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American Electric Power

Excess Benefit Plan

Actuarial Valuation Report

Pension Cost for Fiscal Year Ending December 31, 2013, under U.S. GAAP

April 2013



This report is confidential and intended solely for the information and benefit of the immediate recipient thereof. It may not be distributed to a third party unless expressly allowed under the "Purpose and Actuarial Certification" section herein.

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Purpose and actuarial statement

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

The primary purpose of this valuation is to determine the Net Periodic Benefit Cost/(Income) (Benefit Cost), in accordance with FASB Accounting Standards Codification Topic 715 (ASC 715) for the fiscal year beginning January 1, 2013. It is anticipated that a separate report will be prepared for year-end disclosure purposes.

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

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

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

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

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

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

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

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



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

Joseph A. Perko, FSA, EA, MAAA Senior Consultant

Ryan S. Carney

Ryan S. Carney, FSA, EA, MAAA Senior Consultant

Towers Watson Pennsylvania Inc.

April 2013



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Section 1: Summary of key results

Benefit cost, assets & obligations

	All monetary amounts shown in		
Fiscal Year Endir	Ig	December 31, 2013	December 31, 2012
Benefit Cost/ (Income)	Net Periodic Benefit Cost/(Income)	7,353,696	7,108,384
· · ·	Immediate Recognition of Benefit Cost/(Income) due to Settlements	0	4,799,853
	Total Benefit Cost/(Income)	7,353,696	11,908,237
Measurement Dat	te	January 1, 2013	January 1, 2012
Plan Assets	Fair Value of Assets (FVA)	0	0
	Market Related Value of Assets (MRVA)	0	0
	Return on Fair Value Assets during Prior Year	N/A	N/A
Benefit Obligations	Accumulated Benefit Obligation (ABO)	(84,704,119)	(90,774,593)
obligations	Projected Benefit Obligation (PBO)	(86,575,004)	(91,108,969)
Funded Ratios	Fair Value of Assets to ABO	0.0%	0.0%
	Fair Value of Assets to PBO	0.0%	0.0%
Accumulated Other	Net Transition Obligation/(Asset)	0	0
Comprehensive (Income)/Loss	Net Prior Service Cost/(Credit)	478,655	976,035
(Net Loss/(Gain)	43,841,210	43,522,476
	Total Accumulated Other Comprehensive (Income)/Loss	44,319,865	44,498,511
Assumptions ¹	Discount Rate	3.80%	4.40%
	Expected Long-term Return on Plan Assets	N/A	N/A
	Rate of Compensation/Salary Increase	Rates vary by age from 3.5% to 11.5%	Rates vary by age from 3.5% to 11.5%
Participant Data	Census Date	January 1, 2013	January 1, 2012

¹ Rates are expressed on an annual basis where applicable.



Comments on results

The pension cost declined from \$7,108,384 in fiscal 2012 to \$7,353,696 in fiscal 2013, as set forth below:

	All monetary amounts shown in US Dollars		
		Pension Cost	
Pric	pr year	7,108,384	
Cha	ange due to:		
۲	Expected based on prior valuation and payments during the prior year	1,444,187	
►	Unexpected noninvestment experience	(1,359,670)	
►	Unexpected investment experience	0	
►	Assumption changes	160,795	
►	Plan amendments	0	
►	Method change	0	
►	Interim events	0	
Cu	Current year 7,353,696		

Significant reasons for these changes include the following:

- The mortality used to convert to different forms of payment was updated, which decreased the pension cost.
- The mortality used to value benefit obligation was updated for an additional year of mortality improvements, which increased the pension cost.
- The discount rate declined 60 basis points compared to the prior year, which increased the pension cost.
- The interest crediting rate decreased from 4.50% to 4.00%, which decreased the pension cost.
- The settlement accounting required during 2012, which generated a one-time charge of approximately \$4.8 million, is not expected to be required during 2013. This figure is not included above.



Plan provisions and assumptions

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

Changes in assumptions

The discount rate decreased from 4.40% to 3.80%.

The mortality table used to value the benefit obligations was updated from the RP2000 with projections to 2019 for annuitants and to 2027 for nonannuitants to RP2000 with projections to 2020 for annuitants and to 2028 for nonannuitants.

The cash balance crediting rate decreased from 4.50% to 4.00%.

The lump sum conversion rate decreased from 6.25% to 5.10%.

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

Changes in methods

None.

Changes in benefits valued

None.



Section 2: Accounting exhibits

2.1 Balance sheet asset/(liability)

	All monetary amo	ounts shown in US Dollars	
Me	asurement Date	January 1, 2013	January 1, 2012
A	Development of Balance Sheet Asset/(Liability) ¹		
	1 Projected benefit obligation (PBO) ²	(86,575,004)	(91,108,969)
	2 Fair value of assets (FVA)	0	0
	3 Net balance sheet asset/(liability)	(86,575,004)	(91,108,969)
в	Current and Noncurrent Allocation ¹		
	1 Noncurrent assets	0	0
	2 Current liabilities	(7,943,073)	(16,648,047)
	3 Noncurrent liabilities	(78,631,931)	(74,460,922)
	4 Net balance sheet asset/(liability)	(86,575,004))(91,108,969)
C D	Accumulated Benefit Obligation (ABO) Accumulated Other Comprehensive (Income)/Loss	(84,704,119)	(90,774,593)
	1 Net transition obligation/(asset)	0	0
	2 Net prior service cost/(credit)	478,655	976,034
	3 Net loss/(gain)	43,841,210	43,522,476
	4 Accumulated other comprehensive (income)/loss ³	44,319,865	44,498,510
Е	Assumptions and Dates ⁴		
	1 Discount rate	3.80%	4.40%
	2 Rate of compensation/salary increase	Rates vary by age from 3.5% to 11.5%	Rates vary by age from 3.5% to 11.5%
	3 Census date	January 1, 2013	January 1, 2012



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

² East PBO = \$49,689,735; West PBO = \$36,885,269

³ Amount shown is pre-tax and should be adjusted by plan sponsor for tax effects.

⁴ Rates are expressed on an annual basis where applicable.

2.2 Summary and comparison of benefit cost and cash flows

All monetary amounts shown in US Dollars				
Fis	cal Year Ending	December 31, 2013	December 31, 2012	
_				
Α	Total Benefit Cost	- /- ^-^		
	1 Employer service cost	547,672	266,815	
	2 Interest cost	3,161,150	3,363,830	
	3 Expected return on assets	0	0	
	4 Subtotal	3,708,822	3,630,645	
	5 Net transition obligation/(asset) amortization	0	0	
	6 Net prior service cost/(credit) amortization	298,793	497,380	
	7 Net loss/(gain) amortization	3,346,081	2,980,359	
	8 Amortization subtotal	3,644,874	3,477,739	
	9 Net periodic benefit cost/(income)	7,353,696	7,108,384	
	10 Cost of curtailments	0	0	
	11 Cost of settlements	0	4,799,853	
	12 Cost of special/contractual termination benefits	0	0	
	13 Total benefit cost	7,353,696	11,908,237	
в	Assumptions ¹			
	1 Discount rate	3.80%	4.40%	
	2 Long-term rate of return on assets	N/A	N/A	
	3 Rate of compensation/salary increase	Rates vary by age from 3.5% to 11.5%	Rates vary by age from 3.5% to 11.5%	
	4 Census date	January 1, 2013	January 1, 2012	
С	Assets at Beginning of Year			
	1 Fair market value	0	0	
	2 Market-related value	0	0	
D	Cash Flow	Expected	Actual	
	1 Employer contributions	0	0	
	2 Plan participants' contributions ²	0	0	
	3 Benefits paid from the Company	7,943,073	16,262,963	
	4 Benefits paid from plan assets ²	0	0	



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

² Over the fiscal year.

Section 3: Data exhibits

3.1 Plan participant data

	All monetary amounts sh	nown in US Dollars	
Ce	nsus Date	January 1, 2013	January 1, 2012
Α	Participating Employees		
	1 Number	17,631	18,056
	2 Total annual plan compensation	1,592,436,325	1,568,072,111
	3 Average plan compensation	90,320	86,845
	4 Average age (years)	46.8	46.3
	5 Average credited service (years)	17.3	16.8
	6 Average future working life (years)	10.5149	10.7320
в	Participants with Deferred Benefits		
	1 Number (non-cash balance)	2	1
	2 Total annual pension (non-cash balance)	240,580	450
	3 Average annual pension (non-cash balance)	120,290	450
	4 Number of cash balance	2	4
	5 Total cash balance	406,415	4,174,289
	6 Average cash balance	203,208	1,043,572
	7 Average age	60.0	58.9
С	Participants Receiving Benefits		
	1 Number	93	98
	2 Total annual pension	6,972,897	6,955,790
	3 Average annual pension	74,977	70,977
	4 Average age (years)	72.5	72.1





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Appendix A : Statement of actuarial assumptions and methods

Actuarial Assumptions and Methods — Pension Cost				
Economic Assumptions				
Discount rate		3.80%		
Annual rates of increase				
 Compensation: 				
 Representative rates 	Age	Rate		
	< 26 26 - 30 31 - 35 36 - 40 41 - 45 46 - 50 > 50	11.50% 9.50% 7.50% 6.50% 5.00% 4.00% 3.50%		
 Weighted average 		4.95%		
 Cash balance crediting rate 		4.00%		
 Lump sum/annuity conversion rate 		5.10%		
 Future Social Security wage bases 		4.00%		
 Statutory limits on compensation 		3.00%		



Demographic Assumptions

Inclusion Date	The valuation date coincident with or next following the date on which the employee becomes a participant.		
New or rehired employees	It was assum	ed there will be no new or rehire	ed employees.
Mortality			
► Healthy	Separate rates for (1) non-annuitants (based on RP-2000 "Employees" table without collar or amount adjustments, projected to 2028 using Scale AA and (2) annuitants (based on RP-2000 "Healthy Annuitants" table without collar or amount adjustments, projected to 2020 using Scale AA.		
 Disabled 	RP2000 – disabled retirees, no projection.		
 Lump sum/annuity conversion 	Applicable 417(e) IRS Mortality Table		
Termination	Rates varying	g by age and service	
		Percentage leaving during the	ne year
	Attained Age	Less than five years of service	Five or more years of service
	< 25	8.00%	8.00%

< 25	8.00%	8.00%
25 – 29	8.00%	6.00%
30 – 34	8.00%	5.00%
35 – 39	8.00%	3.00%
40 – 49	8.00%	2.50%
> 49	8.00%	4.00%

Disability

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

Perc	entage becoming disabled du	ring the year
Age	Male	Female
20	0.060%	0.090%
30	0.060%	0.090%
40	0.074%	0.110%
50	0.178%	0.267%
60	0.690%	1.035%



Retirement

Rates varying by age; average retirement age 61:

	Percentage retir	ing during the year
	Age	Rate
	55-57	7.00%
	58-60	10.00%
	61-63	25.00%
	64-65	50.00%
	66-69	25.00%
	70+	100.00%
Benefit commencement date:		
 Preretirement death benefit 	The later of the death or attained age 55.	f the active participant of
 Deferred vested benefit 	The later of age 55 or te	ermination of employme
 Disability benefit 	Upon disablement.	
Retirement benefit	Upon termination of em	ployment.
Form of payment	40% lump sum; 60% an and 75% lump sum; 25 ⁶ assumed to elect the 50 assumed to elect the sin assumed.	% annuity for all other p 0% joint and survivor an
Percent married	80% of male participant	s; 70% of female partic
Spouse ages	Wives are assumed to b	be three years younger
Valuation pay	2013 base salary pay (0 pay accruals at Decemb	
	2013 expanded pay (Ca updated one year accor	
		ry for overtime eligible en ive-eligible employees
Timing of benefit	Annuity payments are p	avable monthly at the b

Timing of benefit payments

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



Methods	
Service cost and projected benefit obligation	Projected unit credit
Benefits not valued	All benefits described in the Plan Provisions sections of this report were valued. Towers Watson has reviewed the plan provisions with AEP and is not aware of any significant benefits required to be valued that were not.
Change in assumptions and methods	The discount rate was decreased from 4.40% to 3.80%.
since prior valuation	The mortality table used to value the benefit obligations was updated from the RP2000 with projections to 2019 for annuitants and to 2027 for nonannuitants to RP2000 with projections to 2020 and 2028, respectively.
	The cash balance crediting rate was changed from 4.50% to 4.00%.
	The mortality table used for lump sum/annuity conversions was updated for an additional year of mortality improvements.
	The lump sum conversion rate was changed from 6.25% to 5.10%.
Data Sources	Towers Watson used participant and asset data as of January 1, 2013, supplied by ACS, the third party database for the AEP pension data with the exception of certain data records that were not provided on the original file but are due benefits. The data for such exceptions was collected from the ACS system. Data were reviewed for reasonabless and consistency, but no audit was performed. Assumptions or estimates were made by Towers Watson 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.

