Basic Results for Employer Contributions

	January 1, 2005	January 1, 2004			
Normal Cost and Liabilities	· · · · · · · · · · · · · · · · · · ·				
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			
Assets					
Market value	\$ 1,144,927,820	\$ 916,574,799			
Unrecognized investment losses (gains)	1,742,917	71,620,571			
Actuarial value [AV]	\$ 1,146,670,737	\$ 988,195,370			
Funded Position	· · · · · · · · · · · · · · · · · · ·				
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%			
Key Economic Assumptions		• •			
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%			

SI-8

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KPSC Case No. 2005-00341 Commission Staff 1st Set Data Request Order Dated September 21, 2005 Item No. 50 Page 96 of 139 SI-9

Minimum Required Employer Contribution

	Janua	ry 1, 2005	January 1, 2004		
Minimum Required Employer Contribution					
Normal cost	\$	14,951,659	\$ 1 [°]	7,156,072	
Amortization amounts		0		0	
Interest adjustments		1,270,891		1,458,266	
Additional funding charge		0		0	
Credit balance with interest	(238,428,770)	(1)	9,660,586)	
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.

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Page 97 of 139

Maximum Deductible Employer Contribution

	January 1, 2005 January 1					
Maximum Deductible Employer Contribution						
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 	 433,270
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%

11.11

KPSC Case No. 2005-00341 Commission Staff 1st Set Data Request Order Dated September 21, 2005 Item No. 50 Page 98 of 139SI-11

Actuarial Assumptions and Methods

		Pension Cost	Contributions
Economic Assumption	5	• .	.
 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 va	rying by age	
► Salaries	<i>Age</i> 20 30 40 50 60	Rate 8.50% 6.00% 4.50% 3.50% 3.50%	Rate 8.50% 6.00% 4.50% 3.50% 3.50%
 Cash balance crediting rate and lump sum interest rate 		5.50%	5.75%
 Future Social Security w 	 Future Social Security wage bases 		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

Rates varying by age.

Age	Rate
20	10.4%
30	5.9%
40	2.7%
50	0.9%
60	0.9%

Termination

1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 -

TOWERS PERRIN HR SERVICES

Retirement

Form of payment

Percent married

Spouse ages

Valuation pay

Rates varying by age; average retirement age 61.

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

75% lump sum; 25% life annuity.

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

Wives are assumed to be three years younger than husbands.

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.

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KPSC Case No. 2005-00341 Commission Staff 1st Set Data Request Order Dated September 21, 2005 Item No. 50 Page 100 of 139SI-13

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

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.

Benefits not valued

All benefits were valued except:

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

TOWERS PERRIN HR SERVICES

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SI-14

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

Page 101 of 139

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 lump sums and 50% 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.

KPSC Case No. 2005-00341 Commission Staff 1st Set Data Request Order Dated September 21, 2005 Item No. 50 Page 102 of 139 SI-15

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Participant Data

	January 1, 2005	January 1, 2004
Active		
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
Deferred Inactive		
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
Currently Receiving Benefits		
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
Total Participants Included in Valuation		
Number	10,792	11,274

TOWERS PERRIN HR SERVICES

KPSC Case No. 2005-00341 Commission Staff 1st Set Data Request Order Dated September 21, 2005-Item No. 50 Page 103 of 139

Analysis of Inactive Participant Data

Deferred Inactive

Age nearest birthday	Number	Annual benefit	Average annual benefit
< 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

Age nearest birthday	Number	Annual benefit	Average annual benefit
< 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

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SI-16

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

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Age Nearest						ompleted Ye							
Birthday		0	1	2	3 .	4 5-9	10-14	15-19	20-24	25-29	30-34	Over 34	Tota
)-24	Number					5 1			·····		· · ·		
	Avg Pay				40,72	4 30,280							38,98
	Avg CB				4,29								4,329
25-29	Number				. 4		1						102
	Avg Pay				51,60	0 52,491	61,852						52,198
	Avg CB	•	•		6,40		12,841		,			•	7,777
30-34	Number				. 4		30						225
	Avg Pay				52,07	6 55,513	69,354						56,610
	Avg CB				7,12		21,701						11,652
35-39	Number				3		142	75	5				371
	Avg Pay				60,08	0 57,195	76,472	71,706	70,368				67,918
	Avg CB				9,28	1 13,725	31,321	42,192	51,578				26,366
40-44	Number				3	4 149	147	234	343	27			934
	Avg Pay				48,78		70,511	72,313	70,863	72,217			68,796
	Avg CB				8,90		34,386	51,865	67,607	85,268			48,774
45-49	Number				2		136	182	399	257	10		1,087
	Avg Pay				55,73		73,051	68,842	78,342	75,563	86,019		74,181
	Avg CB				11,32		41,869	60,114	89,926	109,914	149,015		77,518
50-54	Number				1		91	97	259	231	163	9	914
	Avg Pay				51,76		68,552	68,567	72,363	77,933	78,232	74,183	72,853
	Avg CB				11,13		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				51,42		65,997	69,954	68,981	71,107	83,857	76,157	74,641
	Avg CB				13,04		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				51,59	3 61,116	65,505	58,933	61,602	61,438	69,052	67,534	64,675
	Avg CB				15,86		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			4	101,38		49,725	52,191	68,019	61,472	63,883	51,119	58,131
	Avg CB				32,52	1 35,444	74,150	101,513	185,495	212,134	291,738	249,200	171,639
Over 69							1						1
	Avg Pay						49,978						49,978
	Avg CB				~~		86,176		4 4 6 5				86,176
Total	Number				20		603	674	1,189	652	406	241	4,603
	Avg Pay				52,85		71,579	69,974	73,120	74,898	80,472	71,917	70,401
	Avg CB				8,63	6 15,675	40,428	63,529	93,059	126,554	186,450	224,455	87,296

KPSC Case No. 2005-00341 Commission Staff 1st Set Data Request Order Dated September 21, 2005 Item No. 50 Page 104 of 139

Average Age = 47.4

Average Service = 20.1

TOWERS HR SERVICES

AEP West Retirement Plan, March 2005

KPSC Case No. 2005-00341
Commission Staff 1st Set Data Request
Order Dated September 21, 2005

d September 21, 2005 Item No. 50

Page 105 of 139

Reconciliation of Participant Data

	Active	Deferred inactive	Currently receiving benefits	Total
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 	0	20	5	25
 Net change 	(432)	(8)	(42)	(482)
Included in January 1, 2005, valuation	4,603	2,226	3,963	10,792

AEP West Retirement Plan, March 2005

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SI-18

KPSC Case No. 2005-00341 Commission Staff 1st Set Data Request Order Dated September 21, 2005 Item No. 759 0 Page 106 01 139

Plan Provisions

Effective Date

Recent Amendments

Covered Employees

Participation Date

Definitions . Grandfathered Employee

Vesting Service Credited Service

Final Average Pay

Cash Balance Pay

Normal Retirement Date (NRD)

Millipia.

January 1940. Restated effective July 1, 1997.

Effective as of January 1, 2003

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.

Date of becoming a covered employee.

Employees who were at least age 50 with 10 years of vesting service as of July 1, 1997.

All service from date of hire in completed years.

The aggregate of:

For the period prior to January 1, 1976:

- The number of full years in the last continuous period that employee was a participant after June 30, 1970, plus
- (2) Credited service under any prior plan if service extended to July 1, 1970.

For the period beginning on or after January 1, 1976, the number of full years of service.

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.

Pay received during the year, including base pay, overtime, shift differential/Sunday premium pay and incentive pay, subject to IRS limits.

The first day of the calendar month on or following the Member's 65th 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 Account converted to a monthly annuity.

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%.

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).

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

Cash Balance Benefit

Interest Credits

Company Credits

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KPSC Case No. 2005-00341 Commission Staff 1st Set Data Request Order Dated September 21, 2005 Item No 559 Page 108 of 139

Monthly Grandfathered Benefit

Minimum Benefits

Primary Social Security Benefit

Long-term Disability and Paid Leaves

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TOWERS PERRIN HR SERVICES 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.

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

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 62nd 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.

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.

KPSC Case No. 2005-00341 Commission Staff 1st Set Data Request Order Dated September 21, 2005

Item No. 50 Page 109 of 139

Unpaid Leave

SI-22

Eligibility for Benefits

Normal Retirement

Vested

Early Retirement

Disability

Surviving Spouse

Preretirement Death

No compensation for annual compensation credit. Vesting service continues.

All participants at or after their normal retirement date.

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.

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

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

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

Beneficiary of participant who dies after becoming vested.

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KPSC Case No. 2005-00341 Commission Staff 1st Set Data Request Order Dated September 21, 2005 Item NG 1023 Page 110 of 139

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.

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.

Age at	Percent of
Retirement	Benefit Payable
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.

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

 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.

Early Retirement

Deferred Vested Retirement

TOWERS ERRIN HR SERVICES

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Page 111 of 139

Disability Retirement

Preretirement Death

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.

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 55th 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.

KPSC Case No. 2005-00341 **Commission Staff 1st Set Data Request** Order Dated September 21, 2005 SI-25 Item No. 50 SI-25 Page 112 of 139

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.



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TOWERS HR SERVICES

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

	£	3		Retirees					
	Vested	Non-Vested	Total	Receiving		Deferred	Total	Total	
Location	Actives	Actives	Actives	Benefits	Beneficiaries	Vesteds	inactives	Participants	
		•	•						
AEP Energy Services, Inc.	0	0	0 0	0	0	6 0	6 0	6 0	
AEP Pro Serv, Inc.	0	0	0	0	0	0	0	0	
AEP T & D Services, LLC	1.085	65	1,150	146	18	459	623		
American Electric Power Service Corporation	1,005	0		140	10	459	623	1,773	
Appalachian Power Co - Distribution	1	0	1	0	0	0	0	2	
Appalachian Power Co - Generation	ò	0	0	ő	. 0	0	ő	1	
Appalachian Power Co - Transmission	0	0	n	ů,	0	16	16	16	
C3 Communications, Inc.	ŏ	ő	ŏ	0	ő	0	0	0	
Cardinal Operating Company 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 - Generation AEP Texas Central Company - Nuclear	1	ŭ	1	0	0	0	0	1	
AEP Texas Central Company - Nuclear AEP Texas Central Company - Transmission	93	4	97	85	33	74	192	289	
Columbus Southern Power Co - Distribution	1	0	1	õ	0	0	0	1	
Columbus Southern Power Co - Distribution	ò	ő	, o	ő	ő	ő	ŏ	ó	
Columbus Southern Power Co - Transmission	ŏ	õ	õ	ő	õ	õ	ő	õ	
Consisting Coal Preparation Company	ő	ő	ŏ	õ	ő	õ	ŏ	õ	
Cook Coal Terminal	ŏ	ŏ	ŏ	ō	õ	õ	õ	ŏ	
CSW Energy, Inc.	28	5	33	ž	ő	28	30	63	
Emwood	õ	ō	õ	õ	õ	õ	õ	õ	
EnerShop Inc.	õ	õ	ō	, õ	õ	2	2	2	
Indiana Michigan Power Co - Distribution	õ	ō	ō	ō	õ	ō	ō	ō	
Indiana Michigan Power Co - Generation	ō	Ó	ō	ō	õ	ō	ō	ō ·	
Indiana Michigan Power Co - Nuclear	ō	ō	ō	Ő	ō	ō	ō	õ	
Indiana Michigan Power Co - Transmission	0	0	0	0	0	0	Ō	0	
Kentucky Power Co - Distribution	0	0	0	0	0	Ó	Ó	Ō	
Kentucky Power Co - Generation	1	0	1	0	0	Ó	Ö	1	
Kentucky Power Co - Transmission	Ó	0	0	0	0	ō	ō	Ó	
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	Ο.	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	D	D	0	0	O	0	
Ohio Power Co - Transmission	0	0	0	0	0	0	0	0	
Public Service Co of Oklahoma - Distribution	568	31	599	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	61	1	62	57	19	27	103	165	
Southwestern Electric Power Co - Distribution	404	15	419	218	96	94	408	827	
Southwestern Electric Power Co - Generation	405	12	417	212	87	73	372	789	
Southwestern Electric Power Co - Texas - Distribution	196	5 0	201	108	37	47	192	393	
Southwestern Electric Power Co - Texas - Transmission	0	0	0 55	2 38	4	5	11	11	
Southwestern Electric Power Co - Transmission	55 0	0		30	13 0	9 0	58 0	113	
Water Transportation (Blackhawk)	312	11	. 323	216	85	137	438	0 761	
AEP Texas North Company - Distribution	46	4	50	135	55	76	266	316	
AEP Texas North Company - Generation AEP Texas North Company - Transmission	40	1	41	31	15	10	200	97	
Wheeling Power Co - Distribution	-0	ò	1	0	0	0	0	1	
Wheeling Power Co - Transmission	ò	õ	ò	ŏ	õ	ŏ	ŏ	0	
Cedar Coal Co	õ	Ō	õ	ō	õ	ő	õ	0,	
Central Coal Company	õ	ō	ō	ō	ō	ŏ	ō	ŏ	
Central Ohio Coal	ă	ō	ō	ō	ō	Ď	ō	Ď	
Southern Ohio Coal - Martinka	õ	Ō	. 0	0	ō	ō	ō	õ	
Southern Ohio Coal - Meigs	0	0	0	0	Ō	ō	ō	ō	
Windsor	0	0	0	0	0	0	0	Ō	
Price River Coal	0	0	0	0	0	0	0	0	
Houston Pipeline (HPL)	1	. 0	1	~ 0	0	0	0	1	
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Total	4,396	207	4,603	2,667	1,076	2,226	6,189	10,792	

KPSC Case No. 2005-00341 Commission Staff 1st Set Data Request Order Dated September 21, 2005 Item No. 50 Page 113 of 139

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

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	Present	Present	Present Value of		
	Value of	Value of	Accumulated	Market Value	Percent
Location	Vested Benefits	Non-Vested Benefits	Plan Benefits	of Assels	Funded
AEP Energy Services, Inc.	\$158,595	\$0	\$158,595	\$58,390	36.8%
AEP Pro Serv. Inc.	0	0	0	. 0	0.0%
AEPT & D Services, LLC	ō	0	0	Ö	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	58,432	4,859	63,291	92,092	145.5%
Appalachian Power Co - Generation	150,550	12,519	163.069	210,753	129.2%
Appaiachian 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	125,936	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	103,688	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.B%
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	0.0%
Indiana Michigan Power Co - Transmission	0	U O	•	0	0.0%
Kentucky Power Co - Distribution	0		0	0	0.0%
Kentucky Power Co - Generation	150,547 0	. 19,316	169,863 0	234,293 0	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	ő	ů ů	0	0	0.0%
Memco Obio Power Co - Distribution	0	0 0	0	ů	0.0%
Ohio Power Co - Distribution Ohio Power Co - Generation	ő	ő	ő	ő	0.0%
Ohio Power Co - Transmission	ů	ő	0	Ó	0.0%
Public Service Co of Oldahoma - Distribution	129,994,201	2,268,108	132,262,309	175,091,464	132.4%
Public Service Co of Oklahoma - Generation	52,919,604	1.358.479	54,276,083	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	70,251,193	1.718.948	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	38,498,792	47,291,099	129.6%
Southwestern Electric Power Co - Texas - Transmission	389,792	C	389,792	547.724	140.5%
Southwestern Electric Power Co + Transmission	9,738,739	280,645	10,019,384	13,238,807	132.1%
Water Transportation (Blackhawk)	0	, D	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	71,085	104,051	146.4%
Wheeling Power Co - Transmission	0	. 0	0	0	0.0%
Cedar Coal Co	0	0	0	Q	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%

KPSC Case No. 2005-00341 Commission Staff 1st Set Data Request Order Dated September 21, 2005 Item No. 50 Page 114 of 139

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

		Number o	Participants			Accrued Projected December 31, 20					
· · ·		Deferred	Beneficiarles	·	Valuation	Service	Benefit		(Accrued)/Prepaid		
Location	Actives	Vested	& Retiress	Total	Earnings	Cost	Obligation	Obligation	Pension Cost		
AEP Energy Services, Inc.	0	6	0	6	\$0	\$0	\$259,317	\$259,317	\$64,631		
AEP Pro Serv, Inc.	0	Ó	0	0	0	0	0	0	(233,129)		
AEP T & D Services, LLC	Ó	0	Ō	ō	ō	. 0	ō	Ō	(
American Electric Power Service Corporation	1,150	459	164	1,773	82,994,202	5,747,637	199,789,777	203,332,181	63,174,704		
Appalachian Power Co - Distribution	1	0	1	2	156,722	10,148	90,682	94,541	0		
Appalachian Power Co - Generation		ō	à	1	126,987	8,342	207,160	207,160	36,154		
Appalachian Power Co - Transmission	ò	õ	õ	ó		0,042	0	201,100	0		
C3 Communications, Inc.	ŏ	16	ŏ	16	ŏ	ŏ	801.549	801,549	918,273		
Cardinal Operating Company	D	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	224,676,537	73,815,606		
AEP Texas Central Company - Generation	14	313	311	638	654,030	55.866	68,508,275	68,548,749	26,227,852		
AEP Texas Central Company - Nuclear	1	0	. 0	1	164,874	10.328	197,421	198,239	78,212		
AEP Texas Central Company - Transmission	97	74	118	289	8,720,048	415,418	29,709,413	30,039,105	9,584,113		
Columbus Southern Power Co - Distribution	1	Ó	. 0	1	95,407	6.668	96,529	96,762	(4.409)		
Columbus Southern Power Co - Generation	Ó	ō	õ	ò	0	0	- 0	0	(
Columbus Southern Power Co - Transmission	ō	õ	0	ō	õ	ō	0	ō	ő		
Conesville Coal Preparation Company	0	ō	ő	ŏ	ő	õ	ů	ő	Ő		
Cook Coal Terminal	õ	ō	Ō	ō	ō	ő	ő	ō	ň		
CSW Energy, Inc.	33	28	2	63	2,705,296	149.138	3.648.485	3.747.382	3,329,039		
Elmwood	õ	0	õ	õ	0	140,100	0.010,100	3,747,2000	0,020,038		
EnerShop Inc.	ō	2	ō	2	ő	ŏ	147,630	147,630	23,204	•	
Indiana Michigan Power Co - Distribution	õ	ō	ŏ	ō	õ	ő	0	0	0		
Indiana Michigan Power Co - Generation	õ	ō	ŏ	õ	ō	ō	ŏ	ŏ	ő		
Indiana Michigan Power Co - Nuclear	ō	ō	Ō	Ď	õ	ō	ō	ō	3,472		
Indiana Michigan Power Co - Transmission	õ	ō	ō	õ	ŏ	ŏ	ō	ŏ			
Kentucky Power Co - Distribution	ō	ō	ō	õ	ō	ō	ō	ō	ő		
Kentucky Power Co - Generation	1	Ó	0	1	108,972	6.655	218,122	218,122	õ		
Kentucky Power Co - Transmission	Ó	0	Ō	ò	0	0	0	0	õ		
Kingsport Power Co - Distribution	ō	0	0	ō	Ō	Ō	õ	ō	ō		
Kingsport Power Co - Transmission	ō	ō	ō	ō	Ö	ō	ŏ	ō	õ		
Memco	Ō	ő	ŏ	ō	ō	ō	õ	ō	ă		
Ohio Power Co - Distribution	Ö	ō	ò	ō	ō	ů	õ	õ	ő		
Ohio Power Co - Generation	ō	õ	ō	ō	ő	õ	ō	õ	Ň		
Ohio Power Co - Transmission	ō	ō	Ö	õ	Ő		õ	ň	ő		
Public Service Co of Oklahoma - Distribution	599	244	755	1,598	40,172,975	2.511.844	169,188,119	170,957,123	55,427,575		
Public Service Co of Oklahoma - Generation	328	85	261	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	299,096	17,976,413	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	87,433,557	28,849,605		
Southwestern Electric Power Co - Texas - Distribution	201	47	145	393	13,846,117	914,811	47,009,348	47,687,299	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	12,881,068	13.026.095	3,831,192		
Water Transportation (Blackhawk)	0	Ō	0	0	0	0	0	0	0		
AEP Texas North Company - Distribution	323	137	301	761	21,019,010	1,332,214	66,188,182	65.773.707	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	167,685	9,313,215	9,372,608	3,846,972		
Wheeling Power Co - Distribution	1	0	0-	1	120,692	6,901	109,596	111,142	11,991		
Wheeling Power Co - Transmission	0	0	0	0	0	0	0	0	0		
Cedar Coal Co	0	0	D	0	0	Ó	Ō	0	ō		
Central Coal Company	0	0	0	0	0	0	0	0	Ō		
Central Ohio Coal	٥	0	0	0	ō	ā	ō	õ	õ		
Southern Ohio Coal - Martinka	0	0	0	0	0	0	Ó	Ō	ō		
Southern Ohio Coal - Meigs	0	0	0	0	Ó	Û	ō	ō	õ		
Windsor	0	0	0	0	0	0	0	0	ō		
Price River Coal	0	0	0	0	0	Ō	ō	ō	õ		
Houston Pipeline (HPL)	1	Û	0	1	83,425	5,393	137,713	137,719	22,725		
Total	4,603	2,226	3,963	10,792	\$324,054,956	\$20,557,812	\$1,131,025,028	\$1,143,013,377	\$385,782,969		

KPSC Case No. 2005-00341 Commission Staff 1st Set Data Request Order Dated September 21, 2005 Item No. 50 Page 115 of 139



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AMERICAN ELECTRIC POWER WEST RETIREMENT PLAN 2005 NET PERIODIC PENSION COST

	Service	Projected Benefit	Market-Related Value	Interest	Expected Return	Initial Transition (Asset)/	Prior Service	Gain/Loss	Net Periodic Pension
Location	Cost	Obligation	of Asse(s	Cost	on Assets	Obligation	Cost	Amortization	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	5,747,637	203,332,181	195,477,820	11,151,826	(18,574,874)	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	5,296
Appalachian Power Co - Transmission	0	801 570	774 046	42,716	(65 637)	0	0 (5,169)	0 17,181	0 (10,904)
C3 Communications, Inc.	0	801,549 0	774,045	44,110	(65,633) 0	0	(5, 105)	17,101	[10,504]
Cardinal Operating Company	3,369,099	224.676.537	227,219,114	12.152.870	(19,266,268)	197	(1,125,467)	4,815,904	(53,665)
AEP Texas Central Company - Distribution	55,866	68,548,749	70,985,484	3,658,038	(6,019,056)	60	(407,15B)	1.469.331	(1,244,921)
AEP Texas Central Company - Generation 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)	26	(152,313)	643,883	(62,959)
Columbus Southern Power Co - Distribution	6,666	96,762	104,433	5,512	(8,855)		D	2,074	5,397
Columbus Southern Power Co - Generation	0	Ó	0	Ó	0	0	0	0	0
Columbus Southern Power Co - Transmission	0	0	0	0	0	O	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)		(16,742)	80,325	129,487
Einwood	0	0	0	0	0	0	0	0	0
EnerShop Inc.	0	147,630	7,911	7,867	(671)	0	(600)	3,164 0	9,760 0
Indiana Michigan Power Co - Distribution	0	0	0	0	. 0.		0	ő	ő
Indiana Michigan Power Co - Generation	0	0	0	ŏ	ő	ŏ	0	ŭ	, D
Indiana Michigan Power Co - Nuclear Indiana Michigan Power Co - Transmission	õ	å	ů D	ů a	Ď	õ	0	ő	õ
Kentucky Power Co - Distribution	ŏ	ũ	ů	ŏ	õ	ő	ő	ő	õ
Kentucky Power Co - Generation	8,655	218,122	235,981	11,979	(20,009)	· 0	Ō	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	٥	0	0	0	D	0	0
Memco	0	0	0	0	0	0	0	0	0
Ohio Power Co - Distribution	0	0	0	0	0	0	D	0	0
Ohio Power Co - Generation	0	0	0	0	0	0	0	0	0
Ohio Power Co - Transmission	2,511,844	170.967,123	176,352,999	9,244,936	(14.953,250)		(873,241)	3,664,652	(404,909)
Public Service Co of Oklahoma - Distribution Public Service Co of Oklahoma - Generation	1,466,724	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	18,613,685	984,174	(1,578,282)		(94,385)	389,443	82
Southwestern Electric Power Co - Distribution	1,763,881	93,481,308	94,821,887	5.075.749	(8.040.096)		(469,157)	2.003.758	334,215
Southwestern Electric Power Co - Generation	1,832,680	87,433,567	88,995,758	4,757,123	(7,548,176)	76	(442,693)	1,874,124	475,134
Southwestern Electric Power Co - Texas - Distribution	914,811	47,587,299	47,631,832	2,584,745	(4,038,778)		(234,627)	1,020,026	246,219
Southwestern Electric Power Co - Texas - Transmission	0	548,816	551,670	29,247	(46,777)		(2,683)	11,764	(8,449)
Southwestern Electric Power Co - Transmission	280,839	13,025,095	13,334,193	709,145	(1,130,627)		(68,787)	279,212	69,793
Water Transportation (Blackhawk)	0	0	0	0	0	0	0	0	0
AEP Texas North Company - Distribution	1,332,214 196,449	66,773,707 31,631,200	67,363,315 33,154,357	3,629,459 1,706,798	(5,711,842) (2,811,210)		(335,054) (175,182)	1,431,283 682,296	346,118 (400,821)
AEP Texas North Company - Generation	167,685	9,372,605	9,495,246	508,415	(805,117)		(47,798)	200,900	24,093
AEP Texas North Company - Transmission Wheeling Power Co - Distribution	6,901	111,142	104,801	6,291	(8,886)		(488)	2,382	6,200
Wheeling Power Co - Transmission	0	0	0	0	0	ō	0	0	0
Cedar Coal Co	ō	ō	Ō	đ	ā	ō	ō	0	õ
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	5,393	137,719	133,223	7,627	(11,296)	•	(609)	2,952	4,087
Houston Pipeline (HPL)	0,000	1011110		·	(,,,250)	, v	(508)	2,332	410.01
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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KPSC Case No. 2005-00341 Commission Staff 1st Set Data Request Order Dated September 21, 2005 Item No. 50 Page 116 of 139

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AMERICAN ELECTRIC POWER WEST RETIREMENT PLAN 2005 CONTRIBUTION FUNDING POLICY

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2003 CONTRIBUTION I DIGUNG FOLICI		EOY		
	EOY	Fair Value of Assots,		
	Accrued	Without	Additional	Total
	Banolit	Contributions Made	Contribution to	Plan Year
Location	Obligation	In Calondar Year	Eliminale AOCI	Contribution
LOCADUM	Congation	III Carle Klar Tear		Contrologican
AEP Energy Services, Inc.	\$261,711	\$59.607	50	50
AEP Pro Serv, Inc.	0	0	10	0
AEP T& D Services, LLC	Ō	0	Ū.	õ
American Electric Power Service Corporation	201,634,046	198,122,543	Ó	ō
Appalachian Power Co - Distribution	91,519	94,011	0	ő
Appalachian Power Co - Generation	209.072	215.143	ō	ō
Appalachian Power Co - Transmission	0	0	ō	ō
C3 Communications, Inc.	808,948	784,518	ō	õ
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	59,140,678	71,946,898	0	0
AEP Texas Central Company - Nuclear	199,243	180,898	0	0
AEP Texas Central Company - Transmission	29,983,662	30,993,834	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.	3,682,164	3,477,040	a	a
Ekmwood	0	0	0	0
EnerShop Inc.	148,993	6,018	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	U O	0	0
Mamco Obio Power Co - Distribution	0	0	0	0
Ohio Power Co - Distribution Ohio Power Co - Generation	0	ő	0	0
Ohio Power Co - Generation Ohio Power Co - Transmission	0	0	0	0
Public Service Co of Oklahoma - Distribution	170,749,903	178,738,972	0	ő
Public Service Co of Oklahoma - Generation	71.138.176	74,255,499	0	ő
Public Service Co of Oklahoma - Transmission	18,142,354	18,865,499	ő	ő
Southwestern Electric Power Co - Distribution	93,334,271	96,104,762	0	ő
Southwestern Electric Power Co - Generation	67,419,596	90,200,842	ō	0
Southwastern Electric Power Co - Texas - Distribution	47,534,124	45,278,268	0	ō
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	ō
AEP Texas North Company - Distribution	66,797,130	58,274,709	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	110,608	106,219	~ O	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	Ô	0	0	0
Southern Ohio Coal - Martinka	0	D	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
T-1-1	\$1,141,465,576	\$1,168,778,971	\$0	50
Total	91,141,403,010	41,100,110,011	30	40

KPSC Case No. 2005-00341 Commission Staff 1st Set Data Request Order Dated September 21, 2005 Item No. 50 Page 117 of 139



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

10-YEAR PENSION COST FÓRECAST												
· · · · · · · · · · · · · · · · · · ·	FAS 87 Cost Estimated Net Periodic Pension Cost											
	Cost	2008	2007	2008	2009 E	stimated Net Perio 2010	dic Pension Cost 2011	2012	2013	2014	2015	
Location	2005	2000	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	o	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	3,717,620 9,688	4,507,075	4,545,908 10,471	3,318,245 10,232	2,878,738 10,378	2,816,849	2,668,161 11.027	2,535,274	3,380,091 12,167	3,285,847	3,140,167	
Appalachian Power Co - Distribution Appalachian Power Co - Generation	5,296	6,216	6,353	5,165	4,810	10,716 4,856	4,816	4,799	5,784	12,541 5,797	12,929 5,805	
Appalachian Power Co - Transmission	0	0	0,000	5,100	1,010	4,000	1,510	0	0	5,107	3,803 N	
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	675,749	(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	(1,244,921)	(968,203)	(1,041,905)	(1,560,650)	(1,807,261)	(1,926,248)	(2,078,536)	(2,228,901)	(2,053,925)	(2,205,922)	(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	(174,206)	(262,804)	(295,064)	(341,184)	(385,711)	(286,791)	(330,374)	(376,600)	
Columbus Southern Power Co - Distribution	5,397	5,494	5,675	5,226 0	5,182 0	5,333	5,450 0	5,584 0	6,192 0	6,351	6,516	
Columbus Southern Power Co - Generation Columbus Southern Power Co - Transmission	0	0	ŭ	0	0	0	0	0	0	0	0	
Conesville Coal Preparation Company	ŏ	0	ő	ő	ő	ő	0	ö.	0	0	0	
Cook Coal Terminal	õ	0	ő	ő	0	ő	ő	0	0	ñ	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	٥	D	D	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	o	0	0	0	
Indiana Michigan Power Co - Transmission	D	0	0	0	0	0	0	0	0	0	0	
Kentucky Power Co - Distribution	0 3,300	0 3,167	0 3,207	0	0	0	0	0	0	0	0	
Kentucky Power Co - Generation Kentucky Power Co - Transmission	3,300	3,107	3,207	1,814	1,317	1,245	1,080	\$36 0	1,841	1,719	1,588	
Kingsport Power Co - Distribution	õ	ő	õ	0	ő	0	0	0	0	0	0. a	
Kingsport Power Co - Transmission	ŏ	ŏ	õ	ő	ŏ	ŏ	ő	ă	0	ŏ		
Memco	0	Ö	0	ō	ō	õ	ō	õ	ő	ŏ	ő	
Ohio Power Co - Distribution	0	0	0	0	0	0	0	0	0	ō	õ	
Ohio Power Co - Generation	٥	0	0	0	0	0	0	0	0	0	0	
Ohio Power Co - Transmission	0	0	0	0	0	0	0	٥	0	0	0	
Public Service Co of Oklahoma - Distribution	(404,909)	242,188	162,771	(1,020,634)	(1,522,171)	(1,701,323)	(1,958,922)	(2,206,957)	(1,638,280)	(1,880,254)	(2,136,763)	
Public Service Co of Oklahoma - Generation	295,077	577,108 71,647	582,593 64,725	89,511 (59,106)	(99,135) (110,647)	(152,827)	(238,377) (153,530)	(319,106)	(58,740)	(135,149)	(216,594)	
Public Service Co of Oklahoma - Transmission Southwestern Electric Power Co - Distribution	334,215	694,620	669,688	46,258	(206,530)	(127,947) (283,320)	(402,341)	(178,041) (515,472)	(115,687) (181,145)	(139,420) (289,334)	(164,627)	
Southwestern Electric Power Co - Disvibilion	475,134	824,105	808,518	232,600	4,247	(58,949)	(161,264)	(257,573)	64,828	(26,167)	(404,616) (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	(8,449)	(6,845)	(7.440)	(11,552)	(13,517)	(14,471)	(15,694)	(15,904)	(15,510)	(16,735)	(18,028)	
Southwestern Electric Power Co - Transmission	69,793	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	346,118	606,182	591,858	151,177	(25,280)	(76,137)	(157,031)	(233,602)	9,613	(83,128)	(140,782)	
AEP Texas North Company - Generation	(400,821)	(278,851) 60,591	(305,784) 57,701	(539,618)	(646,420)	(693,513)	(755,722)	(816,677)	(726,180)	(787,158)	(851,486)	
AEP Texas North Company - Transmission	24,093 6,200	6,753	57,701	(5,179) 6,447	(30,936) 6,388	(39,071) 6,543	(51,460) 6,657	(63,278) 6,786	(30,253)	(41,615)	(53,711)	
Wheeling Power Co - Distribution Wheeling Power Co - Transmission	0	0,755	0,041	0,447	0,300	0,543	0,007	0,700	7,459 0	7,614	7,773	
Cedar Coal Co	0	ő	ő	ő	ő	ő	0	0	0	ő	0	
Central Coal Company	0	ō	ō	ō	ő	õ	ő	0	ŏ	0	ŏ	
Central Ohio Coal	ō	õ	ō	ō	ă	ő	õ	õ	σ	ő	0	
Southern Ohio Coal - Martinka	0	0	0	0	0	0	0	Ō	ō	õ	ő	
Southern Ohio Coal - Melgs	0	0	0	0	0	0	0 .	0	0	0	ō	
Windsor	0	0	0	0	0	o	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)	
Total	\$3,515,959	\$7,903,673	\$7,559,891	(\$86,192)	(\$3,213,592)	(\$4,194,901)	(\$5,694,965)	(\$7,125,598)	(\$3,087,226)	(\$4,461,933)	116 038 3641	
1.4428	4010101000		**************************************	14001.021	(10,210,002)	14410410011	(4010301203)	(41,12-,000)	(43,001,220)	(44,401,833)	(\$5,928,251)	

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KPSC Case No. 2005-00341 Commission Staff 1st Set Data Request Order Dated September 21, 2005 Item No. 50 Page 118 of 139

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ML-6

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AMERICAN ELECTRIC POWER WEST RETIREMENT PLAN 10-YEAR CONTRIBUTION FORECAST

	Contribution	•			Estimated_Plan	Year Contribu	tions For Ouali	fied Plans			
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Location											•
AEP Energy Services, Inc.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
AEP Communications	ŏ	ů,	ō	õ	ō	ŏ	ŏ	ŏ	ŏ	ŏ	T Õ
AEP Pro Serv, Inc.	Ó	Ó	Ó	Ó	Ō	ō	ō	ō	ō	. 0	ō
AEP T & D Services, LLC	0	0	Ø	0	0	0	0	à	à	ō	à
American Electric Power Service Corporation	0	Ó	0	Ó	0	ō	ō	ō	ō	ō	. Ö
Appalachian Power Co - Distribution	0	0	0	0	0	Ō	0	ō	0	Ō	Ō
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	Ó	0	ō	, o
Cardinal Operating Company	0	0	0	0	0	Û	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	٥	0	0	0	6	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	D	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	o	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	o	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	ä	ő	. C	ő	ŏ	0	0	0	0	0
Kentucky Power Co - Transmission Kingsport Power Co - Distribution	ŏ	ŏ	Ő	0	ő	0	0	0	0	0	u .
Kingsport Power Co - Transmission	õ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	0	0	0
Memco	τ, Õ	õ	ō	ŏ	õ	ñ	ŏ	ň	ŏ	0	0
Ohio Power Co - Distribution	, o	0	. 0	ŏ	ő	õ	ŏ	ň	ŏ	ů	ő
Ohio Power Co - Generation	ō	ő	ō	õ	Ő	ŏ	õ	ő	ŏ	ő	0
Ohio Power Co - Transmission	ō	ō	Ð	ō	õ	ō	ŏ	õ	å	ő	ő
Public Service Co of Oklahoma - Distribution	Ó	0	0	0	Ó	õ	ŏ	ō	õ	ő	ă
Public Service Co of Oklahoma - Generation	• 0	0	0	0	0	Ō	ō	ō	ŏ	õ	õ
Public Service Co of Oklahoma - Transmission	0	0	0	0	0	0	Ō	Ō	õ	ō	ō
Southwestern Electric Power Co - Distribution	0	0	0	0	0	0	0	Ó	Ó	ō	ō
Southwestern Electric Power Co - Generation	0	0	0	0	0	0	0	0	0	Ó	Ó
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	٥	o	0	Ó	Ō
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	C	0
AEP Texas North Company - Generation	0	0	0	0	Q	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	o	0	0	0
Wheeling Power Co - Transmission	0	U 0	0	0	0	0	0	0	0	0	0
Cedar Coal Co	0	0	0	0	0	0	0	U N	0	0	0
Central Coal Company Central Ohio Coal	0	Ó	0	0	0	ő	0	0	0	U 0	0
Southern Ohio Coal - Martinka	0	0	ő	0	0	0	0	. U	. 0	0	U. 0
Southern Onto Coal - Marunka Southern Ohio Coal - Meigs	0	ŏ	ŏ	ŏ	0	Ö	ő	0		0	0
Windsor	ő	ŏ	ő	ő	ŏ.	0	0	0	ő	0	0
Price River Coal	ŏ	ŏ	ŏ	ŏ	ő	ő	ő	ů	ů ů	ő	0
Houston Pipeline (HPL)	õ	ō	ō	ŏ	. 0	ŏ	Ő.	ŏ	ŏ	ő	ŭ
· · · · · · · · · · · · · · · · · · ·	•		-	-	2	-	-	5	2	~	•
Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Connect Liebility Internet Date	6.10%	5.13%	4.99%	4.92%	4.89%	4.89%	4 000/	1 0007	4.004	1 000	
Current Liability Interest Rate	0.1070	0.1376	4.00 A	4.5275	4.0-379	4,09%	4.89%	4.89%	4.89%	4.89%	4.89%

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KPSC Case No. 2005-00341 Commission Staff 1st Set Data Request Order Dated September 21, 2005 Item No. 50 Page 119 of 139

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ML-7

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

Location	Service Cast	Projected Benefit Obligation	Markol-Rolated Value cl Assots	interest Cost	Expected Return on Assets	Initial Transition (Assel)/ Obligation	Prior Service Cost	GainLoss Amorization	Nel 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	Ø
AEP Pro Serv, Inc.	0	0	0	0	0	0	0	0	0
AEP T & D Services, LLC	0 5.977.542	0 205.018.630	0 193,588,279	0 11.234.845	0 (16,388,097)	0	0 (969,309)	4.711,924	4,507,075
American Electric Power Service Corporation	5,977,542	205,018,830	91,859	5,638	(16,388,097) (7,776)	0	(909,509)	2,191	10,128
Appalachian Power Co - Distribution	8,676	208,878	210,219	11,584	(17,796)	ő	(971)	4,801	6,216
Appalachian Power Co - Generation Appalachian Power Co - Transmission	0,070	200,070	210,213	0	(11,130)	ő	0	1,001	0
C3 Communications, Inc.	, o	608,198	768,564	43,034	(64,893)	õ	(5,169)	18,575	(7,341)
Cardinal Operating Company	ō	0	0	0	0	0	0	Q	0
AEP Texas Central Company - Distribution	3,503,663	226,540,239	225,022,753	12,249,073	(19,049,163)	0	(1,125,467)	5,206,549	773,149
AEP Texas Central Company - Generation	58,101	69,117,364	70,300,310	3,683,360	(5,951,229)	0	(407,158)	1,588,517	(968,203)
AEP Texas Central Company - Nuclear	10,741	199,883	176,758	11,215	(14,963)	0	(1,237)	4,594	10,583
AEP Texas Central Company - Transmission	432,033	30,288,281 97,565	30,284,505 103,424	1,635,753 5,564	(2,563,715)	0	(152,313)	696,112 2,242	48,143 5,494
Columbus Southern Power Co - Distribution	6,933	500,18 D	103,424	+oc,c 0	(8,755)	0	ů č	2,242	3,494
Columbus Southern Power Co - Generation Columbus Southern Power Co - Transmission	0	G	0	ő	6	0	ő	0	0
Consistile Coal Preparation Company	ő	ő	ő	ŏ	ő	õ	ő	0	ő
Cook Coal Terminal	Ő	ō	ŏ	ō	ō	ō	õ	ō	ō
CSW Energy, Inc.	155,104	3,778,457	3,397,464	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)	Q	(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	v	ů ů	0	0	0	0	0
Kentucky Power Ca - Distribution Kentucky Power Ca - Generation	6,921	219.931	233,700	12,079	(19,784)	0	0	5,055	3,167
Kentucky Power Co - Transmission	0,	10,001		0	(10,104)	å	ő	0	0,107
Kingsport Power Co - Distribution	ō	ŏ	ō	ō	õ	ŏ	ō	ō	ő
Kingsport Power Co - Transmission	۵.	Ó	Ø	0	Ó.	Ō	0	o	ō
LIG Liquids Company, LL.C.	0	0	0	0	0	0	0	0	0
Louisiana Intrastate Gas Company, LL.C	0	0	0	0	0	0	0	0	0
Memoo	0	o	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	Ň	. 0	0	0	0	ů	U O
Ohio Power Co - Transmission Public Service Co of Oklahoma - Distribution	2.612.318	172,385,303	174,648,324	9.318.033	(14,784,746)	ŏ	(873,241)	3,961,912	242,188
Public Service Co of Oklahoma - Generation	1.525,393	71,797,489	72,556,078	3,904,196	(8,142,190)	Ō	(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	1,834,436	94,256,739	\$3,905,293	5,116,531	(7,949,495)	0	(469,157)	2,166,202	694,620
Southwestern Electric Power Co - Generation	1,905,987	88,158,832	88,136,491	4,795,648	(7,451,141)	0	(442,693)	2,026,144	824,105
Southwestern Electric Power Co - Taxas - Distribution	951,403	47,982,038	47,171,410 546,337	2,605,541 29,465	(3,993,267)	. 0	(234,627)	1,102,768	425,586
Southwestern Electric Power Co - Texas - Transmission	292,073	553,368 13,134,147	13,205,301	714,901	(46,250) (1,117,687)	0	(2,683) (68,787)	12,718 301,861	(6,845) 125,017
Southwestern Electric Power Co - Transmission Water Transportation (Blackhawk)	202,013	0	0	0	(1,111,001)	ő	[00,107]	001,001	0
AEP Texas North Company - Distribution	1,385,503	67,327,598	⁵ 56,712,163	3,658,741	(5,647,477)	ŏ	(335,054)	1,547,383	606,182
AEP Texas North Company - Generation	204,307	32,095,241	32,633,678	1,719,642	(2,779,532)	0	(175,182)	737,641	(278,851)
AEP Texas North Company - Transmission	174,382	9,450,352	9,403,46Z	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	(458)	2,576	6,753
Wheeling Power Co - Transmission	0	0	a	o	0	0	a	0	0
Cedar Coal Co	0	0	0	0	0	0	0	0	0
Central Coal Company	0	0	0	0	0	9	0	0	0
Central Ohio Coal Southern Ohio Coal - Martinka	0	0	0	ő	0	0	ő	0	0
Southern Ohio Coal - Martinica Southern Ohio Coal - Maios	ŏ	ő	ő	ő	ŏ	ŏ	ŏ	ů	ő
Windsor	ő	ŏ	õ	ō	õ	ő	ő	ŏ	ŏ
Price River Coal	Ō	ō	Ō	0	Ō	ō	ō	ō	ō .
Houston Pipeline (HPL)	0	138,861	131,935	7,394	(11,169)	0	(609)	3,191	(1,281)
				*** *** · · · ·		<i>c</i> -			
Total	\$21,374,515	\$1,152,494,722	\$1,142,030,110	\$62,504,578	(\$96,677,857)	\$0	(\$5,785,217)	\$26,487,655	\$7,903,673

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KPSC Case No. 2005-00341 Commission Staff 1st Set Data Request Order Dated September 21, 2005 Item No. 50 Page 120 of 139

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

Location	Service Cost	Projected Benolit Obligation	Market-Related Value of Assols	interast Cost	Expected Return on Assets	Initial Transtilon (Assel)/ Obligation	Prior Service Cost	Gain/Loss Amortization	Net Periodic Ponsion 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 Sarv, 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	5,216,644	206,411,709	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	92,919	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. Cardinal Operating Company	0	813,689	775,402	43,276	(65,573)	0	(5,169)	18,171	(8,183)
AEP Texas Central Company - Distribution	3,644,017	228.079.331	227,617,252	12,324,190	0	. 0	0	0	0
AEP Texas Central Company - Californian	60,425	69,586,941	71,110,871	3,704,190	(19,248,747)	0	(1,125,467)	5,093,460	675,749
AEP Texas Central Company - Nuclear	11.171	201,241	178,796	11,297	(5,013,582) (15,120)	0	(407,158)	1,554,013	(1,041,905)
AEP Texas Central Company - Transmission	449,314	30,494,056	30,633,684	1,645,721	(2,590,577)	0	(1,237) (152,313)	4,494 680,992	10,839
Columbus Southern Power Co - Distribution	7,210	98,227	104,616	5,608	(8,847)	ő	(1949)	2,194	33,411 5,675
Columbus Southern Power Co - Generation	0	0	0	0,000	(0,047)	å	ŏ	4,174	3,075
Columbus Southern Power Co - Transmission	Ó	ō	õ	ŏ	ŏ	õ	a	ő	ŏ
Conesville Coal Preparation Company	0	0	0	ō	ō	ō	ŏ	ŏ	ő
Cook Coal Terminal	0	0	0	0	0	Ő	ō	õ	ō
CSW Energy, Inc.	181,308	3,804,137	3,435,636	210,902	(290,624)	0	(16,742)	84,954	147.573
Elmwood	0	۵	0	0	. 0	0	i oʻ	0	0
EnerShop Inc.	0	149,866	7,825	7,971	(670)	0	(600)	3,347	8,900
Indiana Michigan Power Co - Distribution	0	Q	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 Indiana Michigan Power Co - Transmission	U 0	0	0	0	0	0	0	0	0
	0	0	· 0 0	0	0	0	0	0	0
Kentucky Power Co - Distribution Kentucky Power Co - Generation	7,198	221.426	236.395	12,159	0	0	0	0	0
Kentucky Power Co - Transmission	1,180	221,420	230,383	12,109	(19,991)	0	0	4,945	3,207
Kingsport Power Co - Distribution	ŏ	ů	ő	ŏ	0	ů	0	0	0
Kingsport Power Co - Transmission	ō	õ	ă	ñ	ő	ő	G	0	0
LIG Liquids Company, L.L.C.	õ	õ	ŏ	ŏ	0	0	0	0	0
Louisiana Intrastate Gas Company, LLC	ō	ŏ	ō	ő	ő	ŏ	0	0	0
Memco	0	0	0	Ó	Ď	, õ	ő	ň	. 0
Ohio Power Co - Distribution	0	0	Ö	ō	õ	ŏ	ő	ő	
Ohio Power Co - Generation	0	0	0	0	0	ō	ō	ŏ	ő
Ohio Power Co - Transmission	0	0	0	0.	0	Ó	ō	ā	õ
Public Service Co of Oklahoma - Distribution	2,716,810	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	73,392,648	3,928,860	(6,208,544)	0	(358,697)	1,614,272	562,593
Public Service Co of Oklahoma - Transmission	323,502 1,907,814	18,443,856	18,646,281	998,141	(1,576,847)	0	(94,385)	411,888	84,726
Southwestern Electric Power Co - Distribution Southwestern Electric Power Co - Generation	1,982,227	94,897,111 88,757,775	94,988,020	5,148,563	(8,032,784)	0	(469,157)	2,119,239	669,688
Southwestern Electric Power Co - Generation Southwestern Electric Power Co - Texas - Distribution	989,460	48,308,023	89,152,704 47,715,296	4,826,001 2,621,883	(7,539,313) (4,035,105)	0	(442,693)	1,982,136	808,516
Southwestern Electric Power Co - Texas - Transmission		557,128	552,637	29,631	(40,734)	0	(234,627)	1,078,813	414,193
Southwestern Electric Power Co - Transmission	303,755	13,223,379	13,357,558	719,440	(1,129,599)	0	(2,683) (68,787)	12,442 295,304	(7.440) 122,970
Water Transportation (Blackhawk)	0	0	0	0	(11.20,200,	ő	(00,101).	406,CC3 0	122,910
AEP Texas North Company - Distribution	1,440,823	67,785,015	67,481,353	3,681,777	(5,705,648)	ŏ	(335.054)	1.513.773	591,858
AEP Texas North Company - Generation	212,479	32,313,293	33,212,452	1,729,881	(2,808,654)	ŏ	(175,182)	721.619	(305,784)
AEP Texas North Company - Transmission	181,368	9,514,557	9,511,884	515,677	(804,385)	0	(47,798)	212,479	57,701
Wheeling Power Co - Distribution	7,464	112,825	104,985	6,398	(8,875)	0	(488)	2,520	6,941
Wheeling Power Co - Transmission	0	0	0	0	0	0	0	0	Ū.
Cedar Coal Co	0	0	0	o	0	0	۵	0	0
Central Coal Company	0	0	0	0	0	0	0	0	0
Central Ohio Coal Southern Ohio Coal - Martinka	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	o
Southern Ohio Coal - Meigs Windsor	0	0	0	0	0	0	0	0	C
Price River Coal	0	0	0	0	0	0	0	0	0
Houston Pipeline (HPL)	ő	139,805	133,456	7,436	(11,286)	0	0	0	0
Total	\$22,229,496	\$1,160,324,681	\$1,155,197,702				(609)	3,122	(1,425)
s viae	**********	41100/329/001	41,100,181,102	\$62,894,061	(\$97,690,782)	\$0	(\$5,785,217)	\$25,912,334	\$7,559,891

KPSC Case No. 2005-00341 Commission Staff 1st Set Data Request Order Dated September 21, 2005 Item No. 50 Page 121 of 139



ML-9

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

AFE Description/set, Ex. 10 Ext.4.54 514,466 514,466 61,819 60 (17.25) 14.446 512.32 AFE Description 0	Location	Service Cost	Projected Benafit Obligation	Market-Related Valuo of Assels	Interest Cost	Expected Return on Assola	Initial Transition (AssatV Obligation	Prior Service Cost	Gain/Loss Amortization	Net Periodic Pension Cost
Add Prote Detrinition 4462.1 0 </td <td>AEP Energy Services, Inc.</td> <td></td> <td></td> <td></td> <td>\$14,046</td> <td></td> <td></td> <td>(\$2,850)</td> <td>\$4,846</td> <td>\$12,382</td>	AEP Energy Services, Inc.				\$14,046			(\$2,850)	\$4,846	\$12,382
AFP To 12 Since 0		•		•	0		•	0	•	-
American Excise Devert Severe Convertain 6.465.10 277.463.21 202.96.07 11.256.41 (17.275.50) 0 (197.30) 3.360.051 3.312.45 Applichtich Power Co - Construction 5.34 21.350 21.150 1.17.16 (17.176			0		-	-	-			
Applicable Power Co - Distribution 11,145 69,454 55,577 52,77 (1,187) 0 11,77 10,222 Applicable Power Co - Contration 5,34 221,53 61,777 100,332 5,14 0 11,77 10,777 100,770 0 10,777 100,770			207 446 224							
Application Power Co - Constraints 9,344 21,352 21,833 17,179 (11,79) 0 (171) 3.372 5.155 Caudion Standard, N.C. 6 617,77 809,843 44,47 (04,417) 6 (11,01,67)										
Afjaucher Power Co - Transmission 0										
Charles Section 0 87.777 80.9322 24.43 (84.413) 0 (5.16) 14.800 (14.07) ALP Trace Central Company - Debaction 3.783.7 222.225.37 27.24.453 37.1771 (20.718.7) 0								0		
Castring Commany 0			817.767		43,415	(68.411)		(5.169)		•
AFP Trass Central Company - Distribution 3,787,778 223,223,53 227,453,140 12,717,977 (20,01,825,0) 0 (1,125,477) 4,448,556 (1,125,477) 4,448,556 (1,125,477) 4,448,556 (1,125,477) 4,448,556 (1,125,477) 4,121,100 (1,125,477) 4,121,100 (1,125,477)		å		0	0		0	o		0
AFD Trace Central Company - Nuclear 19.19 202.253 183.024 1.1344 (15.775) 0 (1.237) 3.7.05 9.898 Charmas Southern Pure Co - Distribution 7,147 90,474.400 31.074,401 1.551,450 (12.217) 51,288 (17.227) Columnas Southern Pure Co - Distribution 7,147 90,772 100,110 5,639 (12.307) 57,160 5,220 Columnas Southern Pure Co - Distribution 0 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td>•</td><td></td><td></td><td>(859,695)</td></t<>							•			(859,695)
ALP Transit Contrait										
Counting Southern Power Co - Distitution 7,488 99,720 100,196 5,839 (0,230) 0 1,003 1,223 Counting Southern Power Co - Transmission 0							•			
Columbus Soutiem Power Co - Generation 0							•			
Ockamila Soutian Power Co - Transmission 0						(062,8)	-	-		
Conservice Casi Preparation Company 0		-	-	•	•	ŏ	•			
Cox Cox Terminal 0							•			
Einwood		Ó	0	ō	Ō	Ő	0	õ	Ō	Ō
Energinoping Construction O 150,817 2,27 7,958 (660) C (600) 2,753 9,300 Indiana Michigan Power Co - Unstruction O		167,760	3,823,205	3,587,104	211,881	(303,203)	0	(16,742)	70,034	127,505
Indiana Michigan Power Co - Detribution 0	Elmwood	•		0		•	•			
Indias Michgan Power Co - Committon 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0										
in digan Hichgan Power Co - Nuckear (0 - Nuc							-			
Inditises Hidsgan Power Co - Transmission 0			•	•	•		•		-	
Kninusky Power Ca - Distribution 0 <			•		•					
Kartucky Power Co - Generation 7,465 222,55 246,745 12,212 (20,855) 0		-			-		-		•	-
Kentasky Power Co - Transmission 0 <		7,486	222,535	246,745	12.212	(20,855)	ŏ			
Kingsport Power Co Transmission 0		0	0	0	0		Ó			
Integrate Control 0	Kingsport Power Co - Distribution		-				0		0	
Louisdana intrastatis Gas Company, LLC 0 <th0< th=""></th0<>							•		•	•
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Initiation 0		•	-	-	•	•	•			•
Dhib Power Ca - Generation 0 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>•</td> <td></td> <td>•</td> <td>•</td>							•		•	•
Dhib Power Co - Transmission 0		õ	ō	ō	ō	ō	ō			•
Public Service Co of Oktahoma - Generation 1,646,865 72,647,596 75,656,033 3,944,467 (6,475,164) 0 (1,356,677) (1,20,777) 85,511 Public Service Co of Oktahoma - Transmission 35,442 16,556,314 19,625,601 (0,1558 (1,455,101) 0 (4,365) 11,747,062 42,526 Southweatam Electric Power Co - Oberitation 1,064,156 69,327,772 92,146,927 5,166,697 (5,30,643) 0 (469,157) 1,747,082 42,528 Southweatam Electric Power Co - Texas - Distribution 1,029,038 44,550,152 49,804,438 2,632,170 (4,209,765) 0 (224,627) 89,354 99,940 Southweatam Electric Power Co - Texas - Transmission 0 55,921 576,833 2,532,470 (4,209,765) 0 (2,637) 10,237 (11,552) Southweatam Electric Power Co - Texas - Transmission 15,506 13,942,393 23,7232 (1,176,444) 0 (2,637) 10,237,17 15,177 AEP Texas Notit Company - Distribution 1,486,734 9,552,246 3,660,693 1,725,650	Ohio Power Co - Transmission	0	0	0	0	Ō	ō	ō	õ	ō
Public Service Co of Oldshorms - Transmission 335,42 18,53,314 19,462,580 1,001,558 (1,451,101) 0 (94,395) 139,553 (53,016) Southwestem Electric Power Co - Distribution 1,044,126 96,372,772 99,146,227 5,166,667 (6,300,453) 0 (469,157) 1,747,062 46,253 Southwestem Electric Power Co - Cenceration 2,061,516 89,202,663 93,068,120 4,845,234 (7,855,652) 0 (442,653) 1,544,037 222,000 Southwestem Electric Power Co - Texas - Distribution 1,029,038 44,550,152 49,845,234 (47,875) 0 (234,627) 803,334 99,940 Southwestem Electric Power Co - Texas - Distribution 1,029,038 13,942,399 722,322 (1,176,444) 0 (66,787) 24,343 37,248 Water Transmission 315,966 13,249,650 70,435,922 3,669,317 (5,53,560) 0 (77,162) 694,890 (539,619) AEP reass North Company - Distribution 1,489,560 60,124,760 70,435,922 3,669,317 (5,53,560) 0	Public Service Co of Oklahoma - Distribution						0	(873,241)		(1,020,634)
Southwestern Electric Power Co - Distribution 1,94,126 69,372,772 99,146,827 5,168,697 (1,380,643) 0 (463,167) 1,747,062 42,256 Southwestern Electric Power Co - Texas - Distribution 1,029,038 44,550,152 48,024,38 2,652,170 (4,269,765) 0 (424,593) 1,540,037 222,600 Southwestern Electric Power Co - Texas - Distribution 1,029,038 44,550,152 48,04,438 2,652,170 (4,209,765) 0 (234,527) 803,354 99,940 Southwestern Electric Power Co - Texas - Transmission 0 559,921 578,633 2,59,726 (47,757) 0 (2,4637) 10,227 (17,152) Southwestern Electric Power Co - Texas - Transmission 15,506 13,942,939 722,322 (41,76,444) 0 (60,757) 0 (2,4537) 10,277 (17,152) Water Transportation (Blackhawk) 0 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td> <td></td> <td></td>							-			
Southwestern Electric Power Co - Generation 2/061/516 89/2016 80/2016 91/2016 91/2016 92/2000 91/2016 91/2016 92/2000 91/2016 91/2016 92/2000 <td></td>										
Southwestem Electric Power Co - Texas - Dietrbukon 1,029,038 44,550,162 49,604,438 2,632,170 (4,209,765) 0 (234,627) 680,3554 189,940 Southwestem Electric Power Co - Transmission 0 559,021 576,853 29,726 (44,757) 0 (234,627) 100,257 (11,552) Southwestem Electric Power Co - Transmission 315,906 13,289,660 13,942,399 722,322 (11,176,494) 0 (667,77) 243,443 37,248 Water Transportation (Blackbawk) 0 <							0			
Southwestern Electric Power Co - Transmission 0 559/21 576/833 29/726 (47.577) 0 (2.603) 10.237 (11.552) Southwestern Electric Power Co - Transmission 315,906 13,289,660 13,993 722,322 (1,176,494) 0 (66,767) 243,443 37,248 Water Transportation (Biachtawk) 0 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0</td> <td></td> <td></td> <td></td>							0			
Southwestern Electric Power Co - Transmission 315,906 13,289,650 13,942,399 722,322 (1,174,844) 0 (67,767) 243,433 37,246 Water Transmission 0 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>ō</td> <td></td> <td></td> <td></td>							ō			
Water Transportation (Blackbawk) 0 <	Southwestern Electric Power Co - Transmission	315,906	13,289,650	13,842,399	722,322	(1,178,494)	0	(68,787)	243,443	
AEP Texas North Company - Generation 220 978 32,475,250 34,686,609 1,755,850 (2,30,226) 0 (175,162) 694,850 (633,618) AEP Texas North Company - Instruction 188,523 9,562,248 9,028,348 517,676 (339,202) 0 (47,798) 175,164 (5,179) Wheeling Power Co - Distribution 7,763 113,391 109,581 6,432 (9,262) 0 (488) 2,077 6,447 Wheeling Power Co - Distribution 7,763 113,391 109,581 6,432 (9,262) 0 (488) 2,077 6,447 Wheeling Power Co - Distribution 7,763 113,391 109,581 6,432 (9,262) 0 (488) 2,077 6,447 Wheeling Power Co - Distribution 0		•	-		0	0	•	•		
AEP Texas North Company - Transmission 168,623 9,562,248 9,028,348 517,676 (639,202) 0 (47,793) 175,194 (5,179) Wheeling Power Co - Distribution 7,763 113,391 109,561 6,432 (9,262) 0 (47,793) 175,194 (5,179) Wheeling Power Co - Distribution 7,763 113,391 109,561 6,432 (9,262) 0 (488) 2,077 6,447 Wheeling Power Co - Distribution 0							•			
Wheeling Power Co - Distribution 7,763 113,391 109,581 6,432 (9,262) 0 (488) 2,077 6,447 Wheeling Power Co - Distribution 0 <td></td>										
Wheeling Power Co - Transmission 0 <										
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Central Coal Company 0		-	-		-		•			
Central Ohio Coal 0					•					ō
Southern Ohio Coal - Migas 0 </td <td>Central Ohio Coal</td> <td></td> <td></td> <td>•</td> <td>•</td> <td></td> <td>•</td> <td></td> <td></td> <td></td>	Central Ohio Coal			•	•		•			
Observed model O				•	•				-	•
Thice River Coal 0			•		-		-			•
Houston Pipeline (HPL) 0 140,506 138,300 7,459 (11,774) 0 (609) 2,574 (2,438)				-		•	•			-
			•	•		•				•
Total \$23,118,677 \$1,168,140,859 \$1,205,776,288 \$63,138,016 (\$101,919,322) \$0 (\$5,785,217) \$21,361,654 (\$86,192)	neromin demis fill ri					(11,1,14)		(009)	2,0/4	[2,430]
	Total	\$23,118,677	\$1,168,140,859	\$1,205,776,288	\$63,138,016	(\$101,919,322)	\$0	(\$5,785,217)	\$21,361,654	(\$86,192)

KPSC Case No. 2005-00341 Commission Staff 1st Set Data Request Order Dated September 21, 2005 Item No. 50 Page 122 of 139

ML-10

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rice River Coal	0	0	0	0	٥	0	0	D	0
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outhern Ohio Coal - Mathata Mathata	0	0	0	0	0	0	0	0	0 A
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EP Texas North Company - Generation	818'8ZZ	35,540,340	ZEZ BOY'SC	B81'1E1'1	(1551667)	ō	(251'5/1)	019'809	1919]
EP Texas North Company - Distribution	205,822,1	205,185,68	852'2+6'12	S15'202'E	(232,870,8)	0	(966'¥EC)	199'621'1	2,252)
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noisaimanan T - o'C reword Charlen mataswatan	212 272	282'916'61	889,045,41	085,627	(1'503'123)	0	(211,60)	211'022	°C
noissimanent - sexat - 00 revor Choole matsowrituo	0	EH0'195	226'113	Z91'6Z	(877.64)	0	(2,663)	982 6	E1)
outinestem Electric Power Co - Texas - Distribution	661,070,1	959,743,84	20,869,904	2'939'209	(578,795,4)	0	(985'YEZ)	112,208	92)
nointrate Power Co - Distribution authorization Flower Co - Distribution	928°C71'Z	521'192'69	028'910'56	755°E58'Y	(\$75,060,8)	0	(919'2++)	677'627'1	' *
ublic Service Co of Oldshoma - Transmission	167 290 2	669'£95'56	110,782,101	601'111'9	(088,222,8)	0	(920'69)	187,182,1	790Z) 70LL)
ublic Service Co of Oklahoma - Generation	006'67C 099'512'1	197°E25'91 191°E62'22	570'629'61	267 EDO 1	(155'619'1)	0	(378'222) (328'222)	623'20C 6/8'202'1	(68)
ublic Service Co of Oklahoma - Distribution	205'926'2	198'511'711	998,145,881 888,145,87	681'158'6 621'727'8	(CS2,219,21) (217,013,8)	, D 0	(060,678)	906'288'Z	225.1)
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hig Power Co - Generation	0	0	0	0	0	0	0	0	
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entucky Power Co - Generation	587,7	186,222,981	525 053	122.21	(C62'12)	0	0	169'£	1
entucky Power Co - Distribution	0	Ô	0	0	0	0	0	0	
diana Michigan Power Co - Transmission	0	0	0	0	0	a	0	0	
diana Michigan Power Co - Generation Miana Michigan Power Co - Nuclear	0	0	0	0	0	0	0	0	
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onesville Coal Preparation Company	o o	0	ō	õ	0	ō ·	0	ō	
noizzimznan 7 - 0.0 rawer marthuod sudmulo	ō	õ	ō	ō	õ	õ	ō	ō	
olumbus Southern Power Co - Generation	0	0	0	0	0	0	Ó	Ó	
noludriteiG - oO rewort mertuos autonulos	86L'L	815'95	209'111	859'S	(227'6)	C	Ċ	7C3,1	t,ð
EP Texas Central Company - Transmission	876,284	126,807,00	179,823,SE	122,428,1	(a12,827,5)	0	(192'251)	T85,803	8'292)
EP Texas Central Company - Mudear	280.21	202,655	T18,001	11,387	(101,01)	0	(1221)	95E'E	Ľ6
EP Texas Central Company - Exercision EP Texas Central Company - Generation	556'99	888,270,07	SEZ 218'92	195,e17,C	(881,201,8)	0	(880,704)	206'651'1	5,708,1)
adinal Operating Company. Statistics	69C.116,E	229,661,815	721,288,215	15,388,945	(922,502,02)	0	(572,251,1)	CI7,108,C	1,702.1)
3 Communications, Inc.	0	0	0	0	0	0	0	0	
ppsischish Power Co - Transmission	0	819,406	T88,828	43'423	(69,643)	0	(881,8)	C05,C1	18,81)
posischian Power Co + Generabon	651'6	0 5//'11Z	0 102'922	872'II	0 (651'81)	0	0 (126)	0	.
postachian Power Co - Distribution	278,11	219'96	290'66	992'9	(696,8)	0	0	209'L	5'0L
Trencan Electric Power Service Corporation	ZZ8'EZ7,8	940,538,70S	619'897,802	552 5 101'625'11	(771,803,71)	0	(111.696)	675'077'E	T,8T8, S
EPT & D Services, LLC	0	810 634 206	0	0	0	0	0	0	CT ATR C
EP Pro Serv, Inc.	õ	0	õ	0	õ	ő	0	0	
EP Communications	0	ő	ů.	ő	0	ŏ	ő	Ď	
EP Energy Services, Inc.	0\$	160'592\$	608'29\$	214'028	(205'9\$)	20	(059'25)	885'15	2'11\$
Liogene	Coa	noitegiao	EloceA to	Cost	Elecch no	uogebygo	දුංකු	nouezitromA	Coa
	esines	ManaB	en/en	samu	mutoA	()esty)	BUNKS	\$5074/25	uoisued

ESTIMATED 2009 NET PERIODIC PENSION COST WEST RETIREMENT PLAN WEST RETIREMENT PLAN

KPSC Case No. 2005-00341 Commission Staff 1st Set Data Request Order Dated September 21, 2005 Item No. 50 Page 123 of 139 •

11-111

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

					. .				Nat
	Service	Projected Banefit	Market-Related Value	Interest	Expected Return	Initial Transition (AssetV	Prior Service	Gain/Loss	Periodic Pension
Location	Cost	Obligation	of Assets	Cost	on Asseta	Obligation	Cost	Amortization	Cost
				,					
AEP Energy Services, Inc.	50	\$255,199	\$63,681	\$14,051	(\$5,378)	\$0	(\$2,557)	\$4,131	\$11,621
AEP Communications	0	0	0	0	0	0	i oʻ	0	0
AEP Pro Serv, Inc.	0	D	0	0	0	0	0	0	0
AEP T & D Services, LLC	0	0	0	0	0	0	0 (873,135)	0 3,238.917	0 2,816,849
American Electric Power Service Corporation	6,992,879 12,347	207,944,111 96,685	211,663,913 100,436	11,387,745 5,777	(17,875,661) (8,482)	0	(013,136) (013,136)	1,506	10,716
Appalachian Power Co - Distribution Appalachian Power Co - Generation	10,149	211.859	229,848	11,762	(18,411)	ő	(875)	3,300	4,855
Appalaction Power Co - Ganatation Appalachian Power Co - Transmission	10,143	0	0	0	0	ő	0	0	0
C3 Communications, Inc.	ŏ	819,730	838,139	43,431	(70,783)	0	(4,656)	12,768	(18,239)
Cardinal Operating Company	D	0	0	0	0	0	0	0	0
AEP Texas Central Company - Distribution	4,099,024	229,772,595	246,033,472	12,390,935	(20,778,275)	0	(1,013,800)	3,578,915	(1,733,744)
AEP Texas Central Company - Generation	67,970	70,103,555	76,864,357	3,717,812	(6,491,429)	0	(366,760)	1,091,926	(1,925,248)
AEP Texas Central Company - Nuclear	12,566 505,417	202,735	193,262 33,112,215	11,407 1,654,402	(16,322) (2,796,427)	0	(1,114) (137,201)	3,158 478,499	9,905 (295,064)
AEP Texas Central Company - Transmission Columbus Southern Power Co - Distribution	8,110	98,957	113.080	5,573	(2,790,427) (9,550)	ő	(13(,201)	1,541	5,333
Columbus Southern Power Co - Generation	0,110	0	0	0,015	(0,050)	ő	ŏ		0,000
Columbus Southern Power Co - Transmission	ō	ō	Ō	ō.	ō	ō	õ	ā	ō
Conesville Coal Preparation Company	D	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	3,714,690	212,650	(313,717)		(15,081)	59,693	123,000
Einwood	0	150,979	8,566	7,999	0 (723)	0	0 (540)	0 2,352	0 8,954
EnerShop Inc. Indiana Michigan Power Co - Distribution	0	120,019	a,300 0	0	(23)	ő	(540)	2,352	0,554
Indiana Michigan Power Co - Generation	ŏ.	õ	ō	ō	ō	ō	ō	ō	õ
Indiana Michigan Power Co - Nuclear	0	0	D D	Q	0	0	0	0	Ó
Indiana Michigan Power Co - Transmission	0	0	0	٥	đ	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 Kingsport Power Co - Distribution	Ň	Ň	ő	ů –	0	ő	ő	ő	0
Kingsport Power Co - Transmission	õ	ő	ő	ŏ	õ	ŏ	ŏ	ő	ŏ
LIG Liquids Company, L.L.C.	ō	ō	ō	ō	ō	Ō	ō	ō	õ
Louisiana Intrastate Gas Company, LLC	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	, O	0	0	0	D	0	٥
Ohio Power Co - Generation	0	0	0	0	0	0	0	g	0
Ohio Power Co - Transmission Public Service Co of Oklahoma - Distribution	3,058,042	174.844.957	190,955,505	9,425,512	(16,126,773)		(786,599)	2,723,368	(1,701,323)
Public Service Co of Oklahoma - Cischoldor Public Service Co of Oklahoma - Generation	1,784,494	72,621,921	79,330,748	3,952,781	(6,699,723)	ŏ	(323,108)	1.134.267	(152,827)
Public Service Co of Oklahoma - Transmission	363,895	18,580,794	20,154,927	1,003,723	(1,702,145)	ō	(85,020)	289,413	(127,947)
Southwestern Electric Power Co - Distribution	2,146,031	85,601,625	102,673,375	5,178,845	(8,671,079)	0	(422,608)	1,489,081	(283,320)
Southwestorn Electric Power Co - Generation	2,229,735	89,416,713	96,365,931	4,855,592	(8,138,396)	0	(398,770)	1,392,745	(\$8,949)
Southwestern Electric Power Co - Texas - Distribution	1,113,007	48,666,682 551,264	61,575,877 597,350	2,637,416 29,737	(4,355,740) (50,448)		(211,348) (2,417)	758.027 B.742	(64,249)
Southwestern Electric Power Co - Texas - Transmission Southwestern Electric Power Co - Transmission	341,684	13,321,550	14,438,300	723,902	(1,219,358)	ő	(61,962)	207,495	(14,471) (5,666)
Water Transportation (Blackhawk)	0	10,000	0	0	(1,1,1,0,000)	ŏ	(01,001)	107,400	(5,000)
AEP Texas North Company - Distribution	1,620,842	68,288,252	72,941,160	3,703,908	(6,160,105)	Ó	(301,810)	1,063,651	(76,137)
AEP Texas North Company - Generation	239,010	32,553,187	35,899,628	1,737,389	(3,031,833)	0	(157,801)	507,045	(693,513)
AEP Texas North Company - Transmission	204,014	9,585,193	10,281,478	518,650	(888,302)	0	(43,056)	149,298	(39,071)
Wheeling Power Co - Distribution	8,396 0	113.663	113,479	6,467	(9,584)	0	(440) D	1,770	6,543
Wheeling Power Co - Transmission Cedar Coal Co	0	0	0	0	0	0	0	0	0
Central Coal Company	ŏ	ŏ	ŏ	ŏ	ő	ŏ	ő	ö	ő
Central Ohio Coal	ō	Ū.	õ	õ	ő	0	Ō	õ.	ŏ
Southern Ohio Coal - Martinka	0	٥	0	0	0	0	0	0	ō
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 Houston Pipeline (HPL)	0	140,843	144,254	7,462	(12,183)	0	(549)	2,194	0 (3,155)
nonemu citerati (neci		1-0,044		1,402	[12,105]	v	(240)	a, 134	[4,100]
Total	\$25,005,161	\$1,168,938,923	\$1,248,663,212	\$63,257,285	(\$105,453,407)	\$0	(\$5,211,217)	\$18,207,277	(\$4,194,901)
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KPSC Case No. 2005-00341 Commission Staff 1st Set Data Request Order Dated September 21, 2005 Item No. 50 Page 124 of 139

ML-12

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

		Projected	Markel-Related		Freedord	Initial Transition	G -fac		Net Periodic
	Service	Benefit	Value	Interest	Expected Return	(Assel)/	Prior Service	GainLoss	Panoluc Pansion
Localion	Cost	Obligation	of Assets	Cost	on Assels	Obligation	Cost	Amortization	Cost
				. *					
AEP Energy Services, Inc.	\$0	\$265,024	\$64,511	\$14,028	(\$5,445)	\$0	(\$2,567)	\$3,876	\$11,275
AEP Communications	0	Ø	0	0	0	0	0	0	D
AEP Pro Serv, Inc.	0	0 0	0	a o	0	0	0	0	0
AEP T & D Services, LLC American Electric Power Service Corporation	7,272,595	207,806,980	214,423,025	11.384.253	(18,100,544)	ő	(873,135)	3,038,888	2,668,161
Appalachian Power Co - Distribution	12,840	96,622	101.746	5,794	(8,589)	ō	(010,100)	1,413	11.027
Appalachian Power Co - Generation	10,555	211,719	232,844	11,765	(19,656)	ō	(875)	3,096	4,816
Appalachian Power Co - Transmission	0	0	0	. 0		0	0	0	0
C3 Communications, Inc.	0	819,189	849,065	43,360	(71,674)	٥	(4,656)	11,979	(19,689)
Cardinal Operating Company	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Distribution	4,267,985	229,621,068	249,240,604	12,379,582	(21,039,674)	0	(1,013,800)	3,357,888	(2,063,562)
AEP Texas Central Company - Generation	70,688	70,057,324 202,602	77,866,311 195,781	3,711,905	(6,573,093)	. 0	(366,760)	1,024,491	(2,078,536)
AEP Texas Central Company - Nuclear AEP Texas Central Company - Transmission	13,068 525,634	30,700,188	33,543,844	11,416 1,652,796	(16,527) (2,831,607)	ä	(1,114) (137,201)	2,963 448,947	10,016 (341,184)
Columbus Southern Power Co - Distribution	8,435	98.891	114,554	5.681	(9,670)	õ	(131,201)	1,446	5,450
Columbus Southarn Power Co - Generation	0	0	0	0	0	Ō	õ	0	0
Columbus Southern Power Co - Transmission	0	0	0	0	0	0	Ō	Ō	ō
Conesville Coal Preparation Company	. 0	0	Ø	0	0	Q .	σ	0	٥
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 EnerShop Inc.	0	150,879	0 5,676	7,986	(733)	0	(540)	2,206	0 8,787
Indiana Michigan Power Co - Distribution	ő	100,019	0,070	0	(100)	ő	(540)	6,400 D	a, rar D
Indiana Michigan Power Co - Generation	à	ō	ů.	ő	ó	ō	ŏ	ō	ō
Indiana Michigan Power Co - Nuclear	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Transmission	0	0	Q	0	0	0	0	0	0
Kentucky Power Co - Distribution	0	0 222,922	0 258,852	0 12.245	0 (21,851)	0	0	0	0
Kentucky Power Co - Generation	8,421	444,844	200,032	12,245	(21,031)	0	0	3,260	1,080
Kentucky Power Co - Transmission Kingsport Power Co - Distribution	ő	0	õ	ŏ	ő	ő	ő	ŏ	0
Kingsport Power Co - Transmission	ō	ō	ō	ō	ō	ō	ŏ	ŏ	ŏ
LIG Liquids Company, LL.C.	Ó	0	0	0	0	¢	0	ō	ō
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 Ohio Power Co - Transmission	0	ő	ő	ŏ	0	0	ő	ů č	0
Public Service Co of Oklahoma - Distribution	3,178,284	174,729,653	193,444,676	9,416,743	(16,329,654)	ő	(768,599)	2,555,178	(1,958,922)
Public Service Co of Oklahoma - Generation	1,855,874	72,773,897	80,364,852	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)	271,539	(153,530)
Southwestern Electric Power Co - Distribution	2,231,872	95,538,582	104,011,758	5,175,032	(8,750,164)	0	(422,608)	1,397,119	(402,341)
Southwestern Electric Power Co - Generation	2,318,925	89,357,746 48,634,568	97,622,094	4,852,485 2,635,517	(8,240,780)	0	(398,770)	1,306,733	(161,264)
Southwestern Electric Power Co - Taxas - Distribution Southwestern Electric Power Co - Texas - Transmission	1,157,528	46,634,568	52,248,186 605,136	29,688	(4,410,537) (51,083)		(211,348) (2,417)	711,213	(123,239) (15,694)
Southwestern Electric Power Co - Texas - Trainingsouth	355,351	13,312,765	14,626,509	723,459	(1,234,698)	ő	(61,962)	194,681	(20,596)
Water Transportation (Blackhawk)	0	0	0	0	0	Ō	0	0	(20,020)
AEP Texas North Company - Distribution	1,685,676	58,243,218	. 73,891,994	3,701,366	(8,237,601)	0	(301,810)	997,962	(157,031)
AEP Texas North Company - Generation	245,571	32,531,720	36,367,592	1,735,075	(3,069,974)	0	(157,801)	475,731	(755,722)
AEP Texas North Company • Transmission	212,175	9,578,872 113,568	10,415,501	518,244	(879,226)	0	(43,056)	140,078	(51,460)
Wheeling Power Co - Distribution	8,732	110,000	114,958	6,474	(9,704)	0	(440)	1,661	6,657
Wheeling Power Co - Transmission Cedar Coal Co	0	0	ŭ	ŏ	0	ő	0	0	0
Central Coal Company	ů	ő	ō	ŏ	ō	ō	õ	ő	0
Central Ohio Coat	0	0	0	0	0	0	Ó	Ó	ō
Southern Ohio Coal - Martinka	0	0	0	0	0	0	D	0	0
Southern Ohio Coal - Melgs	. 0	0	0	0	0	0	0	0	0
Windsor Price River Coal	. 0	0	0	0	υ σ	U 8	0	0	0
Houston Pipeline (HPL)	Ö	140,750	146,135	7,450	(12,336)	ő	(549)	2,058	(3,456)
commences of account for a set	•		-	•	,,	-	(/		(0,-00)
Total	\$26,005,367	\$1,168,168,051	\$1,264,939,969	\$63,208,106	(\$106,780,050)	20	(\$5,211,217)	\$17,082,830	(\$5,694,965)

KPSC Case No. 2005-00341 Commission Staff 1st Set Data Request Order Dated September 21, 2005 Item No. 50 Page 125 of 139

TOWERS HR SERVICES

ML-13

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

									Not
	a	Projected	Markel-Related	Interest	Expected Roturn	Initial Transition (Assel)/	Prior Sorvice	Gain/Loss	Períodic Pension
Location	Service Cost	Bencht Obligation	Value of Assets	Cost	on Assels	Obligation	Cost	Amortization	Cost
				1					
AEP Energy Services, Inc.	\$0	\$264,547	\$65,292	\$13,987	(\$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	ů
AEP T & D Services, LLC	0 7,563,498	0 207.432.858	217.019.342	11,365,977	(18,309,191)	0	(872,968)	2.840.843	2,535,274
American Electric Power Service Corporation	7,503,490	201,432,638	102.975	5,805	(8,688)	ő	(0, 2,000)	1,321	11,361
Appalachian Power Co - Distribution	10,978	211,338	235,663	11,754	(19,882)	õ	(874)	2,894	4,799
Appalachian Power Co - Generation Appalachian Power Co - Transmission	0	0	0	0	0	Ó	0	0	0
C3 Communications, Inc.	ō	817,714	859,345	43,233	(72,500)	0	(4,555)	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	(1,013,605)	3,139,054	(2,381,050)
AEP Texas Central Company - Generation	73,515	69,931,197	78,809,146	3,701,188	(6,648,862) (16,717)	0	(365,590) (1,114)	957,725 2,770	(2,228,901) 10,151
AEP Texas Central Company - Nuclear	13,591 546,659	202,237 30,644,915	198,152 33,950,006	11,411 1,649,115	(2,864,248)	0	(137,174)	419,689	(385,711)
AEP Texas Central Company - Transmission Columbus Southern Power Co - Distribution	8,772	98,713	115,941	5,683	(9,782)	ō	0	1,352	5,584
Columbus Southern Power Co - Generation	0	0	0	0	0	0	Ó	0	0
Columbus Southern Power Co - Transmission	ō	Ċ	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 52,356	0 122,703
CSW Energy, Inc.	196,255	3,822,957	3,808,678	212,498	(321,325)	0	(15,078)	52,356	122,703
Elmwood	0	150.607	8,783	7,963	(741)	ů	(540)	2,063	8,611
EnerShop Inc. Indiana Michigan Power Co - Distribution	ů	100,007	0,1.00	0	0	ō	0	0	0
Indiana Michigan Power Co - Generation	ō	õ	Ō	Ó	0	0	0	0	0
Indiana Michigan Power Co - Nuclear	0	0	0	0	0	0	Q	0	0
Indiana Michigan Power Co - Transmission	0	0	. 0	0	0	0	0	0	0
Kentucky Power Co - Distribution	0	222,521	261,985	0 12.226	0 (22,103)	0	0	3,047	935
Kantucky Power Co - Generation	8,758	222,021	0,000	12,220	(co., ico)	ő	ŏ	0,04,	0
Kentucky Power Co - Transmission Kingsport Power Co - Distribution	ő	õ	ō	ŏ	ō	ō	ō	ō	ō
Kingsport Power Co - Transmission	ō	ō	0	0	0	0	0	0	0
LIG Llouids Company, LLC.	0	0	0	0	0	0	0	0	0
Louisiana Intrastale Gas Company, LLC	0	0	0	0	0	0	0	0	0
Memco	U D	U 0	0	0	ő	ő	ő	0	. 0
Ohio Power Co - Olstribution Ohio Power Co - Generation	0	õ	ō	ō	õ	ō	õ	õ	õ
Ohio Power Co - Transmission	0	Ó	0	0	0	0	a	σ	0
Public Service Co of Okiahoma - Distribution	3,305,415	174,415,081	195,788,979	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	(8,862,208)	0	(323,046) (85,004)	994,862 253,843	(319,106) (178,041)
Public Service Co of Oklahoma - Transmission	393,590	18,535,111 95,366,581	20,664,878 105,271,172	1,000,771 5,154,805	(1,743,426) (8,881,374)	0	(422,527)	1,306,068	(515,472)
Southwestern Electric Power Co - Distribution	2,321,147 2,411,582	89,196,573	98,804,140	4,843,395	(8,335,773)	ő	(398,693)	1.221.573	(257,673)
Southwestern Electric Power Co - Generation Southwestern Electric Power Co - Texas - Distribution	1,203,829	48,547,010	52,880,527	2,630,355	(4,461,377)	0	(211,307)	664,863	(178,249)
Southwestern Electric Power Co - Texas - Transmission	0	559,884	612,454	29,601	(51,671)	Ö.	(2,416)	7,668	(16,904)
Southwestern Electric Power Co - Transmission	369,565	13,288,797	14,803,612	722,125	(1,248,931)	0	(61,950)	181,993	(34,625)
Water Transportation (Blackhawk)	0	0	0 74,785,706	0 3,694,249	0 (6,309,503)	0	(301,753)	0 932,925	0 (233,602)
AEP Texas North Company - Distribution	1,753,103 258,513	68,120,357 32,473,152	74,786,786	1,730,541	(3,105,362)	0	(157.770)	444,728	(816,677)
AEP Texas North Company - Generation AEP Texas North Company - Transmission	220,662	9,561,627	10,541,616	517,195	(889,361)	ō	(43,047)	130,948	(63,278)
Wheeling Power Co - Distribution	9,081	113,383	116,350	6,475	(9.816)	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	a	u 0
Central Ohio Coal Southern Ohio Coal - Martinka	0	0	0	ő	ő	ŏ	ŏ	Ö	ő
Southern Ohio Coal - Marcinka Southern Ohio Coal - Marga	ŏ	ō	ō	ō	ō	Ó	0	0	õ
Windsof	σ	0	0	0	0	0	0	0	0
Price River Coal	0	0	0	0	0	0	0	0 1.924	0
Houston Pipeline (HPL)	· 0	140,496	147,904	7,428	(12,478)	0	(548)	1,924	(3,754)
Total	\$27,045,581	\$1,166,064,958	\$1,280,256,350	\$63,080,419	(\$108,010,919)	\$0	(\$5,210,217)	\$15,969,540	(\$7,125,598)
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KPSC Case No. 2005-00341 Commission Staff 1st Set Data Request Order Dated September 21, 2005 Item No. 50 Page 126 of 139

ML-14

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

		Projected	Market-Related		Expected	Initial Transition	Prior		Nat Pariodia
	Service	Benefit	Value	Interest	Return	(AsselV	Service	Gain/Loss	Pension
Location	Cost	Obligation	of Assets	Cost	on Assais	Obligation	Cost	Amodization	Cost
			•• -•••				···-		
AEP Energy Services, Inc.	\$0	\$263,696	\$65,005 0	\$13,944	(\$5,572)	\$0	\$110	\$3,374	\$11,797
AEP Communications	u o	υ σ	0	. 0	0	0	0	0	a a
AEP Pro Serv, Inc.	0	ů	0		0	0	0	0	0
AEP T & D Services, LLC	7,866,038	206,765,020	219,359,952	11,349,840	•	0			0 000 004
American Electric Power Service Corporation Appalachian Power Co - Distribution	13,888	95,138	104.103	5.818	(18,521,289) (8,789)	0	37,495 0	2,645,693 1,230	3,360,091
	11,417	210,658	238,237	11,743	(20,112)	0	38		12,167
Appalachian Power Co - Generation Appalachian Power Co - Transmission	0	210,000	230,237	11,145	(20,112) D	0		2,695	5,784
C3 Communications, Inc.	ő	815,085	868,733	43,102	(73,340)	ů.	200	10,429	(19,651)
Cardinal Operating Company	ň	0	000,000	44,144	(10,240)	ມ. ກ	200	10,428	(10,001)
AEP Texas Central Company - Distribution	4,610,845	228,470,835	255.014.084	12,325,464	(21,528,739)	ő	43.535	2,923,419	(1.625.023)
AEP Texas Central Company - Generation	76,456	59,706,389	79,670,028	3,590,148	(6,725,884)	0	15,750	891,934	(2,053,925)
AEP Texas Central Company - Nuclear	14,135	201.587	200.318	11,407	(16,911)	ō	48	2,579	11.249
AEP Texas Central Company - Transmission	568,525	30,548,400	34,320,654	1,645,371	(2,897,428)	ō	5,892	390,859	(286,791)
Columbus Southern Power Co - Distribution	9,123	98,395	117,208	5,585	(9,895)	ō	0	1,259	6,192
Columbus Southern Power Co - Generation	0	0	0	0	0	0	0	0	0
Columbus Southern Power Co - Transmission	0	0	0	0	Ö	ō	ō	ō	õ
Conesville Coal Preparation Company	0	0	0	0	0	0	. 0	ō	Ó
Cook Coal Terminal	0	0	0	0	0	0	0	Ó	Ó
CSW Energy, Inc.	204,108	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	1,921	9,139
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	Ő	Ó
Indiana Michigan Power Co - Nuclear	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Transmission	<i>a</i> 0	0	<i>0</i>	0	0	0	0	0	0
Kentucky Power Co - Distribution	9,108	221,806	264.848	12.211	(22,359)	0	0	0	0
Kentucky Power Co - Generation	9,108	221,000	204,048	12,211	(22,259)	0	0	2,838	1,841
Kentucky Power Co - Transmission	0	0	0	ő	0		0	0	0
Kingsport Power Co - Distribution Kingsport Power Co - Transmission	ő	ő		ŏ	0	0	ő	0	0
LIG Liquids Company, LLC.	0	õ	ő	ň	ŭ	0	ŭ	0	0
Louisiana Intrasiate Gas Company, LLC	ŏ	ő	0	ŏ	0	ň		0	U 0
Memco	0	õ	ů	ő	0	0	0	U Q	0
Ohio Power Co - Distribution	ň	0	ő	ň	0	0	ő	0	0
Ohio Power Co - Generation	å	ŏ	ő	ō	0	ň	ň	ő	Ň
Ohio Power Co - Transmission	ō	ō	ň	ŏ	õ	å	ő	ŏ	ő
Public Service Co of Oklahoma - Distribution	3,437,632	173.854.387	197.925.684	9.375.281	(18,709,235)	õ	33,779	2,224,569	(1,638,280)
Public Service Co of Oklahoma - Generation	2,007,313	72.409.354	82,226,445	3,935,187	(6,941,702)	ā	13.875	926,520	(58,740)
Public Service Co of Oklahoma - Transmission	409,334	18,475,526	20,690,614	998,640	(1,763,622)	ő	3.651	236,405	(115,687)
Southwestern Electric Power Co - Distribution	2,413,993	95,060,004	106,421,116	5,154,469	(8,984,258)	0	18,146	1,215,349	(181,146)
Southwestern Electric Power Co - Generation	2,508,149	88,910,130	99,853,440	4,834,240	(8,432,336)	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	9,076	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	2,661	169,491	13,773
Water Transportation (Blackhawk)	0	0	0	0	0	0	0	0	0
AEP Texas North Company - Distribution	1,823,227	57,901,370	75,603,849	3,687,068	(6,362,593)	0	12,961	668,835	9,613
AEP Texas North Company - Generation	258,654 229,488	32,368,760 9,530,889	37,210,021 10,656,768	1,725,892 515,133	(3,141,335)	0	6,776	414,177	(726,180)
AEP Texas North Company - Transmission	9,444	113.019	117.621	6,476	(899,663)	0	1,849	121,953	(30,253)
Wheeling Power Co - Distribution	5,444	113,019	117,021	0,470 0	(9,930) 0	0	19 0	1,446	7,459
Wheeling Power Co - Transmission Cedar Coal Co	0	0	0	ů	0	0	0	0	0
Cedar Coal Company	ŏ	ő	ŏ	0	0	ŏ	ő	0	0
Central Ohio Coal	ő	ő	ŏ	ŏ	ő	ő	ŏ	ů N	0
Southern Ohio Coal - Martinka	ō	ō	0	ŏ	õ	ŏ	ő	ŏ	0
Southern Ohio Coal - Maigs	Ď	ō	õ	ō	ō	ő	õ	ŏ	ŏ
Windsor	ō	0	Ō	ō	ō	ō	ő	ŏ	ő
Price River Coal	Ō	ō	D	ō	ò	ō	ŏ	ő	ă
Houston Pipeline (HPL)	0	140,045	149,520	7,406	(12,623)	0	24	1,792	(3,398)
					•				1-1
Total	\$28,127,404	\$1,162,316,393	\$1,294,241,399	\$62,951,202	(\$109,262,141)	\$0	\$223,783	\$14,872,524	(\$3,087,226)

KPSC Case No. 2005-00341 Commission Staff 1st Set Data Request Order Dated September 21, 2005 Item No. 50 Page 127 of 139

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TOWERS HR SERVICES

ML-15

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

Localion	Service Cost	Projected Benefit Obligation	Markel-Related Value of Assets	Interest Cost	Expected Return on Assets	Initial Transition (Assel)/ Obligation	Prior Service Cost	Gain/Loss Amonization	Nel 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	222,082,099	11,324,234	(18,724,782)	0	37,160	2,446,253	3,265,847
Appalachian Power Co - Distribution	14,444	95,960	105,380	5,827	(8,885)	0	37	1,137	12,541
Appalachian Power Co - Generation	11,873	210,269	241,161	11,724	(20,333)	. 0	3/	2,492	5,797
Appalachian Power Co - Transmission	u 0	813,577	879,393	42,939	(74.446)	. 0	198	9.643	(21,408)
C3 Communications, Inc.	ŏ	013,377	019,353	426,334	(74,146)	ő	130	8,043	(21,400)
Cardinal Operating Company AEP Texas Central Company - Distribution	4,795,278	225,047,945	258,143,342	12.258.973	(21,765,275)	ŏ	43,146	2,703,054	(1,934,374)
AEP Texas Central Company - Generation	79,515	69,577,355	80,647,653	3,676,343	(6,799,781)	ō	15,609	824,701	(2,205,922)
AEP Texas Central Company - Nuclear	14,700	201,214	202,774	11,395	(17,097)	Ō	47	2,385	11,422
AEP Texas Central Company - Transmission	591,267	30,489,860	34,742,012	1,640,396	(2,829,262)	0	5,839	361,397	(330,374)
Columbus Southern Power Co - Distribution	9,488	98,214	118,645	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
Conerville Coal Preparation Company	0	0	0	0	0	0	0	0	0
Cook Coal Terminal	212,270	0 3,803,614	0 3,897,529	0 211.950	0	0	0 642	0 45.054	0 141,412
CSW Energy, Inc.	212,270	3,003,614	3,897,529	211,950	(328,619)	0	642	45,064	141,412
Einwood	ő	149,845	8,988	7,909	(758)	ŏ	23	1,776	8,955
EnerShop Inc. Indiana Michigan Power Co - Distribution	ő	145,545	0	0	(100)	ő		6	0
Indiana Michigan Power Co - Generation	ŏ	ō	ō	ŏ	ŏ	ō	ō	ő	ŏ
Indiana Michigan Power Co - Nuclear	Ó	Ó	0	Ū	0	0	ō	Ö	Ū
Indiana Michigan Power Co - Transmission	0	0	0	0	0	٥	0	0	0
Kenlucky Power Co - Distribution	0	0	0	0	0	0	0	0	0
Kentucky Power Co - Generation	9,472	221,395	268,098	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 - Transmission	0 0	0	0	0	0	0	0	0	0
LIG Liquids Company, LL.C.	0	0	0	0	0	0	0	0	. 0
Louisiana Intrastale Gas Company, LLC Memon	0	ő	ő	ő		ő	ŭ	0	0
Ohio Power Co - Distribution	ŏ	Ő.	ŏ	ő	ő	ő	ŏ	ő	ő
Ohio Power Co - Generation	ō	õ	ŏ	ŏ	ō	õ	ő	ŏ	ő
Ohio Power Co - Transmission	ō	ō	0	ō	Ō	Ō	õ	ō	õ
Public Service Co of Oldahoma - Distribution	3,575,137	173,532,569	200,354,415	9,347,372	(16,892,819)	٥	33,477	2,056,883	(1,880,254)
Public Service Co of Oklahoma - Generation	2,087,606	72,275,327	83,235,440	3,924,718	(7,017,970)	0	13,751	856,680	(135,149)
Public Service Co of Oldahoma - Transmission	425,707	18,441,328	21,146,961	995,762	(1,782,999)	. 0	3,618	218,585	(139,420)
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 1,302,061	88,745,551 48,301,378	101,109,102 54,114,453	4,821,473 2,617,965	(8,524,982) (4,552,644)	0	16,971 8,995	1,051,902 572,517	(26,167) (60,868)
Southwestern Electric Power Co - Texas - Distribution Southwestern Electric Power Co - Texas - Transmission	1,002,001	557.051	£26,752	29,400	(52,844)	0	103	5,603	(16,735)
Southwestern Electric Power Co - Transmission	399,721	13,221,560	15,148,959	716,902	(1,277,260)	ŏ	2,637	156,715	587
Water Transportation (Blackhawk)	0	0	0	0	0	ō	0	0	0
AEP Texas North Company - Distribution	1,896,156	67,775,687	78,531,375	3,677,133	(6,452,719)	ō	12,845	603,346	(63,128)
AEP Texas North Company - Generation	279,608	32,308,847	37,666,622	1,718,950	(3,175,849)	0	6,716	382,957	(787,158)
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	U C	0	0	0	0	0	0	0
Central Coal Company Central Ohio Coal	0	0	0	ů ů	0	0	0	0	0
Southern Ohio Coal - Martinka	ő	ő	a	ŏ	ŏ	ő	0	0	0
Southern Ohio Coal - Meigs	ō	õ	ő	ŏ	ŏ	0	0	0	0
Windsor	ō	ō	0	ō	õ	Ō	ő	ő	ŏ
Price River Coal	0	0	G	O	0	0	0	Ō	Ō
Houston Pipeline (HPL)	0	139,786	151,354	7,378	(12,761)	0	23	1,657	(3,700)
. Totaj	\$29,252,501	\$1,160,164,993	\$1,310,122,934	\$52,774,842	{\$110,462,503}	\$0	\$221,783	\$13,751,444	(\$4,461,933)

KPSC Case No. 2005-00341 Commission Staff 1st Set Data Request Order Dated September 21, 2005 Item No. 50 Page 128 of 139

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ML-16

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

					E to t	Initial Transition	Prior		Nat Periodic
	Service	Projected Benefit	Market-Reialed Value	Interest	Expected Return	(Assel)/	Service	Gain/Loss	Pension
Location	Cost	Obligation	of Assels	Cost	on Assels	Obligation	Cost	Amontization	Cost
AEP Energy Services, Inc.	. \$ 0	\$261,931	\$57,450	\$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. AEP T & D Services, LLC	0	0	a	ŏ	0	ŏ	ő	ů	ő
American Electric Power Service Corporation	8,507,907	205.381.870	224,228,090	11,289,165	(18,915,792)	ō	3,901	2,254,745	3,140,167
Appalachian Power Co - Distribution	15,022	95,494	106,397	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
C3 Communications, Inc.	0	809,629	887,882 0	42,732	(74,902)	0	21	8,888	(23,265)
Cardinal Operating Company AEP Texas Central Company - Distribution	4.987.090	228,941,388	260,635,470	12.241.253	(21,987,300)	0	4.529	2,491,433	(2.262.948)
AEP Texas Central Company - Distribution	82,695	69,239,754	81,426,229	3,658,859	(6,869,145)	, ō	1,638	760,135	(2,368,059)
AEP Texas Central Company - Nuclear	15,288	200,237	204,732	11,375	(17,271)	0	5	2,198	11,595
AEP Texas Central Company - Transmission	614,917	30,341,814	35,077,413	1,633,911	(2,959,143)	0	613	333,103	(378,600)
Columbus Southern Power Co - Distribution	9,867	97,737	119,782	5,879	(10,105)	0	0	1,073	6,516
Columbus Southern Power Co - Generation Columbus Southern Power Co - Transmission	0	0	0	0	0	0	ŏ	0	0
Construits Southern Power Co - Transmission Construite Coal Proparation Company	ŏ	ő	ŏ	õ	ō	Ď.	ŏ	ō	ō
Cook Coal Terminal	Ō	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	02	0	0
EnerShop Inc.	0	149,118	9,074	7,871	(766)	U 0	2	1,637	8,745
Indiana Michigan Power Co - Distribution Indiana Michigan Power Co - Generation	ő	ŏ	0	ő	õ	õ	ŏ	õ	ŏ
Indiana Michigan Power Co - Nuclear	ō	ō	ō	ō	Ō	0	ō	0	0
Indiana Michigan Power Co - Transmission	a	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	9,851 0	220,321 0	270,686	12,149	(22,835)	0	0	2,419	1,588
Kentucky Power Co - Transmission Kingsport Power Co - Distribution	ő	ŏ	ő	ő	ŏ	0	ő	ő	0
Kingsport Power Co - Transmission	õ	ō	Ō	ō	Ō	Ō	Ō	Ō	Ō
LIG Liquids Company, L.L.C.	0	0	0	0	0	0	0	0	0
Louisiana Intrastale Gas Company, LL.C	0	0	0	0	0	0	0	0	0
Memco	0	0	0	0	0	0	0	0	0
Ohio Power Co - Distribution Ohio Power Co - Generation	ő	ŏ	ů ů	ő	ő	ŏ	ŏ	ŏ	ő
Ohio Power Co - Transmission	ō	ō	Ō	Ō	Ō	0	0	Ū.	0
Public Service Co of Oklahoma - Distribution	3,718,143	172,690,556	202,258,646	8,310,903	(17,065,141)	0	3,514	1,895,850	(2,136,763)
Public Service Co of Oklahoma - Generation	2,171,110	71,924,625 18,351,845	84,038,999 21,351,115	3,910,795 991,983	(7,089,559) (1,801,188)	0	1,443 380	789,611 201,472	(216,594) (164,627)
Public Service Co of Oklahoma - Transmission Southwestern Electric Power Co - Distribution	442,735 2,610,975	18,351,645	108,757,002	5,121,516	(9,175,622)	0	1,688	1,036,612	(404,516)
Southwestern Electric Power Co - Concration	2,712,814	88,314,941	102,065,214	4,804,472	(8,611,944)	ŏ	1,781	869,549	(123,329)
Southwestern Electric Power Co - Texas - Distribution	1,354,144	48,067,003	54,636,686	2,608,463	(4,609,187)	ō	944	527,694	(117,917)
Southwestern Electric Power Co - Texas - Transmission	0	554,348	632,802	29,259	(53,383)	0	11 277	6,086	(18.028)
Southwestern Electric Power Co - Transmission	415.710	13,157,404	15,295,208	716,393	(1,290,309)	0	2//	144,446 0	(13,494)
Water Transportation (Blackhawk) AEP Texas North Company - Distribution	1,972,002	67,446,819	77,270,213	3,663,946	(6,518,542)	õ	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)	Ó	705	352,975	(851,486)
AEP Texas North Company - Transmission	248,215	9,467,087	10,891,680	512,778	(918,826)	0	192	103,933	(53,711)
Wheeling Power Co - Distribution	10,215	112,262	120,214	6,464 0	(10,141)	0	2	1,232	7,773
Wheeling Power Co - Transmission Cedar Coal Co	0	0	0	0	0	. 0	ů ů	ő	0
Central Coal Company	õ	ō	õ	ō	ō	ō	ō	ō	õ
Central Ohio Coal	0	0	0	0	0	0	o	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 Price River Coal	0	0	. 0	0	0	0	0	0	0
Houston Pipeline (HPL)	ŏ	139,107	152,816	7,342	(12,892)	ŏ	2	1.527	(4,019)
concern shows for all									
Total	\$30,422,601	\$1,154,535,517	\$1,322,770,823	\$62,542,437	(\$111,589,419)	\$0	\$23,281	\$12,674,847	(\$5,926,251)

KPSC Case No. 2005-00341 Commission Staff 1st Set Data Request Order Dated September 21, 2005 Item No. 50 Page 129 of 139

TOWERS HR SERVICES

ML-17

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KPSC Case No. 2005-00341 Commission Staff 1st Set Data Request Order Dated September 21, 2005 Item No. 50 Page 130 of 139

AMERICAN ELECTRIC POWER WEST RETIREMENT PLAN ESTIMATED 2006 CONTRIBUTIONS

Year-End Contribution to Eliminate AOCI 000000 182,222,885 16,277,014 16,277,014 87,587,377 81,984,050 81,984,050 13,775 13,775 13,755 14,255 168,255 108,255 108,255 EOY Fair Value of Assels, Without Contributions Made In Calendar Year 2006 137,665 243,849 201,995,358 95,849 219,348 224,794,857 73,253,285 184,434 31,599,689 107,915 3,545,007 8,175 \$60,772 799,854 172,082,233 71,683,254 64,082,541 88,101,715 88,101,715 88,101,715 13,101,715 13,101,715 13,101,715 13,101,715 13,101,715 13,101,715 13,101,715 13,101,715 13,101,715 13,101,715 13,101,715 13,101,715 14,7255 11,147 111,477 0 140,068 226,365,323 69,690,170 200,798 30,217,619 98,180 0 150,156 203,207,359 92,233 210,700 815,260 3,710,895 221,853 \$263,753 EOY Accrued Benefit Obligation AEP Energy Services, Inc. AEP Pro Services, ILC American Electric Prover Co- Transmission Appalatchian Power Co- Transmission Appalatchian Power Co- Transmission Commention Appalatchian Power Co- Transmission Commention Company - Nathudon AEP Tease Central Company - Nathudon Columbus Southern Power Co - Transmission Columbus Southern Power Co - Transmission Consorting Caal Preparation Company Consorting Caal Preparation Control Prever Co - Distribution Reinboly Power Co - Transmission Nennos Olo Power Co - Distribution Reinboly Power Co - Transmission Nennos Olo Power Co - Transmission Nennos Olo Power Co - Transmission Nennos Olo Power Co - Distribution Reinboly Power Co - Transmission Nennos Olo Power Co - Transmission Nennos Southweatern Electric Power Co - Transmission Nennos Olo Power Co - Distribution Nennos Olo Power Co - Transmission Nennos Olo Power Co - Transmission Nennos Southweatern Electric Power Co - Transmission Neeling Power Co - Transm Price River Coal Houston Pipeline (HPL) Location

ML-18

Funding Policy Contribution

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\$1,191,625,765

\$1,150,372,220

Total

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> AMERICAN ELECTRIC POWER WEST RETIREMENT PLAN WEST RETIREMENT PLAN WEST RETIREMENT POWER

KPSC Case No. 2005-00341 Commission Staff 1st Set Data Request Order Dated September 21, 2005 Item No. 50 Page 131 of 139

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KPSC Case No. 2005-00341 Commission Staff 1st Set Data Request Order Dated September 21, 2005 Item No. 50 Page 132 of 139

\$1,231,571,461

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AMERICAN ELECTRIC POWER WEST RETREMENT PLAN ESTIMATED 2008 CONTRIBUTIONS	Location	AEF Energy Services, Inc. AEF Pro Serv. Inc. AEF 7 & D Sarvices, LLC American Electric Power Service Corporation Appatachan Power Co - Ceneration Appatachan Power Co - Ceneration Appatachan Power Co - Trasmission

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Funding Policy Contribution

Year-End Contribution to Eliminate AOCI

EOY Fair Value of Assels, Without Contributions Made In Calendar Year 2008	\$62,809 \$62,809 0 208,765,649 99,062 226,701 226,701 226,701 226,701 226,701 226,701	242.686.55 242.6865.57 75.812.225 15.832.225 111.53	0.141.033,5 0.141.033,5 0.141,8 0.141,8 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.	8821428803 4 7880
EOY Accrued Benafit Obligation	\$266,205 0 0 205,096,691 205,094,691 205,094,691 201,097 212,005 0	822,835 821,835 70,228,625 70,228,625 70,228,625 90,033 90,033 90,033 90,033 90,033 90,033 90,033 90,00000000	3,745,397 0 161,552 0 0 0 0 0 0 223,916	223,916 223,916 0 0 173,662,178 18,453,910 18,453,910 18,453,910 18,453,910 18,453,910 18,453,910 18,453,910 18,453,510 13,253,211 13,253,510 11,250,510,510,510,510,510,510,510,510,510,5
rolicoa	AEP Energy Services, Inc. AEP Tra Serv. Inc. AEP T & D Services. LLC. American Electic Power Service Corporation Appaiadration Power Co - Distribution Appaiadration Power Co - Caractriscion	CC Communications, Inc. CC Communications, Inc. Cardinal Operating Company AEPT Fass Central Company - Distribution AEPT Fass Central Company - Naclear AEPT Fass Central Company - Naclear AEPT Fass Central Company - Transmission Columbus Southern Power Co - Generation Columbus Southern Power Co - Generation Columbus Southern Power Co - Generation Columbus Southern Power Co - Transmission Conservite Con Frequetation Company Conservite Constration	Cook Coal Terminal CSW Energy, Inc. Elmwood Indiana Michigan Power Co - Distribution Indiana Michigan Power Co - Neteration Indiana Michigan Power Co - Neteration Indiana Michigan Power Co - Tratemesion Kentucky Power Co - Distribution Kentucky Power Co - Beneration	Kentucký Power Co - Generation Kentucký Power Co - Transmission Kingsport Power Co - Transmission Mingsport Power Co - Distribution Merco Dible Power Co - Distribution Dible Power Co - Edenation Olibe Power Co - Generation Olibe Power Co - Generation Public Service Co of Oklahoma - Generation Southwestern Electric Power Co - Teasa - Transmission Southwestern Electric Power Co - Teasar - Transmission Southwestern Electric Power Co - Teasar - Transmission Southwestern Electric Power Co - Teasar - Transmission Mater Transportation (Blackbawk) AET Teasa Noth Company - Generation Mater Transportation (Blackbawk) AET Teasa Noth Company - Transmission Mineding Power Co - Distibution Mineding Power Co - Teatsmission Mineding Power Co - Teatsmission Mine

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AMERICAN ELECTRIC POWER WEST RETIREMENT PLAN ESTIMATED 2009 CONTRIBUTIONS

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EOY Fair Value of Assets, Accrued Without Year-End Funding Benefit Contributions Made Contribution to Policy Location Obligation in Calendar Year 2009 Eliminate AOCI Contribution \$266,651 AEP Energy Services, Inc. \$63,681 \$0 \$0 AEP Pro Serv, Inc. 0 0 0 AEP T & D Services, LLC n 0 0 American Electric Power Service Corporation 205,440,668 211,663,913 0 93,247 Appalachian Power Co - Distribution 100,436 0 Apoalachian Power Co - Generation 213,019 229,848 0 Appalachian Power Co - Transmission ٥ 0 0 824,219 838,139 C3 Communications, Inc. 0 Cardinal Operating Company n 0 6 228,853,145 246,033,472 AEP Texas Central Company - Distribution 0 AEP Texas Central Company - Generalion 70,445,975 78,864,357 0 AEP Texas Central Company - Nuclear 203,005 193,262 0 AEP Texas Central Company - Transmission 30,549,721 33,112,215 0 Columbus Southern Power Co - Distribution 99,259 113,080 n Columbus Southern Power Co - Generation 0 0 ٥ Columbus Southern Power Co - Transmission 0 0 0 Conesville Coal Preparation Company 0 0 0 Cook Coal Terminal n n 3,751,579 3,714,690 CSW Energy, Inc. ø Elmwood 0 C n 151,806 EnerShop Inc. 8,566 0 Indiana Michigan Power Co - Distribution 0 0 0 Indiana Michigan Power Co - Generation 0 0 0 Indiana Michigan Power Co - Nuclear n 0 ٥ Indiana Michigan Power Co - Transmission 0 0 0 Kentucky Power Co - Distribution 0 C Kentucky Power Co - Generation 224,292 255,521 0 Kentucky Power Co - Transmission 0 0 0 Kingsport Power Co - Distribution Q ٥ 0 Kingsport Power Co - Transmission 0 n 0 Memco 0 0 0 Ohio Power Co - Distribution a 0 0 Ohio Power Co - Generation 0 0 Ohio Power Co - Transmission 0 D Public Service Co of Oklahoma - Distribution 173,873,468 190,955,505 0 Public Service Co of Oklahoma - Generation 72.481.184 79.330,748 0 18,484,860 Public Service Co of Oklahoma - Transmission 20,154,927 0 Southwestern Electric Power Co - Distribution 95,096,318 102.673.375 0 89,069,979 96,365,931 Southwestern Electric Power Co - Generation 0 48,431,515 51.575.877 Southwestern Electric Power Co - Texas - Distribution a 584,339 597,350 Southwestern Electric Power Co - Texas - Transmission 0 13,245,398 14,438,300 Southwestern Electric Power Co - Transmission 0 Water Transportation (Blackhawk) 0 0 0 68.058,184 72,941,180 AEP Texas North Company - Distribution ٥ 32,662,288 AEP Texas North Company - Generation 35,899,628 0 AEP Texas North Company - Transmission 9,576,633 10,281,478 0 Wheeling Power Co - Distribution 112,698 113,479 0 Wheeling Power Co - Transmission n 0 0 Cedar Coal Co 0 0 0 Central Coal Company n ¢ 0 Central Ohio Coal 0 0 Southern Ohio Coal - Martinka 0 ۵ 0 n Southern Ohio Coal - Meigs 0 0 0 0 Windsor û 0 0 Price River Coal 0 ٥ ſ 141,608 Houston Pipeline (HPL) 144 254 0 0 Total \$1,183,015,154 \$1,248,663,212 \$0 \$0

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AMERICAN ELECTRIC POWER WEST RETIREMENT PLAN ESTIMATED 2010 CONTRIBUTIONS

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\$	EOY	Fair Value of Assets,		. .
	Accrued Benefit	Without Contributions Made	Year-End Contribution to	Funding Policy
Location	Obligation	In Calendar Year 2010	Eliminate AOCI	Contribution
	B			
	\$266,851	\$64,511	\$0	
AEP Energy Services, Inc. AEP Pro Serv. Inc.	\$200,031	304,511 0	0 70	\$0 0
AEP FO SERV, INC. AEP T & D Services, LLC	0	0	0	0
American Electric Power Service Corporation	205,594,800	214,423,026	ő	ů 0
Appalachian Power Co - Distribution	93,317	101,746	õ	ŏ
Appalachian Power Co - Generation	213,179	232,844	õ	ō
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	195,781	0	0
AEP Texas Central Company - Transmission	30,572,641	33,543,844	0	0
Columbus Southern Power Co - Distribution	99,333 0	114,554	0	0
Columbus Southern Power Co - Generation Columbus Southern Power Co - Transmission	0	0	0	0
Columbus Souriem Power Co - Transmission Conesville Coal Preparation Company	0	a a	0	0
Cook Coal Terminal	0	0	0	0
CSW Energy, Inc.	3,754,494	3,763,112	ő	ő
Einwood	0	0,1,00,1,12	a	ő
EnerShop Inc.	151,920	8.678	õ	ŏ
Indiana Michigan Power Co - Distribution	0	0	0	õ
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
Kenlucky Power Co - Distribution	0	0	0	0
Kentucky Power Co - Generation	224,450	258,852	0	0
Kentucky Power Co - Transmission	0	0	٥ ۵	0
Kingsport Power Co - Distribution	0	0	0	0
Kingsport Power Co - Transmission	0	0	0	0
Memco	0	0	U Q	0
Ohio Power Co - Distribution	U 0	0	0	· 0
Ohio Power Co - Generation Ohio Power Co - Transmission	0	0	0	0
Public Service Co of Oklahoma - Distribution	174,103,991	193,444,678	0	0
Public Service Co of Oklahoma - Generation	72,535,563	80,364,852	0	ŏ
Public Service Co of Oklahoma - Transmission	18,498,728	20,417,653	0	ŏ
Southwestern Electric Power Co - Distribution	95,187,662	104,011,758	õ	ō
Southwestern Electric Power Co - Generation	89,136,804	97,622,094	0	0
Southwestern Electric Power Co - Texas - Distribution	48,467,851	52,248,185	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 32,686,793	73,891,994 36,367,592	0	0
AEP Texas North Company - Generation 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	ő	ŏ
Cedar Coal Co	õ	ō	õ	ō
Central Coal Company	ō	0	Ō	ō
Central Ohio Coal	0	0	0	0
Southern Ohio Coal - Martinka	0	0	Û	0
Southern Ohio Coal - Meigs	0	0	0	0
Windsor	0	0	0	O
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

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AMERICAN ELECTRIC POWER WEST RETIREMENT PLAN ESTIMATED 2011 CONTRIBUTIONS

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Fair Value of Assets, Withoul Contributions Made In Calendar Yeer 2011 252,258,505 78,809,146 188,152 33,950,006 33,950,006 217,018,342 102,878 235,663 1 858,345 185,788,979 81,337,940 20,664,878 165,271,172 98,804,140 52,880,827 612,464 14,803,612 \$65,282 261,986 74.786,706 36.807,944 10,541,618 116,350 0 147,904 3,808,678 8,783 205,543,482 93,294 213,128 213,128 0 824,631 174,080,534 72,517,458 18,484,111 85,143,808 89,114,555 48,455,763 564,621 13,262,028 \$268,784 0 70,481,230 70,481,230 30,565,010 30,565,010 99,309 0 68,002.245 32,678,634 9,581,426 112,753 3,763,557 151,882 141,679 224.404 0 EOY Accrued Benefit Obligation AEP Elengy Services, Inc. AEP to Services, ILC Ametrical Electric Power Service Corporation Appaidchain Flower Co. - Entribution Contrant Operating Company - Netribution AEP Teas Central Company - Mediar AEP Teas Central Company - Mediar AEP Teas Contra Company - Mediar AEP Teas Contractions, Inc. AEP Teas Contra Company - Mediar AEP Teas Contractions - Transmission Countruits Southern Power Co. - Chernetion Consolic Contraction - Company - Mediar Consolic Contraction - Company - Mediar Consolic Contraction - Company - Mediar Consolic Contraction - Contraction Consolic Contraction - Contraction Consolic Contraction - Contraction Contraction - Contraction Consolic Contraction - Contraction Menno Men Price River Coal Houston Pipeline (HPL) Location

Year-End Funding Contribution to Policy Eliminate AOCI Contribution

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KPSC Case No. 2005-00341 Commission Staff 1st Set Data Request Order Dated September 21, 2005 Item No. 50 Page 135 of 139

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AMERICAN ELECTRIC POWER WEST RETIREMENT PLAN ESTIMATED 2012 CONTRIBUTIONS

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	EOY	Fair Value of Assets,		
	Accrued	Wilhout	Year-End	Funding
	Benefit	Contributions Made	Contribution to	Policy
Location	Obligation	in Calendar Year 2012	Eliminate AOCI	Contribution
AEP Energy Services, Inc.	\$266,382	\$66,005	\$0	50 SO
AEP Pro Serv. Inc.	4200,302	400,000 0	30 0	30 0
AEP T & D Services, LLC	ő	ő	ŏ	ő
American Electric Power Service Corporation	205,233,581	219,389,982	ō	ŏ
Appalachian Power Co - Distribution	93,153	104,103	0	0
Appalachian Power Co - Generation	212,805	238,237	0	0
Appalachian Power Co - Transmission	0	D	0	0
C3 Communications, Inc.	823,388	868,733	- 0	0
Cardinal Operating Company AEP Texas Central Company - Distribution	228,622,458	255,014,084	- 0	0
AEP Texas Central Company - Distribution AEP Texas Central Company - Generation	70,374,964	79,570,028	0	0
AEP Texas Central Company - Nuclear	202.800	200.316	ő	ő
AEP Texas Central Company - Transmission	30,518,927	34,320,884	à	ő
Columbus Southern Power Co - Distribution	99,158	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 3,747,898	0 3,850,282	0 0.	0
CSW Energy, Inc.	3,747,058	3,650,282	0.	0
EnerShon inc.	151,653	8,879	0	0
Indiana Michigan Power Co - Distribution	0	0,010	õ	ů
Indiana Michigan Power Co - Generation	0	Ō	Ó	Ō
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 0	264,848 0	0	0
Kentucky Power Co - Transmission Kingsport Power Co - Distribution	0	0	0	0
Kingsport Power Co - Transmission	ŏ	ő	ő	ő
Memco	Ó	0	ō	
Ohio Power Co - Distribution	0	Ó	Ó	. 0
Ohio Power Co - Generalion	0	0	0	ō
Ohlo Power Co - Transmission	0	0	0	0
Public Service Co of Oklahoma - Distribution	173,798,100	197,925,684	0	0
Public Service Co of Oklahoma - Generation	72,408,122	82,226,446	0	0
Public Service Co of Oklahoma - Transmission Southwestern Electric Power Co - Distribution	18,486,227 95,000,458	20,890,614 106,421,116	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	ō
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 32,629,364	75,603,649 37,210,021	0	0
AEP Texas North Company - Generation AEP Texas North Company - Transmission	9,566,980	10,656,768	0	0
Wheeling Power Co - Distribution	112,583	117.621	ŏ	ő
Wheeling Power Co - Transmission	0	0	Ó	õ
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 Southern Ohio Coal - Meigs	0	0	u o	0
Windsor	ő	0	0	0
Price River Coal	õ	õ	ő	0
Houston Pipeline (HPL)	141,465	149,520	ō	ō
Totai	\$1,161,842,821	\$1,294,241,401	\$0	\$0

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KPSC Case No. 2005-00341 Commission Staff 1st Set Data Request Order Dated September 21, 2005 Item No. 50 Page 136 of 139

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AMERICAN ELECTRIC POWER WEST RETIREMENT PLAN ESTIMATED 2013 CONTRIBUTIONS

Wilhout Accrued Year-End Funding Benefit Contributions Made Contribution to Policy Location Obligation In Calendar Year 2013 Eliminate AOCI Contribution AEP Energy Services, Inc. \$265,997 \$85,815 \$0 \$0 AEP Pro Serv, Inc. 0 1 0 ٥ AEP T & D Services, LLC a 1 0 ۵ 204,937,201 American Electric Power Service Corporation 222,082,099 0 ٥ B3,018 Appalachian Power Co - Distribution 105 380 0 ø Appaiachian Power Co - Generation 212,498 241,161 0 ٥ Appalachian Power Co - Transmission • 0 0 C3 Communications, Inc. 822,199 879,393 0 ø Cardinal Operating Company AEP Texas Central Company - Distribution 0 0 0 ٥ 228,292,302 258,143,342 0 n 70,273,335 80,647,653 AEP Texas Central Company - Generation đ ø 202,507 30,474,854 202,774 AEP Texas Central Company - Nuclear ۵ 0 34,742,012 AEP Texas Central Company - Transmission ٥ ٥ Columbus Southern Power Co - Distribution 99,015 118,646 0 n Columbus Southern Power Co - Generation • Ó ٥ ٥ Columbus Southern Power Co - Transmission • n 0 Conesville Coal Preparation Company 0 n 0 0 Cook Coal Terminal 0 0 3,742,486 CSW Energy, Inc. 3,897,529 Ð 0 Elmwood 0 0 EnerShop Inc. 151,434 8,988 0 Indiana Michigan Power Co - Distribution n 0 0 Indiana Michigan Power Co - Generation n n 0 Indiana Michigan Power Co - Nuclear 0 n n Indiana Michigan Power Co - Transmission ò 0 Kentucky Power Co - Distribution n ۵ 223,742 Kentucky Power Co - Generation 268,098 ۵ Kentucky Power Co - Transmission n n 0 Kingsport Power Co - Distribution 0 0 ß Kingsport Power Co - Transmission n 0 0 Memco 0 0 0 ٥ Ohlo Power Co - Distribution 0 0 n n Ohio Power Co - Generation n ۵ 0 Ohio Power Co - Transmission n 0 0 200,354,415 173,547,117 Public Service Co of Oklahoma - Distribution ۵ Public Service Co of Oklahoma - Generation 72,303,557 83,235,440 0 D Public Service Co of Oklahoma - Transmission 18,439,580 21,146,961 0 0 Southwestern Electric Power Co - Distribution 94,863,287 107,727,001 0 0 Southwestern Electric Power Co - Generation 88,851,699 101,109,102 D Southwestern Electric Power Co - Texas - Distribution 48,312,826 54,114,463 ٥ 0 Southwestern Electric Power Co - Texas - Transmission 562.958 626,752 D Ō Southwestern Electric Power Co - Transmission 13,212,937 15,148,959 0 0 Water Transportation (Blackhawk) 0 67,891,397 78,531,375 AEP Texas North Company - Distribution 0 ò AEP Texas North Company - Generation 32,582,244 37,666,622 0 AEP Texas North Company - Transmission 9,553,164 10,787,537 0 0 Wheeling Power Co - Distribution 112,420 119,054 0 Wheeling Power Co - Transmission 0 0 0 0 Cedar Coal Co 0 0 0 Central Coal Company Ð n 0 0 Central Ohio Coal п n 0 0 Southern Ohio Coal - Martinka n ٥ 0 0 Southern Ohio Coal - Melgs 0 0 Windsor 0 0 Price River Coal 0 0 Houston Pipeline (HPL) 141,261 151,354 0 0

\$1,160,164,993

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Fair Value of Assets.

Total



KPSC Case No. 2005-00341 Commission Staff 1st Set Data Request Order Dated September 21, 2005 Item No. 50 Page 137 of 139

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AMERICAN ELECTRIC POWER WEST RETIREMENT PLAN ESTIMATED 2014 CONTRIBUTIONS

		EOY		
	EOY	Felr Value of Assets,		
	Accrued	Without	Year-End	Funding
	Benefit	Contributions Made	Contribution to	Policy
Location	Obligation	In Calendar Year 2014	Eliminate AOCI	Contribution
	Chigabor		Danimate AUG	Controlitor
	•			
AEP Energy Services, Inc.	\$264,706 0	\$67,460 · 0	\$0 0	\$0
AEP Pro Serv, Inc. 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	92,567	106.397	ő	a
Appalachian Power Co - Distribution	211,467	243,489	0	0
Appalachian Power Co - Transmission	1	2-10,100 0	ő	ŏ
C3 Communications. Inc.	818,209	857.882	ő	ő
Cardinal Operating Company	010203	00,000	ő	ő
AEP Texas Central Company - Distribution	227,184,558	260,635,470	0	ő
AEP Texas Central Company - Generation	69,932,347	81,425,229	ŏ	ŏ
AEP Texas Central Company - Nuclear	201.524	204,732	ő	ő
AEP Texas Central Company - Transmission	30,326,981	35,077,413	õ	ő
Columbus Southern Power Co - Distribution	98,535	119.792	ő	õ
Columbus Southern Power Co - Generation	0	0	0	ő
Columbus Southern Power Co - Transmission	ő	ő	ő	ŏ
Conesville Coal Preparation Company	ō	ő	ő	ő
Cook Coal Terminal	Ō	ō	0	ů
CSW Energy, Inc.	3,724,328	3,935,156	ō	, o
Eimwood	0	0	ő	ő
EnerShop Inc.	150,699	9,074		õ
Indiana Michigan Power Co - Distribution	0	0	Ó	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	٥
Kentucky Power Co - Generation	222,658	270,688	0	0
Kentucky Power Co - Transmission	0	0	0	٥
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 - Generalion	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 Public Service Co of Oklahoma - Transmission	71,952,718 18,350,088	84,038,999 21,351,115	0	0
Southwestern Electric Power Co - Distribution	94,402,961	108,767,002	0	0. 0
Southwestern Electric Power Co - Distribution	88,420,563	102.085.214	0	0
Southwestern Electric Power Co - Texas - Distribution	48,078,397	54,636,886	0	0
Southwestern Electric Power Co - Texas - Transmission	560,224	632,802	ő	0
Southwestern Electric Power Co - Transmission	13,148,824	15,295,208	0	ů 0
Water Transportation (Blackhawk)	0	0	õ	ő
AEP Texas North Company - Distribution	67,561,967	77 270 213	Ď	ō
AEP Texas North Company - Generation	32,424,145	38,030,258	ō	ō
AEP Texas North Company - Transmission	9,506,809	10,891,680	ō	Ō
Wheeling Power Co - Distribution	111,875	120,214	0	Ō
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 - Marlinka	0	0	0	C
Southern Ohio Coal - Meigs	0	0	0	0
Windsor	0	0	0	0
Price River Coal Houston Pipeline (HPL)	140,576	152,618	0	0 0
nousion ripeane (rmL)	140,070	132,010	U	0
Total	\$1,154,535,516	\$1,322,770,923	\$0	\$0

ML-26

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AMERICAN ELECTRIC POWER WEST RETIREMENT PLAN ESTIMATED 2015 CONTRIBUTIONS

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		EOY		
	EOY	Fair Value of Assets,		
	Accrued	Without	Year-End	Funding
	Benefit	Contributions Made	Contribution to	Policy
Location	Obligation	in Calendar Year 2015	Eliminate AOCI	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	- C	0
Appalachian Power Co - Distribution	92,229	107,543	0	0
Appalachlan Power Co - Generation	210,694	246,111	0	٥
Appalachian Power Co - Transmission	0	0	. 0	0
C3 Communications, Inc.	815,218	897,445	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	69,676,687	82,303,195	0	0
AEP Texas Central Company - Nuclear	200,787	206,937	0	0
AEP Texas Central Company - Transmission	30,216,111	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	' O
Cook Coal Terminal	a	0	D	D
CSW Energy, Inc.	3,710,711	3,977,537	0	0
Elmwood	٥	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	٥
Kingsport Power Co - Distribution	0	0	0	0
Kingsport Power Co - Transmission	D	0	0	Ø
Memco	0	٥	0	0
Ohio Power Co - Distribution	0	0	0	· 0
Onio Power Co - Generation	0	0	0	0
Ohio Power Co - Transmission	0	9	0	0
Public Service Co of Oklahorna - 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	18,283,002	21,581,068	0	0
Southwestern Electric Power Co - Distribution	94,057,841	109,938,431	0	Ū
Southwestern Electric Power Co - Generation	88,097,314	103,184,679	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	D
Southwestern Electric Power Co - Transmission	13,100,754	15,459,839	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	Ø
AEP Texas North Company - Transmission	9,472,054	11,008,984	0	0
Wheeling Power Co - Distribution	111,468 0	121,508 0	-	0
Wheeling Power Co - Transmission Cedar Coal Co	0	0	0	0
Central Coal Company	ő	ů l	ů ů	0
Central Ohio Coal	. 0	0	0	0
Southern Ohio Coal - Martinka	0	0	0	0
Southern Ohio Coal - Mainta	å	0	0	0
Windsor	0	0	0	0
Price River Coal	ů Ú	0	ŭ	0
Houston Pipeline (HPL)	140.062	154,461	C C	0
· · · · · · · · · · · · · · · · · · ·		101,101	0	U
Total	\$1,150,314,749	\$1,337,017,259	\$0	\$0
		+	•0	40

ML-27

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

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HR SERVICES

KPSC Case No. 2005-00341 Commission Staff 1st Set Data Request Order Dated September 21, 2005 Item No. 51 Page 1 of 60

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



Corrigino To: June June



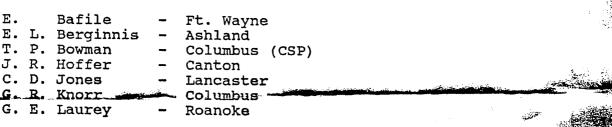
Date February 4, 1993

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Subject 1993 Postretirement Benefits Expense

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

To



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

	No.	Description	Debit	<u>Credit</u>
JE 130	626.71	Employee Pensions and Benefits - Other Postretirement Benefits	143,783 \$ XXX	
	242 <i>90</i>	Miscellaneous Current and Accrued Liabilities - OTHER POSTRETMEMENT	bemerits	14 <i>3,78</i> 3 \$ XXX
		To accrue the incremental cost of postretirement benefits in accordance with SFAS No. 106.		

GAM 143,783







KPSC Case No. 52005-00341 Commission Staff 1st Set Data Request Order Dated September 21, 2005 Item No. 51 b Page 3.of 60

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:

J	0	u	r	n	a	1]	Ε	n	t	r	y	N	D),	1		т	a	X	ć

	Account No.	Description Debit Cre	dit
	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.	
1. Mar			

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

		Journal Entry No. 2		, ; ;
	Account No.	Description	Debit	Credit
, a	242	Miscellaneous Current and Accrued Liabilities	\$ xxx	
	232	Accounts Payable		\$ XXX
		To record contributions to the postretirement benefits VEBA trust fund.		

February 4, 1993 Page 3

KPSC Case No. 52005-00341 Commission Staff 1st Set Data Request Order Dated September 21, 2005 Item No. 51 b Page 4 of 60

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			
Account No.	Description	Debit	Credit	
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.			
in Journ which ar medical	AS No. 106 cost is comprised of the acc al Entry No. 1 above plus retiree pay- e recorded along with the cost of life benefits for current employees in Acco	as-you-g insuran unts 626	o costs ce and .43 and	
626.44 a	s those benefits are paid. Accordingly	y, the c	ost 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: