

*American Electric Power  
Retirement Plan — East*

---

**Actuarial Valuation Report**

**Pension Cost for Fiscal Year Ending December 31, 2004**

**Employer Contributions for Plan Year Beginning January 1, 2004**

---

*May 2004*

## *Table of Contents*

*Management Summary of Valuation Results* ..... *MS*

*Supplemental Information* ..... *SI*

*Miscellaneous — Location Analysis* ..... *ML*

## ***Management Summary of Valuation Results***

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

## Financial Results

This report summarizes financial results for American Electric Power's (AEP) Retirement Plan for East Employees based on actuarial valuations as of January 1, 2004 and January 1, 2003.

	January 1, 2004	January 1, 2003
<b>FAS 87 Pension Cost</b>		
Amount	\$ 16,123,936	\$ (15,794,829)
Percent of covered pay	1.5%	(1.4)%
<b>FAS 87 Funded Position</b>		
Accumulated benefit obligation [ABO]	\$ 2,556,986,820	\$ 2,401,125,830
Fair value of assets [FV]	2,277,129,710	1,985,181,830
ABO funded percentage [FV ÷ ABO]	89.1%	82.7%
Prepaid (accrued) pension cost	\$ 138,652,941	\$ 69,564,982
<b>Employer Contributions</b>		
Minimum required	\$ 0	\$ 53,293,131
Percent of covered pay	0.0%	4.8%
Maximum deductible	\$ 24,654,406	\$ 53,296,034
Percent of covered pay	2.2%	4.8%
<b>ERISA Funded Position</b>		
Actuarial accrued liability [AAL]	\$ 2,212,339,296	\$ 2,147,853,657
Actuarial value of assets [AV]	2,505,032,141	2,382,218,196
AAL funded percentage [AV ÷ AAL]	113.2%	110.9%
Current liability funded percentage:		
▶ Selected interest rate	99.6%	103.8%
▶ Highest allowable interest rate	102.9%	103.8%

## **Discussion of Financial Results**

The financial results of American Electric Power's Retirement Plan for East Employees were affected by the following factors:

- ▶ Historical investment returns continue to have an influence on AEP's cost. Prior investment losses (being phased in over five years) continue to increase FAS 87 cost. Investment returns during the prior year were higher than expected, which increased the funded percentage and decreased the minimum required contribution.
- ▶ Assumption changes (e.g., a lower FAS 87 discount rate and expected return on assets) caused the FAS 87 cost to increase.
- ▶ The FAS 87 initial transition credit was fully amortized in 2003 which increased the FAS 87 cost in 2004.
- ▶ The passage of the Pension Funding Equity Act extended interest rate relief for current liability purposes for 2004 and 2005. This helped in reducing the 2004 minimum required contribution.

## Highlights

### Economic Assumptions

The discount rate for pension cost purposes is the rate at which the pension obligations could be effectively settled. This rate is based on high-grade bond yields, after allowing for call and default risk. The following bond yields were considered in the selection of the economic assumptions:

	<b>December 31, 2003</b>	<b>December 31, 2002</b>
30-year Treasury	5.07%	4.92%*
Merrill Lynch 10+ High Quality	5.84%	6.00%
Moody's Aa	6.01%	6.52%

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

	<b>December 31, 2003</b>	<b>December 31, 2002</b>
Discount rate	6.25%	6.75%
Rate of return on assets	8.75%	9.00%
Salary increase rate	Rates vary by age from 3.50% to 8.50%	Rates vary by age from 3.50% to 8.50%

The discount rate decreased to reflect the decrease in corporate bond yields. In addition, the expected return on assets decreased to reflect future market expectations.

\*On July 31, 2002, the source of the 30-year Treasury was changed to be the bond yield of the February 2031 issue.

MS-4

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

	<b>January 1, 2004</b>	<b>January 1, 2003</b>
Discount rate for normal cost and actuarial accrued liability	8.50%	8.50%
Current liability interest rate:		
▶ Permissible range	5.89% to 6.55%	4.98% to 6.65%
▶ Selected rate	6.29%	6.65%
Salary increase rate	Rates vary by age from 3.50% to 8.50%	Rates vary by age from 3.50% to 8.50%

### **Demographic Assumptions**

The cost of providing plan benefits depends on demographic factors such as retirement, mortality, and turnover. Demographic assumptions used in the valuation were selected to reflect the experience of the covered population and reasonable expectations. If actual experience is more favorable than assumed, future plan costs will be lower. Alternatively, if actual experience is less favorable than assumed, future plan costs will be higher. The demographic assumptions have not changed since the prior valuation.

## Assets

In the year ended December 31, 2003, the plan's portfolio achieved a 23.3% investment return (net of expenses), while the capital markets performed as follows:

Large equities [S&P 500]	28.69%
Intermediate/small equities [Russell 2500]	45.51%
Non-U.S. equities [EAFE]	39.17%
Bonds [Lehman Brothers Aggregate]	4.10%
Cash equivalents [Salomon Brothers 90-Day T-Bill]	1.07%

## Changes in Benefits Valued

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



## **PBGC Reporting Requirements**

Participants must be notified of the plan's funded position if the plan is required to pay a variable PBGC premium and the funded percentage is below a specified "gateway" percentage. The plan is expected to be exempt from the variable PBGC premium for 2004.

Additional financial and actuarial information must be provided to the PBGC if, at the end of the year, all defined benefit plans within the controlled group have an unfunded vested liability of \$50 million or more using assumptions mandated by the PBGC. In accordance with PBGC guidance, this includes the use of an interest rate equal to 100% of the yield on 30-year U.S. Treasury bonds for information years ending in 2003. As of December 31, 2003, unfunded vested liabilities for all defined benefit plans within the controlled group were more than \$50 million. Consequently, additional financial and actuarial information were provided to the PBGC. The due date for the PBGC filing was 105 days after the end of the company's fiscal year.

## **FAS 87 Pension Cost and Funded Position**

Pension cost is the amount recognized in AEP's financial statement as the cost of the pension plan and is determined in accordance with Financial Accounting Standard No. 87. The fiscal 2004 pension cost for the plan is \$16,123,936, or 1.5% of covered pay.

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

The plan's ABO funded percentage is 89.1% as of January 1, 2004, based on the fair value of assets of \$2,277,129,710 and an ABO of \$2,556,986,820. AEP's balance sheet must reflect a minimum liability equal to the unfunded ABO for each pension plan with a funded percentage (fair value of assets divided by ABO) under 100%. To the extent that the minimum liability exceeds the accrued pension cost, an additional liability is recorded together with an offsetting intangible asset and/or a reduction in shareholders' equity (accumulated other comprehensive income).

### **Change in Pension Cost and Funded Position**

The pension cost increased from \$(15,794,829) in fiscal 2003 to \$16,123,936 in fiscal 2004 because:

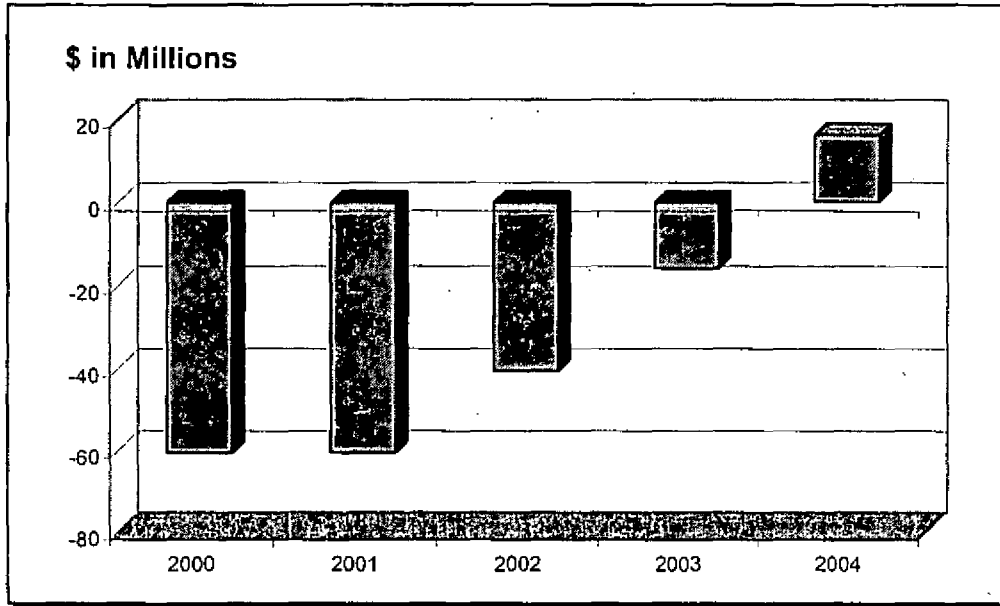
- ▶ Expected changes, based on prior year's assumptions, methods, plan provisions, and contributions, increased the pension cost \$7,325,129.
- ▶ Noninvestment experience increased the pension cost \$3,325,800.
- ▶ The return on the fair value of plan assets was 23.3% in fiscal 2003. The return on the market-related value of plan assets, which reflects gradual recognition of asset gains and losses over the past five years, was only 1.1% compared to an expected return of 9.0%. This increased the pension cost \$17,947,648.
- ▶ Changes in assumptions, discount rate (decreased from 6.75% to 6.25%) and expected return on assets (decreased from 9.00% to 8.75%) increased the pension cost \$3,320,188.

The ABO funded percentage increased from 82.7% to 89.1% primarily because asset returns were better than expected, which more than offset the increase in ABO due to a lower discount rate.

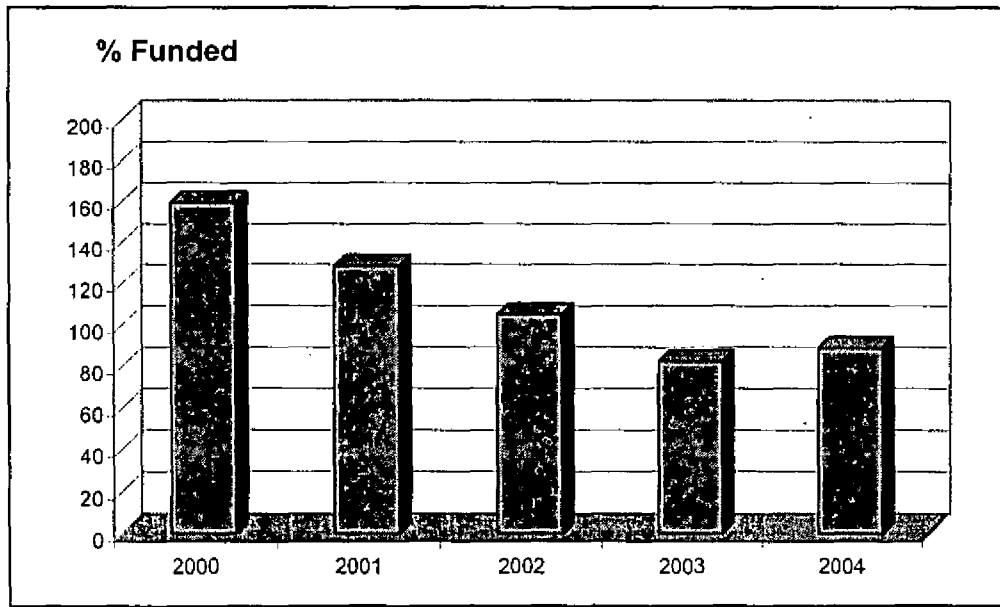
### History of Pension Cost and Funded Position

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

#### History of Pension Cost



#### History of the Accumulated Benefit Obligation Funded Status



**History of Pension Cost and ABO Funded Percentage**

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

<i>Fiscal year</i>	<i>Amount</i>	<i>Percent of covered pay</i>	<i>ABO funded percentage</i>	<i>Discount rate</i>
2004	\$ 16,123,936	1.5%	89.1%	6.25%
2003	(15,794,829)	(1.4)	82.7	6.75%
2002	(40,513,046)	(4.0)	105.3	7.25%
2001	(60,470,982)	(6.1)	128.6	7.50%
2000	(60,640,552)	(7.3)	159.7	8.00%

## **Employer Contributions and ERISA Funded Position**

AEP's funding policy is to contribute an amount equal to the net periodic pension cost each year under FAS 87. However, the contribution will not be less than the minimum required contribution nor greater than the maximum deductible contribution. For 2004, the minimum required contribution is \$0, or 0.0% of covered pay. The maximum deductible contribution under the Internal Revenue Code is \$24,654,406, or 2.2% of covered pay.

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

The plan's funded percentage (actuarial value of assets divided by AAL) is 113.2% as of January 1, 2004. This percentage is based on an actuarial value of assets of \$2,505,032,141 and an AAL of \$2,212,339,296.

### **Change in Contribution Requirements and Funded Position**

The minimum required contribution decreased from \$53,293,131 in 2003 to \$0 in 2004 because:

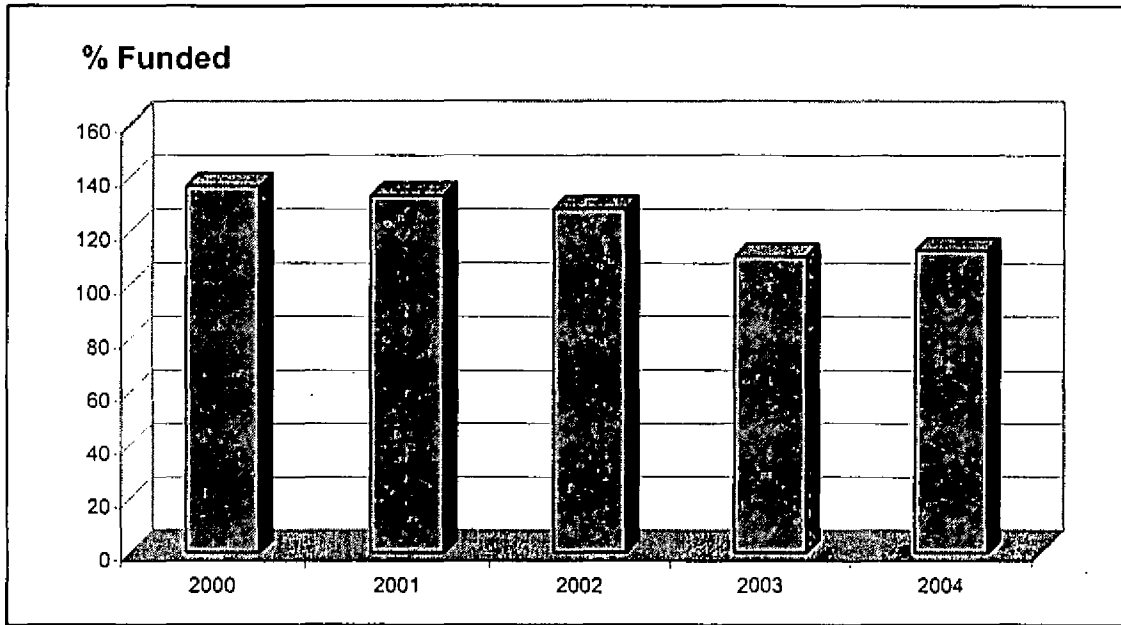
- ▶ Expected changes, based on prior year's assumptions, methods, plan provisions, and contributions, increased the contribution \$3,054,499.
- ▶ Noninvestment experience increased the contribution \$254,255.
- ▶ The return on the actuarial value of plan assets was 11.9% in 2003, which decreased the contribution \$56,601,885.
- ▶ Interest rate relief increased the permissible range of interest rates for measuring current liability, which lowered the plan's current liability.

The AAL funded percentage increased from 110.9% at January 1, 2003 to 113.2% at January 1, 2004 primarily because investment performance exceeded expectations during 2003.

## History of Employer Contributions and Funded Position

The following charts show the history of AAL funded position.

### History of Actuarial Accrued Liability (AAL) Funded Position



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

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

Year	Amount	Percent of covered pay	AAL funded percentage	Discount rate
2004:				
▶ Minimum	\$ 0	0.0%	113.2%	8.50%
▶ Maximum	24,654,406	2.2		
2003	53,293,130	4.8	110.9	8.50
2002	0	0.0	128.6	8.50
2001	0	0.0	133.4	8.50
2000	0	0.0	137.0	8.50

## **Current Liability**

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

If the current liability funded percentage is below 100%, quarterly contributions may be required in the following plan year. The plan's current liability funded percentage is 99.6% as of January 1, 2004. This percentage is based on an actuarial value of assets of \$2,505,032,141 and a current liability of \$2,515,292,360.

If the current liability funded percentage using the highest allowable interest rate is below 90%, additional funding requirements, as well as employee notification requirements, may be triggered. As a result of the Pension Funding Equity Act, the highest allowable current liability interest rate for 2004 was increased to 6.55%. The plan's current liability funded percentage on this basis is 102.9% as of January 1, 2004.

## Actuarial Certification

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

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

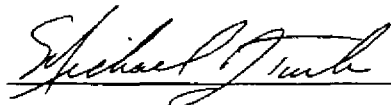
In preparing the results presented in this report, we have relied upon information provided to us regarding plan provisions, plan participants, and plan assets. While the scope of our engagement did not call for us to perform an audit or independent verification of this information, we have reviewed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

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

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

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

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



Michael J. Turk, ASA, EA, MAAA



Peter A. Smith, FSA, EA, MAAA

Towers Perrin

May 2004



## ***Supplemental Information***

<b><i>Asset Values</i></b> .....	<b><i>SI-1</i></b>
<b><i>Basic Results for Pension Cost</i></b> .....	<b><i>SI-2</i></b>
<b><i>Pension Cost</i></b> .....	<b><i>SI-4</i></b>
<b><i>Selected Financial Statement Disclosure Information</i></b> .....	<b><i>SI-5</i></b>
<b><i>Present Value of Accumulated Plan Benefits for FAS 35</i></b> .....	<b><i>SI-7</i></b>
<b><i>Basic Results for Employer Contributions</i></b> .....	<b><i>SI-8</i></b>
<b><i>Minimum Required Employer Contribution</i></b> .....	<b><i>SI-9</i></b>
<b><i>Maximum Deductible Employer Contribution</i></b> .....	<b><i>SI-11</i></b>
<b><i>Actuarial Assumptions and Methods</i></b> .....	<b><i>SI-12</i></b>
<b><i>Participant Data</i></b> .....	<b><i>SI-16</i></b>
<b><i>Plan Provisions</i></b> .....	<b><i>SI-20</i></b>

## Asset Values

### Asset Values for Calculating Pension Cost

Fair value, excluding contributions receivable:

▶ As of January 1, 2003	\$ 1,985,181,830
▶ Contributions	53,293,130
▶ Disbursements	(201,161,773)
▶ Investment return	<u>439,816,523</u>
▶ As of January 1, 2004	\$ 2,277,129,710
▶ Rate of return	23.3%

Market-related value:

▶ As of January 1, 2003	\$ 2,646,656,811
▶ As of January 1, 2004	2,527,767,287
▶ Rate of return	1.1%

### Asset Values for Calculating Employer Contributions

Market value, including contributions receivable:

▶ As of January 1, 2003	\$ 1,985,181,830
▶ Contributions	53,293,130
▶ Disbursements	(201,161,773)
▶ Investment return	<u>439,816,523</u>
▶ As of January 1, 2004	\$ 2,277,129,710
▶ Rate of return	23.3%

Actuarial value:

▶ As of January 1, 2003	\$ 2,382,218,196
▶ As of January 1, 2004	2,505,032,141
▶ Rate of return	11.9%
▶ Rate of return (assuming mid-year cash flow) for Schedule B of Form 5500	11.7%

## Basic Results for Pension Cost

	January 1, 2004	January 1, 2003
<b>Service Cost</b>	\$ 63,327,398	\$ 57,162,979
<b>Obligations</b>		
Accumulated benefit obligation [ABO]:		
▶ Participants currently receiving benefits	\$ 1,294,816,626	\$ 1,216,460,221
▶ Deferred inactive participants	134,603,068	87,844,050
▶ Active participants	<u>1,127,567,126</u>	<u>1,096,821,559</u>
Total ABO	\$ 2,556,986,820	\$ 2,401,125,830
Obligation due to future salary increases	<u>53,317,026</u>	<u>41,261,943</u>
Projected benefit obligation [PBO]	\$ 2,610,303,846	\$ 2,442,387,773
<b>Assets</b>		
Fair value [FV]	\$ 2,277,129,710	\$ 1,985,181,830
Unrecognized investment losses (gains)	<u>250,637,577</u>	<u>661,474,981</u>
Market-related value	\$ 2,527,767,287	\$ 2,646,656,811
<b>Funded Position</b>		
Unfunded PBO	\$ 333,174,136	\$ 457,205,943
Minimum liability [ABO – FV, minimum zero]	279,857,110	415,944,000
<b>Key Economic Assumptions</b>		
Discount rate	6.25%	6.75%
Rate of return on assets	8.75%	9.00%
Salary increase rate	Rates vary by age from 3.50% to 8.50%	Rates vary by age from 3.50% to 8.50%

**Fiscal 2003**

**Development of Prepaid (Accrued)  
 Pension Cost as of December 31,  
 2003**

Prepaid (accrued) pension cost, as of December 31, 2002	\$ 69,564,982
Change during fiscal 2003:	
▶ Income (cost) recognized	15,794,829
▶ Employer contributions	53,293,130
▶ Effect of curtailments, settlements, and termination benefits	<u>0</u>
Prepaid (accrued) pension cost, as of December 31, 2003	\$ 138,652,941

**January 1, 2004**

**January 1, 2003**

**Reconciliation of Funded Status**

Funded status [FV – PBO]	\$ (333,174,136)	\$ (457,205,943)
Unrecognized net actuarial loss (gain)	439,652,312	500,485,787
Unrecognized prior service cost (credit)	32,174,765	36,126,725
Unrecognized transition obligation (asset)	<u>0</u>	<u>(9,841,587)</u>
Prepaid (accrued) pension cost	\$ 138,652,941	\$ 69,564,982

**Balance Sheet Effects**

Prepaid pension cost	\$ 138,652,941	\$ 69,564,982
Accrued pension cost	0	0
Additional minimum liability	(418,510,051)	(485,508,982)
Intangible asset	32,174,765	36,126,725
Accumulated other comprehensive income	<u>386,335,286</u>	<u>449,382,257</u>
Balance sheet effect	\$ 138,652,941	\$ 69,564,982

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

## Pension Cost

	<b>Fiscal 2004</b>	<b>Fiscal 2003</b>
<b>Pension Cost</b>		
Service cost	\$ 63,327,398	\$ 57,162,979
Interest cost	159,414,696	161,329,254
Expected return on assets	(210,570,118)	(228,397,435)
Amortization:		
▶ Transition obligation (asset)	0	(9,841,587)
▶ Prior service cost (credit)	3,951,960	3,951,960
▶ Net loss (gain)	<u>0</u>	<u>0</u>
Pension cost	\$ 16,123,936	\$ (15,794,829)
Percent of covered pay	1.5%	(1.4)%
Per active participant	\$ 1,055	\$ (999)

### Change in Pension Cost

Pension cost for fiscal 2003	\$ (15,794,829)
Change from fiscal 2003 to fiscal 2004:	
▶ Expected based on prior valuation	7,325,129
▶ Loss (gain) from noninvestment experience	3,325,800
▶ Loss (gain) from asset experience	17,947,648
▶ Assumption changes	3,320,188
▶ Plan amendments	<u>0</u>
Pension cost for fiscal 2004	\$ 16,123,936

## Selected Financial Statement Disclosure Information

The following information was included in AEP's 2003 pension disclosures. This information was developed by adjusting the prior year's valuation results for the passage of time and other significant changes.

	<b>Fiscal 2003</b>	<b>Fiscal 2002</b>
<b>Change in Benefit Obligation</b>		
PBO, beginning of year	\$ 2,476,865,924	\$ 2,297,896,646
Service cost	57,162,979	50,916,578
Interest cost	161,329,254	167,096,535
Plan amendments	0	1,393,169
Actuarial loss (gain)	59,906,159	150,060,364
Benefits paid	(201,161,773)	(190,497,368)
Effect of curtailments, settlements, and termination benefits	<u>0</u>	<u>0</u>
PBO, end of year	\$ 2,554,102,543	\$ 2,476,865,924
<b>Change in Plan Assets</b>		
Fair value of plan assets, beginning of year	\$ 1,985,181,830	\$ 2,439,495,028
Actual return on plan assets	440,819,207	(263,815,830)
Employer contributions	53,293,130	0
Benefits paid	<u>(201,161,773)</u>	<u>(190,497,368)</u>
Fair value of plan assets, end of year	\$ 2,278,132,394	\$ 1,985,181,830

SI-6

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

	<b>December 31, 2003</b>	<b>December 31, 2002</b>
<b>Reconciliation of Funded Status</b>		
Funded status	\$ (275,970,149)	\$ (491,684,094)
Unrecognized net actuarial loss (gain)	382,448,325	534,963,938
Unrecognized prior service cost (credit)	32,174,765	36,126,725
Unrecognized transition obligation (asset)	<u>0</u>	<u>(9,841,587)</u>
Prepaid (accrued) pension cost	\$ 138,652,941	\$ 69,564,982
<b>Amount Recognized in Statement of Financial Position</b>		
Prepaid pension cost	\$ 138,652,941	\$ 69,564,982
Accrued pension cost	0	0
Additional minimum liability	(371,473,827)	(523,378,465)
Intangible asset	32,174,765	36,126,725
Accumulated other comprehensive income	<u>339,299,062</u>	<u>487,251,740</u>
Net amount recognized	\$ 138,652,941	\$ 69,564,982

## Present Value of Accumulated Plan Benefits for FAS 35

	January 1, 2004	January 1, 2003
<b>Actuarial Present Value of Accumulated Plan Benefits</b>		
Vested benefits:		
▶ Participants currently receiving benefits	\$ 1,108,052,994	\$ 1,080,023,533
▶ Other participants	<u>1,013,969,196</u>	<u>988,445,212</u>
▶ Total vested benefits	\$ 2,122,022,190	\$ 2,068,468,745
Nonvested benefits	<u>64,412,728</u>	<u>63,827,571</u>
Total accumulated benefits	\$ 2,186,434,918	\$ 2,132,296,316
Market value of assets	2,277,129,710	1,985,181,830

### Key Assumptions

Interest rate	8.50%	8.50%
Mortality	GAM83	GAM83

### Change in Actuarial Present Value of Accumulated Plan Benefits

Actuarial present value of accumulated plan benefits as of January 1, 2003	\$ 2,132,296,316
Change from 2003 to 2004:	
▶ Additional benefits accumulated (including the effect of noninvestment experience)	82,430,223
▶ Interest due to decrease in the discount period	172,870,152
▶ Benefits paid	(201,161,773)
▶ Assumption changes	0
▶ Plan amendments	<u>0</u>
Actuarial present value of accumulated plan benefits as of January 1, 2004	\$ 2,186,434,918



## Basic Results for Employer Contributions

	January 1, 2004	January 1, 2003
<b>Normal Cost and Liabilities</b>		
Normal cost	\$ 52,179,549	\$ 49,120,769
Actuarial accrued liability [AAL]	2,212,339,296	2,147,853,657
Current liability [CL]:		
▶ Selected interest rate	2,515,292,360	2,295,757,009
▶ Highest allowable interest rate	2,434,389,548	2,295,757,009
<b>Assets</b>		
Market value	\$ 2,277,129,710	\$ 1,985,181,830
Unrecognized investment losses (gains)	<u>227,902,431</u>	<u>397,036,366</u>
Actuarial value [AV]	\$ 2,505,032,141	\$ 2,382,218,196
<b>Funded Position</b>		
Unfunded actuarial accrued liability [AAL - AV]	\$ (292,692,845)	\$ (234,364,539)
AAL funded percentage [AV ÷ AAL]	113.2%	110.9%
CL funded percentage:		
▶ Selected interest rate	99.6%	103.8%
▶ Highest allowable interest rate	102.9%	103.8%
<b>Key Economic Assumptions</b>		
Discount rate for normal cost and actuarial accrued liability	8.50%	8.50%
Current liability interest rate:		
▶ Selected	6.29%	6.65%
▶ Highest allowable	6.55%	6.65%
Salary increase rate	Rates vary by age from 3.50% to 8.50%	Rates vary by age from 3.50% to 8.50%

## Minimum Required Employer Contribution

	January 1, 2004	January 1, 2003
<b>Minimum Required Employer Contribution</b>		
Normal cost	\$ 52,179,549	\$ 49,120,769
Amortization amounts	0	0
Interest adjustments	4,435,262	4,175,265
Additional funding charge	0	0
Credit balance with interest	<u>(12,926)</u>	<u>(2,903)</u>
Minimum required contribution before full funding limit	\$ 56,601,885	\$ 53,293,131
Minimum required contribution after full funding limit	0	53,293,131
Percent of covered pay	0.0%	4.8%
Per active participant	\$ 0	\$ 3,370

## Schedule of Required Employer Contributions

April 15	\$ 0
July 15	0
October 15	0
January 15 (following)	0
September 15 (following)	0

No quarterly contributions will be required for the 2005 plan year based on this minimum required contribution of \$0.

SI-10

**Change in Minimum Required  
Employer Contribution**

Minimum required contribution as of January 1, 2003	\$	53,293,131
Changes from 2003 to 2004:		
▶ Expected based on prior valuation		3,054,499
▶ Loss (gain) from noninvestment experience		254,255
▶ Loss (gain) from asset experience		<u>(56,601,885)</u>
Minimum required contribution as of January 1, 2004	\$	0

## Maximum Deductible Employer Contribution

	January 1, 2004	January 1, 2003
<b>Maximum Deductible Employer Contribution</b>		
Maximum deductible contribution before adjustments	\$ 56,614,811	\$ 53,296,034
Allowable deduction, the greatest of:		
▶ Maximum deductible contribution after full funding limit	0	53,296,034
▶ Contribution necessary to satisfy minimum funding standards	0	53,293,131
▶ Contribution necessary to fund 100% of current liability	24,654,406	0
Maximum deductible contribution	24,654,406	53,296,034
Percent of covered pay	2.2%	4.8%
Per active participant	\$ 1,614	\$ 3,370

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, 2003	\$ 53,296,034
Changes from 2003 to 2004:	
▶ Expected based on prior valuation	3,064,522
▶ Loss (gain) from noninvestment experience	254,255
▶ Loss (gain) from asset experience	(56,614,811)
▶ Change in assumptions	24,654,406
Maximum deductible contribution as of January 1, 2004	\$ 24,654,406

## Actuarial Assumptions and Methods

### Pension Cost                      Contributions

#### Economic Assumptions

▶ Discount rate	6.25%	8.50%
▶ Return on assets	8.75%	N/A
▶ Current liability	N/A	6.29%
▶ FAS 35	N/A	8.50%

Annual rates of increase in:

#### Rates varying by age

▶ Salaries	Age	Rate	Rate
	20	8.50%	8.50%
	30	6.00%	6.00%
	40	4.50%	4.50%
	50	3.50%	3.50%
	60	3.50%	3.50%

▶ Cash balance crediting rate and lump sum interest rate	5.50%	5.75%
▶ Future Social Security wage bases	4.00%	4.00%
▶ Indexed limits on compensation and benefits	3.00%	N/A

#### Demographic Assumptions

Mortality                      1983 Group Annuity Mortality Table (male and female)

Termination                      Rates varying by age

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

Retirement Rates varying by age; average retirement age 61

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

Form of payment Lump sum

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

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

Valuation pay 2004 Base Salary Pay (Grandfathered) – estimated as the sum of the following updated one year according to the salary increase assumption:

(i) 2003 base salary for the period January 1, 2003 to November 30, 2003

(ii) The monthly base rate of pay on December 1, 2003.

