

## Basic Results for Employer Contributions

	January 1, 2005	January 1, 2004
<b>Normal Cost and Liabilities</b>		
Normal cost	\$ 14,951,659	\$ 17,156,072
Actuarial accrued liability [AAL]	876,636,757	870,325,946
Current liability [CL]:		
▶ Selected interest rate	1,039,347,398	1,017,409,887
▶ Highest allowable interest rate	1,039,347,398	983,862,705
<b>Assets</b>		
Market value	\$ 1,144,927,820	\$ 916,574,799
Unrecognized investment losses (gains)	<u>1,742,917</u>	<u>71,620,571</u>
Actuarial value [AV]	\$ 1,146,670,737	\$ 988,195,370
<b>Funded Position</b>		
Unfunded actuarial accrued liability [AAL – AV]	\$ (270,033,980)	\$ (117,869,424)
AAL funded percentage [AV + AAL]	130.8%	113.5%
CL funded percentage:		
▶ Selected interest rate	110.3%	97.1%
▶ Highest allowable interest rate	110.3%	100.4%
<b>Key Economic Assumptions</b>		
Discount rate for normal cost and actuarial accrued liability	8.50%	8.50%
Current liability interest rate:		
▶ Selected	6.10%	6.29%
▶ Highest allowable	6.10%	6.55%
Salary increase rate	Rates vary by age from 3.50% to 8.50%	Rates vary by age from 3.50% to 8.50%

## Minimum Required Employer Contribution

	January 1, 2005	January 1, 2004
<b>Minimum Required Employer Contribution</b>		
Normal cost	\$ 14,951,659	\$ 17,156,072
Amortization amounts	0	0
Interest adjustments	1,270,891	1,458,266
Additional funding charge	0	0
Credit balance with interest	<u>(238,428,770)</u>	<u>(19,660,586)</u>
Minimum required contribution before full funding limit	\$ 0	\$ 0
Minimum required contribution after full funding limit	0	0
Percent of covered pay	0.0%	0.0%
Per active participant	\$ 0	\$ 0

No quarterly contributions will be required for the 2005 or 2006 plan years based on this year's valuation results.

## Maximum Deductible Employer Contribution

	January 1, 2005	January 1, 2004
<b>Maximum Deductible Employer Contribution</b>		
Maximum deductible contribution before adjustments	\$ 16,222,550	\$ 18,614,338
Allowable deduction, the greatest of:		
▶ Maximum deductible contribution after full funding limit	0	18,614,338
▶ Contribution necessary to satisfy minimum funding standards	0	0
▶ Contribution necessary to fund 100% of current liability	115,809,733	266,218,289
Maximum deductible contribution	\$ 115,809,733*	\$ 266,218,289**
Percent of covered pay	35.7%	77.6%
Per active participant	\$ 25,160	\$ 52,874

The above amount represents the maximum deductible contribution for this plan. Deductibility of contributions to a defined contribution plan maintained for the same employees may be affected by the 25% of pay limitation for defined benefit and defined contribution plans combined.

### Changes in Maximum Deductible Employer Contribution

Maximum required contribution as of January 1, 2004	\$ 266,218,289
Changes from 2004 to 2005:	
▶ Expected based on prior valuation	(207,405,511)
▶ Loss (gain) from noninvestment experience	15,399,662
▶ Loss (gain) from asset experience	41,164,023
▶ Change in assumptions	<u>433,270</u>
Maximum deductible contribution as of January 1, 2005	\$ 115,809,733

\* Based on lowest permissible current liability rate of 4.59%

\*\* Based on lowest permissible current liability rate of 4.72%

## Actuarial Assumptions and Methods

	<b>Pension Cost</b>	<b>Contributions</b>
<b>Economic Assumptions</b>		
▶ Discount rate	5.50%	8.50%
▶ Return on assets	8.75%	N/A
▶ Current liability	N/A	6.10%
▶ FAS 35	N/A	8.50%
Annual rates of increase in:		
	Rates varying by age	
▶ Salaries	<i>Age</i>	<i>Rate</i>
	20	8.50%
	30	6.00%
	40	4.50%
	50	3.50%
	60	3.50%
▶ Cash balance crediting rate and lump sum interest rate	5.50%	5.75%
▶ Future Social Security wage bases	4.00%	4.00%
▶ Indexed limits on compensation and benefits	3.00%	N/A

### Demographic Assumptions

Mortality	1994 Group Annuity Mortality Table (male and female)
	1983 Group Annuity Mortality Table (male and female) for current liability purposes
Termination	Rates varying by age.

<i>Age</i>	<i>Rate</i>
20	10.4%
30	5.9%
40	2.7%
50	0.9%
60	0.9%

## Retirement

Rates varying by age; average retirement age 61.

<i>Age</i>	<i>Rate</i>
55	10%
56-59	7%
60-61	16%
62	40%
63	20%
64	44%
65	84%
66-69	50%
70+	100%

## Form of payment

75% lump sum; 25% life annuity.

## Percent married

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

## Spouse ages

Wives are assumed to be three years younger than husbands.

## Valuation pay

2005 Base Salary Pay (Grandfathered) – estimated as the sum of the following updated one year according to the salary increase assumption:

- (i) 2004 base salary for the period January 1, 2004, to November 30, 2004
- (ii) The monthly base rate of pay on December 1, 2004.

2005 Expanded Pay (Cash Balance) – sum of the following updated one year according to the salary increase assumption:

- (i) 2004 base salary for the period January 1, 2004, to November 30, 2004
- (ii) The monthly base rate of pay on December 1, 2004
- (iii) Average incentive paid for 2004, 2003 and 2002, including deferred amounts.

## Actuarial Methods

### Pension cost:

- ▶ Service cost and projected benefit obligation
- ▶ Market-related value of assets

Projected unit credit.

The market value on the valuation date less the following percentages of prior years' investment gains and losses:

- 80% of the prior year
- 60% of the second prior year
- 40% of the third prior year
- 20% of the fourth prior year.

The investment gain or loss is calculated each year by:

- Rolling forward the prior years' fair value of assets with actual contributions, benefit payments, and expected return on investments using the long term yield assumption.
- Comparing the actual fair value of assets to the expected value calculated above.

### Contributions:

- ▶ Normal cost and actuarial accrued liability
- ▶ Actuarial value of assets
- ▶ Benefits not valued

Projected unit credit.

Same technique as above in market-related value, except the valuation interest rate is used to compute the expected market value. The actuarial value of assets must be within 20% of the fair value, plus contributions receivable.

All benefits were valued except:

- Any liabilities that may be reinstated in the event of reemployment.

**Change in Assumptions and Methods Since Prior Valuation**

Pension cost	Discount rate for benefit obligations changed from 6.25% to 5.50%.
Contributions	Current liability interest rate changed from 6.29% to 6.10%.

The mortality table was changed from the 1983 Group Annuity Mortality Table to the 1994 Group 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 to better reflect actual experience 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.

**Data Sources**

Towers Perrin used participant data as of December 1, 2004, and accrued pension costs as of December 31, 2004, supplied by AEP. Data were reviewed for reasonableness and consistency, but no audit was performed. Assumptions or estimates were made by the Towers Perrin actuaries when data were not available. We are not aware of any errors or omissions in the data that would have a significant effect on the results of our calculations.

## Participant Data

	January 1, 2005	January 1, 2004
<b>Active</b>		
Number	4,603	5,035
Average age	47.4	46.7
Average past service	20.1	19.3
Average future service	12.4	12.8
Covered pay:		
▶ Total	\$ 324,055,803	\$ 342,700,087
▶ Average	70,401	68,064
<b>Deferred Inactive</b>		
Number	2,226	2,234
Average age	50.5	49.3
Annual benefits:		
▶ Total	\$ 17,077,274	\$ 14,972,687
▶ Average	7,672	6,702
<b>Currently Receiving Benefits</b>		
Number	3,963	4,005
Average age	74.3	73.5
Annual benefits:		
▶ Total	\$ 49,328,358	\$ 48,579,567
▶ Average	12,447	12,130
<b>Total Participants Included in Valuation</b>		
Number	10,792	11,274



### Analysis of Inactive Participant Data

#### Deferred Inactive

<i>Age nearest birthday</i>	<i>Number</i>	<i>Annual benefit</i>	<i>Average annual benefit</i>
< 40	80	\$ 492,560	\$ 6,157
40 – 49	953	6,977,866	7,322
50 – 54	560	4,502,960	8,041
55 – 59	419	3,725,748	8,892
60 – 64	180	1,210,860	6,727
> 64	34	167,280	4,920
Total	2,226	\$ 17,077,274	\$ 7,672

#### Currently Receiving Benefits

<i>Age nearest birthday</i>	<i>Number</i>	<i>Annual benefit</i>	<i>Average annual benefit</i>
< 55	21	\$ 117,747	\$ 5,607
55 – 59	146	1,203,916	8,246
60 – 64	363	3,601,686	9,922
65 – 69	671	9,620,798	14,338
70 – 74	859	11,992,499	13,961
75 – 79	805	11,595,220	14,404
80 – 84	601	7,295,539	12,139
> 84	497	3,900,953	7,849
Total	3,963	\$ 49,328,358	\$ 12,447

Active Participant Data by Age and Service  
AEP West Retirement Plan  
2005 Projected Pay

Age Nearest Birthday	Completed Years of Service												Total	
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	Over 34		
0-24	Number				5	1								6
	Avg Pay				40,724	30,280								38,983
	Avg CB				4,290	4,528								4,329
25-29	Number				44	57	1							102
	Avg Pay				51,600	52,491	61,852							52,198
	Avg CB				6,403	8,749	12,641							7,777
30-34	Number				49	146	30							225
	Avg Pay				52,076	55,513	69,354							56,610
	Avg CB				7,124	11,107	21,701							11,652
35-39	Number				30	119	142	75	5					371
	Avg Pay				60,080	57,195	76,472	71,706	70,368					67,918
	Avg CB				9,281	13,725	31,321	42,192	51,578					26,366
40-44	Number				34	149	147	234	343	27				934
	Avg Pay				48,785	60,772	70,511	72,313	70,863	72,217				68,796
	Avg CB				8,902	17,248	34,386	51,865	67,607	85,268				48,774
45-49	Number				20	83	136	182	399	257	10			1,087
	Avg Pay				55,731	66,477	73,051	68,842	78,342	75,563	86,019			74,181
	Avg CB				11,321	21,466	41,869	60,114	89,926	109,914	149,015			77,518
50-54	Number				16	48	91	97	259	231	163	9		914
	Avg Pay				51,764	56,377	68,552	68,567	72,363	77,933	78,232	74,183		72,853
	Avg CB				11,136	20,452	52,277	76,925	106,931	135,348	159,538	183,177		109,401
55-59	Number				6	23	34	57	134	108	201	127		690
	Avg Pay				51,425	65,746	65,997	69,954	68,981	71,107	83,857	76,157		74,641
	Avg CB				13,047	29,156	62,771	99,296	122,487	148,806	206,887	214,629		159,231
60-64	Number				3	3	18	27	46	27	31	99		254
	Avg Pay				51,593	61,116	65,505	58,933	61,602	61,438	69,052	67,534		64,675
	Avg CB				15,865	25,952	73,208	120,464	144,663	155,631	204,124	239,314		179,418
65-69	Number				1	1	3	2	3	2	1	6		19
	Avg Pay				101,387	51,938	49,725	52,191	68,019	61,472	63,883	51,119		58,131
	Avg CB				32,521	35,444	74,150	101,513	185,495	212,134	291,738	249,200		171,639
Over 69	Number						1							1
	Avg Pay						49,978							49,978
	Avg CB						86,176							86,176
Total	Number				208	630	603	674	1,189	652	406	241		4,603
	Avg Pay				52,858	58,666	71,579	69,974	73,120	74,898	80,472	71,917		70,401
	Avg CB				8,636	15,675	40,428	63,529	93,059	126,554	186,450	224,455		87,296

Average Age = 47.4

Average Service = 20.1

### Reconciliation of Participant Data

	<i>Active</i>	<i>Deferred inactive</i>	<i>Currently receiving benefits</i>	<i>Total</i>
Included in January 1, 2004, valuation	5,035	2,234	4,005	11,274
Change due to:				
▶ New hire and rehire	0	0	0	0
▶ Nonvested termination	(36)	0	0	(36)
▶ Vested termination	(130)	130	0	0
▶ Retirement	(27)	(64)	91	0
▶ Disability	0	0	0	0
▶ Death without beneficiary	(1)	(2)	(134)	(137)
▶ Death with beneficiary	(3)	(4)	7	0
▶ Cashout	(235)	(88)	(11)	(334)
▶ Miscellaneous	<u>0</u>	<u>20</u>	<u>5</u>	<u>25</u>
▶ Net change	(432)	(8)	(42)	(482)
Included in January 1, 2005, valuation	4,603	2,226	3,963	10,792

## Plan Provisions

<b>Effective Date</b>	January 1940. Restated effective July 1, 1997.
<b>Recent Amendments</b>	Effective as of January 1, 2003
<b>Covered Employees</b>	All full-time employees of a Participating Company employed by CSW before January 1, 2001, and not covered by a union (that has not bargained for coverage) or another pension plan provided by AEP. Part-time employees of the Company had to work more than 1,000 hours in the first anniversary year or subsequent calendar years.
<b>Participation Date</b>	Date of becoming a covered employee.
<b>Definitions</b>	
Grandfathered Employee	Employees who were at least age 50 with 10 years of vesting service as of July 1, 1997.
Vesting Service	All service from date of hire in completed years.
Credited Service	The aggregate of:  For the period prior to January 1, 1976: <ol style="list-style-type: none"><li>(1) The number of full years in the last continuous period that employee was a participant after June 30, 1970, plus</li><li>(2) Credited service under any prior plan if service extended to July 1, 1970.</li></ol> For the period beginning on or after January 1, 1976, the number of full years of service.
Final Average Pay	Highest average annual earnings (base pay only) during any 36 consecutive months in the 120 months before retirement. Any changes in earnings within the last three months before retirement will not be taken into account.
Cash Balance Pay	Pay received during the year, including base pay, overtime, shift differential/Sunday premium pay and incentive pay, subject to IRS limits.
Normal Retirement Date (NRD)	The first day of the calendar month on or following the Member's 65 <sup>th</sup> birthday.



## Cash Balance Account

Recordkeeping account to which annual interest credits and annual compensation credits are credited. The cash balance account is updated at the end of each plan year and is equal to:

Cash Balance Account as of the  
 End of the Prior Plan Year

+

Interest Credits

+

Company Credits

## Cash Balance Benefit

Cash Balance Account converted to a monthly annuity.

## Interest Credits

Interest credits are applied to beginning of year account balance on December 31 each year.

Based on the average 30-year Treasury Bond rate for November of the previous year.

Minimum of 4%.

## Company Credits

Applied to account balance on December 31 or DOT if earlier.

Amount is a percentage of eligible pay received during the year, based on age plus years of Vesting Service (age and service in completed whole years as of December 31).

<i>Age Plus Years of Service</i>	<i>Annual Company Credit</i>
Less than 30	3.0%
30 – 39	3.5%
40 – 49	4.5%
50 – 59	5.5%
60 – 69	7.0%
70+	8.5%

#### Monthly Grandfathered Benefit

Greater of (1) or (2) below with automatic cost of living adjustments upon retirement:

- (1) Basic benefit — An annual amount equal to:  
The aggregate of a participant's (a) earned benefit (if any) under any prior plan or acquired Company pension plan under which no election was made to receive a paid-up annuity; and (b) participant contributions without interest for the period commencing on or after July 1, 1970. For the period after September 1, 1980, participants will be deemed to have made contributions at the rate of 2% annually of the participant's annual rate of earnings as of January 1.
- (2) Minimum benefit:  
1-2/3% of final average annual earnings less 50% of participant's annual primary Social Security benefit times years of credited service up to 30 years.

#### Minimum Benefits

The benefit payable will never be less than the frozen accrued benefit as of July 1, 1997, under the prior plan.

#### Primary Social Security Benefit

The annual amount payable under the Social Security Act as amended in effect at the employee's date of retirement. The date as of which the amount is to be determined is:

- (1) In the case of an employee (including deferred vested employees) retiring on or after normal retirement date, normal retirement date.
- (2) In the case of an employee retiring prior to normal retirement date, the later of employee's 62<sup>nd</sup> birthday or actual retirement date.

Early retirees and deferred vested employees are assumed to have no earnings after termination in determining the amount of this benefit.

#### Long-term Disability and Paid Leaves

Compensation equal to the base rate of pay as of disability date. If a participant became disabled prior to January 1, 2003, compensation for the cash balance formula is equal to the greater of the compensation for the calendar year before the disability and the year in which the disability benefits began. For the grandfathered formula, the finally average pay will be determined as of the date on which the participant became disabled. Vesting service continues.

Unpaid Leave

No compensation for annual compensation credit.  
Vesting service continues.

**Eligibility for Benefits**

Normal Retirement

All participants at or after their normal retirement date.

Vested

The participant's cash balance account is 100% vested when any one of the following applies:

- (1) Five years of vesting service
- (2) Attainment of age 55 while an employee
- (3) Death prior to termination
- (4) Upon disability.

Early Retirement

Any time after attainment of age 55 and completion of 15 years of vesting service.

Disability

All participants who become permanently and totally disabled. Permanent and total disability is determined by reference to the LTD plan covering that participant.

Surviving Spouse

The surviving spouse of a participant who retired or is eligible to retire on normal or early retirement.

Preretirement Death

Beneficiary of participant who dies after becoming vested.

**Monthly Benefits Paid Upon the Following Events**

**Normal Retirement**

Grandfathered employees must elect either the cash balance or the grandfathered formula. For purposes of this valuation, the employee is assumed to elect the formula with the higher present value. Employees with a prior plan frozen benefit get the better of the cash balance benefit and the prior plan frozen benefit. For all other employees, the Cash Balance Benefit determined as of Normal Retirement Date.

**Early Retirement**

Greater of (1) if applicable or (2):

- (1) The grandfathered accrued benefit and the prior plan frozen are payable subject to reduction according to the following schedule if payments commence prior to the normal retirement date.

<i>Age at Retirement</i>	<i>Percent of Benefit Payable</i>
64	100%
63	100%
62	100%
61	95%
60	90%
59	84%
58	78%
57	72%
56	66%
55	60%

- (2) The Cash Balance Benefit determined as of the Early Retirement Date.

**Deferred Vested Retirement**

Greater of (1) if applicable or (2):

- (1) Grandfathered accrued benefit payable at age 65, or if earlier reduced 5% per year from age 65, 6% per year from age 60 and 7.5% per year compounded from age 55.
- (2) Vested cash balance account.



## Disability Retirement

The greatest of grandfathered accrued benefit, if eligible, based on projected service and frozen pay deferred to age 65, prior plan frozen benefit if eligible and cash balance account with continued pay credits.

## Preretirement Death

If the beneficiary is the spouse and the participant is a grandfathered/protected plan participant, then:

- (1) For an active participant who dies on or after 55<sup>th</sup> birthday but before retirement, a monthly benefit equal to 50% of the benefit accrued to the date of death without reduction for early retirement is payable immediately as a life annuity to a qualifying spouse.
- (2) For an active participant who dies after completing five or more years of vesting service but before age 55, a deferred monthly benefit equal to 50% of the benefit accrued to the date of death reduced as for early retirement is payable as a life annuity to a qualifying spouse. Benefit commencement is deferred to when the deceased participant would have attained age 55.
- (3) For a deferred vested participant who dies before benefits commence, a monthly benefit equal to 50% of the deferred vested benefit reduced for early commencement (as for deferred vesteds) is payable as a life annuity to a qualifying spouse. If death occurs before age 55, the benefit to the spouse is deferred to when the deceased participant would have attained age 55.

The spouse's benefit is actuarially reduced for each year by which the spouse is more than five years younger than the participant.

For all employees, the minimum benefit is the cash balance account immediate annuity, which is also payable if the beneficiary is not the participant's spouse.

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**Future Plan Changes**

No future plan changes were recognized in determining pension cost. Towers Perrin is not aware of any future plan changes that are required to be reflected.