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Appendix B : Summary of principal plan provisions

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

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

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

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

Future Plan Changes

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

Changes in Benefits Valued Since Prior Year

None.



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Appendix C: Results by Business Unit

Summary of key assumptions for Appendix C of 2013 Excess Benefit Plan valuation report:

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Discount rate	3.80%	4.40%	4.55%	4.65%	4.80%	4.90%	4.90%	4.90%	4.90%	4.90%	4.90%
Cash balance crediting rate	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Lump sum conversion rate	5.10%	5.10%	5.10%	5.10%	5.10%	5.10%	5.10%	5.10%	5.10%	5.10%	5.10%
Expected mortality Valuation and data		2013 IRS January 1		e Mortalit	y Table						



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

10-YE	AR PENSION COST FORECAST											
			ASC 715-30 Cost Estimated Net Periodic Pension Cost									
		Cost 2013	2014	2015	2016	2017	2018	2019 2019	2020	2021	2022	2023
	Location	2010	2014	2010	2010	2011	2010	2010	2020	2021		2020
140	PP	\$16,500	\$15,371	\$14,432	\$13,583	\$12,678	\$11,857	\$11,141	\$10,481	\$9,856	\$9,364	\$8,745
215 150	••	135 0	123 0	115 0	109 0	102 0	94 0	88 0	83 0	77 0	74 0	69 0
150	Appalachian Power Co FERC	16,635	15,494	14,547	13,692	12,780	11,951	11,229	10,564	9,933	9,438	8,814
225	Cedar Coal Co	10,000	13,434	14,347	13,032	12,700	0	0	10,504	3,355 0	3, 430 0	0,014
	Appalachian Power Co SEC	16,635	15,494	14,547	13,692	12,780	11,951	11,229	10,564	9,933	9,438	8,814
	AEP Texas Central Company - Distribution	273,351	254,649	241,719	229,167	214,142	200,734	189,175	178,559	168,533	160,434	150,819
	AEP Texas Central Company - Generation AEP Texas Central Company - Transmission	0	0	0	0	0	0 0	0	0	0	0	0
169	AEP Texas Central Company - Transmission AEP Texas Central Co.	273,351	254,649	241,719	229,167	214,142	200,734	189,175	178,559	168,533	160,434	150,819
	ALI TOXUS COMUNICO.	210,001	204,040	241,710	220,107	214,142	200,104	100,110	110,000	100,000	100,404	100,010
170	Indiana Michigan Power Co - Distribution	19,273	18,340	18,171	18,126	18,022	18,002	18,203	18,463	18,772	18,554	19,564
132		1,563	1,494	1,470	1,456	1,436	1,422	1,428	1,437	1,452	1,429	1,493
190	0	35,785	34,080	33,664	33,540	34,102	33,820	34,095	34,485	34,965	34,515	36,256
120		8,750	8,151	7,652	7,200	6,719	6,283	5,901	5,550	5,217	4,956	4,625
280	•	110 65 491	108 62,173	112 61,069	116 60,438	119 60,398	125 59,652	131 59,758	137 60,072	144 60,550	144 50 508	159 62,097
202	Indiana Michigan Power Co FERC Price River Coal	65,481 0	02,173	01,009	00,430	00,390	59,052	59,756 0	00,072	00,550	59,598 0	02,097
202	Indiana Michigan Power Co SEC	65,481	62,173	61,069	60,438	60,398	59,652	59,758	60,072	60,550	59,598	62,097
	.	,		,	,				, -	,	,	
	Kentucky Power Co - Distribution	3,895	3,058	3,158	3,281	3,393	3,519	3,696	3,880	4,073	4,087	4,491
	Kentucky Power Co - Generation	0	0	0	0	0	0	0	0	0	0	0
180	Kentucky Power Co - Transmission	0	0	0	0	0	0	0	0	0	0	0
	Kentucky Power Co.	3,895	3,058	3,158	3,281	3,393	3,519	3,696	3,880	4,073	4,087	4,491
104	Cardinal Operating Company	393	375	369	364	360	356	357	357	361	355	368
270		0	0	0	0	0	0	0	0	0	0	0
250		8,412	8,182	8,294	8,464	8,598	8,777	9,075	9,398	9,744	9,720	10,514
181	Ohio Power Co - Generation	68,214	62,213	58,398	54,951	51,342	48,007	45,093	42,407	39,864	37,866	35,340
160	Ohio Power Co - Transmission	0	0	0	0	0	0	0	0	0	0	0
	Ohio Power Co FERC	77,019	70,770	67,061	63,779	60,300	57,140	54,525	52,162	49,969	47,941	46,222
290		0	0	0	0	0	0	0	0	0	0	0
	Ohio Power Co SEC	77,019	70,770	67,061	63,779	60,300	57,140	54,525	52,162	49,969	47,941	46,222
167	Public Service Co of Oklahoma - Distribution	95,741	89,711	85,613	82,257	78,369	74,671	71,643	68,936	66,445	63,954	62,296
198		31,974	29,840	28,531	27,196	25,531	24,067	22,831	21,703	20,648	19,738	18,809
114	Public Service Co of Oklahoma - Transmission	0	0	0	0	0	0	0	0	0	0	0
	Public Service Co. of Oklahoma	127,715	119,551	114,144	109,453	103,900	98,738	94,474	90,639	87,093	83,692	81,105
159		11,893	11,336	11,099	10,934	10,723	10,583	10,561	10,575	10,619	10,433	10,812
168		79,012 0	73,568	69,859	66,209	61,807	57,874 0	54,472	51,343	48,384 0	46,021	43,144
161 111	Southwestern Electric Power Co - Texas - Distribution Southwestern Electric Power Co - Texas - Transmission	0	0 0	0	0 0	0 0	0	0 0	0 0	0	0	0
194		7,237	6,741	6,328	5,955	5,556	5,194	4,879	4,589	4,313	4,097	3,824
	Southwestern Electric Power Co.	98,142	91,645	87,286	83,098	78,086	73,651	69,912	66,507	63,316	60,551	57,780
119	AEP Texas North Company - Distribution	68,035	63,315	60,043	56,801	52,912	49,458	46,456	43,690	41,069	39,010	36,408
166		51,358	47,802	45,285	42,806	39,867	37,266	35,004	32,920	30,945	29,393	27,432
192	AEP Texas North Company - Transmission	0	0	0	0	0	0	0	0	0	0	0
	AEP Texas North Co.	119,393	111,117	105,328	99,607	92,779	86,724	81,460	76,610	72,014	68,403	63,840
230	Kingsport Power Co - Distribution	0	0	0	0	0	0	0	0	0	0	0
260	Kingsport Power Co - Transmission	0	0	0	0	0	0	0	0	0	0	0
	Kingsport Power Co.	0	0	0	0	0	0	0	0	0	0	0
			_	_		-			_	_		_
210	5	0	0	0	0	0	0	0	0	0	0	0
200	Wheeling Power Co - Transmission Wheeling Power Co.	0 0	0	0 0	0 0	0 0	0	0 0	0	0 0	0 0	0
	wheeling Fower Co.	0	Ū	Ū	Ū	0	0	U	0	0	U	Ū
103	American Electric Power Service Corporation	6,405,549	5,751,925	5,465,194	5,202,432	4,854,047	4,579,596	4,361,914	4,164,933	3,981,219	3,815,465	3,665,837
	American Electric Power Service Corp	6,405,549	5,751,925	5,465,194	5,202,432	4,854,047	4,579,596	4,361,914	4,164,933	3,981,219	3,815,465	3,665,837
												_
	AEP Pro Serv, Inc.	0	0	0	0	0	0	0	0	0	0	0
171		147,455	138,231	131,306	125,205	118,596	112,348	107,577	103,303	99,352	95,521	92,712
293	Elmwood AEP River Operations LLC	0 18,982	0 17,818	0 17,115	0 16,565	0 16,455	0 16,103	0 15 710	0 15,397	0 15,120	0 14,693	0 14,738
292 189	•	18,982	17,818	17,115	0	16,455	16,103	15,719 0	15,397	15,120	14,693	14,738
400		79	74	69	65	60	57	53	50	48	45	42
	Miscellaneous	166,516	156,123	148,490	141,835	135,111	128,508	123,349	118,750	114,520	110,259	107,492
	Total	\$7,353,696	\$6,636,505	\$6,307,996	\$6,006,782	\$5,614,936	\$5,300,213	\$5,049,492	\$4,822,676	\$4,611,220	\$4,419,868	\$4,248,497



AMERICAN ELECTRIC POWER NONQUALIFIED RETIREMENT PLAN 2013 NET PERIODIC PENSION COST

						,	Amortization of		Net
		Projected	Mark et-Related	a <i>i</i>		Expected	Prior		Periodic
Locati	ion	Benefit Obligation	Value of Assets	Service Cost	Interest Cost	Return on Assets	Service Cost	Amortization of Gain/Loss	Pension Cost
140 215	Appalachian Power Co - Distribution	\$219,825 1,731	\$0 0	\$26 0	\$7,977 63	\$0 0	\$1 5	\$8,496 67	\$16,500 135
150	Appalachian Power Co - Generation Appalachian Power Co - Transmission	0	0	0	03	0	0	07	0
150	Appalachian Power Co FERC	\$221,556	\$ 0	\$26	\$8,040	\$0	\$6	\$8,563	\$16,635
225	Cedar Coal Co	φ 22 1,330 0	40	\$20	\$0,040 0	4 0 0	40 0	40,505 0	\$10,000
220	Appalachian Power Co SEC	\$221,556	\$0	\$26	\$8,040	\$0	\$6	\$8,563	\$16,635
211	AEP Texas Central Company - Distribution	\$3,626,137	\$0	\$4,817	\$131.745	\$0	(\$3,359)	\$140,148	\$273,351
147	AEP Texas Central Company - Generation	φ3,020,137 0	40 0	φ - ,017 0	φ131,7 4 5 0	φ0 0	(40,000)	ψ140, 140 0	φ <u>2</u> 73,331
	AEP Texas Central Company - Transmission	0	0	0	0	0	0	0	0
	AEP Texas Central Co.	\$3,626,137	\$0	\$4,817	\$131,745	\$0	(\$3,359)	\$140,148	\$273,351
170	Indiana Michigan Power Co - Distribution	\$117,371	\$0	\$9,964	\$4,620	\$0	\$153	\$4,536	\$19,273
132	Indiana Michigan Power Co - Generation	11,055	0	705	427	0	4	427	1,563
190	Indiana Michigan Power Co - Nuclear	237,638	0	17,933	9,273	0	(606)	9,185	35,785
120	Indiana Michigan Power Co - Transmission	116,780	0	0	4,237	0	0	4,513	8,750
280	Ind Mich River Transp Lakin	0	0	106	4	0	0	0	110
	Indiana Michigan Power Co FERC	\$482,844	\$0	\$28,708	\$18,561	\$0	(\$449)	\$18,661	\$65,481
202	Price River Coal	0	0	0	0	0	0	0	0
	Indiana Michigan Power Co SEC	\$482,844	\$0	\$28,708	\$18,561	\$0	(\$449)	\$18,661	\$65,481
110	Kentucky Power Co - Distribution	\$11	\$0	\$3,000	\$109	\$0	\$786	\$0	\$3,895
117	Kentucky Power Co - Generation	0	0	0	0	0	0	0	0
180	Kentucky Power Co - Transmission	0	0	0	0	0	0	0	0
	Kentucky Power Co.	\$11	\$0	\$3,000	\$109	\$0	\$786	\$0	\$3,895
104	Cardinal Operating Company	\$2,984	\$0	\$167	\$114	\$0	(\$3)	\$115	\$393
270	Cook Coal Terminal	0	0	0	0	0	0	0	0
250	Ohio Power Co - Distribution	23,652	0	6,398	1,090	0	10	914	8,412
181	Ohio Power Co - Generation	892,317	0	1	32,377	0	1,348	34,488	68,214
160	Ohio Power Co - Transmission	0	0	0	0	0	0	0	0
	Ohio Power Co FERC	\$918,953	\$0	\$6,566	\$33,581	\$0	\$1,355	\$35,517	\$77,019
290	Conesville Coal Preparation Company	0	0	0	0	0	0	0	0
	Ohio Power Co SEC	\$918,953	\$0	\$6,566	\$33,581	\$0	\$1,355	\$35,517	\$77,019
167	Public Service Co of Oklahoma - Distribution	\$1,135,792	\$0	\$11,567	\$41,631	\$0	(\$1,355)	\$43,898	\$95,741
198	Public Service Co of Oklahoma - Generation	409,777	0	1,724	14,931	0	(519)	15,838	31,974
114	Public Service Co of Oklahoma - Transmission	0	0	0	0	0	Ó	0	0
	Public Service Co. of Oklahoma	\$1,545,569	\$0	\$13,291	\$56,562	\$0	(\$1,874)	\$59,736	\$127,715
159	Southwestern Electric Power Co - Distribution	\$92,723	\$0	\$4,770	\$3,537	\$0	\$2	\$3,584	\$11,893
168	Southwestern Electric Power Co - Generation	1,057,169	ъ0 0	\$4,770 852	38,389	پې 0	عو (1,088)	40,859	79,012
161	Southwestern Electric Power Co - Texas - Distribution	1,037,105	0	0	0,005	0	(1,000)	40,000	0
111		Ő	Ő	0	0	0	ů 0	Ő	ů 0
194	Southwestern Electric Power Co - Transmission	96,548	0	0	3,503	0	2	3,732	7,237
	Southwestern Electric Power Co.	\$1,246,440	\$0	\$5,622	\$45,429	\$0	(\$1,084)	\$48,175	\$98,142
440	AER Tours North Osmanna, Distribution	0010 011	¢0		* ~~ ~~~	*0	(******	* 05 504	* ~~ ~~ ~
119	AEP Texas North Company - Distribution	\$919,311	\$0 0	\$0 0	\$33,356	\$0	(\$852)	\$35,531	\$68,035
166	AEP Texas North Company - Generation AEP Texas North Company - Transmission	692,690 0	0	0	25,133 0	0	(547) 0	26,772 0	51,358 0
192	AEP Texas North Co.	\$1,612,001	\$ 0	\$ 0	\$58,489	\$0	(\$1,399)	\$62,303	\$119,393
	King and Deven On Distribution	<i></i>	<u>^</u>			••			<u>.</u>
230	Kingsport Power Co - Distribution	\$0	\$0	\$0	\$0	\$0 0	\$0 0	\$0 0	\$0
260	Kingsport Power Co - Transmission Kingsport Power Co.	0 \$0	0 \$0	0 \$0	0 \$0	\$ 0	\$0	\$0	0 \$0
210	Wheeling Power Co - Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
200	Wheeling Power Co - Transmission	0	0	0	0	0	0	0	0
	Wheeling Power Co.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
103	American Electric Power Service Corporation	\$74,976,703	\$0	\$465,286	\$2,737,331	\$0	\$0	\$2,897,811	\$6,405,548
	American Electric Power Service Corp	\$74,976,703	\$0	\$465,286	\$2,737,331	\$0	\$0	\$2,897,811	\$6,405,548
	AEP Pro Serv, Inc.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
171	CSW Energy, Inc.	1,743,607	0	15,805	63,838	0	423	67,390	147,456
293	Elmwood	0	0	0	0	0	0	0	19 092
	AEP River Operations LLC	200,128	0	4,551	7,427	0	(731) \$0	7,735	18,982
	Central Coal Company AEP Energy, Inc.	\$0 1,055	\$0 0	\$0 0	\$0 38	\$0 0	\$0 0	\$0 41	\$0 79
-100	Miscellaneous	\$1,944,790	\$ 0	\$20,356	\$71,303	\$0	(\$308)	\$75,166	\$166,517
	Total	\$86,575,004	\$0	\$547,672	\$3,161,150	\$0	(\$6,326)	\$3,346,080	\$7,353,696