2004 Expanded Pay (Cash Balance) – sum of the following updated one year according to the salary increase assumption:

(i) 2003 base salary for the period January 1, 2003 to November 30, 2003

(ii) The monthly base rate of pay on December 1, 2003

(iii) Average incentive paid for 2003, 2002 and 2001, including deferred amounts

## Actuarial Methods

### Pension cost:

- ▶ Service cost and projected benefit obligation      Projected unit credit
- ▶ Market-related value of assets      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      Projected unit credit
- ▶ Actuarial value of assets      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.
  - Preretirement death benefits for terminated vested participants.
  - The alternate benefit formula for Members who did not elect to withdraw their contributions.
  - Any liabilities relating to Member's unwithdrawn contributions.
  - Liabilities related to special benefits as a result of termination due to restructuring or downsizing.

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

Pension cost	Discount rate for benefit obligations changed from 6.75% to 6.25% and expected return on assets changed from 9.00% to 8.75%.
Contributions	Current liability interest rate changed from 6.65% to 6.29%.

### **Assets and Pension Accruals**

Towers Perrin used participant data as of December 1, 2003, and accrued pension costs as of December 31, 2003, supplied by AEP. Data were reviewed for reasonableness and consistency, but no audit was performed. Assumptions or estimates were made by the Towers Perrin actuaries when data were not available. We are not aware of any errors or omissions in the data that would have a significant effect on the results of our calculations.



## Participant Data

	January 1, 2004	January 1, 2003
<b>Active</b>		
Number	15,280	15,814
Average age	46.2	46.0
Average past service	18.1	17.9
Average future service	12.9	13.1
Covered pay:		
▶ Total	\$ 1,104,348,759	\$ 1,101,024,279
▶ Average	72,274	69,623
<b>Deferred Inactive</b>		
Number	4,328	4,145
Average age	49.6	49.1
Annual benefits:		
▶ Total	\$ 29,278,060	\$ 36,345,778
▶ Average	6,765	8,769
<b>Currently Receiving Benefits</b>		
Number	10,931	10,862
Average age	71.5	71.7
Annual benefits:		
▶ Total	\$ 140,505,207	\$ 137,554,772
▶ Average	12,854	12,664
<b>Total Participants Included in Valuation</b>		
Number	30,539	30,821

**Analysis of Inactive Participant Data**

**Deferred Inactive**

<i>Age last birthday</i>	<i>Number</i>	<i>Annual benefit</i>	<i>Average annual benefit</i>
< 40	370	\$ 1,866,175	\$ 5,044
40 – 49	1,765	12,060,548	6,833
50 – 54	1,041	7,294,797	7,007
55 – 59	757	5,543,743	7,323
60 – 64	343	2,247,036	6,551
> 64	<u>52</u>	<u>265,761</u>	5,111
<b>Total</b>	<b>4,328</b>	<b>\$ 29,278,060</b>	<b>\$ 6,765</b>

**Currently Receiving Benefits**

<i>Age last birthday</i>	<i>Number</i>	<i>Annual benefit</i>	<i>Average annual benefit</i>
< 55	166	\$ 834,989	\$ 5,030
55 – 59	946	14,645,571	15,482
60 – 64	1,644	28,505,747	17,339
65 – 69	1,898	25,945,720	13,670
70 – 74	2,037	27,058,039	13,283
75 – 79	1,998	24,614,801	12,320
80 – 84	1,295	11,996,831	9,264
> 84	<u>947</u>	<u>6,903,509</u>	7,290
<b>Total</b>	<b>10,931</b>	<b>\$ 140,505,207</b>	<b>\$ 12,854</b>

Active Participant Data by Age and Service  
American Electric Power East  
As of 1/1/2004

Age Nearest Birthday	Completed Years of Service											Total	
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34		Over 34
0-24	Number	121	78	18	7	3							227
	Avg Pay	33,586	37,217	37,984	50,758	34,632							194,177
25-29	Number	162	206	63	56	124	1						612
	Avg Pay	46,221	52,117	59,090	59,664	50,504	55,709						323,305
30-34	Number	142	220	95	95	312	94	5					963
	Avg Pay	58,081	60,745	77,327	83,404	63,539	72,688	57,698					473,482
35-39	Number	122	138	96	83	310	456	263	5				1,473
	Avg Pay	76,241	62,453	70,574	90,257	72,243	71,147	71,648	67,223				581,787
40-44	Number	76	124	78	85	310	406	795	645	55			2,574
	Avg Pay	68,826	70,476	81,135	92,928	67,829	72,080	77,093	73,586	67,729			671,683
45-49	Number	67	91	64	75	224	303	577	1,054	897	53		3,405
	Avg Pay	70,750	68,139	94,403	91,945	65,450	71,923	73,716	77,930	75,441	69,971		759,669
50-54	Number	43	60	39	41	178	200	390	556	865	645	35	3,052
	Avg Pay	61,127	64,664	88,138	83,267	77,448	66,899	71,080	73,180	77,729	76,545	68,821	808,897
55-59	Number	22	39	38	23	104	109	202	295	375	792	336	2,335
	Avg Pay	56,995	65,815	80,182	94,285	71,143	62,638	65,187	73,493	74,816	80,431	77,624	802,609
60-64	Number	9	15	12	9	58	51	45	67	80	107	127	580
	Avg Pay	71,004	62,083	78,393	76,799	52,362	83,446	77,390	63,635	65,654	68,305	72,281	771,351
65-69	Number	3	1		4	14	9	12	1	6		4	54
	Avg Pay	74,198	96,321		58,770	43,913	52,234	65,948	43,826	58,637		61,414	555,261
Over 69	Number	3					1		1				5
	Avg Pay	72,903					35,016		47,271				155,190
Total	Number	770	972	503	478	1,637	1,630	2,289	2,624	2,278	1,597	502	15,280
	Avg Pay	57,187	59,707	76,189	84,550	66,652	70,771	73,446	74,947	75,632	77,702	75,529	72,274
	Avg CB	3,198	6,064	11,721	16,265	18,159	37,452	61,775	91,232	124,893	184,160	236,800	77,950

Average Age = 46.2

Average Service = 18.1

**Reconciliation of Participant Data**

	<i>Active</i>	<i>Deferred inactive</i>	<i>Currently receiving benefits</i>	<i>Total</i>
Included in January 1, 2003 valuation	15,814	4,145	10,862	30,821
Change due to:				
▶ New hire and rehire	839	(13)	0	826
▶ Nonvested termination	(442)	0	0	(442)
▶ Vested termination	(279)	279	0	0
▶ Retirement	(277)	(54)	331	0
▶ Disability	(32)	0	32	0
▶ Death without beneficiary	(7)	(1)	(285)	(293)
▶ Death with beneficiary	(10)	3	7	0
▶ Cashout	(321)	(70)	(29)	(420)
▶ Miscellaneous	(5)	39	13	47
▶ Net change	(534)	183	69	(282)
Included in January 1, 2004 valuation	15,280	4,328	10,931	30,539

## Plan Provisions

<b>Effective Date</b>	May 1, 1955. Restated effective January 1, 2001.
<b>Recent Amendments</b>	Effective as of January 1, 2003.
<b>Covered Employees</b>	Employees become Members of the Plan on the first day of the month following completion of one year of service.
<b>Participation Date</b>	Date of becoming a covered employee.
<b>Definitions</b>	
Grandfathered Employee	If on December 31, 2000, either: <ul style="list-style-type: none"><li>■ Participate in AEP System Retirement Plan, or</li><li>■ In one-year waiting period for AEP System Retirement Plan participation.</li></ul>
Vesting Service	A period of time from employment date to termination date, and in general, includes periods of severance that are not in excess of 12 months.
Accredited Service	Elapsed time from date of hire.
Final Average Pay	Average of the highest 36-consecutive months of base pay out of the last 120 months of employment.
Cash Balance Pay	Pay received during the year, including base pay, overtime, shift differential/Sunday premium pay and incentive pay, subject to IRS limits.
Covered Compensation Amount	The average of the Social Security taxable wage base during the 35-year period including the year in which the participant retires, dies, becomes disabled or otherwise terminates employment. This monthly average is calculated to the next lower or equal whole dollar amount and is then rounded to nearest \$50.
Normal Retirement Date (NRD)	The first day of the calendar month whose first day is nearest the later of the Member's 65 <sup>th</sup> birthday or the completion of five years of Vesting Service.

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

$$\begin{aligned} &\text{Cash Balance Account as of the} \\ &\text{End of the Prior Plan Year} \\ &\quad + \\ &\quad \text{Interest Credits} \\ &\quad + \\ &\quad \text{Company Credits} \end{aligned}$$

**Cash Balance Benefit** Cash Balance Account converted to a monthly annuity.

**Opening Balance** For those participating or eligible for the AEP System Retirement Plan on December 31, 2000, opening balance is calculated as follows:

- Present value of monthly normal retirement benefit earned as of December 31, 2000, and payable at age 65 (or current age if older)
  - Present value determined based on 5.78% interest and IRS regulated mortality (GAM83 Unisex) data for lump sums (postretirement only)

Plus

- Credit for early retirement subsidy for monthly payments beginning at age 62 (or current age if older)

Plus

- Transition credit based on age, service and pay received in 2000 (see "Company Credits" for credit percentages)
  - Age and service based on completed whole years as of December 31, 2000.

For employees hired on or after January 1, 2001, opening balance is \$0.

Account grows through annual interest credits and company contributions.

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

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

Minimum of 4%.

SI-22

**Company Credits** Applied to account balance on December 31 or termination date if earlier.

Amount is a percentage of eligible pay received during the year, based on age plus years of Vesting Service (in 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%

**Monthly Grandfathered Benefit**

Sum of (i)+(ii)+(iii):

- (i) 1.1% of Final Average Pay x Accredited Service up to 35 years
- (ii) 0.5% of Final Average Pay Less Covered Compensation x Accredited Service up to 35 years
- (iii) 1.33% of Final Average Pay x Accredited Service between 35 and 45 years.

Service continues to accrue and Final Average Pay grows through December 31, 2010.

**Long-term Disability and Paid Leaves**

Compensation equal to base rate of pay as of disability date. Vesting service continues.

**Unpaid Leave**

No compensation for annual compensation credit. Vesting service continues.

**Eligibility for Benefits**

**Normal Retirement**

All Members at or after their Normal Retirement Date.

Vested	All Members who terminate employment after completion of five years of Vesting Service; upon death.
Early Retirement	Any time after attainment of age 55 and completion of five years of vesting.
Disability	All Members who become permanently and totally disabled.
Surviving Spouse	The surviving spouse of a Grandfathered Member who retired or is eligible to retire on Normal or Early Retirement and who was married to that spouse for the year preceding commencement and whose grandfathered benefit exceeds their Cash Balance Benefit.
Preretirement Death	Beneficiary of deceased Member.

#### **Monthly Benefits Paid Upon the Following Events**

Normal Retirement	For Grandfathered Employees, the better of the monthly grandfathered benefit or the Cash Balance Benefit determined as of Normal Retirement Date. For all other employees, the Cash Balance Benefit determined as of Normal Retirement Date.
Early Retirement	For Grandfathered Employees, the better of:  (1) The monthly grandfathered retirement benefit reduced by 3% per year for each year commencement precedes age 62, and  (2) The Cash Balance Benefit determined as of the Early Retirement Date.  For all other employees, the Cash Balance Benefit determined as of the Early Retirement Date.
Deferred Vested Retirement	The accrued Normal Retirement Benefit (better of Cash Balance and Grandfathered Benefits, if eligible), payable at Normal Retirement Date or actuarially reduced and payable at any age.



SI-24

Disability

The greater of:

- (1) Accrued Grandfathered Retirement Benefit reduced as in the Early Retirement Benefit. If retirement occurs prior to age 55, the benefit is further reduced actuarially from age 55. The Disability Retirement Benefit will reflect Accredited Service that accrued (at most recent rate of base earnings) to a Member while he received benefits under the Company's LTD plan.
- (2) The Cash Balance Benefit with continued Company Credits while disabled.

Benefit (1) applies for Grandfathered Employees only.

Preretirement Death

Better of

- (1) The grandfathered monthly benefit as if the employee commenced a 60% qualified joint and survivor benefit at his earliest retirement date and
- (2) Annuity equivalent of Cash Balance account.

Benefit (1) applies for Grandfathered Employees whose beneficiary is his or her spouse.

Surviving Spouse Benefits

A benefit payable for life equal to 30% of the single life annuity payable to the grandfathered Member. The spouse's benefit is actuarially reduced for each year by which the spouse is more than 10 years younger than the Member. Payable to Grandfathered Employees only.

## Form of Payment

### ■ Grandfathered Employees

The following are available for Grandfathered Employees for both the Grandfathered Benefit and the Cash Balance Benefit.

- Full lump sum payment.
- Combination of partial lump sum (25%, 50% or 75% of full lump sum) with remainder paid as a monthly benefit (see below).
- Monthly payment:
  - Single life annuity.
  - Optional joint annuities (spouse or other beneficiary).
    - Available in 40%, 50%, 60%, 75%, 100%.
    - Can elect pop-up and/or level income options.
  - Automatic company-paid 30% surviving spouse annuity included in Grandfathered Benefit if terminate on or after age 55 and married at least one year. Cash Balance Benefit is actuarially reduced for this feature.

### ■ Employees Hired On or After January 1, 2001

The following are available for those hired on or after January 1, 2001:

- Full lump sum payment.
- Combination of partial lump sum (25%, 50% or 75% of full lump sum) with remainder paid as a monthly benefit (see below).
- Monthly payment:
  - Single life annuity.
  - Joint annuities (spouse or other beneficiary).
    - Available in 50%, 75%, 100%.

Member Contributions

Prior to January 1, 1978, employee contributions were required as a condition of Membership. In May and June of 1981, Members were permitted an election to withdraw those contributions. Those who did not elect to withdraw have retirement benefits based on a formula that differs from the one appearing in this table. However, the number of non-electing Members is so small that special plan provisions for that group have not been included in this summary.

**Future Plan Changes**

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

**Changes in Benefits Valued Since Prior Year**

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

AMERICAN ELECTRIC POWER RETIREMENT PLAN - EAST  
 Summary of Plan Participants for the 2004 Valuation

ML - 1

Company	Vested Actives	Non-Vested Actives	Total Actives	Retirees Receiving Benefits	Beneficiaries	Deferred Vested	Total Inactives	Total Participants
AEP Energy Services, Inc.	1	3	4	0	0	4	4	8
AEP Fiber Venture, LLC	0	0	0	0	0	0	0	0
AEP Pro Serv, Inc.	0	0	0	0	0	2	2	2
AEP T & D Services, LLC	0	0	0	0	0	0	0	0
American Electric Power Service Corporation	3,751	1,149	4,900	1,200	283	1,269	2,752	7,652
Appalachian Power Co - Distribution	1,232	58	1,290	1,279	417	420	2,116	3,406
Appalachian Power Co - Generation	1,095	22	1,117	617	186	126	929	2,045
Appalachian Power Co - Transmission	202	0	202	71	4	31	106	303
C3 Communications, Inc.	0	4	4	0	0	2	2	6
Cardinal Operating Company	267	0	267	127	41	41	209	476
AEP Texas Central Company - Distribution	4	66	70	2	0	0	2	72
AEP Texas Central Company - Generation	3	17	20	0	0	0	0	20
AEP Texas Central Company - Nuclear	0	0	0	0	0	0	0	0
AEP Texas Central Company - Transmission	2	7	9	0	0	0	0	9
Columbus Southern Power Co - Distribution	573	145	718	1,037	86	335	1,458	2,176
Columbus Southern Power Co - Generation	343	3	346	389	29	154	572	913
Columbus Southern Power Co - Transmission	51	4	55	83	11	22	116	171
Conasville Coal Preparation Company	12	1	13	4	1	0	5	18
Cook Coal Terminal	11	1	12	8	0	0	8	20
CSW Energy, Inc.	0	8	8	0	0	0	0	8
Elmwood	72	47	119	1	0	3	4	123
EnerShop Inc.	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Distribution	553	79	632	777	261	255	1,293	1,925
Indiana Michigan Power Co - Generation	431	1	432	269	75	229	573	1,005
Indiana Michigan Power Co - Nuclear	720	417	1,137	236	48	356	640	1,777
Indiana Michigan Power Co - Transmission	141	6	147	75	9	29	113	260
Kentucky Power Co - Distribution	252	7	259	181	73	105	359	618
Kentucky Power Co - Generation	141	0	141	66	17	27	110	251
Kentucky Power Co - Transmission	52	0	52	4	0	5	9	61
Kingsport Power Co - Distribution	48	2	50	49	16	23	88	138
Kingsport Power Co - Transmission	10	0	10	4	1	0	5	15
LIG Liquids Company, L.L.C.	20	7	27	1	0	4	5	32
Louisiana Intrastate Gas Company, L.L.C	57	4	61	1	0	1	2	63
Memco	167	156	323	1	0	3	4	327
Ohio Power Co - Distribution	825	84	909	982	311	264	1,557	2,466
Ohio Power Co - Generation	858	1	859	585	181	217	883	1,842
Ohio Power Co - Transmission	198	4	202	100	35	35	170	372
Public Service Co of Oklahoma - Distribution	10	65	75	0	1	0	1	76
Public Service Co of Oklahoma - Generation	1	26	27	0	0	0	0	27
Public Service Co of Oklahoma - Transmission	0	2	2	1	0	0	1	3
Southwestern Electric Power Co - Distribution	4	46	50	0	0	0	0	50
Southwestern Electric Power Co - Generation	3	15	18	0	0	0	0	18
Southwestern Electric Power Co - Texas - Distribution	0	11	11	12	0	0	12	23
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0
Southwestern Electric Power Co - Transmission	2	4	6	0	0	0	0	6
Water Transportation (Laidn)	231	121	352	109	37	31	177	529
AEP Texas North Company - Distribution	3	22	25	0	0	0	0	25
AEP Texas North Company - Generation	2	3	5	0	0	0	0	5
AEP Texas North Company - Transmission	0	3	3	0	0	0	0	3
Wheeling Power Co - Distribution	57	4	61	70	30	15	115	176
Wheeling Power Co - Transmission	0	0	0	11	4	1	16	16
Cedar Coal Co	4	4	4	77	37	78	192	196
Central Ohio Coal	0	0	0	66	13	51	130	130
Southern Ohio Coal - Martinka	0	0	0	52	12	90	154	154
Southern Ohio Coal - Meigs	0	0	0	85	29	35	149	149
Windsor	0	0	0	33	5	29	67	67
Price River Coal	0	0	0	11	2	21	34	34
Houston Pipeline (HPL)	148	96	246	0	0	15	15	261
<b>Total</b>	<b>12,557</b>	<b>2,723</b>	<b>15,280</b>	<b>8,676</b>	<b>2,255</b>	<b>4,328</b>	<b>15,259</b>	<b>30,539</b>

AMERICAN ELECTRIC POWER RETIREMENT PLAN-EAST  
 Funded Status of Present Value of Accumulated Plan Benefits (FAS 35) as of January 1, 2004

ML-2

	Present Value of Vested Benefits PVB	Present Value of Non-Vested Benefits	Present Value of Accumulated Plan Benefits PVB	Market Value of Assets	Percent Funded
AEP Energy Services, Inc.	\$80,979	\$11,197	\$92,176	\$108,795	118.0%
AEP Fiber Venture, LLC	-	-	-	-	0.0%
AEP Pro Serv, Inc.	30,857	-	30,857	47,752	154.8%
AEP T & D Services, LLC	-	-	-	-	0.0%
American Electric Power Service Corporation	563,869,769	21,605,423	585,475,192	624,069,678	106.6%
Appalachian Power Co - Distribution	234,815,691	4,322,358	239,138,049	245,912,183	102.8%
Appalachian Power Co - Generation	182,950,510	4,926,937	187,877,447	172,620,982	102.8%
Appalachian Power Co - Transmission	26,872,451	910,179	27,782,630	29,111,958	104.8%
C3 Communications, Inc.	32,059	37,830	69,889	78,569	112.4%
Cardinal Operating Company	42,610,365	1,287,069	43,897,434	44,777,423	102.0%
AEP Texas Central Company - Distribution	602,453	115,042	717,495	857,165	119.5%
AEP Texas Central Company - Generation	57,439	37,180	94,619	144,129	152.3%
AEP Texas Central Company - Nuclear	-	-	-	-	0.0%
AEP Texas Central Company - Transmission	157,548	21,315	178,863	195,797	109.5%
Columbus Southern Power Co - Distribution	182,597,526	2,846,977	185,444,503	190,635,800	102.8%
Columbus Southern Power Co - Generation	77,348,554	1,894,010	79,242,564	81,093,481	102.3%
Columbus Southern Power Co - Transmission	18,786,890	294,570	19,081,560	19,386,719	101.6%
Conesville Coal Preparation Company	1,829,199	79,231	1,908,430	1,971,078	103.3%
Cook Coal Terminal	1,820,759	55,989	1,876,748	1,954,390	104.1%
CSW Energy, Inc.	-	27,244	27,244	44,201	162.2%
Elmwood	336,438	89,138	425,576	522,210	122.7%
EnerShop Inc.	-	-	-	-	0.0%
Indiana Michigan Power Co - Distribution	122,028,517	2,252,479	124,280,996	127,738,151	102.8%
Indiana Michigan Power Co - Generation	62,410,887	1,732,029	64,142,916	67,330,487	105.0%
Indiana Michigan Power Co - Nuclear	88,819,971	8,295,575	97,115,546	104,316,441	107.4%
Indiana Michigan Power Co - Transmission	22,838,933	626,370	23,465,303	24,441,055	104.2%
Kentucky Power Co - Distribution	40,288,711	1,009,885	41,298,596	42,819,564	103.7%
Kentucky Power Co - Generation	19,708,887	667,771	20,376,658	21,101,110	103.6%
Kentucky Power Co - Transmission	3,657,104	204,098	3,861,202	4,125,701	106.9%
Kingsport Power Co - Distribution	9,221,157	147,137	9,368,294	9,655,562	103.1%
Kingsport Power Co - Transmission	1,756,870	57,676	1,814,546	1,838,341	101.3%
LIG Liquids Company, L.L.C.	402,782	50,840	453,622	497,730	109.7%
Louisiana Intrastate Gas Company, L.L.C.	1,270,235	105,331	1,375,566	1,414,159	102.8%
Memo	960,072	384,889	1,344,961	1,746,859	129.9%
Ohio Power Co - Distribution	177,527,388	3,319,825	180,847,213	185,232,784	102.4%
Ohio Power Co - Generation	151,178,881	3,865,323	155,042,204	159,047,533	102.6%
Ohio Power Co - Transmission	36,556,038	934,403	37,490,441	38,496,421	102.7%
Public Service Co of Oklahoma - Distribution	397,415	154,188	551,603	683,279	123.9%
Public Service Co of Oklahoma - Generation	57,709	88,415	146,124	204,699	140.1%
Public Service Co of Oklahoma - Transmission	279,591	4,319	283,910	302,560	106.6%
Southwestern Electric Power Co - Distribution	33,958	87,415	121,373	179,862	148.2%
Southwestern Electric Power Co - Generation	217,468	54,559	272,027	327,607	120.4%
Southwestern Electric Power Co - Texas - Distribution	461,871	18,574	480,445	498,925	103.8%
Southwestern Electric Power Co - Texas - Transmission	-	-	-	-	0.0%
Southwestern Electric Power Co - Transmission	108,536	18,775	127,311	139,258	109.4%
Water Transportation (Lakin)	19,858,285	974,613	20,832,898	21,295,908	102.2%
AEP Texas North Company - Distribution	85,342	36,358	121,700	160,255	131.7%
AEP Texas North Company - Generation	69,801	13,858	83,659	102,157	122.1%
AEP Texas North Company - Transmission	-	4,396	4,396	8,440	192.0%
Wheeling Power Co - Distribution	12,387,171	207,604	12,594,775	12,817,801	101.8%
Wheeling Power Co - Transmission	1,135,937	-	1,135,937	1,146,436	100.9%
Cedar Coal Co	5,159,505	14,568	5,174,073	5,489,589	106.3%
Central Coal Company	-	-	-	-	0.0%
Central Ohio Coal	7,971,447	-	7,971,447	8,210,566	103.0%
Southern Ohio Coal - Martinka	4,439,116	-	4,439,116	4,889,159	109.7%
Southern Ohio Coal - Meigs	10,222,057	-	10,222,057	10,404,631	101.8%
Windsor	3,290,237	-	3,290,237	3,454,495	105.0%
Price River Coal	603,533	-	603,533	688,554	114.1%
Houston Pipeline (HPL)	1,821,191	519,766	2,340,957	2,801,320	119.7%
<b>Total</b>	<b>\$2,122,022,190</b>	<b>\$64,412,728</b>	<b>\$2,186,434,918</b>	<b>\$2,277,129,710</b>	<b>104.1%</b>

AMERICAN ELECTRIC POWER RETIREMENT PLAN-EAST  
 Summary of FAS 87 Valuation Results as of January 1, 2004

ML-3

	Number of Participants			Total	Valuation Earnings	Service Cost	Accumulated Benefit Obligation	Projected Benefit Obligation	December 31, 2003 (Accrued)/Prepaid Pension Cost
	Actives	Deferred Vested	Beneficiaries & Retirees						
AEP Energy Services, Inc.	4	4	0	8	\$477,304	\$17,557	\$118,641	\$124,713	(\$237,537)
AEP Fiber Venture, LLC	-	-	-	-	-	-	-	-	(208,260)
AEP Pro Serv, Inc.	-	2	-	2	-	-	54,739	54,739	(51,524)
AEP T & D Services, LLC	-	-	-	-	-	-	-	-	(622)
American Electric Power Service Corporation	4,900	1,269	1,483	7,652	402,374,547	21,434,866	685,985,109	715,379,311	13,735,161
Appalachian Power Co - Distribution	1,290	420	1,696	3,406	80,805,609	4,865,451	278,988,833	281,892,381	19,347,674
Appalachian Power Co - Generation	1,117	128	803	2,046	77,874,881	4,974,306	195,125,629	197,877,710	10,745,938
Appalachian Power Co - Transmission	202	31	75	308	13,946,031	893,026	32,897,401	33,371,422	2,004,909
C3 Communications, Inc.	4	2	-	6	426,138	21,257	81,676	90,065	(63,363)
Cardinal Operating Company	267	41	168	476	18,634,432	1,217,445	50,532,945	51,328,951	1,908,129
AEP Texas Central Company - Distribution	70	-	2	72	2,934,121	106,439	873,145	982,580	11,380
AEP Texas Central Company - Generation	20	-	-	20	1,022,805	37,170	125,949	165,217	(2,014)
AEP Texas Central Company - Nuclear	-	-	-	-	-	-	-	-	-
AEP Texas Central Company - Transmission	9	-	-	9	504,151	21,908	205,953	224,445	5,279
Columbus Southern Power Co - Distribution	718	335	1,123	2,176	44,270,906	2,661,093	216,689,589	218,528,334	29,051,006
Columbus Southern Power Co - Generation	346	154	418	918	24,591,327	1,678,152	92,136,446	92,958,528	11,091,634
Columbus Southern Power Co - Transmission	55	22	94	171	3,637,977	237,350	22,049,160	22,223,252	3,100,797
Conesville Coal Preparation Company	13	-	5	18	1,216,413	78,514	2,188,028	2,259,473	(53,413)
Cook Coal Terminal	12	-	8	20	1,033,953	66,262	2,194,094	2,240,343	51,690
CSVV Energy, Inc.	8	-	-	8	523,861	20,695	37,395	50,668	(5,044)
Emwood	119	3	1	123	4,350,255	213,447	514,894	598,616	-
EnerShop Inc.	-	-	-	-	-	-	-	-	-
Indiana Michigan Power Co - Distribution	632	255	1,038	1,925	39,722,229	2,391,674	144,778,389	146,427,929	5,656,759
Indiana Michigan Power Co - Generation	432	229	344	1,005	30,589,445	1,887,946	76,088,028	77,181,826	2,281,401
Indiana Michigan Power Co - Nuclear	1,137	356	284	1,777	105,274,344	5,708,544	116,210,660	119,579,313	(188,978)
Indiana Michigan Power Co - Transmission	147	29	84	260	10,113,396	620,696	27,630,876	28,017,104	959,265
Kentucky Power Co - Distribution	259	105	254	618	16,966,991	1,067,445	48,515,643	49,084,631	2,181,401
Kentucky Power Co - Generation	141	27	83	251	10,007,885	667,979	23,991,200	24,188,481	931,284
Kentucky Power Co - Transmission	52	5	4	61	3,704,926	225,661	4,622,556	4,729,345	66,523
Kingsport Power Co - Distribution	50	23	65	138	3,132,280	183,347	10,970,472	11,068,298	1,228,758
Kingsport Power Co - Transmission	10	-	5	15	689,287	46,877	2,072,280	2,107,314	167,135
LIG Liquids Company, L.L.C.	27	4	1	32	1,625,392	91,266	547,135	570,554	(176,367)
Louisiana Intrastate Gas Company, L.L.C.	61	1	1	63	4,019,209	251,733	1,596,384	1,621,069	(431,015)
Menco	323	3	1	327	17,021,994	827,742	1,631,994	2,002,447	(1,319,123)
Ohio Power Co - Distribution	909	264	1,293	2,466	55,678,281	3,430,082	210,332,957	212,334,786	18,483,750
Ohio Power Co - Generation	859	217	766	1,842	60,640,552	3,848,300	180,264,646	182,318,267	12,392,613
Ohio Power Co - Transmission	202	35	135	372	14,342,310	915,030	43,558,320	44,128,956	3,706,474
Public Service Co of Oklahoma - Distribution	75	-	1	76	3,919,994	155,311	681,504	783,252	(715)
Public Service Co of Oklahoma - Generation	27	-	-	27	1,569,087	63,931	191,131	234,649	(4,956)
Public Service Co of Oklahoma - Transmission	2	-	1	3	108,905	4,168	344,287	346,828	16,128
Southwestern Electric Power Co - Distribution	50	-	-	50	2,028,998	78,561	158,523	206,178	(8,024)
Southwestern Electric Power Co - Generation	18	-	-	18	1,062,004	45,153	340,414	375,640	1,059
Southwestern Electric Power Co - Texas - Distribution	11	-	12	23	562,169	19,478	560,198	571,924	(1,715)
Southwestern Electric Power Co - Texas - Generation	-	-	-	-	-	-	-	-	-
Southwestern Electric Power Co - Texas - Transmission	6	-	-	6	318,183	15,337	150,192	159,633	2,664
Water Transportation (Lakdn)	352	31	146	529	16,751,206	883,691	23,930,886	24,411,782	(1,446,962)
AEP Texas North Company - Distribution	25	-	-	25	910,882	34,210	161,280	183,702	(2,826)
AEP Texas North Company - Generation	5	-	-	5	267,267	12,219	101,804	117,104	61
AEP Texas North Company - Transmission	3	-	-	3	149,922	4,600	6,279	9,675	(284)
Wheeling Power Co - Distribution	61	15	100	176	3,656,643	226,732	14,597,344	14,693,215	2,089,191
Wheeling Power Co - Transmission	-	1	15	16	-	-	1,314,175	1,314,175	212,544
Cedar Coal Co	4	78	114	196	129,100	9,489	6,304,252	6,304,252	1,722,761
Central Coal Company	-	-	-	-	-	-	-	-	3,979
Central Ohio Coal	-	51	79	130	-	-	9,411,880	9,411,880	-
Southern Ohio Coal - Marunka	-	90	64	154	-	-	5,581,581	5,581,581	-
Southern Ohio Coal - Meigs	-	35	114	149	-	-	11,926,966	11,926,966	-
Windsor	-	29	38	67	-	-	3,959,933	3,959,933	-
Price River Coal	-	21	13	34	-	-	789,299	789,299	176,755
Houston Pipeline (HPL)	246	15	-	261	20,761,167	1,065,258	2,865,526	3,211,190	(467,518)
<b>Total</b>	<b>15,280</b>	<b>4,328</b>	<b>10,931</b>	<b>30,539</b>	<b>\$1,104,348,759</b>	<b>\$63,327,398</b>	<b>\$2,556,986,820</b>	<b>\$2,610,303,846</b>	<b>\$138,652,941</b>

AMERICAN ELECTRIC POWER RETIREMENT PLAN-EAST  
 2004 NET PERIODIC PENSION COST

Company	Service Cost	Projected Benefit Obligation	Market-Related Value of Assets	Interest Cost	Expected Return on Assets	Initial Transition (Asset)/ Obligation	Prior Service Cost	Gain/Loss Amortization	Net Periodic Pension Cost
AEP Energy Services, Inc.	\$17,557	\$124,713	\$120,770	\$8,483	(\$10,060)	\$0	\$189	\$0	\$16,169
AEP Fiber Venture, LLC	-	-	-	-	-	-	-	-	-
AEP Pro Serv, Inc.	-	54,739	53,008	3,264	(4,416)	-	83	-	(1,069)
AEP T & D Services, LLC	-	-	-	-	-	-	-	-	-
American Electric Power Service Corporation	21,434,866	715,379,311	692,759,357	43,932,388	(57,708,801)	-	1,083,072	-	8,741,525
Appalachian Power Co - Distribution	4,865,451	281,892,381	272,979,079	17,097,875	(22,739,924)	-	426,781	-	(349,817)
Appalachian Power Co - Generation	4,974,306	197,877,710	191,620,911	12,095,008	(15,962,660)	-	299,584	-	1,406,338
Appalachian Power Co - Transmission	893,026	33,371,422	32,316,234	2,043,010	(2,692,033)	-	50,524	-	294,527
C3 Communications, Inc.	21,257	90,065	87,217	6,638	(7,265)	-	136	-	20,766
Cardinal Operating Company	1,217,445	51,328,951	49,705,954	3,133,068	(4,140,646)	-	77,711	-	287,578
AEP Texas Central Company - Distribution	106,439	982,583	961,511	64,933	(79,264)	-	1,488	-	93,596
AEP Texas Central Company - Generation	37,170	165,217	159,993	12,067	(13,328)	-	250	-	36,159
AEP Texas Central Company - Nuclear	-	-	-	-	-	-	-	-	-
AEP Texas Central Company - Transmission	21,908	224,445	217,348	14,689	(18,106)	-	340	-	18,831
Columbus Southern Power Co - Distribution	2,661,093	218,528,334	211,618,673	13,188,373	(17,628,422)	-	330,849	-	(1,448,107)
Columbus Southern Power Co - Generation	1,678,152	92,958,528	90,019,224	5,642,692	(7,498,864)	-	140,738	-	(37,272)
Columbus Southern Power Co - Transmission	237,350	22,223,252	21,520,563	1,339,209	(1,792,723)	-	33,646	-	(152,518)
Conesville Coal Preparation Company	78,514	2,259,473	2,188,030	139,402	(182,269)	-	3,421	-	39,068
Cook Coal Terminal	66,262	2,240,343	2,169,504	137,531	(180,726)	-	3,392	-	26,459
CSW Energy, Inc.	20,695	50,668	49,066	4,255	(4,087)	-	77	-	20,940
Emwood	213,447	598,616	579,688	48,419	(48,290)	-	906	-	214,482
EnerShop Inc.	-	-	-	-	-	-	-	-	-
Indiana Michigan Power Co - Distribution	2,391,674	146,427,929	141,797,948	8,873,337	(11,812,168)	-	221,690	-	(325,467)
Indiana Michigan Power Co - Generation	1,887,946	77,181,826	74,741,374	4,714,518	(6,226,166)	-	116,852	-	493,150
Indiana Michigan Power Co - Nuclear	5,708,644	119,579,313	115,798,272	7,470,262	(9,646,321)	-	181,041	-	3,713,526
Indiana Michigan Power Co - Transmission	620,696	28,017,104	27,131,217	1,707,523	(2,260,107)	-	42,417	-	110,529
Kentucky Power Co - Distribution	1,067,445	49,084,631	47,532,598	2,990,307	(3,959,589)	-	74,313	-	172,466
Kentucky Power Co - Generation	667,979	24,188,481	23,423,653	1,482,061	(1,951,256)	-	36,621	-	235,405
Kentucky Power Co - Transmission	225,661	4,729,345	4,579,805	295,441	(381,511)	-	7,160	-	146,751
Kingsport Power Co - Distribution	183,347	11,068,298	10,718,324	670,877	(892,866)	-	16,737	-	(21,885)
Kingsport Power Co - Transmission	46,877	2,107,314	2,040,682	128,443	(169,985)	-	3,190	-	8,515
LIG Liquids Company, L.L.C.	91,286	570,554	552,513	39,461	(46,026)	-	864	-	85,565
Louisiana Intrastate Gas Company, L.L.C.	251,733	1,621,069	1,569,812	111,665	(130,770)	-	2,454	-	235,082
Memco	827,742	2,002,447	1,939,131	168,749	(161,535)	-	3,032	-	837,988
Ohio Power Co - Distribution	3,430,082	212,334,786	205,620,862	12,864,935	(17,128,796)	-	321,472	-	(512,307)
Ohio Power Co - Generation	3,848,300	182,318,287	176,553,470	11,100,143	(14,707,400)	-	276,027	-	517,070
Ohio Power Co - Transmission	915,030	44,128,956	42,733,620	2,685,738	(3,559,831)	-	66,811	-	107,748
Public Service Co of Oklahoma - Distribution	155,311	783,252	758,486	55,962	(63,184)	-	1,186	-	149,275
Public Service Co of Oklahoma - Generation	63,931	234,649	227,230	17,803	(18,929)	-	355	-	63,160
Public Service Co of Oklahoma - Transmission	4,168	346,828	335,861	20,928	(27,978)	-	525	-	(2,357)
Southwestern Electric Power Co - Distribution	78,561	296,178	199,659	16,978	(16,632)	-	312	-	79,219
Southwestern Electric Power Co - Generation	45,153	375,540	363,666	25,084	(30,294)	-	569	-	40,512
Southwestern Electric Power Co - Texas - Distribution	19,478	571,924	653,840	35,262	(46,136)	-	866	-	9,470
Southwestern Electric Power Co - Texas - Transmission	-	-	-	-	-	-	-	-	-
Southwestern Electric Power Co - Transmission	15,337	169,633	154,585	10,433	(12,877)	-	242	-	13,135
Water Transportation (Laid)	883,691	24,411,782	23,639,893	1,508,237	(1,969,270)	-	36,959	-	459,617
AEP Texas North Company - Distribution	34,210	183,702	177,893	12,993	(14,819)	-	278	-	32,662
AEP Texas North Company - Generation	12,219	117,104	113,401	7,711	(9,447)	-	177	-	10,660
AEP Texas North Company - Transmission	4,600	9,675	9,369	851	(780)	-	15	-	4,686
Wheeling Power Co - Distribution	226,732	14,693,215	14,228,623	889,599	(1,185,284)	-	22,245	-	(46,708)
Wheeling Power Co - Transmission	-	1,314,175	1,272,621	78,357	(106,013)	-	1,990	-	(25,666)
Cedar Coal Co	9,489	6,304,252	6,104,915	376,455	(508,557)	-	9,545	-	(113,068)
Central Coal Company	-	-	-	-	-	-	-	-	-
Central Ohio Coal	-	9,411,880	9,114,281	561,181	(759,245)	-	14,249	-	(183,815)
Southern Ohio Coal - Martinsburg	-	5,581,581	5,405,094	332,801	(450,260)	-	8,450	-	(109,009)
Southern Ohio Coal - Meigs	-	11,926,966	11,549,841	711,143	(962,134)	-	18,057	-	(232,934)
Windsor	-	3,959,933	3,834,722	236,110	(319,443)	-	5,995	-	(77,338)
Price River Coal	-	789,299	764,342	47,062	(63,672)	-	1,195	-	(15,415)
Houston Pipeline (HPL)	1,065,258	3,211,190	3,109,654	254,982	(259,043)	-	4,862	-	1,066,059
<b>Total</b>	<b>\$63,327,398</b>	<b>\$2,610,303,846</b>	<b>\$2,527,767,287</b>	<b>\$159,414,696</b>	<b>(\$210,570,118)</b>	<b>\$0</b>	<b>\$3,951,960</b>	<b>\$0</b>	<b>\$16,123,936</b>

AMERICAN ELECTRIC POWER RETIREMENT PLAN-EAST  
 2004 CONTRIBUTION FUNDING POLICY

ML-5

	Normal Cost with Interest	Current Liability (CL)	Actuarial Accrued Liability (AAL)	Actuarial Value of Assets (AVA)	Unfunded CL	AAL - AVA	Funding Policy Contribution
AEP Energy Services, Inc.	\$13,100	\$123,168	\$94,695	\$107,223	\$15,943	(\$12,528)	\$13,161
AEP Fiber Venture, LLC	0	0	0	0	0	0	0
AEP Pro Serv, Inc.	0	60,580	30,857	34,839	25,640	(4,082)	0
AEP T & D Services, LLC	0	0	0	0	0	0	0
American Electric Power Service Corporation	18,877,685	677,845,087	599,949,744	679,323,192	0	(79,373,448)	7,115,454
Appalachian Power Co - Distribution	4,385,511	272,895,081	240,559,459	272,385,514	509,567	(31,826,055)	0
Appalachian Power Co - Generation	4,569,053	192,214,423	169,147,735	191,528,008	688,415	(22,378,273)	1,144,735
Appalachian Power Co - Transmission	816,878	32,734,846	27,994,288	31,697,814	1,036,932	(3,703,646)	239,740
C3 Communications, Inc.	18,850	81,468	75,049	85,657	0	(10,008)	16,903
Cardinal Operating Company	1,133,584	49,660,535	44,237,540	50,090,174	0	(5,852,634)	234,084
AEP Texas Central Company - Distribution	80,649	885,705	777,770	880,669	5,036	(102,899)	76,186
AEP Texas Central Company - Generation	27,810	136,814	120,125	138,018	797	(15,893)	29,433
AEP Texas Central Company - Nuclear	0	0	0	0	0	0	0
AEP Texas Central Company - Transmission	17,584	207,260	188,641	213,598	0	(24,957)	15,328
Columbus Southern Power Co - Distribution	2,421,485	211,228,425	186,298,199	210,945,481	280,944	(24,847,282)	0
Columbus Southern Power Co - Generation	1,582,717	90,336,059	79,586,839	90,116,191	219,868	(10,529,352)	0
Columbus Southern Power Co - Transmission	220,158	21,431,455	19,180,332	21,895,247	0	(2,534,915)	0
Conesville Coal Preparation Company	73,590	2,181,174	1,942,881	2,199,902	0	(257,041)	31,801
Cook Coal Terminal	58,906	2,159,924	1,903,408	2,155,227	4,697	(251,821)	21,537
CSW Energy, Inc.	15,734	41,258	35,350	40,027	1,232	(4,877)	17,045
Elmwood	182,431	525,557	482,598	548,444	0	(63,846)	174,585
EnerShop Inc.	0	0	0	0	0	0	0
Indiana Michigan Power Co - Distribution	2,153,392	141,402,926	125,070,338	141,817,164	0	(16,546,826)	0
Indiana Michigan Power Co - Generation	1,710,119	75,434,082	64,833,734	73,184,787	2,249,294	(8,551,053)	401,416
Indiana Michigan Power Co - Nuclear	4,974,288	118,418,708	99,819,083	111,892,884	4,523,843	(13,073,781)	3,022,747
Indiana Michigan Power Co - Transmission	581,483	27,300,433	23,629,645	28,755,851	544,582	(3,128,206)	89,969
Kentucky Power Co - Distribution	965,693	47,824,925	41,558,848	47,058,864	766,081	(5,498,216)	140,384
Kentucky Power Co - Generation	804,099	23,829,684	20,454,636	23,180,788	868,077	(2,708,152)	191,816
Kentucky Power Co - Transmission	202,173	4,694,461	3,904,804	4,421,410	273,050	(516,806)	119,453
Kingsport Power Co - Distribution	183,362	10,726,393	9,412,287	10,857,534	68,859	(1,246,247)	0
Kingsport Power Co - Transmission	43,676	2,034,294	1,827,750	2,069,562	0	(241,812)	8,931
LIG Liquids Company, L.L.C.	75,887	561,798	488,123	530,056	31,743	(81,933)	69,648
Louisiana Intrastate Gas Company, L.L.C	226,785	1,806,425	1,391,588	1,575,895	30,730	(184,107)	181,353
Memo	709,208	1,879,287	1,604,335	1,816,589	0	(212,254)	682,108
Ohio Power Co - Distribution	3,103,522	205,492,162	181,806,898	205,859,980	0	(24,053,082)	0
Ohio Power Co - Generation	3,544,755	177,086,251	155,954,834	176,587,884	498,568	(20,632,850)	420,686
Ohio Power Co - Transmission	833,783	42,754,225	37,781,800	42,781,435	0	(4,999,835)	87,705
Public Service Co of Oklahoma - Distribution	124,139	709,654	608,473	690,106	19,547	(80,833)	121,507
Public Service Co of Oklahoma - Generation	51,875	205,397	171,823	194,555	10,842	(22,732)	51,411
Public Service Co of Oklahoma - Transmission	3,073	336,913	285,441	323,228	13,685	(37,767)	0
Southwestern Electric Power Co - Distribution	61,453	17,115	150,752	170,697	462	(10,945)	64,483
Southwestern Electric Power Co - Generation	38,866	358,923	289,636	327,955	28,988	(38,319)	32,976
Southwestern Electric Power Co - Texas - Distribution	14,039	542,594	487,159	551,810	0	(84,461)	7,708
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0
Southwestern Electric Power Co - Transmission	13,943	152,910	131,853	149,071	3,540	(17,418)	10,692
Water Transportation (Larkin)	805,477	23,548,815	21,048,668	23,833,410	0	(2,784,742)	374,120
AEP Texas North Company - Distribution	25,648	174,607	135,163	153,045	21,582	(17,882)	26,586
AEP Texas North Company - Generation	9,987	105,048	95,288	107,892	0	(12,606)	8,677
AEP Texas North Company - Transmission	3,234	7,166	6,275	7,105	50	(830)	3,814
Wheeling Power Co - Distribution	205,283	14,213,583	12,839,727	14,311,965	0	(1,872,238)	0
Wheeling Power Co - Transmission	0	1,281,098	1,135,937	1,286,222	0	(150,285)	0
Cedar Coal Co	9,433	6,182,425	5,174,072	5,858,603	323,823	(884,531)	0
Central Coal Company	0	0	0	0	0	0	0
Central Ohio Coal	0	9,112,931	7,971,447	9,026,071	88,860	(1,054,624)	0
Southern Ohio Coal - Martinka	0	5,526,059	4,439,118	5,028,412	499,848	(587,296)	0
Southern Ohio Coal - Meigs	0	11,498,442	10,222,057	11,574,437	0	(1,352,360)	0
Windsor	0	3,881,493	3,290,237	3,725,536	135,967	(435,299)	0
Price River Coal	0	791,813	603,533	683,381	108,233	(79,848)	0
Houston Pipeline (HPL)	802,818	2,861,788	2,537,452	2,873,157	88,632	(335,705)	587,754
<b>Total</b>	<b>\$56,614,810</b>	<b>\$2,515,292,360</b>	<b>\$2,212,339,298</b>	<b>\$2,505,032,141</b>	<b>\$13,788,885</b>	<b>(\$292,682,845)</b>	<b>\$18,123,936</b>



AMERICAN ELECTRIC POWER RETIREMENT PLAN - EAST  
 10-Year Pension Cost Forecast

Company	Estimated Net Periodic Pension Cost										
	FAS 87 Cost 2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
AEP Energy Services, Inc.	\$16,169	\$18,119	\$19,852	\$20,306	\$19,663	\$20,387	\$21,239	\$16,942	\$18,862	\$19,631	\$20,496
AEP Fiber Venture, LLC	0	0	0	0	0	0	0	0	0	0	0
AEP Pro Serv, Inc.	(1,069)	(538)	(117)	(270)	(918)	(981)	(1,003)	(1,030)	(1,118)	(1,156)	(1,167)
AEP T & D Services, LLC	0	0	0	0	0	0	0	0	0	0	0
American Electric Power Service Corporation	8,741,525	16,585,491	23,038,529	22,014,282	14,559,557	14,798,286	15,607,151	10,008,928	11,526,747	12,071,954	13,015,622
Appalachian Power Co - Distribution	(349,817)	2,589,914	4,975,057	4,407,779	1,299,912	1,217,284	1,351,841	41,500	175,638	215,679	406,015
Appalachian Power Co - Generation	1,408,338	3,535,722	5,278,635	4,951,665	2,844,249	2,863,168	3,037,807	1,741,812	2,024,231	2,128,436	2,341,067
Appalachian Power Co - Transmission	294,527	655,925	952,245	899,560	546,743	552,605	584,840	353,214	407,380	427,595	468,199
C3 Communications, Inc.	20,766	22,536	24,166	24,885	24,830	25,775	26,832	21,659	24,081	25,055	26,115
Cardinal Operating Company	287,578	836,659	1,285,757	1,197,818	647,486	648,797	690,350	371,758	436,216	459,689	511,151
AEP Texas Central Company - Distribution	93,596	107,619	119,873	121,985	115,409	119,537	124,608	98,448	109,722	114,229	119,428
AEP Texas Central Company - Generation	36,159	39,331	42,240	43,476	43,287	44,933	48,776	37,727	41,950	43,649	45,500
AEP Texas Central Company - Nuclear	0	0	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Transmission	18,831	21,933	24,626	24,988	23,382	24,206	25,241	19,846	22,130	23,042	24,108
Columbus Southern Power Co - Distribution	(1,448,107)	783,944	2,584,054	2,093,521	(368,599)	(487,483)	(440,276)	(1,186,058)	(1,218,199)	(1,241,376)	(1,150,125)
Columbus Southern Power Co - Generation	(37,272)	835,262	1,725,045	1,541,345	519,982	496,364	544,532	84,844	147,777	164,579	231,080
Columbus Southern Power Co - Transmission	(182,518)	43,065	224,663	173,257	(78,711)	(92,443)	(89,353)	(157,371)	(164,453)	(168,435)	(160,841)
Conesville Coal Preparation Company	39,068	64,299	85,156	82,416	59,385	60,673	63,783	43,745	49,592	51,842	55,371
Cook Coal Terminal	26,459	50,987	71,158	67,911	44,524	45,229	47,717	30,645	35,043	36,708	39,820
CSW Energy, Inc.	20,940	22,304	23,808	24,410	24,794	25,757	26,801	21,783	24,200	25,175	26,214
Elmwood	214,462	229,299	243,306	251,386	254,449	264,288	275,029	223,233	248,046	258,046	268,746
EnerShop Inc.	0	0	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Distribution	(325,467)	1,195,839	2,428,820	2,127,949	507,124	457,498	520,426	(127,488)	(74,193)	(60,017)	31,978
Indiana Michigan Power Co - Generation	493,150	1,321,506	1,999,024	1,869,109	1,044,620	1,049,420	1,114,850	621,963	725,608	763,901	844,187
Indiana Michigan Power Co - Nuclear	3,713,526	5,114,408	6,288,847	6,212,587	5,067,828	5,212,433	5,456,951	4,021,629	4,518,656	4,713,549	4,979,033
Indiana Michigan Power Co - Transmission	110,529	408,496	851,590	601,477	299,111	297,684	318,091	154,769	184,660	195,333	221,201
Kentucky Power Co - Distribution	172,486	693,645	1,118,656	1,029,945	499,265	495,743	530,503	249,192	299,146	318,669	361,176
Kentucky Power Co - Generation	235,405	498,229	713,920	676,683	421,932	427,202	451,631	278,750	320,509	336,172	365,201
Kentucky Power Co - Transmission	146,751	202,152	248,509	245,575	200,286	208,008	215,673	158,933	178,577	186,279	196,773
Kingsport Power Co - Distribution	(21,885)	93,216	186,529	163,903	41,509	37,885	42,773	(6,820)	(2,482)	(1,266)	5,798
Kingsport Power Co - Transmission	8,515	30,936	49,229	45,468	22,735	22,635	24,182	11,851	14,122	14,334	16,890
LIG Liquids Company, L.L.C.	85,565	94,952	103,927	103,520	107,371	111,830	89,635	89,635	103,690	108,203	108,203
Louisiana Intrastate Gas Company, L.L.C	235,082	281,433	285,000	291,966	284,738	295,306	307,586	246,058	273,850	295,002	297,439
Memo	837,968	862,352	944,215	978,440	962,098	1,030,656	1,072,403	871,695	968,432	1,007,435	1,048,993
Ohio Power Co - Distribution	(512,307)	1,692,127	3,478,393	3,040,360	688,195	614,352	703,646	(226,704)	(154,020)	(135,321)	(3,859)
Ohio Power Co - Generation	517,070	2,447,998	4,021,510	3,688,679	1,709,991	1,691,157	1,814,272	797,512	968,982	1,029,121	1,187,782
Ohio Power Co - Transmission	107,748	574,423	854,559	872,764	393,538	388,169	417,123	174,987	214,506	228,261	265,831
Public Service Co of Oklahoma - Distribution	149,275	163,428	176,298	181,202	179,313	186,081	193,747	155,890	173,386	180,419	188,135
Public Service Co of Oklahoma - Generation	63,180	68,135	72,757	75,021	75,283	78,170	81,361	65,821	73,164	76,120	79,314
Public Service Co of Oklahoma - Transmission	(2,357)	1,183	4,038	3,257	(654)	(845)	(773)	(1,946)	(2,001)	(2,041)	(1,898)
Southwestern Electric Power Co - Distribution	79,219	84,535	89,581	92,584	93,890	97,531	101,486	82,429	91,565	95,275	99,216
Southwestern Electric Power Co - Generation	40,512	46,060	50,940	51,952	49,651	51,449	53,617	42,540	47,389	49,330	51,544
Southwestern Electric Power Co - Texas - Distribution	9,470	15,840	21,102	20,330	14,541	14,848	15,615	10,638	12,070	12,621	13,494
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0	0	0	0
Southwestern Electric Power Co - Transmission	13,135	15,330	17,234	17,488	16,327	16,901	17,624	13,846	15,441	16,078	16,824
Water Transportation (Lakin)	459,817	733,713	960,621	932,628	685,484	701,144	736,575	511,533	578,982	605,019	644,937
AEP Texas North Company - Distribution	32,662	35,888	38,809	39,858	39,309	40,787	42,471	34,127	37,963	39,504	41,202
AEP Texas North Company - Generation	10,660	12,312	13,752	13,982	13,177	13,645	14,226	11,221	12,508	13,022	13,618
AEP Texas North Company - Transmission	4,686	4,973	5,250	5,434	5,538	5,754	5,986	4,872	5,412	5,629	5,861
Wheeling Power Co - Distribution	(46,708)	105,386	228,525	197,729	34,457	28,823	34,456	(27,359)	(23,613)	(22,837)	(14,278)
Wheeling Power Co - Transmission	(25,668)	(12,918)	(2,798)	(6,479)	(22,047)	(23,552)	(24,091)	(24,728)	(26,840)	(27,760)	(28,023)
Cedar Coal Co	(113,068)	(51,516)	(2,547)	(16,774)	(94,003)	(100,753)	(102,851)	(108,189)	(117,183)	(121,136)	(121,914)
Central Coal Company	0	0	0	0	0	0	0	0	0	0	0
Central Ohio Coal	(183,815)	(92,519)	(20,035)	(46,401)	(157,896)	(168,672)	(172,533)	(177,083)	(192,222)	(198,815)	(200,694)
Southern Ohio Coal - Martinka	(109,009)	(54,867)	(11,882)	(27,518)	(93,638)	(100,029)	(102,318)	(105,017)	(113,994)	(117,904)	(119,019)
Southern Ohio Coal - Meigs	(232,934)	(117,243)	(23,944)	(58,801)	(200,089)	(213,746)	(218,638)	(224,404)	(243,588)	(251,943)	(254,324)
Windsor	(77,338)	(38,926)	(8,430)	(19,523)	(66,433)	(70,967)	(72,591)	(74,506)	(80,875)	(83,649)	(84,440)
Price River Coal	(15,415)	(7,759)	(1,680)	(3,891)	(13,241)	(14,145)	(14,469)	(16,120)	(16,673)	(16,831)	(16,831)
Houston Pipeline (HPL)	1,066,059	1,142,173	1,213,802	1,253,498	1,266,138	1,315,033	1,368,498	1,109,891	1,233,367	1,283,117	1,336,473
<b>Total</b>	<b>\$16,123,936</b>	<b>\$44,116,991</b>	<b>\$67,007,764</b>	<b>\$62,590,076</b>	<b>\$34,680,822</b>	<b>\$34,817,328</b>	<b>\$37,003,253</b>	<b>\$20,460,010</b>	<b>\$23,908,664</b>	<b>\$25,171,640</b>	<b>\$27,860,426</b>

AMERICAN ELECTRIC POWER RETIREMENT PLAN - EAST  
 10-Year Contribution Forecast

Company	Estimated Plan Year Contributions For Qualified Plans										
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
AEP Energy Services, Inc.	\$13,161	\$17,966	\$29,835	\$27,768	\$19,061	\$19,668	\$20,551	\$15,120	\$17,121	\$17,890	\$19,023
AEP Fiber Venture, LLC	0	0	0	0	0	0	0	0	0	0	0
AEP Pro Serv, Inc.	0	0	10,771	9,352	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	7,115,454	16,445,227	70,030,642	58,191,225	14,113,445	14,276,070	15,101,539	9,003,804	10,462,941	11,001,048	12,080,181
Appalachian Power Co - Distribution	0	2,568,011	24,852,430	19,893,423	1,260,082	1,174,308	1,308,047	37,037	159,428	196,546	376,834
Appalachian Power Co - Generation	1,144,735	3,505,820	19,071,531	15,677,381	2,757,100	2,762,129	2,939,394	1,554,487	1,837,414	1,939,622	2,172,813
Appalachian Power Co - Transmission	239,740	650,378	3,518,646	2,930,139	529,990	533,104	565,893	315,227	369,783	389,663	432,693
C3 Communications, Inc.	16,903	22,345	25,362	24,380	24,069	24,865	25,963	19,330	21,859	22,832	24,238
Cardinal Operating Company	234,084	829,782	4,712,605	3,841,826	627,647	625,902	667,985	331,777	395,958	418,910	474,414
AEP Texas Central Company - Distribution	76,186	106,709	168,517	154,604	111,873	115,319	120,571	87,860	99,598	104,095	110,845
AEP Texas Central Company - Generation	29,433	38,998	45,936	44,220	41,861	43,347	45,261	33,670	38,078	39,777	42,230
AEP Texas Central Company - Nuclear	0	0	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Transmission	15,328	21,748	34,703	31,476	22,666	23,352	24,423	17,712	20,088	20,998	22,375
Columbus Southern Power Co - Distribution	0	777,314	18,147,638	14,364,939	0	0	0	0	0	0	0
Columbus Southern Power Co - Generation	0	927,352	8,304,326	6,696,834	504,049	478,848	526,691	84,465	134,139	149,979	214,472
Columbus Southern Power Co - Transmission	0	42,701	1,737,919	1,357,069	0	0	0	0	0	0	0
Conesville Coal Preparation Company	31,801	63,755	224,662	187,551	57,565	58,532	61,717	39,040	45,015	47,243	51,391
Cook Coal Terminal	21,537	50,556	223,511	185,624	43,160	43,633	46,171	27,349	31,809	33,452	36,772
CSW Energy, Inc	17,045	22,115	23,203	22,872	24,034	24,848	25,933	19,440	21,967	22,942	24,330
Elmwood	174,585	227,360	238,392	233,579	246,653	254,971	266,119	199,225	225,154	235,155	249,431
EnerShop Inc.	0	0	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Distribution	0	1,185,726	12,635,410	10,120,908	491,585	441,353	503,566	0	0	0	29,678
Indiana Michigan Power Co - Generation	401,416	1,310,330	7,910,659	6,552,687	1,012,612	1,012,387	1,078,733	555,073	658,823	696,135	783,515
Indiana Michigan Power Co - Nuclear	3,022,747	5,071,155	15,150,980	13,100,678	4,912,353	5,028,491	5,280,167	3,589,119	4,101,629	4,295,410	4,621,186
Indiana Michigan Power Co - Transmission	89,969	405,041	2,736,479	2,247,054	289,946	287,160	307,786	138,124	178,005	187,618	205,303
Kentucky Power Co - Distribution	140,384	687,779	4,728,851	3,873,369	483,967	478,249	513,317	222,392	271,538	288,760	335,218
Kentucky Power Co - Generation	191,616	494,015	2,557,489	2,130,516	409,004	412,126	437,000	248,772	290,929	306,350	338,954
Kentucky Power Co - Transmission	119,453	200,442	628,940	545,040	194,149	198,738	208,686	141,840	162,096	169,754	182,831
Kingsport Power Co - Distribution	0	82,428	981,302	789,543	40,237	36,548	41,387	0	0	0	5,381
Kingsport Power Co - Transmission	6,931	30,674	185,819	150,305	22,038	21,836	23,399	10,576	12,819	13,609	15,676
LIG Liquids Company, L.L.C.	69,648	94,149	136,728	128,045	100,348	103,592	108,207	79,902	90,440	94,492	100,426
Louisiana Intrastate Gas Company, L.L.C	191,353	259,222	367,303	343,026	276,013	284,885	297,621	219,595	248,576	259,719	276,062
Memco	682,108	884,805	884,230	872,781	981,701	994,285	1,037,661	777,948	879,055	918,065	973,601
Ohio Power Co - Distribution	0	1,677,816	18,304,576	14,650,154	667,108	592,672	680,851	0	0	0	0
Ohio Power Co - Generation	420,886	2,427,295	16,831,940	13,691,231	1,657,596	1,631,478	1,755,497	711,743	879,555	937,829	1,102,415
Ohio Power Co - Transmission	87,705	569,565	4,011,421	3,254,818	381,480	374,471	403,610	156,168	194,709	208,012	246,726
Public Service Co of Oklahoma - Distribution	121,507	162,046	206,073	196,198	173,819	179,514	187,470	139,125	157,384	164,414	174,614
Public Service Co of Oklahoma - Generation	51,411	67,569	79,142	76,617	72,976	75,411	78,725	58,742	66,412	69,367	73,614
Public Service Co of Oklahoma - Transmission	0	1,173	32,135	25,935	0	0	0	0	0	0	0
Southwestern Electric Power Co - Distribution	64,483	83,820	88,113	86,645	91,013	94,089	98,198	73,564	83,133	86,823	92,085
Southwestern Electric Power Co - Generation	32,976	45,670	76,718	70,823	48,130	49,633	51,880	37,965	43,015	44,954	47,839
Southwestern Electric Power Co - Texas - Distribution	7,708	15,706	56,355	47,623	14,095	14,324	15,109	9,494	10,956	11,501	12,524
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0	0	0	0
Southwestern Electric Power Co - Transmission	10,692	15,200	26,812	24,318	15,827	16,305	17,053	12,357	14,016	14,652	15,615
Water Transportation (Lakin)	374,120	727,508	2,508,805	2,103,406	664,480	676,401	712,713	456,520	525,548	551,348	598,585
AEP Texas North Company - Distribution	26,586	35,584	50,988	48,287	38,105	39,348	41,095	30,457	34,459	36,000	38,241
AEP Texas North Company - Generation	8,677	12,208	18,750	17,134	12,773	13,163	13,765	10,014	11,354	11,867	12,639
AEP Texas North Company - Transmission	3,814	4,931	4,955	4,920	5,368	5,551	5,792	4,348	4,913	5,130	5,440
Wheeling Power Co - Distribution	0	104,495	1,238,024	985,939	33,401	27,806	33,340	0	0	0	0
Wheeling Power Co - Transmission	0	0	86,491	63,807	0	0	0	0	0	0	0
Cedar Coal Co	0	0	543,277	427,204	0	0	0	0	0	0	0
Central Coal Company	0	0	0	0	0	0	0	0	0	0	0
Central Ohio Coal	0	0	691,144	524,614	0	0	0	0	0	0	0
Southern Ohio Coal - Martinsburg	0	0	529,258	422,718	0	0	0	0	0	0	0
Southern Ohio Coal - Meigs	0	0	826,649	618,803	0	0	0	0	0	0	0
Windsor	0	0	317,298	245,501	0	0	0	0	0	0	0
Price River Coal	0	0	84,850	69,133	0	0	0	0	0	0	0
Houston Pipeline (HPL)	867,754	1,132,513	1,262,163	1,229,615	1,227,343	1,268,627	1,324,164	990,527	1,119,539	1,169,292	1,240,420
<b>Total</b>	<b>\$16,123,936</b>	<b>\$44,116,992</b>	<b>\$248,180,874</b>	<b>\$203,712,937</b>	<b>\$34,680,822</b>	<b>\$34,817,329</b>	<b>\$37,003,250</b>	<b>\$20,460,008</b>	<b>\$23,908,866</b>	<b>\$25,171,640</b>	<b>\$27,860,430</b>
Current Liability Interest Rate	6.29%	6.06%	5.21%	5.17%	5.17%	5.17%	5.17%	5.17%	5.17%	5.17%	5.17%

N.L.S.

AMERICAN ELECTRIC POWER RETIREMENT PLAN - EAST  
 ESTIMATED 2005 NET PERIODIC PENSION COST  
 Reflects Proposed Update to Mortality Table

Company	Service Cost	Projected Benefit Obligation	Market-Related Value of Assets	Interest Cost	Expected Return on Assets	Initial Transition (Asset)/ Obligation	Prior Service Cost	Gain/Loss Amortization	Net Periodic Pension Cost
AEP Energy Services, Inc.	\$18,249	\$124,689	\$111,576	\$8,581	(\$9,342)	\$0	\$189	5,442	\$18,119
AEP Fiber Venture, LLC	0	0	0	0	0	0	0	0	0
AEP Pro Serv, Inc.	0	54,720	48,973	3,286	(4,101)	0	83	194	(538)
AEP T & D Services, LLC	0	0	0	0	0	0	0	0	0
American Electric Power Service Corporation	22,279,911	715,127,626	640,020,824	44,277,398	(53,589,248)	0	1,083,073	2,534,358	16,585,491
Appalachian Power Co - Distribution	5,057,266	281,793,324	252,197,868	17,223,844	(21,118,631)	0	426,781	996,654	2,589,914
Appalachian Power Co - Generation	5,170,412	197,808,176	177,933,153	12,187,779	(14,823,070)	0	299,584	701,017	3,535,722
Appalachian Power Co - Transmission	928,233	33,359,895	29,856,056	2,058,807	(2,499,862)	0	50,524	116,224	655,925
C3 Communications, Inc.	22,086	90,033	80,577	6,733	(6,747)	0	136	319	22,536
Cardinal Operating Company	1,285,441	51,310,914	45,921,928	3,158,929	(3,845,085)	0	77,711	181,842	836,859
AEP Texas Central Company - Distribution	110,635	982,235	879,074	65,621	(73,605)	0	1,488	3,481	107,619
AEP Texas Central Company - Generation	38,635	165,159	147,813	12,237	(12,376)	0	250	585	39,331
AEP Texas Central Company - Nuclear	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Transmission	22,772	224,366	200,802	14,839	(16,813)	0	340	795	21,933
Columbus Southern Power Co - Distribution	2,766,003	218,451,543	195,508,428	13,282,931	(15,370,014)	0	330,849	774,175	783,944
Columbus Southern Power Co - Generation	1,744,311	92,925,862	83,166,221	5,684,438	(6,963,547)	0	140,738	329,322	935,262
Columbus Southern Power Co - Transmission	246,707	22,215,443	19,882,241	1,348,732	(1,664,750)	0	33,646	78,730	43,065
Conesville Coal Preparation Company	61,609	2,258,679	2,021,459	140,522	(169,258)	0	3,421	6,005	64,299
Cook Coal Terminal	68,874	2,239,556	2,004,344	138,609	(167,825)	0	3,392	7,937	50,987
CSW Energy, Inc.	21,511	50,650	45,331	4,333	(3,796)	0	77	180	22,304
Elmwood	221,882	598,406	535,557	49,253	(44,842)	0	906	2,121	229,299
EnerShop Inc.	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Distribution	2,485,963	146,376,474	131,003,123	8,938,393	(10,968,954)	0	221,690	518,747	1,195,839
Indiana Michigan Power Co - Generation	1,962,376	77,154,704	69,051,446	4,750,558	(5,781,710)	0	116,852	273,430	1,321,506
Indiana Michigan Power Co - Nuclear	5,933,597	119,537,293	106,982,756	7,533,856	(8,957,717)	0	181,041	423,631	5,114,408
Indiana Michigan Power Co - Transmission	645,166	28,007,259	25,065,765	1,720,425	(2,098,768)	0	42,417	99,256	408,496
Kentucky Power Co - Distribution	1,109,528	49,067,383	43,914,026	3,012,855	(3,678,942)	0	74,313	173,891	693,645
Kentucky Power Co - Generation	694,313	24,179,981	21,640,452	1,493,568	(1,811,965)	0	36,621	85,692	498,229
Kentucky Power Co - Transmission	234,557	4,727,683	4,231,153	297,956	(354,276)	0	7,160	16,755	202,152
Kingsport Power Co - Distribution	190,575	11,084,409	9,902,357	675,802	(829,129)	0	16,757	39,211	93,216
Kingsport Power Co - Transmission	48,725	2,106,573	1,885,328	129,414	(157,859)	0	3,190	7,466	30,936
LIG Liquids Company, L.L.C.	94,864	570,354	510,451	39,943	(42,740)	0	864	2,621	94,952
Louisiana Intrastate Gas Company, L.L.C	261,657	1,620,499	1,450,305	113,013	(121,435)	0	2,454	5,743	261,433
Memo	860,375	2,001,743	1,791,508	171,855	(150,004)	0	3,032	7,094	892,352
Ohio Power Co - Distribution	3,565,309	212,260,171	189,967,312	12,959,166	(15,908,953)	0	321,472	752,234	1,692,127
Ohio Power Co - Generation	4,000,015	182,254,220	163,112,769	11,183,571	(13,657,510)	0	276,027	645,895	2,447,998
Ohio Power Co - Transmission	951,104	44,113,449	39,480,385	2,705,885	(3,305,711)	0	66,811	166,335	574,423
Public Service Co of Oklahoma - Distribution	161,434	782,977	700,744	56,707	(58,674)	0	1,188	2,775	163,428
Public Service Co of Oklahoma - Generation	66,451	234,567	209,931	18,075	(17,578)	0	355	631	68,135
Public Service Co of Oklahoma - Transmission	4,332	346,706	310,293	21,078	(25,981)	0	525	1,229	1,183
Southwestern Electric Power Co - Distribution	81,658	206,106	184,459	17,279	(15,445)	0	312	730	84,535
Southwestern Electric Power Co - Generation	46,933	375,408	335,980	25,359	(28,132)	0	569	1,330	46,060
Southwestern Electric Power Co - Texas - Distribution	20,246	571,723	511,677	35,545	(42,843)	0	666	2,026	15,840
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0	0
Southwestern Electric Power Co - Transmission	15,942	159,577	142,817	10,539	(11,958)	0	242	566	15,330
Water Transportation (Lakin)	918,529	24,403,204	21,840,230	1,520,435	(1,828,993)	0	36,959	86,463	733,713
AEP Texas North Company - Distribution	35,559	183,637	164,351	13,162	(13,761)	0	278	651	35,888
AEP Texas North Company - Generation	12,701	117,063	104,768	7,792	(8,772)	0	177	415	12,312
AEP Texas North Company - Transmission	4,781	9,672	8,656	868	(725)	0	15	34	4,973
Wheeling Power Co - Distribution	235,671	14,688,052	13,145,423	896,090	(1,100,673)	0	22,245	52,053	105,386
Wheeling Power Co - Transmission	0	1,313,713	1,175,739	78,861	(98,445)	0	1,990	4,656	(12,918)
Cedar Coal Co	9,863	6,302,037	5,640,158	378,996	(472,253)	0	9,545	22,334	(51,516)
Central Coal Company	0	0	0	0	0	0	0	0	0
Central Ohio Coal	0	9,408,573	8,420,427	564,934	(705,048)	0	14,249	33,343	(92,519)
Southern Ohio Coal - Martinka	0	5,579,620	4,993,814	335,026	(418,118)	0	8,450	19,774	(54,867)
Southern Ohio Coal - Meigs	0	11,922,775	10,670,572	715,899	(893,452)	0	18,057	42,253	(117,243)
Windsor	0	3,958,541	3,542,791	237,689	(296,640)	0	5,985	14,029	(38,526)
Prince River Coal	0	789,022	706,154	47,377	(59,127)	0	1,195	2,796	(7,759)
Houston Pipeline (HPL)	1,107,255	3,210,062	2,872,921	259,232	(240,551)	0	4,882	11,376	1,142,173
Total	\$65,824,007	\$2,609,386,583	\$2,335,332,868	\$160,632,091	(\$195,538,531)	\$0	\$3,951,900	\$9,247,463	\$44,116,991

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

Company	Service Cost	Projected Benefit Obligation	Market-Related Value of Assets	Interest Cost	Expected Return on Assets	Initial Transition (Asset)/ (Liability)	Prior Service Cost	Gain/Loss Amortization	Net Periodic Pension Cost
AEP Energy Services, Inc.	\$18,979	\$125,292	\$104,741	\$8,656	(\$8,852)	\$0	\$189	\$880	\$19,852
AEP Fiber Venture, LLC	0	0	0	0	0	0	0	0	0
AEP Pro Serv, Inc.	0	54,993	45,973	3,300	(3,885)	0	83	386	(117)
AEP T & D Services, LLC	0	0	0	0	0	0	0	0	0
American Electric Power Service Corporation	23,171,107	718,698,199	600,813,749	44,512,462	(50,778,521)	0	1,083,073	5,050,408	23,038,529
Appalachian Power Co - Distribution	5,259,556	283,200,176	236,748,275	17,307,702	(20,009,075)	0	426,781	1,990,093	4,975,057
Appalachian Power Co - Generation	5,377,229	198,795,732	166,188,268	12,250,461	(14,045,608)	0	299,584	1,396,970	5,278,635
Appalachian Power Co - Transmission	965,362	33,526,243	28,027,102	2,069,510	(2,368,745)	0	50,524	235,594	952,245
C3 Communications, Inc.	22,979	90,483	75,641	6,808	(6,393)	0	136	636	24,166
Cardinal Operating Company	1,316,059	51,567,083	43,108,794	3,173,010	(3,643,393)	0	77,711	362,370	1,285,757
AEP Texas Central Company - Distribution	115,061	987,139	826,223	66,132	(69,745)	0	1,488	6,937	1,199,873
AEP Texas Central Company - Generation	40,181	165,983	138,758	12,370	(11,727)	0	250	1,166	42,240
AEP Texas Central Company - Nuclear	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Transmission	23,683	225,486	188,501	14,950	(15,931)	0	340	1,585	24,626
Columbus Southern Power Co - Distribution	2,876,644	219,542,161	183,531,765	13,345,219	(15,511,415)	0	330,849	1,542,758	2,584,054
Columbus Southern Power Co - Generation	1,814,084	93,389,794	78,071,536	5,712,272	(6,998,313)	0	140,738	656,265	1,725,045
Columbus Southern Power Co - Transmission	256,576	22,326,353	18,664,274	1,354,985	(1,577,434)	0	33,646	156,891	224,663
Conesville Coal Preparation Company	84,874	2,269,955	1,897,626	141,291	(160,380)	0	3,421	15,951	85,156
Cook Coal Terminal	71,629	2,250,737	1,881,560	139,343	(159,022)	0	3,392	15,816	71,158
CSW Energy, Inc.	22,371	50,903	42,554	4,396	(3,596)	0	77	358	23,606
Erwood	230,736	801,393	502,750	49,928	(42,491)	0	906	4,226	243,306
EnerShop Inc.	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Distribution	2,585,401	147,107,258	122,977,994	8,981,621	(10,393,638)	0	221,690	1,033,746	2,428,820
Indiana Michigan Power Co - Generation	2,040,871	77,539,899	64,821,419	4,774,879	(5,478,463)	0	116,852	544,885	1,999,024
Indiana Michigan Power Co - Nuclear	6,170,941	120,134,082	100,429,093	7,578,353	(8,487,890)	0	181,041	844,201	6,286,647
Indiana Michigan Power Co - Transmission	670,973	28,147,085	23,530,260	1,729,095	(1,988,689)	0	42,417	197,794	651,590
Kentucky Power Co - Distribution	1,153,909	49,312,351	41,223,894	3,027,996	(3,484,089)	0	74,313	346,526	1,118,656
Kentucky Power Co - Generation	722,086	24,300,700	20,314,778	1,501,377	(1,716,929)	0	36,621	170,765	713,920
Kentucky Power Co - Transmission	243,940	4,751,286	3,971,956	299,716	(335,695)	0	7,160	33,388	248,509
Kingsport Power Co - Distribution	198,198	11,119,648	9,295,748	679,075	(785,642)	0	16,757	78,140	186,529
Kingsport Power Co - Transmission	50,674	2,117,091	1,769,835	130,067	(149,580)	0	3,190	14,877	49,229
LIG Liquids Company, L.L.C.	98,659	573,201	479,182	40,312	(40,499)	0	864	4,028	103,364
Louisiana IntraState Gas Company, L.L.C	272,124	1,628,590	1,361,460	114,044	(115,066)	0	2,454	11,444	285,000
Memco	894,790	2,011,737	1,681,762	174,393	(142,136)	0	3,032	14,137	944,215
Ohio Power Co - Distribution	3,707,921	213,319,879	178,330,093	13,021,757	(15,071,789)	0	321,472	1,499,033	3,478,393
Ohio Power Co - Generation	4,160,015	183,164,124	153,120,634	11,239,525	(12,941,181)	0	276,027	1,287,124	4,021,510
Ohio Power Co - Transmission	989,148	44,333,685	37,061,854	2,719,389	(3,132,329)	0	66,811	311,540	954,559
Public Service Co of Oklahoma - Distribution	167,891	786,886	657,817	57,287	(55,596)	0	1,186	5,530	176,298
Public Service Co of Oklahoma - Generation	69,109	235,738	197,071	18,291	(16,656)	0	355	1,657	72,757
Public Service Co of Oklahoma - Transmission	4,506	348,437	291,285	21,177	(24,618)	0	525	2,449	4,038
Southwestern Electric Power Co - Distribution	84,925	207,135	173,159	17,524	(14,635)	0	312	1,456	89,581
Southwestern Electric Power Co - Generation	48,810	377,282	315,399	25,566	(26,856)	0	569	2,651	50,940
Southwestern Electric Power Co - Texas - Distribution	21,056	574,577	480,332	35,738	(40,596)	0	866	4,038	21,102
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0	0
Southwestern Electric Power Co - Transmission	16,579	160,374	134,068	10,817	(11,331)	0	242	1,127	17,234
Water Transportation (Lekin)	965,271	24,525,037	20,502,318	1,528,829	(1,732,779)	0	36,959	172,341	960,621
AEP Texas North Company - Distribution	36,981	184,554	154,283	13,292	(13,039)	0	278	1,297	38,809
AEP Texas North Company - Generation	13,209	117,647	98,350	7,851	(8,312)	0	177	827	13,752
AEP Texas North Company - Transmission	4,973	9,720	8,126	882	(687)	0	15	68	5,250
Wheeling Power Co - Distribution	245,097	14,761,382	12,340,147	900,395	(1,042,943)	0	22,245	103,731	228,525
Wheeling Power Co - Transmission	0	1,320,272	1,103,714	79,217	(93,282)	0	1,990	9,278	(2,798)
Cedar Coal Co	10,258	6,333,500	5,294,647	380,628	(447,484)	0	9,545	44,507	(2,547)
Central Coal Company	0	0	0	0	0	0	0	0	0
Central Ohio Coal	0	9,455,545	7,904,599	587,337	(688,067)	0	14,249	66,446	(20,035)
Southern Ohio Coal - Martinsburg	0	5,607,476	4,687,710	336,451	(396,188)	0	8,460	39,405	(11,882)
Southern Ohio Coal - Meigs	0	11,982,299	10,016,903	718,943	(846,591)	0	18,057	84,202	(25,389)
Windsor	0	3,978,304	3,325,763	238,700	(281,081)	0	5,995	27,956	(8,430)
Price River Coal	0	792,961	662,895	47,578	(56,025)	0	1,195	5,572	(1,680)
Houston Pipeline (HPL)	1,151,545	3,226,088	2,696,929	262,660	(227,934)	0	4,862	22,670	1,213,802
<b>Total</b>	<b>\$68,456,967</b>	<b>\$2,622,413,934</b>	<b>\$2,192,272,568</b>	<b>\$161,453,355</b>	<b>(\$185,282,641)</b>	<b>\$0</b>	<b>\$3,951,960</b>	<b>\$18,428,124</b>	<b>\$67,007,765</b>

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

Company	Service Cost	Projected Benefit Obligation	Market-Related Value of Assets	Interest Cost	Expected Return on Assets	Initial Transition (Asset)/ Obligation	Prior Service Cost	Gain/Loss Amortization	Net Periodic Pension Cost
AEP Energy Services, Inc.	\$19,738	\$125,835	\$105,330	\$8,718	(\$9,284)	\$0	\$178	\$955	\$20,306
AEP Fiber Venture, LLC	0	0	0	0	0	0	0	0	0
AEP Pro Serv, Inc.	0	55,231	46,231	3,308	(4,075)	0	78	419	(270)
AEP T & D Services, LLC	0	0	0	0	0	0	0	0	0
American Electric Power Service Corporation	24,097,951	721,812,565	604,192,338	44,671,605	(53,255,048)	0	1,018,929	5,480,845	22,014,282
Appalachian Power Co - Distribution	5,469,939	284,427,379	238,079,595	17,361,571	(20,984,941)	0	401,505	2,159,705	4,407,779
Appalachian Power Co - Generation	5,592,318	199,657,182	167,122,804	12,282,124	(14,730,629)	0	281,841	1,516,031	4,951,685
Appalachian Power Co - Transmission	1,003,976	33,671,524	28,184,709	2,076,670	(2,484,272)	0	47,532	255,674	899,580
C3 Communications, Inc.	23,898	90,875	76,067	6,874	(6,705)	0	128	690	24,885
Cardinal Operating Company	1,368,701	51,790,541	43,351,210	3,183,638	(3,821,086)	0	73,109	393,254	1,187,616
AEP Texas Central Company - Distribution	119,663	991,416	829,864	66,541	(73,146)	0	1,400	7,528	121,985
AEP Texas Central Company - Generation	41,788	166,703	139,538	12,486	(12,299)	0	235	1,266	43,475
AEP Texas Central Company - Nuclear	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Transmission	24,630	226,463	189,561	15,038	(16,708)	0	320	1,720	24,998
Columbus Southern Power Co - Distribution	2,991,709	220,493,513	184,563,829	13,384,238	(16,287,925)	0	311,254	1,674,245	2,093,521
Columbus Southern Power Co - Generation	1,886,647	93,794,484	78,510,560	5,730,218	(6,920,129)	0	132,403	712,197	1,541,345
Columbus Southern Power Co - Transmission	266,839	22,423,101	18,769,230	1,358,871	(1,654,368)	0	31,653	170,262	173,257
Conesville Coal Preparation Company	88,269	2,279,792	1,908,297	141,820	(168,202)	0	3,218	17,311	82,416
Cook Coal Terminal	74,494	2,260,490	1,892,140	139,839	(166,778)	0	3,191	17,164	67,911
C-SW Energy, Inc.	23,266	61,124	42,793	4,455	(3,772)	0	72	388	24,410
Elmwood	239,966	603,999	505,677	50,544	(44,563)	0	853	4,586	251,386
EnerShop Inc.	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Distribution	2,688,818	147,744,724	123,669,543	9,009,268	(10,900,548)	0	208,560	1,121,851	2,127,949
Indiana Michigan Power Co - Generation	2,122,606	77,875,906	65,185,933	4,791,000	(5,745,654)	0	109,832	591,325	1,869,109
Indiana Michigan Power Co - Nuclear	6,417,778	120,654,664	100,993,841	7,610,202	(8,901,854)	0	170,319	916,151	6,212,597
Indiana Michigan Power Co - Transmission	697,812	28,269,056	23,662,579	1,734,788	(2,085,689)	0	39,905	214,652	601,477
Kentucky Power Co - Distribution	1,200,065	49,526,039	41,455,711	3,037,920	(3,654,012)	0	69,912	376,060	1,029,945
Kentucky Power Co - Generation	750,969	24,406,003	20,429,015	1,506,618	(1,800,685)	0	34,452	185,319	676,693
Kentucky Power Co - Transmission	253,697	4,771,875	3,994,292	300,975	(352,067)	0	6,736	36,234	245,575
Kingsport Power Co - Distribution	206,126	11,167,833	9,348,021	681,172	(823,958)	0	15,765	84,799	163,903
Kingsport Power Co - Transmission	52,701	2,126,265	1,779,787	130,495	(156,875)	0	3,001	16,145	45,468
LIG Liquids Company, L.L.C.	102,605	575,685	481,876	40,622	(42,474)	0	813	4,371	105,937
Louisiana Intrastate Gas Company, L.L.C.	283,009	1,635,647	1,369,116	114,906	(120,677)	0	2,309	12,420	291,966
Memco	930,581	2,020,455	1,691,219	176,734	(149,068)	0	2,852	15,342	976,440
Ohio Power Co - Distribution	3,856,238	214,244,268	179,332,906	13,061,754	(15,806,858)	0	302,433	1,626,793	3,040,360
Ohio Power Co - Generation	4,326,416	183,957,837	153,981,685	11,276,098	(13,572,337)	0	259,879	1,396,823	3,686,679
Ohio Power Co - Transmission	1,028,714	44,525,798	37,270,266	2,728,200	(3,285,096)	0	62,854	338,092	872,764
Public Service Co of Oklahoma - Distribution	174,607	790,296	661,516	57,787	(58,308)	0	1,116	6,001	181,202
Public Service Co of Oklahoma - Generation	71,874	236,759	198,179	18,484	(17,468)	0	334	1,798	75,021
Public Service Co of Oklahoma - Transmission	4,686	349,947	292,923	21,238	(25,819)	0	494	2,657	3,257
Southwestern Electric Power Co - Distribution	88,321	208,032	174,133	17,748	(15,349)	0	294	1,580	92,594
Southwestern Electric Power Co - Generation	50,763	378,917	317,172	25,733	(27,956)	0	535	2,877	51,952
Southwestern Electric Power Co - Texas - Distribution	21,898	577,067	483,033	35,871	(42,576)	0	815	4,332	20,390
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0	0
Southwestern Electric Power Co - Transmission	17,242	161,069	134,822	10,679	(11,884)	0	227	1,223	17,488
Water Transportation (Leikin)	993,481	24,631,312	20,617,610	1,534,835	(1,817,289)	0	34,770	187,030	932,628
AEP Texas North Company - Distribution	38,460	185,354	155,150	13,404	(13,675)	0	262	1,407	39,858
AEP Texas North Company - Generation	13,737	118,157	98,903	7,899	(8,718)	0	167	697	13,982
AEP Texas North Company - Transmission	5,172	9,762	8,171	894	(720)	0	14	74	5,434
Wheeling Power Co - Distribution	254,901	14,825,348	12,409,540	903,136	(1,093,808)	0	20,928	112,671	197,729
Wheeling Power Co - Transmission	0	1,325,993	1,109,921	79,412	(97,831)	0	1,872	10,068	(6,479)
Cedar Coal Co	10,668	6,360,945	5,324,421	381,588	(469,308)	0	8,979	48,300	(19,774)
Central Coal Company	0	0	0	0	0	0	0	0	0
Central Ohio Coal	0	9,496,519	7,949,050	568,734	(700,649)	0	13,406	72,109	(46,401)
Southern Ohio Coal - Martinska	0	5,631,775	4,714,076	337,280	(415,510)	0	7,950	42,763	(27,518)
Southern Ohio Coal - Meigs	0	12,034,223	10,073,232	720,714	(887,880)	0	16,968	91,378	(58,801)
Windsor	0	3,995,544	3,344,465	239,288	(294,790)	0	5,640	30,339	(19,523)
Price River Coal	0	796,397	666,623	47,695	(58,758)	0	1,124	6,047	(3,891)
Houston Pipeline (HPL)	1,197,607	3,240,068	2,712,095	265,766	(239,051)	0	4,574	24,602	1,253,498
<b>Total</b>	<b>\$71,195,246</b>	<b>\$2,633,777,754</b>	<b>\$2,204,600,494</b>	<b>\$161,997,295</b>	<b>(\$194,319,091)</b>	<b>\$0</b>	<b>\$3,717,906</b>	<b>\$19,998,721</b>	<b>\$62,590,076</b>

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

Company	Service Cost	Projected Benefit Obligation	Market-Related Value of Assets	Interest Cost	Expected Return on Assets	Initial Transition (Asset)/ Obligation	Prior Service Cost	Gain/Loss Amortization	Net Periodic Pension Cost
AEP Energy Services, Inc.	\$20,528	\$126,010	\$122,540	\$8,765	(\$10,470)	\$0	\$178	\$663	\$19,663
AEP Fiber Venture, LLC	0	0	0	0	0	0	0	0	0
AEP Pro Serv, Inc.	0	55,308	53,785	3,308	(4,596)	0	78	291	(918)
AEP T & D Services, LLC	0	0	0	0	0	0	0	0	0
American Electric Power Service Corporation	25,061,869	722,821,580	702,914,593	44,733,952	(60,058,937)	0	1,018,929	3,803,744	14,559,557
Appalachian Power Co - Distribution	5,688,736	284,824,978	276,980,708	17,376,807	(23,665,986)	0	401,505	1,498,850	1,299,912
Appalachian Power Co - Generation	5,816,911	199,936,281	194,429,903	12,306,882	(16,612,620)	0	281,841	1,052,136	2,844,249
Appalachian Power Co - Transmission	1,044,135	33,718,593	32,785,961	2,079,300	(2,801,664)	0	47,532	177,439	546,743
C3 Communications, Inc.	24,854	91,002	88,496	6,930	(7,561)	0	128	479	24,830
Cardinal Operating Company	1,423,449	51,862,939	50,434,599	3,187,276	(4,309,270)	0	73,109	272,921	647,486
AEP Texas Central Company - Distribution	124,450	992,802	965,460	66,827	(82,491)	0	1,400	5,224	115,409
AEP Texas Central Company - Generation	43,460	166,936	162,338	12,585	(13,871)	0	235	878	43,287
AEP Texas Central Company - Nuclear	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Transmission	25,615	226,780	220,534	15,097	(18,843)	0	320	1,193	23,382
Columbus Southern Power Co - Distribution	3,111,378	220,801,739	214,720,712	13,393,154	(18,346,322)	0	311,254	1,161,937	(368,599)
Columbus Southern Power Co - Generation	1,962,113	93,925,599	91,338,825	5,735,434	(7,804,238)	0	132,403	494,270	519,982
Columbus Southern Power Co - Transmission	277,512	22,454,446	21,836,036	1,359,691	(1,865,730)	0	31,653	118,163	(78,711)
Conesville Coal Preparation Company	81,799	2,282,979	2,220,104	142,045	(189,692)	0	3,218	12,014	59,385
Cook Coal Terminal	77,474	2,263,650	2,201,307	140,032	(188,086)	0	3,191	11,912	44,524
CSW Energy, Inc.	24,197	61,195	49,785	4,509	(4,254)	0	72	269	24,794
Elmwood	249,564	604,844	588,186	51,106	(50,256)	0	853	3,183	254,449
EnerShop Inc.	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Distribution	2,796,570	147,951,255	143,876,579	9,016,829	(12,293,207)	0	208,560	778,572	507,124
Indiana Michigan Power Co - Generation	2,207,406	77,984,768	75,837,015	4,796,620	(6,479,721)	0	109,932	410,384	1,044,620
Indiana Michigan Power Co - Nuclear	6,674,489	120,823,326	117,495,772	7,626,163	(10,039,159)	0	170,319	635,815	5,067,628
Indiana Michigan Power Co - Transmission	725,724	28,308,573	27,528,936	1,736,659	(2,352,147)	0	39,905	148,970	299,111
Kentucky Power Co - Distribution	1,248,068	49,595,271	48,229,384	3,041,147	(4,120,850)	0	69,912	260,988	499,265
Kentucky Power Co - Generation	781,008	24,440,120	23,767,023	1,508,578	(2,030,719)	0	34,452	128,613	421,932
Kentucky Power Co - Transmission	263,845	4,778,546	4,646,941	301,606	(397,047)	0	6,736	25,146	200,286
Kingsport Power Co - Distribution	214,371	11,183,444	10,875,445	681,750	(929,228)	0	15,765	58,651	41,509
Kingsport Power Co - Transmission	54,809	2,129,237	2,070,596	130,637	(176,917)	0	3,091	11,205	22,735
LIG Liquids Company, L.L.C.	106,709	576,490	560,813	40,865	(47,900)	0	813	3,034	103,520
Louisiana Intrastate Gas Company, L.L.C.	294,329	1,637,933	1,592,824	115,576	(136,095)	0	2,309	8,619	284,738
Memco	967,805	2,023,279	1,967,557	178,909	(168,143)	0	2,852	10,847	992,099
Ohio Power Co - Distribution	4,010,488	214,543,758	208,635,080	13,072,619	(17,826,349)	0	302,433	1,129,006	688,195
Ohio Power Co - Generation	4,499,473	184,214,989	179,141,586	11,287,780	(15,306,345)	0	259,679	969,405	1,709,991
Ohio Power Co - Transmission	1,069,863	44,588,041	43,360,056	2,730,985	(3,704,801)	0	62,854	234,638	393,538
Public Service Co of Oklahoma - Distribution	181,591	791,400	769,805	58,199	(65,757)	0	1,116	4,165	179,313
Public Service Co of Oklahoma - Generation	74,749	237,090	230,560	18,652	(19,700)	0	334	1,248	75,283
Public Service Co of Oklahoma - Transmission	4,873	350,436	340,785	21,253	(29,118)	0	494	1,844	(654)
Southwestern Electric Power Co - Distribution	91,854	208,323	202,586	17,955	(17,309)	0	294	1,095	93,890
Southwestern Electric Power Co - Generation	52,793	379,447	368,997	25,854	(31,528)	0	535	1,997	49,651
Southwestern Electric Power Co - Texas - Distribution	22,774	577,874	561,959	35,927	(48,015)	0	815	3,041	14,541
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0	0
Southwestern Electric Power Co - Transmission	17,932	161,294	156,852	10,720	(13,402)	0	227	849	16,327
Water Transportation (Lain)	1,033,221	24,665,744	23,986,433	1,537,160	(2,049,466)	0	34,770	129,800	685,484
AEP Texas North Company - Distribution	39,999	185,613	180,501	13,495	(15,423)	0	262	977	39,309
AEP Texas North Company - Generation	14,287	118,322	115,064	7,932	(9,831)	0	167	623	13,177
AEP Texas North Company - Transmission	5,378	9,776	9,506	906	(812)	0	14	51	5,538
Wheeling Power Co - Distribution	265,097	14,846,072	14,437,201	903,861	(1,233,554)	0	20,928	78,125	34,457
Wheeling Power Co - Transmission	0	1,327,847	1,291,277	79,424	(110,330)	0	1,872	6,983	(22,047)
Cedar Coal Co	11,095	6,369,837	6,194,407	381,669	(529,267)	0	8,979	33,520	(94,003)
Central Coal Company	0	0	0	0	0	0	0	0	0
Central Ohio Coal	0	9,509,794	9,247,888	588,819	(790,165)	0	13,406	50,044	(157,896)
Southern Ohio Coal - Marlinka	0	5,639,648	5,484,328	337,330	(468,596)	0	7,950	29,678	(93,638)
Southern Ohio Coal - Meigs	0	12,051,045	11,719,151	720,822	(1,001,316)	0	16,988	63,417	(200,089)
Windsor	0	4,001,129	3,890,935	239,324	(332,452)	0	5,640	21,055	(66,433)
Price River Coal	0	797,510	775,546	47,702	(66,265)	0	1,124	4,197	(13,241)
Houston Pipeline (HPL)	1,245,511	3,244,597	3,155,238	268,572	(269,592)	0	4,574	17,074	1,266,138
Total	\$74,043,056	\$2,837,459,485	\$2,564,822,039	\$162,185,998	(\$219,145,386)	\$0	\$3,717,906	\$13,879,250	\$34,680,822

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

Company	Service Cost	Projected Benefit Obligation	Market-Related Value of Assets	Interest Cost	Expected Return on Assets	Initial Transition (Asset)/ Obligation	Prior Service Cost	Gain/Loss Amortization	Net Periodic Pension Cost
AEP Energy Services, Inc.	\$21,349	\$125,991	\$125,765	\$8,787	(\$10,538)	\$0	\$178	\$612	\$20,387
AEP Fiber Venture, LLC	0	0	0	0	0	0	0	0	0
AEP Pro Serv, Inc.	0	55,300	55,201	3,298	(4,625)	0	78	269	(981)
AEP T & D Services, LLC	0	0	0	0	0	0	0	0	0
American Electric Power Service Corporation	26,064,344	722,709,111	721,411,849	44,654,724	(60,450,009)	0	1,018,929	3,510,298	14,798,286
Appalachian Power Co - Distribution	5,916,286	284,780,660	284,269,479	17,336,341	(23,820,087)	0	401,505	1,383,219	1,217,264
Appalachian Power Co - Generation	6,048,651	199,905,172	199,546,342	12,282,502	(16,720,793)	0	281,841	970,967	2,863,168
Appalachian Power Co - Transmission	1,085,901	33,713,347	33,652,831	2,075,328	(2,819,907)	0	47,532	163,750	552,605
C3 Communications, Inc.	25,848	90,988	90,824	6,968	(7,611)	0	128	442	25,775
Cardinal Operating Company	1,480,387	51,864,869	51,761,790	3,180,763	(4,337,329)	0	73,109	251,866	648,797
AEP Texas Central Company - Distribution	129,428	992,648	990,866	66,917	(83,029)	0	1,400	4,821	119,537
AEP Texas Central Company - Generation	45,198	166,910	166,610	12,650	(13,961)	0	235	311	44,933
AEP Texas Central Company - Nuclear	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Transmission	26,640	226,745	226,338	15,111	(18,966)	0	320	1,101	24,206
Columbus Southern Power Co - Distribution	3,235,833	220,767,383	220,371,195	13,358,916	(18,465,784)	0	311,254	1,072,298	(487,463)
Columbus Southern Power Co - Generation	2,040,597	93,910,984	93,742,414	5,722,280	(7,855,055)	0	132,403	456,139	496,364
Columbus Southern Power Co - Transmission	288,613	22,450,952	22,410,653	1,356,123	(1,877,879)	0	31,653	109,047	(92,443)
Conesville Coal Preparation Company	95,471	2,282,624	2,278,526	141,823	(190,927)	0	3,218	11,087	60,673
Cook Coal Terminal	80,573	2,253,298	2,259,235	139,782	(189,310)	0	3,191	10,993	45,229
CSW Energy, Inc.	25,165	51,187	51,095	4,553	(4,281)	0	72	249	25,757
Elmwood	259,547	604,749	603,664	51,544	(50,583)	0	853	2,937	264,298
EnerShop Inc.	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Distribution	2,908,225	147,928,234	147,662,703	8,995,458	(12,373,254)	0	208,560	718,508	457,498
Indiana Michigan Power Co - Generation	2,295,702	77,972,634	77,832,673	4,786,876	(6,521,914)	0	109,932	378,724	1,049,420
Indiana Michigan Power Co - Nuclear	6,941,469	120,804,627	120,587,683	7,618,409	(10,104,528)	0	170,319	588,764	5,212,433
Indiana Michigan Power Co - Transmission	754,753	28,304,168	28,253,362	1,732,992	(2,367,463)	0	39,905	137,477	297,664
Kentucky Power Co - Distribution	1,297,991	49,587,554	49,498,544	3,034,669	(4,147,683)	0	69,912	240,854	495,743
Kentucky Power Co - Generation	812,248	24,436,317	24,392,454	1,505,753	(2,043,942)	0	34,452	118,691	427,202
Kentucky Power Co - Transmission	274,399	4,777,802	4,769,226	301,299	(399,633)	0	6,736	23,206	266,008
Kingsport Power Co - Distribution	222,946	11,181,704	11,161,633	680,141	(935,278)	0	15,765	54,311	37,885
Kingsport Power Co - Transmission	57,001	2,128,906	2,125,084	130,361	(178,069)	0	3,001	10,340	22,635
LIG Liquids Company, L.L.C.	110,978	576,400	575,365	40,893	(48,212)	0	813	2,800	107,371
Louisiana Intrastate Gas Company, L.L.C.	308,102	1,637,679	1,634,739	115,922	(136,981)	0	2,309	7,954	295,306
Memco	1,006,517	2,022,964	2,019,333	180,670	(169,208)	0	2,852	9,826	1,030,656
Ohio Power Co - Distribution	4,170,907	214,510,375	214,125,329	13,041,531	(17,942,425)	0	302,433	1,041,907	614,352
Ohio Power Co - Generation	4,679,451	184,186,326	183,855,712	11,263,419	(15,406,012)	0	259,679	894,619	1,691,157
Ohio Power Co - Transmission	1,112,657	44,581,103	44,501,080	2,725,046	(3,728,925)	0	62,854	216,537	388,169
Public Service Co of Oklahoma - Distribution	188,855	791,277	789,857	58,452	(66,185)	0	1,116	3,843	186,081
Public Service Co of Oklahoma - Generation	77,739	237,053	236,628	18,773	(19,828)	0	334	1,151	78,170
Public Service Co of Oklahoma - Transmission	5,068	350,382	349,753	21,198	(29,307)	0	494	1,702	(845)
Southwestern Electric Power Co - Distribution	95,529	208,291	207,917	18,119	(17,422)	0	294	1,012	97,531
Southwestern Electric Power Co - Generation	54,905	379,388	378,707	25,900	(31,733)	0	535	1,843	51,449
Southwestern Electric Power Co - Texas - Distribution	23,685	577,784	576,747	35,870	(48,328)	0	815	2,806	14,848
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0	0
Southwestern Electric Power Co - Transmission	18,649	161,269	160,979	10,730	(13,489)	0	227	793	16,901
Water Transportation (Lakin)	1,074,550	24,661,906	24,617,638	1,534,849	(2,062,811)	0	34,770	119,788	701,144
AEP Texas North Company - Distribution	41,599	185,584	185,251	13,549	(15,523)	0	262	901	40,787
AEP Texas North Company - Generation	14,858	118,304	118,091	7,941	(9,895)	0	167	575	13,645
AEP Texas North Company - Transmission	5,594	9,774	9,757	916	(818)	0	14	47	5,754
Wheeling Power Co - Distribution	275,701	14,843,762	14,817,118	901,682	(1,241,586)	0	20,928	72,038	28,823
Wheeling Power Co - Transmission	0	1,327,840	1,325,257	79,177	(111,049)	0	1,872	6,449	(23,552)
Cedar Coal Co	11,538	6,368,846	6,357,414	380,808	(532,713)	0	8,979	30,934	(100,753)
Central Coal Company	0	0	0	0	0	0	0	0	0
Central Ohio Coal	0	9,508,314	9,491,247	567,049	(795,310)	0	13,406	46,193	(168,672)
Southern Ohio Coal - Marzinka	0	5,638,770	5,628,648	336,280	(471,647)	0	7,950	27,388	(100,029)
Southern Ohio Coal - Meigs	0	12,049,470	12,027,542	718,578	(1,007,836)	0	16,988	58,534	(213,746)
Windsor	0	4,000,507	3,993,326	238,579	(334,617)	0	5,640	19,431	(70,967)
Price River Coal	0	797,386	795,955	47,554	(66,696)	0	1,124	3,873	(14,145)
Houston Pipeline (HPL)	1,295,331	3,244,092	3,238,269	270,718	(271,348)	0	4,574	15,757	1,315,033
Total	\$77,004,778	\$2,637,049,105	\$2,632,315,607	\$161,858,472	(\$220,572,345)	\$0	\$3,717,906	\$12,808,513	\$34,817,328

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

Company	Service Cost	Projected Benefit Obligation	Market-Related Value of Assets	Interest Cost	Expected Return on Assets	Initial Transition (Asset)/ Obligation	Prior Service Cost	Gain/Loss Amortization	Net Periodic Pension Cost
AEP Energy Services, Inc.	\$22,203	\$125,341	\$125,600	\$8,786	(\$10,495)	\$0	\$178	\$568	\$21,239
AEP Fiber Venture, LLC	0	0	0	0	0	0	0	0	0
AEP Pro Serv, Inc.	0	55,015	55,128	3,276	(4,607)	0	78	249	(1,003)
AEP T & D Services, LLC	0	0	0	0	0	0	0	0	0
American Electric Power Service Corporation	27,106,918	718,982,035	720,465,653	44,428,018	(60,202,759)	0	1,018,929	3,256,046	15,607,151
Appalachian Power Co - Distribution	6,152,937	283,312,020	283,896,634	17,237,025	(23,722,659)	0	401,505	1,283,032	1,351,841
Appalachian Power Co - Generation	6,290,597	198,874,243	199,284,619	12,217,132	(16,652,402)	0	281,841	908,640	3,037,807
Appalachian Power Co - Transmission	1,129,337	33,539,484	33,608,693	2,064,455	(2,008,373)	0	47,532	151,890	584,840
C3 Communications, Inc.	28,882	90,519	90,705	8,991	(7,579)	0	128	410	26,832
Cardinal Operating Company	1,539,603	51,587,449	51,693,900	3,163,603	(4,319,589)	0	73,109	233,624	690,350
AEP Texas Central Company - Distribution	134,605	987,528	989,566	66,821	(82,689)	0	1,400	4,472	124,608
AEP Texas Central Company - Generation	47,006	166,049	166,392	12,687	(13,904)	0	235	752	46,776
AEP Texas Central Company - Nuclear	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Transmission	27,705	225,575	228,041	15,092	(18,898)	0	320	1,022	25,241
Columbus Southern Power Co - Distribution	3,365,266	219,628,865	220,082,069	13,278,828	(18,390,256)	0	311,254	994,631	(440,276)
Columbus Southern Power Co - Generation	2,122,221	93,426,677	93,619,463	5,689,735	(7,822,927)	0	132,403	423,100	544,532
Columbus Southern Power Co - Transmission	300,157	22,335,171	22,381,259	1,347,866	(1,870,198)	0	31,653	(101,149)	(89,353)
Conesville Coal Preparation Company	99,290	2,270,852	2,275,538	141,137	(190,146)	0	3,218	10,284	63,783
Cook Coal Terminal	83,796	2,251,626	2,256,272	139,069	(188,536)	0	3,191	10,197	47,717
CSW Energy, Inc.	26,171	50,923	51,028	4,591	(4,264)	0	72	231	26,801
Elmwood	269,929	601,631	602,872	61,900	(50,377)	0	853	2,725	275,029
EnerShop Inc.	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Distribution	3,024,554	147,165,355	147,469,031	8,943,491	(12,322,645)	0	208,560	666,466	520,426
Indiana Michigan Power Co - Generation	2,387,531	77,570,522	77,730,588	4,761,333	(6,495,238)	0	109,932	351,293	1,114,850
Indiana Michigan Power Co - Nuclear	7,219,128	120,181,527	120,429,521	7,586,439	(10,063,199)	0	170,319	544,265	5,456,951
Indiana Michigan Power Co - Transmission	784,943	28,158,201	28,216,305	1,723,503	(2,357,780)	0	39,905	127,520	318,091
Kentucky Power Co - Distribution	1,349,910	49,331,826	49,433,622	3,017,990	(4,130,718)	0	69,912	223,439	530,503
Kentucky Power Co - Generation	844,738	24,310,297	24,360,481	1,497,929	(2,035,582)	0	34,452	110,094	451,631
Kentucky Power Co - Transmission	285,375	4,753,162	4,762,971	300,034	(397,998)	0	6,736	21,526	215,673
Kingsport Power Co - Distribution	231,864	11,124,039	11,146,994	678,220	(931,453)	0	15,765	50,377	42,773
Kingsport Power Co - Transmission	59,281	2,117,927	2,122,297	129,648	(177,341)	0	3,001	9,591	24,182
LIG Liquids Company, L.L.C.	115,417	573,427	574,611	41,019	(48,015)	0	813	2,597	111,830
Louisiana IntraState Gas Company, L.L.C	318,346	1,629,233	1,632,595	115,974	(136,421)	0	2,309	7,378	307,586
Memco	1,046,777	2,012,532	2,016,684	182,175	(168,516)	0	2,852	9,114	1,072,403
Ohio Power Co - Distribution	4,337,744	213,404,126	213,844,485	12,966,067	(17,869,038)	0	302,433	966,441	703,646
Ohio Power Co - Generation	4,866,630	183,236,461	183,614,569	11,201,141	(15,342,999)	0	259,679	829,821	1,814,272
Ohio Power Co - Transmission	1,157,163	44,351,194	44,442,713	2,709,926	(3,713,673)	0	62,854	200,853	417,123
Public Service Co of Oklahoma - Distribution	196,409	787,197	788,821	58,572	(65,915)	0	1,116	3,565	193,747
Public Service Co of Oklahoma - Generation	80,848	235,831	236,317	18,858	(19,747)	0	334	1,068	81,361
Public Service Co of Oklahoma - Transmission	5,271	348,575	349,294	21,071	(29,187)	0	484	1,579	(773)
Southwestern Electric Power Co - Distribution	99,350	207,216	207,644	18,255	(17,351)	0	294	933	101,486
Southwestern Electric Power Co - Generation	57,101	377,431	378,210	25,875	(31,604)	0	535	1,709	53,617
Southwestern Electric Power Co - Texas - Distribution	24,632	574,804	575,990	35,685	(48,130)	0	815	2,603	15,615
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0	0
Southwestern Electric Power Co - Transmission	19,395	160,437	160,768	10,709	(13,434)	0	227	727	17,624
Water Transportation (Lekin)	1,117,532	24,534,722	24,585,350	1,527,537	(2,054,374)	0	34,770	111,110	736,575
AEP Texas North Company - Distribution	43,263	184,627	185,008	13,570	(15,459)	0	262	836	42,471
AEP Texas North Company - Generation	15,452	117,694	117,937	7,929	(9,855)	0	167	533	14,226
AEP Texas North Company - Transmission	5,817	9,724	9,744	925	(814)	0	14	44	5,986
Wheeling Power Co - Distribution	286,729	14,767,212	14,797,684	896,430	(1,236,508)	0	20,928	66,876	34,456
Wheeling Power Co - Transmission	0	1,320,993	1,323,519	78,650	(110,594)	0	1,872	5,981	(24,091)
Cedar Coal Co	12,000	6,336,001	6,349,075	378,010	(530,534)	0	8,979	28,694	(102,851)
Central Coal Company	0	0	0	0	0	0	0	0	0
Central Ohio Coal	0	9,459,279	9,478,798	583,280	(792,057)	0	13,406	42,838	(172,533)
Southern Ohio Coal - Martinka	0	5,609,690	5,621,266	334,045	(469,718)	0	7,950	25,405	(102,318)
Southern Ohio Coal - Meigs	0	11,987,031	12,011,767	713,802	(1,003,714)	0	16,988	54,286	(218,638)
Windsor	0	3,979,876	3,988,088	236,993	(333,248)	0	5,540	18,024	(72,591)
Price River Coal	0	793,274	794,911	47,238	(66,423)	0	1,124	3,592	(14,469)
Houston Pipeline (HPL)	1,347,144	3,227,362	3,234,022	272,402	(270,238)	0	4,574	14,616	1,368,498
<b>Total</b>	<b>\$80,084,969</b>	<b>\$2,623,449,607</b>	<b>\$2,628,863,090</b>	<b>\$160,989,760</b>	<b>(\$219,670,169)</b>	<b>\$0</b>	<b>\$3,717,906</b>	<b>\$11,880,788</b>	<b>\$37,003,253</b>



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

Company	Service Cost	Projected Benefit Obligation	Market-Related Value of Assets	Interest Cost	Expected Return on Assets	Initial Transition (Asset)/ Obligation	Prior Service Cost	Gain/Loss Amortization	Net Periodic Pension Cost
AEP Energy Services, Inc.	\$18,206	\$124,469	\$125,135	\$8,479	(\$10,449)	\$0	\$178	\$527	\$16,942
AEP Fiber Venture, LLC	0	0	0	0	0	0	0	0	0
AEP Pro Serv, Inc.	0	54,632	54,924	3,247	(4,586)	0	78	231	(1,030)
AEP T & D Services, LLC	0	0	0	0	0	0	0	0	0
American Electric Power Service Corporation	22,227,673	713,979,839	717,801,758	43,753,266	(59,935,659)	0	1,018,929	3,024,720	10,088,928
Appalachian Power Co - Distribution	5,045,408	281,340,925	282,846,937	17,020,116	(23,617,409)	0	401,505	1,191,879	41,500
Appalachian Power Co - Generation	5,158,290	197,490,609	198,547,772	12,043,549	(16,578,521)	0	281,841	836,654	1,741,812
Appalachian Power Co - Transmission	926,056	33,306,139	33,484,426	2,034,440	(2,795,913)	0	47,532	141,099	353,214
C3 Communications, Inc.	22,043	89,889	90,370	6,652	(7,546)	0	128	381	21,659
Cardinal Operating Company	1,262,474	51,228,538	51,502,763	3,119,573	(4,300,424)	0	73,109	217,026	371,758
AEP Texas Central Company - Distribution	110,376	980,658	985,907	64,841	(82,322)	0	1,400	4,154	98,448
AEP Texas Central Company - Generation	38,545	164,894	165,776	12,090	(13,842)	0	235	699	37,727
AEP Texas Central Company - Nuclear	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Transmission	22,718	224,006	225,205	14,663	(18,804)	0	320	949	19,846
Columbus Southern Power Co - Distribution	2,759,518	218,100,835	219,268,324	13,126,867	(18,308,664)	0	311,254	923,967	(1,188,058)
Columbus Southern Power Co - Generation	1,740,221	92,776,676	93,273,308	5,617,197	(7,788,219)	0	132,403	393,041	94,644
Columbus Southern Power Co - Transmission	246,129	22,179,777	22,298,505	1,332,785	(1,861,901)	0	31,653	93,963	(157,371)
Conesville Coal Preparation Company	81,418	2,255,053	2,287,124	138,858	(189,302)	0	3,218	9,553	43,745
Cook Coal Terminal	68,713	2,235,960	2,247,929	136,968	(187,700)	0	3,191	9,472	30,645
CSW Energy, Inc.	21,460	50,569	50,840	4,281	(4,245)	0	72	214	21,783
Elmwood	221,342	597,445	600,643	48,661	(50,153)	0	853	2,531	223,233
EnerShop Inc.	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Distribution	2,480,134	146,141,477	146,923,769	8,832,674	(12,267,973)	0	208,560	619,117	(127,488)
Indiana Michigan Power Co - Generation	1,957,775	77,030,838	77,443,182	4,694,342	(6,466,421)	0	109,932	326,335	621,963
Indiana Michigan Power Co - Nuclear	5,919,685	119,345,384	119,984,237	7,444,680	(10,018,552)	0	170,319	505,587	4,021,629
Indiana Michigan Power Co - Transmission	643,654	27,962,295	28,111,977	1,700,069	(2,347,319)	0	39,905	118,460	154,769
Kentucky Power Co - Distribution	1,106,926	48,988,608	49,250,843	2,977,208	(4,112,391)	0	69,912	207,536	249,192
Kentucky Power Co - Generation	692,685	24,141,162	24,279,369	1,475,891	(2,026,551)	0	34,452	102,272	278,750
Kentucky Power Co - Transmission	234,007	4,720,093	4,745,360	294,425	(396,232)	0	6,736	19,996	158,933
Kingsport Power Co - Distribution	190,128	11,046,645	11,105,778	667,808	(927,320)	0	15,765	46,798	(8,820)
Kingsport Power Co - Transmission	48,611	2,103,192	2,114,450	127,883	(176,554)	0	3,001	8,910	11,851
LIG Liquids Company, L.L.C.	94,642	569,438	572,486	39,467	(47,502)	0	813	2,412	89,531
Louisiana Intrastate Gas Company, L.L.C	261,044	1,617,898	1,626,558	111,667	(135,816)	0	2,309	6,854	246,058
Memco	858,358	1,998,530	2,009,228	169,787	(167,768)	0	2,852	8,467	871,695
Ohio Power Co - Distribution	3,556,950	211,919,403	213,053,803	12,805,892	(17,789,759)	0	302,433	897,780	(226,704)
Ohio Power Co - Generation	3,990,636	181,961,624	182,935,661	11,051,257	(15,274,927)	0	259,679	770,866	797,512
Ohio Power Co - Transmission	948,874	44,042,628	44,278,387	2,673,873	(3,697,197)	0	62,854	186,583	174,967
Public Service Co of Oklahoma - Distribution	161,055	781,720	786,904	56,030	(65,622)	0	1,116	3,312	155,890
Public Service Co of Oklahoma - Generation	66,296	234,190	235,444	17,858	(19,659)	0	334	992	65,821
Public Service Co of Oklahoma - Transmission	4,322	346,150	348,002	20,829	(29,058)	0	494	1,466	(1,946)
Southwestern Electric Power Co - Distribution	81,467	205,775	206,876	17,071	(17,274)	0	294	872	82,429
Southwestern Electric Power Co - Generation	46,823	374,605	376,812	25,058	(31,463)	0	535	1,588	42,540
Southwestern Electric Power Co - Texas - Distribution	20,198	570,805	573,661	35,124	(47,917)	0	815	2,418	10,538
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0	0
Southwestern Electric Power Co - Transmission	15,904	159,321	160,174	10,414	(13,374)	0	227	675	13,846
Water Transportation (Lakin)	918,376	24,364,026	24,494,446	1,502,430	(2,045,259)	0	34,770	103,216	511,533
AEP Texas North Company - Distribution	35,475	183,343	184,324	13,004	(15,391)	0	262	777	34,127
AEP Texas North Company - Generation	12,671	116,875	117,501	7,699	(9,811)	0	167	495	11,221
AEP Texas North Company - Transmission	4,770	9,656	9,708	857	(811)	0	14	41	4,872
Wheeling Power Co - Distribution	235,118	14,664,471	14,742,970	885,492	(1,231,022)	0	20,928	62,125	(27,359)
Wheeling Power Co - Transmission	0	1,311,604	1,318,625	77,849	(110,104)	0	1,872	5,557	(24,726)
Cedar Coal Co	9,840	6,291,919	6,325,600	374,517	(528,181)	0	8,979	26,655	(108,189)
Central Coal Company	0	0	0	0	0	0	0	0	0
Central Ohio Coal	0	9,393,468	9,443,751	558,280	(788,543)	0	13,406	39,795	(177,083)
Southern Ohio Coal - Martinsburg	0	5,570,662	5,600,482	331,068	(467,634)	0	7,950	23,500	(105,017)
Southern Ohio Coal - Meigs	0	11,903,634	11,967,354	707,440	(999,261)	0	16,988	50,429	(224,404)
Windsor	0	3,952,186	3,973,342	234,881	(331,770)	0	5,640	16,743	(74,506)
Price River Coal	0	787,755	791,972	46,817	(66,129)	0	1,124	3,337	(14,851)
Houston Pipeline (HPL)	1,104,658	3,204,908	3,222,064	256,120	(269,039)	0	4,574	13,577	1,109,891
Total	\$65,669,675	\$2,605,197,398	\$2,619,142,965	\$158,731,275	(\$218,695,563)	\$0	\$3,717,906	\$11,036,717	\$20,460,010

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

Company	Service Cost	Projected Benefit Obligation	Market-Related Value of Assets	Interest Cost	Expected Return on Assets	Initial Transition (Asset)/ Obligation	Prior Service Cost	Gain/Loss Amortization	Net Periodic Pension Cost
AEP Energy Services, Inc.	\$20,209	\$122,464	\$124,625	\$8,468	(\$10,378)	\$0	\$72	\$490	\$18,862
AEP Fiber Venture, LLC	0	0	0	0	0	0	0	0	0
AEP Pro Serv, Inc.	0	53,752	54,701	3,190	(4,555)	0	31	215	(1,118)
AEP T & D Services, LLC	0	0	0	0	0	0	0	0	0
American Electric Power Service Corporation	24,672,717	702,477,762	714,877,168	43,159,856	(59,530,247)	0	411,110	2,813,310	11,526,747
Appalachian Power Co - Distribution	5,500,403	276,808,577	281,694,513	16,762,323	(23,457,658)	0	161,996	1,108,574	175,638
Appalachian Power Co - Generation	5,725,701	194,309,073	197,738,815	11,873,020	(16,466,382)	0	113,715	778,177	2,024,231
Appalachian Power Co - Transmission	1,027,922	32,769,583	33,347,998	2,006,043	(2,777,001)	0	19,178	131,237	407,380
C3 Communications, Inc.	24,468	88,441	90,002	6,702	(7,495)	0	52	354	24,081
Cardinal Operating Company	1,401,347	50,403,256	51,292,922	3,074,851	(4,271,336)	0	29,497	201,857	436,216
AEP Texas Central Company - Distribution	122,517	964,860	981,890	64,541	(81,765)	0	89,997	565	3,664
AEP Texas Central Company - Generation	42,785	162,237	165,101	12,169	(13,749)	0	95	650	41,950
AEP Texas Central Company - Nuclear	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Transmission	25,217	220,397	224,287	14,578	(18,677)	0	129	883	22,130
Columbus Southern Power Co - Distribution	3,063,065	214,587,272	218,374,943	12,918,588	(18,184,822)	0	125,583	859,387	(1,218,199)
Columbus Southern Power Co - Generation	1,931,646	91,282,062	92,893,278	5,532,679	(7,735,538)	0	53,421	365,570	147,777
Columbus Southern Power Co - Transmission	273,203	21,822,465	22,207,653	1,311,484	(1,849,307)	0	12,771	87,395	(164,453)
Conesville Coal Preparation Company	90,374	2,218,724	2,257,867	137,056	(188,022)	0	1,298	8,886	49,592
Cook Coal Terminal	76,271	2,199,939	2,238,770	135,104	(186,430)	0	1,287	8,810	35,043
CSW Energy, Inc.	23,821	49,764	50,632	4,367	(4,216)	0	29	199	24,200
Elmwood	245,689	587,820	598,196	49,473	(49,814)	0	344	2,354	248,046
EnerShop Inc.	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Distribution	2,752,949	143,787,166	146,325,147	8,697,856	(12,184,991)	0	84,148	575,844	(74,193)
Indiana Michigan Power Co - Generation	2,173,130	75,789,886	77,127,650	4,627,478	(6,422,681)	0	44,354	303,526	725,808
Indiana Michigan Power Co - Nuclear	6,570,850	117,422,753	119,495,377	7,359,613	(9,950,785)	0	68,719	470,259	4,518,656
Indiana Michigan Power Co - Transmission	714,455	27,511,828	27,997,438	1,675,365	(2,331,442)	0	16,101	110,180	184,660
Kentucky Power Co - Distribution	1,228,688	48,199,411	49,050,177	2,933,794	(4,084,575)	0	28,208	193,031	298,146
Kentucky Power Co - Generation	768,881	23,752,252	24,171,502	1,455,446	(2,012,843)	0	13,900	95,124	320,509
Kentucky Power Co - Transmission	259,748	4,644,053	4,726,025	291,064	(393,552)	0	2,718	18,599	178,577
Kingsport Power Co - Distribution	211,043	10,868,686	11,060,529	657,635	(921,048)	0	6,361	43,527	(2,482)
Kingsport Power Co - Transmission	53,958	2,069,310	2,105,835	126,028	(175,360)	0	1,211	8,287	14,122
LIG Liquids Company, L.L.C.	195,052	560,264	570,154	39,490	(47,479)	0	328	2,244	99,635
Louisiana Intrastate Gas Company, L.L.C.	289,759	1,591,834	1,619,931	111,681	(134,897)	0	932	6,375	273,850
Memco	952,777	1,966,334	2,001,041	173,263	(166,834)	0	1,151	7,875	968,432
Ohio Power Co - Distribution	3,948,214	208,505,422	212,185,743	12,610,139	(17,669,427)	0	122,023	835,031	(154,020)
Ohio Power Co - Generation	4,429,606	179,030,257	182,190,313	10,889,220	(15,171,605)	0	104,774	716,987	968,982
Ohio Power Co - Transmission	1,053,250	43,333,110	44,097,981	2,634,543	(3,672,188)	0	25,360	173,542	214,506
Public Service Co of Oklahoma - Distribution	178,772	769,126	782,702	-56,262	(65,178)	0	450	3,080	173,386
Public Service Co of Oklahoma - Generation	73,588	230,417	234,484	18,044	(19,526)	0	135	923	73,164
Public Service Co of Oklahoma - Transmission	4,798	340,573	346,585	20,499	(28,861)	0	199	1,364	(2,001)
Southwestern Electric Power Co - Distribution	90,428	202,460	206,033	17,384	(17,157)	0	118	811	91,585
Southwestern Electric Power Co - Generation	51,974	368,767	375,276	24,973	(31,251)	0	216	1,477	47,389
Southwestern Electric Power Co - Texas - Distribution	22,420	561,610	571,523	34,665	(47,593)	0	329	2,249	12,070
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0	0
Southwestern Electric Power Co - Transmission	17,654	156,754	159,521	10,352	(13,284)	0	92	628	15,441
Water Transportation (Lain)	1,017,177	23,971,526	24,394,647	1,483,199	(2,031,425)	0	14,029	96,002	578,882
AEP Texas North Company - Distribution	39,378	180,389	183,573	13,044	(15,287)	0	106	722	37,963
AEP Texas North Company - Generation	14,085	114,992	117,022	7,860	(9,745)	0	67	461	12,508
AEP Texas North Company - Transmission	5,295	9,501	9,668	878	(805)	0	6	38	5,412
Wheeling Power Co - Distribution	260,981	14,428,229	14,682,901	871,875	(1,222,695)	0	8,444	57,783	(23,613)
Wheeling Power Co - Transmission	0	1,290,474	1,313,253	76,596	(109,359)	0	755	5,163	(26,840)
Cedar Coal Co	10,922	6,190,558	6,299,827	368,087	(524,608)	0	3,623	24,792	(117,183)
Central Coal Company	0	0	0	0	0	0	0	0	0
Central Ohio Coal	0	9,242,141	9,405,274	548,565	(783,209)	0	5,409	37,013	(192,222)
Southern Ohio Coal - Martinsburg	0	5,480,920	5,577,063	325,319	(464,471)	0	3,208	21,950	(113,994)
Southern Ohio Coal - Meigs	0	11,711,868	11,918,594	695,155	(992,502)	0	6,854	46,954	(243,588)
Windsor	0	3,888,517	3,957,153	230,802	(329,526)	0	2,276	15,573	(80,875)
Price River Coal	0	775,064	788,745	46,004	(65,681)	0	454	3,104	(16,120)
Houston Pipeline (HPL)	1,226,171	3,153,278	3,208,936	259,941	(287,219)	0	1,845	12,628	1,233,367
<b>Total</b>	<b>\$72,893,339</b>	<b>\$2,563,228,171</b>	<b>\$2,608,471,606</b>	<b>\$156,466,411</b>	<b>(\$217,216,279)</b>	<b>\$0</b>	<b>\$1,500,074</b>	<b>\$10,265,315</b>	<b>\$23,908,864</b>

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

Company	Service Cost	Projected Benefit Obligation	Market-Related Value of Assets	Interest Cost	Expected Return on Assets	Initial Transition (Asset)/ Obligation	Prior Service Cost	Gain/Loss Amortization	Net Periodic Pension Cost
AEP Energy Services, Inc.	\$21,017	\$120,551	\$123,110	\$8,407	(\$10,263)	\$0	\$5	\$464	\$19,531
AEP Fiber Venture, LLC	0	0	0	0	0	0	0	0	0
AEP Pro Serv, Inc.	0	52,912	54,035	3,142	(4,505)	0	2	204	(1,156)
AEP T & D Services, LLC	0	0	0	0	0	0	0	0	0
American Electric Power Service Corporation	25,659,626	691,504,164	706,182,799	42,590,355	(58,869,926)	0	28,998	2,662,902	12,071,954
Appalachian Power Co - Distribution	5,824,419	272,484,474	278,268,532	16,527,988	(23,197,461)	0	11,426	1,049,306	215,679
Appalachian Power Co - Generation	5,954,730	191,273,718	195,333,906	11,712,847	(16,283,734)	0	8,021	736,573	2,128,436
Appalachian Power Co - Transmission	1,069,039	32,257,881	32,942,418	1,979,181	(2,746,198)	0	1,353	124,221	427,595
C3 Communications, Inc.	25,447	87,059	88,907	6,681	(7,412)	0	4	335	25,055
Cardinal Operating Company	1,457,400	49,615,893	50,669,095	3,033,100	(4,223,957)	0	2,081	191,065	459,689
AEP Texas Central Company - Distribution	127,418	949,787	969,949	63,972	(80,858)	0	40	3,658	114,229
AEP Texas Central Company - Generation	44,496	159,703	163,093	12,127	(13,596)	0	7	615	43,849
AEP Texas Central Company - Nuclear	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Transmission	26,226	216,954	221,560	14,442	(18,470)	0	9	835	23,042
Columbus Southern Power Co - Distribution	3,185,588	211,235,146	215,719,057	12,733,849	(17,983,113)	0	8,858	813,442	(1,241,376)
Columbus Southern Power Co - Generation	2,008,912	89,856,120	91,763,506	6,455,608	(7,649,734)	0	3,768	346,026	164,579
Columbus Southern Power Co - Transmission	284,131	21,481,571	21,937,562	1,292,604	(1,828,794)	0	901	82,723	(168,435)
Conesville Coal Preparation Company	93,989	2,184,065	2,230,426	135,297	(185,936)	0	92	8,411	51,842
Cook Coal Terminal	79,322	2,165,574	2,211,542	133,318	(184,362)	0	91	8,339	36,708
CSW Energy, Inc.	24,774	46,977	50,017	4,380	(4,170)	0	2	189	25,175
Elmwood	255,517	578,638	590,921	49,538	(49,261)	0	24	2,228	258,046
EnerShop Inc.	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Distribution	2,863,067	141,541,027	144,545,534	8,575,756	(12,049,833)	0	5,935	545,058	(60,017)
Indiana Michigan Power Co - Generation	2,260,056	74,605,951	76,189,620	4,564,857	(6,351,439)	0	3,129	287,299	763,901
Indiana Michigan Power Co - Nuclear	6,833,684	115,588,460	118,042,069	7,270,309	(9,840,409)	0	4,847	445,118	4,713,549
Indiana Michigan Power Co - Transmission	743,034	27,082,058	27,656,932	1,652,454	(2,305,581)	0	1,136	104,290	195,333
Kentucky Power Co - Distribution	1,277,836	47,446,475	48,453,627	2,893,601	(4,039,268)	0	1,990	182,711	316,869
Kentucky Power Co - Generation	799,636	23,381,212	23,877,528	1,436,033	(1,990,516)	0	980	90,038	336,172
Kentucky Power Co - Transmission	270,138	4,571,507	4,668,547	287,532	(389,187)	0	192	17,604	186,279
Kingsport Power Co - Distribution	219,484	10,698,903	10,926,010	648,413	(910,831)	0	449	41,200	(1,286)
Kingsport Power Co - Transmission	56,116	2,036,984	2,080,224	124,303	(173,415)	0	85	7,844	14,934
LIG Liquids Company, L.L.C.	109,254	551,512	563,219	39,241	(46,952)	0	23	2,124	103,690
Louisiana Intrastate Gas Company, L.L.C	301,349	1,568,967	1,600,229	110,954	(133,401)	0	66	6,034	285,002
Memco	990,888	1,935,617	1,976,705	173,797	(164,785)	0	81	7,454	1,007,435
Ohio Power Co - Distribution	4,106,143	205,248,302	209,605,130	12,432,976	(17,473,434)	0	8,607	790,307	(135,321)
Ohio Power Co - Generation	4,606,791	176,233,577	179,974,506	10,739,604	(15,003,319)	0	7,390	678,655	1,029,121
Ohio Power Co - Transmission	1,095,380	42,656,191	43,561,659	2,598,284	(3,631,456)	0	1,789	164,264	228,261
Public Service Co of Oklahoma - Distribution	185,922	757,112	773,183	56,004	(64,455)	0	32	2,916	180,419
Public Service Co of Oklahoma - Generation	76,532	226,818	231,632	18,015	(19,310)	0	10	873	76,120
Public Service Co of Oklahoma - Transmission	4,990	335,253	342,369	20,206	(28,541)	0	14	1,291	(2,041)
Southwestern Electric Power Co - Distribution	94,045	199,297	203,527	17,421	(16,967)	0	8	767	95,275
Southwestern Electric Power Co - Generation	54,053	363,007	370,712	24,768	(30,904)	0	15	1,399	49,330
Southwestern Electric Power Co - Texas - Distribution	23,317	552,837	564,572	34,216	(47,065)	0	23	2,129	12,621
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0	0
Southwestern Electric Power Co - Transmission	18,360	154,305	157,581	10,254	(13,137)	0	6	594	16,078
Water Transportation (Lakin)	1,057,864	23,697,061	24,097,958	1,464,187	(2,008,892)	0	990	90,870	605,019
AEP Texas North Company - Distribution	40,953	177,571	181,340	12,978	(15,117)	0	7	664	39,504
AEP Texas North Company - Generation	14,627	113,196	115,599	7,591	(9,637)	0	5	436	13,022
AEP Texas North Company - Transmission	5,507	9,352	9,551	882	(796)	0	0	36	5,629
Wheeling Power Co - Distribution	271,420	14,202,842	14,504,327	859,586	(1,209,133)	0	596	54,693	(22,837)
Wheeling Power Co - Transmission	0	1,270,316	1,297,281	75,440	(108,146)	0	53	4,892	(27,760)
Cedar Coal Co	11,359	6,093,853	6,223,208	362,572	(518,789)	0	256	23,467	(121,136)
Central Coal Company	0	0	0	0	0	0	0	0	0
Central Ohio Coal	0	9,097,767	9,290,886	540,291	(774,522)	0	382	35,034	(198,815)
Southern Ohio Coal - Marinka	0	5,395,301	5,509,827	320,412	(459,319)	0	226	20,777	(117,904)
Southern Ohio Coal - Meigs	0	11,528,914	11,773,640	684,670	(981,493)	0	483	44,397	(251,943)
Windsor	0	3,827,774	3,909,026	227,321	(325,870)	0	161	14,740	(83,649)
Price River Coal	0	762,957	779,152	45,310	(64,953)	0	32	2,933	(16,873)
Houston Pipeline (HPL)	1,275,218	3,104,019	3,169,909	260,071	(264,255)	0	130	11,953	1,283,117
Total	\$75,809,073	\$2,523,187,282	\$2,576,747,257	\$154,347,135	(\$214,806,875)	\$0	\$105,808	\$9,716,502	\$25,171,640

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

Company	Service Cost	Projected Benefit Obligation	Market-Related Value of Assets	Interest Cost	Expected Return on Assets	Initial Transition (Asset)/ Obligation	Prior Service Cost	Gain/Loss Amortization	Net Periodic Pension Cost
AEP Energy Services, Inc.	\$21,858	\$118,988	\$121,956	\$8,360	(\$10,164)	\$0	\$5	\$437	\$20,496
AEP Fiber Venture, LLC	0	0	0	0	0	0	0	0	0
AEP Pro Serv, Inc.	0	52,226	53,529	3,100	(4,461)	0	2	192	(1,167)
AEP T & D Services, LLC	0	0	0	0	0	0	0	0	0
American Electric Power Service Corporation	26,686,011	682,539,138	699,563,595	42,097,115	(58,304,577)	0	28,998	2,508,075	13,015,622
Appalachian Power Co - Distribution	6,057,396	268,951,841	275,660,261	16,323,583	(22,974,687)	0	11,426	988,297	406,015
Appalachian Power Co - Generation	6,192,919	188,793,944	193,502,999	11,573,736	(16,127,355)	0	8,021	693,747	2,341,067
Appalachian Power Co - Transmission	1,111,801	31,839,475	32,633,641	1,955,872	(2,719,825)	0	1,353	116,998	466,199
C3 Communications, Inc.	26,465	85,930	88,074	6,671	(7,340)	0	4	316	26,115
Cardinal Operating Company	1,515,696	48,972,646	50,194,163	2,996,811	(4,183,393)	0	2,081	179,956	511,151
AEP Texas Central Company - Distribution	132,515	937,474	960,857	63,511	(80,082)	0	40	3,445	119,428
AEP Texas Central Company - Generation	46,276	157,633	161,564	12,103	(13,465)	0	7	579	45,500
AEP Texas Central Company - Nuclear	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Transmission	27,275	214,142	219,483	14,330	(18,293)	0	9	767	24,108
Columbus Southern Power Co - Distribution	3,313,011	208,496,581	213,697,076	12,572,274	(17,810,415)	0	8,858	766,147	(1,150,125)
Columbus Southern Power Co - Generation	2,089,268	88,691,178	90,903,387	5,388,409	(7,576,271)	0	3,768	325,907	231,080
Columbus Southern Power Co - Transmission	295,496	21,203,072	21,731,937	1,276,080	(1,811,231)	0	901	77,913	(160,841)
Conesville Coal Preparation Company	97,748	2,155,750	2,209,520	133,760	(184,151)	0	92	7,922	55,371
Cook Coal Terminal	82,495	2,137,498	2,190,813	131,771	(182,592)	0	91	7,855	39,620
CSW Energy, Inc.	25,765	48,342	49,548	4,399	(4,130)	0	2	178	26,214
Elmwood	265,738	571,136	585,382	49,674	(48,788)	0	24	2,099	268,746
EnerShop Inc.	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Distribution	2,977,590	139,706,015	143,190,678	8,469,198	(11,934,114)	0	5,935	513,367	31,976
Indiana Michigan Power Co - Generation	2,350,458	73,638,720	75,475,478	4,510,451	(6,290,444)	0	3,129	270,595	844,187
Indiana Michigan Power Co - Nuclear	7,107,031	114,089,910	116,935,635	7,193,825	(9,745,908)	0	4,847	419,238	4,979,033
Indiana Michigan Power Co - Transmission	772,755	26,730,952	27,397,698	1,632,523	(2,283,440)	0	1,136	98,276	221,201
Kentucky Power Co - Distribution	1,328,949	46,831,354	47,999,460	2,858,627	(4,009,477)	0	1,990	172,088	361,176
Kentucky Power Co - Generation	831,621	23,078,086	23,653,718	1,419,196	(1,971,401)	0	980	84,803	365,201
Kentucky Power Co - Transmission	280,944	4,512,240	4,624,788	284,507	(385,449)	0	192	16,581	196,773
Kingsport Power Co - Distribution	228,264	10,560,197	10,823,598	640,365	(902,084)	0	449	38,805	5,798
Kingsport Power Co - Transmission	58,361	2,010,576	2,060,725	122,805	(171,750)	0	85	7,388	16,890
LIG Liquids Company, L.L.C.	113,624	544,362	557,640	39,056	(46,501)	0	23	2,000	108,203
Louisiana Intrastate Gas Company, L.L.C.	313,403	1,546,652	1,585,230	110,406	(132,120)	0	66	5,683	297,439
Memco	1,030,523	1,910,523	1,958,177	174,570	(183,203)	0	81	7,020	1,048,993
Ohio Power Co - Distribution	4,270,388	202,587,354	207,640,456	12,278,349	(17,305,630)	0	8,607	744,433	(3,853)
Ohio Power Co - Generation	4,791,062	173,948,791	178,287,566	10,609,370	(14,859,237)	0	7,390	639,197	1,187,782
Ohio Power Co - Transmission	1,139,195	42,103,174	43,153,346	2,566,715	(3,596,582)	0	1,789	154,713	265,831
Public Service Co of Oklahoma - Distribution	193,359	747,296	765,936	55,834	(63,836)	0	32	2,746	188,135
Public Service Co of Oklahoma - Generation	79,593	223,877	229,461	18,013	(19,124)	0	10	823	79,314
Public Service Co of Oklahoma - Transmission	5,189	330,907	339,160	19,949	(28,267)	0	14	1,216	(1,898)
Southwestern Electric Power Co - Distribution	97,807	196,713	201,620	17,482	(16,804)	0	8	723	98,216
Southwestern Electric Power Co - Generation	58,215	358,300	367,238	24,604	(30,607)	0	15	1,317	51,544
Southwestern Electric Power Co - Texas - Distribution	24,250	545,669	559,280	33,828	(46,613)	0	23	2,005	13,494
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0	0
Southwestern Electric Power Co - Transmission	19,094	152,305	156,104	10,174	(13,010)	0	6	560	16,824
Water Transportation (Lakin)	1,100,179	23,291,136	23,872,083	1,447,783	(1,989,600)	0	990	85,565	644,937
AEP Texas North Company - Distribution	42,591	175,269	179,841	12,931	(14,972)	0	7	644	41,202
AEP Texas North Company - Generation	15,212	111,728	114,515	7,535	(9,544)	0	5	411	13,618
AEP Texas North Company - Transmission	5,727	9,231	9,461	888	(789)	0	0	34	5,861
Wheeling Power Co - Distribution	282,277	14,018,709	14,368,375	848,856	(1,197,521)	0	596	51,513	(14,278)
Wheeling Power Co - Transmission	0	1,253,847	1,285,121	74,424	(107,107)	0	53	4,607	(28,023)
Cedar Coal Co	11,814	6,014,849	6,164,877	357,722	(513,807)	0	256	22,102	(121,914)
Central Coal Company	0	0	0	0	0	0	0	0	0
Central Ohio Coal	0	8,979,819	9,203,801	533,011	(767,084)	0	382	32,997	(200,694)
Southern Ohio Coal - Martinsburg	0	5,325,353	5,458,163	315,094	(454,908)	0	226	19,569	(119,019)
Southern Ohio Coal - Meigs	0	11,379,447	11,663,283	675,444	(972,067)	0	483	41,815	(254,324)
Windsor	0	3,778,148	3,872,386	224,256	(322,741)	0	161	13,883	(84,440)
Price River Coal	0	753,065	771,849	44,689	(64,329)	0	32	2,767	(15,831)
Houston Pipeline (HPL)	1,326,226	3,063,777	3,140,197	260,575	(261,717)	0	130	11,258	1,336,473
<b>Total</b>	<b>\$78,841,436</b>	<b>\$2,490,475,345</b>	<b>\$2,552,594,847</b>	<b>\$152,505,624</b>	<b>(\$212,744,008)</b>	<b>\$0</b>	<b>\$105,808</b>	<b>\$9,151,583</b>	<b>\$27,880,426</b>

AMERICAN ELECTRIC POWER RETIREMENT PLAN - EAST  
 ESTIMATED 2005 CONTRIBUTIONS  
 Reflects Proposed Update to Mortality Table

ML-18

	Normal Cost with Interest	Current Liability (CL)	Actuarial Accrued Liability (AAL)	Actuarial Value of Assets (AVA)	Unfunded CL	AAL - AVA	Funding Policy Contribution
AEP Energy Services, Inc.	\$16,315	\$126,393	\$94,985	\$99,390	\$27,003	(\$4,405)	\$17,966
AEP Fiber Venture, LLC	0	0	0	0	0	0	0
AEP Pro Serv, Inc.	0	62,167	30,952	32,388	29,779	(1,436)	0
AEP T & D Services, LLC	0	0	0	0	0	0	0
American Electric Power Service Corporation	19,918,282	695,605,834	601,787,869	629,698,349	65,907,485	(27,910,480)	16,445,227
Appalachian Power Co - Distribution	4,521,205	280,045,417	241,296,485	252,487,639	27,667,778	(11,191,164)	2,568,011
Appalachian Power Co - Generation	4,622,358	197,250,783	189,665,970	177,534,953	19,715,830	(7,888,983)	3,505,820
Appalachian Power Co - Transmission	829,842	33,692,558	28,080,037	29,382,369	4,210,189	(1,302,332)	650,378
C3 Communications, Inc.	19,753	83,602	75,881	79,400	4,202	(3,519)	22,345
Cardinal Operating Company	1,131,307	50,961,730	44,373,075	46,431,066	4,530,664	(2,057,931)	829,782
AEP Texas Central Company - Distribution	98,906	908,912	780,153	816,336	92,576	(36,183)	106,709
AEP Texas Central Company - Generation	34,540	140,399	120,493	126,081	14,318	(5,588)	38,998
AEP Texas Central Company - Nuclear	0	0	0	0	0	0	0
AEP Texas Central Company - Transmission	20,358	212,691	189,219	197,995	14,696	(8,776)	21,748
Columbus Southern Power Co - Distribution	2,472,812	218,760,933	188,868,979	195,535,825	21,225,108	(8,666,846)	777,314
Columbus Southern Power Co - Generation	1,559,417	92,703,024	79,830,877	83,533,165	9,169,859	(3,702,488)	927,352
Columbus Southern Power Co - Transmission	220,557	21,892,997	19,219,035	20,110,400	1,882,597	(891,365)	42,701
Conesville Coal Preparation Company	72,959	2,217,801	1,948,814	2,039,199	178,602	(90,385)	63,755
Cook Coal Terminal	81,574	2,216,518	1,909,238	1,997,787	218,731	(88,549)	50,556
CSW Energy, Inc.	19,231	42,339	35,458	37,103	5,236	(1,645)	22,115
Elmwood	198,345	539,328	484,075	506,526	32,802	(22,451)	227,360
EnerShop Inc.	0	0	0	0	0	0	0
Indiana Michigan Power Co - Distribution	2,222,455	145,107,934	125,453,628	131,271,971	13,835,963	(5,818,443)	1,185,726
Indiana Michigan Power Co - Generation	1,754,368	77,410,589	64,831,759	67,838,608	9,571,981	(3,006,849)	1,310,330
Indiana Michigan Power Co - Nuclear	5,304,646	119,467,031	99,121,845	103,719,044	15,747,987	(4,567,199)	5,071,155
Indiana Michigan Power Co - Transmission	576,780	28,016,763	23,702,041	24,801,324	3,214,429	(1,099,283)	405,041
Kentucky Power Co - Distribution	991,920	49,078,023	41,685,975	43,619,340	5,468,683	(1,933,365)	687,779
Kentucky Power Co - Generation	620,717	24,454,249	20,517,305	21,468,883	2,985,366	(951,578)	494,015
Kentucky Power Co - Transmission	209,695	4,817,464	3,916,768	4,098,425	719,039	(181,657)	200,442
Kingsport Power Co - Distribution	170,375	11,007,443	9,441,124	9,878,996	1,128,447	(437,872)	92,428
Kingsport Power Co - Transmission	43,560	2,087,596	1,833,350	1,918,379	169,217	(85,029)	30,674
LIG Liquids Company, L.L.C.	84,809	676,518	469,857	491,335	85,183	(21,778)	94,149
Louisiana Intrastate Gas Company, L.L.C	233,922	1,648,516	1,395,852	1,460,591	187,925	(64,739)	259,222
Memo	769,177	1,723,287	1,609,250	1,683,886	39,401	(74,636)	884,805
Ohio Power Co - Distribution	3,187,393	210,876,422	182,363,918	190,821,823	20,054,599	(8,457,905)	1,677,816
Ohio Power Co - Generation	3,576,021	181,726,226	156,432,648	163,687,880	18,038,346	(7,255,232)	2,427,295
Ohio Power Co - Transmission	850,289	43,874,462	37,907,386	39,665,503	4,208,959	(1,758,117)	569,565
Public Service Co of Oklahoma - Distribution	144,322	728,248	611,340	639,694	88,554	(28,354)	162,046
Public Service Co of Oklahoma - Generation	59,408	210,779	172,349	180,342	30,437	(7,993)	67,559
Public Service Co of Oklahoma - Transmission	3,873	345,740	286,336	299,616	46,124	(13,280)	1,173
Southwestern Electric Power Co - Distribution	73,003	175,643	151,214	158,227	17,416	(7,013)	83,820
Southwestern Electric Power Co - Generation	41,958	366,275	290,523	303,997	62,278	(13,474)	45,670
Southwestern Electric Power Co - Texas - Distribution	18,100	556,811	488,652	511,315	45,498	(22,663)	15,706
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0
Southwestern Electric Power Co - Transmission	14,252	156,609	132,056	138,181	18,428	(6,126)	15,200
Water Transportation (Ladin)	821,167	24,165,836	21,113,157	22,092,370	2,073,466	(979,213)	727,508
AEP Texas North Company - Distribution	31,790	179,182	135,577	141,865	37,317	(6,288)	35,584
AEP Texas North Company - Generation	11,354	107,800	95,578	100,011	7,789	(4,433)	12,208
AEP Texas North Company - Transmission	4,275	7,343	6,294	6,586	757	(292)	4,931
Wheeling Power Co - Distribution	210,690	14,586,004	12,678,453	13,266,470	1,319,534	(588,017)	104,495
Wheeling Power Co - Transmission	0	1,294,141	1,139,417	1,192,262	101,879	(52,845)	0
Cedar Coal Co	8,818	6,344,416	5,189,924	5,430,629	913,787	(240,705)	0
Central Coal Company	0	0	0	0	0	0	0
Central Ohio Coal	0	9,351,706	7,995,870	8,366,713	984,893	(370,843)	0
Southern Ohio Coal - Martinka	0	5,670,852	4,452,717	4,659,231	1,011,621	(206,514)	0
Southern Ohio Coal - Meigs	0	11,800,748	10,253,375	10,728,919	1,071,829	(475,544)	0
Windsor	0	3,962,671	3,300,318	3,453,384	509,287	(153,066)	0
Price River Coal	0	812,355	605,382	633,459	178,896	(28,077)	0
Houston Pipeline (HPL)	989,888	3,039,393	2,545,226	2,663,272	376,121	(118,046)	1,132,513
Total	\$58,846,788	\$2,581,197,491	\$2,219,117,459	\$2,322,038,502	\$259,158,989	(\$102,921,043)	\$44,116,992

AMERICAN ELECTRIC POWER RETIREMENT PLAN - EAST  
 ESTIMATED 2006 CONTRIBUTIONS

ML-19

	Normal Cost with Interest	Current Liability (CL)	Actuarial Accrued Liability (AAL)	Actuarial Value of Assets (AVA)	Unfunded CL	AAL - AVA	Funding Policy Contribution
AEP Energy Services, Inc.	\$16,967	\$141,171	\$96,062	\$95,144	\$46,027	\$918	\$29,835
AEP Fiber Venture, LLC	0	0	0	0	0	0	0
AEP Pro Serv, Inc.	0	69,436	31,302	31,003	38,433	299	10,771
AEP T & D Services, LLC	0	0	0	0	0	0	0
American Electric Power Service Corporation	20,715,012	776,937,484	608,610,104	602,791,372	174,146,112	5,818,732	70,030,642
Appalachian Power Co - Distribution	4,702,053	312,788,897	244,031,969	241,698,855	71,090,042	2,333,114	24,852,430
Appalachian Power Co - Generation	4,807,252	220,313,746	171,589,407	169,948,894	50,364,852	1,640,513	19,071,531
Appalachian Power Co - Transmission	863,035	37,520,268	28,398,369	28,126,861	9,393,407	271,508	3,518,646
C3 Communications, Inc.	20,543	93,377	76,741	76,007	17,370	734	25,362
Cardinal Operating Company	1,176,559	56,920,279	44,876,115	44,447,068	12,473,211	429,047	4,712,605
AEP Texas Central Company - Distribution	102,864	1,015,184	788,997	781,454	233,730	7,543	168,517
AEP Texas Central Company - Generation	35,922	156,815	121,859	120,694	36,121	1,165	45,936
AEP Texas Central Company - Nuclear	0	0	0	0	0	0	0
AEP Texas Central Company - Transmission	21,172	237,559	191,364	189,534	48,025	1,830	34,703
Columbus Southern Power Co - Distribution	2,571,725	242,105,063	188,987,440	187,180,590	54,924,473	1,806,850	18,147,635
Columbus Southern Power Co - Generation	1,621,794	103,542,050	80,735,686	79,963,797	23,578,253	771,889	8,304,326
Columbus Southern Power Co - Transmission	229,379	24,564,463	19,436,914	19,251,084	5,313,379	185,830	1,737,919
Conesville Coal Preparation Company	75,877	2,477,111	1,970,906	1,952,063	525,048	18,843	224,662
Cook Coal Terminal	64,037	2,475,678	1,930,882	1,912,421	563,257	18,461	223,511
CSW Energy, Inc.	20,000	47,289	35,860	35,517	11,772	343	23,203
Elmwood	206,279	602,387	489,562	484,881	117,506	4,681	238,392
EnerShop Inc.	0	0	0	0	0	0	0
Indiana Michigan Power Co - Distribution	2,311,354	152,074,249	126,875,746	125,662,726	36,411,523	1,213,020	12,635,410
Indiana Michigan Power Co - Generation	1,824,543	86,461,593	65,566,731	64,939,868	21,521,725	626,863	7,910,659
Indiana Michigan Power Co - Nuclear	5,516,832	133,435,360	100,245,551	99,287,134	34,148,226	958,417	15,150,980
Indiana Michigan Power Co - Transmission	599,851	31,291,412	23,970,742	23,741,565	7,549,847	229,177	2,736,479
Kentucky Power Co - Distribution	1,031,597	54,816,325	42,158,553	41,755,488	13,060,837	403,065	4,728,851
Kentucky Power Co - Generation	645,546	27,313,490	20,749,902	20,551,519	6,761,971	198,383	2,557,489
Kentucky Power Co - Transmission	218,083	5,380,732	3,961,170	3,923,298	1,457,434	37,872	628,940
Kingsport Power Co - Distribution	177,190	12,294,456	9,548,155	9,456,868	2,837,588	91,287	981,302
Kingsport Power Co - Transmission	45,303	2,331,682	1,854,134	1,836,407	495,275	17,727	185,819
LIG Liquids Company, L.L.C.	88,201	643,926	474,880	470,340	173,586	4,540	136,728
Louisiana Intrastate Gas Company, L.L.C	243,279	1,841,264	1,411,676	1,398,179	-443,085	13,497	367,303
Memo	799,944	1,924,777	1,627,494	1,611,934	312,843	15,560	884,230
Ohio Power Co - Distribution	3,314,888	235,532,523	184,431,306	182,668,016	52,864,507	1,763,290	18,304,576
Ohio Power Co - Generation	3,719,061	202,974,026	158,206,064	156,693,505	46,280,521	1,512,559	16,831,940
Ohio Power Co - Transmission	884,300	49,004,353	38,337,127	37,970,598	11,033,755	366,629	4,011,421
Public Service Co of Oklahoma - Distribution	150,095	813,396	618,271	612,360	201,036	5,911	206,073
Public Service Co of Oklahoma - Generation	61,784	235,424	174,303	172,637	62,787	1,666	79,142
Public Service Co of Oklahoma - Transmission	4,028	386,185	289,582	286,813	99,352	2,769	32,135
Southwestern Electric Power Co - Distribution	75,923	196,180	152,928	151,466	44,714	1,482	88,113
Southwestern Electric Power Co - Generation	43,637	409,101	293,817	291,008	118,093	2,809	76,718
Southwestern Electric Power Co - Texas - Distribution	18,824	621,914	494,191	489,466	132,448	4,725	56,355
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0
Southwestern Electric Power Co - Transmission	14,822	174,920	133,553	132,276	42,644	1,277	26,812
Water Transportation (Lekin)	854,014	26,991,355	21,352,509	21,148,364	5,842,991	204,145	2,508,905
AEP Texas North Company - Distribution	33,061	200,132	137,114	135,803	64,329	1,311	50,988
AEP Texas North Company - Generation	11,809	120,404	96,661	95,737	24,667	824	18,750
AEP Texas North Company - Transmission	4,446	8,202	6,366	6,305	1,897	61	4,855
Wheeling Power Co - Distribution	219,118	16,291,429	12,822,183	12,699,594	3,591,835	122,589	1,238,024
Wheeling Power Co - Transmission	0	1,445,455	1,152,334	1,141,317	304,138	11,017	86,491
Cedar Coal Co	9,170	7,086,218	5,248,760	5,198,578	1,887,640	50,182	543,277
Central Coal Company	0	0	0	0	0	0	0
Central Ohio Coal	0	10,445,127	8,086,516	8,009,203	2,435,924	77,313	691,144
Southern Ohio Coal - Martinka	0	6,333,900	4,503,195	4,460,141	1,873,759	43,054	529,258
Southern Ohio Coal - Meigs	0	13,180,515	10,369,614	10,270,473	2,910,042	99,141	826,649
Windsor	0	4,425,995	3,337,732	3,305,821	1,120,174	31,911	317,298
Price River Coal	0	907,337	612,245	606,392	300,945	5,853	84,850
Houston Pipeline (HPL)	1,029,483	3,394,785	2,574,080	2,549,470	845,295	24,610	1,262,183
Total	\$61,200,656	\$2,882,996,359	\$2,244,274,724	\$2,222,817,908	\$660,178,451	\$21,456,816	\$248,180,874

AMERICAN ELECTRIC POWER RETIREMENT PLAN - EAST  
 ESTIMATED 2007 CONTRIBUTIONS

ML-20

	Normal Cost with Interest	Current Liability (CL)	Actual/na Accrued Liability (AAL)	Actual/na Value of Assets (AVA)	Unfunded CL	AAL - AVA	Funding Policy Contribution
AEP Energy Services, Inc.	\$17,646	\$142,655	\$97,103	\$102,818	\$39,837	(\$5,715)	\$27,768
AEP Fiber Venture, LLC	0	0	0	0	0	0	0
AEP Pro Serv, Inc.	0	70,166	31,642	33,504	36,662	(1,862)	9,352
AEP T & D Services, LLC	0	0	0	0	0	0	0
American Electric Power Service Corporation	21,543,613	785,107,273	615,204,928	651,412,595	133,694,678	(36,207,667)	58,191,225
Appalachian Power Co - Distribution	4,890,135	316,077,989	246,676,269	261,194,313	54,883,676	(14,518,044)	19,993,423
Appalachian Power Co - Generation	4,999,542	222,630,428	173,448,728	183,656,991	38,973,437	(10,208,263)	15,677,381
Appalachian Power Co - Transmission	897,557	37,914,808	28,706,090	30,395,577	7,519,231	(1,689,487)	2,930,139
C3 Communications, Inc.	21,365	94,359	77,573	82,139	12,220	(4,566)	24,380
Cardinal Operating Company	1,223,622	57,518,817	45,362,387	48,032,174	9,486,643	(2,669,787)	3,841,626
AEP Texas Central Company - Distribution	106,979	1,025,859	797,547	844,486	181,373	(46,939)	154,604
AEP Texas Central Company - Generation	37,359	158,464	123,179	130,429	28,035	(7,250)	44,220
AEP Texas Central Company - Nuclear	0	0	0	0	0	0	0
AEP Texas Central Company - Transmission	22,019	240,057	193,438	204,823	35,234	(11,385)	31,476
Columbus Southern Power Co - Distribution	2,674,594	244,850,885	191,035,285	202,278,599	42,372,289	(11,243,314)	14,364,939
Columbus Southern Power Co - Generation	1,686,666	104,630,833	81,610,528	85,413,687	18,217,146	(4,803,159)	6,696,634
Columbus Southern Power Co - Transmission	238,554	24,822,768	19,647,530	20,803,878	4,018,890	(1,156,348)	1,357,069
Conesville Coal Preparation Company	78,912	2,503,159	1,992,263	2,109,517	393,642	(117,254)	187,551
Cook Coal Terminal	66,598	2,501,711	1,951,805	2,066,678	435,033	(114,873)	185,624
CSW Energy, Inc.	20,800	47,786	36,249	38,382	9,404	(2,133)	22,872
Elmwood	214,530	608,721	494,867	523,992	84,729	(29,125)	233,579
EnerShop Inc.	0	0	0	0	0	0	0
Indiana Michigan Power Co - Distribution	2,403,808	163,778,520	128,250,566	135,798,697	27,979,823	(7,548,141)	10,120,908
Indiana Michigan Power Co - Generation	1,857,524	87,370,769	66,277,204	70,177,925	17,192,844	(3,900,721)	6,552,687
Indiana Michigan Power Co - Nuclear	5,737,506	134,838,483	101,331,799	107,295,846	27,542,837	(5,963,847)	13,100,678
Indiana Michigan Power Co - Transmission	623,845	31,620,453	24,230,486	25,656,563	5,963,890	(1,426,077)	2,247,054
Kentucky Power Co - Distribution	1,072,861	55,392,739	42,615,378	45,123,491	10,269,248	(2,508,113)	3,873,369
Kentucky Power Co - Generation	671,368	27,600,702	20,974,745	22,209,206	5,391,496	(1,234,461)	2,130,516
Kentucky Power Co - Transmission	226,808	5,437,312	4,004,093	4,239,752	1,197,560	(235,659)	545,040
Kingsport Power Co - Distribution	184,277	12,423,737	9,651,617	10,219,659	2,204,078	(568,042)	789,543
Kingsport Power Co - Transmission	47,115	2,356,201	1,874,225	1,984,532	371,669	(110,307)	150,306
LIG Liquids Company, L.L.C.	91,729	650,697	480,026	508,278	142,419	(28,252)	128,045
Louisiana Intrastate Gas Company, L.L.C	253,010	1,860,626	1,426,973	1,510,957	349,669	(83,884)	343,026
Memo	831,941	1,945,017	1,645,129	1,741,952	203,065	(96,823)	872,781
Ohio Power Co - Distribution	3,447,484	238,009,236	186,429,781	197,402,039	40,607,197	(10,972,258)	14,650,154
Ohio Power Co - Generation	3,867,824	205,108,374	159,920,366	169,332,422	35,775,952	(9,412,056)	13,691,231
Ohio Power Co - Transmission	919,672	49,519,652	38,752,644	41,033,311	8,486,341	(2,280,767)	3,264,818
Public Service Co of Oklahoma - Distribution	156,099	821,949	624,970	661,752	160,197	(36,782)	196,198
Public Service Co of Oklahoma - Generation	64,255	237,900	176,192	186,562	51,338	(10,370)	76,617
Public Service Co of Oklahoma - Transmission	4,189	390,226	292,720	309,948	80,278	(17,228)	25,935
Southwestern Electric Power Co - Distribution	78,960	198,243	154,585	163,683	34,560	(9,098)	86,645
Southwestern Electric Power Co - Generation	45,382	413,403	297,001	314,481	98,922	(17,480)	70,823
Southwestern Electric Power Co - Texas - Distribution	19,577	628,454	499,546	528,947	99,507	(29,401)	47,023
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0
Southwestern Electric Power Co - Transmission	15,415	176,769	135,001	142,946	33,813	(7,945)	24,318
Water Transportation (Lakin)	888,174	27,275,179	21,583,882	22,854,194	4,420,985	(1,270,312)	2,103,406
AEP Texas North Company - Distribution	34,384	202,236	138,600	146,757	55,479	(8,157)	48,267
AEP Texas North Company - Generation	12,281	121,670	97,709	103,460	18,210	(5,751)	17,134
AEP Texas North Company - Transmission	4,623	8,288	6,435	6,814	1,474	(379)	4,920
Wheeling Power Co - Distribution	227,882	16,462,739	12,981,123	13,723,945	2,738,794	(762,822)	985,939
Wheeling Power Co - Transmission	0	1,460,655	1,164,821	1,233,376	227,279	(68,555)	83,907
Cedar Coal Co	9,537	7,160,732	5,305,635	5,617,896	1,542,836	(312,261)	427,204
Central Coal Company	0	0	0	0	0	0	0
Central Ohio Coal	0	10,554,961	8,174,140	8,655,226	1,899,735	(481,086)	524,614
Southern Ohio Coal - Marinka	0	6,400,503	4,551,991	4,819,897	1,580,608	(267,906)	422,718
Southern Ohio Coal - Meigs	0	13,319,113	10,481,978	11,098,891	2,220,222	(616,913)	618,803
Windsor	0	4,472,536	3,373,899	3,572,469	900,087	(198,570)	245,501
Price River Coal	0	916,878	618,879	655,303	261,575	(36,424)	69,133
Houston Pipeline (HPL)	1,070,862	3,430,462	2,601,973	2,755,111	675,351	(153,138)	1,229,615
Total	\$83,648,681	\$2,913,312,145	\$2,268,593,413	\$2,402,110,670	\$511,201,475	(\$133,517,257)	\$203,712,937

AMERICAN ELECTRIC POWER RETIREMENT PLAN - EAST  
 ESTIMATED 2008 CONTRIBUTIONS

ML-21

	Normal Cost with Interest	Current Liability (CL)	Actuarial Accrued Liability (AAL)	Actuarial Value of Assets (AVA)	Unfunded CL	AAL - AVA	Funding Policy Contribution
AEP Energy Services, Inc.	\$18,352	\$143,069	\$97,848	\$112,945	\$30,124	(\$15,097)	\$19,061
AEP Fiber Venture, LLC	0	0	0	0	0	0	0
AEP Pro Serv, Inc.	0	70,370	31,884	36,804	33,566	(4,920)	0
AEP T & D Services, LLC	0	0	0	0	0	0	0
American Electric Power Service Corporation	22,405,357	787,386,841	619,927,049	715,572,234	71,814,607	(96,645,185)	14,113,445
Appalachian Power Co - Distribution	5,085,741	316,995,725	248,569,679	286,920,148	30,075,577	(38,350,469)	1,260,082
Appalachian Power Co - Generation	5,199,524	223,276,838	174,780,066	201,745,936	21,530,902	(26,965,870)	2,757,100
Appalachian Power Co - Transmission	933,459	38,024,894	28,926,429	33,389,331	4,635,563	(4,462,902)	529,990
C3 Communications, Inc.	22,219	94,633	78,168	90,229	4,404	(12,061)	24,069
Cardinal Operating Company	1,272,566	57,685,824	45,710,575	52,763,011	4,922,813	(7,052,436)	627,647
AEP Texas Central Company - Distribution	111,258	1,028,838	803,668	927,662	101,176	(123,994)	111,873
AEP Texas Central Company - Generation	38,853	158,924	124,125	143,275	15,649	(19,150)	41,961
AEP Texas Central Company - Nuclear	0	0	0	0	0	0	0
AEP Texas Central Company - Transmission	22,900	240,754	194,922	224,996	15,758	(30,074)	22,656
Columbus Southern Power Co - Distribution	2,781,577	245,361,235	192,501,612	222,201,643	23,159,592	(29,700,031)	0
Columbus Southern Power Co - Generation	1,754,133	104,934,630	82,236,945	94,924,838	10,009,792	(12,687,893)	504,049
Columbus Southern Power Co - Transmission	248,096	24,894,841	19,798,338	22,852,917	2,041,924	(3,054,579)	0
Conesville Coal Preparation Company	82,069	2,510,427	2,907,555	2,317,290	193,137	(309,735)	57,565
Cook Coal Terminal	69,262	2,508,975	1,966,786	2,270,231	238,744	(303,445)	43,160
CSW Energy, Inc.	21,632	47,925	36,527	42,163	5,762	(5,636)	24,034
Elmwood	223,111	610,488	498,666	575,602	34,886	(76,936)	246,653
EnerShop Inc.	0	0	0	0	0	0	0
Indiana Michigan Power Co - Distribution	2,499,960	164,254,053	129,234,967	149,173,930	15,080,123	(19,938,963)	491,585
Indiana Michigan Power Co - Generation	1,973,425	87,624,451	66,785,927	77,089,966	10,534,485	(10,304,039)	1,012,612
Indiana Michigan Power Co - Nuclear	5,967,006	135,229,988	102,109,590	117,863,526	17,366,462	(15,753,936)	4,912,353
Indiana Michigan Power Co - Transmission	648,799	31,712,263	24,416,472	28,183,557	3,528,706	(3,767,065)	289,946
Kentucky Power Co - Distribution	1,115,775	55,553,572	42,942,480	49,567,843	5,985,729	(6,625,363)	483,967
Kentucky Power Co - Generation	698,223	27,880,841	21,135,741	24,396,659	3,284,182	(3,260,918)	409,004
Kentucky Power Co - Transmission	235,878	5,453,099	4,034,827	4,657,339	795,760	(622,512)	194,149
Kingsport Power Co - Distribution	191,648	12,459,809	9,725,700	11,226,225	1,233,584	(1,500,525)	40,237
Kingsport Power Co - Transmission	48,999	2,363,042	1,888,611	2,179,995	183,047	(291,384)	22,038
LIG Liquids Company, L.L.C.	95,399	652,586	483,711	558,340	94,246	(74,629)	100,348
Louisiana Intrastate Gas Company, L.L.C.	263,131	1,866,028	1,437,926	1,659,776	206,252	(221,850)	276,013
Memo	865,219	1,950,664	1,657,757	1,913,523	37,141	(255,766)	961,701
Ohio Power Co - Distribution	3,585,383	238,700,299	187,860,758	216,844,776	21,855,523	(28,984,018)	667,108
Ohio Power Co - Generation	4,022,537	205,703,909	161,147,864	186,010,496	19,693,413	(24,862,632)	1,657,596
Ohio Power Co - Transmission	956,459	49,663,433	39,049,996	45,074,809	4,588,624	(5,024,813)	381,480
Public Service Co of Oklahoma - Distribution	162,343	824,336	629,767	726,930	97,406	(97,163)	173,819
Public Service Co of Oklahoma - Generation	66,826	238,591	177,544	204,937	33,654	(27,393)	72,976
Public Service Co of Oklahoma - Transmission	4,357	391,359	294,966	340,476	50,883	(45,510)	0
Southwestern Electric Power Co - Distribution	82,118	198,819	155,772	179,805	19,014	(24,033)	91,013
Southwestern Electric Power Co - Generation	47,197	414,603	299,280	345,455	69,148	(45,175)	48,130
Southwestern Electric Power Co - Texas - Distribution	20,360	630,279	503,381	581,044	49,235	(77,663)	14,095
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0
Southwestern Electric Power Co - Transmission	16,031	177,272	136,037	157,026	20,246	(20,989)	15,827
Water Transportation (Lakin)	923,701	27,354,373	21,749,553	25,105,174	2,249,199	(3,355,621)	664,480
AEP Texas North Company - Distribution	35,759	202,823	139,664	181,212	41,611	(21,548)	38,105
AEP Texas North Company - Generation	12,772	122,023	98,459	113,650	8,373	(15,191)	12,773
AEP Texas North Company - Transmission	4,808	8,312	6,484	7,485	827	(1,001)	5,358
Wheeling Power Co - Distribution	236,998	16,510,539	13,060,608	15,075,659	1,434,880	(2,015,051)	33,401
Wheeling Power Co - Transmission	0	1,464,896	1,173,762	1,354,855	110,041	(181,093)	0
Cedar Coal Co	9,919	7,181,523	5,346,360	6,171,220	1,010,303	(824,860)	0
Central Coal Company	0	0	0	0	0	0	0
Central Ohio Coal	0	10,585,607	8,236,883	9,507,706	1,077,901	(1,270,823)	0
Southern Ohio Coal - Martinka	0	6,419,087	4,586,931	5,294,623	1,124,464	(707,692)	0
Southern Ohio Coal - Meigs	0	13,357,785	10,562,434	12,192,055	1,165,730	(1,629,621)	0
Windsor	0	4,485,522	3,399,796	3,924,332	561,190	(524,536)	0
Price River Coal	0	919,540	623,630	719,846	199,694	(96,216)	0
Houston Pipeline (HPL)	1,113,489	3,440,422	2,621,945	3,026,471	413,961	(404,526)	1,227,343
<b>Total</b>	<b>\$66,194,627</b>	<b>\$2,921,770,979</b>	<b>\$2,286,006,425</b>	<b>\$2,638,701,976</b>	<b>\$283,069,003</b>	<b>(\$352,695,551)</b>	<b>\$34,680,822</b>



AMERICAN ELECTRIC POWER RETIREMENT PLAN - EAST  
 ESTIMATED 2009 CONTRIBUTIONS

ML-22

	Normal Cost with Interest	Current Liability (CL)	Actuarial Accrued Liability (AAL)	Actuarial Value of Assets (AVA)	Unfunded CL	AAL - AVA	Funding Policy Contribution
AEP Energy Services, Inc.	\$19,086	\$143,329	\$98,448	\$113,596	\$29,733	(\$15,148)	\$19,668
AEP Fiber Venture, LLC	0	0	0	0	0	0	0
AEP Pro Serv, Inc.	0	70,498	32,080	37,016	33,482	(4,936)	0
AEP T & D Services, LLC	0	0	0	0	0	0	0
American Electric Power Service Corporation	23,301,572	788,820,052	623,727,319	719,700,685	69,119,367	(95,973,366)	14,276,070
Appalachian Power Co - Distribution	5,289,170	317,572,724	250,093,458	288,575,516	28,997,208	(38,482,058)	1,174,308
Appalachian Power Co - Generation	5,407,505	223,683,249	175,851,601	202,909,896	20,773,353	(27,058,395)	2,762,129
Appalachian Power Co - Transmission	970,797	38,094,107	29,103,754	33,581,969	4,512,138	(4,478,215)	533,104
C3 Communications, Inc.	23,108	94,805	78,647	90,748	4,057	(12,101)	24,865
Cardinal Operating Company	1,323,469	57,790,824	45,990,789	53,067,424	4,723,400	(7,076,635)	625,902
AEP Texas Central Company - Distribution	115,708	1,030,711	808,595	933,014	97,697	(124,419)	115,319
AEP Texas Central Company - Generation	40,407	159,213	124,886	144,102	15,111	(19,216)	43,347
AEP Texas Central Company - Nuclear	0	0	0	0	0	0	0
AEP Texas Central Company - Transmission	23,816	241,192	196,117	226,294	14,898	(30,177)	23,352
Columbus Southern Power Co - Distribution	2,892,841	245,807,844	193,681,683	223,483,621	22,324,223	(29,801,938)	0
Columbus Southern Power Co - Generation	1,824,288	105,125,633	82,741,073	95,472,501	9,653,132	(12,731,428)	478,848
Columbus Southern Power Co - Transmission	258,020	24,940,155	19,919,706	22,984,765	1,955,390	(3,065,059)	0
Conesville Coal Preparation Company	85,352	2,514,997	2,019,862	2,330,860	184,337	(310,798)	58,532
Cook Coal Terminal	72,033	2,513,542	1,978,843	2,283,329	230,213	(304,486)	43,633
CSW Energy, Inc.	22,497	48,012	36,751	42,406	5,606	(5,855)	24,848
Ethwood	232,036	611,599	501,723	578,923	32,676	(77,200)	254,971
EnerShop Inc.	0	0	0	0	0	0	0
Indiana Michigan Power Co - Distribution	2,599,959	164,553,030	130,027,202	150,034,580	14,518,450	(20,007,378)	441,353
Indiana Michigan Power Co - Generation	2,052,362	87,783,946	67,195,338	77,534,732	10,249,214	(10,339,394)	1,012,387
Indiana Michigan Power Co - Nuclear	6,205,686	135,476,135	102,735,641	118,543,532	16,932,603	(15,807,991)	5,028,491
Indiana Michigan Power Co - Transmission	674,751	31,769,986	24,566,150	28,346,161	3,423,825	(3,780,011)	287,160
Kentucky Power Co - Distribution	1,160,406	55,654,691	43,205,726	49,853,822	5,800,869	(6,648,096)	478,249
Kentucky Power Co - Generation	726,152	27,731,226	21,265,307	24,537,415	3,193,811	(3,272,108)	412,126
Kentucky Power Co - Transmission	245,313	5,463,025	4,059,562	4,684,210	778,815	(624,648)	198,738
Kingsport Power Co - Distribution	199,314	12,482,488	9,785,321	11,290,995	1,191,493	(1,505,674)	36,548
Kingsport Power Co - Transmission	50,959	2,367,343	1,900,189	2,192,572	174,771	(292,383)	21,836
LIG Liquids Company, L.L.C.	99,214	653,774	486,676	561,561	92,213	(74,885)	103,582
Louisiana Intrastate Gas Company, L.L.C	273,656	1,889,425	1,446,740	1,669,351	200,074	(222,611)	284,885
Memco	899,828	1,954,215	1,667,919	1,924,563	29,652	(256,644)	994,285
Ohio Power Co - Distribution	3,728,799	239,134,784	189,012,380	218,096,849	21,038,935	(29,083,469)	592,672
Ohio Power Co - Generation	4,183,436	206,078,334	162,135,731	187,083,671	18,994,663	(24,947,940)	1,631,478
Ohio Power Co - Transmission	994,718	49,753,831	39,289,380	45,334,865	4,418,966	(6,045,485)	374,471
Public Service Co of Oklahoma - Distribution	168,837	825,836	633,628	731,125	94,711	(97,497)	179,514
Public Service Co of Oklahoma - Generation	69,499	239,025	178,633	206,119	32,906	(27,486)	75,411
Public Service Co of Oklahoma - Transmission	4,531	392,071	295,775	342,440	49,631	(45,665)	0
Southwestern Electric Power Co - Distribution	85,403	199,181	156,727	180,843	18,338	(24,116)	94,089
Southwestern Electric Power Co - Generation	49,085	415,358	301,115	347,448	67,910	(46,333)	49,633
Southwestern Electric Power Co - Texas - Distribution	21,174	631,426	506,466	584,396	47,030	(77,930)	14,324
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0
Southwestern Electric Power Co - Transmission	16,673	177,595	136,871	157,931	19,664	(21,060)	16,305
Water Transportation (Lakin)	960,649	27,404,164	21,882,882	25,250,017	2,154,147	(3,367,135)	676,401
AEP Texas North Company - Distribution	37,189	203,192	140,520	162,142	41,050	(21,622)	39,348
AEP Texas North Company - Generation	13,283	122,245	99,062	114,305	7,940	(15,243)	13,163
AEP Texas North Company - Transmission	5,001	8,327	6,524	7,528	799	(1,004)	5,551
Wheeling Power Co - Distribution	246,477	16,540,592	13,140,672	15,162,637	1,377,955	(2,021,965)	27,806
Wheeling Power Co - Transmission	0	1,467,562	1,180,967	1,362,672	104,890	(181,715)	0
Cedar Coal Co	10,315	7,194,595	5,379,134	6,206,825	987,770	(827,691)	0
Central Coal Company	0	0	0	0	0	0	0
Central Ohio Coal	0	10,604,875	8,267,376	9,562,560	1,042,315	(1,275,184)	0
Southern Ohio Coal - Martinsburg	0	6,430,771	4,615,050	5,325,171	1,105,600	(710,121)	0
Southern Ohio Coal - Meigs	0	13,382,099	10,627,184	12,262,396	1,119,703	(1,635,212)	0
Windsor	0	4,493,687	3,420,638	3,946,974	546,713	(526,336)	0
Price River Coal	0	921,214	627,453	724,000	197,214	(98,547)	0
Houston Pipeline (HPL)	1,158,028	3,446,684	2,639,018	3,043,932	402,752	(405,914)	1,268,627
Total	\$68,842,414	\$2,927,089,218	\$2,300,020,082	\$2,653,925,805	\$273,163,413	(\$353,905,723)	\$34,817,329

AMERICAN ELECTRIC POWER RETIREMENT PLAN - EAST  
 ESTIMATED 2010 CONTRIBUTIONS

ML-23

	Normal Cost with Interest	Current Liability (CL)	Actuarial Accrued Liability (AAL)	Actuarial Value of Assets (AVA)	Unfunded CL	AAL - AVA	Funding Policy Contribution
AEP Energy Services, Inc.	\$19,849	\$142,998	\$98,507	\$127,040	\$15,958	(\$28,533)	\$20,551
AEP Fiber Venture, LLC	0	0	0	0	0	0	0
AEP Pro Serv, Inc.	0	70,335	32,099	56,462	13,873	(24,363)	0
AEP T & D Services, LLC	0	0	0	0	0	0	0
American Electric Power Service Corporation	24,233,635	787,000,533	624,098,977	727,359,893	59,640,640	(103,260,916)	15,101,539
Appalachian Power Co - Distribution	5,500,737	316,840,200	250,242,481	286,613,320	30,226,880	(36,370,839)	1,308,047
Appalachian Power Co - Generation	5,623,805	223,167,294	175,956,285	201,192,331	21,974,963	(25,236,046)	2,939,394
Appalachian Power Co - Transmission	1,009,629	38,006,238	29,121,096	33,930,650	4,075,588	(4,809,554)	565,893
C3 Communications, Inc.	24,033	94,586	78,894	91,751	2,835	(13,057)	25,963
Cardinal Operating Company	1,376,408	57,657,522	46,018,194	52,190,065	5,467,457	(6,171,871)	667,985
AEP Texas Central Company - Distribution	120,337	1,028,334	809,077	986,168	30,166	(189,091)	120,571
AEP Texas Central Company - Generation	42,023	158,846	124,960	167,370	0	(42,410)	45,261
AEP Texas Central Company - Nuclear	0	0	0	0	0	0	0
AEP Texas Central Company - Transmission	24,769	240,636	196,234	228,873	11,763	(32,639)	24,423
Columbus Southern Power Co - Distribution	3,008,654	245,240,855	193,797,991	222,188,137	23,052,718	(28,391,046)	0
Columbus Southern Power Co - Generation	1,897,270	104,883,147	82,790,376	94,514,399	10,368,748	(11,724,023)	526,891
Columbus Southern Power Co - Transmission	268,341	24,882,627	19,931,575	22,595,899	2,286,728	(2,664,324)	0
Conesville Coal Preparation Company	88,766	2,509,196	2,021,065	2,296,794	212,402	(275,729)	61,717
Cook Coal Terminal	74,914	2,507,744	1,980,022	2,278,646	229,098	(298,624)	45,171
CSW Energy, Inc.	23,397	47,901	36,773	51,421	0	(14,648)	25,933
Elnwood	241,317	610,188	502,021	607,975	2,213	(105,954)	266,119
EnerShop Inc.	0	0	0	0	0	0	0
Indiana Michigan Power Co - Distribution	2,703,957	164,173,466	130,104,681	148,880,268	15,293,198	(18,775,587)	503,566
Indiana Michigan Power Co - Generation	2,134,457	87,581,461	67,235,377	78,476,160	9,105,301	(11,240,783)	1,078,733
Indiana Michigan Power Co - Nuclear	6,453,913	135,163,641	102,796,758	121,582,897	13,580,744	(18,786,139)	5,280,167
Indiana Michigan Power Co - Transmission	701,741	31,696,704	24,580,788	28,486,098	3,210,606	(3,905,310)	307,786
Kentucky Power Co - Distribution	1,206,822	55,526,316	43,231,471	49,907,386	5,618,930	(6,675,915)	513,317
Kentucky Power Co - Generation	755,198	27,667,260	21,277,978	24,593,243	3,074,017	(3,315,265)	437,000
Kentucky Power Co - Transmission	255,126	5,450,424	4,061,981	4,809,354	641,070	(747,373)	208,686
Kingsport Power Co - Distribution	207,287	12,453,695	9,791,151	11,253,083	1,200,612	(1,461,932)	41,387
Kingsport Power Co - Generation	52,998	2,361,882	1,901,321	2,141,524	220,358	(240,203)	23,399
Kingsport Power Co - Transmission	103,183	652,266	486,966	580,752	71,514	(93,786)	108,207
LIG Liquids Company, L.L.C.	284,602	1,865,113	1,447,602	1,648,489	216,624	(200,887)	297,621
Louisiana Interstate Gas Company, L.L.C	935,821	1,949,707	1,668,913	2,036,666	0	(367,753)	1,037,661
Memco	3,877,951	238,583,188	189,125,006	215,891,613	22,591,575	(26,766,607)	680,851
Ohio Power Co - Distribution	4,350,776	205,602,987	162,232,342	185,371,874	20,231,113	(23,139,532)	1,755,497
Ohio Power Co - Generation	1,034,506	49,639,067	39,312,791	44,869,159	4,769,908	(5,556,368)	403,610
Ohio Power Co - Transmission	175,590	823,931	634,006	796,518	27,413	(162,512)	187,470
Public Service Co of Oklahoma - Distribution	72,279	238,474	178,739	238,956	0	(60,216)	78,725
Public Service Co of Oklahoma - Generation	4,712	391,167	296,951	352,888	38,279	(55,937)	0
Public Service Co of Oklahoma - Transmission	88,819	188,722	156,820	208,708	0	(51,888)	98,198
Southwestern Electric Power Co - Distribution	51,049	414,400	301,294	383,135	31,265	(81,841)	51,880
Southwestern Electric Power Co - Generation	22,021	629,970	506,768	581,760	48,210	(74,992)	15,109
Southwestern Electric Power Co - Texas - Distribution	0	0	0	0	0	0	0
Southwestern Electric Power Co - Texas - Generation	0	0	0	0	0	0	0
Southwestern Electric Power Co - Texas - Transmission	17,340	177,185	136,952	162,328	14,857	(25,378)	17,053
Water Transportation (Lakin)	999,075	27,340,953	21,895,921	24,821,108	2,519,845	(2,925,187)	712,713
AEP Texas North Company - Distribution	38,677	202,723	140,604	187,535	15,188	(46,931)	41,095
AEP Texas North Company - Generation	13,814	121,963	99,121	118,974	2,989	(19,853)	13,765
AEP Texas North Company - Transmission	5,201	8,308	6,528	9,074	0	(2,546)	5,792
Wheeling Power Co - Distribution	266,337	16,502,439	13,148,502	14,939,246	1,563,193	(1,790,744)	33,340
Wheeling Power Co - Generation	0	1,464,177	1,181,661	1,335,932	128,245	(154,271)	0
Wheeling Power Co - Transmission	0	7,178,000	5,382,339	6,410,456	767,544	(1,028,117)	0
Cedar Coal Co	0	0	0	0	0	0	0
Central Coal Company	0	0	0	0	0	0	0
Central Ohio Coal	0	10,580,413	8,292,314	9,568,298	1,012,117	(1,275,982)	0
Southern Ohio Coal - Martinsburg	0	6,415,938	4,617,800	5,674,433	741,505	(1,056,633)	0
Southern Ohio Coal - Meigs	0	13,351,231	10,633,518	12,128,227	1,225,004	(1,492,711)	0
Windsor	0	4,483,322	3,422,676	4,026,952	456,370	(604,276)	0
Price River Coal	0	919,089	627,826	802,567	116,522	(174,741)	0
Houston Pipeline (HPL)	1,204,350	3,438,734	2,639,590	3,264,715	174,019	(625,125)	1,324,164
Total	\$71,596,114	\$2,920,337,496	\$2,301,390,581	\$2,654,027,567	\$266,420,165	(\$352,636,986)	\$37,003,250

AMERICAN ELECTRIC POWER RETIREMENT PLAN - EAST  
 ESTIMATED 2011 CONTRIBUTIONS

ML-24

	Normal Cost with Interest	Current Liability (CL)	Actual/ Accrued Liability (AAL)	Actual/ Value of Assets (AVA)	Unfunded CL	AAL - AVA	Funding Policy Contribution
AEP Energy Services, Inc.	\$19,849	\$142,998	\$98,507	\$127,206	\$15,792	(\$28,699)	\$15,120
AEP Fiber Venture, LLC	0	0	0	0	0	0	0
AEP Pro Serv, Inc.	0	70,335	32,099	56,536	13,799	(24,437)	0
AEP T & D Services, LLC	0	0	0	0	0	0	0
American Electric Power Service Corporation	24,233,635	787,000,533	624,098,977	727,358,464	59,642,069	(103,259,487)	9,003,904
Appalachian Power Co - Distribution	5,600,737	316,840,200	250,242,481	286,613,134	30,227,066	(36,370,653)	37,037
Appalachian Power Co - Generation	5,623,805	223,167,294	175,956,285	201,192,333	21,974,961	(25,236,048)	1,554,487
Appalachian Power Co - Transmission	1,009,629	38,006,238	29,121,096	33,930,668	4,075,570	(4,809,572)	315,227
C3 Communications, Inc.	24,033	94,586	78,684	91,871	2,715	(13,177)	19,330
Cardinal Operating Company	1,376,408	57,657,522	46,018,194	52,189,767	5,467,755	(6,171,573)	331,777
AEP Texas Central Company - Distribution	120,337	1,028,334	809,077	998,466	29,868	(189,389)	87,860
AEP Texas Central Company - Generation	42,023	158,846	124,960	167,589	0	(42,629)	33,670
AEP Texas Central Company - Nuclear	0	0	0	0	0	0	0
AEP Texas Central Company - Transmission	24,769	240,636	196,234	229,173	11,463	(32,939)	17,712
Columbus Southern Power Co - Distribution	3,008,554	245,240,855	193,797,091	222,187,369	23,053,486	(28,390,278)	0
Columbus Southern Power Co - Generation	1,897,270	104,883,147	82,790,376	94,514,007	10,369,140	(11,723,631)	84,465
Columbus Southern Power Co - Transmission	268,341	24,882,627	19,931,575	22,596,215	2,286,412	(2,664,640)	0
Conesville Coal Preparation Company	88,766	2,509,196	2,021,065	2,296,774	212,422	(275,709)	39,040
Cook Coal Terminal	74,914	2,507,744	1,980,022	2,278,601	229,143	(288,579)	27,349
CSW Energy, Inc.	23,397	47,901	36,773	51,488	0	(14,715)	19,440
Elmwood	241,317	610,188	502,021	607,762	2,426	(105,741)	199,225
EnerShop Inc.	0	0	0	0	0	0	0
Indiana Michigan Power Co - Distribution	2,703,957	164,173,466	130,104,681	148,880,408	15,293,058	(18,776,727)	0
Indiana Michigan Power Co - Generation	2,134,457	87,581,461	67,235,377	78,475,964	9,105,497	(11,240,587)	555,073
Indiana Michigan Power Co - Nuclear	6,453,913	135,163,641	102,796,758	121,582,621	13,581,020	(18,785,863)	3,589,119
Indiana Michigan Power Co - Transmission	701,741	31,696,704	24,580,788	28,488,052	3,210,652	(3,905,264)	138,124
Kentucky Power Co - Distribution	1,206,822	55,526,316	43,231,471	49,907,127	5,619,189	(6,675,656)	222,392
Kentucky Power Co - Generation	755,198	27,667,260	21,277,978	24,593,147	3,074,113	(3,315,169)	248,772
Kentucky Power Co - Transmission	255,126	5,450,424	4,061,981	4,809,596	640,828	(747,615)	141,840
Kingsport Power Co - Distribution	207,287	12,453,695	9,791,151	11,252,677	1,201,018	(1,461,526)	0
Kingsport Power Co - Transmission	52,998	2,361,882	1,901,321	2,141,300	220,582	(239,979)	10,576
LIG Liquids Company, L.L.C.	103,183	652,266	486,966	580,503	71,763	(93,537)	79,902
Louisiana Intrastate Gas Company, L.L.C	284,602	1,865,113	1,447,602	1,648,629	216,484	(201,027)	219,595
Memco	935,821	1,949,707	1,668,913	2,036,304	0	(367,391)	777,948
Ohio Power Co - Distribution	3,877,951	238,583,188	189,125,006	215,891,685	22,691,503	(26,766,679)	0
Ohio Power Co - Generation	4,350,776	205,602,987	162,232,342	185,371,347	20,231,640	(23,139,005)	711,743
Ohio Power Co - Transmission	1,034,506	49,639,067	39,312,791	44,869,368	4,769,699	(5,556,577)	156,168
Public Service Co of Oklahoma - Distribution	175,590	823,931	634,006	796,651	27,380	(162,545)	139,125
Public Service Co of Oklahoma - Generation	72,279	238,474	178,739	239,268	0	(60,529)	58,742
Public Service Co of Oklahoma - Transmission	4,712	391,167	296,951	353,350	37,817	(56,399)	0
Southwestern Electric Power Co - Distribution	88,819	198,722	156,820	208,981	0	(52,161)	73,564
Southwestern Electric Power Co - Generation	51,049	414,400	301,294	383,637	30,763	(82,343)	37,965
Southwestern Electric Power Co - Texas - Distribution	22,021	629,970	506,768	581,513	48,457	(74,745)	9,494
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0
Southwestern Electric Power Co - Transmission	17,340	177,185	136,952	162,541	14,644	(25,589)	12,357
Water Transportation (Lakin)	999,075	27,340,953	21,895,921	24,821,310	2,519,643	(2,925,389)	456,520
AEP Texas North Company - Distribution	38,677	202,723	140,604	187,780	14,943	(47,176)	30,457
AEP Texas North Company - Generation	13,814	121,963	99,121	119,129	2,834	(20,008)	10,014
AEP Texas North Company - Transmission	5,201	8,308	6,528	9,086	0	(2,558)	4,348
Wheeling Power Co - Distribution	256,337	16,502,439	13,148,502	14,939,630	1,562,809	(1,791,128)	0
Wheeling Power Co - Transmission	0	1,464,177	1,181,661	1,335,662	128,515	(154,001)	0
Cedar Coal Co	10,728	-7,178,000	5,382,339	6,410,775	767,225	(1,028,436)	0
Central Coal Company	0	0	0	0	0	0	0
Central Ohio Coal	0	10,580,413	8,292,314	9,568,713	1,011,700	(1,276,399)	0
Southern Ohio Coal - Martinka	0	6,415,938	4,617,800	5,674,798	741,140	(1,056,998)	0
Southern Ohio Coal - Meigs	0	13,351,231	10,633,516	12,125,966	1,225,275	(1,492,440)	0
Windsor	0	4,483,322	3,422,676	4,027,178	456,144	(604,502)	0
Price River Coal	0	919,089	627,826	802,609	116,480	(174,783)	0
Houston Pipeline (HPL)	1,204,350	3,438,734	2,639,590	3,264,952	173,782	(625,362)	990,527
<b>Total</b>	<b>\$71,596,114</b>	<b>\$2,920,337,496</b>	<b>\$2,301,390,581</b>	<b>\$2,654,027,570</b>	<b>\$266,420,684</b>	<b>(\$352,636,989)</b>	<b>\$20,460,008</b>

AMERICAN ELECTRIC POWER RETIREMENT PLAN - EAST  
 ESTIMATED 2012 CONTRIBUTIONS

ML-25

	Normal Cost with Interest	Current Liability (CL)	Actuarial Accrued Liability (AAL)	Actuarial Value of Assets (AVA)	Unfunded CL	AAL - AVA	Funding Policy
AEP Energy Services, Inc.	\$19,849	\$142,998	\$98,507	\$127,206	\$15,792	(\$28,699)	\$17,121
AEP Fiber Venture, LLC	0	0	0	0	0	0	0
AEP Pro Serv, Inc.	0	70,335	32,099	56,536	13,799	(24,437)	0
AEP T & D Services, LLC	0	0	0	0	0	0	0
American Electric Power Service Corporation	24,233,635	787,000,533	624,098,977	727,357,731	59,642,802	(103,258,754)	10,462,941
Appalachian Power Co - Distribution	5,500,737	316,840,200	250,242,481	286,613,243	30,226,957	(36,370,762)	159,428
Appalachian Power Co - Generation	5,623,806	223,167,294	175,956,285	201,192,409	21,974,885	(25,236,124)	1,837,414
Appalachian Power Co - Transmission	1,009,629	38,006,238	29,121,096	33,930,681	4,075,557	(4,809,585)	369,783
C3 Communications, Inc.	24,033	94,586	78,694	91,871	2,715	(13,177)	21,859
Cardinal Operating Company	1,376,408	57,657,522	46,018,194	52,189,786	5,467,736	(6,171,592)	395,958
AEP Texas Central Company - Distribution	120,337	1,028,334	809,077	998,466	29,868	(189,389)	99,596
AEP Texas Central Company - Generation	42,023	158,846	124,960	167,589	0	(42,629)	38,078
AEP Texas Central Company - Nuclear	0	0	0	0	0	0	0
AEP Texas Central Company - Transmission	24,769	240,636	196,234	229,173	11,463	(32,939)	20,088
Columbus Southern Power Co - Distribution	3,008,654	245,240,855	193,797,091	222,187,453	23,053,402	(28,390,362)	0
Columbus Southern Power Co - Generation	1,897,270	104,883,147	82,790,376	94,514,043	10,369,104	(11,723,667)	134,139
Columbus Southern Power Co - Transmission	268,341	24,882,627	19,931,575	22,596,224	2,286,403	(2,664,649)	0
Conesville Coal Preparation Company	88,766	2,509,196	2,021,065	2,296,775	212,421	(275,710)	45,015
Cook Coal Terminal	74,914	2,507,744	1,980,022	2,278,602	229,142	(288,580)	31,809
CSW Energy, Inc.	23,397	47,901	36,773	51,488	0	(14,715)	21,967
Elmwood	241,317	610,188	602,021	607,762	2,426	(105,741)	225,154
EnerShop Inc.	0	0	0	0	0	0	0
Indiana Michigan Power Co - Distribution	2,703,957	164,173,466	130,104,681	148,880,465	15,293,001	(18,775,784)	0
Indiana Michigan Power Co - Generation	2,134,457	87,581,461	67,235,377	78,475,993	9,105,468	(11,240,616)	658,823
Indiana Michigan Power Co - Nuclear	6,453,913	135,163,641	102,796,758	121,582,667	13,580,974	(18,785,909)	4,101,529
Indiana Michigan Power Co - Transmission	701,741	31,696,704	24,580,788	28,486,063	3,210,641	(3,905,275)	167,818
Kentucky Power Co - Distribution	1,206,822	55,526,316	43,231,471	49,907,146	5,619,170	(6,675,675)	271,538
Kentucky Power Co - Generation	755,198	27,667,260	21,277,978	24,593,156	3,074,104	(3,315,178)	290,929
Kentucky Power Co - Transmission	255,126	5,450,424	4,061,981	4,809,597	640,827	(747,616)	162,096
Kingsport Power Co - Distribution	207,287	12,453,695	9,791,151	11,252,681	1,201,014	(1,461,530)	0
Kingsport Power Co - Transmission	52,998	2,361,882	1,901,321	2,141,301	220,581	(239,980)	12,819
LIG Liquids Company, L.L.C.	103,183	652,266	486,966	580,503	71,763	(93,537)	90,440
Louisiana Intrastate Gas Company, L.L.C	284,602	1,865,113	1,447,602	1,648,630	216,483	(201,028)	248,576
Memco	935,821	1,949,707	1,668,913	2,036,305	0	(367,392)	879,055
Ohio Power Co - Distribution	3,877,951	238,583,188	189,125,006	215,891,767	22,691,421	(26,766,761)	0
Ohio Power Co - Generation	4,350,776	205,602,987	162,232,342	185,371,418	20,231,569	(23,139,076)	879,555
Ohio Power Co - Transmission	1,034,606	49,639,067	39,312,791	44,869,385	4,769,682	(5,556,594)	194,709
Public Service Co of Oklahoma - Distribution	175,590	823,931	634,006	796,552	27,379	(162,546)	157,384
Public Service Co of Oklahoma - Generation	72,279	238,474	178,739	239,268	0	(60,529)	66,412
Public Service Co of Oklahoma - Transmission	4,712	391,167	296,951	353,350	37,817	(56,399)	0
Southwestern Electric Power Co - Distribution	88,819	198,722	156,820	208,981	0	(52,161)	83,133
Southwestern Electric Power Co - Generation	51,049	414,400	301,294	383,637	30,763	(82,343)	43,015
Southwestern Electric Power Co - Texas - Distribution	22,021	628,970	506,768	581,513	48,457	(74,745)	10,956
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0
Southwestern Electric Power Co - Transmission	17,340	177,185	136,952	162,541	14,644	(25,589)	14,016
Water Transportation (Lakin)	999,075	27,340,953	21,895,921	24,821,319	2,519,634	(2,925,398)	525,548
AEP Texas North Company - Distribution	38,677	202,723	140,604	187,780	14,943	(47,176)	34,459
AEP Texas North Company - Generation	13,814	121,963	99,121	119,129	2,834	(20,008)	11,354
AEP Texas North Company - Transmission	5,201	8,308	6,528	9,086	0	(2,558)	4,913
Wheeling Power Co - Distribution	256,337	16,502,439	13,148,502	14,939,636	1,562,803	(1,791,134)	0
Wheeling Power Co - Transmission	0	1,464,177	1,181,661	1,335,663	128,514	(154,002)	0
Cedar Coal Co	10,728	7,178,000	5,382,339	6,410,778	787,222	(1,028,439)	0
Central Coal Company	0	0	0	0	0	0	0
Central Ohio Coal	0	10,580,413	8,292,314	9,568,716	1,011,697	(1,276,402)	0
Southern Ohio Coal - Martinka	0	6,415,938	4,817,800	5,674,800	741,138	(1,057,000)	0
Southern Ohio Coal - Meigs	0	13,351,231	10,633,516	12,125,960	1,225,271	(1,492,444)	0
Windsor	0	4,483,322	3,422,676	4,027,180	456,142	(604,504)	0
Price River Coal	0	919,089	627,826	802,609	116,480	(174,783)	0
Houston Pipeline (HPL)	1,204,350	3,438,734	2,639,590	3,264,953	173,781	(625,363)	1,119,539
Total	\$71,596,114	\$2,920,337,496	\$2,301,390,581	\$2,654,027,566	\$266,420,689	(\$352,636,985)	\$23,908,866

AMERICAN ELECTRIC POWER RETIREMENT PLAN - EAST  
 ESTIMATED 2013 CONTRIBUTIONS

ML-26

	Normal Cost with Interest	Current Liability (CL)	Actuarial Accrued Liability (AAL)	Actuarial Value of Assets (AVA)	Unfunded CL	AAL - AVA	Funding Policy Contribution
AEP Energy Services, Inc.	\$19,849	\$142,998	\$98,507	\$127,206	\$15,792	(\$28,699)	\$17,890
AEP Fiber Venture, LLC	0	0	0	0	0	0	0
AEP Pro Serv, Inc.	0	70,335	32,099	66,536	13,799	(24,437)	0
AEP T & D Services, LLC	0	0	0	0	0	0	0
American Electric Power Service Corporation	24,233,635	787,000,533	624,098,977	727,356,998	59,643,535	(103,258,021)	11,001,048
Appalachian Power Co - Distribution	5,500,737	316,840,200	250,242,481	286,613,352	30,226,848	(36,370,871)	196,546
Appalachian Power Co - Generation	5,623,805	223,167,294	175,956,285	201,192,486	21,974,808	(25,236,201)	1,939,622
Appalachian Power Co - Transmission	1,009,629	38,006,238	29,121,096	33,930,693	4,075,545	(4,809,597)	389,663
C3 Communications, Inc.	24,033	94,586	78,694	91,871	2,715	(13,177)	22,832
Cardinal Operating Company	1,376,408	57,657,522	46,018,194	52,189,806	5,467,716	(6,171,612)	418,910
AEP Texas Central Company - Distribution	120,337	1,028,334	809,077	998,466	29,868	(189,389)	104,096
AEP Texas Central Company - Generation	42,023	158,846	124,960	167,589	0	(42,629)	39,777
AEP Texas Central Company - Nuclear	0	0	0	0	0	0	0
AEP Texas Central Company - Transmission	24,769	240,636	196,234	229,173	11,463	(32,939)	20,998
Columbus Southern Power Co - Distribution	3,008,554	245,240,855	193,797,091	222,187,538	23,053,317	(28,390,447)	0
Columbus Southern Power Co - Generation	1,897,270	104,893,147	82,790,376	94,514,078	10,369,069	(11,723,702)	149,979
Columbus Southern Power Co - Transmission	288,341	24,882,627	19,931,575	22,596,233	2,286,394	(2,664,658)	0
Conesville Coal Preparation Company	88,766	2,509,196	2,021,065	2,296,775	212,421	(275,710)	47,243
Cook Coal Terminal	74,914	2,507,744	1,980,022	2,278,603	229,141	(298,581)	33,452
CSW Energy, Inc.	23,397	47,901	36,773	51,488	0	(14,715)	22,942
Elmwood	241,317	610,188	502,021	607,762	2,426	(105,741)	235,155
EnerShop Inc.	0	0	0	0	0	0	0
Indiana Michigan Power Co - Distribution	2,703,957	164,173,466	130,104,661	148,880,521	15,292,945	(18,775,840)	0
Indiana Michigan Power Co - Generation	2,134,457	87,581,461	67,235,377	78,476,023	9,105,438	(11,240,646)	696,135
Indiana Michigan Power Co - Nuclear	6,453,913	135,163,641	102,796,758	121,582,713	13,580,928	(18,785,955)	4,295,410
Indiana Michigan Power Co - Transmission	701,741	31,696,704	24,580,788	28,486,074	3,210,630	(3,905,286)	178,005
Kentucky Power Co - Distribution	1,206,822	55,526,316	43,231,471	49,907,165	5,619,151	(6,675,694)	288,760
Kentucky Power Co - Generation	755,198	27,687,260	21,277,978	24,593,165	3,074,095	(3,315,187)	306,350
Kentucky Power Co - Transmission	255,126	5,450,424	4,061,981	4,809,599	640,825	(747,618)	169,754
Kingsport Power Co - Distribution	207,287	12,453,695	9,791,161	11,252,686	1,201,009	(1,461,535)	0
Kingsport Power Co - Transmission	52,998	2,361,882	1,901,321	2,141,301	220,561	(239,980)	13,609
LIG Liquids Company, L.L.C.	103,183	652,266	486,966	580,504	71,762	(93,538)	94,492
Louisiana Intrastate Gas Company, L.L.C.	284,602	1,865,113	1,447,602	1,648,630	216,483	(201,028)	259,719
Memo	935,821	1,949,707	1,668,913	2,036,306	0	(367,393)	918,065
Ohio Power Co - Distribution	3,877,951	238,583,188	189,125,006	215,891,849	22,691,339	(26,766,843)	0
Ohio Power Co - Generation	4,350,776	205,602,987	162,232,342	185,371,488	20,231,499	(23,139,146)	937,828
Ohio Power Co - Transmission	1,034,506	49,639,067	39,312,791	44,869,402	4,769,665	(5,556,611)	208,012
Public Service Co of Oklahoma - Distribution	175,590	823,931	634,006	796,552	27,379	(162,546)	164,414
Public Service Co of Oklahoma - Generation	72,279	238,474	178,739	239,268	0	(60,529)	69,367
Public Service Co of Oklahoma - Transmission	4,712	391,167	296,951	353,350	37,817	(56,399)	0
Southwestern Electric Power Co - Distribution	88,819	198,722	156,820	208,981	0	(52,161)	86,823
Southwestern Electric Power Co - Generation	51,049	414,400	301,294	383,637	30,763	(82,343)	44,954
Southwestern Electric Power Co - Texas - Distribution	22,021	629,970	506,768	581,513	48,457	(74,745)	11,501
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0
Southwestern Electric Power Co - Transmission	17,340	177,185	136,952	162,541	14,844	(25,589)	14,652
Water Transportation (Lakin)	999,075	27,340,953	21,895,921	24,821,329	2,519,624	(2,925,408)	551,348
AEP Texas North Company - Distribution	38,677	202,723	140,604	187,780	14,943	(47,176)	36,000
AEP Texas North Company - Generation	13,814	121,963	99,121	119,129	2,834	(20,008)	11,867
AEP Texas North Company - Transmission	5,201	8,308	6,528	9,086	0	(2,658)	5,130
Wheeling Power Co - Distribution	256,337	16,502,439	13,148,502	14,939,641	1,562,798	(1,791,139)	0
Wheeling Power Co - Transmission	0	1,464,177	1,181,661	1,335,663	128,514	(154,002)	0
Cedar Coal Co	10,728	7,178,000	5,382,339	6,410,780	767,220	(1,028,441)	0
Central Coal Company	0	0	0	0	0	0	0
Central Ohio Coal	0	10,580,413	8,292,314	9,568,720	1,011,693	(1,276,406)	0
Southern Ohio Coal - Martinka	0	6,415,938	4,817,803	5,674,802	741,136	(1,057,002)	0
Southern Ohio Coal - Meigs	0	13,351,231	10,633,516	12,125,965	1,225,266	(1,492,449)	0
Windsor	0	4,483,322	3,422,678	4,027,181	456,141	(604,505)	0
Price River Coal	0	919,089	627,826	802,609	116,480	(174,783)	0
Houston Pipeline (HPL)	1,204,350	3,438,734	2,639,590	3,264,955	173,779	(625,365)	1,169,292
Total	\$71,596,114	\$2,920,337,496	\$2,301,390,581	\$2,654,027,561	\$266,420,695	(\$352,636,980)	\$25,171,640

AMERICAN ELECTRIC POWER RETIREMENT PLAN - EAST  
 ESTIMATED 2014 CONTRIBUTIONS

	Normal Cost with Interest	Current Liability (CL)	Actuarial Accrued Liability (AAL)	Actuarial Value of Assets (AVA)	Unfunded CL	AAL - AVA	Funding Policy Contribution
AEP Energy Services, Inc.	\$19,849	\$142,998	\$98,507	\$127,206	\$15,792	(\$28,689)	\$19,023
AEP Fiber Venture, LLC	0	0	0	0	0	0	0
AEP Pro Serv, Inc.	0	70,335	32,099	56,536	13,799	(24,437)	0
AEP T & D Services, LLC	0	0	0	0	0	0	0
American Electric Power Service Corporation	24,233,635	787,000,533	624,098,977	727,356,266	59,644,267	(103,257,289)	12,080,181
Appalachian Power Co - Distribution	5,500,737	316,840,200	250,242,481	286,613,461	30,226,739	(36,370,980)	376,834
Appalachian Power Co - Generation	5,623,805	223,167,294	175,956,285	201,192,562	21,974,732	(25,236,277)	2,172,813
Appalachian Power Co - Transmission	1,009,629	38,006,238	29,121,096	33,930,706	4,075,532	(4,809,610)	432,693
C3 Communications, Inc.	24,033	94,586	78,694	91,871	2,715	(13,177)	24,238
Cardinal Operating Company	1,376,408	57,657,522	46,018,194	52,189,826	5,467,696	(6,171,632)	474,414
AEP Texas Central Company - Distribution	120,337	1,028,334	809,077	998,467	29,867	(189,390)	110,845
AEP Texas Central Company - Generation	42,023	158,846	124,960	167,589	0	(42,629)	42,230
AEP Texas Central Company - Nuclear	0	0	0	0	0	0	0
AEP Texas Central Company - Transmission	24,769	240,636	196,234	229,173	11,463	(32,939)	22,375
Columbus Southern Power Co - Distribution	3,008,554	245,240,855	193,797,091	222,187,622	23,053,233	(29,390,531)	0
Columbus Southern Power Co - Generation	1,897,270	104,883,147	82,790,376	94,514,114	10,369,033	(11,723,738)	214,472
Columbus Southern Power Co - Transmission	268,341	24,862,627	19,931,575	22,596,241	2,286,386	(2,664,666)	0
Conesville Coal Preparation Company	88,766	2,509,196	2,021,065	2,296,776	212,420	(275,711)	51,391
Cook Coal Terminal	74,914	2,507,744	1,980,022	2,278,604	229,140	(298,582)	36,772
CSW Energy, Inc.	23,397	47,901	36,773	51,488	0	(14,715)	24,330
Elmwood	241,317	610,188	502,021	607,762	2,426	(105,741)	249,431
EnerShop Inc.	0	0	0	0	0	0	0
Indiana Michigan Power Co - Distribution	2,703,957	164,173,466	130,104,681	148,880,578	15,292,888	(18,775,897)	29,678
Indiana Michigan Power Co - Generation	2,134,457	87,581,461	67,235,377	78,476,053	9,105,408	(11,240,676)	783,515
Indiana Michigan Power Co - Nuclear	6,453,913	135,163,641	102,796,758	121,582,760	13,580,881	(18,786,002)	4,621,186
Indiana Michigan Power Co - Transmission	701,741	31,696,704	24,580,788	28,486,084	3,210,620	(3,905,296)	205,303
Kentucky Power Co - Distribution	1,206,822	55,526,316	43,231,471	49,907,184	5,619,132	(6,675,713)	335,218
Kentucky Power Co - Generation	755,198	27,667,260	21,277,978	24,593,175	3,074,085	(3,315,197)	338,954
Kentucky Power Co - Transmission	255,126	5,450,424	4,061,981	4,809,601	640,823	(747,620)	182,631
Kingsport Power Co - Distribution	207,287	12,453,695	9,791,151	11,252,690	1,201,005	(1,461,539)	5,381
Kingsport Power Co - Transmission	52,998	2,361,882	1,901,321	2,141,302	220,580	(239,981)	15,676
LIG Liquids Company, L.L.C.	103,183	652,266	486,966	580,504	71,762	(83,538)	100,426
Louisiana Intrastate Gas Company, L.L.C.	284,602	1,865,113	1,447,602	1,648,631	216,482	(201,029)	276,082
Memco	935,821	1,949,707	1,668,913	2,036,307	0	(367,394)	973,601
Ohio Power Co - Distribution	3,877,951	238,583,188	189,125,006	215,891,931	22,691,257	(26,766,825)	0
Ohio Power Co - Generation	4,350,776	205,602,987	162,232,342	185,371,659	20,231,428	(23,139,217)	1,102,415
Ohio Power Co - Transmission	1,034,506	49,639,087	39,312,791	44,869,419	4,769,648	(5,556,628)	246,726
Public Service Co of Oklahoma - Distribution	175,590	823,931	634,066	796,552	27,379	(162,546)	174,614
Public Service Co of Oklahoma - Generation	72,279	238,474	178,739	239,269	0	(60,530)	73,614
Public Service Co of Oklahoma - Transmission	4,712	391,167	296,951	353,350	37,817	(56,399)	0
Southwestern Electric Power Co - Distribution	88,819	198,722	156,820	208,981	0	(52,161)	92,085
Southwestern Electric Power Co - Generation	51,049	414,400	301,294	383,637	33,763	(82,343)	47,839
Southwestern Electric Power Co - Texas - Distribution	22,021	629,970	506,768	581,513	48,457	(74,745)	12,524
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0
Southwestern Electric Power Co - Transmission	17,340	177,185	136,952	162,541	14,644	(25,589)	15,615
Water Transportation (Lakin)	999,075	27,340,953	21,895,921	24,821,338	2,519,615	(2,925,417)	598,565
AEP Texas North Company - Distribution	38,677	202,723	140,604	187,780	14,943	(47,176)	38,241
AEP Texas North Company - Generation	13,814	121,963	99,121	119,129	2,834	(20,008)	12,639
AEP Texas North Company - Transmission	5,201	8,308	6,528	9,086	0	(2,558)	5,440
Wheeling Power Co - Distribution	256,337	18,502,439	13,148,502	14,939,647	1,562,792	(1,791,145)	0
Wheeling Power Co - Transmission	0	1,464,177	1,181,661	1,335,664	128,513	(154,003)	0
Cedar Coal Co	10,728	7,178,000	5,382,339	6,410,782	767,218	(1,028,443)	0
Central Coal Company	0	0	0	0	0	0	0
Central Ohio Coal	0	10,580,413	8,292,314	9,568,724	1,011,689	(1,276,410)	0
Southern Ohio Coal - Martinka	0	6,415,938	4,617,800	5,674,804	741,134	(1,057,004)	0
Southern Ohio Coal - Meigs	0	13,351,231	10,633,516	12,125,970	1,225,261	(1,492,454)	0
Windsor	0	4,483,322	3,422,676	4,027,183	456,139	(604,607)	0
Price River Coal	0	919,089	627,826	802,610	116,479	(174,784)	0
Houston Pipeline (HPL)	1,204,350	3,438,734	2,639,590	3,264,956	173,778	(625,366)	1,240,420
Total	\$71,596,114	\$2,920,337,495	\$2,301,390,581	\$2,654,027,564	\$266,420,694	(\$352,636,983)	\$27,860,430