**Changes in Benefits Valued Since Prior Year**

Other than changes in the IRS pay cap and 415 limits, there have been no other changes in benefits valued since the prior year.

AMERICAN ELECTRIC POWER  
WEST RETIREMENT PLAN  
SUMMARY OF PLAN PARTICIPANTS FOR THE 2005 VALUATION

ML - 1

Location	Vested Actives	Non-Vested Actives	Total Actives	Retirees Receiving Benefits	Beneficiaries	Deferred Vesteds	Total Inactives	Total Participants
AEP Energy Services, Inc.	0	0	0	0	0	6	6	6
AEP Pro Serv, Inc.	0	0	0	0	0	0	0	0
AEP T & D Services, LLC	0	0	0	0	0	0	0	0
American Electric Power Service Corporation	1,085	65	1,150	146	18	459	623	1,773
Appalachian Power Co - Distribution	1	0	1	0	1	0	1	2
Appalachian Power Co - Generation	1	0	1	0	0	0	0	1
Appalachian Power Co - Transmission	0	0	0	0	0	0	0	0
C3 Communications, Inc.	0	0	0	0	0	16	16	16
Cardinal Operating Company	0	0	0	0	0	0	0	0
AEP Texas Central Company - Distribution	768	39	807	677	228	521	1,426	2,233
AEP Texas Central Company - Generation	14	0	14	234	77	313	624	638
AEP Texas Central Company - Nuclear	1	0	1	0	0	0	0	1
AEP Texas Central Company - Transmission	93	4	97	85	33	74	192	289
Columbus Southern Power Co - Distribution	1	0	1	0	0	0	0	1
Columbus Southern Power Co - Generation	0	0	0	0	0	0	0	0
Columbus Southern Power Co - Transmission	0	0	0	0	0	0	0	0
Conesville Coal Preparation Company	0	0	0	0	0	0	0	0
Cook Coal Terminal	0	0	0	0	0	0	0	0
CSW Energy, Inc.	28	5	33	2	0	28	30	63
Elmwood	0	0	0	0	0	0	0	0
EnerShop Inc.	0	0	0	0	0	2	2	2
Indiana Michigan Power Co - Distribution	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Generation	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Nuclear	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Transmission	0	0	0	0	0	0	0	0
Kentucky Power Co - Distribution	0	0	0	0	0	0	0	0
Kentucky Power Co - Generation	1	0	1	0	0	0	0	1
Kentucky Power Co - Transmission	0	0	0	0	0	0	0	0
Kingsport Power Co - Distribution	0	0	0	0	0	0	0	0
Kingsport Power Co - Transmission	0	0	0	0	0	0	0	0
Memco	0	0	0	0	0	0	0	0
Ohio Power Co - Distribution	0	0	0	0	0	0	0	0
Ohio Power Co - Generation	0	0	0	0	0	0	0	0
Ohio Power Co - Transmission	0	0	0	0	0	0	0	0
Public Service Co of Oklahoma - Distribution	668	31	699	530	225	244	999	1,598
Public Service Co of Oklahoma - Generation	314	14	328	198	83	85	366	694
Public Service Co of Oklahoma - Transmission	81	1	82	57	19	27	103	165
Southwestern Electric Power Co - Distribution	404	15	419	218	98	94	408	827
Southwestern Electric Power Co - Generation	405	12	417	212	87	73	372	789
Southwestern Electric Power Co - Texas - Distribution	196	5	201	108	37	47	192	393
Southwestern Electric Power Co - Texas - Transmission	0	0	0	2	4	5	11	11
Southwestern Electric Power Co - Transmission	65	0	65	36	13	9	58	113
Water Transportation (Blackhawk)	0	0	0	0	0	0	0	0
AEP Texas North Company - Distribution	312	11	323	216	85	137	438	761
AEP Texas North Company - Generation	46	4	50	135	55	76	266	316
AEP Texas North Company - Transmission	40	1	41	31	15	10	58	97
Wheeling Power Co - Distribution	1	0	1	0	0	0	0	1
Wheeling Power Co - Transmission	0	0	0	0	0	0	0	0
Cedar Coal Co	0	0	0	0	0	0	0	0
Central Coal Company	0	0	0	0	0	0	0	0
Central Ohio Coal	0	0	0	0	0	0	0	0
Southern Ohio Coal - Martinka	0	0	0	0	0	0	0	0
Southern Ohio Coal - Meigs	0	0	0	0	0	0	0	0
Windsor	0	0	0	0	0	0	0	0
Price River Coal	0	0	0	0	0	0	0	0
Houston Pipeline (HPL)	1	0	1	0	0	0	0	1
<b>Total</b>	<b>4,396</b>	<b>207</b>	<b>4,603</b>	<b>2,887</b>	<b>1,076</b>	<b>2,226</b>	<b>6,189</b>	<b>10,792</b>

AMERICAN ELECTRIC POWER  
 WEST 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.	\$158,585	\$0	\$158,585	\$58,390	36.8%
AEP Pro Serv, Inc.	0	0	0	0	0.0%
AEP T & D Services, LLC	0	0	0	0	0.0%
American Electric Power Service Corporation	145,770,029	5,099,928	150,869,955	194,079,478	128.6%
Appalachian Power Co - Distribution	68,432	4,859	63,291	92,092	145.5%
Appalachian Power Co - Generation	150,550	12,519	163,069	210,753	129.2%
Appalachian Power Co - Transmission	0	0	0	0	0.0%
C3 Communications, Inc.	472,093	0	472,093	768,509	162.8%
Cardinal Operating Company	0	0	0	0	0.0%
AEP Texas Central Company - Distribution	167,083,787	3,435,895	170,519,682	225,593,711	132.3%
AEP Texas Central Company - Generation	51,550,295	64,309	51,614,604	70,478,685	136.5%
AEP Texas Central Company - Nuclear	125,938	12,480	138,416	177,206	128.0%
AEP Texas Central Company - Transmission	22,210,433	432,188	22,642,621	30,361,346	134.1%
Columbus Southern Power Co - Distribution	67,636	5,459	73,095	103,686	141.9%
Columbus Southern Power Co - Generation	0	0	0	0	0.0%
Columbus Southern Power Co - Transmission	0	0	0	0	0.0%
Conesville Coal Preparation Company	0	0	0	0	0.0%
Cook Coal Terminal	0	0	0	0	0.0%
CSW Energy, Inc.	2,525,422	69,445	2,594,867	3,406,084	131.3%
Elmwood	0	0	0	0	0.0%
EnerShop Inc.	115,581	0	115,581	7,854	6.8%
Indiana Michigan Power Co - Distribution	0	0	0	0	0.0%
Indiana Michigan Power Co - Generation	0	0	0	0	0.0%
Indiana Michigan Power Co - Nuclear	0	0	0	0	0.0%
Indiana Michigan Power Co - Transmission	0	0	0	0	0.0%
Kentucky Power Co - Distribution	0	0	0	0	0.0%
Kentucky Power Co - Generation	150,547	19,316	169,863	234,293	137.9%
Kentucky Power Co - Transmission	0	0	0	0	0.0%
Kingsport Power Co - Distribution	0	0	0	0	0.0%
Kingsport Power Co - Transmission	0	0	0	0	0.0%
Memo	0	0	0	0	0.0%
Ohio Power Co - Distribution	0	0	0	0	0.0%
Ohio Power Co - Generation	0	0	0	0	0.0%
Ohio Power Co - Transmission	0	0	0	0	0.0%
Public Service Co of Oklahoma - Distribution	129,994,201	2,268,108	132,262,309	175,091,484	132.4%
Public Service Co of Oklahoma - Generation	52,919,604	1,358,479	54,278,083	72,740,175	134.0%
Public Service Co of Oklahoma - Transmission	13,725,535	308,771	14,034,306	18,480,513	131.7%
Southwestern Electric Power Co - Distribution	70,251,183	1,718,048	71,970,141	94,143,562	130.8%
Southwestern Electric Power Co - Generation	65,212,443	1,827,347	67,039,790	88,360,123	131.8%
Southwestern Electric Power Co - Texas - Distribution	35,588,550	910,242	36,498,792	47,291,099	129.6%
Southwestern Electric Power Co - Texas - Transmission	389,792	0	389,792	547,724	140.5%
Southwestern Electric Power Co - Transmission	9,736,739	280,645	10,019,384	13,238,807	132.1%
Water Transportation (Blackhawk)	0	0	0	0	0.0%
AEP Texas North Company - Distribution	49,429,101	1,295,495	50,724,596	66,881,434	131.9%
AEP Texas North Company - Generation	24,213,499	202,814	24,416,313	32,917,189	134.8%
AEP Texas North Company - Transmission	6,922,545	142,540	7,065,085	9,427,322	133.4%
Wheeling Power Co - Distribution	64,927	6,159	71,086	104,051	146.4%
Wheeling Power Co - Transmission	0	0	0	0	0.0%
Cedar Coal Co	0	0	0	0	0.0%
Central Coal Company	0	0	0	0	0.0%
Central Ohio Coal	0	0	0	0	0.0%
Southern Ohio Coal - Martinka	0	0	0	0	0.0%
Southern Ohio Coal - Meigs	0	0	0	0	0.0%
Windsor	0	0	0	0	0.0%
Price River Coal	0	0	0	0	0.0%
Houston Pipeline (HPL)	92,128	7,056	99,184	132,270	133.4%
Total	\$848,981,593	\$19,481,000	\$868,462,593	\$1,144,927,820	131.8%

AMERICAN ELECTRIC POWER  
WEST RETIREMENT PLAN  
SUMMARY OF FAS 87 VALUATION RESULTS AS OF JANUARY 1, 2005

ML-3

Location	Actives	Number of Participants		Total	Valuation Earnings	Service Cost	Accrued Benefit Obligation	Projected Benefit Obligation	December 31, 2004 (Accrued)/Prepaid Pension Cost
		Deferred Vested	Beneficiaries & Retirees						
AEP Energy Services, Inc.	0	6	0	6	\$0	\$0	\$259,317	\$259,317	\$84,631
AEP Pro Serv, Inc.	0	0	0	0	0	0	0	0	(233,129)
AEP T & D Services, LLC	0	0	0	0	0	0	0	0	0
American Electric Power Service Corporation	1,150	459	164	1,773	82,994,202	5,747,637	189,789,777	203,332,181	63,174,704
Appalachian Power Co - Distribution	1	0	1	2	156,722	10,148	80,682	94,541	0
Appalachian Power Co - Generation	1	0	1	2	126,987	8,342	207,160	207,160	36,154
Appalachian Power Co - Transmission	0	0	0	0	0	0	0	0	0
C3 Communications, Inc.	0	16	0	16	0	0	801,549	801,549	918,273
Cardinal Operating Company	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Distribution	807	521	905	2,233	52,921,172	3,369,099	222,558,265	224,876,537	73,815,606
AEP Texas Central Company - Generation	14	313	311	638	654,030	55,666	68,508,275	68,548,749	26,227,852
AEP Texas Central Company - Nuclear	1	0	0	1	184,874	10,328	197,421	198,239	78,212
AEP Texas Central Company - Transmission	97	74	118	289	8,720,048	415,416	29,709,413	30,039,105	9,584,113
Columbus Southern Power Co - Distribution	1	0	0	1	95,407	6,569	66,529	96,762	(4,409)
Columbus Southern Power Co - Generation	0	0	0	0	0	0	0	0	0
Columbus Southern Power Co - Transmission	0	0	0	0	0	0	0	0	0
Cokesville Coal Preparation Company	0	0	0	0	0	0	0	0	0
Cook Coal Terminal	0	0	0	0	0	0	0	0	0
CSW Energy, Inc.	33	28	2	63	2,705,296	149,138	3,648,485	3,747,382	3,329,039
Elmwood	0	0	0	0	0	0	0	0	0
EnerShop Inc.	0	2	0	2	0	0	147,630	147,630	23,204
Indiana Michigan Power Co - Distribution	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Generation	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Nuclear	0	0	0	0	0	0	0	0	3,472
Indiana Michigan Power Co - Transmission	0	0	0	0	0	0	0	0	0
Kentucky Power Co - Distribution	0	0	0	0	0	0	0	0	0
Kentucky Power Co - Generation	1	0	1	2	108,972	6,655	218,122	218,122	0
Kentucky Power Co - Transmission	0	0	0	0	0	0	0	0	0
Kingsport Power Co - Distribution	0	0	0	0	0	0	0	0	0
Kingsport Power Co - Transmission	0	0	0	0	0	0	0	0	0
Memco	0	0	0	0	0	0	0	0	0
Ohio Power Co - Distribution	0	0	0	0	0	0	0	0	0
Ohio Power Co - Generation	0	0	0	0	0	0	0	0	0
Ohio Power Co - Transmission	0	0	0	0	0	0	0	0	0
Public Service Co of Oklahoma - Distribution	599	244	755	1,598	40,172,975	2,511,844	169,188,119	170,967,123	55,427,575
Public Service Co of Oklahoma - Generation	328	85	281	694	22,736,281	1,466,724	70,487,502	71,206,825	21,136,209
Public Service Co of Oklahoma - Transmission	62	27	76	165	4,363,574	298,098	17,978,413	18,168,696	5,957,585
Southwestern Electric Power Co - Distribution	419	94	314	827	27,833,240	1,763,881	92,480,578	93,481,308	31,892,199
Southwestern Electric Power Co - Generation	417	73	299	789	27,584,203	1,832,680	86,620,002	87,433,567	28,849,805
Southwestern Electric Power Co - Texas - Distribution	201	47	145	393	13,848,117	914,811	47,009,348	47,587,299	15,640,397
Southwestern Electric Power Co - Texas - Transmission	0	5	6	11	0	0	548,816	548,816	1,070,813
Southwestern Electric Power Co - Transmission	55	9	49	113	3,919,657	280,839	12,801,068	13,026,095	3,831,192
Water Transportation (Blackhawk)	0	0	0	0	0	0	0	0	0
AEP Texas North Company - Distribution	323	137	301	761	21,019,010	1,332,214	66,188,162	66,773,707	25,656,452
AEP Texas North Company - Generation	50	76	190	316	3,141,903	196,449	31,763,871	31,831,200	15,421,332
AEP Texas North Company - Transmission	41	10	46	97	2,586,170	167,885	9,313,215	9,372,608	3,846,972
Wheeling Power Co - Distribution	1	0	0	1	120,692	6,801	109,596	111,142	11,991
Wheeling Power Co - Transmission	0	0	0	0	0	0	0	0	0
Cedar Coal Co	0	0	0	0	0	0	0	0	0
Central Coal Company	0	0	0	0	0	0	0	0	0
Central Ohio Coal	0	0	0	0	0	0	0	0	0
Southern Ohio Coal - Martinka	0	0	0	0	0	0	0	0	0
Southern Ohio Coal - Meigs	0	0	0	0	0	0	0	0	0
Windsor	0	0	0	0	0	0	0	0	0
Price River Coal	0	0	0	0	0	0	0	0	0
Houston Pipeline (HPL)	1	0	0	1	83,425	5,393	137,713	137,719	22,725
<b>Total</b>	<b>4,603</b>	<b>2,226</b>	<b>3,903</b>	<b>10,792</b>	<b>\$324,054,956</b>	<b>\$20,557,812</b>	<b>\$1,131,025,028</b>	<b>\$1,143,013,377</b>	<b>\$385,782,969</b>

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AMERICAN ELECTRIC POWER  
WEST 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.	\$0	\$259,317	\$58,811	\$13,819	(\$4,987)	\$0	(\$2,850)	\$5,558	\$11,540
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
American Electric Power Service Corporation	5,747,837	203,332,181	195,477,820	11,151,826	(16,574,874)	180	(969,309)	4,362,160	3,717,620
Appalachian Power Co - Distribution	10,148	94,541	82,758	5,579	(7,865)	0	0	2,026	9,888
Appalachian Power Co - Generation	8,342	207,160	212,271	11,484	(17,999)	0	(971)	4,440	5,206
Appalachian Power Co - Transmission	0	0	0	0	0	0	0	0	0
C3 Communications, Inc.	0	801,549	774,046	42,716	(65,633)	1	(5,169)	17,181	(10,904)
Cardinal Operating Company	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Distribution	3,389,099	224,070,537	227,219,114	12,152,870	(19,266,268)	197	(1,125,467)	4,815,904	(53,665)
AEP Texas Central Company - Generation	55,866	68,548,749	70,886,484	3,658,038	(6,019,056)	60	(407,158)	1,469,331	(1,244,921)
AEP Texas Central Company - Nuclear	10,328	198,239	178,483	11,115	(15,134)	0	(1,237)	4,249	9,321
AEP Texas Central Company - Transmission	415,416	30,039,105	30,580,100	1,622,964	(2,592,935)	25	(152,313)	643,883	(82,959)
Columbus Southern Power Co - Distribution	6,668	96,782	104,433	5,512	(8,855)	0	0	2,074	5,397
Columbus Southern Power Co - Generation	0	0	0	0	0	0	0	0	0
Columbus Southern Power Co - Transmission	0	0	0	0	0	0	0	0	0
Conesville Coal Preparation Company	0	0	0	0	0	0	0	0	0
Cook Coal Terminal	0	0	0	0	0	0	0	0	0
CSW Energy, Inc.	149,138	3,747,382	3,430,625	207,651	(290,888)	3	(16,742)	80,325	129,487
Elmwood	0	0	0	0	0	0	0	0	0
EnerShop Inc.	0	147,830	7,911	7,867	(671)	0	(600)	3,164	9,760
Indiana Michigan Power Co - Distribution	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Generation	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Nuclear	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Transmission	0	0	0	0	0	0	0	0	0
Kentucky Power Co - Distribution	0	0	0	0	0	0	0	0	0
Kentucky Power Co - Generation	8,655	218,122	235,991	11,979	(20,009)	0	0	4,675	3,300
Kentucky Power Co - Transmission	0	0	0	0	0	0	0	0	0
Kingsport Power Co - Distribution	0	0	0	0	0	0	0	0	0
Kingsport Power Co - Transmission	0	0	0	0	0	0	0	0	0
Memo	0	0	0	0	0	0	0	0	0
Ohio Power Co - Distribution	0	0	0	0	0	0	0	0	0
Ohio Power Co - Generation	0	0	0	0	0	0	0	0	0
Ohio Power Co - Transmission	0	0	0	0	0	0	0	0	0
Public Service Co of Oklahoma - Distribution	2,511,844	170,967,123	176,352,999	9,244,936	(14,853,250)	150	(873,241)	3,664,652	(404,609)
Public Service Co of Oklahoma - Generation	1,406,724	71,206,825	73,264,268	3,872,875	(6,212,193)	62	(358,697)	1,526,306	295,077
Public Service Co of Oklahoma - Transmission	299,096	18,168,696	18,813,685	984,174	(1,578,282)	16	(94,385)	389,443	62
Southwestern Electric Power Co - Distribution	1,763,881	93,481,308	94,821,897	5,075,749	(8,040,096)	82	(469,157)	2,003,758	334,215
Southwestern Electric Power Co - Generation	1,832,680	87,433,567	88,996,758	4,757,123	(7,548,176)	78	(442,693)	1,874,124	475,134
Southwestern Electric Power Co - Texas - Distribution	814,811	47,587,299	47,831,832	2,584,745	(4,038,778)	42	(234,627)	1,020,026	246,219
Southwestern Electric Power Co - Texas - Transmission	0	548,816	551,670	29,247	(46,777)	0	(2,683)	11,764	(8,449)
Southwestern Electric Power Co - Transmission	280,839	13,026,095	13,334,193	709,145	(1,130,627)	11	(68,787)	279,212	69,793
Water Transportation (Blackhawk)	0	0	0	0	0	0	0	0	0
AEP Texas North Company - Distribution	1,332,214	68,773,707	67,263,315	3,629,459	(5,711,842)	58	(335,054)	1,431,283	346,118
AEP Texas North Company - Generation	186,448	31,831,200	33,154,357	1,706,798	(2,811,210)	28	(175,182)	882,298	(400,821)
AEP Texas North Company - Transmission	167,685	8,372,608	8,495,246	508,415	(805,117)	8	(47,798)	200,900	24,083
Wheeling Power Co - Distribution	6,901	111,142	104,801	8,291	(8,888)	0	(486)	2,382	6,200
Wheeling Power Co - Transmission	0	0	0	0	0	0	0	0	0
Cedar Coal Co	0	0	0	0	0	0	0	0	0
Central Coal Company	0	0	0	0	0	0	0	0	0
Central Ohio Coal	0	0	0	0	0	0	0	0	0
Southern Ohio Coal - Martinka	0	0	0	0	0	0	0	0	0
Southern Ohio Coal - Meigs	0	0	0	0	0	0	0	0	0
Windsor	0	0	0	0	0	0	0	0	0
Price River Coal	0	0	0	0	0	0	0	0	0
Houston Pipeline (HPL)	5,393	137,719	133,223	7,627	(11,296)	0	(609)	2,952	4,067
Total	\$20,557,812	\$1,143,013,377	\$1,153,177,029	\$62,018,002	(\$97,779,704)	\$1,000	(\$5,785,217)	\$24,504,088	\$3,515,959

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AMERICAN ELECTRIC POWER  
WEST RETIREMENT PLAN  
2005 CONTRIBUTION FUNDING POLICY

ML-5

Location	EOY			Total Plan Year Contribution
	EOY Accrued Benefit Obligation	Fair Value of Assets, Without Contributions Made in Calendar Year	Additional Contribution to Eliminate AOCI	
AEP Energy Services, Inc.	\$261,711	\$59,607	\$0	\$0
AEP Pro Serv, Inc.	0	0	0	0
AEP T & D Services, LLC	0	0	0	0
American Electric Power Service Corporation	201,634,046	188,122,543	0	0
Appalachian Power Co - Distribution	81,519	84,011	0	0
Appalachian Power Co - Generation	209,072	215,143	0	0
Appalachian Power Co - Transmission	0	0	0	0
CS Communications, Inc.	808,948	784,518	0	0
Cardinal Operating Company	0	0	0	0
AEP Texas Central Company - Distribution	224,812,712	230,293,282	0	0
AEP Texas Central Company - Generation	69,140,678	71,846,898	0	0
AEP Texas Central Company - Nuclear	199,243	180,898	0	0
AEP Texas Central Company - Transmission	29,883,682	30,693,834	0	0
Columbus Southern Power Co - Distribution	97,420	105,846	0	0
Columbus Southern Power Co - Generation	0	0	0	0
Columbus Southern Power Co - Transmission	0	0	0	0
Conesville Coal Preparation Company	0	0	0	0
Cook Coal Terminal	0	0	0	0
CSW Energy, Inc.	3,882,184	3,477,040	0	0
Elmwood	0	0	0	0
EnerShop Inc.	148,993	8,018	0	0
Indiana Michigan Power Co - Distribution	0	0	0	0
Indiana Michigan Power Co - Generation	0	0	0	0
Indiana Michigan Power Co - Nuclear	0	0	0	0
Indiana Michigan Power Co - Transmission	0	0	0	0
Kentucky Power Co - Distribution	0	0	0	0
Kentucky Power Co - Generation	220,135	239,174	0	0
Kentucky Power Co - Transmission	0	0	0	0
Kingsport Power Co - Distribution	0	0	0	0
Kingsport Power Co - Transmission	0	0	0	0
Mamco	0	0	0	0
Ohio Power Co - Distribution	0	0	0	0
Ohio Power Co - Generation	0	0	0	0
Ohio Power Co - Transmission	0	0	0	0
Public Service Co of Oklahoma - Distribution	170,749,903	178,738,072	0	0
Public Service Co of Oklahoma - Generation	71,138,176	74,265,489	0	0
Public Service Co of Oklahoma - Transmission	18,142,354	18,865,499	0	0
Southwestern Electric Power Co - Distribution	93,334,271	98,104,762	0	0
Southwestern Electric Power Co - Generation	87,418,598	90,200,842	0	0
Southwestern Electric Power Co - Texas - Distribution	47,534,124	48,278,268	0	0
Southwestern Electric Power Co - Texas - Transmission	553,882	559,134	0	0
Southwestern Electric Power Co - Transmission	12,999,974	13,514,598	0	0
Water Transportation (Blackhawk)	0	0	0	0
AEP Texas North Company - Distribution	66,797,130	68,274,709	0	0
AEP Texas North Company - Generation	32,057,085	33,602,920	0	0
AEP Texas North Company - Transmission	9,399,186	9,623,712	0	0
Wheeling Power Co - Distribution	110,808	106,219	0	0
Wheeling Power Co - Transmission	0	0	0	0
Cedar Coal Co	0	0	0	0
Central Coal Company	0	0	0	0
Central Ohio Coal	0	0	0	0
Southern Ohio Coal - Martinsburg	0	0	0	0
Southern Ohio Coal - Meigs	0	0	0	0
Windsor	0	0	0	0
Price River Coal	0	0	0	0
Houston Pipeline (HPL)	138,984	135,025	0	0
Total	\$1,141,465,576	\$1,168,778,971	\$0	\$0

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

ML-6

Location	FAS 87	Estimated Net Periodic Pension Cost									
	Cost 2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
AEP Energy Services, Inc.	\$11,540	\$13,689	\$13,585	\$12,382	\$11,827	\$11,621	\$11,275	\$10,919	\$11,797	\$11,428	\$11,015
AEP Communications	0	0	0	0	0	0	0	0	0	0	0
AEP Pro Serv, Inc.	0	0	0	0	0	0	0	0	0	0	0
AEP T & D Services, LLC	0	0	0	0	0	0	0	0	0	0	0
American Electric Power Service Corporation	3,717,820	4,507,075	4,545,908	3,318,245	2,876,738	2,816,849	2,868,181	2,535,274	3,380,091	3,285,847	3,140,187
Appalachian Power Co - Distribution	9,888	10,128	10,471	10,232	10,378	10,716	11,027	11,381	12,167	12,541	12,529
Appalachian Power Co - Generation	5,296	6,216	6,353	5,165	4,810	4,858	4,816	4,799	5,784	5,797	5,805
Appalachian Power Co - Transmission	0	0	0	0	0	0	0	0	0	0	0
C3 Communications, Inc.	(10,904)	(7,341)	(8,163)	(14,073)	(16,884)	(18,239)	(19,989)	(21,722)	(19,651)	(21,408)	(23,265)
Cardinal Operating Company	0	0	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Distribution	(53,665)	773,149	875,749	(859,695)	(1,507,176)	(1,733,744)	(2,063,562)	(2,381,050)	(1,625,023)	(1,934,374)	(2,262,948)
AEP Texas Central Company - Generation	(1,244,821)	(968,203)	(1,041,905)	(1,560,650)	(1,807,281)	(1,926,248)	(2,078,536)	(2,228,901)	(2,053,925)	(2,205,822)	(2,366,059)
AEP Texas Central Company - Nuclear	9,321	10,583	10,839	9,899	9,716	9,905	10,016	10,151	11,249	11,422	11,595
AEP Texas Central Company - Transmission	(62,959)	48,143	33,411	(174,208)	(262,804)	(285,064)	(341,184)	(385,711)	(286,791)	(330,374)	(376,600)
Columbus Southern Power Co - Distribution	5,397	5,494	5,675	5,226	5,162	5,333	5,450	5,584	6,192	6,351	6,516
Columbus Southern Power Co - Generation	0	0	0	0	0	0	0	0	0	0	0
Columbus Southern Power Co - Transmission	0	0	0	0	0	0	0	0	0	0	0
Conesville Coal Preparation Company	0	0	0	0	0	0	0	0	0	0	0
Cook Coal Terminal	0	0	0	0	0	0	0	0	0	0	0
CSW Energy, Inc.	129,487	144,816	147,573	127,505	121,768	123,000	122,869	122,703	140,854	141,412	141,854
Elmwood	0	0	0	0	0	0	0	0	0	0	0
EnerShop Inc.	9,760	9,937	9,900	9,309	9,040	8,954	8,787	8,611	9,139	8,955	8,745
Indiana Michigan Power Co - Distribution	0	0	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Generation	0	0	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Nuclear	0	0	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Transmission	0	0	0	0	0	0	0	0	0	0	0
Kentucky Power Co - Distribution	0	0	0	0	0	0	0	0	0	0	0
Kentucky Power Co - Generation	3,300	3,167	3,207	1,814	1,317	1,245	1,080	935	1,841	1,719	1,588
Kentucky Power Co - Transmission	0	0	0	0	0	0	0	0	0	0	0
Kingsport Power Co - Distribution	0	0	0	0	0	0	0	0	0	0	0
Kingsport Power Co - Transmission	0	0	0	0	0	0	0	0	0	0	0
Memo	0	0	0	0	0	0	0	0	0	0	0
Ohio Power Co - Distribution	0	0	0	0	0	0	0	0	0	0	0
Ohio Power Co - Generation	0	0	0	0	0	0	0	0	0	0	0
Ohio Power Co - Transmission	0	0	0	0	0	0	0	0	0	0	0
Public Service Co of Oklahoma - Distribution	(404,906)	242,188	162,771	(1,020,634)	(1,522,171)	(1,701,323)	(1,958,822)	(2,206,957)	(1,638,280)	(1,880,254)	(2,136,763)
Public Service Co of Oklahoma - Generation	295,077	577,108	582,593	89,511	(99,135)	(152,827)	(238,377)	(319,106)	(58,740)	(135,149)	(218,594)
Public Service Co of Oklahoma - Transmission	62	71,647	64,725	(59,106)	(110,647)	(127,947)	(153,530)	(178,041)	(115,687)	(139,420)	(184,627)
Southwestern Electric Power Co - Distribution	334,215	694,620	669,688	46,258	(206,530)	(283,320)	(402,341)	(515,472)	(181,148)	(288,334)	(404,616)
Southwestern Electric Power Co - Generation	475,134	824,105	808,516	232,600	4,247	(58,949)	(161,264)	(257,673)	64,828	(26,176)	(123,329)
Southwestern Electric Power Co - Texas - Distribution	246,219	425,586	414,193	99,940	(28,765)	(64,249)	(123,239)	(179,249)	(7,429)	(60,868)	(117,917)
Southwestern Electric Power Co - Texas - Transmission	(8,448)	(6,845)	(7,440)	(11,552)	(13,517)	(14,471)	(15,694)	(16,904)	(15,510)	(16,735)	(18,028)
Southwestern Electric Power Co - Transmission	89,783	125,017	122,970	37,248	3,457	(5,666)	(20,596)	(34,625)	13,773	587	(13,494)
Water Transportation (Blackhawk)	0	0	0	0	0	0	0	0	0	0	0
AEP Texas North Company - Distribution	348,118	606,182	591,858	151,177	(25,280)	(76,137)	(157,031)	(233,602)	9,613	(63,128)	(140,782)
AEP Texas North Company - Generation	(400,821)	(278,851)	(305,784)	(539,618)	(646,420)	(893,513)	(755,722)	(816,677)	(726,180)	(787,158)	(851,486)
AEP Texas North Company - Transmission	24,093	60,591	57,701	(5,179)	(30,936)	(39,071)	(51,460)	(63,278)	(30,253)	(41,615)	(53,711)
Wheeling Power Co - Distribution	8,200	6,753	8,941	6,447	6,388	6,543	6,657	6,786	7,459	7,614	7,773
Wheeling Power Co - Transmission	0	0	0	0	0	0	0	0	0	0	0
Cedar Coal Co	0	0	0	0	0	0	0	0	0	0	0
Central Coal Company	0	0	0	0	0	0	0	0	0	0	0
Central Ohio Coal	0	0	0	0	0	0	0	0	0	0	0
Southern Ohio Coal - Martinka	0	0	0	0	0	0	0	0	0	0	0
Southern Ohio Coal - Meigs	0	0	0	0	0	0	0	0	0	0	0
Windsor	0	0	0	0	0	0	0	0	0	0	0
Price River Coal	0	0	0	0	0	0	0	0	0	0	0
Houston Pipeline (HPL)	4,067	(1,281)	(1,425)	(2,438)	(2,922)	(3,155)	(3,458)	(3,754)	(3,398)	(3,700)	(4,019)
<b>Total</b>	<b>\$3,515,959</b>	<b>\$7,903,673</b>	<b>\$7,559,891</b>	<b>(\$86,192)</b>	<b>(\$3,213,592)</b>	<b>(\$4,194,901)</b>	<b>(\$5,694,965)</b>	<b>(\$7,125,508)</b>	<b>(\$3,087,226)</b>	<b>(\$4,461,933)</b>	<b>(\$5,928,251)</b>

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AMERICAN ELECTRIC POWER  
WEST 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.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
AEP Communications	0	0	0	0	0	0	0	0	0	0	0
AEP Pro Serv, Inc.	0	0	0	0	0	0	0	0	0	0	0
AEP T & D Services, LLC	0	0	0	0	0	0	0	0	0	0	0
American Electric Power Service Corporation	0	0	0	0	0	0	0	0	0	0	0
Appalachian Power Co - Distribution	0	0	0	0	0	0	0	0	0	0	0
Appalachian Power Co - Generation	0	0	0	0	0	0	0	0	0	0	0
Appalachian Power Co - Transmission	0	0	0	0	0	0	0	0	0	0	0
C3 Communications, Inc.	0	0	0	0	0	0	0	0	0	0	0
Cardinal Operating Company	0	0	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Distribution	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0
Columbus Southern Power Co - Distribution	0	0	0	0	0	0	0	0	0	0	0
Columbus Southern Power Co - Generation	0	0	0	0	0	0	0	0	0	0	0
Columbus Southern Power Co - Transmission	0	0	0	0	0	0	0	0	0	0	0
Conesville Coal Preparation Company	0	0	0	0	0	0	0	0	0	0	0
Cook Coal Terminal	0	0	0	0	0	0	0	0	0	0	0
CSW Energy, Inc.	0	0	0	0	0	0	0	0	0	0	0
Elmwood	0	0	0	0	0	0	0	0	0	0	0
EnerShop Inc.	0	0	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Distribution	0	0	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Generation	0	0	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Nuclear	0	0	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Transmission	0	0	0	0	0	0	0	0	0	0	0
Kentucky Power Co - Distribution	0	0	0	0	0	0	0	0	0	0	0
Kentucky Power Co - Generation	0	0	0	0	0	0	0	0	0	0	0
Kentucky Power Co - Transmission	0	0	0	0	0	0	0	0	0	0	0
Kingsport Power Co - Distribution	0	0	0	0	0	0	0	0	0	0	0
Kingsport Power Co - Transmission	0	0	0	0	0	0	0	0	0	0	0
Memo	0	0	0	0	0	0	0	0	0	0	0
Ohio Power Co - Distribution	0	0	0	0	0	0	0	0	0	0	0
Ohio Power Co - Generation	0	0	0	0	0	0	0	0	0	0	0
Ohio Power Co - Transmission	0	0	0	0	0	0	0	0	0	0	0
Public Service Co of Oklahoma - Distribution	0	0	0	0	0	0	0	0	0	0	0
Public Service Co of Oklahoma - Generation	0	0	0	0	0	0	0	0	0	0	0
Public Service Co of Oklahoma - Transmission	0	0	0	0	0	0	0	0	0	0	0
Southwestern Electric Power Co - Distribution	0	0	0	0	0	0	0	0	0	0	0
Southwestern Electric Power Co - Generation	0	0	0	0	0	0	0	0	0	0	0
Southwestern Electric Power Co - Texas - Distribution	0	0	0	0	0	0	0	0	0	0	0
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0	0	0	0
Southwestern Electric Power Co - Transmission	0	0	0	0	0	0	0	0	0	0	0
Water Transportation (Blackhawk)	0	0	0	0	0	0	0	0	0	0	0
AEP Texas North Company - Distribution	0	0	0	0	0	0	0	0	0	0	0
AEP Texas North Company - Generation	0	0	0	0	0	0	0	0	0	0	0
AEP Texas North Company - Transmission	0	0	0	0	0	0	0	0	0	0	0
Wheeling Power Co - Distribution	0	0	0	0	0	0	0	0	0	0	0
Wheeling Power Co - Transmission	0	0	0	0	0	0	0	0	0	0	0
Cedar Coal Co	0	0	0	0	0	0	0	0	0	0	0
Central Coal Company	0	0	0	0	0	0	0	0	0	0	0
Central Ohio Coal	0	0	0	0	0	0	0	0	0	0	0
Southern Ohio Coal - Martinka	0	0	0	0	0	0	0	0	0	0	0
Southern Ohio Coal - Meigs	0	0	0	0	0	0	0	0	0	0	0
Windsor	0	0	0	0	0	0	0	0	0	0	0
Price River Coal	0	0	0	0	0	0	0	0	0	0	0
Houston Pipeline (HPL)	0	0	0	0	0	0	0	0	0	0	0
Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Current Liability Interest Rate	6.10%	5.13%	4.99%	4.92%	4.89%	4.89%	4.89%	4.89%	4.89%	4.89%	4.89%

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AMERICAN ELECTRIC POWER  
WEST RETIREMENT PLAN  
ESTIMATED 2008 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.	\$0	\$261,468	\$58,243	\$13,922	(\$4,930)	\$0	(\$2,850)	\$6,009	\$13,689
AEP Communications	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
American Electric Power Service Corporation	5,977,542	205,018,830	193,588,278	11,234,845	(16,388,097)	0	(969,309)	4,711,924	4,507,075
Appalachian Power Co - Distribution	10,354	85,325	81,859	5,638	(7,776)	0	0	2,181	10,128
Appalachian Power Co - Generation	6,576	209,878	210,219	11,584	(17,796)	0	(971)	4,801	6,216
Appalachian Power Co - Transmission	0	0	0	0	0	0	0	0	0
C3 Communications, Inc.	0	608,198	766,564	43,034	(64,893)	0	(5,169)	18,575	(7,341)
Cardinal Operating Company	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Distribution	3,503,663	228,540,239	225,022,753	12,249,073	(19,049,163)	0	(1,125,497)	5,206,549	773,149
AEP Texas Central Company - Generation	58,101	88,117,364	70,300,310	3,883,360	(5,951,229)	0	(407,158)	1,588,517	(968,203)
AEP Texas Central Company - Nuclear	10,741	199,883	178,758	11,215	(14,903)	0	(1,237)	4,594	10,583
AEP Texas Central Company - Transmission	432,033	30,288,281	30,284,505	1,635,753	(2,563,716)	0	(152,313)	696,112	48,143
Columbus Southern Power Co - Distribution	6,933	97,565	103,424	5,564	(8,755)	0	0	2,242	5,494
Columbus Southern Power Co - Generation	0	0	0	0	0	0	0	0	0
Columbus Southern Power Co - Transmission	0	0	0	0	0	0	0	0	0
Conesville Coal Preparation Company	0	0	0	0	0	0	0	0	0
Cook Coal Terminal	0	0	0	0	0	0	0	0	0
CSW Energy, Inc.	155,104	3,778,467	3,387,464	209,449	(287,610)	0	(16,742)	86,840	144,818
Elmwood	0	0	0	0	0	0	0	0	0
EnerShop Inc.	0	148,855	7,835	7,926	(663)	0	(600)	3,421	9,937
Indiana Michigan Power Co - Distribution	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Generation	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Nuclear	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Transmission	0	0	0	0	0	0	0	0	0
Kentucky Power Co - Distribution	6,821	219,931	233,700	12,079	(19,764)	0	0	5,065	3,187
Kentucky Power Co - Generation	0	0	0	0	0	0	0	0	0
Kentucky Power Co - Transmission	0	0	0	0	0	0	0	0	0
Kingsport Power Co - Distribution	0	0	0	0	0	0	0	0	0
Kingsport Power Co - Transmission	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0
Ohio Power Co - Distribution	0	0	0	0	0	0	0	0	0
Ohio Power Co - Generation	0	0	0	0	0	0	0	0	0
Ohio Power Co - Transmission	0	0	0	0	0	0	0	0	0
Public Service Co of Oklahoma - Distribution	2,812,318	172,385,303	174,648,324	9,318,033	(14,784,746)	0	(873,241)	3,961,912	242,188
Public Service Co of Oklahoma - Generation	1,325,393	71,797,489	72,556,078	3,904,199	(6,142,190)	0	(358,697)	1,650,114	577,108
Public Service Co of Oklahoma - Transmission	311,060	18,319,406	18,433,740	992,009	(1,560,497)	0	(94,385)	421,033	71,647
Southwestern Electric Power Co - Distribution	1,834,438	94,256,739	93,905,293	5,116,531	(7,949,495)	0	(469,157)	2,166,202	694,620
Southwestern Electric Power Co - Generation	1,905,987	88,158,632	88,136,491	4,795,848	(7,461,141)	0	(442,693)	2,026,144	824,105
Southwestern Electric Power Co - Texas - Distribution	951,403	47,982,038	47,171,410	2,605,541	(3,993,257)	0	(234,527)	1,102,758	425,596
Southwestern Electric Power Co - Texas - Transmission	0	553,358	540,337	29,465	(46,250)	0	(2,583)	12,718	(8,845)
Southwestern Electric Power Co - Transmission	292,073	13,134,147	13,205,301	714,501	(1,117,887)	0	(68,787)	301,881	125,017
Water Transportation (Blackhawk)	0	0	0	0	0	0	0	0	0
AEP Texas North Company - Distribution	1,385,503	67,327,598	66,712,163	3,658,741	(5,647,477)	0	(335,054)	1,547,383	608,182
AEP Texas North Company - Generation	204,307	32,095,241	32,833,878	1,718,842	(2,779,532)	0	(175,182)	737,641	(278,851)
AEP Texas North Company - Transmission	174,382	9,450,352	9,403,462	512,485	(796,044)	0	(47,798)	217,196	60,591
Wheeling Power Co - Distribution	7,177	112,064	103,788	6,349	(8,786)	0	(488)	2,576	6,753
Wheeling Power Co - Transmission	0	0	0	0	0	0	0	0	0
Cedar Coal Co	0	0	0	0	0	0	0	0	0
Central Coal Company	0	0	0	0	0	0	0	0	0
Central Ohio Coal	0	0	0	0	0	0	0	0	0
Southern Ohio Coal - Martinsburg	0	0	0	0	0	0	0	0	0
Southern Ohio Coal - Meigs	0	0	0	0	0	0	0	0	0
Windsor	0	0	0	0	0	0	0	0	0
Price River Coal	0	0	0	0	0	0	0	0	0
Houston Pipeline (HPL)	0	138,861	131,935	7,394	(11,169)	0	(609)	3,191	(1,281)
Total	\$21,374,515	\$1,162,494,722	\$1,142,030,110	\$62,504,578	(\$96,677,857)	\$0	(\$5,785,217)	\$26,487,655	\$7,903,673

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AMERICAN ELECTRIC POWER  
WEST 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.	\$0	\$263,244	\$58,814	\$14,001	(\$4,982)	\$0	(\$2,850)	\$5,879	\$13,585
AEP Communications	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
American Electric Power Service Corporation	6,216,644	209,411,709	195,820,349	11,308,624	(16,559,800)	0	(969,309)	4,609,580	4,545,908
Appalachian Power Co - Distribution	10,976	95,973	82,919	5,688	(7,858)	0	0	2,143	10,471
Appalachian Power Co - Generation	9,023	210,298	212,643	11,665	(17,982)	0	(971)	4,696	6,353
Appalachian Power Co - Transmission	0	0	0	0	0	0	0	0	0
C3 Communications, Inc.	0	813,689	775,402	43,278	(65,573)	0	(5,169)	18,171	(8,183)
Cardinal Operating Company	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Distribution	3,644,017	228,079,331	227,617,262	12,324,190	(19,248,747)	0	(1,125,467)	5,083,460	675,749
AEP Texas Central Company - Generation	60,425	69,586,941	71,110,871	3,704,190	(6,013,582)	0	(407,159)	1,594,013	(1,041,905)
AEP Texas Central Company - Nuclear	11,171	201,241	178,796	11,297	(18,120)	0	(1,237)	4,494	10,839
AEP Texas Central Company - Transmission	449,314	30,494,056	30,633,684	1,645,721	(2,590,577)	0	(152,313)	680,992	33,411
Columbus Southern Power Co - Distribution	7,210	98,227	104,618	5,608	(8,847)	0	0	2,184	5,675
Columbus Southern Power Co - Generation	0	0	0	0	0	0	0	0	0
Columbus Southern Power Co - Transmission	0	0	0	0	0	0	0	0	0
Coneville Coal Preparation Company	0	0	0	0	0	0	0	0	0
Cook Coal Terminal	0	0	0	0	0	0	0	0	0
CSW Energy, Inc.	161,306	3,804,137	3,436,638	210,902	(290,624)	0	(16,742)	84,954	147,573
Elmwood	0	0	0	0	0	0	0	0	0
EnerShop Inc.	0	149,866	7,825	7,971	(670)	0	(600)	3,347	9,600
Indiana Michigan Power Co - Distribution	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Generation	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Nuclear	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Transmission	0	0	0	0	0	0	0	0	0
Kentucky Power Co - Distribution	0	0	0	0	0	0	0	0	0
Kentucky Power Co - Generation	7,188	221,428	236,395	12,158	(19,991)	0	0	4,945	3,207
Kentucky Power Co - Transmission	0	0	0	0	0	0	0	0	0
Kingsport Power Co - Distribution	0	0	0	0	0	0	0	0	0
Kingsport Power Co - Transmission	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0
Ohio Power Co - Distribution	0	0	0	0	0	0	0	0	0
Ohio Power Co - Generation	0	0	0	0	0	0	0	0	0
Ohio Power Co - Transmission	0	0	0	0	0	0	0	0	0
Public Service Co of Oklahoma - Distribution	2,718,810	173,556,472	176,662,016	9,375,082	(14,939,651)	0	(873,241)	3,875,858	162,771
Public Service Co of Oklahoma - Generation	1,586,409	72,285,274	73,392,646	3,828,860	(6,208,544)	0	(368,697)	1,614,272	562,593
Public Service Co of Oklahoma - Transmission	323,502	18,443,866	18,646,281	998,141	(1,576,847)	0	(94,385)	411,888	84,726
Southwestern Electric Power Co - Distribution	1,907,814	94,897,111	94,988,020	5,148,563	(8,032,784)	0	(469,157)	2,119,239	669,688
Southwestern Electric Power Co - Generation	1,982,227	68,757,775	69,152,704	4,820,001	(7,539,313)	0	(442,653)	1,982,136	808,516
Southwestern Electric Power Co - Texas - Distribution	898,460	48,308,023	47,715,296	2,621,883	(4,035,105)	0	(234,627)	1,078,813	414,183
Southwestern Electric Power Co - Texas - Transmission	0	557,128	552,637	29,631	(49,734)	0	(2,683)	12,442	(7,440)
Southwestern Electric Power Co - Transmission	303,755	13,223,379	13,357,558	719,440	(1,129,599)	0	(68,787)	295,304	122,970
Water Transportation (Blackhawk)	0	0	0	0	0	0	0	0	0
AEP Texas North Company - Distribution	1,440,823	67,785,015	67,481,353	3,681,777	(5,706,648)	0	(335,054)	1,513,773	591,856
AEP Texas North Company - Generation	212,479	32,313,283	33,212,452	1,729,881	(2,808,654)	0	(175,182)	721,658	(305,784)
AEP Texas North Company - Transmission	161,368	9,514,557	9,511,884	515,877	(804,385)	0	(47,798)	212,479	97,701
Wheeling Power Co - Distribution	7,464	112,825	104,985	8,398	(8,878)	0	(488)	2,520	6,941
Wheeling Power Co - Transmission	0	0	0	0	0	0	0	0	0
Cedar Coal Co	0	0	0	0	0	0	0	0	0
Central Coal Company	0	0	0	0	0	0	0	0	0
Central Ohio Coal	0	0	0	0	0	0	0	0	0
Southern Ohio Coal - Martinsburg	0	0	0	0	0	0	0	0	0
Southern Ohio Coal - Meigs	0	0	0	0	0	0	0	0	0
Windsor	0	0	0	0	0	0	0	0	0
Price River Coal	0	0	0	0	0	0	0	0	0
Houston Pipeline (HPL)	0	139,805	133,456	7,436	(11,286)	0	(609)	3,122	(1,425)
Total	\$22,229,496	\$1,160,324,881	\$1,155,197,702	\$62,894,061	(\$97,690,782)	\$0	(\$5,785,217)	\$25,912,334	\$7,550,891

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AMERICAN ELECTRIC POWER  
WEST 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.	\$0	\$264,564	\$61,494	\$14,046	(\$5,198)	\$0	(\$2,850)	\$4,846	\$12,382
AEP Communications	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
American Electric Power Service Corporation	6,465,310	207,446,324	204,394,047	11,356,611	(17,276,590)	0	(969,309)	3,800,053	3,316,245
Appalachian Power Co - Distribution	11,415	96,454	96,987	5,727	(8,188)	0	0	1,767	10,232
Appalachian Power Co - Generation	9,384	211,352	221,953	11,719	(18,761)	0	(971)	3,872	5,165
Appalachian Power Co - Transmission	0	0	0	0	0	0	0	0	0
CQ Communications, Inc.	0	817,767	809,352	43,415	(88,411)	0	(5,169)	14,980	(14,073)
Cardinal Operating Company	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Distribution	3,789,778	229,222,553	237,583,140	12,370,671	(20,081,928)	0	(1,125,467)	4,188,956	(858,685)
AEP Texas Central Company - Generation	82,842	69,835,737	74,224,353	3,718,239	(6,273,880)	0	(407,158)	1,281,100	(1,560,650)
AEP Texas Central Company - Nuclear	11,618	202,250	188,824	11,354	(15,775)	0	(1,237)	3,705	9,899
AEP Texas Central Company - Transmission	467,287	30,648,904	31,574,934	1,651,859	(2,702,710)	0	(152,313)	561,398	(174,206)
Columbus Southern Power Co - Distribution	7,498	98,720	109,196	5,639	(9,230)	0	0	1,808	5,228
Columbus Southern Power Co - Generation	0	0	0	0	0	0	0	0	0
Columbus Southern Power Co - Transmission	0	0	0	0	0	0	0	0	0
Conesville Coal Preparation Company	0	0	0	0	0	0	0	0	0
Cook Coal Terminal	0	0	0	0	0	0	0	0	0
CSW Energy, Inc.	187,760	3,823,205	3,587,104	211,881	(303,203)	0	(16,742)	70,024	127,505
Elmwood	0	0	0	0	0	0	0	0	0
EnerShop Inc.	0	150,617	8,272	7,998	(699)	0	(600)	2,759	9,309
Indiana Michigan Power Co - Distribution	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Generation	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Nuclear	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Transmission	0	0	0	0	0	0	0	0	0
Kentucky Power Co - Distribution	0	0	0	0	0	0	0	0	0
Kentucky Power Co - Generation	7,486	222,535	248,745	12,212	(20,856)	0	0	4,076	1,814
Kentucky Power Co - Transmission	0	0	0	0	0	0	0	0	0
Kingsport Power Co - Distribution	0	0	0	0	0	0	0	0	0
Kingsport Power Co - Transmission	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0
Ohio Power Co - Distribution	0	0	0	0	0	0	0	0	0
Ohio Power Co - Generation	0	0	0	0	0	0	0	0	0
Ohio Power Co - Transmission	0	0	0	0	0	0	0	0	0
Public Service Co of Oklahoma - Distribution	2,825,483	174,426,404	184,398,896	9,410,338	(15,586,313)	0	(873,241)	3,195,166	(1,020,634)
Public Service Co of Oklahoma - Generation	1,649,865	72,647,596	76,606,033	3,844,467	(6,475,194)	0	(358,697)	1,330,777	89,511
Public Service Co of Oklahoma - Transmission	336,442	18,536,314	19,462,690	1,001,958	(1,645,101)	0	(94,385)	339,553	(59,106)
Southwestern Electric Power Co - Distribution	1,984,126	95,372,772	99,146,927	5,168,697	(8,380,483)	0	(469,157)	1,747,062	46,259
Southwestern Electric Power Co - Generation	2,061,516	89,202,663	93,056,120	4,845,234	(7,865,652)	0	(442,693)	1,634,037	232,600
Southwestern Electric Power Co - Texas - Distribution	1,029,038	48,550,162	49,804,438	2,632,170	(4,209,765)	0	(234,627)	869,354	89,940
Southwestern Electric Power Co - Texas - Transmission	0	559,921	576,833	29,726	(46,757)	0	(2,682)	10,257	(11,552)
Southwestern Electric Power Co - Transmission	315,906	13,289,660	13,942,399	722,322	(1,176,494)	0	(60,787)	243,443	37,248
Water Transportation (Blackhawk)	0	0	0	0	0	0	0	0	0
AEP Texas North Company - Distribution	1,488,560	68,124,780	70,435,922	3,696,317	(5,953,660)	0	(335,054)	1,247,927	151,177
AEP Texas North Company - Generation	220,978	32,475,250	34,686,809	1,735,850	(2,930,228)	0	(175,182)	594,890	(639,618)
AEP Texas North Company - Transmission	189,623	9,562,248	9,828,348	517,676	(839,202)	0	(47,798)	175,184	(5,179)
Wheeling Power Co - Distribution	0	0	0	0	0	0	(489)	2,077	6,447
Wheeling Power Co - Transmission	7,763	113,391	109,581	6,432	(9,262)	0	0	0	0
Cedar Coal Co	0	0	0	0	0	0	0	0	0
Central Coal Company	0	0	0	0	0	0	0	0	0
Central Ohio Coal	0	0	0	0	0	0	0	0	0
Southern Ohio Coal - Marlinka	0	0	0	0	0	0	0	0	0
Southern Ohio Coal - Meigs	0	0	0	0	0	0	0	0	0
Windsor	0	0	0	0	0	0	0	0	0
Price River Coal	0	0	0	0	0	0	0	0	0
Houston Pipeline (HPL)	0	140,506	138,300	7,459	(11,774)	0	(609)	2,574	(2,438)
Total	\$23,118,677	\$1,168,140,659	\$1,205,776,288	\$63,138,016	(\$101,019,322)	\$0	(\$5,785,217)	\$21,361,654	(\$86,182)

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TOWERS PERLIN  
HR SERVICES

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

Location	Service	Cost	Projected Benefit	Market-Related Value of Assets	Interest Cost	Expected Return on Assets	Offset (Asset)/Initial Transition	Plan-Related Cost	Gain/Loss	Amortization	Net Periodic Pension Cost
AEP Energy Services, Inc.	AEP Energy Services, Inc.	\$0	\$265,094	\$82,809	\$14,058	(\$5,307)	\$0	(\$2,650)	\$4,388	\$11,827	\$11,827
AEP Prio Serv, Inc.	AEP Prio Serv, Inc.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
AEP T & D Services, LLC	AEP T & D Services, LLC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
American Electric Power Corporation	American Electric Power Corporation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Appalachian Power Co - Distribution	Appalachian Power Co - Distribution	\$1,872	\$6,647	\$9,062	\$1,748	\$5,555	(\$639)	\$0	\$0	\$0	\$10,778
Appalachian Power Co - Generation	Appalachian Power Co - Generation	\$9,759	\$21,775	\$22,701	\$1,748	(\$1,153)	(\$71)	\$0	\$0	\$0	\$4,910
Appalachian Power Co - Transmission	Appalachian Power Co - Transmission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CO Communications, Inc.	CO Communications, Inc.	\$0	\$19,400	\$28,667	\$3,433	(\$9,643)	\$0	\$0	\$0	\$0	\$16,884
Cardinal Operating Company	Cardinal Operating Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
AEP Texas Central Company - Generation	AEP Texas Central Company - Generation	\$3,941,358	\$29,691,815	\$12,398,945	\$2,985,717	(\$2,002,229)	(\$1,125,272)	\$0	\$0	\$0	\$1,807,719
AEP Texas Central Company - Distribution	AEP Texas Central Company - Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
AEP Texas Central Company - Nuclear	AEP Texas Central Company - Nuclear	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
AEP Texas Central Company - Transmission	AEP Texas Central Company - Transmission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Columbus Southern Power Co - Generation	Columbus Southern Power Co - Generation	\$7,798	\$8,818	\$11,532	\$5,659	(\$4,223)	\$0	\$0	\$0	\$0	\$5,182
Columbus Southern Power Co - Distribution	Columbus Southern Power Co - Distribution	\$45,978	\$30,706,321	\$1,654,221	\$2,759,279	(\$2,287)	(\$152,287)	\$0	\$0	\$0	\$252,804
Cook Coal Terminal	Cook Coal Terminal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CSW Energy, Inc.	CSW Energy, Inc.	\$174,470	\$3,830,867	\$3,693,943	\$212,401	(\$99,549)	(\$16,739)	\$0	\$0	\$0	\$121,768
Elmwood	Elmwood	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Enbridge Inc.	Enbridge Inc.	\$0	\$150,819	\$4,449	\$9,003	(\$714)	(\$60)	\$0	\$0	\$0	\$9,040
Indiana Michigan Power Co - Distribution	Indiana Michigan Power Co - Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Indiana Michigan Power Co - Generation	Indiana Michigan Power Co - Generation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Indiana Michigan Power Co - Nuclear	Indiana Michigan Power Co - Nuclear	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Indiana Michigan Power Co - Transmission	Indiana Michigan Power Co - Transmission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Kentucky Power Co - Distribution	Kentucky Power Co - Distribution	\$7,785	\$222,981	\$252,023	\$12,237	(\$21,293)	\$0	\$0	\$0	\$0	\$1,317
Kentucky Power Co - Generation	Kentucky Power Co - Generation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Kentucky Power Co - Transmission	Kentucky Power Co - Transmission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Public Service Co of Oklahoma - Distribution	Public Service Co of Oklahoma - Distribution	\$2,938,502	\$174,775,954	\$189,241,659	\$9,424,123	(\$15,912,523)	(\$87,090)	\$0	\$0	\$0	(\$1,522,471)
Public Service Co of Oklahoma - Generation	Public Service Co of Oklahoma - Generation	\$1,715,660	\$72,732,181	\$78,244,868	\$9,851,183	(\$9,510,715)	(\$1,204,879)	\$0	\$0	\$0	(\$99,135)
Public Service Co of Oklahoma - Transmission	Public Service Co of Oklahoma - Transmission	\$48,900	\$16,572,481	\$19,879,045	\$1,003,046	(\$1,675,331)	(\$4,359)	\$0	\$0	\$0	(\$110,647)
Southwestern Electric Power Co - Distribution	Southwestern Electric Power Co - Distribution	\$2,143,873	\$85,593,899	\$101,267,877	\$5,177,139	(\$8,553,809)	(\$469,076)	\$0	\$0	\$0	(\$208,320)
Southwestern Electric Power Co - Generation	Southwestern Electric Power Co - Generation	\$1,070,489	\$49,647,456	\$50,869,904	\$2,639,506	(\$4,287,872)	(\$234,566)	\$0	\$0	\$0	(\$26,765)
Southwestern Electric Power Co - Transmission	Southwestern Electric Power Co - Transmission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Southwestern Electric Power Co - Texas - Distribution	Southwestern Electric Power Co - Texas - Distribution	\$561,043	\$69,173	\$69,173	\$2,752	(\$9,778)	(\$2,683)	\$0	\$0	\$0	(\$13,517)
Southwestern Electric Power Co - Texas - Generation	Southwestern Electric Power Co - Texas - Generation	\$28,542	\$13,316,292	\$14,240,668	\$723,560	(\$1,203,159)	(\$68,775)	\$0	\$0	\$0	\$3,457
Southwestern Electric Power Co - Texas - Transmission	Southwestern Electric Power Co - Texas - Transmission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Whiting Power Co - Distribution	Whiting Power Co - Distribution	\$8,073	\$113,518	\$111,928	\$9,453	(\$4,456)	(\$489)	\$0	\$0	\$0	\$9,368
Whiting Power Co - Generation	Whiting Power Co - Generation	\$198,168	\$9,581,410	\$10,140,745	\$18,501	(\$58,789)	(\$17,700)	\$0	\$0	\$0	(\$30,826)
Whiting Power Co - Transmission	Whiting Power Co - Transmission	\$229,818	\$2,540,340	\$2,707,299	\$2,991,294	(\$2,991,294)	(\$1,737,289)	\$0	\$0	\$0	(\$616,420)
AEP Texas North Company - Generation	AEP Texas North Company - Generation	\$1,558,502	\$82,281,002	\$71,642,759	\$3,702,515	(\$6,078,265)	(\$34,896)	\$0	\$0	\$0	(\$25,280)
AEP Texas North Company - Distribution	AEP Texas North Company - Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
AEP Texas North Company - Transmission	AEP Texas North Company - Transmission	\$229,818	\$2,540,340	\$2,707,299	\$2,991,294	(\$2,991,294)	(\$1,737,289)	\$0	\$0	\$0	(\$616,420)
Central Ohio Coal	Central Ohio Coal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Central Ohio Coal Company	Central Ohio Coal Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Central Ohio Coal - Distribution	Central Ohio Coal - Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Central Ohio Coal - Generation	Central Ohio Coal - Generation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Central Ohio Coal - Transmission	Central Ohio Coal - Transmission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Windsor	Windsor	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Southern Ohio Coal - Mays	Southern Ohio Coal - Mays	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Southern Ohio Coal - Marinka	Southern Ohio Coal - Marinka	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Houston Pipeline (HPL)	Houston Pipeline (HPL)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Prico River Coal	Prico River Coal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	Total	\$24,043,423	\$1,168,477,600	\$1,221,571,462	\$82,239,898	(\$104,052,421)	\$0	(\$5,794,217)	\$19,040,735	\$11,827	(\$1,213,582)

ML-11

AMERICAN ELECTRIC POWER  
WEST 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.	\$0	\$265,189	\$63,881	\$14,051	(\$5,378)	\$0	(\$2,567)	\$4,131	\$11,621
AEP Communications	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
American Electric Power Service Corporation	6,982,879	207,844,111	211,663,913	11,387,745	(17,875,661)	0	(873,136)	3,238,917	2,816,849
Appalachian Power Co - Distribution	12,347	96,685	100,426	5,777	(8,482)	0	0	1,506	10,716
Appalachian Power Co - Generation	10,149	211,859	229,848	11,782	(19,411)	0	(875)	3,300	4,856
Appalachian Power Co - Transmission	0	0	0	0	0	0	0	0	0
CI Communications, Inc.	0	819,730	839,139	43,431	(70,783)	0	(4,856)	12,768	(18,239)
Cardinal Operating Company	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Distribution	4,099,024	229,772,595	248,033,472	12,300,935	(20,778,275)	0	(1,013,800)	3,578,815	(1,733,744)
AEP Texas Central Company - Generation	67,870	70,103,555	78,864,357	3,717,812	(8,491,429)	0	(366,760)	1,091,828	(1,826,248)
AEP Texas Central Company - Nuclear	12,566	202,735	193,262	11,407	(16,322)	0	(1,114)	2,158	8,606
AEP Texas Central Company - Transmission	505,417	30,720,445	33,412,215	1,654,402	(2,796,427)	0	(137,201)	478,499	(285,064)
Columbus Southern Power Co - Distribution	8,110	98,957	113,080	5,673	(9,550)	0	0	1,541	5,333
Columbus Southern Power Co - Generation	0	0	0	0	0	0	0	0	0
Columbus Southern Power Co - Transmission	0	0	0	0	0	0	0	0	0
Coneville Coal Preparation Company	0	0	0	0	0	0	0	0	0
Cook Coal Terminal	0	0	0	0	0	0	0	0	0
CSW Energy, Inc.	181,449	3,832,379	3,714,890	212,660	(313,717)	0	(15,081)	59,693	123,000
Elmwood	0	0	0	0	0	0	0	0	0
EnerShop Inc.	0	150,879	8,566	7,999	(723)	0	(540)	2,352	8,954
Indiana Michigan Power Co - Distribution	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Generation	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Nuclear	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Transmission	0	0	0	0	0	0	0	0	0
Kentucky Power Co - Distribution	0	0	0	0	0	0	0	0	0
Kentucky Power Co - Generation	8,097	223,069	255,521	12,248	(21,580)	0	0	3,475	1,245
Kentucky Power Co - Transmission	0	0	0	0	0	0	0	0	0
Kingsport Power Co - Distribution	0	0	0	0	0	0	0	0	0
Kingsport Power Co - Transmission	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0
Ohio Power Co - Distribution	0	0	0	0	0	0	0	0	0
Ohio Power Co - Generation	0	0	0	0	0	0	0	0	0
Ohio Power Co - Transmission	0	0	0	0	0	0	0	0	0
Public Service Co of Oklahoma - Distribution	3,058,042	174,844,957	190,955,505	9,425,512	(16,126,773)	0	(786,589)	2,723,368	(1,701,323)
Public Service Co of Oklahoma - Generation	1,784,494	72,821,821	79,330,748	3,852,781	(6,699,723)	0	(323,108)	1,134,267	(152,827)
Public Service Co of Oklahoma - Transmission	363,896	18,580,794	20,154,927	1,003,723	(1,702,145)	0	(85,020)	289,413	(127,947)
Southwestern Electric Power Co - Distribution	2,146,031	85,601,828	102,673,375	5,178,845	(8,671,079)	0	(422,608)	1,489,081	(283,320)
Southwestern Electric Power Co - Generation	2,229,735	89,416,713	96,365,931	4,855,592	(8,138,396)	0	(398,770)	1,392,746	(58,948)
Southwestern Electric Power Co - Texas - Distribution	1,113,007	48,868,662	51,575,877	2,637,418	(4,355,740)	0	(211,348)	758,027	(64,249)
Southwestern Electric Power Co - Texas - Transmission	0	561,264	597,350	29,737	(50,448)	0	(2,417)	8,742	(14,471)
Southwestern Electric Power Co - Transmission	341,834	13,321,550	14,438,300	723,902	(1,219,358)	0	(61,962)	207,485	(5,668)
Water Transportation (Blackhawk)	0	0	0	0	0	0	0	0	0
AEP Texas North Company - Distribution	1,620,842	68,288,252	72,941,160	3,703,908	(8,180,105)	0	(301,810)	1,063,651	(78,137)
AEP Texas North Company - Generation	239,010	32,553,187	35,898,828	1,737,389	(3,031,833)	0	(157,801)	507,045	(593,513)
AEP Texas North Company - Transmission	204,014	9,585,193	10,261,478	518,650	(888,302)	0	(43,056)	149,298	(39,071)
Wheeling Power Co - Distribution	8,396	113,663	113,479	6,467	(9,584)	0	(440)	1,770	6,543
Wheeling Power Co - Transmission	0	0	0	0	0	0	0	0	0
Cedar Coal Co	0	0	0	0	0	0	0	0	0
Central Coal Company	0	0	0	0	0	0	0	0	0
Central Ohio Coal	0	0	0	0	0	0	0	0	0
Southern Ohio Coal - Martinsburg	0	0	0	0	0	0	0	0	0
Southern Ohio Coal - Meigs	0	0	0	0	0	0	0	0	0
Windsor	0	0	0	0	0	0	0	0	0
Price River Coal	0	0	0	0	0	0	0	0	0
Houston Pipeline (HPL)	0	140,843	144,254	7,462	(12,183)	0	(640)	2,194	(3,155)
Total	\$25,005,161	\$1,168,839,923	\$1,248,863,212	\$63,257,285	(\$106,453,407)	\$0	(\$5,211,217)	\$18,207,277	(\$4,194,901)

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AMERICAN ELECTRIC POWER  
WEST 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 (Assn)/ Obligation	Prior Service Cost	Gain/Loss Amortization	Net Periodic Pension Cost
AEP Energy Services, Inc.	\$0	\$265,024	\$84,511	\$14,028	(\$5,445)	\$0	(\$2,567)	\$3,876	\$11,275
AEP Communications	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
American Electric Power Service Corporation	7,272,595	207,806,880	214,423,025	11,384,253	(18,100,544)	0	(873,135)	3,038,888	2,668,161
Appalachian Power Co - Distribution	12,840	96,522	101,748	5,794	(8,589)	0	0	1,413	11,027
Appalachian Power Co - Generation	10,555	211,719	232,844	11,765	(19,656)	0	(875)	3,096	4,816
Appalachian Power Co - Transmission	0	0	0	0	0	0	0	0	0
C3 Communications, Inc.	0	819,169	849,065	43,360	(71,574)	0	(4,656)	11,979	(19,580)
Cardinal Operating Company	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Distribution	4,262,885	229,621,068	240,240,604	12,370,582	(21,038,674)	0	(1,013,800)	3,357,888	(2,063,562)
AEP Texas Central Company - Generation	70,688	70,057,324	77,865,311	3,711,805	(5,573,053)	0	(368,760)	1,024,491	(2,078,536)
AEP Texas Central Company - Transmission	13,068	202,502	185,781	11,416	(16,527)	0	(1,114)	2,963	10,016
AEP Texas Central Company - Nuclear	525,634	30,700,188	33,543,844	1,652,796	(2,831,607)	0	(137,201)	448,847	(341,184)
Columbus Southern Power Co - Distribution	5,435	98,891	114,554	5,681	(9,670)	0	0	1,446	5,450
Columbus Southern Power Co - Generation	0	0	0	0	0	0	0	0	0
Columbus Southern Power Co - Transmission	0	0	0	0	0	0	0	0	0
Conesville Coal Preparation Company	0	0	0	0	0	0	0	0	0
Cook Coal Terminal	0	0	0	0	0	0	0	0	0
CSW Energy, Inc.	188,707	3,829,852	3,763,112	212,704	(317,664)	0	(15,081)	55,006	122,669
Elmwood	0	0	0	0	0	0	0	0	0
EnerShop Inc.	0	150,879	8,676	7,886	(733)	0	(540)	2,206	8,787
Indiana Michigan Power Co - Distribution	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Generation	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Nuclear	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Transmission	0	0	0	0	0	0	0	0	0
Kentucky Power Co - Distribution	0	0	0	0	0	0	0	0	0
Kentucky Power Co - Generation	8,421	222,922	258,852	12,245	(21,851)	0	0	3,260	1,080
Kentucky Power Co - Transmission	0	0	0	0	0	0	0	0	0
Kingsport Power Co - Distribution	0	0	0	0	0	0	0	0	0
Kingsport Power Co - Transmission	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0
Ohio Power Co - Distribution	0	0	0	0	0	0	0	0	0
Ohio Power Co - Generation	0	0	0	0	0	0	0	0	0
Ohio Power Co - Transmission	0	0	0	0	0	0	0	0	0
Public Service Co of Oklahoma - Distribution	3,178,284	174,729,653	183,444,676	9,416,743	(16,328,654)	0	(788,599)	2,555,178	(1,858,922)
Public Service Co of Oklahoma - Generation	1,855,874	72,773,897	80,384,852	3,950,185	(6,784,008)	0	(323,108)	1,064,217	(238,377)
Public Service Co of Oklahoma - Transmission	378,452	18,568,541	20,417,653	1,002,872	(1,723,559)	0	(85,020)	271,639	(153,530)
Southwestern Electric Power Co - Distribution	2,231,872	95,538,582	104,011,758	5,175,032	(8,780,164)	0	(422,608)	1,397,119	(402,341)
Southwestern Electric Power Co - Generation	2,318,825	89,357,746	97,822,094	4,852,485	(8,240,780)	0	(398,770)	1,306,733	(181,264)
Southwestern Electric Power Co - Texas - Distribution	1,167,528	48,634,568	52,248,188	2,835,517	(4,410,537)	0	(211,348)	711,213	(123,239)
Southwestern Electric Power Co - Texas - Transmission	0	560,894	605,136	29,688	(51,083)	0	(2,417)	8,202	(15,694)
Southwestern Electric Power Co - Transmission	355,351	13,312,765	14,826,509	723,459	(1,234,698)	0	(61,962)	194,681	(20,596)
Water Transportation (Blackhawk)	0	0	0	0	0	0	0	0	0
AEP Texas North Company - Distribution	1,685,876	68,243,218	73,891,894	3,701,368	(8,237,601)	0	(301,810)	997,962	(157,031)
AEP Texas North Company - Generation	248,571	32,531,720	36,367,582	1,735,075	(3,069,974)	0	(157,801)	475,731	(755,723)
AEP Texas North Company - Transmission	212,175	9,578,872	10,415,501	518,244	(879,226)	0	(43,056)	140,078	(51,460)
Wheeling Power Co - Distribution	8,732	113,588	114,958	6,474	(8,704)	0	(440)	1,661	6,557
Wheeling Power Co - Transmission	0	0	0	0	0	0	0	0	0
Cedar Coal Co	0	0	0	0	0	0	0	0	0
Central Coal Company	0	0	0	0	0	0	0	0	0
Central Ohio Coal	0	0	0	0	0	0	0	0	0
Southern Ohio Coal - Martin	0	0	0	0	0	0	0	0	0
Southern Ohio Coal - Meigs	0	0	0	0	0	0	0	0	0
Windsor	0	0	0	0	0	0	0	0	0
Price River Coal	0	0	0	0	0	0	0	0	0
Houston Pipeline (HPL)	0	140,750	146,135	7,450	(12,338)	0	(549)	2,058	(3,458)
<b>Total</b>	<b>\$28,005,367</b>	<b>\$1,168,188,051</b>	<b>\$1,264,939,869</b>	<b>\$63,208,106</b>	<b>(\$106,780,050)</b>	<b>\$0</b>	<b>(\$5,211,217)</b>	<b>\$17,082,830</b>	<b>(\$5,694,965)</b>

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AMERICAN ELECTRIC POWER  
WEST 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.	\$0	\$264,547	\$65,292	\$13,897	(\$5,508)	\$0	(\$2,567)	\$3,623	\$10,019
AEP Communications	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
American Electric Power Service Corporation	7,563,498	207,432,858	217,019,342	11,366,977	(10,309,191)	0	(872,968)	2,840,843	2,535,274
Appalachian Power Co - Distribution	13,354	96,448	102,978	5,805	(8,688)	0	0	1,321	11,361
Appalachian Power Co - Generation	10,978	211,338	235,653	11,754	(19,882)	0	(874)	2,894	4,799
Appalachian Power Co - Transmission	0	0	0	0	0	0	0	0	0
C3 Communications, Inc.	0	817,714	859,345	43,233	(72,500)	0	(4,655)	11,199	(21,722)
Cardinal Operating Company	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Distribution	4,433,504	229,207,673	252,258,505	12,352,739	(21,282,201)	0	(1,013,505)	3,139,054	(2,381,050)
AEP Texas Central Company - Generation	73,516	69,931,197	78,809,146	3,701,188	(6,648,852)	0	(366,590)	957,725	(2,228,901)
AEP Texas Central Company - Nuclear	13,591	202,237	198,152	11,411	(16,717)	0	(1,114)	2,770	10,151
AEP Texas Central Company - Transmission	548,659	30,844,915	33,950,006	1,649,118	(2,884,248)	0	(137,174)	418,689	(385,711)
Columbus Southern Power Co - Distribution	8,772	98,713	115,941	5,583	(9,782)	0	0	1,352	5,584
Columbus Southern Power Co - Generation	0	0	0	0	0	0	0	0	0
Columbus Southern Power Co - Transmission	0	0	0	0	0	0	0	0	0
Conesville Coal Preparation Company	0	0	0	0	0	0	0	0	0
Cook Coal Terminal	0	0	0	0	0	0	0	0	0
CSW Energy, Inc.	198,255	3,822,957	3,808,878	212,498	(321,325)	0	(15,078)	52,356	122,703
Elmwood	0	0	0	0	0	0	0	0	0
EnerShop Inc.	0	150,607	8,783	7,963	(741)	0	(540)	2,063	8,611
Indiana Michigan Power Co - Distribution	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Generation	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Nuclear	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Transmission	0	0	0	0	0	0	0	0	0
Kentucky Power Co - Distribution	0	0	0	0	0	0	0	0	0
Kentucky Power Co - Generation	8,758	222,521	261,888	12,228	(22,103)	0	0	3,047	936
Kentucky Power Co - Transmission	0	0	0	0	0	0	0	0	0
Kingsport Power Co - Distribution	0	0	0	0	0	0	0	0	0
Kingsport Power Co - Transmission	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0
Ohio Power Co - Distribution	0	0	0	0	0	0	0	0	0
Ohio Power Co - Generation	0	0	0	0	0	0	0	0	0
Ohio Power Co - Transmission	0	0	0	0	0	0	0	0	0
Public Service Co of Oklahoma - Distribution	3,305,415	174,415,081	195,786,979	9,396,182	(16,517,888)	0	(786,448)	2,388,656	(2,206,957)
Public Service Co of Oklahoma - Generation	1,930,109	72,642,880	81,337,940	3,942,715	(6,662,268)	0	(323,048)	994,862	(319,106)
Public Service Co of Oklahoma - Transmission	393,590	18,535,111	20,664,878	1,000,771	(1,743,426)	0	(85,004)	253,843	(178,041)
Southwestern Electric Power Co - Distribution	2,321,147	95,366,581	105,271,172	5,164,805	(8,881,374)	0	(422,527)	1,306,068	(515,472)
Southwestern Electric Power Co - Generation	2,411,882	89,196,873	98,804,140	4,843,395	(8,335,773)	0	(398,603)	1,221,573	(257,673)
Southwestern Electric Power Co - Texas - Distribution	1,203,829	48,547,010	52,880,827	2,630,256	(4,481,377)	0	(211,307)	664,863	(178,249)
Southwestern Electric Power Co - Texas - Transmission	0	559,884	612,464	29,601	(51,671)	0	(2,416)	7,668	(18,904)
Water Transportation (Blackhawk)	369,565	13,288,787	14,803,612	722,125	(1,248,931)	0	(61,950)	181,993	(34,625)
AEP Texas North Company - Distribution	1,753,103	88,120,357	74,786,706	3,694,249	(8,309,503)	0	(301,753)	932,925	(233,802)
AEP Texas North Company - Generation	259,513	32,473,152	36,807,944	1,730,541	(3,105,362)	0	(157,770)	444,728	(816,577)
AEP Texas North Company - Transmission	220,562	9,581,827	10,541,618	517,105	(889,361)	0	(43,047)	130,949	(63,278)
Wheeling Power Co - Distribution	9,081	113,383	116,350	6,475	(9,819)	0	(439)	1,553	6,786
Wheeling Power Co - Transmission	0	0	0	0	0	0	0	0	0
Cedar Coal Co	0	0	0	0	0	0	0	0	0
Central Coal Company	0	0	0	0	0	0	0	0	0
Central Ohio Coal	0	0	0	0	0	0	0	0	0
Southern Ohio Coal - Martinsburg	0	0	0	0	0	0	0	0	0
Southern Ohio Coal - Meigs	0	0	0	0	0	0	0	0	0
Windsor	0	0	0	0	0	0	0	0	0
Price River Coal	0	0	0	0	0	0	0	0	0
Houston Pipeline (HPL)	0	140,496	147,904	7,428	(12,478)	0	(548)	1,924	(3,754)
<b>Total</b>	<b>\$27,045,581</b>	<b>\$1,166,064,958</b>	<b>\$1,280,256,350</b>	<b>\$63,080,419</b>	<b>(\$108,010,919)</b>	<b>\$0</b>	<b>(\$5,210,217)</b>	<b>\$15,969,540</b>	<b>(\$7,125,598)</b>

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ML-15

Location	Service Cost	Projected Benefit Obligation	Market-Related Value of Assots	Interest Cost	Expected Return on Assots	Initial Transition (Asset)/ Obligation	Prior Service Cost	Gain/Loss Amortization	Net Periodic Pension Cost
AEP Energy Services, Inc.	\$0	\$263,696	\$68,005	\$13,944	(\$5,572)	\$0	\$110	\$3,374	\$11,797
AEP Communications	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
American Electric Power Service Corporation	7,866,038	206,766,020	219,389,982	11,349,840	(18,521,289)	0	37,495	2,645,693	3,380,091
Appalachian Power Co - Distribution	13,888	95,138	104,103	5,818	(8,789)	0	0	1,230	12,167
Appalachian Power Co - Generation	11,417	210,858	238,237	11,743	(20,112)	0	38	2,695	5,784
Appalachian Power Co - Transmission	0	0	0	0	0	0	0	0	0
C3 Communications, Inc.	0	815,085	888,733	43,102	(73,340)	0	200	10,429	(19,851)
Capital Operating Company	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Distribution	4,610,845	228,470,836	255,014,084	12,325,464	(21,528,739)	0	43,535	2,923,419	(1,625,023)
AEP Texas Central Company - Generation	78,456	89,708,389	79,670,028	3,690,148	(6,725,884)	0	15,750	891,834	(2,853,925)
AEP Texas Central Company - Nuclear	14,135	201,587	200,318	11,407	(18,911)	0	48	2,579	11,249
AEP Texas Central Company - Transmission	568,525	30,546,400	34,320,864	1,645,371	(2,897,428)	0	5,892	390,859	(286,791)
Columbus Southern Power Co - Distribution	0	68,396	117,208	5,566	(9,895)	0	0	1,259	6,182
Columbus Southern Power Co - Generation	0	0	0	0	0	0	0	0	0
Columbus Southern Power Co - Transmission	0	0	0	0	0	0	0	0	0
Conesville Coal Preparation Company	0	0	0	0	0	0	0	0	0
Cook Coal Terminal	0	0	0	0	0	0	0	0	0
CSW Energy, Inc.	204,106	3,810,667	3,850,282	212,303	(325,048)	0	648	48,760	140,854
Elmwood	0	0	0	0	0	0	0	0	0
EnerShop Inc.	0	150,123	8,879	7,939	(750)	0	23	1,821	0,139
Indiana Michigan Power Co - Distribution	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Generation	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Nuclear	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Transmission	0	0	0	0	0	0	0	0	0
Kentucky Power Co - Distribution	0	0	0	0	0	0	0	0	0
Kentucky Power Co - Generation	9,108	221,806	264,848	12,211	(22,359)	0	0	2,838	1,841
Kentucky Power Co - Transmission	0	0	0	0	0	0	0	0	0
Kingsport Power Co - Distribution	0	0	0	0	0	0	0	0	0
Kingsport Power Co - Generation	0	0	0	0	0	0	0	0	0
Kingsport Power Co - Transmission	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0
Ohio Power Co - Distribution	0	0	0	0	0	0	0	0	0
Ohio Power Co - Generation	0	0	0	0	0	0	0	0	0
Ohio Power Co - Transmission	0	0	0	0	0	0	0	0	0
Public Service Co of Oklahoma - Distribution	3,437,632	173,854,387	197,925,884	9,375,281	(18,709,235)	0	33,779	2,224,569	(1,638,280)
Public Service Co of Oklahoma - Generation	2,007,313	72,408,354	82,228,445	3,935,187	(6,941,702)	0	13,875	926,520	(58,740)
Public Service Co of Oklahoma - Transmission	409,334	18,475,528	20,890,614	998,840	(1,783,622)	0	3,651	236,405	(115,687)
Southwestern Electric Power Co - Distribution	2,413,983	95,060,004	106,421,116	5,154,469	(9,984,258)	0	18,148	1,216,349	(181,145)
Southwestern Electric Power Co - Generation	2,508,149	88,910,130	99,883,440	4,834,240	(9,432,338)	0	17,124	1,137,658	64,828
Southwestern Electric Power Co - Texas - Distribution	1,251,982	48,390,945	53,458,478	2,625,140	(4,513,059)	0	9,078	619,191	(7,429)
Southwestern Electric Power Co - Texas - Transmission	0	558,084	619,154	29,512	(52,270)	0	104	7,141	(15,510)
Southwestern Electric Power Co - Transmission	384,348	13,246,077	14,965,321	720,783	(1,263,399)	0	2,561	169,491	13,773
Water Transportation (Blackhawk)	0	0	0	0	0	0	0	0	0
AEP Texas North Company - Distribution	1,823,227	67,901,370	75,603,649	3,887,068	(8,382,593)	0	12,961	888,838	9,613
AEP Texas North Company - Generation	268,854	32,368,760	37,210,021	1,725,892	(3,141,336)	0	8,776	414,177	(726,180)
AEP Texas North Company - Transmission	229,488	9,530,889	10,658,788	516,133	(899,563)	0	1,849	121,953	(30,253)
Wheeling Power Co - Distribution	9,444	113,019	117,821	6,476	(9,930)	0	19	1,446	7,459
Wheeling Power Co - Transmission	0	0	0	0	0	0	0	0	0
Cedar Coal Co	0	0	0	0	0	0	0	0	0
Central Coal Company	0	0	0	0	0	0	0	0	0
Central Ohio Coal	0	0	0	0	0	0	0	0	0
Southern Ohio Coal - Martinsburg	0	0	0	0	0	0	0	0	0
Southern Ohio Coal - Meigs	0	0	0	0	0	0	0	0	0
Windsor	0	0	0	0	0	0	0	0	0
Price River Coal	0	0	0	0	0	0	0	0	0
Houston Pipeline (HPL)	0	140,045	149,520	7,406	(12,623)	0	24	1,792	(3,398)
Total	\$28,127,404	\$1,162,316,393	\$1,294,241,399	\$62,951,202	(\$108,262,141)	\$0	\$223,783	\$14,872,524	(\$3,087,228)

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AMERICAN ELECTRIC POWER  
WEST 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.	\$0	\$263,208	\$66,815	\$13,892	(\$5,633)	\$0	\$109	\$3,120	\$11,428
AEP Communications	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
American Electric Power Service Corporation	8,180,680	206,383,305	222,062,099	11,324,234	(18,724,782)	0	37,160	2,448,283	3,265,847
Appalachian Power Co - Distribution	14,444	95,960	105,380	5,827	(8,885)	0	0	1,137	12,541
Appalachian Power Co - Generation	11,873	210,269	241,161	11,724	(20,333)	0	37	2,492	5,797
Appalachian Power Co - Transmission	0	0	0	0	0	0	0	0	0
C3 Communications, Inc.	0	813,577	879,393	42,839	(74,146)	0	198	9,843	(21,408)
Cardinal Operating Company	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Distribution	4,795,278	226,047,946	258,143,342	12,288,873	(21,765,275)	0	43,146	2,703,054	(1,834,374)
AEP Texas Central Company - Generation	79,515	69,577,365	80,647,653	3,676,343	(6,789,701)	0	15,609	824,701	(2,205,922)
AEP Texas Central Company - Nuclear	14,700	201,214	202,774	11,395	(17,097)	0	47	2,385	11,422
AEP Texas Central Company - Transmission	591,267	30,489,860	34,742,012	1,640,196	(2,828,262)	0	5,839	361,397	(330,374)
Columbus Southern Power Co - Distribution	9,488	98,214	118,646	5,684	(10,004)	0	0	1,164	6,351
Columbus Southern Power Co - Generation	0	0	0	0	0	0	0	0	0
Columbus Southern Power Co - Transmission	0	0	0	0	0	0	0	0	0
Conesville Coal Preparation Company	0	0	0	0	0	0	0	0	0
Cook Coal Terminal	0	0	0	0	0	0	0	0	0
CSW Energy, Inc.	212,270	3,803,614	3,897,529	211,950	(328,819)	0	642	45,084	141,412
Elmwood	0	0	0	0	0	0	0	0	0
EnerShop Inc.	0	149,845	8,988	7,909	(758)	0	23	1,776	8,955
Indiana Michigan Power Co - Distribution	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Generation	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Nuclear	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Transmission	0	0	0	0	0	0	0	0	0
Kentucky Power Co - Distribution	0	0	0	0	0	0	0	0	0
Kentucky Power Co - Generation	9,472	221,395	258,098	12,185	(22,605)	0	0	2,624	1,719
Kentucky Power Co - Transmission	0	0	0	0	0	0	0	0	0
Kingsport Power Co - Distribution	0	0	0	0	0	0	0	0	0
Kingsport Power Co - Generation	0	0	0	0	0	0	0	0	0
Kingsport Power Co - Transmission	0	0	0	0	0	0	0	0	0
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
Martinez	0	0	0	0	0	0	0	0	0
Ohio Power Co - Distribution	0	0	0	0	0	0	0	0	0
Ohio Power Co - Generation	0	0	0	0	0	0	0	0	0
Ohio Power Co - Transmission	0	0	0	0	0	0	0	0	0
Public Service Co of Oklahoma - Distribution	3,575,137	173,532,589	200,354,415	9,347,372	(16,802,819)	0	33,477	2,056,883	(1,880,254)
Public Service Co of Oklahoma - Generation	2,087,606	72,275,327	83,235,440	3,824,718	(7,017,070)	0	13,751	856,680	(135,149)
Public Service Co of Oklahoma - Transmission	425,707	16,441,328	21,146,961	995,762	(1,782,099)	0	3,618	218,586	(130,420)
Southwestern Electric Power Co - Distribution	2,510,553	94,884,052	107,727,001	5,140,281	(9,082,968)	0	17,986	1,124,661	(289,334)
Southwestern Electric Power Co - Generation	2,608,475	88,745,581	101,109,102	4,821,473	(8,524,982)	0	16,971	1,051,902	(28,167)
Southwestern Electric Power Co - Texas - Distribution	1,302,061	48,301,378	54,114,463	2,817,965	(4,562,844)	0	8,995	572,517	(60,868)
Southwestern Electric Power Co - Texas - Transmission	0	557,051	626,752	29,400	(52,044)	0	103	6,603	(16,735)
Southwestern Electric Power Co - Transmission	389,721	13,221,590	15,146,959	718,902	(1,277,280)	0	2,537	156,715	587
Water Transportation (Blackhawk)	0	0	0	0	0	0	0	0	0
AEP Texas North Company - Distribution	1,896,156	67,775,687	76,531,375	3,677,133	(6,462,718)	0	12,845	603,346	(83,128)
AEP Texas North Company - Generation	279,608	32,308,847	37,666,822	1,718,950	(3,175,849)	0	6,716	382,957	(787,168)
AEP Texas North Company - Transmission	238,668	9,513,248	10,787,537	514,686	(909,548)	0	1,832	112,761	(41,615)
Wheeling Power Co - Distribution	9,822	112,810	119,064	6,472	(10,039)	0	19	1,337	7,814
Wheeling Power Co - Transmission	0	0	0	0	0	0	0	0	0
Cedar Coal Co	0	0	0	0	0	0	0	0	0
Central Coal Company	0	0	0	0	0	0	0	0	0
Central Ohio Coal	0	0	0	0	0	0	0	0	0
Southern Ohio Coal - Martinsburg	0	0	0	0	0	0	0	0	0
Southern Ohio Coal - Meigs	0	0	0	0	0	0	0	0	0
Windsor	0	0	0	0	0	0	0	0	0
Price River Coal	0	0	0	0	0	0	0	0	0
Houston Pipeline (HPL)	0	139,786	151,354	7,378	(12,761)	0	23	1,657	(3,700)
<b>Total</b>	<b>\$29,252,501</b>	<b>\$1,160,164,993</b>	<b>\$1,310,122,934</b>	<b>\$62,774,942</b>	<b>(\$110,462,603)</b>	<b>\$0</b>	<b>\$221,783</b>	<b>\$13,751,444</b>	<b>(\$4,461,933)</b>

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AMERICAN ELECTRIC POWER  
WEST RETIREMENT PLAN  
ESTIMATED 2016 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 (Asset)/ Obligation	Prior Service Cost	Gain/Loss Amortization	Net Periodic Pension Cost
AEP Energy Services, Inc.	\$0	\$261,931	\$67,460	\$13,825	(\$5,691)	\$0	\$11	\$2,876	\$11,015
AEP Communications	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
American Electric Power Service Corporation	8,507,907	205,381,870	224,228,090	11,289,165	(18,915,792)	0	3,901	2,254,748	3,140,167
Appalachian Power Co - Distribution	15,022	95,494	108,397	5,833	(8,976)	0	0	1,048	12,929
Appalachian Power Co - Generation	12,348	209,248	243,489	11,696	(20,541)	0	4	2,297	5,805
Appalachian Power Co - Transmission	0	0	0	0	0	0	0	0	0
CJ Communications, Inc.	0	809,629	887,882	42,732	(74,902)	0	21	8,888	(23,265)
Cardinal Operating Company	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Distribution	4,987,090	228,941,388	280,635,470	12,241,253	(21,987,300)	0	4,529	2,491,433	(2,262,948)
AEP Texas Central Company - Generation	82,895	69,239,754	81,426,229	3,658,859	(6,869,145)	0	1,638	760,135	(2,388,059)
AEP Texas Central Company - Nuclear	15,288	300,237	204,732	11,375	(17,271)	0	5	2,188	11,595
AEP Texas Central Company - Transmission	614,917	30,341,814	35,077,413	1,633,911	(2,569,143)	0	613	333,103	(378,600)
Columbus Southern Power Co - Distribution	9,867	97,737	119,792	5,879	(10,106)	0	0	1,073	6,518
Columbus Southern Power Co - Generation	0	0	0	0	0	0	0	0	0
Columbus Southern Power Co - Transmission	0	0	0	0	0	0	0	0	0
Conesville Coal Preparation Company	0	0	0	0	0	0	0	0	0
Cook Coal Terminal	0	0	0	0	0	0	0	0	0
CSW Energy, Inc.	220,761	3,785,157	3,935,156	211,434	(331,971)	0	67	41,555	141,854
Elmwood	0	0	0	0	0	0	0	0	0
EnerShop Inc.	0	149,118	9,074	7,871	(766)	0	2	1,637	8,745
Indiana Michigan Power Co - Distribution	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Generation	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Nuclear	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Transmission	0	0	0	0	0	0	0	0	0
Kentucky Power Co - Distribution	9,851	220,321	270,666	12,149	(22,835)	0	0	2,419	1,568
Kentucky Power Co - Generation	0	0	0	0	0	0	0	0	0
Kentucky Power Co - Transmission	0	0	0	0	0	0	0	0	0
Kingsport Power Co - Distribution	0	0	0	0	0	0	0	0	0
Kingsport Power Co - Transmission	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0
Ohio Power Co - Distribution	0	0	0	0	0	0	0	0	0
Ohio Power Co - Generation	0	0	0	0	0	0	0	0	0
Ohio Power Co - Transmission	0	0	0	0	0	0	0	0	0
Public Service Co of Oklahoma - Distribution	3,718,143	172,690,556	202,288,646	9,310,903	(17,065,141)	0	3,514	1,895,850	(2,138,763)
Public Service Co of Oklahoma - Generation	2,171,110	71,824,625	84,038,999	3,910,795	(7,089,559)	0	1,443	789,611	(218,594)
Public Service Co of Oklahoma - Transmission	442,735	18,351,845	21,351,115	991,983	(1,801,188)	0	380	201,472	(164,627)
Southwestern Electric Power Co - Distribution	2,610,975	94,423,646	108,767,002	5,121,518	(9,175,822)	0	1,888	1,036,612	(404,616)
Southwestern Electric Power Co - Generation	2,712,814	88,314,941	102,065,214	4,804,472	(8,811,944)	0	1,781	869,549	(123,329)
Southwestern Electric Power Co - Texas - Distribution	1,364,144	48,067,003	54,636,889	2,808,463	(4,809,187)	0	944	527,694	(117,917)
Southwestern Electric Power Co - Texas - Generation	0	554,348	632,802	29,269	(53,385)	0	11	6,088	(18,028)
Southwestern Electric Power Co - Texas - Transmission	415,710	13,157,404	15,295,208	716,393	(1,290,300)	0	277	144,448	(13,454)
Water Transportation (Blackhawk)	0	0	0	0	0	0	0	0	0
AEP Texas North Company - Distribution	1,872,002	67,446,819	77,270,213	3,663,946	(6,518,542)	0	1,348	740,452	(140,782)
AEP Texas North Company - Generation	290,793	32,152,074	38,030,258	1,712,344	(3,208,246)	0	705	352,975	(851,486)
AEP Texas North Company - Transmission	248,215	9,467,087	10,891,680	512,778	(918,826)	0	182	103,833	(53,711)
Wheeling Power Co - Distribution	10,215	112,262	120,214	6,464	(10,141)	0	2	1,232	7,773
Wheeling Power Co - Transmission	0	0	0	0	0	0	0	0	0
Cedar Coal Co	0	0	0	0	0	0	0	0	0
Central Coal Company	0	0	0	0	0	0	0	0	0
Central Ohio Coal	0	0	0	0	0	0	0	0	0
Southern Ohio Coal - Martinka	0	0	0	0	0	0	0	0	0
Southern Ohio Coal - Meigs	0	0	0	0	0	0	0	0	0
Windsor	0	0	0	0	0	0	0	0	0
Price River Coal	0	0	0	0	0	0	0	0	0
Houston Pipeline (HPL)	0	139,107	152,818	7,342	(12,892)	0	2	1,527	(4,019)
<b>Total</b>	<b>\$30,422,601</b>	<b>\$1,154,535,517</b>	<b>\$1,322,770,823</b>	<b>\$62,542,437</b>	<b>(\$111,589,419)</b>	<b>\$0</b>	<b>\$23,281</b>	<b>\$12,874,847</b>	<b>(\$5,928,251)</b>

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AMERICAN ELECTRIC POWER  
 WEST RETIREMENT PLAN  
 ESTIMATED 2006 CONTRIBUTIONS

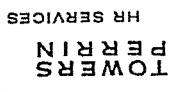
Location	EOY Accrued Benefit Obligation	EOY Fair Value of Assets, Without Contributions Made in Calendar Year 2006	Year-End Contribution to Eliminate AOCI	Funding Policy Contribution
AEP Energy Services, Inc.	\$263,753	\$60,772	\$0	\$0
AEP Pro Serv, Inc.	0	0	0	0
AEP T & D Services, LLC	200,207,359	201,995,358	0	0
American Electric Power Service Corporation	92,233	95,049	0	0
Appalachian Power Co - Distribution	210,703	219,246	0	0
Appalachian Power Co - Generation	0	0	0	0
Appalachian Power Co - Transmission	815,260	799,854	0	0
C3 Communications, Inc.	0	0	0	0
Cardinal Operating Company	226,345,323	224,794,957	0	0
AEP Texas Central Company - Distribution	68,690,170	73,353,295	0	0
AEP Texas Central Company - Generation	200,798	184,434	0	0
AEP Texas Central Company - Transmission	30,217,619	31,599,699	0	0
Columbus Southern Power Co - Distribution	88,180	107,915	0	0
Columbus Southern Power Co - Generation	0	0	0	0
Columbus Southern Power Co - Transmission	0	0	0	0
Conesville Coal Preparation Company	0	0	0	0
Cook Coal Terminal	0	0	0	0
CSW Energy, Inc.	3,710,895	3,545,007	0	0
Elmwood	0	0	0	0
EnerShon Inc.	150,158	8,175	0	0
Indiana Michigan Power Co - Distribution	0	0	0	0
Indiana Michigan Power Co - Generation	0	0	0	0
Indiana Michigan Power Co - Nuclear	0	0	0	0
Indiana Michigan Power Co - Transmission	0	0	0	0
Kentucky Power Co - Distribution	0	0	0	0
Kentucky Power Co - Generation	221,853	243,849	0	0
Kentucky Power Co - Transmission	0	0	0	0
Kingsport Power Co - Distribution	0	0	0	0
Kingsport Power Co - Transmission	0	0	0	0
Memco	0	0	0	0
Ohio Power Co - Distribution	0	0	0	0
Ohio Power Co - Generation	0	0	0	0
Ohio Power Co - Transmission	0	0	0	0
Public Service Co of Oklahoma - Distribution	172,082,233	182,232,885	0	0
Public Service Co of Oklahoma - Generation	71,693,254	75,707,014	0	0
Public Service Co of Oklahoma - Transmission	19,293,915	19,234,274	0	0
Southwestern Electric Power Co - Distribution	94,062,541	97,983,377	0	0
Southwestern Electric Power Co - Generation	88,101,715	81,064,050	0	0
Southwestern Electric Power Co - Transmission	47,905,024	49,219,952	0	0
Southwestern Electric Power Co - Texas - Transmission	558,204	570,084	0	0
Southwestern Electric Power Co - Texas - Transmission	13,101,410	13,778,778	0	0
Water Transportation (Blackhawk)	0	0	0	0
AEP Texas North Company - Distribution	67,318,336	69,609,314	0	0
AEP Texas North Company - Generation	32,307,221	34,291,775	0	0
AEP Texas North Company - Transmission	9,472,526	9,611,632	0	0
Wheeling Power Co - Distribution	111,471	108,295	0	0
Wheeling Power Co - Transmission	0	0	0	0
Cedar Coal Co	0	0	0	0
Central Coal Company	0	0	0	0
Central Ohio Coal	0	0	0	0
Southern Ohio Coal - Martinsburg	0	0	0	0
Southern Ohio Coal - Meigs	0	0	0	0
Windsor	0	0	0	0
Pitca River Coal	0	0	0	0
Houston Pipeline (HPL)	140,068	137,665	0	0
Total	\$1,150,372,220	\$1,191,625,765	\$0	\$0

AMERICAN ELECTRIC POWER  
WEST RETIREMENT PLAN  
ESTIMATED 2007 CONTRIBUTIONS

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EOY Fair Value of Assets, Without Contributions Made in Calendar Year 2007  
 Barred Contributions Made in Calendar Year 2007  
 Location

\$265,382	\$181,865	\$0	\$0
AEP Energy Services, Inc.			
AEP Pro Serv, Inc.			
AEP T & D Services, LLC			
American Electric Power Service Corporation			
Appalachian Power Co - Distribution	97,573		
Appalachian Power Co - Generation	211,989		
Appalachian Power Co - Transmission	820,234		
C3 Communications, Inc.	0		
Central Operating Company	0		
AEP Texas Central Company - Distribution	227,749,542		
AEP Texas Central Company - Generation	70,105,339		
AEP Texas Central Company - Nuclear	202,023		
AEP Texas Central Company - Transmission	30,401,899		
Columbus Southern Power Co - Distribution	98,779		
Columbus Southern Power Co - Generation	0		
Columbus Southern Power Co - Transmission	0		
Cook Coal Terminal	0		
CSW Energy, Inc.	3,733,538		
Elmwood	0		
EmuShop Inc.	151,072		
Indiana Michigan Power Co - Distribution	0		
Indiana Michigan Power Co - Generation	0		
Indiana Michigan Power Co - Nuclear	0		
Indiana Michigan Power Co - Transmission	0		
Kentucky Power Co - Distribution	223,207		
Kentucky Power Co - Generation	249,237		
Kentucky Power Co - Transmission	0		
Kingsport Power Co - Distribution	0		
Kingsport Power Co - Generation	0		
Kingsport Power Co - Transmission	0		
Memo	0		
Ohio Power Co - Distribution	0		
Ohio Power Co - Generation	0		
Ohio Power Co - Transmission	0		
Public Service Co of Oklahoma - Distribution	173,132,231		
Public Service Co of Oklahoma - Generation	72,130,706		
Public Service Co of Oklahoma - Transmission	18,395,478		
Southwestern Electric Power Co - Distribution	94,838,485		
Southwestern Electric Power Co - Generation	88,839,287		
Southwestern Electric Power Co - Transmission	48,187,327		
Southwestern Electric Power Co - Texas - Distribution	581,610		
Southwestern Electric Power Co - Texas - Generation	50,105,653		
Southwestern Electric Power Co - Texas - Transmission	580,322		
Southwestern Electric Power Co - Transmission	14,026,722		
Valer Transportation (Brackley)	0		
AEP Texas North Company - Distribution	67,729,084		
AEP Texas North Company - Generation	32,504,351		
AEP Texas North Company - Transmission	8,530,325		
Whetling Power Co - Distribution	112,151		
Whetling Power Co - Transmission	110,244		
Cedar Coal Co	0		
Central Coal Company	0		
Central Ohio Coal	0		
Southern Ohio Coal - Marinka	0		
Southern Ohio Coal - Mergis	0		
Windsor	0		
Price River Coal	0		
Houston Pipeline (HPL)	140,923		
Total	\$1,157,391,473	\$1,213,068,782	\$0



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AMERICAN ELECTRIC POWER  
 WEST RETIREMENT PLAN  
 ESTIMATED 2008 CONTRIBUTIONS

Location	EOY Accrued Benefit Obligation	EOY Fair Value of Assets, Without Contributions Made In Calendar Year 2008	Year-End Contribution to Eliminate AOCI	Funding Policy Contribution
AEP Energy Services, Inc.	\$268,205	\$62,909	\$0	\$0
AEP Pro Serv, Inc.	0	0	0	0
AEP T & D Services, LLC	0	0	0	0
American Electric Power Service Corporation	205,096,691	208,765,649	0	0
Appalachian Power Co - Distribution	63,091	99,082	0	0
Appalachian Power Co - Generation	212,662	226,701	0	0
Appalachian Power Co - Transmission	0	0	0	0
C3 Communications, Inc.	622,899	626,667	0	0
Cardinal Operating Company	0	0	0	0
AEP Texas Central Company - Distribution	229,469,968	242,665,757	0	0
AEP Texas Central Company - Generation	70,328,025	75,812,235	0	0
AEP Texas Central Company - Nuclear	202,665	190,617	0	0
AEP Texas Central Company - Transmission	30,468,570	32,658,974	0	0
Columbus Southern Power Co - Distribution	98,093	111,532	0	0
Columbus Southern Power Co - Generation	0	0	0	0
Columbus Southern Power Co - Transmission	0	0	0	0
Cook Coal Terminal	3,745,397	3,663,843	0	0
CSW Energy, Inc.	0	0	0	0
Elmwood	151,552	8,448	0	0
EnerShop Inc.	0	0	0	0
Indiana Michigan Power Co - Distribution	0	0	0	0
Indiana Michigan Power Co - Generation	0	0	0	0
Indiana Michigan Power Co - Nuclear	0	0	0	0
Indiana Michigan Power Co - Transmission	0	0	0	0
Kentucky Power Co - Distribution	0	0	0	0
Kentucky Power Co - Generation	223,918	252,023	0	0
Kentucky Power Co - Transmission	0	0	0	0
Kingsport Power Co - Distribution	0	0	0	0
Kingsport Power Co - Transmission	0	0	0	0
Memo	0	0	0	0
Ohio Power Co - Distribution	0	0	0	0
Ohio Power Co - Generation	0	0	0	0
Ohio Power Co - Transmission	0	0	0	0
Public Service Co of Oklahoma - Distribution	173,662,178	189,341,699	0	0
Public Service Co of Oklahoma - Generation	72,359,826	78,244,866	0	0
Public Service Co of Oklahoma - Nuclear	18,453,910	19,879,045	0	0
Public Service Co of Oklahoma - Transmission	94,837,093	101,287,877	0	0
Southwestern Electric Power Co - Distribution	88,920,846	95,046,870	0	0
Southwestern Electric Power Co - Generation	48,350,424	50,869,904	0	0
Southwestern Electric Power Co - Texas - Distribution	563,394	589,173	0	0
Southwestern Electric Power Co - Texas - Transmission	13,223,221	14,240,668	0	0
Water Transportation (Blackhawk)	0	0	0	0
AEP Texas North Company - Distribution	67,944,232	71,942,758	0	0
AEP Texas North Company - Generation	32,667,600	35,408,232	0	0
AEP Texas North Company - Transmission	9,660,398	10,140,745	0	0
Wheeling Power Co - Distribution	112,507	111,928	0	0
Wheeling Power Co - Transmission	0	0	0	0
Cedar Coal Co	0	0	0	0
Central Coal Company	0	0	0	0
Central Ohio Coal	0	0	0	0
Southern Ohio Coal - Marinka	0	0	0	0
Southern Ohio Coal - Meigs	0	0	0	0
Windsor	0	0	0	0
Price River Coal	0	0	0	0
Houston Pipeline (HPL)	141,371	142,280	0	0
Total	\$1,161,067,874	\$1,231,571,461	\$0	\$0

AMERICAN ELECTRIC POWER  
WEST RETIREMENT PLAN  
ESTIMATED 2009 CONTRIBUTIONS

ML-21

Location	EOY Accrued Benefit Obligation	EOY		Year-End Contribution to Eliminate AOCI	Funding Policy Contribution
		Fair Value of Assets, Without Contributions Made in Calendar Year 2009			
AEP Energy Services, Inc.	\$266,851	\$63,681		\$0	\$0
AEP Pro Serv, Inc.	0	0		0	0
AEP T & D Services, LLC	0	0		0	0
American Electric Power Service Corporation	205,440,668	211,663,913		0	0
Appalachian Power Co - Distribution	93,247	100,436		0	0
Appalachian Power Co - Generation	213,019	229,848		0	0
Appalachian Power Co - Transmission	0	0		0	0
C3 Communications, Inc.	824,219	838,139		0	0
Cardinal Operating Company	0	0		0	0
AEP Texas Central Company - Distribution	228,853,145	246,033,472		0	0
AEP Texas Central Company - Generation	70,445,975	78,864,357		0	0
AEP Texas Central Company - Nuclear	203,005	193,262		0	0
AEP Texas Central Company - Transmission	30,549,721	33,112,215		0	0
Columbus Southern Power Co - Distribution	89,259	113,080		0	0
Columbus Southern Power Co - Generation	0	0		0	0
Columbus Southern Power Co - Transmission	0	0		0	0
Conesville Coal Preparation Company	0	0		0	0
Cook Coal Terminal	0	0		0	0
CSW Energy, Inc.	3,751,679	3,714,690		0	0
Elmwood	0	0		0	0
EnerShop Inc.	151,806	8,566		0	0
Indiana Michigan Power Co - Distribution	0	0		0	0
Indiana Michigan Power Co - Generation	0	0		0	0
Indiana Michigan Power Co - Nuclear	0	0		0	0
Indiana Michigan Power Co - Transmission	0	0		0	0
Kentucky Power Co - Distribution	0	0		0	0
Kentucky Power Co - Generation	224,282	255,521		0	0
Kentucky Power Co - Transmission	0	0		0	0
Kingsport Power Co - Distribution	0	0		0	0
Kingsport Power Co - Transmission	0	0		0	0
Memo	0	0		0	0
Ohio Power Co - Distribution	0	0		0	0
Ohio Power Co - Generation	0	0		0	0
Ohio Power Co - Transmission	0	0		0	0
Public Service Co of Oklahoma - Distribution	173,873,468	190,855,505		0	0
Public Service Co of Oklahoma - Generation	72,481,184	79,330,748		0	0
Public Service Co of Oklahoma - Transmission	18,484,860	20,154,927		0	0
Southwestern Electric Power Co - Distribution	95,096,316	102,673,375		0	0
Southwestern Electric Power Co - Generation	89,069,979	96,365,931		0	0
Southwestern Electric Power Co - Texas - Distribution	48,431,515	51,575,677		0	0
Southwestern Electric Power Co - Texas - Transmission	584,339	597,350		0	0
Southwestern Electric Power Co - Transmission	13,245,398	14,438,300		0	0
Water Transportation (Blackhawk)	0	0		0	0
AEP Texas North Company - Distribution	68,058,184	72,941,180		0	0
AEP Texas North Company - Generation	32,662,288	35,899,628		0	0
AEP Texas North Company - Transmission	9,575,633	10,281,478		0	0
Wheeling Power Co - Distribution	112,698	113,479		0	0
Wheeling Power Co - Transmission	0	0		0	0
Cedar Coal Co	0	0		0	0
Central Coal Company	0	0		0	0
Central Ohio Coal	0	0		0	0
Southern Ohio Coal - Martinsburg	0	0		0	0
Southern Ohio Coal - Meigs	0	0		0	0
Windsor	0	0		0	0
Price River Coal	0	0		0	0
Houston Pipeline (HPL)	141,608	144,254		0	0
Total	\$1,163,015,154	\$1,248,663,212		\$0	\$0

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AMERICAN ELECTRIC POWER  
WEST RETIREMENT PLAN  
ESTIMATED 2010 CONTRIBUTIONS

ML-22

Location	EOY		Year-End Contribution to Eliminate AOCI	Funding Policy Contribution
	Accrued Benefit Obligation	Fair Value of Assets, Without Contributions Made in Calendar Year 2010		
AEP Energy Services, Inc.	\$268,851	\$64,511	\$0	\$0
AEP Pro Serv, Inc.	0	0	0	0
AEP T & D Services, LLC	0	0	0	0
American Electric Power Service Corporation	205,594,800	214,423,026	0	0
Appalachian Power Co - Distribution	93,317	101,746	0	0
Appalachian Power Co - Generation	213,179	232,844	0	0
Appalachian Power Co - Transmission	0	0	0	0
C3 Communications, Inc.	824,837	849,065	0	0
Cardinal Operating Company	0	0	0	0
AEP Texas Central Company - Distribution	229,024,842	249,240,604	0	0
AEP Texas Central Company - Generation	70,498,827	77,866,311	0	0
AEP Texas Central Company - Nuclear	203,157	185,781	0	0
AEP Texas Central Company - Transmission	30,572,641	33,543,844	0	0
Columbus Southern Power Co - Distribution	99,333	114,554	0	0
Columbus Southern Power Co - Generation	0	0	0	0
Columbus Southern Power Co - Transmission	0	0	0	0
Conesville Coal Preparation Company	0	0	0	0
Cook Coal Terminal	0	0	0	0
CSW Energy, Inc.	3,754,494	3,763,112	0	0
Elmwood	0	0	0	0
EnerShop Inc.	151,920	8,678	0	0
Indiana Michigan Power Co - Distribution	0	0	0	0
Indiana Michigan Power Co - Generation	0	0	0	0
Indiana Michigan Power Co - Nuclear	0	0	0	0
Indiana Michigan Power Co - Transmission	0	0	0	0
Kentucky Power Co - Distribution	0	0	0	0
Kentucky Power Co - Generation	224,460	258,852	0	0
Kentucky Power Co - Transmission	0	0	0	0
Kingsport Power Co - Distribution	0	0	0	0
Kingsport Power Co - Transmission	0	0	0	0
Memo	0	0	0	0
Ohio Power Co - Distribution	0	0	0	0
Ohio Power Co - Generation	0	0	0	0
Ohio Power Co - Transmission	0	0	0	0
Public Service Co of Oklahoma - Distribution	174,103,991	183,444,678	0	0
Public Service Co of Oklahoma - Generation	72,535,563	80,384,852	0	0
Public Service Co of Oklahoma - Transmission	18,498,728	20,417,653	0	0
Southwestern Electric Power Co - Distribution	95,187,662	104,011,758	0	0
Southwestern Electric Power Co - Generation	89,138,804	97,622,094	0	0
Southwestern Electric Power Co - Texas - Distribution	48,467,851	52,248,186	0	0
Southwestern Electric Power Co - Texas - Transmission	584,762	605,138	0	0
Southwestern Electric Power Co - Transmission	13,255,335	14,626,509	0	0
Water Transportation (Blackhawk)	0	0	0	0
AEP Texas North Company - Distribution	68,109,245	73,891,994	0	0
AEP Texas North Company - Generation	32,686,793	36,367,592	0	0
AEP Texas North Company - Transmission	9,583,818	10,415,501	0	0
Wheeling Power Co - Distribution	112,781	114,958	0	0
Wheeling Power Co - Transmission	0	0	0	0
Cedar Coal Co	0	0	0	0
Central Coal Company	0	0	0	0
Central Ohio Coal	0	0	0	0
Southern Ohio Coal - Martinka	0	0	0	0
Southern Ohio Coal - Melgs	0	0	0	0
Windsor	0	0	0	0
Price River Coal	0	0	0	0
Houston Pipeline (HPL)	141,714	146,135	0	0
Total	\$1,163,687,705	\$1,264,939,972	\$0	\$0





AMERICAN ELECTRIC POWER  
WEST RETIREMENT PLAN  
ESTIMATED 2011 CONTRIBUTIONS

ML-23

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.	\$288,784	\$65,202	\$0	\$0
AEP Pro Serv, Inc.	0	0	0	0
AEP T & D Services, LLC	0	0	0	0
American Electric Power Services Corporation	205,543,482	217,019,342	0	0
Appalachian Power Co - Distribution	93,294	102,978	0	0
Appalachian Power Co - Generation	213,128	235,663	0	0
Appalachian Power Co - Transmission	0	0	0	0
C3 Communications, Inc.	824,631	859,345	0	0
Cardinal Operating Company	0	0	0	0
AEP Texas Central Company - Distribution	229,887,676	252,259,505	0	0
AEP Texas Central Company - Generation	70,481,230	78,893,140	0	0
AEP Texas Central Company - Nuclear	203,108	188,152	0	0
AEP Texas Central Company - Transmission	30,565,010	33,950,006	0	0
Columbus Southern Power Co - Distribution	89,308	115,941	0	0
Columbus Southern Power Co - Generation	0	0	0	0
Columbus Southern Power Co - Transmission	0	0	0	0
Conesville Coal Preparation Company	0	0	0	0
Cook Coal Terminal	0	0	0	0
CSW Energy, Inc.	3,763,557	3,808,678	0	0
Elmwood	0	0	0	0
EnteShop, Inc.	151,882	8,783	0	0
Indiana Michigan Power Co - Distribution	0	0	0	0
Indiana Michigan Power Co - Generation	0	0	0	0
Indiana Michigan Power Co - Nuclear	0	0	0	0
Indiana Michigan Power Co - Transmission	0	0	0	0
Kentucky Power Co - Distribution	0	0	0	0
Kentucky Power Co - Generation	224,404	261,898	0	0
Kentucky Power Co - Transmission	0	0	0	0
Kingsport Power Co - Distribution	0	0	0	0
Kingsport Power Co - Generation	0	0	0	0
Kingsport Power Co - Transmission	0	0	0	0
Memo	0	0	0	0
Ohio Power Co - Distribution	0	0	0	0
Ohio Power Co - Generation	0	0	0	0
Ohio Power Co - Transmission	0	0	0	0
Public Service Co of Oklahoma - Distribution	174,060,534	165,788,979	0	0
Public Service Co of Oklahoma - Generation	72,917,458	81,337,940	0	0
Public Service Co of Oklahoma - Transmission	18,484,111	20,964,878	0	0
Southwestern Electric Power Co - Distribution	85,143,998	105,271,172	0	0
Southwestern Electric Power Co - Generation	85,114,555	98,904,140	0	0
Southwestern Electric Power Co - Texas - Distribution	48,455,753	52,890,827	0	0
Southwestern Electric Power Co - Texas - Generation	584,621	612,464	0	0
Southwestern Electric Power Co - Texas - Transmission	13,252,028	14,803,812	0	0
Water Transportation (Blackhawk)	0	0	0	0
AEP Texas North Company - Distribution	69,082,245	74,789,708	0	0
AEP Texas North Company - Generation	32,678,634	36,807,944	0	0
AEP Texas North Company - Transmission	9,581,426	10,541,616	0	0
Wheeling Power Co - Distribution	112,753	116,350	0	0
Wheeling Power Co - Transmission	0	0	0	0
Cedar Coal Co	0	0	0	0
Central Coal Company	0	0	0	0
Central Ohio Coal	0	0	0	0
Southern Ohio Coal - Mardinka	0	0	0	0
Southern Ohio Coal - Meigs	0	0	0	0
Windser	0	0	0	0
Pine River Coal	0	0	0	0
Houston Pipeline (HPL)	141,679	147,904	0	0
Total	\$1,163,597,183	\$1,280,259,349	\$0	\$0