TOWERS WATSON

Net

Amortization of

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

		Duciented	Market Deleted			E-manta d	Amontization of		Net
		Projected	Mark et-Related	Contine	Internet	Expected	Prior	A mantimation of	Periodic
		Benefit	Value	Service	Interest	Return	Service	Amortization of	Pension
Locat	ion	Obligation	of Assets	Cost	Cost	on Assets	Cost	Gain/Loss	Cost
140	Appalachian Power Co - Distribution	\$198,535	\$0	\$25	\$8,323	\$0	\$1	\$7,022	\$15,371
215	Appalachian Power Co - Generation	1,563	0	0	66	0	2	55	123
150	Appalachian Power Co - Transmission	0	0	0	0	0	0	0	0
	Appalachian Power Co FERC	\$200,098	\$0	\$25	\$8,389	\$0	\$3	\$7,077	\$15,494
225	Cedar Coal Co	0	0	0	0	0	0	0	0
	Appalachian Power Co SEC	\$200,098	\$0	\$25	\$8,389	\$0	\$3	\$7,077	\$15,494
		+,			+-,			**,***	* ···,···
211	AEP Texas Central Company - Distribution	\$3,274,952	\$0	\$4,712	\$137,465	\$0	(\$3,359)	\$115,831	\$254,649
147	AEP Texas Central Company - Distribution	ψ3,274,332 0	Ф0 0	φ 4 ,712 0	φ137,409 0	φ0 0	(40,000)	¢113,031 0	φ204,049 0
	. ,								-
169	AEP Texas Central Company - Transmission	0	0	0	0	0	0	0	0
	AEP Texas Central Co.	\$3,274,952	\$0	\$4,712	\$137,465	\$0	(\$3,359)	\$115,831	\$254,649
170	Indiana Michigan Power Co - Distribution	\$106,004	\$0	\$9,747	\$4,852	\$0	(\$8)	\$3,749	\$18,340
132	Indiana Michigan Power Co - Generation	9,984	0	690	447	0	4	353	1,494
190	Indiana Michigan Power Co - Nuclear	214,623	0	17,542	9,731	0	(784)	7,591	34,080
120	Indiana Michigan Power Co - Transmission	105,470	0	0	4,421	0	0	3,730	8,151
280	Ind Mich River Transp Lakin	0	0	104	4,421	ů 0	Ő	0,700	108
200	•								
	Indiana Michigan Power Co FERC	\$436,081	\$0	\$28,083	\$19,455	\$0	(\$788)	\$15,423	\$62,173
202	Price River Coal	0	0	0	0	0	0	0	0
	Indiana Michigan Power Co SEC	\$436,081	\$0	\$28,083	\$19,455	\$0	(\$788)	\$15,423	\$62,173
110	Kentucky Power Co - Distribution	\$10	\$0	\$2,935	\$123	\$0	\$0	\$0	\$3,058
117	Kentucky Power Co - Generation	0	0	0	0	0	0	0	0
180	Kentucky Power Co - Transmission	Ő	Ő	Ő	0	0	Ő	ő	ů 0
100					-				
	Kentucky Power Co.	\$10	\$0	\$2,935	\$123	\$0	\$0	\$0	\$3,058
104	Cardinal Operating Company	\$2,695	\$0	\$163	\$120	\$0	(\$3)	\$95	\$375
270	Cook Coal Terminal	0	0	0	0	0	0	0	0
250	Ohio Power Co - Distribution	21,361	0	6,258	1,158	0	10	756	8,182
181	Ohio Power Co - Generation	805,898	0	. 1	33,779	0	(70)	28,503	62,213
160	Ohio Power Co - Transmission	000,000	0	0	0	0	()	20,000	02,210
100									
	Ohio Power Co FERC	\$829,954	\$0	\$6,422	\$35,057	\$0	(\$63)	\$29,354	\$70,770
290	Conesville Coal Preparation Company	0	0	0	0	0	0	0	0
	Ohio Power Co SEC	\$829,954	\$0	\$6,422	\$35,057	\$0	(\$63)	\$29,354	\$70,770
167	Public Service Co of Oklahoma - Distribution	\$1,025,793	\$0	\$11,315	\$43,470	\$0	(\$1,355)	\$36,281	\$89,711
198	Public Service Co of Oklahoma - Generation	370,091	0	1,686	15,583	0	(519)	13,090	29,840
	Public Service Co of Oklahoma - Transmission	0	0	0	0	0	0	0	0
	Public Service Co. of Oklahoma	\$1,395,884	\$0	\$13,001	\$59,053	\$0	(\$1,874)	\$49,371	\$119,551
		ψ1,555,00 4	ψυ	φ13,001	ψ55,055	ψυ	(\$1,074)	ψ=3,57 1	ψ113,3 3 1
450	Outhouse Electric David On Distribution	* 00 7 10	*0	* 4 000	* 0 7 00	**	60	* 0.000	644 000
159	Southwestern Electric Power Co - Distribution	\$83,743	\$0	\$4,666	\$3,706	\$0	\$2	\$2,962	\$11,336
168	Southwestern Electric Power Co - Generation	954,784	0	833	40,054	0	(1,088)	33,769	73,568
161	Southwestern Electric Power Co - Texas - Distribution	0	0	0	0	0	0	0	0
111	Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0
194	Southwestern Electric Power Co - Transmission	87,197	0	0	3,655	0	2	3,084	6,741
	Southwestern Electric Power Co.	\$1,125,724	\$0	\$5,499	\$47,415	\$0	(\$1,084)	\$39,815	\$91,645
		¢.,0,	v ·	<i>vo</i> , 100	•,	••	(\$1,001)	400,010	\$01,010
110	AER Tauca North Company Distribution	¢000.077	¢o	¢0	¢04.004	¢0	(0050)	¢00.000	CO 045
119	AEP Texas North Company - Distribution	\$830,277	\$0	\$0	\$34,801	\$0	(\$852)	\$29,366	\$63,315
	AEP Texas North Company - Generation	625,604	0	0	26,222	0	(547)	22,127	47,802
192	AEP Texas North Company - Transmission	0	0	0	0	0	0	0	0
	AEP Texas North Co.	\$1,455,881	\$0	\$0	\$61,023	\$0	(\$1,399)	\$51,493	\$111,117
230	Kingsport Power Co - Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
260	Kingsport Power Co - Transmission	0	0	0	0	0	0	0	0
200	Kingsport Power Co.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Kingsport Fower Co.	φU	φU	φυ	φυ	φυ	φU	φU	φυ
240	Wheeling Dower Co. Distribution	e	# C	¢0	¢0	#0	<i></i>	# ^	¢0
210	Wheeling Power Co - Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
200	Wheeling Power Co - Transmission	0	0	0	0	0	0	0	0
	Wheeling Power Co.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
103	American Electric Power Service Corporation	\$67,715,341	\$0	\$455,130	\$2,857,324	\$0	\$0	\$2,394,997	\$5,751,923
	American Electric Power Service Corp	\$67,715,341	\$0	\$455,130	\$2,857,324	\$0	\$0	\$2,394,997	\$5,751,923
		÷,,	÷,	÷		ŲŪ	ΨŪ	+=,50 ,,001	,,
140	AED Dro Sony Inc	60	¢0	¢0	¢0	e 0	60	¢0	¢0
	AEP Pro Serv, Inc.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
171	CSW Energy, Inc.	1,574,742	0	15,460	66,652	0	423	55,696	138,231
293	Elmwood	0	0	0	0	0	0	0	0
292	AEP River Operations LLC	180,746	0	4,452	7,762	0	(789)	6,393	17,818
189	Central Coal Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
400	AEP Energy, Inc.	953	0	0	40	0	0	34	74
	Miscellaneous	\$1,756,441	\$0	\$19,912 [°]	\$74,454	\$0	(\$366)	\$62,123	\$156,123
		ψ1,730, 74 1	ψυ	<i>413,312</i>	ψ, τ, τυτ	ψυ	(\$500)	ψ 0 2,123	<i>\\</i> 130,123
	Total	\$79 400 200	¢0	\$525 740	\$2 200 750	¢0	(40 020)	\$0 7CE 404	\$6 636 E03
	Total	\$78,190,366	\$0	\$535,719	\$3,299,758	\$0	(\$8,930)	\$2,765,484	\$6,636,503



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

Net

Amortization of

							Amortization of		Net
		Projected	Mark et-Related	- ·		Expected	Prior		Periodic
		Benefit	Value	Service	Interest	Return	Service	Amortization of	Pension
Locati	ion	Obligation	of Assets	Cost	Cost	on Assets	Cost	Gain/Loss	Cost
140	Appalachian Power Co - Distribution	\$186,660	\$0	\$26	\$8,064	\$0	\$1	\$6,341	\$14,432
215	Appalachian Power Co - Generation	1,470	0	0	63	0	2	50	115
	Appalachian Power Co - Transmission	0	0	0	0	0	0	0	0
100	Appalachian Power Co FERC		\$0	\$26	\$8,127	\$0	\$3	\$6,391	\$14,547
	••	\$188,130							\$14,547
225	Cedar Coal Co	0	0	0	0	0	0	0	0
	Appalachian Power Co SEC	\$188,130	\$0	\$26	\$8,127	\$0	\$3	\$6,391	\$14,547
211	AEP Texas Central Company - Distribution	\$3,079,056	\$0	\$4,861	\$133,208	\$0	(\$947)	\$104,597	\$241,719
			φ0 0		\$133,200 0	ψ0 0	· · · /	\$10 4 ,557	φ2-1,715
	AEP Texas Central Company - Generation	0		0			0		
169	AEP Texas Central Company - Transmission	0	0	0	0	0	0	0	0
	AEP Texas Central Co.	\$3,079,056	\$0	\$4,861	\$133,208	\$0	(\$947)	\$104,597	\$241,719
170	Indiana Michigan Power Co - Distribution	\$99,663	\$0	\$10,054	\$4,739	\$0	(\$8)	\$3,386	\$18,171
132	Indiana Michigan Power Co - Generation	9,387	0	711	436	0	(48)	319	1,470
	÷								
190	Indiana Michigan Power Co - Nuclear	201,785	0	18,095	9,498	0	(784)	6,855	33,664
120	Indiana Michigan Power Co - Transmission	99,161	0	0	4,283	0	0	3,369	7,652
280	Ind Mich River Transp Lakin	0	0	107	5	0	0	0	112
	Indiana Michigan Power Co FERC	\$409,996	\$0	\$28,967	\$18,961	\$0	(\$788)	\$13,929	\$61,069
202		¢400,000 0	0	410,001	¢10,001	0	(4.00)	0	¢01,000 0
202	Price River Coal			-	-				-
	Indiana Michigan Power Co SEC	\$409,996	\$0	\$28,967	\$18,961	\$0	(\$788)	\$13,929	\$61,069
110	Kentucky Power Co - Distribution	\$9	\$0	\$3,027	\$131	\$0	\$0	\$0	\$3,158
117	Kentucky Power Co - Generation	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0
180	Kentucky Power Co - Transmission			-					
	Kentucky Power Co.	\$9	\$0	\$3,027	\$131	\$0	\$0	\$0	\$3,158
104	Cardinal Operating Company	\$2,534	\$0	\$169	\$117	\$0	(\$3)	\$86	\$369
270	Cook Coal Terminal	0	0	0	0	0	0	0	0
	Ohio Power Co - Distribution			-		0			
250		20,084	0	6,456	1,146		10	682	8,294
181	Ohio Power Co - Generation	757,692	0	1	32,728	0	(70)	25,739	58,398
160	Ohio Power Co - Transmission	0	0	0	0	0	0	0	0
	Ohio Power Co FERC	\$780,310	\$0	\$6,626	\$33,991	\$0	(\$63)	\$26,507	\$67,061
290	Conesville Coal Preparation Company	¢100,010 0	0	40,010	0	0	(400)	φ 1 0,001	401,001
250		•		-	-			•	•••••••
	Ohio Power Co SEC	\$780,310	\$0	\$6,626	\$33,991	\$0	(\$63)	\$26,507	\$67,061
167	Public Service Co of Oklahoma - Distribution	\$964,433	\$0	\$11,672	\$42,162	\$0	(\$983)	\$32,762	\$85,613
198	Public Service Co of Oklahoma - Generation	347,953	0	1,740	15,105	0	(134)	11,820	28,531
		0,000	0	.,0	0	0		0	20,001
114	Public Service Co of Oklahoma - Transmission			-			0		
	Public Service Co. of Oklahoma	\$1,312,386	\$0	\$13,412	\$57,267	\$0	(\$1,117)	\$44,582	\$114,144
159	Southwestern Electric Power Co - Distribution	\$78,734	\$0	\$4,813	\$3,609	\$0	\$2	\$2,675	\$11,099
168	Southwestern Electric Power Co - Generation	897,672	0	860	38,812	0	(307)	30,494	69,859
	Southwestern Electric Power Co - Texas - Distribution	0	0	0	00,012	0	(001)	00,101	00,000
					-				-
111	Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0
194	Southwestern Electric Power Co - Transmission	81,982	0	0	3,541	0	2	2,785	6,328
	Southwestern Electric Power Co.	\$1,058,388	\$0	\$5,673	\$45,962	\$0	(\$303)	\$35,954	\$87,286
				+-,	••••••		(****)	+,	+,
440	AED Tours North Organization Distribution	A700.040	^	*0	000 7 40	60	(\$100)	000 E40	*00 0 40
	AEP Texas North Company - Distribution	\$780,613	\$0	\$0	\$33,718	\$0	(\$193)	\$26,518	\$60,043
166	AEP Texas North Company - Generation	588,183	0	0	25,406	0	(102)	19,981	45,285
192	AEP Texas North Company - Transmission	0	0	0	0	0	0	0	0
	AEP Texas North Co.	\$1,368,796	\$0	\$0	\$59,124	\$0	(\$295)	\$46,499	\$105,328
		÷.,200,100	÷3	4 5	÷20,1=1	÷	(+=50)	÷,	÷
230	Kingsport Power Co - Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
260	Kingsport Power Co - Transmission	0	0	0	0	0	0	0	0
	Kingsport Power Co.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
210	Wheeling Power Co - Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Wheeling Power Co - Transmission	0	0	0	0	0	0	¢0 0	0
200									
	Wheeling Power Co.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
103	American Electric Power Service Corporation	\$63,664,839	\$0	\$469,497	\$2,770,248	\$0	\$0	\$2,162,723	\$5,465,192
	American Electric Power Service Corp	\$63,664,839	\$0	\$469,497	\$2,770,248	\$0	\$0	\$2,162,723	\$5,465,192
	And the second reading of the second	ψ00,00 4 ,009	ψυ	φ - 33, - 37	Ψ 2 ,170,2 4 0	ψυ	ψŪ	Ψ 2 , 102,123	ψ0, 4 00,102
							- -	±.,	. .
	AEP Pro Serv, Inc.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
171	CSW Energy, Inc.	1,480,546	0	15,948	64,640	0	423	50,295	131,306
293	Elmwood	0	0	0	0	0	0	0	0
	AEP River Operations LLC	169,934	0	4,592	7,539	0	(789)	5,773	17,115
189		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
400	AEP Energy, Inc.	896	0	0	39	0	0	30	69
	Miscellaneous	\$1,651,376	\$0	\$20,540	\$72,218	\$0	(\$366)	\$56,098	\$148,490
			.,		. , -		(
	Total	\$73,513,286	\$0	\$552,629	\$3,199,237	\$0	(\$3,876)	\$2,497,280	\$6,307,994
	19441	φι 3,313,200	φU	4552,029	ψ 3 , 1 33,23 7	φU	(\$3,070)	<i>Ψ</i> 2, 7 31,200	ψ0,301,394

Towers Watson Confidential

TOWERS WATSON

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

							Amortization of		Net
		Projected Benefit	Market-Related	Sonico	Interest	Expected	Prior	Amortization of	Periodic Pension
Locat	ion	Obligation	Value of Assets	Service Cost	Interest Cost	Return on Assets	Service Cost	Amortization of Gain/Loss	Cost
140	Appalachian Power Co - Distribution	\$175,361	\$0	\$27	\$7,768	\$0	\$1	\$5,787	\$13,583
215	Appalachian Power Co - Generation	1,381	0	0	61	0	2	46	109
150	Appalachian Power Co - Transmission	0	0	0	0	0	0	0	0
	Appalachian Power Co FERC	\$176,742	\$0	\$27	\$7,829	\$0	\$3	\$5,833	\$13,692
225	Cedar Coal Co	0	0	0	0	0	0	0	0
	Appalachian Power Co SEC	\$176,742	\$0	\$27	\$7,829	\$0	\$3	\$5,833	\$13,692
211	AEP Texas Central Company - Distribution	\$2,892,683	\$0	\$5,044	\$128,334	\$0	\$333	\$95,456	\$229,167
147	AEP Texas Central Company - Generation	0	0	0	0	0	0	0	0
169	AEP Texas Central Company - Transmission	0	0	0	0	0	0	0	0
	AEP Texas Central Co.	\$2,892,683	\$0	\$5,044	\$128,334	\$0	\$333	\$95,456	\$229,167
170	Indiana Michigan Power Co - Distribution	\$93,631	\$0	\$10,433	\$4,609	\$0	(\$6)	\$3,090	\$18,126
132	Indiana Michigan Power Co - Generation	8,819	0	738	423	0	4	291	1,456
190	Indiana Michigan Power Co - Nuclear	189,571	0	18,777	9,227	0	(720)		33,540
120	Indiana Michigan Power Co - Transmission	93,159	0	0	4,126	0	0	3,074	7,200
280	Ind Mich River Transp Lakin	0	0	111	5	0	0	0	116
202	Indiana Michigan Power Co FERC Price River Coal	\$385,180 0	\$0 0	\$30,059 0	\$18,390 0	\$0 0	(\$722) 0	\$12,711 0	\$60,438 0
202	Indiana Michigan Power Co SEC	\$385,180	\$0	\$30,059	\$18,390	\$0	(\$722)		\$60,438
110	Kantusku Dawar Ca. Distribution	¢0.	¢0	¢2 111	¢140	¢0	¢0.	¢0	¢2 204
110 117	Kentucky Power Co - Distribution Kentucky Power Co - Generation	\$9 0	\$0 0	\$3,141 0	\$140 0	\$0 0	\$0 0	\$0 0	\$3,281 0
180	Kentucky Power Co - Transmission	0	0	0	0	0	0	0	0
	Kentucky Power Co.	\$9	\$0	\$3,141	\$140	\$0	\$0	\$0	\$3,281
104	Cardinal Operating Company	\$2,380	\$0	\$175	\$113	\$0	(\$3)	\$79	\$364
270	Cook Coal Terminal	φ2,300 0	40 0	\$175 0	\$115 0	φ0 0	(45)	\$/9 0	\$304 0
250	Ohio Power Co - Distribution	18,868	0	6,699	1,132	0	10	623	8,464
181	Ohio Power Co - Generation	711,829	0	1	31,525	0	(65)		54,951
160	Ohio Power Co - Transmission	0	0	0	0	0) Ó	0	0
	Ohio Power Co FERC	\$733,077	\$0	\$6,875	\$32,770	\$0	(\$58)	\$24,192	\$63,779
290	Conesville Coal Preparation Company	0	0	0	0	0	0	0	0
	Ohio Power Co SEC	\$733,077	\$0	\$6,875	\$32,770	\$0	(\$58)	\$24,192	\$63,779
167	Public Service Co of Oklahoma - Distribution	\$906,057	\$0	\$12,111	\$40,664	\$0	(\$417)	\$29,899	\$82,257
198	Public Service Co of Oklahoma - Generation	326,892	0	1,805	14,557	0	47	10,787	27,196
114	Public Service Co of Oklahoma - Transmission	0	0	0	0	0	0	0	0
	Public Service Co. of Oklahoma	\$1,232,949	\$0	\$13,916	\$55,221	\$0	(\$370)	\$40,686	\$109,453
159	Southwestern Electric Power Co - Distribution	\$73,968	\$0	\$4,994	\$3,497	\$0	\$2	\$2,441	\$10,934
168	Southwestern Electric Power Co - Generation	843,337	0	892	37,389	0	99	27,829	66,209
161	Southwestern Electric Power Co - Texas - Distribution	0	0	0	0	0	0	0	0
111	Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0
194	Southwestern Electric Power Co - Transmission	77,019	0	0	3,411	0	2	2,542	5,955
	Southwestern Electric Power Co.	\$994,324	\$0	\$5,886	\$44,297	\$0	\$103	\$32,812	\$83,098
119	AEP Texas North Company - Distribution	\$733,363	\$0	\$0	\$32,479	\$0	\$122	\$24,200	\$56,801
166	AEP Texas North Company - Generation	552,581	0	0	24,473	0	. 98	18,235	42,806
192	AEP Texas North Company - Transmission	0	0	0	0	0	0	0	0
	AEP Texas North Co.	\$1,285,944	\$0	\$0	\$56,952	\$0	\$220	\$42,435	\$99,607
230	Kingsport Power Co - Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
260	Kingsport Power Co - Transmission	0	0	0	0	0	0	0	0
	Kingsport Power Co.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
210	Wheeling Power Co - Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
200	Wheeling Power Co - Transmission	40 0	ФС Ф	40 0	Ф0 0	φ0 0	φ0 0	φ0 0	ФС Ф
200	Wheeling Power Co.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	•								
103	American Electric Power Service Corporation	\$59,811,267	\$0	\$487,186	\$2,670,493	\$0	\$0	\$1,973,710	\$5,202,430
	American Electric Power Service Corp	\$59,811,267	\$0	\$487,186	\$2,670,493	\$0	\$0	\$1,973,710	\$5,202,430
143	AEP Pro Serv, Inc.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
171	CSW Energy, Inc.	1,390,930	φ0 0	16,549	62,334	φ0 0	423	45,899	125,205
293	Elmwood	0	0	0	0	0	0	0	0
292	AEP River Operations LLC	159,648	0	4,765	7,282	0	(750)	5,268	16,565
189	Central Coal Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
400	AEP Energy, Inc.	842	0	0	37	0	0	28	65
	Miscellaneous	\$1,551,420	\$0	\$21,314	\$69,653	\$0	(\$327)	\$51,195	\$141,835
	Total	\$69,063,595	\$0	\$573,448	\$3,084,079	\$0	(\$818)	\$2,279,030	\$6,006,780



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

Net

Amortization of

	Total	\$65,160,503	\$0	\$591,548	\$3,006,397	\$0	\$505	\$2,001,901	\$5,614,936
	Miscellaneous	\$1,463,742	\$0	\$21,987	\$67,932	\$0	\$222	\$44,970	\$135,111
400	AEP Energy, Inc.	794	0	0	36	0	0	24	60
189	Central Coal Company	\$0	\$0	4,910	\$0	\$0	(201) \$0	4,028	\$0
	AEP River Operations LLC	150,626	0	4,916	7,112	0	(201)	4,628	16,455
171 293	CSW Energy, Inc. Elmwood	1,312,322 0	0	17,071 0	60,784 0	0	423 0	40,318 0	118,596 0
143	AEP Pro Serv, Inc. CSW Energy, Inc.	\$0 1 312 322	\$0 0	\$0 17.071	\$0 60 784	\$0 0	\$0 423	\$0 40.318	\$0 118 596
			2 2			<u>-</u> -			**
103	American Electric Power Service Corporation American Electric Power Service Corp	\$56,431,062 \$56,431,062	\$0 \$0	\$502,563 \$502,563	\$2,603,188 \$2,603,188	\$0 \$0	\$0 \$0	\$1,733,711 \$1,733,711	\$4,854,047 \$4,854,047
400	-								
200	Wheeling Power Co.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
210	Wheeling Power Co - Distribution Wheeling Power Co - Transmission	\$U 0	\$U 0	\$U 0	\$U 0	\$U 0	\$U 0	\$U 0	\$U 0
210	Wheeling Power Co - Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
260	Kingsport Power Co - Transmission Kingsport Power Co.	0 \$0	0 \$0	0 \$0	0 \$0	0 \$0	0 \$0	0 \$0	0 \$0
230	Kingsport Power Co - Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
132	AEP Texas North Company - Transmission AEP Texas North Co.	\$1,213,270	\$ 0	\$ 0	\$55,475	\$ 0	\$29	\$37,275	\$92,779
100	AEP Texas North Company - Generation AEP Texas North Company - Transmission	521,352	0	0	23,838	0	12	16,017	39,867 0
	AEP Texas North Company - Distribution AEP Texas North Company - Generation	\$691,918 521,352	\$0 0	\$0 0	\$31,637 23,838	\$0 0	\$17 12	\$21,258 16,017	\$52,912 39,867
440	AED Taxaa North Company Distrikution	\$604 040	¢0	¢0	¢04.007	e 0	¢ 4 →	\$04 OF0	¢50.040
	Southwestern Electric Power Co.	\$938,131	\$0	\$6,072	\$43,173	\$0	\$19	\$28,822	\$78,086
194	Southwestern Electric Power Co - Transmission	72,667	0	0	3,323	0	0	2,233	5,556
111	Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0
168	Southwestern Electric Power Co - Generation Southwestern Electric Power Co - Texas - Distribution	795,676	0	920	30,423 0	0	0	24,445 0	01,807
159 168	Southwestern Electric Power Co - Distribution Southwestern Electric Power Co - Generation	\$69,788 795,676	\$0 0	\$5,152 920	\$3,427 36,423	\$0 0	\$0 19	\$2,144 24,445	\$10,723 61,807
450	Southwootom Electric Dower Co. Distribution	\$00 7 00	¢0	ØF 450	¢0 407	¢0	<i>6</i> 0	CO 444	¢40 700
114	Public Service Co. of Oklahoma	\$1,163,270	\$0	\$14,356	\$53,845	\$0	(\$39)	\$35,738	\$103,900
198 114	Public Service Co of Oklahoma - Generation Public Service Co of Oklahoma - Transmission	308,418 0	0 0	1,862 0	14,187 0	0 0	7 0	9,475 0	25,531 0
167	Public Service Co of Oklahoma - Distribution	\$854,852	\$0	\$12,494	\$39,658	\$0	(\$46)	\$26,263	\$78,369
290	Conesville Coal Preparation Company Ohio Power Co SEC	0 \$691,649	0 \$0	0 \$7,092	0 \$31,949	0 \$0	0 \$10	0 \$21,249	0 \$60,300
	Ohio Power Co FERC	\$691,649	\$0	\$7,092	\$31,949	\$0	\$10	\$21,249	\$60,300
160	Ohio Power Co - Transmission	0	0	0	0	0	0	0	0
181	Ohio Power Co - Generation	671,601	0	1	30,708	0	0	20,633	51,342
250	Ohio Power Co - Distribution	17,802	0	6,911	1,130	0	10	547	8,598
270	Cook Coal Terminal	¢_,_ 10 0	0	0	0	0	0	0	0
104	Cardinal Operating Company	\$2,246	\$0	\$180	\$111	\$0	\$0	\$69	\$360
	Kentucky Power Co.	\$8	\$0	\$3,240	\$149	\$0	\$4	\$0	\$3,393
180	Kentucky Power Co - Transmission	0	0	0	0	0	0	0	0
117	Kentucky Power Co - Generation	0	0	0	0	0	0	0	0
110	Kentucky Power Co - Distribution	\$8	\$0	\$3,240	\$149	\$0	\$4	\$0	\$3,393
	Indiana Michigan Power Co SEC	\$363,412	\$0	\$31,007	\$18,034	\$0	\$192	\$11,165	\$60,398
202	Price River Coal	0 \$262.412	0	0 \$21.007	0	0	0	0	0 \$60,208
	Indiana Michigan Power Co FERC	\$363,412	\$0	\$31,007	\$18,034	\$0	\$192	\$11,165	\$60,398
280	Ind Mich River Transp Lakin	0	0	114	-,,010	0	0	2,700	119
190	Indiana Michigan Power Co - Transmission	87,894	0	19,370	4,019	0	0	2,700	6,719
132	Indiana Michigan Power Co - Generation	178,858	0	19,370	9,064	0	4 173	200 5,495	34,102
170 132	Indiana Michigan Power Co - Distribution Indiana Michigan Power Co - Generation	\$88,339 8,321	\$0 0	\$10,762 761	\$4,531 415	\$0 0	\$15 4	\$2,714 256	\$18,022 1,436
470	Indiana Mishinga Dawar Ca., Distribution	600 000	* ^	#40 7 00	64 FO.4	A 2	• / -	AD 74 -	¢10.000
103	AEP Texas Central Company - Maismission	\$2,729,205	\$0	\$5,203	\$125,026	\$ 0	\$65	\$83,848	\$214,142
147 169	AEP Texas Central Company - Generation AEP Texas Central Company - Transmission	0	0 0	0	0 0	0 0	0 0	0	0
	AEP Texas Central Company - Distribution	\$2,729,205	\$0	\$5,203	\$125,026	\$0	\$65	\$83,848	\$214,142
	Apparaolilati r uwer uu 3EU	φ100, <i>1</i> 34	φυ	 \$20	φ1,0 20	φU	\$ 3	\$ 0,123	φ12, <i>1</i> OU
225	Cedar Coal Co Appalachian Power Co SEC	0 \$166,754	0 \$0	0 \$28	0 \$7,626	0 \$0	0 \$3	0 \$5,123	0 \$12,780
	Appalachian Power Co FERC	\$166,754	\$0	\$28	\$7,626	\$0	\$3	\$5,123	\$12,780
150	Appalachian Power Co - Transmission	0	0	0	0	0	0	0	0
215	Appalachian Power Co - Generation	1,303	0	0	60	0	2	40	102
140	Appalachian Power Co - Distribution	\$165,451	\$0	\$28	\$7,566	\$0	\$1	\$5,083	\$12,678
Locati	ion	Obligation	of Assets	Cost	Cost	on Assets	Cost	Gain/Loss	Cost
		Benefit	Value	Service	Interest	Return	Service	Amortization of	Pension
		Projected	Mark et-Related			Expected	Prior		Periodic
							Amonization or		Net

Towers Watson Confidential

TOWERS WATSON

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

		Projected Benefit	Market-Related Value	Service	Interest	Expected Return	Amortization of Prior Service	Amortization of	Net Periodic Pension
Locat	ion	Obligation	of Assets	Cost	Cost	on Assets	Cost	Gain/Loss	Cost
140	Appalachian Power Co - Distribution	\$157,171	\$0	\$29	\$7,314	\$0	\$0	\$4,514	\$11,857
215	Appalachian Power Co - Generation	1,238	0	0	58	0	0	36	94
150	Appalachian Power Co - Transmission	0	0	0	0	0	0	0	0
	Appalachian Power Co FERC	\$158,409	\$0	\$29	\$7,372	\$0	\$0	\$4,550	\$11,951
225	Cedar Coal Co	0	0	0	0	0	0	0	0
	Appalachian Power Co SEC	\$158,409	\$0	\$29	\$7,372	\$0	\$0	\$4,550	\$11,951
	AEP Texas Central Company - Distribution	\$2,592,619	\$0	\$5,399	\$120,878	\$0	\$0	\$74,457	\$200,734
147	AEP Texas Central Company - Generation	0	0	0	0	0	0	0	0
169	AEP Texas Central Company - Transmission	0	0	0	0	0	0	0	0
	AEP Texas Central Co.	\$2,592,619	\$0	\$5,399	\$120,878	\$0	\$0	\$74,457	\$200,734
170	Indiana Michigan Power Co - Distribution	\$83,918	\$0	\$11,168	\$4,424	\$0	\$0	\$2,410	\$18,002
132	Indiana Michigan Power Co - Generation	7,904	0	790	405	0	0	227	1,422
190	Indiana Michigan Power Co - Nuclear	169,907	0	20,099	8,840	0	2	4,879	33,820
120	Indiana Michigan Power Co - Transmission	83,495	0	0	3,885	0	0	2,398	6,283
280	Ind Mich River Transp Lakin	0	0	119	6	0	0	0	125
	Indiana Michigan Power Co FERC	\$345,224	\$0	\$32,176	\$17,560	\$0	\$2	\$9,914	\$59,652
202	Price River Coal	0	0	0	0	0	0	0	0
	Indiana Michigan Power Co SEC	\$345,224	\$0	\$32,176	\$17,560	\$0	\$2	\$9,914	\$59,652
110	Kentucky Power Co - Distribution	\$8	\$0	\$3,362	\$157	\$0	\$0	\$0	\$3,519
117	Kentucky Power Co - Generation	0	0	0	0	0	0	0	0
180	Kentucky Power Co - Transmission	0	0	0	0	0	0	0	0
	Kentucky Power Co.	\$8	\$0	\$3,362	\$157	\$0	\$0	\$0	\$3,519
104	Cardinal Operating Company	\$2,134	\$0	\$187	\$108	\$0	\$0	\$61	\$356
270	Cook Coal Terminal	0	0	0	0	0	0	0	0
250	Ohio Power Co - Distribution	16,911	0	7,171	1,120	0	0	486	8,777
181	Ohio Power Co - Generation	637,990	0	1	29,684	0	0	18,322	48,007
160	Ohio Power Co - Transmission	0	0	0	0	0	0	0	0
	Ohio Power Co FERC	\$657,035	\$0	\$7,359	\$30,912	\$0	\$0	\$18,869	\$57,140
290	Conesville Coal Preparation Company	0	0	0	0	0	0	0	0
	Ohio Power Co SEC	\$657,035	\$0	\$7,359	\$30,912	\$0	\$0	\$18,869	\$57,140
167	Public Service Co of Oklahoma - Distribution	\$812,070	\$0	\$12,964	\$38,386	\$0	(\$1)	\$23,322	\$74,671
198	Public Service Co of Oklahoma - Generation	292,983	0	1,932	13,721	0	Ó	8,414	24,067
114	Public Service Co of Oklahoma - Transmission	0	0	0	0	0	0	0	0
	Public Service Co. of Oklahoma	\$1,105,053	\$0	\$14,896	\$52,107	\$0	(\$1)	\$31,736	\$98,738
450	Our dhuar a tarra Elia stria Davara Ora Distribution	#00.00F	*0	*- 0.40	* 0.000	* 0	**	64 004	640 500
159 168	Southwestern Electric Power Co - Distribution Southwestern Electric Power Co - Generation	\$66,295 755,856	\$0 0	\$5,346 955	\$3,333 35,212	\$0 0	\$0 0	\$1,904 21,707	\$10,583 57,874
161	Southwestern Electric Power Co - Generation	755,650	0	955	35,212	0	0	21,707	57,874
111	Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0
194	Southwestern Electric Power Co - Transmission	69,030	0	0	3,212	0	0	1,982	5,194
104	Southwestern Electric Power Co.	\$891,181	\$0	\$6,301	\$41,757	\$0	\$0	\$25,593	\$73,651
					•••••				
119	AEP Texas North Company - Distribution	\$657,290	\$0	\$0	\$30,582	\$0	\$0	\$18,876	\$49,458
166	AEP Texas North Company - Generation	495,260	0	0	23,043	0	0	14,223	37,266
192	AEP Texas North Company - Transmission	0	0	0	0	0	0	0	0
	AEP Texas North Co.	\$1,152,550	\$0	\$0	\$53,625	\$0	\$0	\$33,099	\$86,724
230	Kingsport Power Co - Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
260	Kingsport Power Co - Transmission	0	0	0	0	0	0	0	0
	Kingsport Power Co.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
040	Wheeling Brown On Distribution		* 0	*0	*0	* 0	**	*0	* 0
	Wheeling Power Co - Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
200	Wheeling Power Co - Transmission	0	0	0	0	0	0	0	0
	Wheeling Power Co.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
103	American Electric Power Service Corporation	\$53,606,915	\$0	\$521,497	\$2,518,424	\$0	\$0	\$1,539,517	\$4,579,596
	American Electric Power Service Corp	\$53,606,915	\$0	\$521,497	\$2,518,424	\$0	\$0	\$1,539,517	\$4,579,596
	AEP Pro Serv, Inc.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
171	CSW Energy, Inc.	1,246,646	0	17,714	58,827	0	5	35,802	112,348
293	Elmwood	0	0	0	0	0	0	0	0
	AEP River Operations LLC	143,088	0	5,101	6,895	0	(2)		16,103
189	Central Coal Company	\$0 754	\$0	\$0	\$0 25	\$0	\$0	\$0 22	\$0 57
400	AEP Energy, Inc. Miscellaneous	754 \$1,390,488	0 \$0	0 \$22,815	35 \$65,757	0 \$0	0 \$3	22 \$39,933	57 \$128,508
	massialleous	ψ1,000,400	φυ	Ψ 22,01 J	<i>403,131</i>	φυ	φS	<i>403,300</i>	φ120, 300
	Total	\$61,899,482	\$0	\$613,834	\$2,908,549	\$0	\$4	\$1,777,668	\$5,300,213



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

		Projected Benefit	Market-Related Value	Service	Interest	Expected Return	Amortization of Prior Service	Amortization of	Net Periodic Pension
Locat	ion	Obligation	of Assets	Cost	Cost	on Assets	Cost	Gain/Loss	Cost
140	Appalachian Power Co - Distribution	\$149,863	\$0	\$31	\$6,981	\$0	\$0	\$4,129	\$11,141
215	Appalachian Power Co - Generation	1,180	0	0	55	0	0	33	88
150	Appalachian Power Co - Transmission	0	0	0	0	0	0	0	0
	Appalachian Power Co FERC	\$151,043	\$0	\$31	\$7,036	\$0	\$0	\$4,162	\$11,229
225	Cedar Coal Co	0	0	0	0	0	0	0	0
	Appalachian Power Co SEC	\$151,043	\$0	\$31	\$7,036	\$0	\$0	\$4,162	\$11,229
	AEP Texas Central Company - Distribution	\$2,472,076	\$0	\$5,669	\$115,401	\$0	\$0	\$68,105	\$189,175
	AEP Texas Central Company - Generation	0	0	0	0	0	0	0	0
169	AEP Texas Central Company - Transmission	0	0	0	0	0	0	0	0
	AEP Texas Central Co.	\$2,472,076	\$0	\$5,669	\$115,401	\$0	\$0	\$68,105	\$189,175
170	Indiana Michigan Power Co - Distribution	\$80,016	\$0	\$11,726	\$4,273	\$0	\$0	\$2,204	\$18,203
132	Indiana Michigan Power Co - Generation	7,537	0	830	390	0	0	208	1,428
190	Indiana Michigan Power Co - Nuclear	162,007	0	21,104	8,528	0	0	4,463	34,095
120	Indiana Michigan Power Co - Transmission	79,613	0	0	3,708	0	0	2,193	5,901
280	Ind Mich River Transp Lakin	0	0	125	6	0	0	0	131
202	Indiana Michigan Power Co FERC	\$329,173 0	\$0 0	\$33,785 0	\$16,905	\$0 0	\$0 0	\$9,068	\$59,758 0
202	Price River Coal Indiana Michigan Power Co SEC	\$329,173	\$ 0	\$33,785	0 \$16,905	\$ 0	\$ 0	0 \$9,068	\$ 59,758
110	Kastala Bauer Os - Distribution	A - 7	*0	* 0 5 04	\$10F	**	* 0	* 0	* 0.000
110	Kentucky Power Co - Distribution	\$7 0	\$0 0	\$3,531 0	\$165 0	\$0 0	\$0 0	\$0 0	\$3,696 0
117 180	Kentucky Power Co - Generation Kentucky Power Co - Transmission	0	0	0	0	0	0	0	0
100	Kentucky Power Co.	\$7	\$0	\$3,531	\$165	\$ 0	\$ 0	\$ 0	\$3,696
104	Cardinal Operating Company	\$2,034	\$0	\$197	\$104	\$0	\$0	\$56	\$357
270	Cook Coal Terminal	0	0	0	0	0	0	0	0
250	Ohio Power Co - Distribution	16,124	0	7,529	1,102	0	0	444	9,075
181	Ohio Power Co - Generation	608,327	0	1	28,333	0	0	16,759	45,093
160	Ohio Power Co - Transmission	0	0	0	0	0	0	0	0
	Ohio Power Co FERC	\$626,485	\$0	\$7,727	\$29,539	\$0	\$0	\$17,259	\$54,525
290	Conesville Coal Preparation Company	0	0	0	0	0	0	0	0
	Ohio Power Co SEC	\$626,485	\$0	\$7,727	\$29,539	\$0	\$0	\$17,259	\$54,525
167	Public Service Co of Oklahoma - Distribution	\$774,313	\$0	\$13,613	\$36,698	\$0	\$0	\$21,332	\$71,643
198	Public Service Co of Oklahoma - Generation	279,361	0	2,029	13,106	0	0	7,696	22,831
114	Public Service Co of Oklahoma - Transmission	0	0	0	0	0	0	0	0
	Public Service Co. of Oklahoma	\$1,053,674	\$0	\$15,642	\$49,804	\$0	\$0	\$29,028	\$94,474
159	Southwestern Electric Power Co - Distribution	\$63,213	\$0	\$5,614	\$3,206	\$0	\$0	\$1,741	\$10,561
168	Southwestern Electric Power Co - Generation	720,712	0	1,003	33,614	0	0	19,855	54,472
161	Southwestern Electric Power Co - Texas - Distribution	0	0	0	0	0	0	0	0
111	Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0
194	Southwestern Electric Power Co - Transmission	65,820	0	0	3,066	0	0	1,813	4,879
	Southwestern Electric Power Co.	\$849,745	\$0	\$6,617	\$39,886	\$0	\$0	\$23,409	\$69,912
119	AEP Texas North Company - Distribution	\$626,729	\$0	\$0	\$29,190	\$0	\$0	\$17,266	\$46,456
166	AEP Texas North Company - Generation	472,233	0	0	21,994	0	0	13,010	35,004
	AEP Texas North Company - Transmission	0	0	0	0	0	0	0	0
	AEP Texas North Co.	\$1,098,962	\$0	\$0	\$51,184	\$0	\$0	\$30,276	\$81,460
230	Kingsport Power Co - Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
260	Kingsport Power Co - Transmission	0	0	0	0	0	0	0	0
200	Kingsport Power Co.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
040	Wheeling Power Co - Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
210	Wheeling Power Co - Transmission	\$U 0	۵ ۵	\$U 0	\$U 0	\$U 0	\$U 0	\$U 0	\$U 0
200	Wheeling Power Co.	\$ 0	\$0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
100	American Electric Deven Ocal - C - "	ME4 4 4 4 4 5 -			AD 400 45-			M4 (00 107	A 4 9 9 4 9 4 4
103	American Electric Power Service Corporation American Electric Power Service Corp	\$51,114,485 \$51,114,485	\$0 \$0	\$547,568 \$547,568	\$2,406,155 \$2,406,155	\$0 \$0	\$0 \$0	\$1,408,190 \$1,408,190	\$4,361,914 \$4,361,914
143	AEP Pro Serv, Inc.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
171		1,188,684	0	18,600	56,229	0	0	32,748	107,577
293		0	0	0	0	0	0	0	0
	AEP River Operations LLC	136,435	0	5,356	6,604	0	0	3,759	15,719
189	Central Coal Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
400	AEP Energy, Inc. Miscellaneous	719 \$1,325,838	0 \$0	0 \$23,956	33 \$62,866	0 \$0	0 \$0	20 \$36,527	53 \$123,349
	Total	\$59,021,488	\$0	\$644,526	\$2,778,941	\$0	\$0	\$1,626,024	\$5,049,492

TOWERS WATSON

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

		Projected	Mark et-Related			Expected	Amortization of Prior		Net Periodic
Locat	ion	Benefit Obligation	Value of Assets	Service Cost	Interest Cost	Return on Assets	Service Cost	Amortization of Gain/Loss	Pension Cost
140	Appalachian Power Co - Distribution	\$143,346	\$0	\$32	\$6,674	\$0	\$0	\$3,775	\$10,481
215	Appalachian Power Co - Generation	1,129	0	0	53	0	0	30	83
150	Appalachian Power Co - Transmission	0	0	0	0	0	0	0	0
	Appalachian Power Co FERC	\$144,475	\$0	\$32	\$6,727	\$0	\$0	\$3,805	\$10,564
225	Cedar Coal Co	0	0	0	0	0	0	0	0
	Appalachian Power Co SEC	\$144,475	\$0	\$32	\$6,727	\$0	\$0	\$3,805	\$10,564
211		\$2,364,572	\$0	\$5,952	\$110,341	\$0	\$0	\$62,266	\$178,559
147	AEP Texas Central Company - Generation	0	0	0	0	0	0	0	0
169	AEP Texas Central Company - Transmission AEP Texas Central Co.	0	0 \$0	0 \$5,952	0	0 \$0	0 \$0	0	0 \$178,559
	AEF Texas Central Co.	\$2,364,572	φU	\$3,95Z	\$110,341	φU	φU	\$62,266	\$176,559
170	Indiana Michigan Power Co - Distribution	\$76,537	\$0	\$12,312	\$4,136	\$0	\$0	\$2,015	\$18,463
132	Indiana Michigan Power Co - Generation	7,209	0	871	376	0	0	190	1,437
190	Indiana Michigan Power Co - Nuclear	154,962	0	22,160	8,244	0	0	4,081	34,485
120	Indiana Michigan Power Co - Transmission	76,151	0	0	3,545	0	0	2,005	5,550
280	Ind Mich River Transp Lakin	0	0	131	6	0	0	0	137
	Indiana Michigan Power Co FERC	\$314,859	\$0	\$35,474	\$16,307	\$0	\$0	\$8,291	\$60,072
202	Price River Coal	0	0	0	0	0	0	0	0
	Indiana Michigan Power Co SEC	\$314,859	\$0	\$35,474	\$16,307	\$0	\$0	\$8,291	\$60,072
110	Kentucky Power Co - Distribution	\$7	\$0	\$3,707	\$173	\$0	\$0	\$0	\$3,880
117	Kentucky Power Co - Generation	0	0	0	0	0	0	0	0
180	Kentucky Power Co - Transmission Kentucky Power Co.	0 \$7	0 \$0	0 \$3,707	0 \$173	0 \$0	0 \$0	0 \$0	0 \$3,880
	Renucky Power Co.	\$ 1	φŪ	\$3,707	\$175	φU	φU	\$ 0	\$3,000
104	Cardinal Operating Company	\$1,946	\$0	\$206	\$100	\$0	\$0	\$51	\$357
270	Cook Coal Terminal	0	0	0	0	0	0	0	0
250	Ohio Power Co - Distribution	15,423	0	7,906	1,086	0	0	406	9,398
181	Ohio Power Co - Generation	581,872	0	1	27,084	0	0	15,322	42,407
160	Ohio Power Co - Transmission	0	0	0	0	0	0	0	0
290	Ohio Power Co FERC Conesville Coal Preparation Company	\$599,241 0	\$0 0	\$8,113 0	\$28,270 0	\$0 0	\$0 0	\$15,779 0	\$52,162 0
290	Ohio Power Co SEC	\$599,241	\$0	\$8,113	\$28,270	\$ 0	\$ 0	\$15,779	\$52,162
167	Public Service Co of Oklahoma - Distribution	\$740,640	\$0	\$14,293	\$35,140	\$0	\$0	\$19,503	\$68,936
198	Public Service Co of Oklahoma - Distribution	267,212	φ0 0	2,130	12,537	40 0	φ0 0	7,036	21,703
	Public Service Co of Oklahoma - Transmission	201,212	0	2,100	0	0	0	0	21,700
	Public Service Co. of Oklahoma	\$1,007,852	\$0	\$16,423	\$47,677	\$0	\$0	\$26,539	\$90,639
159	Southwestern Electric Power Co - Distribution	\$60,464	\$0	\$5,894	\$3,089	\$0	\$0	\$1,592	\$10,575
168	Southwestern Electric Power Co - Generation	689,371	0	1,053	32,137	0	0	18,153	51,343
161	Southwestern Electric Power Co - Texas - Distribution	0	0	0	0	0	0	0	0
111 194	Southwestern Electric Power Co - Texas - Transmission Southwestern Electric Power Co - Transmission	0 62,958	0	0 0	0 2,931	0 0	0	0 1,658	0 4,589
194	Southwestern Electric Power Co.	\$812,793	\$ 0	\$6,947	\$38,157	\$ 0	\$ 0	\$21,403	4,589 \$66,507
	Southwestern Liecult Fower Co.	φ012,795	φŪ	\$0,547	<i>\$</i> 50,157	φU	φŪ	\$21,405	\$00,507
119	AEP Texas North Company - Distribution	\$599,475	\$0	\$0	\$27,904	\$0	\$0	\$15,786	\$43,690
166	AEP Texas North Company - Generation	451,697	0	0	21,025	0	0	11,895	32,920
192	AEP Texas North Company - Transmission	0	0	0	0	0	0	0	0
	AEP Texas North Co.	\$1,051,172	\$0	\$0	\$48,929	\$0	\$0	\$27,681	\$76,610
230	Kingsport Power Co - Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
260	Kingsport Power Co - Transmission	0	0	0	0	0	0	0	0
	Kingsport Power Co.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		* *	* *	* •	•••			••	* 2
	Wheeling Power Co - Distribution	\$0 0	\$0 0	\$0	\$0	\$0	\$0	\$0	\$0
200	Wheeling Power Co - Transmission Wheeling Power Co.	\$0	\$0	0 \$0	0 \$0	0 \$0	0 \$0	0 \$0	0 \$0
	wheeling Power Co.	φυ	φŪ	φυ	φU	φU	φυ	φŪ	φU
103	American Electric Power Service Corporation	\$48,891,649	\$0	\$574,948	\$2,302,520	\$0	\$0	\$1,287,462	\$4,164,931
	American Electric Power Service Corp	\$48,891,649	\$0	\$574,948	\$2,302,520	\$0	\$0	\$1,287,462	\$4,164,931
143	AEP Pro Serv, Inc.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
143	CSW Energy, Inc.	1,136,991	φ0 0	19,530	53,833	40 0	φ0 0	29,940	103,303
	Elmwood	0	0	0	0	Ő	0	20,040	0
	AEP River Operations LLC	130,502	0	5,624	6,336	0	0	3,437	15,397
	Central Coal Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
400	AEP Energy, Inc.	688	0	0	32	0	0	18	50
	Miscellaneous	\$1,268,181	\$0	\$25,154	\$60,201	\$0	\$0	\$33,395	\$118,750
	Total	\$56,454,801	\$0	\$676,750	\$2,659,302	\$0	\$0	\$1,486,621	\$4,822,674



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

Net

Amortization of

		Projected	Market-Related				Prior		Net
		Projected		Contoo	Interest	Expected		Amendination of	Periodic
		Benefit	Value	Service	Interest	Return	Service	Amortization of	Pension
Locat	ion	Obligation	of Assets	Cost	Cost	on Assets	Cost	Gain/Loss	Cost
140	Appalachian Power Co - Distribution	\$137,085	\$0	\$34	\$6,368	\$0	\$0	\$3,454	\$9,856
215	Appalachian Power Co - Generation	1,079	0	0	50	0	0	27	77
150	Appalachian Power Co - Transmission	0	0	0	0	0	0	0	0
	Appalachian Power Co FERC	\$138.164	\$0	\$34	\$6,418	\$0	\$0	\$3,481	\$9,933
005		\$1 30,104 0	• •						\$9,933
225	Cedar Coal Co	•	0	0	0	0	0	0	0
	Appalachian Power Co SEC	\$138,164	\$0	\$34	\$6,418	\$0	\$0	\$3,481	\$9,933
211	AEP Texas Central Company - Distribution	\$2,261,294	\$0	\$6,250	\$105,308	\$0	\$0	\$56,975	\$168,533
	AEP Texas Central Company - Generation	0	0	0	0	0	0	0	0
						-			
169	AEP Texas Central Company - Transmission	0	0	0	0	0	0	0	0
	AEP Texas Central Co.	\$2,261,294	\$0	\$6,250	\$105,308	\$0	\$0	\$56,975	\$168,533
170	Indiana Michigan Power Co - Distribution	\$73,194	\$0	\$12,928	\$4,000	\$0	\$0	\$1,844	\$18,772
132	Indiana Michigan Power Co - Generation	6,894	0	915	363	0	0	174	1,452
190	-		0			0	0		
	Indiana Michigan Power Co - Nuclear	148,193		23,268	7,963			3,734	34,965
120	Indiana Michigan Power Co - Transmission	72,825	0	0	3,382	0	0	1,835	5,217
280	Ind Mich River Transp Lakin	0	0	138	6	0	0	0	144
	Indiana Michigan Power Co FERC	\$301,106	\$0	\$37,249	\$15,714	\$0	\$0	\$7,587	\$60,550
202	Price River Coal	0	0	0	0	0	0	0	0
202		-			-			•	¢c0 550
	Indiana Michigan Power Co SEC	\$301,106	\$0	\$37,249	\$15,714	\$0	\$0	\$7,587	\$60,550
110	Kentucky Power Co - Distribution	\$7	\$0	\$3,892	\$181	\$0	\$0	\$0	\$4,073
117	Kentucky Power Co - Generation	0	0	0	0	0	0	0	0
180	Kentucky Power Co - Transmission	0	0	0	0	0	0	0	0
100	•								
	Kentucky Power Co.	\$7	\$0	\$3,892	\$181	\$0	\$0	\$0	\$4,073
104	Cardinal Operating Company	\$1,861	\$0	\$217	\$97	\$0	\$0	\$47	\$361
270	Cook Coal Terminal	0	0	0	0	0	0	0	0
	Ohio Power Co - Distribution	14,750	0	8,301	1,071	0	0	372	9,744
						-			
181	Ohio Power Co - Generation	556,457	0	1	25,843	0	0	14,020	39,864
160	Ohio Power Co - Transmission	0	0	0	0	0	0	0	0
	Ohio Power Co FERC	\$573,068	\$0	\$8,519	\$27,011	\$0	\$0	\$14,439	\$49,969
290	Conesville Coal Preparation Company	0	0	0	0	0	0	0	0
	Ohio Power Co SEC	\$573,068	\$0	\$8,519	\$27,011	\$0	\$0	\$14,439	\$49,969
	0110 1 0wel 00 020	<i>4313,000</i>	ψυ	ψ0,010	<i>φ21</i> ,011	ψυ	ψυ	ψ14,455	φ+3,303
	Public Service Co of Oklahoma - Distribution	\$708,291	\$0	\$15,008	\$33,591	\$0	\$0	\$17,846	\$66,445
198	Public Service Co of Oklahoma - Generation	255,541	0	2,237	11,972	0	0	6,439	20,648
114	Public Service Co of Oklahoma - Transmission	0	0	0	0	0	0	0	0
	Public Service Co. of Oklahoma	\$963,832	\$0	\$17,245	\$45,563	\$0	\$0	\$24,285	\$87,093
	Tublic Bervice 66. of Okianolina	4303,03Z	ψυ	ψ17, 2 45	φ+3,303	ψυ	ψυ	φ24,205	401,035
159	Southwestern Electric Power Co - Distribution	\$57,823	\$0	\$6,189	\$2,973	\$0	\$0	\$1,457	\$10,619
168	Southwestern Electric Power Co - Generation	659,261	0	1,105	30,668	0	0	16,611	48,384
161	Southwestern Electric Power Co - Texas - Distribution	0	0	0	0	0	0	0	0
111	Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0
			0	0		0	0		
194	Southwestern Electric Power Co - Transmission	60,208			2,796			1,517	4,313
	Southwestern Electric Power Co.	\$777,292	\$0	\$7,294	\$36,437	\$0	\$0	\$19,585	\$63,316
119	AEP Texas North Company - Distribution	\$573,291	\$0	\$0	\$26,624	\$0	\$0	\$14,445	\$41,069
	AEP Texas North Company - Generation	431,968	0	0	20,061	0	0	10,884	30,945
	AEP Texas North Company - Transmission	431,908	0	0	20,001	0	0	10,884	30,945 0
192									
	AEP Texas North Co.	\$1,005,259	\$0	\$0	\$46,685	\$0	\$0	\$25,329	\$72,014
230	Kingsport Power Co - Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
260	Kingsport Power Co - Transmission	0	0	0	0	0	0	0	0
200	51								
	Kingsport Power Co.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
210	Wheeling Power Co - Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
200	Wheeling Power Co - Transmission	0	0	0	0	0	0	0	0
	Wheeling Power Co.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	incentig i ower oo.	ψŪ	ψŪ	ψŪ	ψŪ	ψŪ	ψŪ	ψŪ	ψŪ
400		A 40 404	•••					A. 170.000	
103	American Electric Power Service Corporation	\$46,756,191	\$0	\$603,696	\$2,199,455	\$0	\$0	\$1,178,066	\$3,981,218
	American Electric Power Service Corp	\$46,756,191	\$0	\$603,696	\$2,199,455	\$0	\$0	\$1,178,066	\$3,981,218
143	AEP Pro Serv, Inc.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
143	CSW Energy, Inc.	1,087,330	40 0	20,507	51,449	40 0	40 0	27,396	99,352
293		0	0	0	0	0	0	0	0
292	AEP River Operations LLC	124,802	0	5,905	6,070	0	0	3,145	15,120
189	Central Coal Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	AEP Energy, Inc.	658	0	0	31	0	0	17	48
	Miscellaneous	\$1,212,790	\$0	\$26,412	\$57,550	\$0	\$0	\$30,558	\$114,520
	macenalieous	φ1, 212,79 0	φU	φ 20,41 2	φ37,330	φŪ	ψ	430,338	φ114, 32 0
			<u>.</u> .			-		·· · · · · · · · · · · · · · · · · · ·	
	Total	\$53,989,003	\$0	\$710,591	\$2,540,322	\$0	\$0	\$1,360,305	\$4,611,219

Towers Watson Confidential

TOWERS WATSON



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

		Projected	Market-Related	Contine	Internet	Expected	Amortization of Prior	American of	Net Periodic
Locat	ion	Benefit Obligation	Value of Assets	Service Cost	Interest Cost	Return on Assets	Service Cost	Amortization of Gain/Loss	Pension Cost
140	Appalachian Power Co - Distribution	\$130,627	\$0	\$35	\$6,161	\$0	\$0	\$3,168	\$9,364
215	Appalachian Power Co - Generation	1,029	0	0	49	0	0	25	74
150	Appalachian Power Co - Transmission Appalachian Power Co FERC	0 \$131,656	\$0	0 \$35	0 \$6,210	\$0	\$0	0 \$3,193	0 \$9,438
225	Cedar Coal Co	\$131,030 0	0¢ 0	435 0	\$0,210	40	90 0	\$3,193 0	\$ 5,4 58
	Appalachian Power Co SEC	\$131,656	\$0	\$35	\$6,210	\$0	\$0	\$3,193	\$9,438
211 147	AEP Texas Central Company - Distribution AEP Texas Central Company - Generation	\$2,154,772 0	\$0 0	\$6,562 0	\$101,621 0	\$0 0	\$0 0	\$52,251 0	\$160,434 0
169	AEP Texas Central Company - Transmission	0	0	0	0	0	0	0	0
	AEP Texas Central Co.	\$2,154,772	\$0	\$6,562	\$101,621	\$0	\$0	\$52,251	\$160,434
170 132	Indiana Michigan Power Co - Distribution Indiana Michigan Power Co - Generation	\$69,746 6,569	\$0 0	\$13,574 960	\$3,289 310	\$0 0	\$0 0	\$1,691 159	\$18,554 1,429
190	Indiana Michigan Power Co - Generation	141,212	0	24,431	6,660	0	0	3,424	34,515
120	Indiana Michigan Power Co - Transmission	69,395	0	24,431	3,273	0	0	1,683	4,956
280	Ind Mich River Transp Lakin	0	0	144	0	0	0	0	144
	Indiana Michigan Power Co FERC	\$286,922	\$0	\$39,109	\$13,532	\$0	\$0	\$6,957	\$59,598
202	Price River Coal	0	0	0	0	0	0	0	0
	Indiana Michigan Power Co SEC	\$286,922	\$0	\$39,109	\$13,532	\$0	\$0	\$6,957	\$59,598
110	Kentucky Power Co - Distribution	\$7	\$0	\$4,087	\$0	\$0	\$0	\$0	\$4,087
117	Kentucky Power Co - Generation	0	0	0	0	0	0	0	0
180	Kentucky Power Co - Transmission	0	0	0	0	0	0	0	0
	Kentucky Power Co.	\$7	\$0	\$4,087	\$0	\$0	\$0	\$0	\$4,087
104	Cardinal Operating Company	\$1,773	\$0	\$228	\$84	\$0	\$0	\$43	\$355
270	Cook Coal Terminal	0	0	0	0	0	0	0	0
250	Ohio Power Co - Distribution	14,055 530,245	0	8,716	663	0 0	0 0	341 12,858	9,720
181 160	Ohio Power Co - Generation Ohio Power Co - Transmission	530,245	0	1	25,007 0	0	0	12,858	37,866 0
100	Ohio Power Co FERC	\$546,073	\$0	\$8,945	\$25,754	\$0	\$0	\$13,242	\$47,941
290	Conesville Coal Preparation Company	¢040,010 0	0	¢0,040 0	¢20,104 0	0	0	0	¢41,341 0
	Ohio Power Co SEC	\$546,073	\$0	\$8,945	\$25,754	\$0	\$0	\$13,242	\$47,941
167	Public Service Co of Oklahoma - Distribution	\$674,926	\$0	\$15,758	\$31,830	\$0	\$0	\$16,366	\$63,954
198	Public Service Co of Oklahoma - Generation	243,503	0	2,349	11,484	0	0	5,905	19,738
114	Public Service Co of Oklahoma - Transmission	0	0	0	0	0	0	0	0
	Public Service Co. of Oklahoma	\$918,429	\$0	\$18,107	\$43,314	\$0	\$0	\$22,271	\$83,692
159	Southwestern Electric Power Co - Distribution	\$55,099	\$0	\$6,498	\$2,599	\$0	\$0	\$1,336	\$10,433
168	Southwestern Electric Power Co - Generation	628,205	0	1,161	29,627	0	0	15,233	46,021
161	Southwestern Electric Power Co - Texas - Distribution	0	0	0	0	0	0	0	0
111	Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0
194	Southwestern Electric Power Co - Transmission	57,372	0	0	2,706	0	0	1,391	4,097
	Southwestern Electric Power Co.	\$740,676	\$0	\$7,659	\$34,932	\$0	\$0	\$17,960	\$60,551
119	AEP Texas North Company - Distribution	\$546,285	\$0	\$0	\$25,763	\$0	\$0	\$13,247	\$39,010
166	AEP Texas North Company - Generation	411,620	0	0	19,412	0	0	9,981	29,393
192	AEP Texas North Company - Transmission AEP Texas North Co.	0 \$957,905	0 \$0	0 \$0	0 \$45,175	0 \$0	0 \$0	0 \$23,228	0 \$68,403
220	Kingsport Power Co - Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
230 260		\$U 0	\$U 0	\$U 0	\$U 0	\$U 0	\$0 0	\$U 0	\$U 0
200	Kingsport Power Co - Transmission Kingsport Power Co.	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$0	\$ 0
					•••			* *	•••
	Wheeling Power Co - Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
200	Wheeling Power Co - Transmission	0 \$0	0 \$0	0 \$0	0 \$0	0 \$0	0 \$0	0 \$0	0 \$0
	Wheeling Power Co.				-				•
103	American Electric Power Service Corporation American Electric Power Service Corp	\$44,553,659 \$44,553,659	\$0 \$0	\$633,881 \$633,881	\$2,101,201 \$2,101,201	\$0 \$0	\$0 \$0	\$1,080,381 \$1,080,381	\$3,815,464 \$3,815,464
		. ,,	÷s		. ,,=-•	֥		. ,,	
143	AEP Pro Serv, Inc.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
171	CSW Energy, Inc.	1,036,109	0	21,532	48,864	0	0	25,125	95,521
293	Elmwood	0	0	0	0	0	0	0	0
	AEP River Operations LLC	118,923	0	6,200	5,609	0	0	2,884	14,693
189	Central Coal Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
400	AEP Energy, Inc. Miscellaneous	627 \$1,155,659	0 \$0	0 \$27,732	30 \$54,503	0 \$0	0 \$0	15 \$28,024	45 \$110,259
	Total	\$51,445,758	\$0	\$746,117	\$2,426,242	\$0	\$0	\$1,247,507	\$4,419,867



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

Net

Amortization of

							Amortization of		Net
		Projected	Mark et-Related	. .		Expected	Prior		Periodic
1	·	Benefit	Value	Service	Interest	Return	Service	Amortization of	Pension
Locat	ion	Obligation	of Assets	Cost	Cost	on Assets	Cost	Gain/Loss	Cost
140	Appalachian Power Co - Distribution	\$124,895	\$0	\$37	\$5,805	\$0	\$0	\$2,903	\$8,745
	Appalachian Power Co - Generation	983	ψ0 0	ψ37 0	46	ψ0 0	ψ0 0	φ <u>2</u> ,303 23	¢0,745 69
	Appalachian Power Co - Transmission	0	0	0	-0	0	0	23	0
150	Appalachian Power Co FERC	\$125,878	\$0	\$37	\$5,851	\$0	\$0	\$2,926	\$8,814
225	Cedar Coal Co	\$12 5,678	0	431 0	\$ 5,651 0	0	 0	\$2,520	\$6,614
225	Appalachian Power Co SEC	\$125,878	\$0	\$37	\$5,851	\$ 0	\$ 0	\$2,926	\$8,814
	Appalacilian Fower Co SEC	\$125,676	φU	4 57	4 5 ,051	φU	φU	<i>\$</i> 2,520	\$0,014
211	AEP Texas Central Company - Distribution	\$2,060,215	\$0	\$6,891	\$96,042	\$0	\$0	\$47,886	\$150,819
147	AEP Texas Central Company - Generation	\$2,000,213 0	φ0 0	\$0,091 0	\$90,042 0	ФФ 0	40 0	\$47,000 0	\$150,819 0
		0	0	0	0	0	0	0	0
109	AEP Texas Central Company - Transmission AEP Texas Central Co.					\$ 0	\$0		-
	AEP Texas Central Co.	\$2,060,215	\$0	\$6,891	\$96,042	\$ 0	\$ U	\$47,886	\$150,819
170	Indiana Michigan Power Co - Distribution	\$66,685	\$0	\$14,253	\$3,761	\$0	\$0	\$1,550	\$19,564
	5					\$0 0	م 0 0		
132	Indiana Michigan Power Co - Generation	6,281	0	1,008	339			146	1,493
190	5	135,016	0	25,653	7,465	0	0	3,138	36,256
120	Indiana Michigan Power Co - Transmission	66,349	0	0	3,083	0	0	1,542	4,625
280	Ind Mich River Transp Lakin	0	0	152	7	0	0	0	159
	Indiana Michigan Power Co FERC	\$274,331	\$0	\$41,066	\$14,655	\$0	\$0	\$6,376	\$62,097
202	Price River Coal	0	0	0	0	0	0	0	0
	Indiana Michigan Power Co SEC	\$274,331	\$0	\$41,066	\$14,655	\$0	\$0	\$6,376	\$62,097
	Kentucky Power Co - Distribution	\$6	\$0	\$4,291	\$200	\$0	\$0	\$0	\$4,491
117	Kentucky Power Co - Generation	0	0	0	0	0	0	0	0
180	Kentucky Power Co - Transmission	0	0	0	0	0	0	0	0
	Kentucky Power Co.	\$6	\$0	\$4,291	\$200	\$0	\$0	\$0	\$4,491
104	Cardinal Operating Company	\$1,695	\$0	\$239	\$90	\$0	\$0	\$39	\$368
270	Cook Coal Terminal	0	0	0	0	0	0	0	0
250	Ohio Power Co - Distribution	13,438	0	9,152	1,050	0	0	312	10,514
181	Ohio Power Co - Generation	506,976	0	1	23,555	0	0	11,784	35,340
160	Ohio Power Co - Transmission	0	0	0	0	0	0	0	0
	Ohio Power Co FERC	\$522,109	\$0	\$9,392	\$24,695	\$0	\$0	\$12,135	\$46,222
290	Conesville Coal Preparation Company	0	0	0	0	0	0	0	0
	Ohio Power Co SEC	\$522,109	\$0	\$9,392	\$24,695	\$0	\$0	\$12,135	\$46,222
					. ,			. ,	. ,
167	Public Service Co of Oklahoma - Distribution	\$645,308	\$0	\$16,546	\$30,751	\$0	\$0	\$14,999	\$62,296
198	Public Service Co of Oklahoma - Generation	232,818	0	2,466	10,932	0	0	5,411	18,809
114	Public Service Co of Oklahoma - Transmission	0	0	_,0	0	0	0	0	0
	Public Service Co. of Oklahoma	\$878,126	\$0	\$19,012	\$41,683	\$0	\$0	\$20,410	\$81,105
		<i>Q010,120</i>	ψŬ	\$10,01 <u>2</u>	\$ 41,000	ψŪ	ψŪ	φ20,410	ψ01,100
159	Southwestern Electric Power Co - Distribution	\$52,681	\$0	\$6,823	\$2,765	\$0	\$0	\$1,224	\$10,812
	Southwestern Electric Power Co - Generation	600,638	0	1,219	27,964	0	0	13,961	43,144
161		000,000	0	1,213	27,304	0	0	0	-3, 144
111		0	0	0	0	0	0	0	0
194	Southwestern Electric Power Co - Transmission	54,854	0	0	2,549	0	0	1,275	3,824
194						\$ 0			
	Southwestern Electric Power Co.	\$708,173	\$0	\$8,042	\$33,278	\$ 0	\$0	\$16,460	\$57,780
110	AEP Texas North Company - Distribution	¢E00 010	0.9	¢0	\$24.268	\$0	¢O	\$12.140	¢26 409
		\$522,313	\$0	\$0			\$0		\$36,408
166	AEP Texas North Company - Generation	393,557	0	0	18,285	0	0	9,147	27,432
192	AEP Texas North Company - Transmission	0	0	0	0	0	0	0	0
	AEP Texas North Co.	\$915,870	\$0	\$0	\$42,553	\$0	\$0	\$21,287	\$63,840
220	Kingenet Dewer Ce. Distribution	* 0	¢0	¢0	¢o	¢0	¢O	¢0.	¢0
230	Kingsport Power Co - Distribution	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0
260	Kingsport Power Co - Transmission	-	-	-	-	-	-	-	-
	Kingsport Power Co.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
040	Wheeling Deven On Distribution	* 0	**	^	*0	* 0	<u>^</u>	*0	*0
	Wheeling Power Co - Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
200	Wheeling Power Co - Transmission	0	0	0	0	0	0	0	0
	Wheeling Power Co.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		A / A 500 505	••	****	** *** ***				
103	American Electric Power Service Corporation	\$42,598,535	\$0	\$665,575	\$2,010,139	\$0	\$0	\$990,122	\$3,665,837
	American Electric Power Service Corp	\$42,598,535	\$0	\$665,575	\$2,010,139	\$0	\$0	\$990,122	\$3,665,837
						±	- ·		
	AEP Pro Serv, Inc.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
171	CSW Energy, Inc.	990,642	0	22,608	47,078	0	0	23,026	92,712
293	Elmwood	0	0	0	0	0	0	0	0
	AEP River Operations LLC	113,704	0	6,510	5,585	0	0	2,643	14,738
189	Central Coal Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
400	AEP Energy, Inc.	599	0	0	28	0	0	14	42
	Miscellaneous	\$1,104,945	\$0	\$29,118	\$52,691	\$0	\$0	\$25,683	\$107,492
	Total	\$49,188,188	\$0	\$783,424	\$2,321,787	\$0	\$0	\$1,143,285	\$4,248,497

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