texas - Distribution	859,825	859,746	3,079	3,079
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0
Southwestern Electric Power Co - Transmission	204,383	203,661	732	732
Water Transportation (Blackhawk)	25,890,225	25,797,467	92,758	92,758
AEP Texas North Company - Distribution	234,918	234,076	842	842
AEP Texas North Company - Generation	30,859	30,747	112	112
AEP Texas North Company - Transmission	21,618	21,538	78	78
Wheeling Power Co - Distribution	16,676,263	16,516,865	59,388	59,388
Wheeling Power Co - Transmission	1,442,722	1,437,553	5,169	5,169
Cedar Coal Co	4,776,942	4,759,829	17,113	17,113
Central Coal Company	0	0	0	0
Central Ohio Coal	11,537,295	11,495,060	41,335	41,335
Southern Ohio Coal - Martinka	7,518,334	7,491,398	26,938	26,938
Southern Ohio Coal - Meigs	13,250,449	13,202,977	47,472	47,472
Windsor	4,350,550	4,334,964	15,586	15,586
Price River Coal	527,557	525,668	1,889	1,889
Houston Pipeline (HPL)	4,383,794	4,368,087	15,707	15,707
Total	\$3,027,361,735	\$3,016,515,593	\$10,846,142	\$10,846,142

KPSC Case No. 2005-00341
Commission Staff 1st Set Data Request
Order Dated September 21, 2005
Item No. 50
Page 65 of 139

ML-23

AMERICAN ELECTRIC POWER
 EAST RETIREMENT PLAN
 ESTIMATED 2011 CONTRIBUTIONS

Location	EOY Accrued Benefit Obligation	EOY Fair Value of Assets, Without Contributions Made in Calendar Year 2011	Year-End Contribution to Eliminate AOCI	Funding Policy Contribution
AEP Energy Services, Inc.	\$1,383,284	\$1,387,084	\$0	\$0
AEP Pro Serv, Inc.	139,583	139,968	0	0
AEP T & D Services, LLC	0	0	0	0
American Electric Power Service Corporation	872,842,223	876,252,576	0	0
Appalachian Power Co - Distribution	318,077,339	318,955,709	0	0
Appalachian Power Co - Generation	226,982,332	227,809,143	0	0
Appalachian Power Co - Transmission	38,783,304	38,800,430	0	0
CC Communications, Inc.	29,483	29,564	0	0
Cardinal Operating Company	66,716,637	69,861,544	0	0
AEP Texas Central Company - Distribution	1,389,253	1,392,087	0	0
AEP Texas Central Company - Generation	0	0	0	0
AEP Texas Central Company - Nuclear	0	0	0	0
AEP Texas Central Company - Transmission	0	0	0	0
AEP Texas Southern Power Co - Distribution	276,885	277,749	0	0
AEP Texas Southern Power Co - Generation	240,303,905	240,967,505	0	0
AEP Texas Southern Power Co - Transmission	104,764,938	105,054,247	0	0
Columbus Southern Power Co - Generation	24,563,565	24,631,396	0	0
Columbus Southern Power Co - Transmission	2,674,393	2,681,778	0	0
Conesville Coal Preparation Company	2,665,368	2,672,718	0	0
Cook Coal Terminal	79,046	79,264	0	0
CSW Energy, Inc.	851,448	853,789	0	0
Elmwood	0	0	0	0
EnerShop Inc.	163,971,784	164,424,600	0	0
Indiana Michigan Power Co - Distribution	88,878,183	90,126,381	0	0
Indiana Michigan Power Co - Generation	140,717,625	141,106,216	0	0
Indiana Michigan Power Co - Nuclear	32,294,295	32,383,475	0	0
Indiana Michigan Power Co - Transmission	56,277,652	56,463,263	0	0
Kentucky Power Co - Distribution	27,930,225	28,007,354	0	0
Kentucky Power Co - Generation	5,710,339	5,728,109	0	0
Kentucky Power Co - Transmission	12,094,273	12,127,672	0	0
Kingsport Power Co - Distribution	2,489,088	2,485,962	0	0
Kingsport Power Co - Transmission	4,171,000	4,182,519	0	0
Memco	237,975,216	238,632,363	0	0
Ohio Power Co - Distribution	205,682,228	206,250,216	0	0
Ohio Power Co - Generation	48,080,848	48,213,624	0	0
Ohio Power Co - Transmission	1,152,308	1,155,491	0	0
Public Service Co of Oklahoma - Distribution	480,569	401,676	0	0
Public Service Co of Oklahoma - Generation	396,053	399,153	0	0
Public Service Co of Oklahoma - Transmission	331,852	332,769	0	0
Southwestern Electric Power Co - Distribution	877,476	878,900	0	0
Southwestern Electric Power Co - Generation	656,957	659,326	0	0
Southwestern Electric Power Co - Texas - Distribution	0	0	0	0
Southwestern Electric Power Co - Texas - Generation	203,711	204,275	0	0
Southwestern Electric Power Co - Texas - Transmission	25,803,881	25,875,138	0	0
Water Transportation (Blackhawk)	234,135	234,761	0	0
AEP Texas North Company - Distribution	30,756	30,839	0	0
AEP Texas North Company - Generation	21,544	21,603	0	0
AEP Texas North Company - Transmission	18,520,971	18,566,594	0	0
Wheeling Power Co - Distribution	1,437,911	1,441,662	0	0
Wheeling Power Co - Generation	4,761,011	4,774,160	0	0
Wheeling Power Co - Transmission	0	0	0	0
Cedar Coal Co	0	0	0	0
Central Coal Company	11,498,818	11,530,572	0	0
Southern Ohio Coal	7,493,260	7,513,953	0	0
Southern Ohio Coal - Martinika	13,206,259	13,242,728	0	0
Southern Ohio Coal - Meigs	4,336,041	4,348,015	0	0
Windsoor	525,798	527,251	0	0
Price River Coal	4,369,174	4,381,238	0	0
Houston Pipeline (HPL)	0	0	0	0
Total	\$3,017,265,509	\$3,025,587,681	\$0	\$0

AMERICAN ELECTRIC POWER
EAST RETIREMENT PLAN
ESTIMATED 2012 CONTRIBUTIONS

ML-24

Location	EOY		Year-End Contribution to Eliminate AOCI	Funding Policy Contribution
	Accrued Benefit Obligation	Fair Value of Assats, Without Contributions Made in Calendar Year 2012		
AEP Energy Services, Inc.	\$1,378,852	\$1,382,290	\$0	\$0
AEP Pro Serv, Inc.	139,138	139,484	0	0
AEP T & D Services, LLC	0	0	0	0
American Electric Power Service Corporation	870,057,951	872,228,006	0	0
Appalachian Power Co - Distribution	317,062,707	317,853,509	0	0
Appalachian Power Co - Generation	226,258,283	226,822,605	0	0
Appalachian Power Co - Transmission	38,669,558	38,766,004	0	0
C3 Communications, Inc.	29,389	29,462	0	0
Cardinal Operating Company	59,526,147	59,674,614	0	0
AEP Texas Central Company - Distribution	1,363,825	1,387,278	0	0
AEP Texas Central Company - Generation	0	0	0	0
AEP Texas Central Company - Nuclear	0	0	0	0
AEP Texas Central Company - Transmission	276,101	276,789	0	0
Columbus Southern Power Co - Distribution	239,537,362	240,134,604	0	0
Columbus Southern Power Co - Generation	104,430,749	104,691,216	0	0
Columbus Southern Power Co - Transmission	24,485,210	24,546,278	0	0
Conesville Coal Preparation Company	-2,885,862	2,672,511	0	0
Cook Coal Terminal	2,658,856	2,663,482	0	0
CSW Energy, Inc.	78,794	78,990	0	0
Elmwood	848,732	850,849	0	0
EnerShop Inc.	0	0	0	0
Indiana Michigan Power Co - Distribution	163,448,742	163,856,405	0	0
Indiana Michigan Power Co - Generation	89,591,481	89,814,935	0	0
Indiana Michigan Power Co - Nuclear	140,268,751	140,618,602	0	0
Indiana Michigan Power Co - Transmission	32,191,280	32,271,559	0	0
Kentucky Power Co - Distribution	55,098,332	55,238,249	0	0
Kentucky Power Co - Generation	27,841,131	27,910,570	0	0
Kentucky Power Co - Transmission	5,692,124	5,705,321	0	0
Kingsport Power Co - Distribution	12,055,694	12,065,763	0	0
Kingsport Power Co - Transmission	2,481,148	2,487,337	0	0
Memco	4,157,695	4,168,066	0	0
Ohio Power Co - Distribution	237,216,101	237,807,752	0	0
Ohio Power Co - Generation	205,028,124	205,537,489	0	0
Ohio Power Co - Transmission	47,927,475	48,047,014	0	0
Public Service Co of Oklahoma - Distribution	1,148,632	1,151,498	0	0
Public Service Co of Oklahoma - Generation	399,281	400,288	0	0
Public Service Co of Oklahoma - Transmission	396,783	397,774	0	0
Southwestern Electric Power Co - Distribution	330,793	331,619	0	0
Southwestern Electric Power Co - Generation	874,679	876,859	0	0
Southwestern Electric Power Co - Texas - Distribution	854,223	858,356	0	0
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0
Southwestern Electric Power Co - Transmission	203,061	203,569	0	0
Water Transportation (Blackhawk)	25,721,569	25,785,723	0	0
AEP Texas North Company - Distribution	233,398	233,970	0	0
AEP Texas North Company - Generation	30,658	30,733	0	0
AEP Texas North Company - Transmission	21,475	21,528	0	0
Wheeling Power Co - Distribution	16,468,271	16,609,345	0	0
Wheeling Power Co - Transmission	1,433,324	1,438,899	0	0
Cedar Coal Co	4,745,824	4,757,662	0	0
Central Coal Company	0	0	0	0
Central Ohio Coal	11,462,138	11,490,727	0	0
Southern Ohio Coal - Martinka	7,469,357	7,467,987	0	0
Southern Ohio Coal - Maigs	13,164,132	13,196,966	0	0
Windsor	4,322,210	4,332,990	0	0
Price River Coal	524,121	525,429	0	0
Houston Pipeline (HPL)	4,355,237	4,366,098	0	0
Total	\$3,007,840,760	\$3,015,142,261	\$0	\$0

AMERICAN ELECTRIC POWER
EAST RETIREMENT PLAN
ESTIMATED 2013 CONTRIBUTIONS

ML-25

Location	EOY	EOY	Year-End Contribution to Eliminate AOCI	Funding Policy Contribution
	Accrued Benefit Obligation	Fair Value of Assets, Without Contributions Made in Calendar Year 2013		
AEP Energy Services, Inc.	\$1,377,619	\$1,376,784	\$0	\$0
AEP Pro Serv, Inc.	139,014	139,130	0	0
AEP T & D Services, LLC	0	0	0	0
American Electric Power Service Corporation	869,279,777	870,015,454	0	0
Appalachian Power Co - Distribution	316,779,128	317,047,220	0	0
Appalachian Power Co - Generation	226,055,919	226,247,231	0	0
Appalachian Power Co - Transmission	38,634,972	38,667,667	0	0
C3 Communications, Inc.	29,303	29,387	0	0
Cardinal Operating Company	59,472,907	59,523,239	0	0
AEP Texas Central Company - Distribution	1,382,587	1,383,757	0	0
AEP Texas Central Company - Generation	0	0	0	0
AEP Texas Central Company - Nuclear	0	0	0	0
AEP Texas Central Company - Transmission	276,854	276,087	0	0
Columbus Southern Power Co - Distribution	239,323,121	239,525,662	0	0
Columbus Southern Power Co - Generation	104,337,347	104,425,649	0	0
Columbus Southern Power Co - Transmission	24,463,311	24,484,012	0	0
Conesville Coal Preparation Company	2,683,478	2,665,732	0	0
Cook Coal Terminal	2,854,480	2,856,725	0	0
CSW Energy, Inc.	78,724	78,780	0	0
Elmwood	847,973	848,690	0	0
EnerShop Inc.	0	0	0	0
Indiana Michigan Power Co - Distribution	163,302,555	163,440,766	0	0
Indiana Michigan Power Co - Generation	89,511,351	89,587,105	0	0
Indiana Michigan Power Co - Nuclear	140,143,296	140,261,899	0	0
Indiana Michigan Power Co - Transmission	32,162,488	32,189,707	0	0
Kentucky Power Co - Distribution	58,048,158	58,095,591	0	0
Kentucky Power Co - Generation	27,816,230	27,839,770	0	0
Kentucky Power Co - Transmission	5,887,033	5,691,846	0	0
Kingsport Power Co - Distribution	12,044,911	12,055,105	0	0
Kingsport Power Co - Transmission	2,478,929	2,481,027	0	0
Memco	4,153,976	4,157,493	0	0
Ohio Power Co - Distribution	237,003,937	237,204,513	0	0
Ohio Power Co - Generation	204,842,750	205,018,109	0	0
Ohio Power Co - Transmission	47,884,609	47,925,135	0	0
Public Service Co of Oklahoma - Distribution	1,147,605	1,148,577	0	0
Public Service Co of Oklahoma - Generation	398,934	399,272	0	0
Public Service Co of Oklahoma - Transmission	396,428	396,765	0	0
Southwestern Electric Power Co - Distribution	330,497	330,778	0	0
Southwestern Electric Power Co - Generation	873,897	874,635	0	0
Southwestern Electric Power Co - Texas - Distribution	853,459	854,184	0	0
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0
Southwestern Electric Power Co - Transmission	202,879	203,052	0	0
Water Transportation (Blackhawk)	25,698,564	25,720,313	0	0
AEP Texas North Company - Distribution	233,179	233,376	0	0
AEP Texas North Company - Generation	30,631	30,655	0	0
AEP Texas North Company - Transmission	21,456	21,473	0	0
Wheeling Power Co - Distribution	16,453,542	16,467,466	0	0
Wheeling Power Co - Transmission	1,432,042	1,433,254	0	0
Cedar Coal Co	4,741,579	4,745,594	0	0
Central Coal Company	0	0	0	0
Central Ohio Coal	11,451,886	11,481,578	0	0
Southern Ohio Coal - Martinka	7,462,676	7,468,993	0	0
Southern Ohio Coal - Meigs	13,152,358	13,163,490	0	0
Windsor	4,318,344	4,321,999	0	0
Price River Coal	523,652	524,096	0	0
Houston Pipeline (HPL)	4,351,342	4,355,023	0	0
Total	\$3,004,950,747	\$3,007,493,845	\$0	\$0

AMERICAN ELECTRIC POWER
EAST RETIREMENT PLAN
ESTIMATED 2014 CONTRIBUTIONS

ML-26

Location	EOY *		Year-End Contribution to Eliminate AOCI	Funding Policy Contribution
	EOY Accrued Benefit Obligation	Fair Value of Assets, Without Contributions Made In Calendar Year 2014		
AEP Energy Services, Inc.	\$1,377,191	\$1,374,015	\$3,176	\$3,176
AEP Pro Serv, Inc.	138,971	138,949	322	322
AEP T & D Services, LLC	0	0	0	0
American Electric Power Service Corporation	869,009,968	867,008,227	2,003,741	2,003,741
Appalachian Power Co - Distribution	316,680,806	315,950,611	730,195	730,195
Appalachian Power Co - Generation	225,985,755	225,464,683	521,072	521,072
Appalachian Power Co - Transmission	38,622,980	38,633,923	89,057	89,057
C3 Communications, Inc.	29,354	29,266	68	68
Cardinal Operating Company	59,454,448	59,317,359	137,089	137,089
AEP Texas Central Company - Distribution	1,382,158	1,378,971	3,187	3,187
AEP Texas Central Company - Generation	0	0	0	0
AEP Texas Central Company - Nuclear	0	0	0	0
AEP Texas Central Company - Transmission	275,768	275,132	636	636
Columbus Southern Power Co - Distribution	239,248,839	238,897,186	551,653	551,653
Columbus Southern Power Co - Generation	104,304,963	104,064,459	240,504	240,504
Columbus Southern Power Co - Transmission	24,455,718	24,399,327	56,391	56,391
Conesville Coal Preparation Company	2,662,651	2,656,511	6,140	6,140
Cook Coal Terminal	2,653,656	2,647,636	6,120	6,120
CSW Energy, Inc.	78,700	78,517	183	183
Elmwood	847,710	845,755	1,955	1,955
EnerShop Inc.	0	0	0	0
Indiana Michigan Power Co - Distribution	163,251,869	162,875,444	376,425	376,425
Indiana Michigan Power Co - Generation	89,483,588	89,277,239	206,329	206,329
Indiana Michigan Power Co - Nuclear	140,099,798	139,778,759	323,039	323,039
Indiana Michigan Power Co - Transmission	32,162,505	32,078,369	74,138	74,138
Kentucky Power Co - Distribution	56,030,782	55,901,668	129,196	129,196
Kentucky Power Co - Generation	27,807,596	27,743,477	64,119	64,119
Kentucky Power Co - Transmission	5,685,268	5,672,159	13,109	13,109
Kingsport Power Co - Distribution	12,041,172	12,013,409	27,763	27,763
Kingsport Power Co - Transmission	2,478,160	2,472,446	5,714	5,714
Memco	4,152,687	4,143,113	9,574	9,574
Ohio Power Co - Distribution	236,930,375	236,384,065	546,310	546,310
Ohio Power Co - Generation	204,779,171	204,306,995	472,176	472,176
Ohio Power Co - Transmission	47,869,746	47,759,370	110,376	110,376
Public Service Co of Oklahoma - Distribution	1,147,249	1,144,604	2,645	2,645
Public Service Co of Oklahoma - Generation	398,810	397,891	919	919
Public Service Co of Oklahoma - Transmission	396,305	395,393	912	912
Southwestern Electric Power Co - Distribution	330,394	329,834	760	760
Southwestern Electric Power Co - Generation	873,826	871,610	2,016	2,016
Southwestern Electric Power Co - Texas - Distribution	653,194	651,229	1,965	1,965
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0
Southwestern Electric Power Co - Transmission	202,816	202,350	466	466
Water Transportation (Blackhawk)	25,690,588	25,631,351	59,237	59,237
AEP Texas North Company - Distribution	233,107	232,569	538	538
AEP Texas North Company - Generation	30,621	30,549	72	72
AEP Texas North Company - Transmission	21,449	21,399	50	50
Wheeling Power Co - Distribution	16,448,435	16,410,508	37,927	37,927
Wheeling Power Co - Transmission	1,431,598	1,428,297	3,301	3,301
Cedar Coal Co	4,740,107	4,729,180	10,927	10,927
Central Coal Company	0	0	0	0
Central Ohio Coal	11,448,332	11,421,935	26,397	26,397
Southern Ohio Coal - Marlinka	7,460,360	7,443,159	17,201	17,201
Southern Ohio Coal - Meigs	13,148,276	13,117,960	30,316	30,316
Windsor	4,317,004	4,307,050	9,954	9,954
Price River Coal	523,489	522,263	1,206	1,206
Houston Pipeline (HPL)	4,349,991	4,339,960	10,031	10,031
Total	\$3,004,018,064	\$2,997,091,469	\$6,926,595	\$6,926,595

AMERICAN ELECTRIC POWER
EAST RETIREMENT PLAN
ESTIMATED 2015 CONTRIBUTIONS

ML-27

Location	EOY Accrued Benefit Obligation	EOY Fair Value of Assets, Without Contributions Made in Calendar Year 2015	Year-End Contribution to Eliminate AOCI	Funding Policy Contribution
AEP Energy Services, Inc.	\$1,377,778	\$1,371,420	\$6,358	\$6,358
AEP Pro Serv, Inc.	139,030	138,387	643	643
AEP T & D Services, LLC	0	0	0	0
American Electric Power Service Corporation	869,380,421	865,368,825	4,011,596	4,011,596
Appalachian Power Co - Distribution	316,815,805	315,353,916	1,461,889	1,461,889
Appalachian Power Co - Generation	226,082,091	225,038,877	1,043,214	1,043,214
Appalachian Power Co - Transmission	38,639,445	38,481,149	178,298	178,298
C3 Communications, Inc.	29,367	29,230	137	137
Cardinal Operating Company	59,479,793	59,205,334	274,459	274,459
AEP Texas Central Company - Distribution	1,382,747	1,376,367	6,380	6,380
AEP Texas Central Company - Generation	0	0	0	0
AEP Texas Central Company - Nuclear	0	0	0	0
AEP Texas Central Company - Transmission	275,886	274,813	1,273	1,273
Columbus Southern Power Co - Distribution	239,350,829	238,246,390	1,104,439	1,104,439
Columbus Southern Power Co - Generation	104,349,427	103,867,826	481,501	481,501
Columbus Southern Power Co - Transmission	24,466,143	24,353,247	112,896	112,896
Conesville Coal Preparation Company	2,663,786	2,651,494	12,292	12,292
Cook Coal Terminal	2,654,787	2,642,536	12,251	12,251
CSW Energy, Inc.	78,734	78,369	365	365
Elmwood	848,071	844,157	3,914	3,914
EnerShop Inc.	0	0	0	0
Indiana Michigan Power Co - Distribution	183,321,462	182,567,842	753,620	753,620
Indiana Michigan Power Co - Generation	89,521,714	89,108,633	413,081	413,081
Indiana Michigan Power Co - Nuclear	140,159,522	139,512,781	646,741	646,741
Indiana Michigan Power Co - Transmission	32,186,211	32,017,786	148,425	148,425
Kentucky Power Co - Distribution	58,054,848	55,795,992	258,656	258,656
Kentucky Power Co - Generation	27,819,450	27,691,082	128,368	128,368
Kentucky Power Co - Transmission	6,687,892	5,681,447	28,245	26,245
Kingsport Power Co - Distribution	12,048,305	11,990,720	55,585	55,585
Kingsport Power Co - Transmission	2,479,216	2,467,777	11,439	11,439
Memco	4,154,457	4,135,288	19,169	19,169
Ohio Power Co - Distribution	237,031,377	235,937,638	1,093,739	1,093,739
Ohio Power Co - Generation	204,866,467	203,921,147	945,320	945,320
Ohio Power Co - Transmission	47,890,153	47,669,173	220,980	220,980
Public Service Co of Oklahoma - Distribution	1,147,738	1,142,442	5,296	5,296
Public Service Co of Oklahoma - Generation	398,980	397,140	1,840	1,840
Public Service Co of Oklahoma - Transmission	396,474	394,646	1,828	1,828
Southwestern Electric Power Co - Distribution	330,535	329,011	1,524	1,524
Southwestern Electric Power Co - Generation	873,898	869,964	4,034	4,034
Southwestern Electric Power Co - Texas - Distribution	853,558	849,622	3,936	3,936
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0
Southwestern Electric Power Co - Transmission	202,902	201,868	934	934
Water Transportation (Blackhawk)	25,701,540	25,582,844	118,596	118,596
AEP Texas North Company - Distribution	233,206	232,130	1,076	1,076
AEP Texas North Company - Generation	30,634	30,491	143	143
AEP Texas North Company - Transmission	21,458	21,359	99	99
Wheeling Power Co - Distribution	16,455,447	16,379,516	75,931	75,931
Wheeling Power Co - Transmission	1,432,208	1,425,599	6,609	6,609
Cedar Coal Co	4,742,128	4,720,248	21,880	21,880
Central Coal Company	0	0	0	0
Central Ohio Coal	11,453,212	11,400,364	52,848	52,848
Southern Ohio Coal - Martinsburg	7,463,540	7,429,102	34,438	34,438
Southern Ohio Coal - Meigs	13,153,881	13,083,185	60,698	60,698
Windsor	4,318,844	4,298,915	19,929	19,929
Price River Coal	523,712	521,297	2,415	2,415
Houston Pipeline (HPL)	4,351,845	4,331,763	20,082	20,082
Total	\$3,005,298,654	\$2,991,431,249	\$13,867,405	\$13,867,405

KPSC Case No. 2005-00341
Commission Staff 1st Set Data Request
Order Dated September 21, 2005
Item No. 50
Page 70 of 139

*American Electric Power
Retirement Plan — West*

Actuarial Valuation Report

Pension Cost for Fiscal Year Ending December 31, 2005

Employer Contributions for Plan Year Beginning January 1, 2005

March 2005




TOWERS
PERRIN
HR SERVICES

Table of Contents

Management Summary of Valuation Results *MS*

Supplemental Information *SI*

Miscellaneous by Location *ML*

Management Summary of Valuation Results

<i>Financial Results</i>	<i>MS-1</i>
<i>Highlights</i>	<i>MS-3</i>
<i>FAS 87 Pension Cost and Funded Position</i>	<i>MS-7</i>
<i>Employer Contributions and ERISA Funded Position</i>	<i>MS-10</i>
<i>Actuarial Certification</i>	<i>MS-13</i>

Financial Results

This report summarizes financial results for American Electric Power's (AEP) Retirement Plan for West Employees based on actuarial valuations as of January 1, 2005, and January 1, 2004.

	January 1, 2005	January 1, 2004
FAS 87 Pension Cost		
Amount	\$ 3,515,959	\$ 14,727,180
Percent of covered pay	1.1%	4.3%
FAS 87 Funded Position		
Accumulated benefit obligation [ABO]	\$ 1,131,025,028	\$ 1,032,522,480
Fair value of assets [FV]	1,144,927,820	901,847,619
ABO funded percentage [FV ÷ ABO]	101.2%	87.3%
Prepaid (accrued) pension cost	\$ 385,782,969	\$ 185,782,969
Employer Contributions		
Minimum required	\$ 0	\$ 0
Percent of covered pay	0.0%	0.0%
Maximum deductible	\$ 115,809,733	\$ 266,218,289
Percent of covered pay	36.5%	77.6%
ERISA Funded Position		
Actuarial accrued liability [AAL]	\$ 876,636,757	\$ 870,325,946
Actuarial value of assets [AV]	1,146,670,737	988,195,370
AAL funded percentage [AV ÷ AAL]	130.8%	113.5%
Current liability funded percentage:		
▶ Selected interest rate	110.3%	97.1%
▶ Highest allowable interest rate	110.3%	100.4%

Discussion of Financial Results

The financial results of AEP's West Retirement Plan were affected by the following factors:

- ▶ Investment returns during the prior year were higher than expected. In addition, significant contributions were made at the end of 2004 to fund the plan on an ABO basis. These two events increased the funded percentage and decreased the pension cost.
- ▶ Long-term bond yields decreased during the prior year resulting in a lower FAS 87 discount rate, which increased the pension cost.
- ▶ The Pension Funding Equity Act provided current liability interest rate relief for the 2004 and 2005 plan years. This increased the current liability funded percentage.
- ▶ There continues to be no minimum contribution required by ERISA.

Highlights

Economic Assumptions

The discount rate for pension cost purposes reflects the time value of money as the measurement date. This rate is based on high-grade bond yields, after allowing for call and default risk. Historically, AEP selected a single discount rate for all plans: Moody's Aa corporate bond rate, rounded up to the next quarter of a percent. AEP now selects a rate based on each plan's expected cash flows. The duration of AEP's pension plans is 10.3 years. The following benchmark bond yields illustrate change in the markets during 2004:

	December 31, 2004	December 31, 2003
30-year Treasury	4.83%	5.07%
Merrill Lynch 10+ High Quality	5.62%	5.84%
Moody's Aa	5.66%	6.01%

The assumed rate of return on assets for pension cost purposes is the weighted average of expected long-term asset return assumptions. The salary increase rate is a long-term rate based on current expectations of future pay increases. The assumptions for pension cost purposes are:

	December 31, 2004	December 31, 2003
Discount rate	5.50%	6.25%
Rate of return on assets	8.75%	8.75%
Salary increase rate	Rates vary by age from 3.50% to 8.50%	Rates vary by age from 3.50% to 8.50%

Assumptions used to determine statutory contribution limits must be reasonable taking into account the experience of the plan and reasonable expectations. The discount rate used to determine the normal cost and actuarial accrued liability is based on the long-term expected return on assets. The current liability interest rate must be within the permissible range as issued by the IRS. The Pension Funding Equity Act extended interest rate relief for the 2004 and 2005 plan years. That range and assumptions for contribution purposes are:

	January 1, 2005	January 1, 2004
Discount rate for normal cost and actuarial accrued liability	8.50%	8.50%
Current liability interest rate:		
▶ Permissible range	4.59% to 6.10%	4.72% to 6.55%
▶ Selected rate	6.10%	6.29%
Salary increase rate	Rates vary by age from 3.50% to 8.50%	Rates vary by age from 3.50% to 8.50%

Demographic Assumptions

The cost of providing plan benefits depends on demographic factors such as retirement, mortality and turnover. Demographic assumptions used in the valuation were selected to reflect the experience of the covered population and reasonable expectations. If actual experience is more favorable than assumed, future plan costs will be lower. Alternatively, if actual experience is less favorable than assumed, future plan costs will be higher. The mortality table was changed from the 1983 Group Annuity Mortality Table to the 1994 Group Annuity Mortality Table to value all liabilities except for current liability purposes. The lump sum election percentage was changed from 100% electing lump sums to 75% electing lump sums and 25% electing life annuities for nongrandfathered benefits. For grandfathered benefits, the lump sum election assumption was changed from 50% electing lump sums and 50% electing life annuities to 75% electing lump sums and 25% electing life annuities. No other demographic assumptions have changed since the prior valuation.

Assets

In the year ended December 31, 2004, the plan's portfolio achieved a 13.0% investment return (net of expenses), while the capital markets performed as follows:

Large equities [S&P 500]	10.9%
Intermediate/small equities [Russell 2500]	18.3%
Non-U.S. equities [EAFE]	20.2%
Bonds [Lehman Brothers Aggregate]	4.3%
Cash equivalents [Salomon Brothers 90-Day T-Bill]	1.2%

Changes in Benefits Valued

There have been no changes in benefits valued since the prior year.



PBGC Reporting Requirements

Participants must be notified of the plan's funded position if the plan is required to pay a variable PBGC premium and the funded percentage is below a specified "gateway" percentage. The plan is not expected to pay a variable PBGC premium for 2005. Also, the plan's current liability funded percentage is above the "gateway" percentage for both 2004 and 2005. Consequently, no participant notice is required.

Additional financial and actuarial information must be provided to the PBGC if, at the end of the year, all defined benefit plans within the controlled group have an unfunded vested liability of \$50 million or more using assumptions mandated by the PBGC. In accordance with PBGC guidance, this includes the use of an interest rate equal to 100% of the yield on 30-year U.S. Treasury bonds for information years ending in 2004. As of December 31, 2004, unfunded vested liabilities for all defined benefit plans within the controlled group were more than \$50 million. Consequently, additional financial and actuarial information must be provided to the PBGC. The due date for the PBGC filing is 105 days after the end of the company's fiscal year.

FAS 87 Pension Cost and Funded Position

Pension cost is the amount recognized in AEP's financial statement as the cost of the pension plan and is determined in accordance with Financial Accounting Standard No. 87. The fiscal 2005 pension cost for the plan is \$3,515,959, or 1.1% of covered pay.

Under FAS 87, an important measure of funded position is a comparison of the fair value of assets to the accumulated benefit obligation (ABO). The ABO is the present value of accumulated benefits based on service and pay as of the measurement date.

The plan's ABO funded percentage is 101.2% as of January 1, 2005, based on the fair value of assets of \$1,144,927,820 and an ABO of \$1,131,025,028. AEP's balance sheet must reflect a minimum liability equal to the unfunded ABO for each pension plan with a funded percentage (fair value of assets divided by ABO) under 100%. To the extent that the minimum liability exceeds the accrued pension cost, an additional liability is recorded together with an offsetting intangible asset and/or a reduction in shareholders' equity (accumulated other comprehensive income).

Disclosures at fiscal year-end are prepared before the corresponding valuation results are available. Therefore, the December 31, 2004, additional minimum liability was derived from the January 1, 2004, valuation results. The December 31, 2005, disclosures will be developed based on the results of the January 1, 2005, valuation, rolled forward to the end of the year and adjusted for the year-end discount rate and asset values, as well as significant changes in plan provisions and participant population.

Change in Pension Cost and Funded Position

The pension cost decreased from \$14,727,180 in fiscal 2004 to \$3,515,959 in fiscal 2005 because:

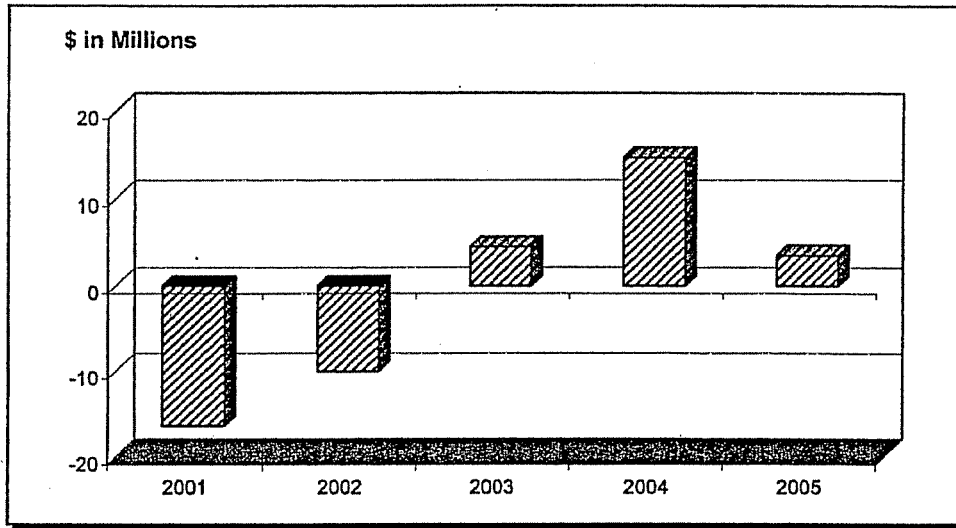
- ▶ Expected changes, based on prior year's assumptions, methods, plan provisions and contributions, decreased the pension cost \$14,296,793.
- ▶ Noninvestment experience decreased the pension cost \$1,011,939.
- ▶ The return on the fair value of plan assets was 13.0% in fiscal 2004, which decreased the pension cost \$993,124.
- ▶ Assumption changes increased the pension cost \$5,090,635.

The ABO funded percentage increased from 87.3% to 101.2% primarily because of contributions made in 2004.

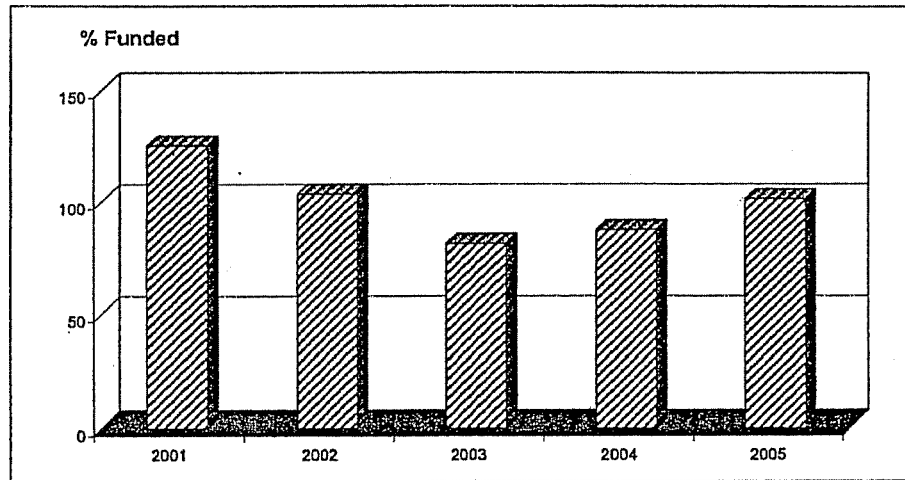
History of Pension Cost and Funded Position

The following charts show the history of the plan's pension cost and ABO funded position:

History of Pension Cost



History of the Accumulated Benefit Obligation Funded Status



History of Pension Cost and ABO Funded Percentage

----- Pension cost -----

<i>Fiscal year</i>	<i>Amount</i>	<i>Percent of covered pay</i>	<i>ABO funded percentage</i>	<i>Discount rate</i>
2005	\$ 3,515,959	1.1%	101.2%	5.50%
2004	14,727,180	4.3	87.3	6.25
2003	4,469,965	1.2	81.2	6.75
2002	(9,954,543)	(2.6)	103.6	7.25
2001	(16,422,875)	(4.1)	125.1	7.50

Employer Contributions and ERISA Funded Position

Prior to 2004, AEP's funding policy was to contribute an amount equal to the net pension cost under FAS 87 each year. In 2004, AEP contributed an amount equal to the expected year-end 2004 unfunded ABO to eliminate the reduction in shareholders' equity. For 2005, there is no minimum required contribution. The maximum deductible contribution under the Internal Revenue Code is \$115,809,733, or 35.7% of covered pay.

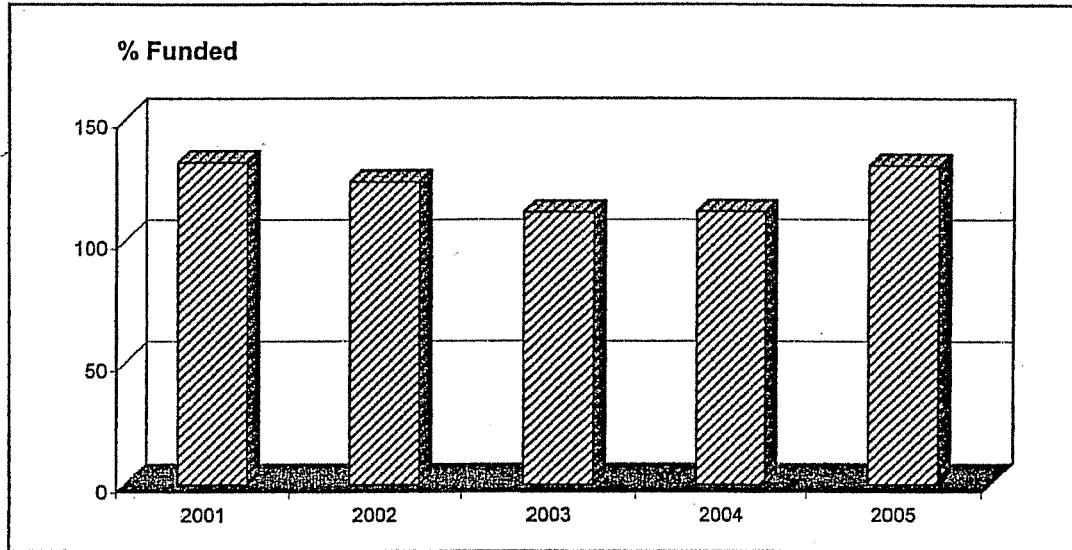
The funded position, on a contribution basis, is measured by comparing the actuarial value of assets with the actuarial accrued liability (AAL). The actuarial value of assets is a smoothed value that recognizes investment gains and losses over time. The AAL is the funding target, under ERISA, on which the employer contribution limits are based. As the funded percentage for a plan approaches or exceeds 100%, contributions to the plan may be restricted.

The plan's funded percentage (actuarial value of assets divided by AAL) is 130.8% as of January 1, 2005. This percentage is based on an actuarial value of assets of \$1,146,670,737 and an AAL of \$876,636,757.

History of Employer Contributions and Funded Position

The following charts show the history of AAL funded position.

History of Actuarial Accrued Liability (AAL) Funded Position



History of Employer Contributions and AAL Funded Percentage and Current Year's Funding Range

----- Employer contributions -----

Plan year	Amount	Percent of covered pay	AAL funded percentage	Discount rate
2005:				
▶ Minimum	\$ 0	0.0%	130.8%	8.50%
▶ Maximum	115,809,733	35.7		
2004	200,000,000	54.3	113.5	8.50
2003	19,197,145	5.2	111.6	8.50
2002	0	0.0	124.2	8.50
2001	0	0.0	132.2	8.50

Current Liability

An alternative measure of funded position compares the actuarial value of assets with the plan's current liability. The current liability is the present value of benefits accrued to the valuation date reflecting IRS restrictions on interest and mortality assumptions.

If the current liability funded percentage is below 100%, quarterly contributions may be required in the following plan year. The plan's current liability funded percentage is 110.3% as of January 1, 2005. This percentage is based on an actuarial value of assets of \$1,146,670,737 and a current liability of \$1,039,347,398.

If the current liability funded percentage using the highest allowable interest rate is below 90%, additional funding requirements, as well as employee notification requirements, may be triggered. As a result of the Pension Funding Equity Act, the highest allowable current liability interest rate was increased for the 2004 and 2005 plan years. The highest allowable current liability interest rate for 2005 is 6.10%. The plan's current liability funded percentage on this basis is 110.3% as of January 1, 2005.

Actuarial Certification

American Electric Power retained Towers Perrin to perform a valuation of its pension plan for the purpose of determining (1) its pension cost in accordance with FAS 87 and (2) the minimum required and maximum tax-deductible contributions in accordance with ERISA and allowed by the Internal Revenue Code. This valuation has been conducted in accordance with generally accepted actuarial principles and practices.

The consulting actuaries are members of the Society of Actuaries and other professional actuarial organizations and meet their "General Qualification Standard for Prescribed Statements of Actuarial Opinions" relating to pension plans.

In preparing the results presented in this report, we have relied upon information provided to us regarding plan provisions, plan participants, and plan assets. While the scope of our engagement did not call for us to perform an audit or independent verification of this information, we have reviewed this information for reasonableness but have not audited it. The accuracy of the results presented in this report is dependent upon the accuracy and completeness of the underlying information.

The actuarial assumptions and the accounting policies and methods employed in the development of the pension cost have been selected by the plan sponsor, with the concurrence of Towers Perrin. FAS 87 requires that each significant assumption "individually represent the best estimate of a particular future event."

The actuarial assumptions and methods employed in the development of the contribution limits have been selected by Towers Perrin, with the concurrence of the plan sponsor. The Internal Revenue Code requires the use of assumptions "each of which is reasonable (taking into account the experience of the plan and reasonable expectations)" and "which, in combination, offer the actuary's best estimate of anticipated experience under the plan."

The results shown in this report are reasonable actuarial results. However, a different set of results could also be considered reasonable actuarial results, since the Actuarial Standards of Practice describe a "best-estimate range" for each assumption, rather than a single best-estimate value. Thus, reasonable results differing from those presented in this report could have been developed by selecting different points within the best-estimate ranges for various assumptions.

The information contained in this report was prepared for the internal use of American Electric Power and its auditors in connection with our actuarial valuation of the pension plan. It is not intended nor necessarily suitable for other purposes. Further distribution to, or use by, other parties of all or part of this report is expressly prohibited without Towers Perrin's prior written consent.



Michael J. Turk, ASA, EA, MAAA

Towers Perrin

March 2005



Joseph A. Perko, FSA, EA, MAAA

Supplemental Information

<i>Asset Values</i>	<i>SI-1</i>
<i>Basic Results for Pension Cost</i>	<i>SI-2</i>
<i>Pension Cost</i>	<i>SI-4</i>
<i>Selected Financial Statement Disclosure Information</i>	<i>SI-5</i>
<i>Present Value of Accumulated Plan Benefits for FAS 35</i>	<i>SI-7</i>
<i>Basic Results for Employer Contributions</i>	<i>SI-8</i>
<i>Minimum Required Employer Contribution</i>	<i>SI-9</i>
<i>Maximum Deductible Employer Contribution</i>	<i>SI-10</i>
<i>Actuarial Assumptions and Methods</i>	<i>SI-11</i>
<i>Participant Data</i>	<i>SI-15</i>
<i>Plan Provisions</i>	<i>SI-19</i>

Asset Values

Asset Values for Calculating Pension Cost

Fair value, excluding contributions receivable:

▶ As of January 1, 2004	\$ 901,847,619
▶ Contributions	214,727,180
▶ Disbursements	(84,167,305)
▶ Investment return	<u>112,520,326</u>
▶ As of January 1, 2005	\$ 1,144,927,820
▶ Rate of return	13.0%

Market-related value:

▶ As of January 1, 2004	\$ 976,882,448
▶ As of January 1, 2005	1,153,177,029
▶ Rate of return	4.8%

Asset Values for Calculating Employer Contributions

Market value, including contributions receivable:

▶ As of January 1, 2004	\$ 916,574,799
▶ Contributions	200,000,000
▶ Disbursements	(84,167,305)
▶ Investment return	<u>112,520,326</u>
▶ As of January 1, 2005	\$ 1,144,927,820
▶ Rate of return	12.8%

Actuarial value:

▶ As of January 1, 2004	\$ 988,195,370
▶ As of January 1, 2005	1,146,670,737
▶ Rate of return	4.5%
▶ Rate of return (assuming mid-year cash flow) for Schedule B of Form 5500	4.1%

Basic Results for Pension Cost

	January 1, 2005	January 1, 2004
Service Cost	\$ 20,557,812	\$ 21,466,595
Obligations		
Accumulated benefit obligation [ABO]:		
• Participants currently receiving benefits	\$ 591,023,708	\$ 541,130,469
▶ Deferred inactive participants	105,814,257	80,332,238
▶ Active participants	<u>434,187,063</u>	<u>411,059,773</u>
Total ABO	\$ 1,131,025,028	\$ 1,032,522,480
Obligation due to future salary increases	<u>11,988,349</u>	<u>12,640,393</u>
Projected benefit obligation [PBO]	\$ 1,143,013,377	\$ 1,045,162,873
Assets		
Fair value [FV]	\$ 1,144,927,820	\$ 901,847,619
Unrecognized investment losses (gains)	<u>8,249,209</u>	<u>75,034,829</u>
Market-related value	\$ 1,153,177,029	\$ 976,882,448
Funded Position		
Unfunded PBO	\$ (1,914,443)	\$ 143,315,254
Minimum liability [ABO – FV, minimum zero]	0	130,674,861
Key Economic Assumptions		
Discount rate	5.50%	6.25%
Rate of return on assets	8.75%	8.75%
Salary increase rate	Rates vary by age from 3.50% to 8.50%	Rates vary by age from 3.50% to 8.50%

Fiscal 2004

**Development of Prepaid (Accrued)
 Pension Cost as of December 31,
 2004**

Prepaid (accrued) pension cost, as of December 31, 2003	\$ 185,782,969
Change during fiscal 2004:	
▶ Income (cost) recognized	(14,727,180)
▶ Employer contributions	214,727,180
▶ Effect of curtailments, settlements, and termination benefits	<u>0</u>
Prepaid (accrued) pension cost, as of December 31, 2004	\$ 385,782,969

January 1, 2005 January 1, 2004

Reconciliation of Funded Status

Funded status [FV – PBO]	\$ 1,914,443	\$ (143,315,254)
Unrecognized net actuarial loss (gain)	427,956,415	377,454,329
Unrecognized prior service cost (credit)	(44,088,889)	(49,874,106)
Unrecognized transition obligation (asset)	<u>1,000</u>	<u>1,518,000</u>
Prepaid (accrued) pension cost	\$ 385,782,969	\$ 185,782,969

Balance Sheet Effects

Prepaid pension cost	\$ 385,782,969	\$ 185,782,969
Accrued pension cost	0	0
Additional minimum liability	0	(316,457,830)
Intangible asset	0	0
Accumulated other comprehensive income	<u>0</u>	<u>316,457,830</u>
Balance sheet effect	\$ 385,782,969	\$ 185,782,969

The additional minimum liability is equal to the minimum liability, adjusted for the prepaid (accrued) pension cost.

Pension Cost

	Fiscal 2005	Fiscal 2004
Pension Cost		
Service cost	\$ 20,557,812	\$ 21,466,595
Interest cost	62,018,002	63,775,668
Expected return on assets	(97,779,704)	(81,704,432)
Amortization:		
▶ Transition obligation (asset)	1,000	1,517,000
▶ Prior service cost (credit)	(5,785,217)	(5,785,217)
▶ Net loss (gain)	<u>24,504,066</u>	<u>15,457,566</u>
Pension cost	\$ 3,515,959	\$ 14,727,180
Percent of covered pay	1.1%	4.3%
Per active participant	\$ 764	\$ 2,925

Change in Pension Cost

Pension cost for fiscal 2004	\$ 14,727,180
Change from fiscal 2004 to fiscal 2005:	
▶ Expected based on prior valuation	(14,296,793)
▶ Loss (gain) from noninvestment experience	(1,011,939)
▶ Loss (gain) from asset experience	(993,124)
▶ Assumption changes	5,090,635
▶ Plan amendments	<u>0</u>
Pension cost for fiscal 2005	\$ 3,515,959

Selected Financial Statement Disclosure Information

The following information was included in AEP West's 2004 pension disclosures.

	Fiscal 2004	Fiscal 2003
Change in Benefit Obligation		
PBO, beginning of year	\$ 1,054,132,931	\$ 1,033,745,014
Service cost	21,466,595	21,369,651
Interest cost	63,775,668	66,993,654
Plan amendments	0	0
Actuarial loss (gain)	74,309,865	22,722,451
Benefits paid	<u>(84,167,305)</u>	<u>(90,697,839)</u>
PBO, end of year	\$ 1,129,517,754	\$ 1,054,132,931
Change in Plan Assets		
Fair value of plan assets, beginning of year	\$ 902,251,583	\$ 809,955,499
Actual return on plan assets	116,385,656	178,523,958
Employer contributions	214,727,180	4,469,965
Benefits paid	<u>(84,167,305)</u>	<u>(90,697,839)</u>
Fair value of plan assets, end of year	\$ 1,149,197,114	\$ 902,251,583

The following information was included in AEP West's pension disclosures.

	December 31, 2004	December 31, 2003
Reconciliation of Funded Status		
Funded status	\$ 19,679,360	\$ (151,881,348)
Unrecognized net actuarial loss (gain)	410,191,498	386,020,423
Unrecognized prior service cost (credit)	(44,088,889)	(49,874,106)
Unrecognized transition obligation (asset)	<u>1,000</u>	<u>1,518,000</u>
Prepaid (accrued) pension cost	\$ 385,782,969	\$ 185,782,969
Amount Recognized in Statement of Financial Position		
Prepaid pension cost	\$ 385,782,969	\$ 185,782,969
Accrued pension cost	0	0
Additional minimum liability	0	(322,031,951)
Intangible asset	0	0
Accumulated other comprehensive income	<u>0</u>	<u>322,031,951</u>
Net amount recognized	\$ 385,782,969	\$ 185,782,969

The accumulated other comprehensive income has not been tax effected. Any tax effect would have been separately recognized.

Present Value of Accumulated Plan Benefits for FAS 35

	January 1, 2005	January 1, 2004
Actuarial Present Value of Accumulated Plan Benefits		
Vested benefits:		
▶ Participants currently receiving benefits	\$ 468,121,736	\$ 456,524,461
▶ Other participants	<u>380,859,857</u>	<u>384,889,907</u>
▶ Total vested benefits	\$ 848,981,593	\$ 841,414,368
Nonvested benefits	<u>19,481,000</u>	<u>19,320,774</u>
Total accumulated benefits	\$ 868,462,593	\$ 860,735,142
Market value of assets	1,144,927,820	916,574,799

Key Assumptions

Interest rate	8.50%	8.50%
Mortality	GAM94	GAM83

Change in Actuarial Present Value of Accumulated Plan Benefits

Actuarial present value of accumulated plan benefits as of January 1, 2004	\$ 860,735,142
Change from 2004 to 2005:	
▶ Additional benefits accumulated (including the effect of noninvestment experience)	17,553,226
▶ Interest due to decrease in the discount period	69,658,322
▶ Benefits paid	(84,167,305)
▶ Assumption changes	4,683,208
▶ Plan amendments	<u>0</u>
Actuarial present value of accumulated plan benefits as of January 1, 2005	\$ 868,462,593