TOWERS  
PERRIN  
HR SERVICES

AMERICAN ELECTRIC POWER  
WEST RETIREMENT PLAN  
ESTIMATED 2012 CONTRIBUTIONS

ML-24

Location	EOY Accrued Benefit Obligation	EOY Fair Value of Assets, Without Contributions Made in Calendar Year 2012	Year-End Contribution to Eliminate AOC)	Funding Policy Contribution
AEP Energy Services, Inc.	\$266,382	\$66,005	\$0	\$0
AEP Pro Serv, Inc.	0	0	0	0
AEP T & D Services, LLC	0	0	0	0
American Electric Power Service Corporation	205,233,581	219,389,982	0	0
Appalachian Power Co - Distribution	83,153	104,103	0	0
Appalachian Power Co - Generation	212,805	238,237	0	0
Appalachian Power Co - Transmission	0	0	0	0
C3 Communications, Inc.	823,388	868,733	0	0
Cardinal Operating Company	0	0	0	0
AEP Texas Central Company - Distribution	228,622,458	255,014,084	0	0
AEP Texas Central Company - Generation	70,374,964	79,670,028	0	0
AEP Texas Central Company - Nuclear	202,800	200,318	0	0
AEP Texas Central Company - Transmission	30,518,927	34,320,884	0	0
Columbus Southern Power Co - Distribution	89,159	117,208	0	0
Columbus Southern Power Co - Generation	0	0	0	0
Columbus Southern Power Co - Transmission	0	0	0	0
Conesville Coal Preparation Company	0	0	0	0
Cook Coal Terminal	0	0	0	0
CSW Energy, Inc.	3,747,898	3,850,282	0	0
Elmwood	0	0	0	0
EnerShop Inc.	151,853	8,879	0	0
Indiana Michigan Power Co - Distribution	0	0	0	0
Indiana Michigan Power Co - Generation	0	0	0	0
Indiana Michigan Power Co - Nuclear	0	0	0	0
Indiana Michigan Power Co - Transmission	0	0	0	0
Kentucky Power Co - Distribution	0	0	0	0
Kentucky Power Co - Generation	224,068	264,848	0	0
Kentucky Power Co - Transmission	0	0	0	0
Kingsport Power Co - Distribution	0	0	0	0
Kingsport Power Co - Transmission	0	0	0	0
Memo	0	0	0	0
Ohio Power Co - Distribution	0	0	0	0
Ohio Power Co - Generation	0	0	0	0
Ohio Power Co - Transmission	0	0	0	0
Public Service Co of Oklahoma - Distribution	173,788,100	197,925,684	0	0
Public Service Co of Oklahoma - Generation	72,408,122	82,226,448	0	0
Public Service Co of Oklahoma - Transmission	18,486,227	20,890,614	0	0
Southwestern Electric Power Co - Distribution	95,000,458	106,421,116	0	0
Southwestern Electric Power Co - Generation	88,980,198	99,883,440	0	0
Southwestern Electric Power Co - Texas - Distribution	48,382,696	53,458,478	0	0
Southwestern Electric Power Co - Texas - Transmission	563,770	619,154	0	0
Southwestern Electric Power Co - Transmission	13,232,048	14,965,321	0	0
Water Transportation (Blackhawk)	0	0	0	0
AEP Texas North Company - Distribution	67,989,581	75,603,649	0	0
AEP Texas North Company - Generation	32,629,364	37,210,021	0	0
AEP Texas North Company - Transmission	9,566,980	10,656,768	0	0
Wheeling Power Co - Distribution	112,583	117,821	0	0
Wheeling Power Co - Transmission	0	0	0	0
Cedar Coal Co	0	0	0	0
Central Coal Company	0	0	0	0
Central Ohio Coal	0	0	0	0
Southern Ohio Coal - Martinsburg	0	0	0	0
Southern Ohio Coal - Meigs	0	0	0	0
Windsor	0	0	0	0
Price River Coal	0	0	0	0
Houston Pipeline (HPL)	141,465	149,520	0	0
Total	\$1,161,842,821	\$1,294,241,401	\$0	\$0

AMERICAN ELECTRIC POWER  
WEST RETIREMENT PLAN  
ESTIMATED 2013 CONTRIBUTIONS

ML-25

Location	EOY Accrued Benefit Obligation	EOY Fair Value of Assets, Without Contributions Made in Calendar Year 2013	Year-End Contribution to Eliminate AOCI	Funding Policy Contribution
AEP Energy Services, Inc.	\$265,997	\$86,815	\$0	\$0
AEP Pro Serv, Inc.	0	0	0	0
AEP T & D Services, LLC	0	0	0	0
American Electric Power Service Corporation	204,937,201	222,082,099	0	0
Appalachian Power Co - Distribution	83,018	105,380	0	0
Appalachian Power Co - Generation	212,498	241,181	0	0
Appalachian Power Co - Transmission	0	0	0	0
C3 Communications, Inc.	822,199	879,393	0	0
Cardinal Operating Company	0	0	0	0
AEP Texas Central Company - Distribution	228,292,302	258,143,342	0	0
AEP Texas Central Company - Generation	70,273,335	80,847,653	0	0
AEP Texas Central Company - Nuclear	202,507	202,774	0	0
AEP Texas Central Company - Transmission	30,474,854	34,742,012	0	0
Columbus Southern Power Co - Distribution	99,015	118,846	0	0
Columbus Southern Power Co - Generation	0	0	0	0
Columbus Southern Power Co - Transmission	0	0	0	0
Conesville Coal Preparation Company	0	0	0	0
Cook Coal Terminal	0	0	0	0
CSW Energy, Inc.	3,742,486	3,897,529	0	0
Elmwood	0	0	0	0
EnerShop Inc.	151,434	8,988	0	0
Indiana Michigan Power Co - Distribution	0	0	0	0
Indiana Michigan Power Co - Generation	0	0	0	0
Indiana Michigan Power Co - Nuclear	0	0	0	0
Indiana Michigan Power Co - Transmission	0	0	0	0
Kentucky Power Co - Distribution	0	0	0	0
Kentucky Power Co - Generation	223,742	268,098	0	0
Kentucky Power Co - Transmission	0	0	0	0
Kingsport Power Co - Distribution	0	0	0	0
Kingsport Power Co - Transmission	0	0	0	0
Memco	0	0	0	0
Ohio Power Co - Distribution	0	0	0	0
Ohio Power Co - Generation	0	0	0	0
Ohio Power Co - Transmission	0	0	0	0
Public Service Co of Oklahoma - Distribution	173,547,117	200,354,415	0	0
Public Service Co of Oklahoma - Generation	72,303,557	83,235,440	0	0
Public Service Co of Oklahoma - Transmission	18,439,580	21,148,961	0	0
Southwestern Electric Power Co - Distribution	94,863,287	107,727,001	0	0
Southwestern Electric Power Co - Generation	88,851,899	101,109,102	0	0
Southwestern Electric Power Co - Texas - Distribution	48,312,828	54,114,463	0	0
Southwestern Electric Power Co - Texas - Transmission	562,958	626,752	0	0
Southwestern Electric Power Co - Transmission	13,212,937	15,148,959	0	0
Water Transportation (Blackhawk)	0	0	0	0
AEP Texas North Company - Distribution	67,891,397	78,531,375	0	0
AEP Texas North Company - Generation	32,582,244	37,666,622	0	0
AEP Texas North Company - Transmission	9,553,164	10,787,537	0	0
Wheeling Power Co - Distribution	112,420	119,064	0	0
Wheeling Power Co - Transmission	0	0	0	0
Cedar Coal Co	0	0	0	0
Central Coal Company	0	0	0	0
Central Ohio Coal	0	0	0	0
Southern Ohio Coal - Martinsburg	0	0	0	0
Southern Ohio Coal - Meigs	0	0	0	0
Windsor	0	0	0	0
Price River Coal	0	0	0	0
Houston Pipeline (HPL)	141,281	151,354	0	0
Total	\$1,160,184,993	\$1,310,122,935	\$0	\$0



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AMERICAN ELECTRIC POWER  
WEST RETIREMENT PLAN  
ESTIMATED 2014 CONTRIBUTIONS

ML-28

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 2014		
AEP Energy Services, Inc.	\$264,766	\$67,460	\$0	\$0
AEP Pro Serv, Inc.	0	0	0	0
AEP T & D Services, LLC	0	0	0	0
American Electric Power Service Corporation	203,942,783	224,226,090	0	0
Appalachian Power Co - Distribution	82,567	108,397	0	0
Appalachian Power Co - Generation	211,467	243,489	0	0
Appalachian Power Co - Transmission	0	0	0	0
C3 Communications, Inc.	818,209	887,882	0	0
Cardinal Operating Company	0	0	0	0
AEP Texas Central Company - Distribution	227,184,558	280,635,470	0	0
AEP Texas Central Company - Generation	69,932,347	81,426,229	0	0
AEP Texas Central Company - Nuclear	201,524	204,732	0	0
AEP Texas Central Company - Transmission	30,326,681	35,077,413	0	0
Columbus Southern Power Co - Distribution	98,535	119,792	0	0
Columbus Southern Power Co - Generation	0	0	0	0
Columbus Southern Power Co - Transmission	0	0	0	0
Conesville Coal Preparation Company	0	0	0	0
Cook Coal Terminal	0	0	0	0
CSW Energy, Inc.	3,724,328	3,635,156	0	0
Elmwood	0	0	0	0
EnerShop Inc.	150,699	9,074	0	0
Indiana Michigan Power Co - Distribution	0	0	0	0
Indiana Michigan Power Co - Generation	0	0	0	0
Indiana Michigan Power Co - Nuclear	0	0	0	0
Indiana Michigan Power Co - Transmission	0	0	0	0
Kentucky Power Co - Distribution	0	0	0	0
Kentucky Power Co - Generation	222,858	270,688	0	0
Kentucky Power Co - Transmission	0	0	0	0
Kingsport Power Co - Distribution	0	0	0	0
Kingsport Power Co - Transmission	0	0	0	0
Memo	0	0	0	0
Ohio Power Co - Distribution	0	0	0	0
Ohio Power Co - Generation	0	0	0	0
Ohio Power Co - Transmission	0	0	0	0
Public Service Co of Oklahoma - Distribution	172,705,013	202,288,646	0	0
Public Service Co of Oklahoma - Generation	71,852,718	84,038,999	0	0
Public Service Co of Oklahoma - Transmission	18,350,088	21,351,115	0	0
Southwestern Electric Power Co - Distribution	94,402,961	108,767,002	0	0
Southwestern Electric Power Co - Generation	88,420,563	102,065,214	0	0
Southwestern Electric Power Co - Texas - Distribution	48,078,397	54,636,886	0	0
Southwestern Electric Power Co - Texas - Transmission	590,224	632,802	0	0
Southwestern Electric Power Co - Transmission	13,148,824	15,295,208	0	0
Water Transportation (Blackhawk)	0	0	0	0
AEP Texas North Company - Distribution	67,561,967	77,270,213	0	0
AEP Texas North Company - Generation	32,424,145	38,030,258	0	0
AEP Texas North Company - Transmission	9,506,809	10,891,680	0	0
Wheeling Power Co - Distribution	111,875	120,214	0	0
Wheeling Power Co - Transmission	0	0	0	0
Cedar Coal Co	0	0	0	0
Central Coal Company	0	0	0	0
Central Ohio Coal	0	0	0	0
Southern Ohio Coal - Martinka	0	0	0	0
Southern Ohio Coal - Meigs	0	0	0	0
Windsor	0	0	0	0
Price River Coal	0	0	0	0
Houston Pipeline (HPL)	140,576	152,818	0	0
Total	\$1,154,535,516	\$1,322,770,923	\$0	\$0

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AMERICAN ELECTRIC POWER  
WEST 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.	\$263,738	\$68,187	\$0	\$0
AEP Pro Serv, Inc.	0	0	0	0
AEP T & D Services, LLC	0	0	0	0
American Electric Power Service Corporation	203,197,208	228,641,021	0	0
Appalachian Power Co - Distribution	82,229	107,543	0	0
Appalachian Power Co - Generation	210,694	246,111	0	0
Appalachian Power Co - Transmission	0	0	0	0
C3 Communications, Inc.	815,218	807,445	0	0
Cardinal Operating Company	0	0	0	0
AEP Texas Central Company - Distribution	228,354,014	263,442,533	0	0
AEP Texas Central Company - Generation	69,678,887	82,303,195	0	0
AEP Texas Central Company - Nuclear	200,787	208,637	0	0
AEP Texas Central Company - Transmission	30,218,111	35,455,199	0	0
Columbus Southern Power Co - Distribution	98,175	121,082	0	0
Columbus Southern Power Co - Generation	0	0	0	0
Columbus Southern Power Co - Transmission	0	0	0	0
Conesville Coal Preparation Company	0	0	0	0
Cook Coal Terminal	0	0	0	0
CSW Energy, Inc.	3,710,711	3,977,537	0	0
Elmwood	0	0	0	0
EnerShop Inc.	150,148	9,172	0	0
Indiana Michigan Power Co - Distribution	0	0	0	0
Indiana Michigan Power Co - Generation	0	0	0	0
Indiana Michigan Power Co - Nuclear	0	0	0	0
Indiana Michigan Power Co - Transmission	0	0	0	0
Kentucky Power Co - Distribution	0	0	0	0
Kentucky Power Co - Generation	221,842	273,601	0	0
Kentucky Power Co - Transmission	0	0	0	0
Kingsport Power Co - Distribution	0	0	0	0
Kingsport Power Co - Transmission	0	0	0	0
Memco	0	0	0	0
Ohio Power Co - Distribution	0	0	0	0
Ohio Power Co - Generation	0	0	0	0
Ohio Power Co - Transmission	0	0	0	0
Public Service Co of Oklahoma - Distribution	172,073,636	204,467,309	0	0
Public Service Co of Oklahoma - Generation	71,689,672	84,944,105	0	0
Public Service Co of Oklahoma - Transmission	19,283,002	21,581,068	0	0
Southwestern Electric Power Co - Distribution	94,057,841	109,938,431	0	0
Southwestern Electric Power Co - Generation	88,097,314	103,184,879	0	0
Southwestern Electric Power Co - Texas - Distribution	47,902,631	55,225,330	0	0
Southwestern Electric Power Co - Texas - Transmission	558,178	639,618	0	0
Southwestern Electric Power Co - Transmission	13,100,754	15,459,939	0	0
Water Transportation (Blackhawk)	0	0	0	0
AEP Texas North Company - Distribution	67,314,973	78,102,418	0	0
AEP Texas North Company - Generation	32,305,608	38,439,846	0	0
AEP Texas North Company - Transmission	9,472,054	11,008,984	0	0
Wheeling Power Co - Distribution	111,468	121,508	0	0
Wheeling Power Co - Transmission	0	0	0	0
Cedar Coal Co	0	0	0	0
Central Coal Company	0	0	0	0
Central Ohio Coal	0	0	0	0
Southern Ohio Coal - Martinica	0	0	0	0
Southern Ohio Coal - Meigs	0	0	0	0
Windsor	0	0	0	0
Price River Coal	0	0	0	0
Houston Pipeline (HPL)	140,062	154,481	0	0
Total	\$1,150,314,749	\$1,337,017,259	\$0	\$0

KPSC Case No. 2005-00341  
Commission Staff 1st Set Data Request  
Order Dated September 21, 2005  
Item No. 50  
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## Kentucky Power Company

### REQUEST

Provide complete details of Kentucky Power's financial reporting and rate-making treatment of Statement of Financial Accounting Standard ("SFAS") No. 106, including:

- a. The date that Kentucky Power adopted SFAS No. 106.
- b. All accounting entries made at the date of adoption.
- c. All actuarial studies and other documents used to determine the level of SFAS No. 106 cost recorded by Kentucky Power.

### RESPONSE

Kentucky Power Company records and reports postretirement benefits other than pensions in accordance with generally accepted accounting principles per FAS 106. For ratemaking purposes, Kentucky Power Company adjusts its FAS 106 book expense to reflect the latest actuarial report.

- a. Kentucky Power adopted SFAS No. 106 in January 1993.
- b. Please see attached Pages 2 through 9 for the accounting entries.
- c. Please see attached Pages 10 through 60 for the latest actuarial study.

**WITNESS:** Errol Wagner/Hugh McCoy

Cont To:  
Gus  
Loren

**AEP**  
**AMERICAN ELECTRICITY**  
FEB 1993  
KPSO Case No. 50,000,841  
Commission Staff Order Request  
Order Dated September 1, 1993  
Item No. 5  
Page 2 of 60

Date February 4, 1993

Subject 1993 Postretirement Benefits Expense

From G. S. Campbell/H. E. McCoy

To E. Bafle - Ft. Wayne  
E. L. Berginnis - Ashland  
T. P. Bowman - Columbus (CSP)  
J. R. Hoffer - Canton  
C. D. Jones - Lancaster  
G. R. Knorr - Columbus  
G. E. Laurey - Roanoke

Beginning in 1993, the AEP System Companies must record postretirement benefits expense on the accrual basis in accordance with FASB Statement (SFAS) No. 106. This letter provides accounting instructions to record postretirement benefits expense based on a valuation performed by our actuary. A separate letter in the future will authorize postretirement benefits Voluntary Employees' Beneficiary Association (VEBA) trust fund contributions, which will be tied to recovery of the accrued expenses through rates.

Postretirement benefits expense accrual adjustment totals to record the incremental SFAS No. 106 cost for 1993 are shown on the attached schedule. One-twelfth (1/12) of the total 1993 SFAS No. 106 accrual adjustment as shown on the attached schedule should be recorded each month, as follows:

Journal Entry No. 1

<u>Account No.</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
JE 130 626.71	Employee Pensions and Benefits - Other Postretirement Benefits	143,783 \$ XXX	
242 90	Miscellaneous Current and Accrued Liabilities - OTHER POSTRETIREMENT BENEFITS		143,783 \$ XXX
To accrue the incremental cost of postretirement benefits in accordance with SFAS No. 106.			

CC - M FOU 143,783



AEP Service Corporation and the coal companies should record other postretirement benefits to their corresponding employee pensions and benefits accounts.

Since accrued postretirement benefits expenses are not currently deductible for federal income tax purposes, a Schedule M addition adjustment should be provided monthly to remove the accrued expense from taxable income. Deferred federal income taxes should be recorded through the Mechanized Tax System, which will result in the following journal entry:

Journal Entry No. 1 - Tax

<u>Account No.</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
190.1	Accumulated Deferred Income Taxes	\$ XXX	
411.1	Provision for Deferred Income Taxes - Credit, Utility Operating Income		\$ XXX

To defer the FIT related to the accrual of incremental SFAS No. 106 costs.

When contributions to the postretirement benefits VEBA trust fund are made (in accordance with future instructions), the payments should be recorded as follows:

Journal Entry No. 2

<u>Account No.</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
242	Miscellaneous Current and Accrued Liabilities	\$ XXX	
232	Accounts Payable		\$ XXX

To record contributions to the postretirement benefits VEBA trust fund.

Contributions to the postretirement benefits VEBA trust fund are not necessarily fully deductible for income tax purposes when the contributions are made, although all SFAS No. 106 expense will become deductible when benefits are paid in the future. The currently deductible portion of VEBA contributions under the Internal Revenue Code is limited because it is calculated with no provision for future medical cost inflation. The currently deductible portion of VEBA contributions as determined by our actuary should be included in taxable income by providing a Schedule M deduction adjustment. Related deferred federal income taxes should be reversed through the Mechanized Tax System, which will result in the following journal entry:

Journal Entry No. 2 - Tax

<u>Account No.</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
410.1	Provision for Deferred Income Taxes, Utility Operating Income	\$ XXX	
190.1	Accumulated Deferred Income Taxes		\$ XXX

To reverse the SFAS No. 106 accrual deferred FIT to the extent that the accrual is currently deductible upon its contribution to the VEBA trust.

Total SFAS No. 106 cost is comprised of the accrual adjustment in Journal Entry No. 1 above plus retiree pay-as-you-go costs which are recorded along with the cost of life insurance and medical benefits for current employees in Accounts 626.43 and 626.44 as those benefits are paid. Accordingly, the cost of pay-as-you-go life insurance and medical benefits for retirees should be reclassified to SFAS No. 106 costs monthly in the amount of one-twelfth (1/12) of the annual numbers as shown on the attached schedule, as follows: