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American Electric Power
Retirement Plan — East

Actuarial Valuation Report

Pension Cost for Fiscal Year Ending December 31, 2005

Employer Contributions for Plan Year Beginning January 1, 2005

March 2005



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Management Summary of Valuation Results

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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, 2005, and January 1, 2004.



	January 1, 2005		January 1, 2004	
FAS 87 Pension Cost				
Amount	\$	48,522,750	\$	16,123,936
Percent of covered pay		4.6%		1.5%
FAS 87 Funded Position				
Accumulated benefit obligation [ABO]	\$	2,865,596,559	\$	2,556,986,820
Fair value of assets [FV]		2,395,158,061		2,277,129,710
ABO funded percentage [FV ÷ ABO]		83.6%		89.1%
Prepaid (accrued) pension cost	\$	138,652,941	\$	138,652,941
Employer Contributions				
Minimum required	\$	0	\$	0
Percent of covered pay		0.0%		0.0%
Maximum deductible	\$	862,646,399	\$	24,654,406
Percent of covered pay		81.5%		2.2%
ERISA Funded Position				
Actuarial accrued liability [AAL]	\$	2,290,303,649	\$	2,212,339,296
Actuarial value of assets [AV]		2,412,147,355		2,505,032,141
AAL funded percentage [AV ÷ AAL]		105.3%		113.2%
Current liability funded percentage:				
 Selected interest rate 		90.7%		99.6%
 Highest allowable interest rate 		90.7%		102.9%



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Discussion of Financial Results

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

- ► Investment returns during the prior year were higher than expected, which increased the funded percentage and decreased the pension cost.
- ► Improved data for the terminated vested population increased liabilities, which increased the pension cost and decreased the funded status.
- ► Long-term bond yields decreased during the prior year resulting in a lower FAS 87 discount rate, which increased the pension cost.
- ► The Pension Funding Equity Act provided current liability interest rate relief for the 2004 and 2005 plan years. This increased the current liability funded percentage. There is no minimum required contribution for 2005.

Highlights

Economic Assumptions

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

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

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

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



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

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

Demographic Assumptions

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

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Assets

In the year ended December 31, 2004, the plan's portfolio achieved a 12.9% investment return (net of expenses), while the capital markets performed as follows:

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

Changes in Benefits Valued

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



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PBGC Reporting Requirements

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

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

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FAS 87 Pension Cost and Funded Position

Pension cost is the amount recognized in AEP's financial statement as the cost of the pension plan and is determined in accordance with Financial Accounting Standard No. 87. The fiscal 2005 pension cost for the plan is \$48,522,750, or 4.6% 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 83.6% as of January 1, 2005, based on the fair value of assets of \$2,395,158,061 and an ABO of \$2,865,596,559. AEP's balance sheet must reflect a minimum liability equal to the unfunded ABO for each pension plan with a funded percentage (fair value of assets divided by ABO) under 100%. To the extent that the minimum liability exceeds the accrued pension cost, an additional liability is recorded together with an offsetting intangible asset and/or a reduction in shareholders' equity (accumulated other comprehensive income).

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

Change in Pension Cost and Funded Position

The pension cost increased from \$16,123,936 in fiscal 2004 to \$48,522,750 in fiscal 2005 because:

- Expected changes, based on prior year's assumptions, methods, plan provisions and contributions, increased the pension cost \$8,979,519.
- Noninvestment experience increased the pension cost \$2,842,478. The primary source of this change was better inactive data provided for the valuation.
- ► The return on the fair value of plan assets was 12.9% in fiscal 2004, which decreased the pension cost \$2,407,443.
- ► Assumption changes increased the pension cost \$22,984,260.

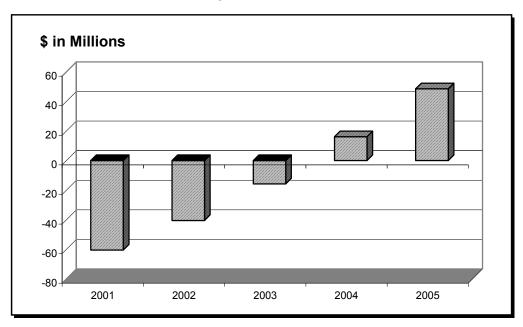
The ABO funded percentage decreased from 89.1% to 83.6% primarily due to a lower discount rate increasing the ABO. This was offset somewhat by better than expected asset returns.



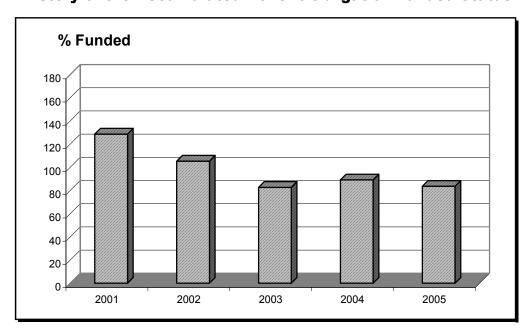
History of Pension Cost and Funded Position

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



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History of Pension Cost and ABO Funded Percentage

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

Fiscal year	Amount	Percent of covered pay	ABO funded percentage	Discount rate
2005	\$ 48,522,750	4.6%	83.6%	5.50%
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



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Employer Contributions and ERISA Funded Position

AEP's funding policy is to contribute an amount equal to the net pension cost each year under FAS 87. For 2005, there is no minimum required contribution. The maximum deductible contribution under the Internal Revenue Code is \$862,646,399, or 81.5% of covered pay. AEP intends to fund an amount equal to the expected unfunded ABO by the end of 2005 to eliminate the reduction in shareholders' equity.

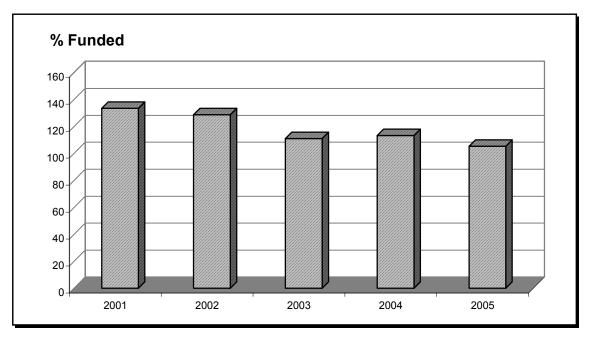
The funded position, on a contribution basis, is measured by comparing the actuarial value of assets with the actuarial accrued liability (AAL). The actuarial value of assets is a smoothed value that recognizes investment gains and losses over time. The AAL is the funding target, under ERISA, on which 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 105.3% as of January 1, 2005. This percentage is based on an actuarial value of assets of \$2,412,147,355 and an AAL of \$2,290,303,649.

History of Employer Contributions and Funded Position

The following charts show the history of employer contributions and the funding range for 2005, as well as AAL funded position.

History of Actuarial Accrued Liability (AAL) Funded Position



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

---- Employer contributions ---

Plan year 2005:	Amount	Percent of covered pay	AAL funded percentage	Discount rate
Minimum	\$ 0	0.0%	105.3%	8.50%
Maximum	862,646,399	81.5		
2004	16,123,936	1.5	113.2	8.50
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



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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 90.7% as of January 1, 2005. This percentage is based on an actuarial value of assets of \$2,412,147,355 and a current liability of \$2,659,093,161.

If the current liability funded percentage using the highest allowable interest rate is below 90%, additional funding requirements, as well as employee notification requirements, may be triggered. As a result of the Pension Funding Equity Act, the highest allowable current liability interest rate was increased for the 2004 and 2005 plan years. The highest allowable current liability interest rate for 2005 is 6.10%. The plan's current liability funded percentage on this basis is 90.7% as of January 1, 2005.

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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

Joseph A. Perko, FSA, EA, MAAA

Towers Perrin
March 2005



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Asset Values

Asset Values for Calculating Pension Cost

Fair value, excluding contributions receivable:

•	As of January 1, 2004	\$	2,277,129,710
•	Contributions		16,123,936
•	Disbursements		(180,661,201)
•	Investment return	_	282,565,616
•	As of January 1, 2005	\$	2,395,158,061
•	Rate of return		12.9%
Ma	arket-related value:		
•	As of January 1, 2004	\$	2,527,767,287
•	As of January 1, 2005		2,429,603,813
•	Rate of return		2.7%

Asset Values for Calculating Employer Contributions

Market value, including contributions receivable:

•	As of January 1, 2004	\$	2,277,129,710
•	Contributions		16,123,936
•	Disbursements		(180,661,201)
•	Investment return	_	282,565,616
•	As of January 1, 2005	\$	2,395,158,061
•	Rate of return		12.9%
Ac	tuarial value:		
•	As of January 1, 2004	\$	2,505,032,141
•	As of January 1, 2005		2,412,147,355
•	Rate of return		3.0%
•	Rate of return (assuming mid-year cash flow)		
	for Schedule B of Form 5500		3.0%



Basic Results for Pension Cost

	January 1, 2005	January 1, 2004
Service Cost	\$ 71,546,810	\$ 63,327,398
Obligations		
Accumulated benefit obligation [ABO]:		
 Participants currently receiving benefits 	\$ 1,428,537,934	\$ 1,294,816,626
 Deferred inactive participants 	137,334,882	134,603,068
 Active participants 	1,299,723,743	1,127,567,126
Total ABO	\$ 2,865,596,559	\$ 2,556,986,820
Obligation due to future salary increases	98,675,183	53,317,026
Projected benefit obligation [PBO]	\$ 2,964,271,742	\$ 2,610,303,846
Assets		
Fair value [FV]	\$ 2,395,158,061	\$ 2,277,129,710
Unrecognized investment losses (gains)	34,445,752	250,637,577
Market-related value	\$ 2,429,603,813	\$ 2,527,767,287
Funded Position		
Unfunded PBO	\$ 569,113,681	\$ 333,174,136
Minimum liability [ABO – FV, minimum zero]	470,438,498	279,857,110
Key Economic Assumptions		
Discount rate	5.50%	6.25%
Rate of return on assets	8.75%	8.75%
Salary increase rate	Rates vary by age from 3.50% to 8.50%	Rates vary by age from 3.50% to 8.50%

Fiscal 2004

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

Prepaid (accrued) pension cost, as of December 31, 2003	\$ 138,652,941
Change during fiscal 2004:	
► Income (cost) recognized	(16,123,936)
Employer contributions	16,123,936
 Effect of curtailments, settlements, and termination benefits 	0
Prepaid (accrued) pension cost, as of December 31, 2004	\$ 138,652,941

	January 1, 2005	January 1, 2004
Reconciliation of Funded Status		
Funded status [FV – PBO]	\$ (569,113,681)	\$ (333,174,136)
Unrecognized net actuarial loss (gain)	679,543,817	439,652,312
Unrecognized prior service cost (credit)	28,222,805	32,174,765
Unrecognized transition obligation (asset)	0	0
Prepaid (accrued) pension cost	\$ 138,652,941	\$ 138,652,941
Balance Sheet Effects		
Prepaid pension cost	\$ 138,652,941	\$ 138,652,941
Accrued pension cost	0	0
Additional minimum liability	(609,091,439)	(418,510,051)
Intangible asset	28,222,805	32,174,765
Accumulated other comprehensive income	580,868,634	386,335,286
Balance sheet effect	\$ 138,652,941	\$ 138,652,941

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



Pension Cost

	Fiscal 2005	Fiscal 2004
Pension Cost		
Service cost	\$ 71,546,810	\$ 63,327,398
Interest cost	161,470,138	159,414,696
Expected return on assets	(216,072,407)	(210,570,118)
Amortization:		
Transition obligation (asset)	0	0
Prior service cost (credit)	3,951,960	3,951,960
► Net loss (gain)	27,626,249	0
Pension cost	\$ 48,522,750	\$ 16,123,936
Percent of covered pay	4.6%	1.5%
Per active participant	\$ 3,241	\$ 1,055
Change in Pension Cost		
Pension cost for fiscal 2004	\$ 16,123,936	
Change from fiscal 2004 to fiscal 2005:		
 Expected based on prior valuation 	8,979,519	
Loss (gain) from noninvestment experience	2,842,478	
Loss (gain) from asset experience	(2,407,443)	
Assumption changes	22,984,260	
► Plan amendments	0	
Pension cost for fiscal 2005	\$ 48,522,750	

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Selected Financial Statement Disclosure Information

The following information was included in AEP's 2004 pension disclosures. This information was developed by adjusting the prior year's valuation results for the passage of time and other significant changes.

	Fiscal 2004	Fiscal 2003
Change in Benefit Obligation		
PBO, beginning of year	\$ 2,554,102,543	\$2,476,865,924
Service cost	63,327,398	57,162,979
Interest cost	159,414,696	161,329,254
Plan amendments	0	0
Actuarial loss (gain)	293,406,328	59,906,159
Benefits paid	(180,661,201)	(201,161,773)
Effect of curtailments, settlements and termination benefits	0	0
PBO, end of year	\$ 2,889,589,764	\$2,554,102,543
Change in Plan Assets		
Fair value of plan assets, beginning of year	\$ 2,278,132,394	\$1,985,181,830
Actual return on plan assets	292,148,089	440,819,207
Employer contributions	16,123,936	53,293,130
Benefits paid	(180,661,201)	(201,161,773)
Settlements	0	0
Fair value of plan assets, end of year	\$ 2,405,743,218	\$2,278,132,394



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

	December 31, 2004		December 31, 200	
Reconciliation of Funded Status				
Funded status	\$	(483,846,546)	\$	(275,970,149)
Unrecognized net actuarial loss (gain)		594,276,682		382,448,325
Unrecognized prior service cost (credit)		28,222,805		32,174,765
Unrecognized transition obligation (asset)		0		0
Prepaid (accrued) pension cost	\$	138,652,941	\$	138,652,941
Amount Recognized in Statement of Financial Position	:			
Prepaid pension cost	\$	138,652,941	\$	138,652,941
Accrued pension cost		0		0
Additional minimum liability		(532,597,301)		(371,473,827)
Intangible asset		28,222,805		32,174,765
Accumulated other comprehensive income		504,374,496		339,299,062
Net amount recognized	\$	138,652,941	\$	138,652,941

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

Present Value of Accumulated Plan Benefits for FAS 35

	January 1, 2005	January 1, 2004
Actuarial Present Value of Accumulated Plan Benefits		
Vested benefits:		
 Participants currently receiving benefits 	\$ 1,152,485,435	\$ 1,108,052,994
Other participants	1,004,201,676	1,013,969,196
Total vested benefits	\$ 2,156,687,111	\$ 2,122,022,190
Nonvested benefits	81,551,953	64,412,728
Total accumulated benefits	\$ 2,238,239,064	\$ 2,186,434,918
Market value of assets	2,395,158,061	2,277,129,710
Key Assumptions		
Interest rate	8.50%	8.50%
Mortality	GAM94	GAM83
Change in Actuarial Present Value of	•	
Accumulated Plan Benefits		
Actuarial present value of accumulated plan benefits as of January 1, 2004	\$ 2,186	5,434,918
Change from 2004 to 2005:		
 Additional benefits accumulated (including effect of noninvestment experience) 	•	5,156,096
► Interest due to decrease in the discount pe	eriod 178	3,325,440
► Benefits paid	(180),661,201)
 Assumption changes 	(1,016,189)	
► Plan amendments		0
Actuarial present value of accumulated plan benefits as of January 1, 2005	\$ 2,238	3,239,064



Basic Results for Employer Contributions

	January 1, 2005	January 1, 2004
Normal Cost and Liabilities		
Normal cost	\$ 51,495,684	\$ 52,179,549
Actuarial accrued liability [AAL]	2,290,303,649	2,212,339,296
Current liability [CL]:		
 Selected interest rate 	2,659,093,161	2,515,292,360
► Highest allowable interest rate	2,659,093,161	2,434,389,548
Assets		
Market value	\$ 2,395,158,061	\$ 2,277,129,710
Unrecognized investment losses (gains)	16,989,294	227,902,431
Actuarial value [AV]	\$ 2,412,147,355	\$ 2,505,032,141
Funded Position		
Unfunded actuarial accrued liability [AAL – AV]	\$ (121,843,706)	\$ (292,692,845)
AAL funded percentage [AV ÷ AAL]	105.3%	113.2%
CL funded percentage:		
Selected interest rate	90.7%	99.6%
 Highest allowable interest rate 	90.7%	102.9%
Key Economic Assumptions		
Discount rate for normal cost and actuarial accrued liability	8.50%	8.50%
Current liability interest rate:		
► Selected	6.10%	6.29%
► Highest allowable	6.10%	6.55%
Salary increase rate	Rates vary by age from 3.50% to 8.50%	Rates vary by age from 3.50% to 8.50%

Minimum Required Employer Contribution

	January 1, 2005	January 1, 2004
Minimum Required Employer Contribution		
Normal cost	\$ 51,495,684	\$ 52,179,549
Amortization amounts	0	0
Interest adjustments	4,377,133	4,435,262
Additional funding charge	0	0
Credit balance with interest	(18,077,650)	(12,926)
Minimum required contribution before full funding limit	\$ 37,795,167	\$ 56,601,885
Minimum required contribution after full funding limit	0	0
Percent of covered pay	0.0%	0.0%
Per active participant	\$ 0	\$ 0



Maximum Deductible Employer Contribution

	January 1, 2005	January 1, 2004
Maximum Deductible Employer Contribution		
Maximum deductible contribution before adjustments	\$ 55,872,817	\$ 56,614,811
Allowable deduction, the greatest of:		
 Maximum deductible contribution after full funding limit 	55,872,817	0
 Contribution necessary to satisfy minimum funding standards 	0	0
 Contribution necessary to fund 100% of current liability 	862,646,399	24,654,406
Maximum deductible contribution	\$ 862,646,399*	\$ 24,654,406
Percent of covered pay	81.5%	2.2%
Per active participant	\$ 57,617	\$ 1,614

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

Changes in Maximum Deductible Employer Contribution

Maximum required contribution as of January 1, 2004		\$ 24,654,406
Ch	anges from 2004 to 2005:	
•	Expected based on prior valuation	2,306,304
•	Loss (gain) from noninvestment experience	15,338,145
•	Loss (gain) from asset experience	145,691,949
•	Change in assumptions	674,655,595
_	ximum deductible contribution as of nuary 1, 2005	\$ 862,646,399

^{*}Based on lowest permissible current liability rate of 4.59%.

Actuarial Assumptions and Methods

	Pension Cost		Contributions	
Economic Assumptions				
► Discount rate		5.50%	8.50%	
► Return on assets		8.50%	N/A	
► Current liability		N/A	6.10%	
► FAS 35		N/A	8.50%	
Annual rates of increase in:				
	Rates	varying by age		
► Salaries	Age	Rate	Rate	
	20 30 40 50 60	8.50% 6.00% 4.50% 3.50% 3.50%	8.50% 6.00% 4.50% 3.50% 3.50%	
 Cash balance crediting rate and lump sum interest rate 		5.50%	5.75%	
► Future Social Security wage bases		4.00%	4.00%	
Indexed limits on compensation and benefits		3.00%	N/A	
Demographic Assumptions				
Mortality	1994 G	Froup Annuity Mortali	ty Table (male and female)	
		Group Annuity Mortali purposes	ty (male and female) for current	
Termination	Rates	varying by age		
		Age 20 30 40 50	Rate 10.4% 5.9% 2.7% 0.9% 0.9%	



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Retirement

Rates varying by age; average retirement age 61

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

Form of payment

75% lump sum; 25% annuity

Percent married

80% of male participants; 70% of female participants

Spouse ages

Wives are assumed to be three years younger than husbands

Valuation pay

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

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

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

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

Actuarial Methods

Pension cost:

Service cost and projected Projected unit credit benefit obligation

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.



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Change in Assumptions and Methods Since Prior Valuation

Pension cost Discount rate for benefit obligations changed from 6.25% to

5.50%.

Contributions Current liability interest rate changed from 6.29% to 6.10%.

The mortality table was changed from the 1983 Group Annuity Mortality Table to the 1994 Group Mortality Table to value all liabilities except for current liability purposes.

The lump sum election percentage was changed from 100% electing lump sums to 75% electing lump sums and 25% electing life annuities to better reflect actual experience.

Data Sources

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

Participant Data

	January 1, 2005	January 1, 2004
Active		
Number	14,972	15,280
Average age	46.8	46.2
Average past service	18.5	18.1
Average future service	12.6	12.9
Covered pay:		
► Total	\$ 1,092,042,708	\$ 1,104,348,759
► Average	72,939	72,274
Deferred Inactive		
Number	3,656	4,328
Average age	49.2	49.6
Annual benefits:		
► Total	\$ 27,601,809	\$ 29,278,060
► Average	7,550	6,765
Currently Receiving Benefits		
Number	11,315	10,931
Average age	71.9	71.5
Annual benefits:		
► Total	\$ 143,598,397	\$ 140,505,207
► Average	12,691	12,854
Total Participants Included in		
Valuation		
Number	29,943	30,539



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Analysis of Inactive Participant Data

Deferred Inactive

Age nearest birthday	Number	Annual benefit	Average annual benefit
< 40	242	\$ 1,198,142	\$ 4,951
40 – 49	1,649	10,955,956	6,644
50 – 54	995	8,688,340	8,732
55 – 59	567	5,207,328	9,184
60 – 64	187	1,439,339	7,697
> 64	16	112,704	7,044
Total	3,656	\$ 27,601,809	\$ 7,550

Currently Receiving Benefits

Age nearest birthday	Number	Annual benefit	Average annual benefit
< 55	144	\$ 740,160	\$ 5,140
55 – 59	910	13,125,840	14,424
60 – 64	1,759	29,157,184	16,576
65 – 69	1,942	26,117,958	13,449
70 – 74	1,975	26,510,425	13,423
75 – 79	2,035	25,636,930	12,598
80 – 84	1,450	14,572,500	10,050
> 84	1,100	7,737,400	7,034
Total	11,315	\$ 143,598,397	\$ 12,691

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

Age						Con	npleted Yea	ars of Service	ce					
Nearest														
Birthday		0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	Over 34	Total
0-24	Number		78	78	45	7	1							209
	Avg Pay		34,539	36,800	38,632	41,128	60,532							36,609
	Avg CB		1,323	2,275	3,028	13,335	8,130							2,480
25-29	Number		105	143	188	53	98	2						589
	Avg Pay		41,653	47,821	51,652	64,053	57,748	58,034						51,091
	Avg CB		1,750	3,380	5,281	8,857	10,451	5,900						5,374
30-34	Number		97	124	220	79	303	76	3					902
	Avg Pay		51,551	62,587	63,493	72,262	67,993	68,822	68,881					64,831
	Avg CB		2,545	5,007	7,040	10,126	13,691	20,291	22,800					9,950
35-39	Number		61	97	202	73	276	396	230	5				1,340
	Avg Pay		59,684	66,098	62,521	75,921	72,595	74,964	73,533	77,099				71,078
	Avg CB		3,383	5,863	7,714	12,506	17,587	29,185	38,671	46,533				21,481
40-44	Number		73	73	197	64	250	342	739	494	58			2,290
	Avg Pay		62,341	75,136	70,821	83,487	75,619	71,316	77,764	74,797	67,845			74,663
	Avg CB		4,026	7,770	11,096	17,308	21,932	34,923	51,636	64,657	69,401			41,793
45-49	Number		59	59	175	61	198	254	532	899	1,080	29		3,346
	Avg Pay		59,874	68,138	70,112	83,266	74,450	73,620	73,785	81,502	76,422	71,315		76,351
	Avg CB		3,970	8,029	13,326	20,074	25,735	44,735	61,772	88,809	99,064	113,450		72,834
50-54	Number		30	35	141	37	141	166	357	520	957	624	49	3,057
	Avg Pay		60,926	70,041	71,768	87,490	75,456	71,485	72,212	78,520	78,602	77,722	69,534	76,506
	Avg CB		4,625	9,301	15,895	23,099	31,551	54,561	75,639	110,176	131,761	155,496	164,245	108,778
55-59	Number		19	27	85	38	103	84	216	283	413	719	500	2,487
	Avg Pay		55,911	66,367	68,079	88,459	70,384	62,469	65,916	73,118	75,066	81,571	79,977	76,023
	Avg CB		4,602	9,487	16,747	26,755	38,088	59,126	91,600	131,816	160,632	208,817	233,761	161,690
60-64	Number		5	11	44	16	35	42	57	81	90	103	195	679
	Avg Pay		74,267	65,539	60,092	80,095	60,561	58,697	65,775	71,371	66,279	71,635	72,631	68,689
	Avg CB		6,866	12,048	16,072	26,951	40,699	67,509	112,975	169,358	184,567	239,406	265,420	174,889
65-69	Number		3	2	14	1	9	4	8	8	7	4	4	64
	Avg Pay		66,134	81,327	60,176	87,330	51,288	50,368	68,406	63,001	76,519	79,204	55,243	63,728
	Avg CB		5,529	14,928	15,778	30,736	33,742	79,450	141,165	150,025	280,758	366,916	310,449	123,810
Over 69	Number			2	2		1	3		1				9
	Avg Pay			79,138	63,185		39,245	28,863		48,598				51,009
	Avg CB			17,017	17,345		28,855	39,131		113,953				36,547
Total	Number		530	651	1,313	429	1,415	1,369	2,142	2,291	2,605	1,479	748	14,972
	Avg Pay		51,419	59,403	63,813	77,677	71,034	71,577	73,835	77,897	76,467	79,048	77,245	72,939
	Avg CB		2,916	5,636	10,192	16,180	21,726	39,234	62,718	96,744	123,619	187,008	237,871	82,989

Average Age = 46.8

Average Service = 18.5



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Reconciliation of Participant Data

	Active	Deferred inactive	Currently receiving benefits	Total
Included in January 1, 2004, valuation	15,280	4,328	10,931	30,539
Change due to:				
New hire and rehire	608	(21)	0	587
Nonvested termination	(284)	0	0	(284)
 Vested termination 	(130)	130	0	0
► Retirement	(210)	(179)	389	0
► Disability	0	0	0	0
Death without beneficiary	(8)	(25)	(310)	(343)
Death with beneficiary	(7)	2	5	0
► Cashout	(277)	(181)	(1)	(459)
Miscellaneous	0	<u>(398</u>)*	<u>301</u> *	<u>(97)</u>
► Net change	(308)	(672)	384	(596)
Included in January 1, 2005, valuation	14,972	3,656	11,315	29,943

^{*} Majority of miscellaneous changes due to deferred inactive clean-up initiative in 2004.

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Plan Provisions

Effective Date May 1, 1955. Restated effective January 1, 2001.

Recent Amendments Effective as of October 1, 2004.

Covered Employees Employees become Members of the Plan on the first day of

the month following completion of one year of service.

Participation Date Date of becoming a covered employee.

Definitions

Grandfathered Employee If on December 31, 2000, either:

■ Participate in AEP System Retirement Plan, or

■ In one-year waiting period for AEP System Retirement

Plan participation.

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 (from benefit service start

date).

Final Average Pay Average of the highest 36-consecutive months of base pay

out of the last 120 months of employment, subject to IRS

limits.

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 65th birthday or the completion of

five years of Vesting Service.



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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:

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

Interest Credits

Company Credits

Cash Balance Benefit

Cash Balance Account converted to a monthly annuity.

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 determined 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.

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%.

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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 (age and service in completed whole years as of December 31).

Age Plus	Annual
Years of Service	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.



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Vested All Members who terminate employment after completion of

five years of Vesting Service, or upon death.

Early Retirement Any time after attainment of age 55 and completion of five

years of vesting.

Disability All Members who are unable to work at own occupation solely

because of sickness or injury for the first 24 months of disability. After 24 months of disability, the participant is eligible if unable to work at any gainful occupation for which the participant may be able, or may reasonably become qualified by education, training or experience, to perform.

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 his

or her 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.

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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.

Disability

The greater of (1) or (2):

- (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 receiving 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) or (2):

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



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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 annuity 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%.

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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 nonelecting Members is so small that special plan provisions for that group have not been included in this summary.

Benefits Not Valued

A small portion of the population made employee contributions to the plan. Because the amount of these contributions is not material to the plan, they are not part of the valuation.

Participants who were employees of Columbus Southern Power (CSP) at the time AEP acquired that company have a frozen benefit under the CSP benefit formula at December 31, 1986. Benefits for these participants are the greater of an all-service AEP benefit and a two-part benefit consisting of the frozen CSP benefit plus an AEP benefit accrued from January 1, 1987. Because this applies to a small portion of the population and the CSP frozen benefit is not often the greater benefit for these participants, this benefit is not valued.

Future Plan Changes

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

Changes in Benefits Valued Since Prior Year

Other than changes in the IRS pay cap and 415 limits, there have been no other changes in benefits valued since the prior year. The plan change effective October 1, 2004, incorporated the 417(e) rates for the lump sum and level income options; it did not affect the benefits valued.



ML - 1

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

Location	Vested	Non-Vested	Total	Retirees Receiving Benefits	Danafiaiariaa	Deferred Vesteds	Total	Total
Location	Actives	Actives	Actives	Benefits	Beneficiaries	vesteas	Inactives	Participants
AEP Energy Services, Inc.	3	1	4	2	0	39	41	45
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	3,830	1,090	4,920	1,421	301	1,398	3,120	8,040
Appalachian Power Co - Distribution	1,188	51	1,239	1,277	430	314	2,021	3,260
Appalachian Power Co - Generation	1,061	22	1,083	610	200	100	910	1,993
Appalachian Power Co - Transmission	193	0	193	75	5	30	110	303
C3 Communications, Inc.	0	0	0	0	0	1	1	1
Cardinal Operating Company	250	0	250	140	40	26	206	456
AEP Texas Central Company - Distribution	7	85	92	2	1	0	3	95
AEP Texas Central Company - Generation	0	0	0	0	0	0	0	0
AEP Texas Central Company - Nuclear	0	0	0	0	0	0	0	0
AEP Texas Central Company - Transmission	2	8	10	0	0	0	0	10
Columbus Southern Power Co - Distribution	572	120	692	1,043	98	166	1,307	1,999
Columbus Southern Power Co - Generation	329	8	337	389	32	91	512	849
Columbus Southern Power Co - Transmission	43	6	49	85	10	14	109	158
Conesville Coal Preparation Company	12	1 0	13 10	4	1 0	0	5 10	18 20
Cook Coal Terminal CSW Energy, Inc.	10 0	9	9	10 0	0	0	0	9
Elmwood	70	52	122	1	ő	ő	1	123
EnerShop Inc.	0	0	0	0	0	Ö	0	0
Indiana Michigan Power Co - Distribution	543	78	621	773	258	200	1,231	1,852
Indiana Michigan Power Co - Generation	421	0	421	277	82	181	540	961
Indiana Michigan Power Co - Nuclear	872	216	1,088	247	44	314	605	1,693
Indiana Michigan Power Co - Transmission	140	7	147	79	9	22	110	257
Kentucky Power Co - Distribution	247	5	252	187	72	83	342	594
Kentucky Power Co - Generation	138	0	138	70	18	19	107	245
Kentucky Power Co - Transmission	51	0	51	4	0	5	9	60
Kingsport Power Co - Distribution	49	2	51	46	15	18	79	130
Kingsport Power Co - Transmission	10	0	10	4	1	0	5	15
Memco	188	150	338	1	0	1	2	340
Ohio Power Co - Distribution	811	92	903	977	314	209	1,500	2,403
Ohio Power Co - Generation	808	1	809	604	188	175	967	1,776
Ohio Power Co - Transmission	191	6	197	105	36	26	167	364
Public Service Co of Oklahoma - Distribution	17	78	95	0	1	0	1	96
Public Service Co of Oklahoma - Generation	2	29	31	0	0	0	0	31
Public Service Co of Oklahoma - Transmission	0	3	3	1	0	0	1	4
Southwestern Electric Power Co - Distribution	5	67	72	0	0	0	0	72
Southwestern Electric Power Co - Generation	5	18	23	0	0	0	0	23
Southwestern Electric Power Co - Texas - Distribution	1 0	12 0	13 0	13 0	0	1 0	14 0	27 0
Southwestern Electric Power Co - Texas - Transmissi	2	4	6	0	0	0	0	6
Southwestern Electric Power Co - Transmission Water Transportation (Blackhawk)	226	112	338	110	37	26	173	511
AEP Texas North Company - Distribution	226	112 25	338 27	110	0	26	1/3	27
AEP Texas North Company - Generation	1	1	2	0	0	0	0	2
AEP Texas North Company - Transmission	0	4	4	0	0	0	0	4
Wheeling Power Co - Distribution	57	5	62	69	31	12	112	174
Wheeling Power Co - Transmission	0	0	0	8	7	1	16	16
Cedar Coal Co	3	0	3	88	35	7	130	133
Central Coal Company	0	0	0	0	0	0	0	0
Central Ohio Coal	0	0	0	68	14	40	122	122
Southern Ohio Coal - Martinka	0	0	0	62	13	75	150	150
Southern Ohio Coal - Meigs	2	0	2	83	29	23	135	137
Windsor	0	0	0	33	7	18	58	58
Price River Coal	0	0	0	15	2	6	23	23
Houston Pipeline (HPL)	146	96	242	1	0	13	14	256
Total	12,508	2,464	14,972	8,984	2,331	3,656	14,971	29,943



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

ML-2

	Present	Present	Present Value of		
	Value of	Value of	Accumulated	Market Value	Percent
Location	Vested Benefits	Non-Vested Benefits	Plan Benefits	of Assets	Funded
AEP Energy Services, Inc.	\$892,103	\$9,609	\$901,712	\$1,064,242	118.0%
AEP Pro Serv, Inc.	64,185	0	64,185	107,115	166.9%
AEP T & D Services, LLC	0	0	0	0	0.0%
American Electric Power Service Corporation	606,646,273	30,993,718	637,639,991	708,226,260	111.1%
Appalachian Power Co - Distribution	233,566,930	5,706,148	239,273,078	249,125,507	104.1%
Appalachian Power Co - Generation	163,576,503	6,397,135	169,973,638	179,205,278	105.4%
Appalachian Power Co - Transmission	27,080,056	1,144,259	28,224,315	30,632,662	108.5%
C3 Communications, Inc.	13,646	0	13,646	22,625	165.8%
Cardinal Operating Company	43,374,438	1,607,740	44,982,178	47,167,534	104.9%
AEP Texas Central Company - Distribution	772,479	192,676	965,155	1,225,687	127.0%
AEP Texas Central Company - Generation	0	0	0	0	0.0%
AEP Texas Central Company - Nuclear	0	0	0	0	0.0%
AEP Texas Central Company - Transmission	172,919	29,331	202,250	242,986	120.1%
Columbus Southern Power Co - Distribution	178,227,214	3,445,165	181,672,379	187,618,122	103.3%
Columbus Southern Power Co - Generation	76,942,347	2,327,676	79,270,023	82,163,925	103.7%
Columbus Southern Power Co - Transmission	18,352,665	346,049	18,698,714	19,133,864	102.3%
Conesville Coal Preparation Company	1,911,897	123,905	2,035,802	2,161,776	106.2%
Cook Coal Terminal	1,899,518	42,503	1,942,021	2,077,041	107.0%
CSW Energy, Inc.	0	46,714	46,714	81,507	174.5%
Elmwood	460,193	141,201	601,394	735,086	122.2%
EnerShop Inc.	0	0	0	0	0.0%
Indiana Michigan Power Co - Distribution	121,007,930	2,890,372	123,898,302	128,597,551	103.8%
Indiana Michigan Power Co - Generation	63,319,676	2,360,066	65,679,742	71,025,676	108.1%
Indiana Michigan Power Co - Nuclear	92,063,606	6,913,010	98,976,616	113,130,097	114.3%
Indiana Michigan Power Co - Transmission	22,982,890	837,634	23,820,524	25,515,830	107.1%
Kentucky Power Co - Distribution	40,324,870	1,301,628	41,626,498	44,220,590	106.2%
Kentucky Power Co - Generation	19,713,956	852,289	20,566,245	21,947,241	106.7%
Kentucky Power Co - Transmission	3,740,834	270,392	4,011,226	4,592,935	114.5%
Kingsport Power Co - Distribution	8,849,217	198,080	9,047,297	9,496,475	105.0%
Kingsport Power Co - Transmission	1,835,650	76,171	1,911,821	1,974,271	103.3%
Memco	2,343,409	639,266	2,982,675	3,670,361	123.1%
Ohio Power Co - Distribution	175,869,420	4,100,245	179,969,665	186,473,549	103.6%
Ohio Power Co - Generation	149,131,810	4,606,483	153,738,293	161,433,252	105.0%
Ohio Power Co - Transmission	34,949,829	1,104,612	36,054,441	37,827,940	104.9%
Public Service Co of Oklahoma - Distribution	498,762	256,046	754,808	1,054,704	139.7%
Public Service Co of Oklahoma - Generation	115,441	143,198	258,639	375,870	145.3%
Public Service Co of Oklahoma - Transmission	280,213	8,479	288,692	310,048	107.4%
Southwestern Electric Power Co - Distribution	46,880	153,980	200,860	347,659	173.1%
Southwestern Electric Power Co - Generation Southwestern Electric Power Co - Texas - Distribution	486,033	116,064	602,097	749,312	124.5%
	605,809	34,080 0	639,889 0	677,095 0	105.8%
Southwestern Electric Power Co - Texas - Transmission Southwestern Electric Power Co - Transmission	118.713	-	-	-	0.0%
		26,893	145,606	171,692	117.9% 106.6%
Water Transportation (Blackhawk) AEP Texas North Company - Distribution	18,179,775 87,510	1,017,128 53,549	19,196,903	20,462,636	151.6%
			141,059	213,818	
AEP Texas North Company - Generation	14,007	4,599	18,606	28,446	152.9%
AEP Texas North Company - Transmission Wheeling Power Co - Distribution	12,306,428	12,509 277,904	12,509 12,584,332	23,676 12,875,620	189.3% 102.3%
Wheeling Power Co - Distribution Wheeling Power Co - Transmission	1,114,546	277,904	1,114,546	1.103.442	99.0%
Cedar Coal Co	3,641,024	10.878	3,651,902	3,653,743	100.1%
Central Coal Company	3,641,024	10,676	3,051,902	3,055,745	0.0%
Central Coal Company Central Ohio Coal	8.497.275	0	8.497.275	8.824.110	103.8%
Southern Ohio Coal - Martinka	5,497,275 5,167,706	0	5,167,706	5,750,274	103.8%
Southern Onio Coal - Martinka Southern Ohio Coal - Meigs		26,210			104.8%
Windsor	9,671,255	26,210	9,697,465	10,163,644	104.8%
Windsor Price River Coal	3,110,303	0	3,110,303	3,327,447 403.494	107.0% 104.9%
	384,535		384,535		
Houston Pipeline (HPL)	2,274,433	706,359	2,980,792	3,744,346	125.6%
Total	\$2,156,687,111	\$81,551,953	\$2,238,239,064	\$2,395,158,061	107.0%



KPSC Case No. 2014-00396 AG's Initial Set of Data Requests Dated January 29,2015 Item No. 294 Attachment 8D Page 48 of 73 AMERICAN ELECTRIC POWER EAST RETIREMENT PLAN SUMMARY OF FAS 87 VALUATION RESULTS AS OF JANUARY 1, 2005

ML-3

		M	of Double in out				A	Desirated	04 8 05
			of Participants		14.4		Accumulated	Projected	31-Dec-05
		Deferred	Beneficiaries		Valuation	Service	Benefit	Benefit	(Accrued)/Prepaid
Location	Actives	Vested	& Retirees	Total	Earnings	Cost	Obligation	Obligation	Pension Cost
AEP Energy Services, Inc.	4	39	2	45	\$388,787	\$23,673	\$1,313,731	\$1,317,116	(\$907,573)
AEP Pro Serv, Inc.	0	2	0	2	0	0	132,566	132,566	(60,455)
AEP T & D Services, LLC	0	0	0	0	0	0	0	0	(622)
American Electric Power Service Corporation	4,920	1,398	1,722	8,040	394,566,336	25,446,338	828,967,045	876,507,953	11,900,830
Appalachian Power Co - Distribution	1,239	314	1,707	3,260	81,859,331	5,471,818	302,088,538	308,320,236	19,697,491
Appalachian Power Co - Generation	1.083	100	810	1,993	77.316.985	5,433,651	215,572,606	221,786,258	10,484,335
Appalachian Power Co - Transmission	193	30	80	303	13,532,927	961,269	36,843,279	37,911,291	1,949,222
C3 Communications, Inc.	0	1	0	1	0	0	28,001	28,001	(67,226)
Cardinal Operating Company	250	26	180	456	18.130.219	1.294.570	56,714,859	58.375.016	1,854,635
AEP Texas Central Company - Distribution	92	0	3	95	4,053,933	174,335	1,318,470	1,516,922	(6,030)
AEP Texas Central Company - Generation	0	0	0	0	0	0	0	0	(8,740)
AEP Texas Central Company - Nuclear	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Transmission	10	0	0	10	580.212	28,236	263.061	300.721	1.776
Columbus Southern Power Co - Distribution	692	166	1,141	1.999	44.996.601	2.952.928	228,224,544	232.198.077	30,499,113
Columbus Southern Power Co - Generation	337	91	421	849	24,495,009	1,815,187	99,498,717	101,686,901	11,128,906
Columbus Southern Power Co - Transmission	49	14	95	158	3,267,302	238,797	23,328,827	23,680,263	3,283,315
Conesville Coal Preparation Company	13	0	5	18	1,236,808	89,770	2,539,959	2,675,435	(60,680)
Cook Coal Terminal	10	0	10	20	847,087	58,220	2,531,378	2,570,567	46,768
CSW Energy, Inc.	9	0	0	9	671,384	31,729	75,072	100.874	(8,939)
Elmwood	122	0	1	123	4.798.981	258,201	808.648	909,750	(39,897)
EnerShop Inc.	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Distribution	621	200	1,031	1,852	40,161,440	2,687,639	155,729,419	159,153,624	5,982,226
Indiana Michigan Power Co - Generation	421	181	359	961	30,771,297	2.131.410	85,360,274	87.902.091	2,189,667
Indiana Michigan Power Co - Nuclear	1.088	314	291	1,693	101,692,992	6,297,156	133,644,169	140,010,947	(879,757)
Indiana Michigan Power Co - Transmission	147	22	88	257	10,337,569	708,438	30,670,957	31,578,649	938,705
Kentucky Power Co - Distribution	252	83	259	594	17.291.137	1.193.392	53,448,932	54,727,847	2.149.319
Kentucky Power Co - Generation	138	19	88	245	9,945,923	716,891	26,526,256	27,162,126	887,495
Kentucky Power Co - Transmission	51	5	4	60	3,650,984	249,758	5,423,298	5,684,263	39,225
Kingsport Power Co - Distribution	51	18	61	130	3,389,081	222,481	11,486,330	11,752,934	1,250,643
Kingsport Power Co - Transmission	10	0	5	15	705.020	52,566	2.363.970	2.443.378	165,551
Memco	338	1	1	340	19.326.248	1.053.970	3,961,338	4.542.476	(1,475,003)
Ohio Power Co - Distribution	903	209	1,291	2,403	57,957,811	3,885,942	226,012,911	230,781,543	18,996,057
Ohio Power Co - Generation	809	175	792	1,776	57,532,913	4,009,304	195,343,195	199,791,419	12,296,429
Ohio Power Co - Transmission	197	26	141	364	14,218,701	1,005,928	45,663,967	46,816,240	3,686,431
Public Service Co of Oklahoma - Distribution	95	0	1	96	5,206,776	238,683	1,094,385	1,305,312	(28,483)
Public Service Co of Oklahoma - Generation	31	0	0	31	1.819.769	86,817	380,434	465,181	(16,705)
Public Service Co of Oklahoma - Transmission	3	0	1	4	164.458	7.681	378.045	383,719	18,485
Southwestern Electric Power Co - Distribution	72	0	0	72	3,209,602	139,373	315,171	430,267	(22,760)
Southwestern Electric Power Co - Generation	23	0	0	23	1,468,868	75,160	833,369	927,356	(6,477)
Southwestern Electric Power Co - Texas - Distribution	13	1	13	27	679,540	29,501	813,882	837,980	(3,477)
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0	0
Southwestern Electric Power Co - Transmission	6	0	0	6	359.924	20,072	193,472	212,488	221
Water Transportation (Blackhawk)	338	26	147	511	16.266.205	949,223	24.506.796	25.324.765	(1.532.459)
AEP Texas North Company - Distribution	27	0	0	27	1,040,716	46,487	222,365	264,623	(8,902)
AEP Texas North Company - Generation	2	0	0	2	125,251	6,495	29,209	35,205	(1,922)
AEP Texas North Company - Transmission	4	0	0	4	217,893	9,049	20,461	29,302	(1,156)
Wheeling Power Co - Distribution	62	12	100	174	3.903.659	259.352	15.690.511	15.934.998	2.135.899
Wheeling Power Co - Transmission	0	1	15	16	0,000,000	0	1,365,631	1,365,631	238,210
Cedar Coal Co	3	7	123	133	102,100	6,729	4,521,690	4,521,909	1,835,829
Central Coal Company	0	0	0	0	0	0,720	0 .,021,000	0	3.979
Central Ohio Coal	0	40	82	122	0	0	10,920,807	10,920,807	183,815
Southern Ohio Coal - Martinka	0	75	75	150	0	0	7,116,597	7,116,597	109,009
Southern Ohio Coal - Meigs	2	23	112	137	134.605	10.657	12.542.420	12.578.629	232.934
Windsor	0	18	40	58	0	0,037	4,118,081	4.118.081	77.338
Price River Coal	0	6	17	23	0	0	499,368	499,368	192,170
Houston Pipeline (HPL)	242	13	1	256	19,618,230	1,167,934	4,149,548	4,634,040	(665,824)
			•		, , _ 00	.,,501	., , 5 10	.,,510	(===,021)
Total	14,972	3,656	11,315	29,943	\$1,092,040,614	\$71,546,810	\$2,865,596,559	\$2,964,271,742	\$138,652,941



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AMERICAN ELECTRIC POWER EAST RETIREMENT PLAN 2005 NET PERIODIC PENSION COST

2003 NET TERRODIO TERROTOR COOT									
		Projected	Market-Related		Expected	Initial Transition	Prior		Net Periodic
	Service	Benefit	Value	Interest	Return	(Asset)/	Service	Gain/Loss	Pension
Location	Cost	Obligation	of Assets	Cost	on Assets	Obligation	Cost	Amortization	Cost
		3				3			
AEP Energy Services, Inc.	\$23,673	\$1,317,116	\$1,079,547	\$71,314	(\$96,008)	\$0	\$3,507	\$12,275	\$14,761
AEP Pro Serv, Inc.	0	132,566	108,655	7,051	(9,663)	0	83	1,235	(1,294)
AEP T & D Services, LLC	0	0	0	0	0	0	0	0	0
American Electric Power Service Corporation	25,446,338	876,507,953	718,411,553	47,973,445	(63,890,628)	0	1,083,070	8,168,830	18,781,055
Appalachian Power Co - Distribution	5,471,818	308,320,236	252,708,283	16,690,077	(22,474,153)	0	426,781	2,873,465	2,987,988
Appalachian Power Co - Generation	5,433,651	221,786,258	181,782,503	12,085,449	(16,166,497)	0	299,584	2,066,991	3,719,178
Appalachian Power Co - Transmission	961,269	37,911,291	31,073,203	2,067,567	(2,763,439)	0	50,524	353,323	669,244
C3 Communications, Inc.	0	28,001	22,950	1,489	(2,041)	0	136	261	(155)
Cardinal Operating Company	1,294,570	58,375,016	47,845,870	3,173,726 89,955	(4,255,086)	0	77,711 1,488	544,040	834,961 169,343
AEP Texas Central Company - Distribution AEP Texas Central Company - Generation	174,335 0	1,516,922 0	1,243,314 0	89,955	(110,572)	0	1,488	14,137 0	169,343
AEP Texas Central Company - Generation AEP Texas Central Company - Nuclear	0	0	0	0	0	0	250	0	250
AEP Texas Central Company - Nuclear AEP Texas Central Company - Transmission	28.236	300.721	246.480	17.497	(21,920)	0	340	2.803	26.956
Columbus Southern Power Co - Distribution	2,952,928	232,198,077	190,316,335	12,507,291	(16,925,438)	0	330.849	2,164,026	1,029,656
Columbus Southern Power Co - Bistribution Columbus Southern Power Co - Generation	1,815,187	101,686,901	83,345,558	5,505,104	(7,412,186)	0	140,738	947,696	996,539
Columbus Southern Power Co - Transmission	238.797	23.680.263	19,409,036	1.272.215	(1,726,107)	0	33.646	220.694	39.245
Conesville Coal Preparation Company	89,770	2,675,435	2,192,865	147,077	(195,018)	0	3,421	24,934	70,184
Cook Coal Terminal	58.220	2,570,567	2,106,912	139,821	(187,374)	0	3.392	23.957	38,016
CSW Energy, Inc.	31,729	100,874	82,679	7,053	(7,353)	0	77	940	32,446
Elmwood	258,201	909,750	745,658	62,121	(66,314)	0	908	8,479	263,395
EnerShop Inc.	0	000,700	0	02,121	(00,011)	0	0	0, 0	0
Indiana Michigan Power Co - Distribution	2,687,639	159.153.624	130,446,965	8.608.068	(11,601,064)	0	221.690	1,483,271	1,399,604
Indiana Michigan Power Co - Generation	2,131,410	87,902,091	72,047,125	4,788,732	(6,407,380)	0	116.852	819,225	1,448,839
Indiana Michigan Power Co - Nuclear	6,297,156	140,010,947	114,757,067	7,781,885	(10,205,712)	0	181,041	1,304,866	5,359,236
Indiana Michigan Power Co - Transmission	708,438	31,578,649	25,882,784	1,717,296	(2,301,838)	0	42,417	294,305	460,618
Kentucky Power Co - Distribution	1,193,392	54,727,847	44,856,544	2,974,358	(3,989,235)	0	74.313	510,049	762,877
Kentucky Power Co - Generation	716,891	27,162,126	22,262,873	1,482,839	(1,979,908)	0	36,621	253,144	509,587
Kentucky Power Co - Transmission	249,758	5,684,263	4,658,988	315,621	(414,339)	0	7,160	52,976	211,176
Kingsport Power Co - Distribution	222,481	11,752,934	9,633,048	636,952	(856,698)	0	16,757	109,534	129,026
Kingsport Power Co - Transmission	52,566	2,443,378	2,002,664	132,755	(178,103)	0	3,190	22,772	33,180
Memco	1,053,970	4,542,476	3,723,146	297,666	(331,111)	0	3,032	42,335	1,065,892
Ohio Power Co - Distribution	3,885,942	230,781,543	189,155,302	12,481,573	(16,822,184)	0	321,472	2,150,825	2,017,628
Ohio Power Co - Generation	4,009,304	199,791,419	163,754,890	10,839,821	(14,563,244)	0	276,027	1,862,005	2,423,913
Ohio Power Co - Transmission	1,005,928	46,816,240	38,371,959	2,543,582	(3,412,541)	0	66,811	436,315	640,095
Public Service Co of Oklahoma - Distribution	238,683	1,305,312	1,069,872	82,123	(95,147)	0	1,186	12,165	239,010
Public Service Co of Oklahoma - Generation	86,817	465,181	381,276	29,360	(33,908)	0	355	4,335	86,959
Public Service Co of Oklahoma - Transmission	7,681	383,719	314,507	20,818	(27,970)	0	525	3,576	4,630
Southwestern Electric Power Co - Distribution	139,373	430,267	352,659	30,298	(31,363)	0	312	4,010	142,630
Southwestern Electric Power Co - Generation	75,160	927,356	760,088	53,322	(67,597)	0	569	8,643	70,097
Southwestern Electric Power Co - Texas - Distribution	29,501	837,980	686,833	46,140	(61,082)	0	866	7,810	23,235
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0	0
Southwestern Electric Power Co - Transmission	20,072	212,488	174,161	12,369	(15,489)	0	242	1,980	19,174
Water Transportation (Blackhawk)	949,223	25,324,765	20,756,918	1,397,470	(1,845,979)	0	36,959	236,020	773,693
AEP Texas North Company - Distribution	46,487	264,623	216,893	16,547	(19,289)	0	278	2,466	46,489
AEP Texas North Company - Generation	6,495	35,205	28,855	2,218	(2,566)	0	177	328	6,652
AEP Texas North Company - Transmission	9,049	29,302	24,017	2,040	(2,136)	0	15	273	9,241
Wheeling Power Co - Distribution	259,352 0	15,934,998	13,060,790	861,351	(1,161,538)	0	22,245	148,510	129,920
Wheeling Power Co - Transmission		1,365,631	1,119,311	72,636	(99,544)	0	1,990 9,545	12,727	(12,191)
Cedar Coal Co Central Coal Company	6,729 0	4,521,909 0	3,706,289 0	240,871 0	(329,612)	0	9,545	42,143 0	(30,324)
Central Coal Company Central Ohio Coal	0	10,920,807	8,951,013	580,860	(796,042)	0	14,249	101,779	(99,154)
Southern Ohio Coal - Martinka	0	7.116.597	5.832.971	378.520	(518,745)	0	14,249 8.450	66.325	(65,450)
Southern Onio Coal - Martinka Southern Ohio Coal - Meigs	10,657	12,578,629	10,309,812	669,603	(916,884)	0	8,450 18,057	117,230	(101,337)
Windsor	10,657	4.118.081	3,375,300	219,034	(300,176)	0	5.995	38.379	(36,768)
Price River Coal	0	4,110,061	409,297	26,561	(36,400)	0	1,195	4,654	(36,766)
Houston Pipeline (HPL)	1,167,934	4,634,040	3,798,195	308,597	(337,786)	0	4,862	43,188	1,186,795
	1,107,334	.,554,640	3,730,133	300,037	(337,730)	3	4,002	40,100	.,.50,750
Total	\$71,546,810	\$2,964,271,742	\$2,429,603,813	\$161,470,138	(\$216,072,407)	\$0	\$3,951,960	\$27,626,249	\$48,522,750
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AMERICAN ELECTRIC POWER EAST RETIREMENT PLAN 2005 CONTRIBUTION FUNDING POLICY

MERICAN ELECTRIC POWER
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		EOY							
	EOY	Fair Value of Assets,							
	Accrued	Without	Preliminary	Additional	Quarterly Contribution	Quarterly Contribution	Quarterly Contribution	Final Contribution	Total
	Benefit	Contributions Made	Contribution to	Contribution to	to Be Made	to Be Made	to Be Made	to Be Made	Plan Year 2005
Location	Obligation	December 31, 2005	Eliminate AOCI	Eliminate AOCI	April 15, 2005	July 15, 2005	October 15, 2005	EOY 2005	Contribution
AEP Energy Services, Inc.	\$1,329,674	\$1,096,859	\$232,815	\$232,815	\$46,854	\$46,854	\$46,854	\$86,713	\$227,275
AEP Pro Serv, Inc.	134,175	110,682	23,493	23,493	4,728	4,728	4,728	8,750	22,934
AEP T & D Services, LLC	0	0	0	0	0	0	0	0	0
American Electric Power Service Corporation	839,027,093	692,120,350	146,906,743	146,906,743	29,564,671	29,564,671	29,564,671	54,716,052	143,410,061
Appalachian Power Co - Distribution	305,754,577	252,219,465	53,535,112	53,535,112	10,773,830	10,773,830	10,773,830	19,939,384	52,260,874
Appalachian Power Co - Generation	218,188,718	179,985,668	38,203,050	38,203,050	7,688,284	7,688,284	7,688,284	14,228,891	37,293,743
Appalachian Power Co - Transmission	37,290,396	30,761,154	6,529,242	6,529,242	1,313,996	1,313,996	1,313,996	2,431,844	6,373,832
C3 Communications, Inc.	28,341	23,379	4,962	4,962	999	999	999	1,848	4,845
Cardinal Operating Company	57,403,130	47,352,314	10,050,816	10,050,816	2,022,706	2,022,706	2,022,706	3,743,470	9,811,588
AEP Texas Central Company - Distribution	1,334,470	1,100,816	233,654	233,654	47,022	47,022	47,022	87,025	228,091
AEP Texas Central Company - Generation	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Nuclear	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Transmission	266,253	219,635	46,618	46,618	9,382	9,382	9,382	17,363	45,509
Columbus Southern Power Co - Distribution	230,994,196	190,549,012	40,445,184	40,445,184	8,139,509	8,139,509	8,139,509	15,063,984	39,482,511
Columbus Southern Power Co - Generation	100,706,198	83,073,371	17,632,827	17,632,827	3,548,570	3,548,570	3,548,570	6,567,423	17,213,133
Columbus Southern Power Co - Transmission	23,611,937	19,477,681	4,134,256	4,134,256	832,010	832,010	832,010	1,539,822	4,035,852
Conesville Coal Preparation Company	2,570,783	2,120,660	450,123	450,123	90,586	90,586	90,586	167,650	439,408
Cook Coal Terminal	2,562,098	2,113,496	448,602	448,602	90,280	90,280	90,280	167,084	437,924
CSW Energy, Inc.	75,983	62,679	13,304	13,304	2,677	2,677	2,677	4,955	12,986
Elmwood	818,461	675,156	143,305	143,305	28,840	28,840	28,840	53,375	139,895
EnerShop Inc.	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Distribution	157,619,296	130,021,453	27,597,843	27,597,843	5,554,008	5,554,008	5,554,008	10,278,936	26,940,960
Indiana Michigan Power Co - Generation	86,396,176	71,268,916	15,127,260	15,127,260	3,044,330	3,044,330	3,044,330	5,634,213	14,767,203
Indiana Michigan Power Co - Nuclear	135,266,027	111,582,058	23,683,969	23,683,969	4,766,349	4,766,349	4,766,349	8,821,197	23,120,244
Indiana Michigan Power Co - Transmission	31,043,169	25,607,765	5,435,404	5,435,404	1,093,864	1,093,864	1,093,864	2,024,440	5,306,032
Kentucky Power Co - Distribution	54,097,569	44,625,530	9,472,039	9,472,039	1,906,228	1,906,228	1,906,228	3,527,902	9,246,586
Kentucky Power Co - Generation	26,848,169	22,147,276	4,700,893	4,700,893	946,045	946,045	946,045	1,750,868	4,589,003
Kentucky Power Co - Transmission	5,489,113	4,528,015	961,098	961,098	193,419	193,419	193,419	357,965	938,222
Kingsport Power Co - Distribution	11,625,724	9,590,155	2,035,569	2,035,569	409,654	409,654	409,654	758,156	1,987,118
Kingsport Power Co - Transmission	2,392,658	1,973,724	418,934	418,934	84,310	84,310	84,310	156,034	408,964
Memco	4,009,411	3,307,396	702,015	702,015	141,279	141,279	141,279	261,469	685,306
Ohio Power Co - Distribution	228,755,723	188,702,477	40,053,246	40,053,246	8,060,632	8,060,632	8,060,632	14,918,005	39,099,901
Ohio Power Co - Generation	197,713,810	163,095,748	34,618,062	34,618,062	6,966,813	6,966,813	6,966,813	12,893,647	33,794,086
Ohio Power Co - Transmission	46,218,129	38,125,714	8,092,415	8,092,415	1,628,582	1,628,582	1,628,582	3,014,055	7,899,801
Public Service Co of Oklahoma - Distribution	1,107,666	913,723	193,943	193,943	39,031	39,031	39,031	72,235	189,328
Public Service Co of Oklahoma - Generation	385,051	317,632	67,419	67,419	13,568	13,568	13,568	25,110	65,814
Public Service Co of Oklahoma - Transmission	382,633	315,637	66,996	66,996	13,483	13,483	13,483	24,953	65,402
Southwestern Electric Power Co - Distribution	318,996	263,142	55,854	55,854	11,241	11,241	11,241	20,803	54,526
Southwestern Electric Power Co - Generation Southwestern Electric Power Co - Texas - Distribution	843,482	695,796	147,686	147,686	29,721	29,721	29,721	55,006	144,169
	823,759 0	679,526 0	144,233	144,233 0	29,027	29,027	29,027	53,720 0	140,801 0
Southwestern Electric Power Co - Texas - Transmission	-	-	-	-	-	-	0	-	-
Southwestern Electric Power Co - Transmission Water Transportation (Blackhawk)	195,820 24,804,202	161,533 20,461,190	34,287 4.343.012	34,287 4.343.012	6,900 874,022	6,900 874.022	6,900 874.022	12,770 1,617,574	33,470 4,239,640
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AEP Texas North Company - Distribution AEP Texas North Company - Generation	225,064 29,563	185,657 24,387	39,407 5,176	39,407 5,176	7,931 1,042	7,931 1,042	7,931 1,042	14,677 1,928	38,470 5,054
AEP Texas North Company - Generation AEP Texas North Company - Transmission	29,503	17,083	3,626	3,626	730	730	730	1,926	3,541
Wheeling Power Co - Distribution	15,880,925	13,100,306	2,780,619	2,780,619	559,594	559,594	559,594	1,035,654	2,714,436
Wheeling Power Co - Distribution Wheeling Power Co - Transmission	1,382,204	1,140,191	2,760,619	2,760,619	48,705	48,705	48,705	90,139	236,254
	4.576.564			801.319	161,264			298,455	782,247
Cedar Coal Co Central Coal Company	4,576,564	3,775,245	801,319 0	801,319	161,264	161,264 0	161,264 0	298,455	782,247 0
Central Chio Coal	11,053,338	9,117,989	1,935,349	1,935,349	389.485	389,485	389,485	720,829	1,889,284
Southern Ohio Coal - Martinka	7.202.961	9,117,989 5.941.782	1,935,349	1,935,349	389,485 253.810	389,485 253.810	389,485 253.810	720,829 469.732	1,889,284
Southern Onio Coal - Martinka Southern Ohio Coal - Meigs	12,694,630	5,941,782 10,471,905	1,261,179	1,261,179 2,222,725	253,810 447,319	253,810 447,319	253,810 447,319	469,732 827,864	2,169,821
Windsor	4,168,057	3,438,264	729,793	729,793	146,869	146,869	146,869	271,815	712,422
Price River Coal	505,428	3,436,264 416,932	729,793 88,496	729,793 88,496	17,810	17,810	17,810	32,961	86,391
Houston Pipeline (HPL)	4,199,905	3,464,537	735,368	735,368	147,991	147,991	147,991	273,891	717,864
rosson powie (iii L)	7,100,500	5,404,557	733,300	133,300	1-17,551	1-7,351	1-7,551	213,091	717,004
Total	\$2,900,372,414	\$2,392,541,061	\$507,831,353	\$507,831,353	\$102,200,000	\$102,200,000	\$102,200,000	\$189,143,987	\$495,743,983



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

10-1 EAR PENSION COST FORECAST	E40.07													
	FAS 87	Estimated Net Periodic Pension Cost												
	Cost	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015			
Location	2005	2000	2007	2006	2009	2010	2011	2012	2013	2014	2015			
Location														
AEP Energy Services, Inc.	\$14,761	\$3,772	\$4,290	(\$2,065)	(\$3,725)	(\$3,686)	(\$10,208)	(\$9,241)	(\$9,268)	(\$8,540)	(\$7,923)			
AEP Communications	0	0	0	0	0	0	0	0	0	0	0			
AEP Pro Serv, Inc.	(1,294)	(2,258)	(2,311)	(3,060)	(3,340)	(3,453)	(3,560)	(3,738)	(3,852)	(3,894)	(3,952)			
AEP T & D Services, LLC	Ó	Ó	0	Ó	0	, o	Ó	0	Ó	Ó	0			
American Electric Power Service Corporation	18,781,055	16,903,828	17,684,286	14,031,151	13,438,310	13,960,898	7,401,475	9,156,167	9,578,199	10,520,577	11,413,815			
Appalachian Power Co - Distribution	2,987,988	1,260,321	1,379,966	(94,715)	(480,081)	(472,089)	(1,980,716)	(1,763,337)	(1,774,419)	(1,608,807)	(1,468,600)			
Appalachian Power Co - Generation	3,719,178	2,691,262	2,843,277	1,855,809	1,651,412	1,731,614	301,603	630,571	692,011	883,276	1,059,397			
Appalachian Power Co - Transmission	669,244	496,079	523,486	356,187	322,789	338,098	86,172	146,151	158,167	192,433	224,174			
C3 Communications, Inc.	(155)	(477)	(488)	(646)	(705)	(729)	(752)	(790)	(814)	(822)	(835)			
Cardinal Operating Company	834,961	561,899	595,986	329,983	269,808	284,257	(60,845)	10,082	19,921	63,684	103,201			
AEP Texas Central Company - Distribution	169,343	181,659	188,739	188,693	193,961	201,328	159,965	178,025	184,803	192,719	200,818			
AEP Texas Central Company - Generation	250	0	0	0	0	0	0	0	0	0	0			
AEP Texas Central Company - Nuclear	0	0	0	0	0	0	0	0	0	0	0			
AEP Texas Central Company - Transmission	26,956	28,945	30,071	29,769	30,513	31,661	24,920	27,770	28,819	30,082	31,369			
Columbus Southern Power Co - Distribution	1,029,656	(390,112)	(351,276)	(1,517,174)	(1,863,432)	(1,915,199)	(2,782,224)	(2,753,235)	(2,815,881)	(2,747,580)	(2,700,771)			
Columbus Southern Power Co - Generation	996,539	438,284	478,240	(7,248)	(133,690)	(130,478)	(630,418)	(557,532)	(560,731)	(505,635)	(458,880)			
Columbus Southern Power Co - Transmission	39,245	(112,566)	(111,346)	(233,246)	(271,569)	(279,940)	(353,999)	(358,232)	(367,516)	(363,559)	(361,921)			
Conesville Coal Preparation Company	70,184	64,044	66,953	56,324	55,075	57,261	34,445	41,200	43,055	46,521	49,858			
Cook Coal Terminal	38,016	23,244	24,789	13,029	10,397	11,078	(4,411)	(1,142)	(643)	1,352	3,158			
CSW Energy, Inc.	32,446	35,186	36,541	37,492	38,809	40,295	32,905	36,428	37,815	39,314	40,866			
Elmwood	263,395	275,743	286,705	293,617	304,015	315,986	255,732	284,306	295,545	307,745	320,350			
EnerShop Inc.	0	0	0	0	0	0	0	0	0	0	0			
Indiana Michigan Power Co - Distribution	1,399,604	517,934	573,761	(193,075)	(398,221)	(400,740)	(1,147,837)	(1,051,469)	(1,063,631)	(984,833)	(919,387)			
Indiana Michigan Power Co - Generation Indiana Michigan Power Co - Nuclear	1,448,839 5,359,236	1,048,988 5,043,019	1,108,289 5,265,014	716,147 4,779,418	634,184 4,788,743	664,916 4,981,521	103,287 3,418,372	231,098 3,956,627	254,395 4,128,525	329,106 4,387,591	397,782 4,642,979			
Indiana Michigan Power Co - Nuclear Indiana Michigan Power Co - Transmission	460,618	313,667	332,465	188,966	156,809	165,029	(23,528)	3,956,627	4,128,525 21,476	4,367,591	4,642,979 67,327			
Kentucky Power Co - Distribution	762,877	481,418	512,415	261,280	203,577	216,001	(102,958)	(38,757)	(30,406)	9,712	45,774			
Kentucky Power Co - Generation	509.587	375,499	396,333	277,366	254,615	266.913	79,871	126,120	136.077	162,028	186,207			
Kentucky Power Co - Transmission	211,176	198,486	207,242	187,266	187,369	194,906	132,806	153,977	160,680	170,911	180,982			
Kingsport Power Co - Distribution	129,026	65,690	70,866	15,372	1,373	2,375	(58,329)	(48,443)	(48,224)	(41,245)	(35,204)			
Kingsport Power Co - Transmission	33.180	22,572	23,930	12,752	10,169	10.698	(3,369)	(589)	(256)	1,495	3.066			
Memco	1,065,892	1,125,504	1,169,967	1,194,002	1,234,894	1,283,121	1,036,561	1,152,058	1,197,178	1,246,669	1,297,739			
Ohio Power Co - Distribution	2.017.628	722,274	802,681	(310,374)	(608,613)	(612,907)	(1,693,708)	(1,555,237)	(1,573,347)	(1,459,580)	(1,365,223)			
Ohio Power Co - Generation	2,423,913	1,358,640	1,456,552	523,282	295,954	324,124	(760,243)	(565,932)	(551,593)	(421,915)	(307,746)			
Ohio Power Co - Transmission	640,095	400,312	426,190	210,853	160,854	170,773	(98,608)	(45,424)	(38,993)	(5,415)	24,673			
Public Service Co of Oklahoma - Distribution	239,010	256,785	266,766	270,883	279,653	290,373	234,342	260,113	270,072	281,171	292,605			
Public Service Co of Oklahoma - Generation	86,959	94,234	97,871	99,446	102,666	106,577	86,207	95,592	99,221	103,259	107,421			
Public Service Co of Oklahoma - Transmission	4,630	2,349	2,535	734	293	345	(1,735)	(1,363)	(1,336)	(1,087)	(868)			
Southwestern Electric Power Co - Distribution	142,630	154,926	160,882	165,137	170,950	177,491	145,038	160,532	166,635	173,223	180,046			
Southwestern Electric Power Co - Generation	70,097	74,363	77,310	75,771	77,475	80,420	62,370	69,788	72,473	75,797	79,168			
Southwestern Electric Power Co - Texas - Distribution	23,235	20,046	21,013	17,692	17,345	18,089	10,617	12,896	13,546	14,704	15,821			
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0	0	0	0			
Southwestern Electric Power Co - Transmission	19,174	19,951	20,750	20,520	21,042	21,856	17,062	19,091	19,840	20,740	21,657			
Water Transportation (Blackhawk)	773,693	676,464	708,230	610,764	603,088	628,471	389,388	464,893	487,219	524,967	561,637			
AEP Texas North Company - Distribution	46,489	49,934	51,874	52,620	54,308	56,387	45,467	50,472	52,402	54,560	56,783			
AEP Texas North Company - Generation	6,652	7,014	7,286	7,401	7,640	7,932	6,408	7,110	7,381	7,683	7,994			
AEP Texas North Company - Transmission	9,241	10,150	10,536	10,809	11,185	11,609	9,501	10,505	10,900	11,327	11,769			
Wheeling Power Co - Distribution Wheeling Power Co - Transmission	129,920 (12,191)	32,982 (23,266)	38,120 (23,803)	(39,395) (31,520)	(60,512) (34,405)	(61,287) (35,574)	(133,877) (36,676)	(125,336) (38,507)	(126,982) (39,679)	(119,539) (40,113)	(113,464) (40,710)			
Cedar Coal Co	(30,324)	(69,650)	(23,803)	(96,381)	(34,405)	(35,574)		(38,507)	(123,209)	(124,320)	(125,958)			
Central Coal Company	(30,324)	(08,650)	(71,134)	(96,381)	(105,615)	(109,155)	(114,356) 0	(119,640)	(123,209)	(124,320)	(125,958)			
Central Chio Coal	(99,154)	(186,054)	(190,351)	(252,064)	(275,133)	(284,484)	(293,296)	(307,934)	(317,311)	(320,781)	(325,556)			
Southern Ohio Coal - Martinka	(65,450)	(121,243)	(124,043)	(164,259)	(179,292)	(185,385)	(191,127)	(200,667)	(206,777)	(209,038)	(212,150)			
Southern Ohio Coal - Martinka Southern Ohio Coal - Meigs	(101,337)	(121,243)	(204,078)	(274,567)	(300,592)	(310,822)	(323,416)	(339,053)	(349,365)	(352,855)	(357,823)			
Windsor	(36,768)	(70,158)	(71,779)	(95,050)	(103,749)	(107,275)	(110,598)	(116,118)	(119,653)	(120,962)	(122,763)			
Price River Coal	(3,990)	(8,508)	(8,704)	(11,526)	(12,581)	(13,008)	(13,411)	(14,081)	(14,509)	(14,668)	(14,887)			
Houston Pipeline (HPL)	1,186,795	(38,542)	(40,239)	(64,981)	(74,195)	(77,949)	(81,513)	(87,810)	(91,918)	(93,518)	(95,608)			
, /	,	(/- /	(-,)	(- /- ·-/	, , , , , , ,	, ,/	(- /- - /	(- //	(- /)	(/-	(,)			
Total	\$48,522,750	\$34,815,028	\$36,752,655	\$23,499,189	\$20,679,825	\$21,648,243	\$3,058,796	\$7,193,742	\$7,906,042	\$10,349,481	\$12,588,207			



AMERICAN ELECTRIC POWER EAST RETIREMENT PLAN 10-YEAR CONTRIBUTION FORECAST

	Contribution	Estimated Plan Year Contributions For Qualified Plans									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Location											
AEP Energy Services, Inc.	\$227,275	\$0	\$0	\$1,742	\$3,342	\$4,973	\$0	\$0	\$0	\$3,176	\$6,358
AEP Communications	0	0	0	0	0	0	0	0	0	0	0
AEP Pro Serv, Inc.	22,934	0	0	176	338	503	0	0	0	322	643
AEP T & D Services, LLC	0	0	0	0	0	0	0	0	0	0	0
American Electric Power Service Corporation	143,410,061	0	0	1,098,691	2,108,564	3,137,597	0	0	0	2,003,741	4,011,596
Appalachian Power Co - Distribution	52,260,874	0	0	400,380	768,394	1,143,389	0	0	0	730,195	1,461,889
Appalachian Power Co - Generation	37,293,743	0	0	285,714	548,332	815,931	0	0	0	521,072	1,043,214
Appalachian Power Co - Transmission	6,373,832	0	0	48,832	93,716	139,451	0	0	0	89,057	178,296
C3 Communications, Inc.	4,845	0	0	38	72	106	0	0	0	68	137
Cardinal Operating Company	9,811,588	0	0	75,169	144,261	214,664	0	0	0	137,089	274,459
AEP Texas Central Company - Distribution	228,091	0	0	1,746	3,353	4,990	0	0	0	3,187	6,380
AEP Texas Central Company - Generation	0	0	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Nuclear	0	0	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Transmission	45,509	0	0	350	670	997	0	0	0	636	1,273
Columbus Southern Power Co - Distribution	39,482,511	0	0	302,482	580,512	863,817	0	0	0	551,653	1,104,439
Columbus Southern Power Co - Generation	17,213,133	0	0	131,872	253,085	376,597	0	0	0	240,504	481,501
Columbus Southern Power Co - Transmission	4,035,852	0	0	30,920	59,340	88,299	0	0	0	56,391	112,896
Conesville Coal Preparation Company	439,408	0	0	3,367	6,461	9,614	0	0	0	6,140	12,292
Cook Coal Terminal	437,924	0	0	3,356	6,440	9,582	0	0	0	6,120	12,251
	12,986	0	0	99	190	284	0	0	0	183	365
CSW Energy, Inc.		•	•				•	0	•		
Elmwood	139,895	0	0	1,072	2,057	3,061	0		0	1,955	3,914
EnerShop Inc.	0	0	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Distribution	26,940,960	0	0	206,401	396,115	589,429	0	0	0	376,425	753,620
Indiana Michigan Power Co - Generation	14,767,203	0	0	113,135	217,123	323,085	0	0	0	206,329	413,081
Indiana Michigan Power Co - Nuclear	23,120,244	0	0	177,128	339,938	505,836	0	0	0	323,039	646,741
Indiana Michigan Power Co - Transmission	5,306,032	0	0	40,650	78,015	116,089	0	0	0	74,136	148,425
Kentucky Power Co - Distribution	9,246,586	0	0	70,841	135,953	202,302	0	0	0	129,196	258,656
Kentucky Power Co - Generation	4,589,003	0	0	35,158	67,473	100,401	0	0	0	64,119	128,368
Kentucky Power Co - Transmission	938,222	0	0	7,188	13,795	20,527	0	0	0	13,109	26,245
Kingsport Power Co - Distribution	1,987,118	0	0	15,223	29,216	43,475	0	0	0	27,763	55,585
Kingsport Power Co - Transmission	408,964	0	0	3,134	6,013	8,947	0	0	0	5,714	11,439
Memco	685,306	0	0	5,250	10,076	14,993	0	0	0	9,574	19,169
Ohio Power Co - Distribution	39.099.901	0	0	299.552	574.888	855,448	0	0	0	546.310	1.093.739
Ohio Power Co - Generation	33,794,086	0	0	258,904	496,877	739,365	0	0	0	472,176	945,320
Ohio Power Co - Transmission	7,899,801	0	0	60,522	116,151	172,836	0	0	0	110,376	220,980
Public Service Co of Oklahoma - Distribution	189,328	0	0	1,450	2,783	4,142	0	0	0	2,645	5,296
Public Service Co of Oklahoma - Generation	65,814	0	0	503	966	1,439	0	0	0	919	1,840
Public Service Co of Oklahoma - Transmission	65,402	0	0	500	961	1,430	0	0	0	912	1,828
Southwestern Electric Power Co - Distribution	54,526	0	0	417	800	1,192	0	0	0	760	1,524
	144,169	0	0	1,106	2,121	3,155	0	0	0	2,016	4,034
Southwestern Electric Power Co - Generation		0	0				0	0	0		
Southwestern Electric Power Co - Texas - Distribution	140,801	-		1,077	2,069	3,079	-	-	-	1,965	3,936
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0	0	0	0
Southwestern Electric Power Co - Transmission	33,470	0	0	256	492	732	0	0	0	466	934
Water Transportation (Blackhawk)	4,239,640	0	0	32,481	62,336	92,758	0	0	0	59,237	118,596
AEP Texas North Company - Distribution	38,470	0	0	295	566	842	0	0	0	538	1,076
AEP Texas North Company - Generation	5,054	0	0	40	76	112	0	0	0	72	143
AEP Texas North Company - Transmission	3,541	0	0	28	53	78	0	0	0	50	99
Wheeling Power Co - Distribution	2,714,436	0	0	20,796	39,910	59,388	0	0	0	37,927	75,931
Wheeling Power Co - Transmission	236,254	0	0	1,811	3,474	5,169	0	0	0	3,301	6,609
Cedar Coal Co	782,247	0	0	5,992	11,500	17,113	0	0	0	10,927	21,880
Central Coal Company	0	0	0	0	0	0	0	0	0	0	0
Central Ohio Coal	1,889,284	0	0	14,474	27,778	41,335	0	0	0	26,397	52,848
Southern Ohio Coal - Martinka	1,231,162	0	0	9,432	18,102	26,936	0	0	0	17,201	34,438
Southern Ohio Coal - Meigs	2,169,821	0	0	16,623	31,902	47,472	0	0	0	30,316	60,696
Windsor	712.422	0	0	5,458	10,474	15,586	0	0	0	9,954	19,929
Price River Coal	86,391	0	0	661	1,269	1,889	0	Ö	0	1,206	2,415
Houston Pipeline (HPL)	717,864	0	0	5,500	10,556	15,707	0	0	0	10,031	20,082
	,504	J	· ·	5,550	.0,000	.5,.57	•	Ŭ	· ·	.0,001	20,002
Total	\$495,743,983	\$0	\$0	\$3,797,992	\$7,288,948	\$10,846,142	\$0	\$0	\$0	\$6,926,595	\$13,867,405
Current Liability Interest Rate	6.10%	5.13%	4.99%	4.92%	4.89%	4.89%	4.89%	4.89%	4.89%	4.89%	4.89%



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

		Projected	Market-Related		Expected	Initial Transition	Prior		Net Periodic
	Service	Benefit	Value	Interest	Return	(Asset)/	Service	Gain/Loss	Pension
Location	Cost	Obligation	of Assets	Cost	on Assets	Obligation	Cost	Amortization	Cost
AEP Energy Services, Inc.	\$24,620	\$1,330,365	\$1,298,819	\$72,063	(\$109,566)	\$0	\$3,507	\$14,900	\$3,772
AEP Communications	0	0	0	0	0	0	0	0	0
AEP Pro Serv, Inc.	0	133,900	131,061	7,121	(11,056)	0	83	1,500	(2,258)
AEP T & D Services, LLC	0	0	0	0	0	0	0	0	0
American Electric Power Service Corporation	26,464,191	885,324,953	819,557,446	48,492,328	(69,136,537)	0	1,083,071	9,915,288	16,903,828
Appalachian Power Co - Distribution	5,690,691	311,421,702	298,659,534	16,865,213	(25,194,434)	0	426,781	3,487,799	1,260,321
Appalachian Power Co - Generation	5,650,997	224,017,258	213,125,643	12,214,610	(17,978,934)	0	299,584	2,508,904	2,691,262
Appalachian Power Co - Transmission	999,720	38,292,650	36,425,071	2,089,714	(3,072,760)	0	50,524	428,862	496,079
C3 Communications, Inc.	0 1,346,353	28,283 58,962,224	27,683	1,504	(2,335)	0	136	317 660,353	(477) 561,899
Cardinal Operating Company AEP Texas Central Company - Distribution	1,346,353	1,532,181	56,071,089 1,303,504	3,207,434 91,130	(4,730,066) (109,961)	0	77,711 1.488	17,160	181,659
AEP Texas Central Company - Distribution AEP Texas Central Company - Generation	181,308	1,532,181	1,303,504	91,130	(109,901)	0	250	17,160	181,059
AEP Texas Central Company - Nuclear	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Transmission	29.365	303.746	260.075	17.716	(21,940)	0	340	3,402	28.945
Columbus Southern Power Co - Distribution	3,071,045	234.533.812	225,633,969	12,636,707	(19,034,116)	0	330,849	2,626,686	(390,112)
Columbus Southern Power Co - Generation	1,887,794	102,709,794	98,369,308	5,562,888	(8,298,275)	0	140.738	1,150,309	438,284
Columbus Southern Power Co - Transmission	248,349	23,918,468	23,064,021	1,285,281	(1,945,643)	0	33,646	267,877	(112,566)
Conesville Coal Preparation Company	93,361	2,702,348	2,511,128	148,686	(211.835)	0	3,421	30,265	64.044
Cook Coal Terminal	60,549	2,596,425	2,502,644	141,308	(211,119)	0	3,392	29,079	23,244
CSW Energy, Inc.	32,998	101,889	74,220	7,174	(6,261)	0	77	1,141	35,186
Elmwood	268,529	918,901	799,469	63,152	(67,442)	0	908	10,291	275,743
EnerShop Inc.	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Distribution	2,795,145	160,754,588	153,961,735	8,698,181	(12,987,962)	0	221,690	1,800,388	517,934
Indiana Michigan Power Co - Generation	2,216,666	88,786,319	84,391,350	4,839,876	(7,119,117)	0	116,852	994,371	1,048,988
Indiana Michigan Power Co - Nuclear	6,549,042	141,419,350	132,127,175	7,869,508	(11,146,034)	0	181,041	1,583,841	5,043,019
Indiana Michigan Power Co - Transmission	736,776	31,896,306	30,322,811	1,735,548	(2,557,983)	0	42,417	357,226	313,667
Kentucky Power Co - Distribution	1,241,128	55,278,367	52,842,233	3,005,916	(4,457,685)	0	74,313	619,096	481,418
Kentucky Power Co - Generation	745,567	27,435,356	26,225,156	1,498,766	(2,212,312)	0	36,621	307,265	375,499
Kentucky Power Co - Transmission	259,748	5,741,442	5,361,738	319,166	(452,308)	-	7,160	64,302	198,486
Kingsport Power Co - Distribution Kingsport Power Co - Transmission	231,380 54,669	11,871,160 2,467,957	11,355,949 2,337,136	643,658 134,163	(957,969) (197,157)	0	16,757 3,190	132,952 27,640	65,690 22,572
LIG Liquids Company, L.L.C.	54,009 0	2,467,957	2,337,136	134,163	(197,157)	0	3,190	27,040	22,5/2
Louisiana Intrastate Gas Company, L.L.C	0	0	0	0	0	0	0	0	0
Memco	1,096,129	4,588,170	3,916,372	302,312	(330,379)	0	3,032	51,386	1,125,504
Ohio Power Co - Distribution	4,041,380	233,103,029	223,447,439	12,612,219	(18,849,664)	0	321,472	2,610,661	722,274
Ohio Power Co - Generation	4,169,676	201,801,168	193,125,855	10,954,293	(16,291,784)	0	276.027	2,260,093	1,358,640
Ohio Power Co - Transmission	1,046,165	47,287,176	45,145,636	2,570,546	(3,808,413)	0	66,811	529,598	400,312
Public Service Co of Oklahoma - Distribution	248,230	1,318,442	1,081,963	83,321	(91,273)	0	1,186	14,766	256,785
Public Service Co of Oklahoma - Generation	90,290	469,860	376,116	29,791	(31,729)	0	355	5,262	94,234
Public Service Co of Oklahoma - Transmission	7,988	387,579	373,754	21,038	(31,529)	0	525	4,341	2,349
Southwestern Electric Power Co - Distribution	144,948	434,595	311,594	30,822	(26,286)	0	312	4,867	154,926
Southwestern Electric Power Co - Generation	78,166	936,684	823,909	53,974	(69,504)	0	569	10,490	74,363
Southwestern Electric Power Co - Texas - Distribution	30,681	846,409	804,644	46,647	(67,878)	0	866	9,479	20,046
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0	0
Southwestern Electric Power Co - Transmission	20,875	214,625	191,276	12,525	(16,136)	0	242	2,404	19,951
Water Transportation (Blackhawk)	987,192	25,579,513	24,228,620	1,412,916	(2,043,887)	0	36,959	286,480	676,464
AEP Texas North Company - Distribution AEP Texas North Company - Generation	48,346 6,755	267,285 35,559	219,841 28,877	16,786 2,250	(18,545) (2,436)	0	278 177	2,993 398	49,934 7,014
AEP Texas North Company - Generation AEP Texas North Company - Transmission	9,411	29,597	20,228	2,075	(1,706)	0	15	331	10,150
Wheeling Power Co - Distribution	269,726	16,095,292	15,512,408	870,352	(1,308,602)	0	22,245	180,261	32,982
Wheeling Power Co - Transmission	203,720	1,379,368	1,350,130	73,360	(113,895)	0	1,990	15,448	(23,266)
Cedar Coal Co	6.998	4,567,396	4,470,365	243,283	(377,113)	0	9,545	51,153	(69,650)
Central Coal Company	0,550	0	0	0	0	0	0,040	0	(05,050)
Central Ohio Coal	0	11,030,662	10,796,845	586,652	(910,804)	0	14,249	123,539	(186,054)
Southern Ohio Coal - Martinka	0	7,188,185	7,035,816	382,294	(593,530)	0	8,450	80,505	(121,243)
Southern Ohio Coal - Meigs	11,083	12,705,160	12,400,051	676,297	(1,046,048)	0	18,057	142,293	(199,605)
Windsor	0	4,159,506	4,071,337	221,218	(343,451)	0	5,995	46,585	(70,158)
Price River Coal	0	504,391	493,700	26,825	(41,648)	0	1,195	5,649	(8,508)
Houston Pipeline (HPL)	0	4,680,655	4,102,446	248,935	(346,076)	0	4,862	52,421	(38,542)
Total	\$73,194,031	\$2,994,090,050	\$2,833,069,189	\$163,129,542	(\$238,993,122)	\$0	\$3,951,960	\$33,532,619	\$34,815,028
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AMERICAN ELECTRIC POWER EAST RETIREMENT PLAN ESTIMATED 2007 NET PERIODIC PENSION COST

		Projected	Market-Related		Expected	Initial Transition	Prior		Net Periodic
Location	Service Cost	Benefit Obligation	Value of Assets	Interest Cost	Return on Assets	(Asset)/ Obligation	Service Cost	Gain/Loss Amortization	Pension Cost
		-				_			
AEP Energy Services, Inc.	\$25,605	\$1,343,358	\$1,304,947	\$72,714	(\$109,906)	\$0	\$3,299	\$14,226	\$4,290
AEP Communications	0	0	0	0	0	0	0	0	0
AEP Pro Serv, Inc.	0	135,207	131,679	7,182	(11,090)	0	78	1,432	(2,311)
AEP T & D Services, LLC	0	0	0	0	0	0	0	0	0
American Electric Power Service Corporation	27,522,759	893,971,198	823,424,287	48,945,890	(69,350,862)	0	1,018,927	9,467,148	17,684,286
Appalachian Power Co - Distribution	5,918,318	314,463,103	300,068,671	17,017,316	(25,272,537)	0	401,505	3,330,162	1,379,966
Appalachian Power Co - Generation	5,877,037	226,205,052	214,131,214	12,327,226	(18,034,669)	0	281,841	2,395,510	2,843,277
Appalachian Power Co - Transmission C3 Communications, Inc.	1,039,709	38,666,623 28,559	36,596,932 27,814	2,109,034 1,517	(3,082,286) (2,343)	0	47,532 128	409,479 302	523,486 (488)
Cardinal Operating Company	1,400,207	59,538,060	56,335,644	3,236,785	(4,744,729)	0	73,109	630,508	595,986
AEP Texas Central Company - Distribution	188,561	1,547,145	1,309,654	92,193	(110,302)	0	1,400	16,384	188,739
AEP Texas Central Company - Generation	0	0	0	02,100	(1.10,002)	Ö	235	0	0
AEP Texas Central Company - Nuclear	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Transmission	30,540	306,712	261,302	17,913	(22,008)	0	320	3,248	30,071
Columbus Southern Power Co - Distribution	3,193,887	236,824,312	226,698,557	12,748,759	(19,093,122)	0	311,254	2,507,968	(351,276)
Columbus Southern Power Co - Generation	1,963,306	103,712,876	98,833,435	5,613,075	(8,324,000)	0	132,403	1,098,319	478,240
Columbus Southern Power Co - Transmission	258,283	24,152,060	23,172,842	1,296,575	(1,951,675)	0	31,653	255,770	(111,346)
Conesville Coal Preparation Company	97,095	2,728,739	2,522,976	150,096	(212,491)	0	3,218	28,897	66,953
Cook Coal Terminal	62,971	2,621,782	2,514,452	142,603	(211,773)	0	3,191	27,765	24,789
CSW Energy, Inc.	34,318	102,884	74,570	7,288	(6,280)	0	72	1,090	36,541
Elmwood EnerShop Inc.	279,270	927,876	803,241	64,119 0	(67,651)	0	854 0	9,826	286,705
Indiana Michigan Power Co - Distribution	2,906,950	162,324,546	154,688,158	8,776,403	(13,028,225)	0	208,560	1,719,016	573,761
Indiana Michigan Power Co - Distribution	2,305,333	89,653,422	84,789,526	4.884.463	(7,141,187)	0	109.931	949.429	1.108.289
Indiana Michigan Power Co - Nuclear	6,811,004	142.800.477	132,750,578	7,946,734	(11,180,587)	0	170,319	1,512,256	5,265,014
Indiana Michigan Power Co - Transmission	766,247	32,207,811	30,465,880	1,751,443	(2,565,913)	Ö	39,905	341,080	332,465
Kentucky Power Co - Distribution	1,290,773	55,818,226	53,091,554	3,033,390	(4,471,504)	0	69,912	591,115	512,415
Kentucky Power Co - Generation	775,389	27,703,295	26,348,892	1,512,668	(2,219,170)	0	34,452	293,378	396,333
Kentucky Power Co - Transmission	270,138	5,797,514	5,387,036	322,288	(453,710)	0	6,736	61,396	207,242
Kingsport Power Co - Distribution	240,635	11,987,095	11,409,529	649,486	(960,939)	0	15,765	126,943	70,866
Kingsport Power Co - Transmission	56,855	2,492,059	2,348,163	135,388	(197,768)	0	3,001	26,391	23,930
LIG Liquids Company, L.L.C.	0	0	0	0	0	0	0	0	0
Louisiana Intrastate Gas Company, L.L.C	0	0	0	0	0	0	0	0	0
Memco Ohio Power Co - Distribution	1,139,974 4,203,035	4,632,979 235,379,556	3,934,850	306,635	(331,403)	0	2,852 302,433	49,063	1,169,967 802,681
Ohio Power Co - Generation	4,336,463	203,771,995	224,501,710 194,037,063	12,725,621 11.053.847	(18,908,098) (16,342,289)	0	259.679	2,492,668 2,157,944	1,456,552
Ohio Power Co - Generation Ohio Power Co - Transmission	1,088,012	47,748,991	45,358,642	2,594,017	(3,820,219)	0	62,854	505,661	426,190
Public Service Co of Oklahoma - Distribution	258,160	1.331.319	1.087.068	84.426	(91,556)	0	1,116	14.099	266.766
Public Service Co of Oklahoma - Generation	93,901	474,449	377,891	30,188	(31,827)	0	334	5,024	97,871
Public Service Co of Oklahoma - Transmission	8,308	391,364	375,517	21,229	(31,627)	Ō	494	4,145	2,535
Southwestern Electric Power Co - Distribution	150,746	438,839	313,064	31,316	(26,367)	0	294	4,647	160,882
Southwestern Electric Power Co - Generation	81,293	945,832	827,796	54,557	(69,719)	0	535	10,016	77,310
Southwestern Electric Power Co - Texas - Distribution	31,908	854,676	808,440	47,092	(68,089)	0	815	9,051	21,013
Southwestern Electric Power Co - Texas - Transmission		0	0	0	0	0	0	0	0
Southwestern Electric Power Co - Transmission	21,710	216,722	192,178	12,664	(16,186)	0	228	2,295	20,750
Water Transportation (Blackhawk)	1,026,680	25,829,327	24,342,936	1,426,478	(2,050,223)	0	34,770	273,532	708,230
AEP Texas North Company - Distribution AEP Texas North Company - Generation	50,280 7,025	269,895 35,906	220,878 29,013	17,006 2,280	(18,603) (2,444)	0	262 167	2,858 380	51,874 7,286
AEP Texas North Company - Generation AEP Texas North Company - Transmission	9.787	29.886	20,323	2,107	(2,444)	0	14	316	10,536
Wheeling Power Co - Distribution	280,515	16,252,481	15,585,599	878,163	(1,312,658)	0	20,928	172,114	38,120
Wheeling Power Co - Transmission	0	1,392,839	1,356,500	73,982	(114,248)	0	1,872	14,750	(23,803)
Cedar Coal Co	7,278	4,612,002	4,491,457	245,357	(378,282)	0	8,980	48,841	(71,134)
Central Coal Company	0	0	0	0	0	Ö	0	0	, o
Central Ohio Coal	0	11,138,389	10,847,787	591,624	(913,628)	0	13,405	117,955	(190,351)
Southern Ohio Coal - Martinka	0	7,258,386	7,069,012	385,535	(595,370)	0	7,950	76,866	(124,043)
Southern Ohio Coal - Meigs	11,527	12,829,241	12,458,557	682,048	(1,049,291)	0	16,988	135,862	(204,078)
Windsor	0	4,200,128	4,090,546	223,093	(344,516)	0	5,640	44,479	(71,779)
Price River Coal	0	509,317	496,029	27,053	(41,777)	0	1,124	5,394	(8,704)
Houston Pipeline (HPL)	0	4,726,367	4,121,802	251,045	(347,149)	0	4,574	50,052	(40,239)
Total	\$76,121,793	\$3,023,330,879	\$2,846,436,195	\$164,629,912	(\$239,734,006)	\$0	\$3,717,906	\$32,017,051	\$36,752,655



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

Location	Service Cost	Projected Benefit Obligation	Market-Related Value of Assets	Interest Cost	Expected Return on Assets	Initial Transition (Asset)/ Obligation	Prior Service Cost	Gain/Loss Amortization	Net Periodic Pension Cost
					(2				(00.000)
AEP Energy Services, Inc. AEP Communications	\$26,629 0	\$1,353,881 0	\$1,351,278 0	\$73,268 0	(\$113,826) 0	\$0 0	\$3,299 0	\$10,211 0	(\$2,065)
AEP Pro Serv. Inc.	0	136,266	136,354	7,232	(11,486)	0	78	1,028	(3,060)
AEP T & D Services, LLC	0	130,200	130,334	0	(11,400)	0	0	1,020	(3,000)
American Electric Power Service Corporation	28,623,670	900,974,327	852,658,885	49,337,006	(71,824,207)	0	1,018,927	6,795,332	14,031,151
Appalachian Power Co - Distribution	6,155,051	316,926,522	310,722,215	17,147,065	(26,173,863)	0	401,505	2,390,324	(94,715)
Appalachian Power Co - Generation	6,112,118	227,977,081	221,733,661	12,423,930	(18,677,861)	0	281,841	1,719,450	1,855,809
Appalachian Power Co - Transmission	1,081,297	38,969,526	37,896,258	2,125,637	(3,192,213)	0	47,532	293,916	356,187
C3 Communications, Inc.	0	28,783	28,801	1,528	(2,426)	0	128	217	(646)
Cardinal Operating Company	1,456,215	60,004,465	58,335,767	3,261,933	(4,913,947)	0	73,109	452,566	329,983
AEP Texas Central Company - Distribution	196,103	1,559,265	1,356,152	93,163	(114,236)	0	1,400	11,760	188,693
AEP Texas Central Company - Generation	0	0	0	0	0	0	235 0	0	0
AEP Texas Central Company - Nuclear AEP Texas Central Company - Transmission	31,762	309,115	270,579	18,092	(22,792)	0	320	2,331	29,769
Columbus Southern Power Co - Distribution	3,321,642	238.679.530	234,747,191	12.843.846	(19,774,063)	0	311.254	1.800.170	(1,517,174)
Columbus Southern Power Co - Distribution Columbus Southern Power Co - Generation	2,041,839	104,525,335	102,342,386	5,655,891	(8,620,869)	0	132,403	788,351	(7,248)
Columbus Southern Power Co - Transmission	268,614	24,341,261	23,995,563	1,306,132	(2,021,280)	0	31,653	183,587	(233,246)
Conesville Coal Preparation Company	100,979	2,750,116	2,612,551	151,318	(220,070)	0	3,218	20,742	56.324
Cook Coal Terminal	65,490	2,642,320	2,603,724	143,713	(219,326)	0	3,191	19,929	13,029
CSW Energy, Inc.	35,691	103,690	77,218	7,397	(6,504)	0	72	782	37,492
Elmwood	290,441	935,144	831,759	65,046	(70,064)	0	854	7,053	293,617
EnerShop Inc.	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Distribution	3,023,228	163,596,153	160,180,158	8,843,071	(13,492,867)	0	208,560	1,233,875	(193,075)
Indiana Michigan Power Co - Generation	2,397,546	90,355,743	87,799,867	4,922,740	(7,395,872)	0	109,931	681,481	716,147
Indiana Michigan Power Co - Nuclear	7,083,444	143,919,138	137,463,713	8,014,233	(11,579,334)	0	170,319	1,085,467	4,779,418
Indiana Michigan Power Co - Transmission	796,896	32,460,119	31,547,531	1,765,066	(2,657,424)	0	39,905	244,821	188,966
Kentucky Power Co - Distribution Kentucky Power Co - Generation	1,342,404 806,405	56,255,491 27,920,315	54,976,499 27,284,374	3,056,921 1,524,627	(4,630,977)	0	69,912 34,452	424,290 210,581	261,280 277,366
Kentucky Power Co - Generation Kentucky Power Co - Transmission	280,944	5,842,930	5,578,295	325,015	(2,298,315) (469,891)	0	6,736	44,069	187,266
Kingsport Power Co - Distribution	250,261	12,080,999	11,814,609	654,463	(995,210)	0	15,765	91.117	15,372
Kingsport Power Co - Distribution Kingsport Power Co - Transmission	59,130	2,511,581	2,431,532	136,437	(204,821)	0	3,001	18,943	12,752
LIG Liquids Company, L.L.C.	0	0	2,101,002	0	0	0	0,001	0	0
Louisiana Intrastate Gas Company, L.L.C	0	0	0	0	0	0	0	0	0
Memco	1,185,573	4,669,272	4,074,552	310,737	(343,222)	0	2,852	35,217	1,194,002
Ohio Power Co - Distribution	4,371,156	237,223,455	232,472,349	12,822,268	(19,582,441)	0	302,433	1,789,188	(310,374)
Ohio Power Co - Generation	4,509,922	205,368,290	200,926,094	11,138,968	(16,925,124)	0	259,679	1,548,929	523,282
Ohio Power Co - Transmission	1,131,532	48,123,043	46,969,041	2,614,112	(3,956,464)	0	62,854	362,954	210,853
Public Service Co of Oklahoma - Distribution	268,486	1,341,748	1,125,663	85,461	(94,821)	0	1,116	10,120	270,883
Public Service Co of Oklahoma - Generation	97,657	478,166	391,307	30,561	(32,962)	0	334	3,606	99,446
Public Service Co of Oklahoma - Transmission Southwestern Electric Power Co - Distribution	8,640 156,776	394,430 442,277	388,850 324,179	21,392 31,794	(32,755) (27,307)	0	494 294	2,975 3,336	734 165,137
Southwestern Electric Power Co - Distribution	84,545	953,242	857,186	55,079	(72,206)	0	535	7,190	75,771
Southwestern Electric Power Co - Texas - Distribution	33.185	861,371	837,143	47,477	(70,517)	0	815	6,497	17,692
Southwestern Electric Power Co - Texas - Transmission	00,100	001,071	007,140	77,477	(70,517)	0	0.0	0,437	0
Southwestern Electric Power Co - Transmission	22,578	218,419	199,002	12,791	(16,763)	0	228	1,647	20,520
Water Transportation (Blackhawk)	1,067,747	26,031,667	25,207,200	1,438,260	(2,123,343)	0	34,770	196,336	610,764
AEP Texas North Company - Distribution	52,292	272,010	228,720	17,212	(19,266)	0	262	2,052	52,620
AEP Texas North Company - Generation	7,306	36,188	30,043	2,308	(2,531)	0	167	273	7,401
AEP Texas North Company - Transmission	10,179	30,120	21,045	2,139	(1,773)	0	14	227	10,809
Wheeling Power Co - Distribution	291,736	16,379,799	16,138,945	884,816	(1,359,473)	0	20,928	123,540	(39,395)
Wheeling Power Co - Transmission	0	1,403,750	1,404,661	74,502	(118,322)	0	1,872	10,587	(31,520)
Cedar Coal Co	7,569	4,648,131	4,650,920	247,094	(391,773)	0	8,980	35,057	(96,381)
Central Coal Company	0	0	0	0	(0.46.040)	0	0	0	(252.004)
Central Ohio Coal	0	11,225,645	11,232,923	595,784	(946,212)	0	13,405	84,666 55.173	(252,064)
Southern Ohio Coal - Martinka Southern Ohio Coal - Meigs	11,988	7,315,246 12,929,742	7,319,988 12,900,882	388,246 686,863	(616,603) (1,086,713)	0	7,950 16,988	55,173 97,519	(164,259) (274,567)
Windsor	11,900	4,233,031	4,235,776	224,662	(356,803)	0	5,640	31,926	(95,050)
Price River Coal	0	513,307	513,640	27,243	(43,267)	0	1,124	3,871	(11,526)
Houston Pipeline (HPL)	0	4,763,392	4,268,141	252,810	(359,529)	0	4,574	35,926	(64,981)
Total	\$79,166,664	\$3,047,014,837	\$2,947,495,173	\$165,917,349	(\$248,283,936)	\$0	\$3,717,906	\$22,981,206	\$23,499,189



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

Location	Service Cost	Projected Benefit Obligation	Market-Related Value of Assets	Interest Cost	Expected Return on Assets	Initial Transition (Asset)/ Obligation	Prior Service Cost	Gain/Loss Amortization	Net Periodic Pension Cost
AEP Energy Services, Inc.	\$27,694	\$1,363,308	\$1,372,476	\$73,666	(\$115,384)	\$0	\$3,299	\$8,647	(\$3,725)
AEP Communications	0	0	0	0	0	0	0	0	0
AEP Pro Serv, Inc.	0	137,215	138,494	7,267	(11,643)	0	78	870	(3,340)
AEP T & D Services, LLC	0	0	0	0	0	0	0	0	0
American Electric Power Service Corporation	29,768,616	907,247,705	866,035,453	49,623,521	(72,807,274)	0	1,018,927	5,754,096	13,438,310
Appalachian Power Co - Distribution	6,401,253	319,133,244	315,596,846	17,240,007	(26,532,108)	0	401,505	2,024,060	(480,081)
Appalachian Power Co - Generation	6,356,603	229,564,459	225,212,233	12,494,162	(18,933,508)	0	281,841	1,455,982	1,651,412
Appalachian Power Co - Transmission	1,124,549	39,240,867	38,490,777	2,137,715	(3,235,905)	0	47,532	248,880	322,789
C3 Communications, Inc. Cardinal Operating Company	0 1,514,464	28,983 60,422,269	29,253 59,250,942	1,535 3,280,112	(2,459) (4,981,204)	0	128 73,109	184 383,220	(705) 269,808
AEP Texas Central Company - Distribution	203,947	1,570,122	1,377,427	93,953	(115,800)	0	1,400	9,958	193,961
AEP Texas Central Company - Generation	200,547	1,570,122	1,577,427	0	(113,000)	0	235	0,550	0
AEP Texas Central Company - Nuclear	0	ő	0	Ö	0	0	0	Ö	0
AEP Texas Central Company - Transmission	33,032	311,267	274,824	18,234	(23,104)	0	320	1,974	30,513
Columbus Southern Power Co - Distribution	3,454,508	240,341,427	238,429,920	12,911,208	(20,044,714)	0	311,254	1,524,333	(1,863,432)
Columbus Southern Power Co - Generation	2,123,512	105,253,132	103,947,940	5,686,568	(8,738,864)	0	132,403	667,554	(133,690)
Columbus Southern Power Co - Transmission	279,359	24,510,747	24,372,007	1,312,861	(2,048,945)	0	31,653	155,456	(271,569)
Conesville Coal Preparation Company	105,018	2,769,264	2,653,537	152,219	(223,082)	0	3,218	17,564	55,075
Cook Coal Terminal	68,109	2,660,719	2,644,572	144,516	(222,328)	0	3,191	16,875	10,397
CSW Energy, Inc.	37,118	104,412	78,429	7,495	(6,594)	0	72	662	38,809
Elmwood EnerShop Inc.	302,059 0	941,656	844,808	65,866 0	(71,023)	0	854 0	5,972 0	304,015 0
Indiana Michigan Power Co - Distribution	3.144.157	164.735.254	162.693.075	8.890.739	(13.677.546)	0	208,560	1.044.811	(398,221)
Indiana Michigan Power Co - Generation	2,493,448	90,984,879	89,177,277	4,950,526	(7,497,100)	0	109,931	577,059	634,184
Indiana Michigan Power Co - Nuclear	7,366,782	144,921,230	139,620,253	8,065,033	(11,737,822)	0	170,319	919,143	4,788,743
Indiana Michigan Power Co - Transmission	828,772	32,686,134	32,042,451	1,774,919	(2,693,797)	0	39,905	207,307	156,809
Kentucky Power Co - Distribution	1,396,100	56,647,191	55,838,974	3,073,919	(4,694,362)	0	69,912	359,277	203,577
Kentucky Power Co - Generation	838,661	28,114,721	27,712,414	1,533,344	(2,329,772)	0	34,452	178,314	254,615
Kentucky Power Co - Transmission	292,182	5,883,614	5,665,808	327,064	(476,322)	0	6,736	37,316	187,369
Kingsport Power Co - Distribution	260,271	12,165,118	11,999,957	658,037	(1,008,832)	0	15,765	77,156	1,373
Kingsport Power Co - Transmission	61,495	2,529,069	2,469,678	137,194	(207,625)	0	3,001	16,040	10,169
LIG Liquids Company, L.L.C.	0	0	0	0	0	0	0	0	0
Louisiana Intrastate Gas Company, L.L.C	1.232.996	4,701,784	4.138.474	314.300	(347,920)	0	2.852	29.820	1,234,894
Ohio Power Co - Distribution	4,546,003	238,875,215	236,119,390	12,891,363	(19,850,468)	0	302,433	1,515,034	(608,613)
Ohio Power Co - Generation	4,690,319	206,798,245	204,078,235	11,200,240	(17,156,780)	0	259.679	1,311,590	295,954
Ohio Power Co - Transmission	1,176,793	48,458,119	47,705,895	2,628,619	(4,010,617)	0	62,854	307,339	160,854
Public Service Co of Oklahoma - Distribution	279,225	1,351,090	1,143,322	86,340	(96,119)	0	1,116	8,569	279,653
Public Service Co of Oklahoma - Generation	101,564	481,495	397,446	30,878	(33,413)	0	334	3,054	102,666
Public Service Co of Oklahoma - Transmission	8,986	397,176	394,950	21,510	(33,203)	0	494	2,519	293
Southwestern Electric Power Co - Distribution	163,047	445,357	329,265	32,220	(27,681)	0	294	2,825	170,950
Southwestern Electric Power Co - Generation	87,927	959,879	870,634	55,491	(73,194)	0	535	6,088	77,475
Southwestern Electric Power Co - Texas - Distribution Southwestern Electric Power Co - Texas - Transmission	34,512 0	867,369 0	850,276 0	47,763 0	(71,482)	0	815 0	5,501 0	17,345 0
Southwestern Electric Power Co - Transmission	23.481	219,940	202,123	12,891	(16,992)	0	228	1.395	21,042
Water Transportation (Blackhawk)	1,110,457	26,212,922	25,602,652	1,447,021	(2,152,405)	0	34,770	166,252	603,088
AEP Texas North Company - Distribution	54,383	273,904	232,308	17,386	(19,530)	0	262	1,737	54,308
AEP Texas North Company - Generation	7,598	36,440	30,515	2,332	(2,565)	0	167	231	7,640
AEP Texas North Company - Transmission	10,586	30,330	21,375	2,167	(1,797)	0	14	192	11,185
Wheeling Power Co - Distribution	303,405	16,493,850	16,392,134	889,567	(1,378,081)	0	20,928	104,610	(60,512)
Wheeling Power Co - Transmission	0	1,413,525	1,426,697	74,859	(119,942)	0	1,872	8,965	(34,405)
Cedar Coal Co	7,872	4,680,496	4,723,884	248,292	(397,135)	0	8,980	29,685	(105,615)
Central Coal Company	0	0	0	0	(050.463)	0	0	74.000	(075 400)
Central Ohio Coal	0	11,303,807	11,409,146	598,639 390,106	(959,163)	0	13,405	71,693 46,719	(275,133)
Southern Ohio Coal - Martinka Southern Ohio Coal - Meigs	12,467	7,366,181 13,019,770	7,434,825 13,103,272	390,106 690,175	(625,043) (1,101,587)	0	7,950 16,988	46,719 82,576	(179,292) (300,592)
Windsor	12,407	4,262,505	4,302,227	225,738	(361,687)	0	5,640	27,034	(103,749)
Price River Coal	0	516,881	521,698	27,374	(43,859)	0	1,124	3,278	(12,581)
Houston Pipeline (HPL)	0	4,796,559	4,335,100	254,021	(364,450)	0	4,574	30,422	(74,195)
Total	\$82,333,330	\$3,068,230,843	\$2,993,735,667	\$166,850,977	(\$251,682,230)	\$0	\$3,717,906	\$19,459,841	\$20,679,825



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

Location	Service Cost	Projected Benefit Obligation	Market-Related Value of Assets	Interest Cost	Expected Return on Assets	Initial Transition (Asset)/ Obligation	Prior Service Cost	Gain/Loss Amortization	Net Periodic Pension Cost
AEP Energy Services, Inc.	\$28.802	\$1.367.845	\$1,380,848	\$73,886	(\$115,965)	\$0	\$3,299	\$7.939	(\$3,686)
AEP Communications	0	0.00,000	0.000,0	0	(\$1.10,000)	0	0	0	(\$6,660)
AEP Pro Serv, Inc.	0	137,672	139,338	7,283	(11,702)	0	78	799	(3,453)
AEP T & D Services, LLC	0	0	0	0	, o	0	0	0	, o
American Electric Power Service Corporation	30,959,361	910,266,572	871,318,017	49,793,477	(73,174,202)	0	1,018,927	5,282,912	13,960,898
Appalachian Power Co - Distribution	6,657,303	320,195,160	317,521,894	17,291,407	(26,665,822)	0	401,505	1,858,316	(472,089)
Appalachian Power Co - Generation	6,610,867	230,328,334	226,585,962	12,534,745	(19,028,927)	0	281,841	1,336,756	1,731,614
Appalachian Power Co - Transmission	1,169,531	39,371,441	38,725,559	2,144,730	(3,252,213)	0	47,532	228,500	338,098
C3 Communications, Inc.	0	29,079	29,431	1,538	(2,472)	0	128	169	(729)
Cardinal Operating Company	1,575,042	60,623,324	59,612,356	3,290,467	(5,006,308)	0	73,109	351,839	284,257
AEP Texas Central Company - Distribution AEP Texas Central Company - Generation	212,105	1,575,346 0	1,385,829 0	94,561 0	(116,383)	0	1,400 235	9,143 0	201,328
AEP Texas Central Company - Generation AEP Texas Central Company - Nuclear	0	0	0	0	0	0	235	0	0
AEP Texas Central Company - Transmission	34.353	312.303	276.500	18.339	(23,221)	0	320	1,813	31.661
Columbus Southern Power Co - Distribution	3,592,688	241,141,163	239,884,273	12.947.103	(20,145,733)	0	311.254	1,399,510	(1,915,199)
Columbus Southern Power Co - Generation	2,208,453	105,603,362	104,581,992	5,703,546	(8,782,906)	0	132,403	612.890	(130,478)
Columbus Southern Power Co - Transmission	290,533	24,592,306	24,520,669	1,316,372	(2,059,272)	0	31,653	142,726	(279,940)
Conesville Coal Preparation Company	109,219	2,778,479	2,669,723	152,767	(224,206)	0	3,218	16,125	57,261
Cook Coal Terminal	70,834	2,669,572	2,660,703	144,975	(223,449)	0	3,191	15,493	11,078
CSW Energy, Inc.	38,603	104,759	78,907	7,584	(6,627)	0	72	608	40,295
Elmwood	314,141	944,789	849,961	66,601	(71,381)	0	854	5,483	315,986
EnerShop Inc.	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Distribution	3,269,924	165,283,410	163,685,455	8,916,941	(13,746,476)	0	208,560	959,255	(400,740)
Indiana Michigan Power Co - Generation	2,593,186	91,287,632	89,721,232	4,966,557	(7,534,883)	0	109,931	529,806	664,916
Indiana Michigan Power Co - Nuclear Indiana Michigan Power Co - Transmission	7,661,453	145,403,455	140,471,896	8,097,561 1,780,540	(11,796,977)	0	170,319 39,905	843,878 190,332	4,981,521 165,029
Kentucky Power Co - Distribution	861,923 1,451,944	32,794,898 56,835,685	32,237,901 56,179,576	3,083,578	(2,707,373) (4,718,020)	0	39,905 69,912	329,857	216,001
Kentucky Power Co - Distribution Kentucky Power Co - Generation	1,451,944 872.208	28,208,273	27.881.451	1,538,439	(2.341.514)	0	34,452	163,712	266.913
Kentucky Power Co - Transmission	303,869	5,903,192	5,700,368	328,371	(478,723)	0	6,736	34,260	194,906
Kingsport Power Co - Distribution	270,682	12,205,597	12,073,154	660,030	(1,013,916)	0	15,765	70,838	2,375
Kingsport Power Co - Transmission	63.955	2,537,484	2,484,742	137,623	(208,671)	0	3.001	14,727	10,698
LIG Liquids Company, L.L.C.	0	0	0	0	0	0	0	0	0
Louisiana Intrastate Gas Company, L.L.C	0	0	0	0	0	0	0	0	0
Memco	1,282,316	4,717,429	4,163,717	317,403	(349,673)	0	2,852	27,379	1,283,121
Ohio Power Co - Distribution	4,727,843	239,670,072	237,559,649	12,929,331	(19,950,509)	0	302,433	1,390,973	(612,907)
Ohio Power Co - Generation	4,877,931	207,486,366	205,323,053	11,234,664	(17,243,246)	0	259,679	1,204,188	324,124
Ohio Power Co - Transmission	1,223,865	48,619,363	47,996,887	2,636,846	(4,030,829)	0	62,854	282,172	170,773
Public Service Co of Oklahoma - Distribution	290,394	1,355,586	1,150,296	87,077	(96,603)	0	1,116	7,867	290,373
Public Service Co of Oklahoma - Generation	105,626	483,097	399,870 397,359	31,145 21,576	(33,582)	0	334 494	2,804 2,313	106,577
Public Service Co of Oklahoma - Transmission Southwestern Electric Power Co - Distribution	9,345 169,569	398,498 446,839	331,273	32,610	(33,371) (27,821)	0	294	2,593	345 177,491
Southwestern Electric Power Co - Generation	91,444	963,073	875,944	55,787	(73,563)	0	535	5,589	80,420
Southwestern Electric Power Co - Texas - Distribution	35,892	870,255	855,463	47,938	(71,843)	0	815	5,051	18,089
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0	0
Southwestern Electric Power Co - Transmission	24,421	220,672	203,356	12,966	(17,078)	0	228	1,281	21,856
Water Transportation (Blackhawk)	1,154,875	26,300,146	25,758,820	1,452,447	(2,163,253)	0	34,770	152,638	628,471
AEP Texas North Company - Distribution	56,559	274,815	233,725	17,531	(19,629)	0	262	1,595	56,387
AEP Texas North Company - Generation	7,902	36,561	30,701	2,352	(2,578)	0	167	212	7,932
AEP Texas North Company - Transmission	11,009	30,431	21,506	2,192	(1,806)	0	14	177	11,609
Wheeling Power Co - Distribution	315,541	16,548,733	16,492,121	892,167	(1,385,026)	0	20,928	96,044	(61,287)
Wheeling Power Co - Transmission	0	1,418,228	1,435,400	75,028	(120,546)	0	1,872	8,231	(35,574)
Cedar Coal Co	8,187 0	4,696,070	4,752,699	248,868	(399,137)	0	8,980	27,255	(109,155)
Central Coal Company Central Ohio Coal	0	11,341,421	11,478,738	0 599,993	(963,997)	0	13,405	65,822	(284,484)
Southern Ohio Coal - Martinka	0	7.390.692	7.480.175	390,988	(628,193)	0	7,950	42.893	(284,484)
Southern Ohio Coal - Martinka Southern Ohio Coal - Meigs	12.966	13,063,094	13,183,198	691.760	(1,107,139)	0	16,988	75,814	(310,822)
Windsor	12,900	4,276,688	4,328,469	226,249	(363,509)	0	5,640	24,821	(107,275)
Price River Coal	0	518,601	524,880	27,435	(44,080)	0	1,124	3,010	(13,008)
Houston Pipeline (HPL)	Ö	4,812,520	4,361,543	254,596	(366,287)	ő	4,574	27,930	(77,949)
Total	\$85,626,664	\$3,078,440,381	\$3,011,996,583	\$167,387,971	(\$252,950,637)	\$0	\$3,717,906	\$17,866,337	\$21,648,243



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

Location	Service Cost	Projected Benefit Obligation	Market-Related Value of Assets	Interest Cost	Expected Return on Assets	Initial Transition (Asset)/ Obligation	Prior Service Cost	Gain/Loss Amortization	Net Periodic Pension Cost
AEP Energy Services, Inc.	\$23,617	\$1,370,682	\$1,387,892	\$73,660	(\$116,438)	\$0	\$3,299	\$7,300	(\$10,208)
AEP Communications	0	0	0	0	0	0	0	0	0
AEP Pro Serv, Inc.	0	137,957	140,049	7,288	(11,750)	0	78	735	(3,560)
AEP T & D Services, LLC	0	0	0	0	(70.470.040)	0	0	0	7 404 475
American Electric Power Service Corporation Appalachian Power Co - Distribution	25,386,676 5,458,989	912,154,559 320,859,278	875,762,887 319,141,674	49,529,992 17,239,286	(73,472,842) (26,774,651)	0	1,018,927 401,505	4,858,298 1,708,954	7,401,475 (1,980,716)
Appalachian Power Co - Distribution Appalachian Power Co - Generation	5,420,911	230,806,059	227,741,849	12,479,792	(19,106,588)	0	281,841	1,229,314	301,603
Appalachian Power Co - Transmission	959,015	39,453,101	38.923.111	2,134,959	(3,265,486)	0	47,532	210,134	86,172
C3 Communications, Inc.	959,015	29,140	29,582	1,539	(2,482)	0	128	155	(752)
Cardinal Operating Company	1,291,535	60,749,063	59,916,457	3,277,584	(5,026,740)	ő	73,109	323,560	(60,845)
AEP Texas Central Company - Distribution	173,926	1,578,614	1,392,899	92,586	(116,858)	0	1,400	8,408	159,965
AEP Texas Central Company - Generation	0	0	0	0	, o	0	235	0	0
AEP Texas Central Company - Nuclear	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Transmission	28,170	312,951	277,911	18,021	(23,316)	0	320	1,667	24,920
Columbus Southern Power Co - Distribution	2,946,005	241,641,315	241,107,999	12,921,467	(20,227,952)	0	311,254	1,287,025	(2,782,224)
Columbus Southern Power Co - Generation	1,810,931	105,822,394	105,115,498	5,686,233	(8,818,750)	0	132,403	563,629	(630,418)
Columbus Southern Power Co - Transmission	238,237	24,643,313	24,645,757	1,314,484	(2,067,676)	0	31,653	131,255	(353,999)
Conesville Coal Preparation Company Cook Coal Terminal	89,560 58,083	2,784,242 2,675,109	2,683,342 2,674,276	151,822 144,394	(225,121) (224,361)	0	3,218 3,191	14,829 14,248	34,445
CSW Energy, Inc.	31,655	2,675,109	2,674,276 79,310	7,218	(6,654)	0	3,191 72	14,248	(4,411) 32,905
Elmwood	257,596	946,749	854,297	63,625	(71,672)	0	854	5,043	255,732
EnerShop Inc.	257,590	0 0	034,237	03,023	(71,072)	0	0.04	0,043	233,732
Indiana Michigan Power Co - Distribution	2.681.338	165.626.225	164.520.467	8.891.633	(13.802.579)	ő	208,560	882.155	(1.147.837)
Indiana Michigan Power Co - Generation	2,126,413	91,476,971	90,178,928	4,945,036	(7,565,635)	0	109,931	487,223	103,287
Indiana Michigan Power Co - Nuclear	6,282,392	145,705,037	141,188,487	8,029,445	(11,845,123)	0	170,319	776,051	3,418,372
Indiana Michigan Power Co - Transmission	706,777	32,862,918	32,402,356	1,773,476	(2,718,422)	0	39,905	175,034	(23,528)
Kentucky Power Co - Distribution	1,190,594	56,953,568	56,466,166	3,071,737	(4,737,275)	0	69,912	303,345	(102,958)
Kentucky Power Co - Generation	715,210	28,266,780	28,023,683	1,531,109	(2,351,070)	0	34,452	150,554	79,871
Kentucky Power Co - Transmission	249,172	5,915,436	5,729,447	325,674	(480,677)	0	6,736	31,507	132,806
Kingsport Power Co - Distribution	221,959	12,230,913	12,134,743	657,881	(1,018,054)	0	15,765	65,144	(58,329)
Kingsport Power Co - Transmission	52,443 0	2,542,747	2,497,417	137,103	(209,523)	0	3,001	13,543	(3,369)
LIG Liquids Company, L.L.C.	0	0	0	0	0	0	0	0	0
Louisiana Intrastate Gas Company, L.L.C	1.051.499	4.727.213	4.184.958	305.287	(351,100)	0	2.852	25.178	1.036.561
Ohio Power Co - Distribution	3,876,831	240,167,172	238,771,516	12,892,764	(20,031,931)	0	302,433	1,279,173	(1,693,708)
Ohio Power Co - Generation	3,999,904	207,916,714	206,370,471	11,195,485	(17,313,619)	0	259.679	1,107,402	(760,243)
Ohio Power Co - Transmission	1,003,569	48,720,205	48,241,734	2,626,890	(4,047,280)	ő	62,854	259,493	(98,608)
Public Service Co of Oklahoma - Distribution	238,123	1,358,398	1,156,164	84,344	(96,997)	0	1,116	7,235	234,342
Public Service Co of Oklahoma - Generation	86,613	484,099	401,910	30,151	(33,719)	0	334	2,578	86,207
Public Service Co of Oklahoma - Transmission	7,663	399,324	399,386	21,501	(33,507)	0	494	2,127	(1,735)
Southwestern Electric Power Co - Distribution	139,046	447,765	332,963	31,001	(27,934)	0	294	2,385	145,038
Southwestern Electric Power Co - Generation	74,984	965,071	880,413	54,946	(73,863)	0	535	5,140	62,370
Southwestern Electric Power Co - Texas - Distribution	29,432	872,060 0	859,827 0	47,625 0	(72,136)	0	815 0	4,645 0	10,617
Southwestern Electric Power Co - Texas - Transmission Southwestern Electric Power Co - Transmission	20,025	221,130	204.394	12.740	(17,148)	0	228	1,178	17,062
Water Transportation (Blackhawk)	946,997	26,354,695	25,890,224	1,442,339	(2,172,082)	0	34.770	140,370	389,388
AEP Texas North Company - Distribution	46,378	275,385	234,918	16,999	(19,709)	0	262	1,467	45,467
AEP Texas North Company - Generation	6,480	36,637	30,857	2,278	(2,589)	ő	167	195	6,408
AEP Texas North Company - Transmission	9.028	30,494	21.615	2.088	(1.813)	0	14	162	9.501
Wheeling Power Co - Distribution	258,744	16,583,057	16,576,253	889,747	(1,390,678)	0	20,928	88,324	(133,877)
Wheeling Power Co - Transmission	0	1,421,170	1,442,722	75,080	(121,038)	0	1,872	7,569	(36,676)
Cedar Coal Co	6,713	4,705,810	4,776,944	248,961	(400,766)	0	8,980	25,064	(114,356)
Central Coal Company	0	0	0	0	0	0	0	0	0
Central Ohio Coal	0	11,364,944	11,537,295	600,406	(967,931)	0	13,405	60,532	(293,296)
Southern Ohio Coal - Martinka	0	7,406,021	7,518,334	391,258	(630,757)	0	7,950	39,446	(191,127)
Southern Ohio Coal - Meigs	10,632 0	13,090,188	13,250,449	692,112	(1,111,657)	0	16,988	69,721	(323,416)
Windsor Price River Coal	0	4,285,559 519,677	4,350,550 527,558	226,405 27,454	(364,993) (44,260)	0	5,640 1,124	22,826 2,768	(110,598) (13,411)
Houston Pipeline (HPL)	0	4,822,501	4,383,793	27,454 254,771	(367,782)	0	4,574	25,686	(81,513)
, , ,	\$70,213,864				, , ,	\$0	\$3,717,906	\$16,430,332	\$3,058,796
Total	φ/υ,∠13,004	\$3,084,825,384	\$3,027,361,734	\$166,679,675	(\$253,982,983)	20	\$3,717,8Ub	\$10,430,332	φ3,000,796



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

Location	Service Cost	Projected Benefit Obligation	Market-Related Value of Assets	Interest Cost	Expected Return on Assets	Initial Transition (Asset)/ Obligation	Prior Service Cost	Gain/Loss Amortization	Net Periodic Pension Cost
AEP Energy Services, Inc.	\$26,215	\$1,362,996	\$1,387,084	\$73,288	(\$116,207)	\$0	\$1,331	\$6,797	(\$9,241)
AEP Communications	0	0	0	0	0	0	0	0	0
AEP Pro Serv, Inc.	0	137,184	139,968	7,237	(11,726)	0	32	684	(3,738)
AEP T & D Services, LLC	0	0	0	0	0	0	0	0	0
American Electric Power Service Corporation	28,179,211	907,040,272	875,252,576	49,337,464	(73,327,138)	0	411,109	4,523,073	9,156,167
Appalachian Power Co - Distribution Appalachian Power Co - Generation	6,059,477 6,017,211	319,060,277 229,511,971	318,955,709 227,609,143	17,151,679 12,425,332	(26,721,554) (19,068,698)	0	161,996 113,715	1,591,035 1,144,491	(1,763,337) 630,571
Appalachian Power Co - Generation Appalachian Power Co - Transmission	1,064,507	39,231,895	38,900,430	2,125,835	(3,259,010)	0	19,178	195.635	146,151
C3 Communications, Inc.	1,004,307	28,976	29,564	1,529	(2,477)	0	52	144	(790)
Cardinal Operating Company	1,433,604	60,408,454	59,881,544	3,262,475	(5,016,772)	0	29,497	301,234	10,082
AEP Texas Central Company - Distribution	193,058	1,569,763	1,392,087	92,998	(116,627)	0	565	7,828	178,025
AEP Texas Central Company - Generation	0	0	0	0	0	0	95	0	0
AEP Texas Central Company - Nuclear	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Transmission	31,268	311,196	277,749	18,067	(23,269)	0	129	1,552	27,770
Columbus Southern Power Co - Distribution	3,270,065	240,286,476	240,967,505	12,848,815	(20,187,838)	0	125,583	1,198,219	(2,753,235)
Columbus Southern Power Co - Generation	2,010,134	105,229,067	105,054,247	5,657,399	(8,801,262)	0	53,421	524,738	(557,532)
Columbus Southern Power Co - Transmission	264,443	24,505,142	24,631,396	1,306,718	(2,063,575)	0	12,771	122,198	(358,232)
Conesville Coal Preparation Company Cook Coal Terminal	99,411 64,473	2,768,631 2,660,110	2,681,778 2,672,718	151,303 143,735	(224,675) (223,916)	0	1,299 1,288	13,806 13,265	41,200
CSW Energy, Inc.	35,137	104,388	2,672,718 79,264	7,361	(6,641)	0	1,288	13,265 521	(1,142) 36,428
Elmwood	285,931	941,440	853,799	64,750	(71,530)	0	345	4,695	284,306
EnerShop Inc.	200,551	0	000,700	0-1,750	(71,550)	Ö	0	4,000	204,300
Indiana Michigan Power Co - Distribution	2,976,285	164,697,589	164,424,600	8,845,628	(13,775,207)	Ō	84,148	821,286	(1,051,469)
Indiana Michigan Power Co - Generation	2,360,318	90,964,077	90,126,381	4,923,324	(7,550,631)	0	44,354	453,604	231,098
Indiana Michigan Power Co - Nuclear	6,973,455	144,888,095	141,106,216	8,011,450	(11,821,633)	0	68,719	722,503	3,956,627
Indiana Michigan Power Co - Transmission	784,522	32,678,661	32,383,475	1,765,349	(2,713,031)	0	16,101	162,956	15,777
Kentucky Power Co - Distribution	1,321,559	56,634,239	56,433,263	3,057,456	(4,727,881)	0	28,208	282,414	(38,757)
Kentucky Power Co - Generation	793,883	28,108,293	28,007,354	1,524,733	(2,346,407)	0	13,900	140,166	126,120
Kentucky Power Co - Transmission	276,581	5,882,269	5,726,109	324,910	(479,723)	0	2,718	29,333	153,977
Kingsport Power Co - Distribution	246,375	12,162,336	12,127,672	654,621	(1,016,035)	0	6,361 1,211	60,649	(48,443)
Kingsport Power Co - Transmission LIG Liquids Company, L.L.C.	58,211 0	2,528,491 0	2,495,962 0	136,461 0	(209,107)	0	1,211	12,609	(589)
Louisiana Intrastate Gas Company, L.L.C	0	0	0	0	0	0	0	0	0
Memco	1.167.164	4.700.709	4.182.519	309.559	(350,404)	0	1,151	23,441	1,152,058
Ohio Power Co - Distribution	4,303,282	238,820,598	238,632,383	12,825,990	(19,992,206)	0	122,023	1,190,910	(1,555,237)
Ohio Power Co - Generation	4,439,893	206,750,963	206,250,218	11,141,365	(17,279,284)	0	104,774	1,030,990	(565,932)
Ohio Power Co - Transmission	1,113,962	48,447,039	48,213,624	2,614,589	(4,039,254)	0	25,360	241,587	(45,424)
Public Service Co of Oklahoma - Distribution	264,317	1,350,781	1,155,491	85,204	(96,805)	0	450	6,736	260,113
Public Service Co of Oklahoma - Generation	96,141	481,385	401,676	30,467	(33,652)	0	135	2,400	95,592
Public Service Co of Oklahoma - Transmission	8,506	397,085	399,153	21,397	(33,440)	0	199	1,980	(1,363)
Southwestern Electric Power Co - Distribution Southwestern Electric Power Co - Generation	154,341 83,232	445,255 959,660	332,769 879,900	31,632 55,018	(27,879) (73,716)	0	118 216	2,220 4,785	160,532 69,788
Southwestern Electric Power Co - Generation Southwestern Electric Power Co - Texas - Distribution	32,669	867,170	859,326	47,471	(71,993)	0	329	4,765	12,896
Southwestern Electric Power Co - Texas - Distribution	02,009	007,170	003,320	47,471	(71,993)	0	0	4,324	12,090
Southwestern Electric Power Co - Transmission	22,228	219,890	204,275	12,773	(17,114)	0	92	1,097	19,091
Water Transportation (Blackhawk)	1,051,167	26,206,929	25,875,138	1,438,000	(2,167,774)	0	14,029	130,684	464,893
AEP Texas North Company - Distribution	51,480	273,841	234,781	17,162	(19,670)	0	106	1,366	50,472
AEP Texas North Company - Generation	7,193	36,431	30,839	2,301	(2,584)	0	67	182	7,110
AEP Texas North Company - Transmission	10,021	30,323	21,603	2,128	(1,810)	0	6	151	10,505
Wheeling Power Co - Distribution	287,206	16,490,078	16,566,594	885,085	(1,387,920)	0	8,444	82,230	(125,336)
Wheeling Power Co - Transmission	0	1,413,201	1,441,882	74,553	(120,798)	0	755	7,047	(38,507)
Cedar Coal Co	7,452	4,679,425	4,774,160	247,256	(399,971)	0	3,623	23,335	(119,640)
Central Coal Company Central Ohio Coal	0	0 11,301,223	0 11,530,572	0 596,196	0 (966,011)	0	0 5.409	56,355	(307,934)
Southern Ohio Coal - Martinka	0	7,364,497	7,513,953	388.514	(629,506)	0	3,207	36,724	(200,667)
Southern Ohio Coal - Martinka Southern Ohio Coal - Meigs	11,802	13,016,794	13,242,728	687,323	(1,109,453)	0	6,854	64,910	(339,053)
Windsor	0	4,261,530	4,348,015	224,817	(364,269)	Ö	2,276	21,251	(116,118)
Price River Coal	0	516,763	527,251	27,262	(44,172)	0	454	2,577	(14,081)
Houston Pipeline (HPL)	0	4,795,462	4,381,238	252,984	(367,053)	0	1,846	23,913	(87,810)
Total	\$77,937,390	\$3,067,529,322	\$3,025,597,679	\$165,938,962	(\$253,479,310)	\$0	\$1,500,074	\$15,296,628	\$7,193,742



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

Location	Service Cost	Projected Benefit Obligation	Market-Related Value of Assets	Interest Cost	Expected Return on Assets	Initial Transition (Asset)/ Obligation	Prior Service Cost	Gain/Loss Amortization	Net Periodic Pension Cost
AEP Energy Services, Inc.	\$27,264	\$1,354,838	\$1,382,290	\$72,942	(\$115,858)	\$0	\$94	\$6,337	(\$9,268)
AEP Communications	0	0	0	0	(44.004)	0	0 2	0	(2.050)
AEP Pro Serv, Inc. AEP T & D Services, LLC	0	136,363 0	139,484 0	7,197 0	(11,691)	0	0	638 0	(3,852)
American Electric Power Service Corporation	29,306,379	901,611,326	872,228,006	49,129,882	(73,106,543)	0	28,998	4,217,195	9,578,199
Appalachian Power Co - Distribution	6,301,857	317,150,593	317,853,509	17,070,446	(26,641,166)	0	11,426	1,483,439	(1,774,419)
Appalachian Power Co - Generation	6.257.900	228.138.263	226.822.605	12,370,434	(19,011,332)	Ö	8.021	1.067.093	692.011
Appalachian Power Co - Transmission	1,107,087	38,997,078	38,766,004	2,116,528	(3,249,206)	0	1,353	182,405	158,167
C3 Communications, Inc.	0	28,803	29,462	1,520	(2,469)	0	4	135	(814)
Cardinal Operating Company	1,490,948	60,046,889	59,674,614	3,247,706	(5,001,679)	0	2,081	280,863	19,921
AEP Texas Central Company - Distribution	200,780	1,560,367	1,387,276	92,946	(116,276)	0	40	7,298	184,803
AEP Texas Central Company - Generation	0	0	0	0	0	0	7	0	0
AEP Texas Central Company - Nuclear	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Transmission Columbus Southern Power Co - Distribution	32,519 3.400.868	309,334 238.848.279	276,789 240.134.804	18,042 12.784.881	(23,199)	0	8.858	1,447	28,819
Columbus Southern Power Co - Distribution Columbus Southern Power Co - Generation	2,090,539	104,599,235	104,691,216	5,630,633	(20,127,106) (8,774,785)	0	3,768	1,117,188 489,252	(2,815,881) (560,731)
Columbus Southern Power Co - Transmission	275,021	24,358,471	24,546,278	1,300,051	(2,057,368)	0	901	113,934	(367,516)
Conesville Coal Preparation Company	103,388	2.752.060	2.672.511	150.698	(223,999)	0	92	12,872	43,055
Cook Coal Terminal	67,052	2,644,189	2,663,482	143,088	(223,242)	Ö	91	12,368	(643)
CSW Energy, Inc.	36,542	103,763	78,990	7,405	(6,621)	0	2	485	37,815
Elmwood	297,368	935,805	850,849	65,082	(71,315)	0	24	4,377	295,545
EnerShop Inc.	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Distribution	3,095,336	163,711,817	163,856,405	8,803,373	(13,733,766)	0	5,935	765,745	(1,063,631)
Indiana Michigan Power Co - Generation	2,454,731	90,419,625	89,814,935	4,901,514	(7,527,916)	0	3,129	422,929	254,395
Indiana Michigan Power Co - Nuclear	7,252,393	144,020,890 32,483,068	140,618,602	7,983,561	(11,786,070)	0	4,847	673,643	4,128,525
Indiana Michigan Power Co - Transmission	815,903	. , ,	32,271,569 56,238,249	1,757,378	(2,704,869)	0	1,136 1,990	151,936	21,476
Kentucky Power Co - Distribution Kentucky Power Co - Generation	1,374,422 825,639	56,295,264 27,940,055	27,910,570	3,043,561 1,518,131	(4,713,657) (2,339,349)	0	980	263,315 130,687	(30,406) 136,077
Kentucky Power Co - Transmission	287,645	5,847,061	5,706,321	323,764	(478,280)	0	192	27.349	160,680
Kingsport Power Co - Distribution	256,230	12,089,541	12,085,763	651,557	(1,012,979)	0	449	56.548	(48,224)
Kingsport Power Co - Transmission	60,540	2,513,357	2,487,337	135,839	(208,478)	Ö	85	11,756	(256)
LIG Liquids Company, L.L.C.	0	0	0	0	, o	0	0	0	, o
Louisiana Intrastate Gas Company, L.L.C	0	0	0	0	0	0	0	0	0
Memco	1,213,850	4,672,573	4,168,066	310,660	(349,350)	0	81	21,855	1,197,178
Ohio Power Co - Distribution	4,475,414	237,391,175	237,807,752	12,764,691	(19,932,062)	0	8,607	1,110,373	(1,573,347)
Ohio Power Co - Generation Ohio Power Co - Transmission	4,617,489	205,513,487	205,537,489	11,089,820	(17,227,302)	0	7,390	961,268	(551,593)
Public Service Co of Oklahoma - Distribution	1,158,521 274,890	48,157,067 1,342,696	48,047,014 1,151,498	2,602,667 85,369	(4,027,102) (96,514)	0	1,789 32	225,250 6,280	(38,993) 270,072
Public Service Co of Oklahoma - Generation	99,987	478,504	400,288	30,530	(33,550)	0	10	2,238	99,221
Public Service Co of Oklahoma - Transmission	8,846	394,709	397,774	21,298	(33,340)	0	14	1,846	(1,336)
Southwestern Electric Power Co - Distribution	160,515	442,590	331,619	31,829	(27,795)	Ö	8	2,070	166,635
Southwestern Electric Power Co - Generation	86,561	953,916	876,859	54,912	(73,495)	0	15	4,462	72,473
Southwestern Electric Power Co - Texas - Distribution	33,976	861,980	856,356	47,285	(71,776)	0	23	4,032	13,546
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0	0
Southwestern Electric Power Co - Transmission	23,117	218,574	203,569	12,755	(17,062)	0	6	1,022	19,840
Water Transportation (Blackhawk)	1,093,214	26,050,072	25,785,723	1,432,507	(2,161,253)	0	990	121,847	487,219
AEP Texas North Company - Distribution AEP Texas North Company - Generation	53,539 7,480	272,202 36,213	233,970 30,733	17,191 2,306	(19,610) (2,576)	0	7 5	1,273 169	52,402 7,381
AEP Texas North Company - Transmission	10,422	30,141	21,528	2,306	(2,576)	0	0	141	10,900
Wheeling Power Co - Distribution	298,694	16,391,380	16,509,345	880,831	(1,383,745)	0	596	76,669	(126,982)
Wheeling Power Co - Transmission	0	1,404,743	1,436,899	74,136	(120,435)	Ö	53	6,571	(39,679)
Cedar Coal Co	7,750	4,651,417	4,757,662	245,891	(398,768)	0	256	21,757	(123,209)
Central Coal Company	0	0	0	0	, o	0	0	0	0
Central Ohio Coal	0	11,233,581	11,490,727	592,861	(963,105)	0	381	52,544	(317,311)
Southern Ohio Coal - Martinka	0	7,320,418	7,487,987	386,341	(627,612)	0	226	34,241	(206,777)
Southern Ohio Coal - Meigs	12,274	12,938,884	13,196,966	683,507	(1,106,115)	0	483	60,520	(349,365)
Windsor Price River Coal	0	4,236,024	4,332,990	223,559 27.109	(363,173)	0	161 32	19,814 2.403	(119,653)
Houston Pipeline (HPL)	0	513,670 4,766,760	525,429 4,366,098	27,109 251,569	(44,039) (365,948)	0	130	2,403 22,296	(14,509) (91,918)
	· ·								
Total	\$81,054,885	\$3,049,169,111	\$3,015,142,259	\$165,199,926	(\$252,716,752)	\$0	\$105,808	\$14,262,177	\$7,906,042



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

		Projected	Market-Related		Expected	Initial Transition	Prior		Net Periodic
Location	Service Cost	Benefit Obligation	Value of Assets	Interest Cost	Return on Assets	(Asset)/ Obligation	Service Cost	Gain/Loss Amortization	Pension Cost
AEP Energy Services, Inc.	\$28,355	\$1,349,344	\$1,378,784	\$72,678	(\$115,512)	\$0	\$94	\$5,893	(\$8,540)
AEP Communications	0	0	0	0	0	0	0	0	0
AEP Pro Serv, Inc.	0	135,810	139,130	7,164	(11,656)	0	2	593	(3,894)
AEP T & D Services, LLC	0	0	0		0	0	0	0	0
American Electric Power Service Corporation	30,478,634	897,954,835	870,015,454	48,977,545	(72,888,268)	0	28,998	3,921,381	10,520,577
Appalachian Power Co - Distribution Appalachian Power Co - Generation	6,553,931 6,508,216	315,864,386 227,213,047	317,047,220 226,247,231	17,008,497 12,329,471	(26,561,623) (18,954,570)	0	11,426 8,021	1,379,384 992,242	(1,608,807) 883,276
Appalachian Power Co - Generation Appalachian Power Co - Transmission	1,151,371	38.838.925	38.667.667	2,109,604	(3,239,505)	0	1,353	992,242 169.610	192.433
C3 Communications, Inc.	1,131,371	28,686	29,387	1,513	(2,462)	0	1,333	125	(822)
Cardinal Operating Company	1,550,586	59,803,368	59,523,239	3,236,598	(4,986,746)	0	2,081	261,162	63,684
AEP Texas Central Company - Distribution	208,812	1,554,039	1,383,757	92,995	(115,929)	0	40	6.787	192,719
AEP Texas Central Company - Generation	0	0	0	0	0	Ō	7	0	0
AEP Texas Central Company - Nuclear	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Transmission	33,820	308,079	276,087	18,036	(23,130)	0	9	1,345	30,082
Columbus Southern Power Co - Distribution	3,536,902	237,879,628	239,525,662	12,735,419	(20,067,012)	0	8,858	1,038,824	(2,747,580)
Columbus Southern Power Co - Generation	2,174,160	104,175,032	104,425,649	5,610,227	(8,748,586)	0	3,768	454,934	(505,635)
Columbus Southern Power Co - Transmission	286,022	24,259,685	24,484,012	1,294,857	(2,051,225)	0	901	105,942	(363,559)
Conesville Coal Preparation Company	107,523	2,740,899	2,665,732	150,262	(223,330)	0	92	11,970	46,521
Cook Coal Terminal	69,734	2,633,465	2,656,725	142,602	(222,575)	0	91	11,500	1,352
CSW Energy, Inc.	38,004	103,342	78,790	7,456	(6,601)	0	2	451	39,314
Elmwood	309,263	932,010	848,690	65,481 0	(71,102)	0	24 0	4,070	307,745
EnerShop Inc. Indiana Michigan Power Co - Distribution	3,219,149	163,047,883	163,440,756	8,771,066	(13,692,761)	0	5,935	712,032	(984,833)
Indiana Michigan Power Co - Distribution	2,552,920	90.052.928	89,587,105	4.885.226	(7,505,440)	0	3,129	393.262	329.106
Indiana Michigan Power Co - Nuclear	7,542,489	143,436,812	140,261,899	7.964.594	(11,750,880)	0	4.847	626,390	4,387,591
Indiana Michigan Power Co - Transmission	848,539	32,351,333	32,189,707	1,751,389	(2,696,793)	0	1,136	141,279	45,541
Kentucky Power Co - Distribution	1,429,399	56,066,958	56,095,591	3,033,099	(4,699,584)	0	1,990	244,845	9,712
Kentucky Power Co - Generation	858,664	27,826,744	27,839,770	1,513,238	(2,332,364)	0	980	121,520	162,028
Kentucky Power Co - Transmission	299,150	5,823,349	5,691,846	322,979	(476,852)	0	192	25,431	170,911
Kingsport Power Co - Distribution	266,479	12,040,511	12,055,105	649,229	(1,009,954)	0	449	52,581	(41,245)
Kingsport Power Co - Transmission	62,962	2,503,164	2,481,027	135,371	(207,856)	0	85	10,931	1,495
LIG Liquids Company, L.L.C.	0	0	0	0	0	0	0	0	0
Louisiana Intrastate Gas Company, L.L.C	0	0	0	0	0	0	0	0	0
Memco	1,262,404	4,653,624	4,157,493	312,088	(348,307)	0	81	20,322	1,246,669
Ohio Power Co - Distribution	4,654,430	236,428,434	237,204,513	12,717,817	(19,872,551)	0	8,607	1,032,486	(1,459,580)
Ohio Power Co - Generation	4,802,188	204,680,026	205,016,109	11,050,791	(17,175,866)	0	7,390 1,789	893,840	(421,915)
Ohio Power Co - Transmission Public Service Co of Oklahoma - Distribution	1,204,861 285,885	47,961,766 1.337,251	47,925,135 1,148,577	2,593,681 85.625	(4,015,078) (96,226)	0	1,789	209,450 5.840	(5,415) 281,171
Public Service Co of Oklahoma - Generation	103,986	476,563	399,272	30,626	(33,450)	0	10	2,081	103,259
Public Service Co of Oklahoma - Transmission	9,200	393,108	396,765	21,223	(33,240)	0	14	1,717	(1,087)
Southwestern Electric Power Co - Distribution	166,936	440,795	330,778	32,060	(27,712)	0	8	1,925	173,223
Southwestern Electric Power Co - Generation	90,024	950,047	874,635	54,867	(73,275)	0	15	4,149	75,797
Southwestern Electric Power Co - Texas - Distribution	35,335	858,484	854,184	47,152	(71,562)	0	23	3,749	14,704
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0	0
Southwestern Electric Power Co - Transmission	24,041	217,687	203,052	12,752	(17,011)	0	6	951	20,740
Water Transportation (Blackhawk)	1,136,942	25,944,425	25,720,313	1,428,620	(2,154,800)	0	990	113,300	524,967
AEP Texas North Company - Distribution	55,680	271,098	233,376	17,238	(19,552)	0	7	1,184	54,560
AEP Texas North Company - Generation	7,779	36,066	30,655	2,313	(2,568)	0	5	158	7,683
AEP Texas North Company - Transmission	10,839	30,019	21,473	2,155	(1,799)	0	0	131	11,327
Wheeling Power Co - Distribution	310,642	16,324,904	16,467,466	877,573	(1,379,614)	0	596	71,291	(119,539)
Wheeling Power Co - Transmission	0	1,399,046	1,433,254	73,804	(120,075)	0	53 256	6,110	(40,113)
Cedar Coal Co Central Coal Company	8,060 0	4,632,554	4,745,594	244,806 0	(397,577)	0	256 0	20,230	(124,320)
Central Coal Company Central Ohio Coal	0	11,188,023	11,461,578	590,201	(960,230)	0	381	48,858	(320,781)
Southern Ohio Coal - Martinka	0	7,290,730	7.468.993	384.607	(625,738)	0	226	31.839	(209.038)
Southern Onio Coal - Martinka Southern Ohio Coal - Meigs	12.765	12,886,410	13.163.490	680.469	(1,102,813)	0	483	56,275	(352,855)
Windsor	0	4,218,844	4,321,999	222,556	(362,089)	0	161	18,424	(120,962)
Price River Coal	0	511,587	524,096	26,988	(43,908)	0	32	2,234	(14,668)
Houston Pipeline (HPL)	0	4,747,428	4,355,023	250,441	(364,856)	Ö	130	20,732	(93,518)
Total	\$84,297,080	\$3,036,803,184	\$3,007,493,846	\$164,647,045	(\$251,962,212)	\$0	\$105,808	\$13,261,760	\$10,349,481



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

		Projected	Market-Related		Expected	Initial Transition	Prior		Net Periodic
to a first	Service	Benefit	Value	Interest	Return	(Asset)/	Service	Gain/Loss	Pension
Location	Cost	Obligation	of Assets	Cost	on Assets	Obligation	Cost	Amortization	Cost
AEP Energy Services, Inc.	\$29,489	\$1,344,181	\$1,377,190	\$72,437	(\$115,337)	\$0	\$16	\$5,481	(\$7,923)
AEP Communications	0	0	0	0	0	0	0	0	0
AEP Pro Serv, Inc.	0	135,290	138,969	7,134	(11,638)	0	0	552	(3,952)
AEP T & D Services, LLC	0	0	0	0	0	0	0	0	0
American Electric Power Service Corporation	31,697,779	894,519,153	869,009,971	48,841,516	(72,778,032)	0	4,841 1.908	3,647,327	11,413,815
Appalachian Power Co - Distribution Appalachian Power Co - Generation	6,816,088 6,768,544	314,655,852 226,343,703	316,680,806 225,985,756	16,951,943 12,292,537	(26,521,451) (18,925,903)	0	1,908	1,282,983 922,898	(1,468,600) 1,059,397
Appalachian Power Co - Transmission	1,197,425	38.690.323	38.622.979	2.103.371	(3,234,605)	0	226	157.757	224,174
C3 Communications, Inc.	1,137,420	28,576	29,353	1,507	(2,458)	0	1	117	(835)
Cardinal Operating Company	1,612,609	59,574,553	59,454,448	3,226,538	(4,979,204)	Ō	347	242,910	103,201
AEP Texas Central Company - Distribution	217,164	1,548,093	1,382,158	93,086	(115,753)	0	7	6,312	200,818
AEP Texas Central Company - Generation	0	0	0	0	0	0	1	0	0
AEP Texas Central Company - Nuclear	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Transmission	35,173	306,900	275,768	18,038	(23,095)	0	2	1,251	31,369
Columbus Southern Power Co - Distribution	3,678,378	236,969,472	239,248,841	12,689,906	(20,036,663)	0	1,479	966,223	(2,700,771)
Columbus Southern Power Co - Generation	2,261,127	103,776,446	104,304,963	5,591,601	(8,735,354)	0	629 150	423,140 98,538	(458,880)
Columbus Southern Power Co - Transmission Conesville Coal Preparation Company	297,463 111.824	24,166,864 2,730,412	24,455,716 2,662,651	1,290,059 149,878	(2,048,123) (222,992)	0	150	98,538	(361,921) 49.858
Cook Coal Terminal	72,523	2,623,389	2,653,655	149,676	(222,239)	0	15	10.697	3,158
CSW Energy, Inc.	39,524	102,947	78,698	7,513	(6,591)	0	0	420	40,866
Elmwood	321,634	928.444	847,709	65,919	(70,994)	0	4	3,786	320,350
EnerShop Inc.	0	0	0	0	0	Ō	0	0	0
Indiana Michigan Power Co - Distribution	3,347,915	162,424,042	163,251,867	8,741,531	(13,672,052)	0	991	662,271	(919,387)
Indiana Michigan Power Co - Generation	2,655,037	89,708,375	89,483,568	4,870,532	(7,494,089)	0	522	365,778	397,782
Indiana Michigan Power Co - Nuclear	7,844,188	142,888,006	140,099,798	7,948,450	(11,733,108)	0	809	582,614	4,642,979
Indiana Michigan Power Co - Transmission	882,481	32,227,553	32,152,505	1,745,967	(2,692,715)	0	190	131,405	67,327
Kentucky Power Co - Distribution	1,486,574	55,852,439	56,030,761	3,023,616	(4,692,476)	0	332	227,734	45,774
Kentucky Power Co - Generation	893,011 311,116	27,720,276 5,801,068	27,807,596 5,685,268	1,508,843 322,309	(2,328,836) (476,131)	0	164 32	113,027 23,653	186,207 180,982
Kentucky Power Co - Transmission Kingsport Power Co - Distribution	277,138	11,994,443	12,041,173	647,108	(1,008,427)	0	75	48,906	(35,204)
Kingsport Power Co - Distribution Kingsport Power Co - Transmission	65.480	2,493,587	2,478,160	134,945	(207,541)	0	14	10.167	3,066
LIG Liquids Company, L.L.C.	00,400	2,430,007	2,470,100	0	(207,341)	0	0	0	0,000
Louisiana Intrastate Gas Company, L.L.C	0	0	0	0	0	0	0	0	0
Memco	1,312,900	4,635,819	4,152,688	313,689	(347,780)	0	14	18,902	1,297,739
Ohio Power Co - Distribution	4,840,607	235,523,830	236,930,374	12,674,961	(19,842,495)	0	1,437	960,329	(1,365,223)
Ohio Power Co - Generation	4,994,276	203,896,896	204,779,170	11,015,304	(17,149,889)	0	1,234	831,373	(307,746)
Ohio Power Co - Transmission	1,253,056	47,778,258	47,869,747	2,585,532	(4,009,006)	0	299	194,812	24,673
Public Service Co of Oklahoma - Distribution	297,321	1,332,135	1,147,249	85,925	(96,080)	0	5	5,432	292,605
Public Service Co of Oklahoma - Generation Public Service Co of Oklahoma - Transmission	108,145 9,568	474,740 391,604	398,811 396,307	30,737 21,155	(33,400) (33,190)	0	2 2	1,936 1,597	107,421 (868)
Southwestern Electric Power Co - Distribution	173,613	439,108	330,396	32,310	(27,670)	0	1	1,790	180,046
Southwestern Electric Power Co - Generation	93,625	946,412	873,624	54,843	(73,164)	0	3	3,859	79,168
Southwestern Electric Power Co - Texas - Distribution	36,749	855,199	853,197	47,034	(71,454)	0	4	3,487	15,821
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0	0
Southwestern Electric Power Co - Transmission	25,003	216,854	202,818	12,754	(16,986)	0	1	884	21,657
Water Transportation (Blackhawk)	1,182,420	25,845,159	25,690,588	1,425,225	(2,151,541)	0	165	105,381	561,637
AEP Texas North Company - Distribution	57,908	270,061	233,106	17,295	(19,522)	0	1	1,101	56,783
AEP Texas North Company - Generation	8,091	35,928	30,619	2,321	(2,564)	0	1	146	7,994
AEP Texas North Company - Transmission Wheeling Power Co - Distribution	11,272 323,067	29,904 16,262,443	21,449 16,448,435	2,171 874,592	(1,796) (1,377,527)	0	0 99	122 66,309	11,769 (113,464)
Wheeling Power Co - Distribution Wheeling Power Co - Transmission	323,007	1,393,693	1,431,598	73,493	(119,894)	0	9	5,683	(40,710)
Cedar Coal Co	8.382	4,614,829	4,740,109	243,792	(396,976)	0	43	18,817	(125,958)
Central Coal Company	0,302	0	0	0	0	0	0	0	(123,330)
Central Ohio Coal	0	11,145,217	11,448,332	587,713	(958,777)	Ö	64	45,444	(325,556)
Southern Ohio Coal - Martinka	0	7,262,835	7,460,361	382,986	(624,792)	0	38	29,614	(212,150)
Southern Ohio Coal - Meigs	13,275	12,837,105	13,148,277	677,630	(1,101,145)	0	81	52,342	(357,823)
Windsor	0	4,202,703	4,317,004	221,618	(361,541)	0	27	17,136	(122,763)
Price River Coal	0	509,629	523,490	26,874	(43,841)	0	5	2,078	(14,887)
Houston Pipeline (HPL)	0	4,729,264	4,349,990	249,385	(364,304)	0	22	19,283	(95,608)
Total	\$87,668,964	\$3,025,184,015	\$3,004,018,065	\$164,147,786	(\$251,581,143)	\$0	\$17,665	\$12,334,936	\$12,588,207



AMERICAN ELECTRIC POWER EAST RETIREMENT PLAN ESTIMATED 2006 CONTRIBUTIONS

	EOY Accrued Benefit	EOY Fair Value of Assets, Without Contributions Made	Year-End Contribution to	Funding Policy
Location	Obligation	in Calendar Year 2006	Eliminate AOCI	Contribution
AEP Energy Services, Inc.	\$1,345,668	\$1,346,300	\$0 0	\$0
AEP Pro Serv, Inc. AEP T & D Services, LLC	135,789 0	135,852 0	0	0
American Electric Power Service Corporation	849,119,129	849,517,868	0	0
Appalachian Power Co - Distribution	309,432,273	309,577,580	0	0
Appalachian Power Co - Generation	220,813,149	220,916,841	0	0
Appalachian Power Co - Transmission	37,738,935	37,756,656	0	0
C3 Communications, Inc.	28,682	28,695	0	0
Cardinal Operating Company	58,093,590	58,120,870	0	0
AEP Texas Central Company - Distribution	1,350,521 0	1,351,156 0	0	0
AEP Texas Central Company - Generation AEP Texas Central Company - Nuclear	0	0	0	0
AEP Texas Central Company - Transmission	269,456	269,583	0	0
Columbus Southern Power Co - Distribution	233,772,654	233,882,432	0	0
Columbus Southern Power Co - Generation	101,917,518	101,965,378	0	0
Columbus Southern Power Co - Transmission	23,895,948	23,907,168	0	0
Conesville Coal Preparation Company	2,601,705	2,602,927	0	0
Cook Coal Terminal	2,592,916	2,594,133	0	0
CSW Energy, Inc.	76,897	76,933	0	0
Elmwood	828,306	828,695	0	0
EnerShop Inc. Indiana Michigan Power Co - Distribution	0 159,515,182	0 159,590,088	0	0
Indiana Michigan Power Co - Bistribution	87,435,372	87.476.430	0	0
Indiana Michigan Power Co - Nuclear	136,893,042	136,957,326	0	0
Indiana Michigan Power Co - Transmission	31,416,564	31,431,317	0	0
Kentucky Power Co - Distribution	54,748,269	54,773,978	0	0
Kentucky Power Co - Generation	27,171,106	27,183,865	0	0
Kentucky Power Co - Transmission	5,555,137	5,557,746	0	0
Kingsport Power Co - Distribution	11,765,561	11,771,086	0	0
Kingsport Power Co - Transmission Memco	2,421,438 4,057,637	2,422,574 4,059,542	0	0
Ohio Power Co - Distribution	231,507,256	231,615,969	0	0
Ohio Power Co - Generation	200,091,963	200,185,924	0	0
Ohio Power Co - Transmission	46,774,053	46,796,017	0	0
Public Service Co of Oklahoma - Distribution	1,120,989	1,121,516	0	0
Public Service Co of Oklahoma - Generation	389,682	389,866	0	0
Public Service Co of Oklahoma - Transmission	387,235	387,417	0	0
Southwestern Electric Power Co - Distribution Southwestern Electric Power Co - Generation	322,833 853,628	322,985 854,029	0	0
Southwestern Electric Power Co - Generation Southwestern Electric Power Co - Texas - Distribution	833,667	834,059	0	0
Southwestern Electric Power Co - Texas - Transmission	0	004,000	0	0
Southwestern Electric Power Co - Transmission	198,175	198,268	0	0
Water Transportation (Blackhawk)	25,102,553	25,114,342	0	0
AEP Texas North Company - Distribution	227,771	227,878	0	0
AEP Texas North Company - Generation	29,919	29,933	0	0
AEP Texas North Company - Transmission	20,958	20,967	0	0
Wheeling Power Co - Distribution Wheeling Power Co - Transmission	16,071,945 1,398,830	16,079,492 1,399,486	0	0
Cedar Coal Co	4.631.612	4,633,787	0	0
Central Coal Company	0	0	0	0
Central Ohio Coal	11,186,290	11,191,543	0	0
Southern Ohio Coal - Martinka	7,289,600	7,293,023	0	0
Southern Ohio Coal - Meigs	12,847,324	12,853,358	0	0
Windsor	4,218,191	4,220,172	0	0
Price River Coal Houston Pipeline (HPL)	511,507	511,748	0	0
. , ,	4,250,423	4,252,418	•	
Total	\$2,935,258,848	\$2,936,637,216	\$0	\$0



KPSC Case No. 2014-00396 AG's Initial Set of Data Requests Dated January 29,2015 Item No. 294 Attachment 8D Page 64 of 73

KPSC Case No. 2014-00396 AG's Initial Set of Data Requests Dated January 29,2015 Item No. 294 Attachment 8D Page 65 of 73

AMERICAN ELECTRIC POWER EAST RETIREMENT PLAN ESTIMATED 2007 CONTRIBUTIONS

ML-19

	EOY Accrued Benefit	EOY Fair Value of Assets, Without Contributions Made	Year-End Contribution to	Funding Policy
Location	Obligation	in Calendar Year 2007	Eliminate AOCI	Contribution
AEP Energy Services, Inc. AEP Pro Serv, Inc.	\$1,359,455 137,180	\$1,359,577 137,192	\$0 0	\$0 0
AEP T & D Services, LLC	137,180	137,192	0	0
American Electric Power Service Corporation	857,818,454	857,895,560	0	0
Appalachian Power Co - Distribution	312,602,443	312,630,542	0	0
Appalachian Power Co - Generation	223,075,406	223,095,457	0	0
Appalachian Power Co - Transmission	38,125,575	38,129,001	0	0
C3 Communications, Inc.	28,976	28,978	0	0
Cardinal Operating Company AER Tayon Control Company Distribution	58,688,766	58,694,041	0	0
AEP Texas Central Company - Distribution AEP Texas Central Company - Generation	1,364,357 0	1,364,481 0	0	0
AEP Texas Central Company - Nuclear	0	0	0	0
AEP Texas Central Company - Transmission	272,217	272,241	0	0
Columbus Southern Power Co - Distribution	236,167,682	236,188,910	0	0
Columbus Southern Power Co - Generation	102,961,675	102,970,930	0	0
Columbus Southern Power Co - Transmission	24,140,765	24,142,934	0	0
Conesville Coal Preparation Company	2,628,360	2,628,596	0	0
Cook Coal Terminal	2,619,481	2,619,715	0	0
CSW Energy, Inc. Elmwood	77,685 836,792	77,692 836,867	0	0
EnerShop Inc.	030,792	030,007	0	0
Indiana Michigan Power Co - Distribution	161,149,434	161,163,918	0	0
Indiana Michigan Power Co - Generation	88,331,158	88,339,097	0	0
Indiana Michigan Power Co - Nuclear	138,295,527	138,307,958	0	0
Indiana Michigan Power Co - Transmission	31,738,430	31,741,283	0	0
Kentucky Power Co - Distribution	55,309,171	55,314,142	0	0
Kentucky Power Co - Generation	27,449,477	27,451,944	0	0
Kentucky Power Co - Transmission Kingsport Power Co - Distribution	5,612,050 11,886,101	5,612,555 11,887,169	0	0
Kingsport Power Co - Transmission	2,446,246	2,446,465	0	0
Memco	4,099,208	4,099,576	0	0
Ohio Power Co - Distribution	233,879,075	233,900,097	0	0
Ohio Power Co - Generation	202,141,929	202,160,098	0	0
Ohio Power Co - Transmission	47,253,259	47,257,506	0	0
Public Service Co of Oklahoma - Distribution	1,132,474	1,132,576	0	0
Public Service Co of Oklahoma - Generation	393,674	393,710	0	0
Public Service Co of Oklahoma - Transmission Southwestern Electric Power Co - Distribution	391,202 326,140	391,238 326,170	0	0
Southwestern Electric Power Co - Generation	862,374	862,451	0	0
Southwestern Electric Power Co - Texas - Distribution	842,208	842,284	0	0
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0
Southwestern Electric Power Co - Transmission	200,205	200,224	0	0
Water Transportation (Blackhawk)	25,359,732	25,362,012	0	0
AEP Texas North Company - Distribution	230,105	230,125	0	0
AEP Texas North Company - Generation	30,226 21,173	30,228 21,174	0	0
AEP Texas North Company - Transmission Wheeling Power Co - Distribution	16,236,604	16,238,064	0	0
Wheeling Power Co - Transmission	1,413,161	1,413,288	0	0
Cedar Coal Co	4,679,063	4,679,484	0	0
Central Coal Company	0	0	0	0
Central Ohio Coal	11,300,895	11,301,911	0	0
Southern Ohio Coal - Martinka	7,364,283	7,364,945	0	0
Southern Ohio Coal - Meigs	12,978,946	12,980,114	0	0
Windsor Price River Coal	4,261,407 516,747	4,261,790 516,795	0	0
Houston Pipeline (HPL)	4,293,969	4,294,355	0	0
Total	\$2,965,330,922	\$2,965,597,460	\$0	\$0
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AMERICAN ELECTRIC POWER

ML-20

EAST RETIREMENT PLAN				IVIL-20
ESTIMATED 2008 CONTRIBUTIONS		EOY		
	EOY	Fair Value of Assets,		
	Accrued	Without	Year-End	Funding
	Benefit	Contributions Made	Contribution to	Policy
Location	Obligation	in Calendar Year 2008	Eliminate AOCI	Contribution
AEP Energy Services, Inc.	\$1,372,477	\$1,370,735	\$1,742	\$1,742
AEP Pro Serv, Inc.	138,494	138,318	176	176
AEP T & D Services, LLC	0	0	0	0
American Electric Power Service Corporation	866,035,451	864,936,760	1,098,691	1,098,691
Appalachian Power Co - Distribution	315,596,845	315,196,465	400,380	400,380
Appalachian Power Co - Generation	225,212,233	224,926,519	285,714	285,714
Appalachian Power Co - Transmission C3 Communications, Inc.	38,490,778 29,254	38,441,946 29,216	48,832 38	48,832 38
Cardinal Operating Company	59,250,943	59,175,774	75,169	75,169
AEP Texas Central Company - Distribution	1,377,426	1,375,680	1,746	1,746
AEP Texas Central Company - Generation	0	0	0	0
AEP Texas Central Company - Nuclear	0	0	0	0
AEP Texas Central Company - Transmission	274,825	274,475	350	350
Columbus Southern Power Co - Distribution	238,429,919	238,127,437	302,482	302,482
Columbus Southern Power Co - Generation	103,947,939	103,816,067	131,872	131,872
Columbus Southern Power Co - Transmission	24,372,008	24,341,088	30,920	30,920
Conesville Coal Preparation Company	2,653,537	2,650,170	3,367	3,367
Cook Coal Terminal	2,644,573	2,641,217	3,356	3,356
CSW Energy, Inc.	78,429	78,330	99	99
Elmwood EnerShop Inc.	844,808 0	843,736 0	1,072	1,072
Indiana Michigan Power Co - Distribution	162,693,076	162,486,675	0 206,401	0 206,401
Indiana Michigan Power Co - Generation	89,177,277	89,064,142	113,135	113,135
Indiana Michigan Power Co - Nuclear	139,620,252	139,443,124	177,128	177,128
Indiana Michigan Power Co - Transmission	32,042,451	32,001,801	40,650	40,650
Kentucky Power Co - Distribution	55,838,975	55,768,134	70,841	70,841
Kentucky Power Co - Generation	27,712,414	27,677,256	35,158	35,158
Kentucky Power Co - Transmission	5,665,808	5,658,620	7,188	7,188
Kingsport Power Co - Distribution	11,999,957	11,984,734	15,223	15,223
Kingsport Power Co - Transmission	2,469,678	2,466,544	3,134	3,134
Memco	4,138,474	4,133,224	5,250	5,250
Ohio Power Co - Distribution	236,119,390	235,819,838	299,552	299,552
Ohio Power Co - Generation Ohio Power Co - Transmission	204,078,236 47,705,895	203,819,332 47,645,373	258,904 60,522	258,904 60,522
Public Service Co of Oklahoma - Distribution	1,143,322	1,141,872	1,450	1,450
Public Service Co of Oklahoma - Generation	397,445	396,942	503	503
Public Service Co of Oklahoma - Transmission	394,949	394,449	500	500
Southwestern Electric Power Co - Distribution	329,264	328,847	417	417
Southwestern Electric Power Co - Generation	870,635	869,529	1,106	1,106
Southwestern Electric Power Co - Texas - Distribution	850,275	849,198	1,077	1,077
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0
Southwestern Electric Power Co - Transmission	202,123	201,867	256	256
Water Transportation (Blackhawk)	25,602,652	25,570,171	32,481	32,481
AEP Texas North Company - Distribution AEP Texas North Company - Generation	232,309 30,516	232,014 30,476	295 40	295 40
AEP Texas North Company - Generation AEP Texas North Company - Transmission	21,376	21,348	28	28
Wheeling Power Co - Distribution	16,392,134	16,371,338	20,796	20,796
Wheeling Power Co - Transmission	1,426,698	1,424,887	1,811	1,811
Cedar Coal Co	4,723,883	4,717,891	5,992	5,992
Central Coal Company	0	0	0	0
Central Ohio Coal	11,409,146	11,394,672	14,474	14,474
Southern Ohio Coal - Martinka	7,434,825	7,425,393	9,432	9,432
Southern Ohio Coal - Meigs	13,103,271	13,086,648	16,623	16,623
Windsor	4,302,227	4,296,769	5,458	5,458
Price River Coal	521,697	521,036	661 5 500	661 5 500

4,335,101

\$2,993,735,670

4,329,601

\$2,989,937,678

5,500

\$3,797,992

5,500

\$3,797,992



Houston Pipeline (HPL)

Total

KPSC Case No. 2014-00396 AG's Initial Set of Data Requests Dated January 29,2015 Item No. 294 Attachment 8D Page 66 of 73 AMERICAN ELECTRIC POWER EAST RETIREMENT PLAN ESTIMATED 2009 CONTRIBUTIONS

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ESTIMATED 2009 CONTRIBUTIONS				
	EOY	EOY		
		Fair Value of Assets, Without	Voor End	Cunding
	Accrued Benefit	Contributions Made	Year-End Contribution to	Funding Policy
Location	Obligation	in Calendar Year 2009	Eliminate AOCI	Contribution
Location	Obligation	III Caleridar Tear 2009	Liiniinale AOO	Contribution
AEP Energy Services, Inc.	\$1,380,849	\$1,377,507	\$3,342	\$3,342
AEP Pro Serv, Inc.	139,339	139,001	338	338
AEP T & D Services, LLC	0	000,000,450	0	0
American Electric Power Service Corporation	871,318,014	869,209,450	2,108,564	2,108,564
Appalachian Power Co - Distribution	317,521,894	316,753,500	768,394	768,394
Appalachian Power Co - Generation	226,585,962	226,037,630	548,332 93.716	548,332 93,716
Appalachian Power Co - Transmission	38,725,561	38,631,845	,	
C3 Communications, Inc. Cardinal Operating Company	29,432 59,612,356	29,360 59,468,095	72 144,261	72 144,261
AEP Texas Central Company - Distribution	1,385,828	1,382,475	3,353	3,353
AEP Texas Central Company - Distribution AEP Texas Central Company - Generation	1,303,020	1,362,475	3,353	ა,ააა 0
AEP Texas Central Company - Nuclear	0	0	0	0
AEP Texas Central Company - Transmission	276.501	275.831	670	670
Columbus Southern Power Co - Distribution	239,884,272	239,303,760	580,512	580,512
Columbus Southern Power Co - Generation	104,581,991	104,328,906	253,085	253,085
Columbus Southern Power Co - Transmission	24,520,670	24,461,330	59,340	59,340
Conesville Coal Preparation Company	2,669,723	2,663,262	6,461	6,461
Cook Coal Terminal	2,660,704	2,654,264	6,440	6,440
			190	
CSW Energy, Inc. Elmwood	78,907 849,961	78,717 847,904	2.057	190 2.057
EnerShop Inc.	049,961	047,904	2,057	2,057
Indiana Michigan Power Co - Distribution	163,685,456	163,289,341	396,115	396,115
Indiana Michigan Power Co - Generation	89,721,232	89,504,109	217,123	217,123
Indiana Michigan Power Co - Nuclear	140,471,895	140,131,957	339,938	339,938
Indiana Michigan Power Co - Transmission	32,237,901	32,159,886	78,015	78,015
Kentucky Power Co - Distribution	56,179,576	56,043,623	135.953	135,953
Kentucky Power Co - Generation	27,881,452	27,813,979	67,473	67,473
Kentucky Power Co - Transmission	5,700,368	5,686,573	13,795	13,795
Kingsport Power Co - Distribution	12,073,153	12,043,937	29,216	29,216
Kingsport Power Co - Transmission	2,484,742	2,478,729	6,013	6,013
Memco	4,163,717	4,153,641	10,076	10,076
Ohio Power Co - Distribution	237,559,649	236,984,761	574,888	574,888
Ohio Power Co - Generation	205,323,054	204,826,177	496,877	496,877
Ohio Power Co - Transmission	47,996,887	47,880,736	116,151	116,151
Public Service Co of Oklahoma - Distribution	1,150,296	1,147,513	2,783	2,783
Public Service Co of Oklahoma - Generation	399,869	398,903	966	966
Public Service Co of Oklahoma - Transmission	397,358	396,397	961	961
Southwestern Electric Power Co - Distribution	331,272	330,472	800	800
Southwestern Electric Power Co - Generation	875,946	873,825	2,121	2,121
Southwestern Electric Power Co - Texas - Distribution	855,461	853,392	2,069	2,069
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0
Southwestern Electric Power Co - Transmission	203,356	202,864	492	492
Water Transportation (Blackhawk)	25,758,821	25,696,485	62,336	62,336
AEP Texas North Company - Distribution	233,726	233,160	566	566
AEP Texas North Company - Generation	30,702	30,626	76	76
AEP Texas North Company - Transmission	21,506	21,453	53	53
Wheeling Power Co - Distribution	16,492,121	16,452,211	39,910	39,910
Wheeling Power Co - Transmission	1,435,400	1,431,926	3,474	3,474
Cedar Coal Co	4,752,697	4,741,197	11,500	11,500
Central Coal Company	0	0	0	0
Central Ohio Coal	11,478,738	11,450,960	27,778	27,778
Southern Ohio Coal - Martinka	7,480,175	7,462,073	18,102	18,102
Southern Ohio Coal - Meigs	13,183,197	13,151,295	31,902	31,902
Windsor	4,328,469	4,317,995	10,474	10,474
Price River Coal	524,879	523,610	1,269	1,269
Houston Pipeline (HPL)	4,361,544	4,350,988	10,556	10,556
Total	\$3,011,996,579	\$3,004,707,631	\$7,288,948	\$7,288,948



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AMERICAN ELECTRIC POWER EAST RETIREMENT PLAN ESTIMATED 2010 CONTRIBUTIONS

ML-22

ESTIMATED 2010 CONTRIBUTIONS				
		EOY		
	EOY	Fair Value of Assets,		
	Accrued	Without	Year-End	Funding
	Benefit	Contributions Made	Contribution to	Policy
Location	Obligation	in Calendar Year 2010	Eliminate AOCI	Contribution
AEP Energy Services, Inc.	\$1,387,893	\$1,382,920	\$4,973	\$4,973
AEP Pro Serv, Inc.	140,050	139,547	503	503
AEP T & D Services, LLC	075 762 995	072.625.200	0	0
American Electric Power Service Corporation Appalachian Power Co - Distribution	875,762,885 319,141,674	872,625,288 317,998,285	3,137,597 1,143,389	3,137,597 1,143,389
Appalachian Power Co - Distribution Appalachian Power Co - Generation	227,741,849	226,925,918	815,931	815,931
Appalachian Power Co - Transmission	38,923,112	38,783,661	139,451	139,451
C3 Communications, Inc.	29,582	29,476	106	106
Cardinal Operating Company	59,916,458	59,701,794	214,664	214,664
AEP Texas Central Company - Distribution	1,392,898	1,387,908	4,990	4,990
AEP Texas Central Company - Generation	0	0	0	0
AEP Texas Central Company - Nuclear	0	0	0	0
AEP Texas Central Company - Transmission	277,912	276,915	997	997
Columbus Southern Power Co - Distribution	241,107,998	240,244,181	863,817	863,817
Columbus Southern Power Co - Generation	105,115,497	104,738,900	376,597	376,597
Columbus Southern Power Co - Transmission	24,645,758	24,557,459	88,299	88,299
Conesville Coal Preparation Company	2,683,342	2,673,728	9,614	9,614
Cook Coal Terminal	2,674,277	2,664,695	9,582	9,582
CSW Energy, Inc.	79,310	79,026	284	284
Elmwood	854,297	851,236	3,061	3,061
EnerShop Inc.	0	0	0	0
Indiana Michigan Power Co - Distribution	164,520,468	163,931,039	589,429	589,429
Indiana Michigan Power Co - Generation Indiana Michigan Power Co - Nuclear	90,178,929 141,188,487	89,855,844 140,682,651	323,085 505,836	323,085 505,836
Indiana Michigan Power Co - Transmission	32,402,357	32,286,268	116,089	116,089
Kentucky Power Co - Distribution	56,466,166	56,263,864	202,302	202,302
Kentucky Power Co - Generation	28,023,684	27,923,283	100,401	100,401
Kentucky Power Co - Transmission	5,729,447	5,708,920	20,527	20,527
Kingsport Power Co - Distribution	12,134,742	12,091,267	43,475	43,475
Kingsport Power Co - Transmission	2,497,417	2,488,470	8,947	8,947
Memco	4,184,957	4,169,964	14,993	14,993
Ohio Power Co - Distribution	238,771,517	237,916,069	855,448	855,448
Ohio Power Co - Generation	206,370,472	205,631,107	739,365	739,365
Ohio Power Co - Transmission	48,241,734	48,068,898	172,836	172,836
Public Service Co of Oklahoma - Distribution	1,156,164	1,152,022	4,142	4,142
Public Service Co of Oklahoma - Generation	401,909	400,470	1,439	1,439
Public Service Co of Oklahoma - Transmission Southwestern Electric Power Co - Distribution	399,385	397,955	1,430	1,430 1,192
Southwestern Electric Power Co - Distribution Southwestern Electric Power Co - Generation	332,962 880,414	331,770 877,259	1,192 3,155	3,155
Southwestern Electric Power Co - Texas - Distribution	859,825	856,746	3,079	3,079
Southwestern Electric Power Co - Texas - Distribution	039,023	0.00,740	0,079	0,079
Southwestern Electric Power Co - Transmission	204,393	203,661	732	732
Water Transportation (Blackhawk)	25,890,225	25,797,467	92,758	92,758
AEP Texas North Company - Distribution	234,918	234,076	842	842
AEP Texas North Company - Generation	30,859	30,747	112	112
AEP Texas North Company - Transmission	21,616	21,538	78	78
Wheeling Power Co - Distribution	16,576,253	16,516,865	59,388	59,388
Wheeling Power Co - Transmission	1,442,722	1,437,553	5,169	5,169
Cedar Coal Co	4,776,942	4,759,829	17,113	17,113
Central Coal Company	0	0	0	0
Central Ohio Coal	11,537,295	11,495,960	41,335	41,335
Southern Ohio Coal - Martinka	7,518,334	7,491,398	26,936	26,936
Southern Ohio Coal - Meigs Windsor	13,250,449	13,202,977	47,472	47,472
	4,350,550	4,334,964	15,586	15,586
Price River Coal Houston Pipeline (HPL)	527,557 4,383,794	525,668 4,368,087	1,889 15,707	1,889 15,707
riodolori i ipolitio (i ii L)	4,505,734	4,500,007	13,707	13,707

\$3,027,361,735

\$3,016,515,593

\$10,846,142

\$10,846,142



Total

KPSC Case No. 2014-00396 AG's Initial Set of Data Requests Dated January 29,2015 Item No. 294 Attachment 8D Page 68 of 73

AMERICAN ELECTRIC POWER EAST RETIREMENT PLAN ESTIMATED 2011 CONTRIBUTIONS

EOY EOY Fair Value of Assets. Accrued Without Year-End Funding Benefit Contributions Made Contribution to Policy Location Obligation in Calendar Year 2011 Eliminate AOCI Contribution AEP Energy Services, Inc. \$1,383,264 \$1,387,084 \$0 \$0 139,583 139,968 0 0 AEP Pro Serv, Inc. AEP T & D Services, LLC 0 0 American Electric Power Service Corporation 872,842,223 875,252,576 0 Appalachian Power Co - Distribution 318,077,339 318,955,709 0 0 Appalachian Power Co - Generation 226,982,332 227,609,143 0 Appalachian Power Co - Transmission 38.793.304 38.900.430 Ω C3 Communications, Inc. 29,483 29,564 Cardinal Operating Company 59,716,637 59,881,544 0 0 AEP Texas Central Company - Distribution 1,388,253 1,392,087 0 0 AEP Texas Central Company - Generation AEP Texas Central Company - Nuclear Λ Λ AEP Texas Central Company - Transmission 276,985 277,749 0 Columbus Southern Power Co - Distribution 240.303.905 240.967.505 Ω Columbus Southern Power Co - Generation 104,764,938 105,054,247 0 0 24,631,396 Columbus Southern Power Co - Transmission 24,563,565 0 0 2,674,393 2,681,778 Conesville Coal Preparation Company Ω 0 Cook Coal Terminal 2.665.358 2.672.718 Ω 0 CSW Energy, Inc. 79.046 79,264 0 Elmwood 851.448 853,799 0 0 EnerShop Inc. 0 Indiana Michigan Power Co - Distribution 163,971,794 164,424,600 0 Indiana Michigan Power Co - Generation 89,878,183 90,126,381 0 Ω Indiana Michigan Power Co - Nuclear 140,717,625 141,106,216 0 0 32,383,475 Indiana Michigan Power Co - Transmission 32,294,295 0 Kentucky Power Co - Distribution 56,277,852 56,433,263 Ω 0 28.007.354 Kentucky Power Co - Generation 27.930.225 0 0 Kentucky Power Co - Transmission 5,710,339 5,726,109 0 Kingsport Power Co - Distribution 12,094,273 12,127,672 2.489.088 2.495.962 Kingsport Power Co - Transmission 0 Ω Memco 4,171,000 4,182,519 0 0 Ohio Power Co - Distribution 237,975,216 238,632,383 0 Ohio Power Co - Generation 205,682,228 206,250,218 0 0 Ohio Power Co - Transmission 48,080,848 48,213,624 0 Public Service Co of Oklahoma - Distribution 1,155,491 1,152,308 0 Public Service Co of Oklahoma - Generation 400,569 401,676 Public Service Co of Oklahoma - Transmission 398.053 399.153 Ω Ω Southwestern Electric Power Co - Distribution 331.852 332.769 0 0 Southwestern Electric Power Co - Generation 877,478 879,900 0 Southwestern Electric Power Co - Texas - Distribution 859,326 856.957 Λ Ω Southwestern Electric Power Co - Texas - Transmission 0 Southwestern Electric Power Co - Transmission 203,711 204,275 0 Water Transportation (Blackhawk) 25,803,881 25,875,138 0 AEP Texas North Company - Distribution 234.135 234,781 0 0 30,839 AEP Texas North Company - Generation 30.756 Ω 0 AEP Texas North Company - Transmission 21,544 21,603 0 16.566.594 Wheeling Power Co - Distribution 16,520,971 0 0 Wheeling Power Co - Transmission 1,437,911 1,441,882 0 4,774,160 Cedar Coal Co 4,761,011 0 Central Coal Company 0 0 11,530,572 Central Ohio Coal 11,498,818 0 0 Southern Ohio Coal - Martinka 7.493.260 7.513.953 0 Southern Ohio Coal - Meigs 13,206,259 13,242,728 0 Windsor 4,336,041 4,348,015 0 0 Price River Coal 525,798 527,251 0 0 Houston Pipeline (HPL) 4,369,174 4,381,238 0

\$3,017,265,509

\$3,025,597,681

\$0

\$0



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AMERICAN ELECTRIC POWER EAST RETIREMENT PLAN ESTIMATED 2012 CONTRIBUTIONS

MATED 2012 CONTRIBUTIONS

ESTIMATED 2012 CONTRIBUTIONS		=01/		
		EOY		
	EOY	Fair Value of Assets,		
	Accrued	Without	Year-End	Funding
	Benefit	Contributions Made	Contribution to	Policy
Location	Obligation	in Calendar Year 2012	Eliminate AOCI	Contribution
AEP Energy Services, Inc.	\$1,378,852	\$1,382,290	\$0	\$0
AEP Pro Serv, Inc.	139,138	139,484	0	0
AEP T & D Services, LLC	0	0	0	0
American Electric Power Service Corporation	870,057,951	872,228,006	0	0
Appalachian Power Co - Distribution	317,062,707	317,853,509	0	0
Appalachian Power Co - Generation	226,258,283	226,822,605	0	0
Appalachian Power Co - Transmission	38,669,558	38,766,004	0	0
C3 Communications, Inc.	29.389	29.462	0	0
Cardinal Operating Company	59,526,147	59,674,614	0	0
AEP Texas Central Company - Distribution	1,383,825	1,387,276	0	0
AEP Texas Central Company - Generation	0	1,007,270	0	0
AEP Texas Central Company - Nuclear	0	0	0	0
AEP Texas Central Company - Nuclear AEP Texas Central Company - Transmission	276,101	276,789	0	0
			0	0
Columbus Southern Power Co - Distribution	239,537,362	240,134,804		
Columbus Southern Power Co - Generation	104,430,749	104,691,216	0	0
Columbus Southern Power Co - Transmission	24,485,210	24,546,278	0	0
Conesville Coal Preparation Company	2,665,862	2,672,511	0	0
Cook Coal Terminal	2,656,856	2,663,482	0	0
CSW Energy, Inc.	78,794	78,990	0	0
Elmwood	848,732	850,849	0	0
EnerShop Inc.	0	0	0	0
Indiana Michigan Power Co - Distribution	163,448,742	163,856,405	0	0
Indiana Michigan Power Co - Generation	89,591,481	89,814,935	0	0
Indiana Michigan Power Co - Nuclear	140,268,751	140,618,602	0	0
Indiana Michigan Power Co - Transmission	32,191,280	32,271,569	0	0
Kentucky Power Co - Distribution	56,098,332	56,238,249	0	0
Kentucky Power Co - Generation	27,841,131	27,910,570	0	0
Kentucky Power Co - Transmission	5,692,124	5,706,321	0	0
Kingsport Power Co - Distribution	12,055,694	12,085,763	0	0
Kingsport Power Co - Transmission	2,481,148	2,487,337	0	0
Memco	4,157,695	4,168,066	0	0
Ohio Power Co - Distribution			0	0
Ohio Power Co - Distribution Ohio Power Co - Generation	237,216,101 205.026.124	237,807,752	0	0
		205,537,489	0	0
Ohio Power Co - Transmission	47,927,475	48,047,014		
Public Service Co of Oklahoma - Distribution	1,148,632	1,151,498	0	0
Public Service Co of Oklahoma - Generation	399,291	400,288	0	0
Public Service Co of Oklahoma - Transmission	396,783	397,774	0	0
Southwestern Electric Power Co - Distribution	330,793	331,619	0	0
Southwestern Electric Power Co - Generation	874,679	876,859	0	0
Southwestern Electric Power Co - Texas - Distribution	854,223	856,356	0	0
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0
Southwestern Electric Power Co - Transmission	203,061	203,569	0	0
Water Transportation (Blackhawk)	25,721,569	25,785,723	0	0
AEP Texas North Company - Distribution	233,388	233,970	0	0
AEP Texas North Company - Generation	30,658	30,733	0	0
AEP Texas North Company - Transmission	21,475	21,528	0	0
Wheeling Power Co - Distribution	16,468,271	16,509,345	0	0
Wheeling Power Co - Transmission	1,433,324	1,436,899	0	0
Cedar Coal Co	4,745,824	4,757,662	0	0
Central Coal Company	0	0	0	0
Central Ohio Coal	11,462,138	11,490,727	0	0
Southern Ohio Coal - Martinka	7,469,357	7,487,987	0	0
Southern Ohio Coal - Meigs	13,164,132	13,196,966	0	0
Windsor	4,322,210	4,332,990	0	0
Price River Coal	524,121	525,429	0	0
Houston Pipeline (HPL)	4,355,237	4,366,098	0	0
riodatori i politio (i ii L)	4,333,237	4,300,090	U	U
Total	\$3,007,640,760	\$3,015,142,261	\$0	\$0
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AMERICAN ELECTRIC POWER EAST RETIREMENT PLAN ESTIMATED 2013 CONTRIBUTIONS

ML-25

ESTIMATED 2013 CONTRIBUTIONS		===:		
		EOY		
	EOY	Fair Value of Assets,		
	Accrued	Without	Year-End	Funding
	Benefit	Contributions Made	Contribution to	Policy
Location	Obligation	in Calendar Year 2013	Eliminate AOCI	Contribution
	•			
AEP Energy Services, Inc.	\$1,377,619	\$1,378,784	\$0	\$0
AEP Pro Serv, Inc.	139,014	139,130	0	0
AEP T & D Services, LLC	0	0	0	0
American Electric Power Service Corporation	869,279,777	870,015,454	0	0
Appalachian Power Co - Distribution	316,779,128	317,047,220	0	0
Appalachian Power Co - Generation	226,055,919	226,247,231	0	0
Appalachian Power Co - Transmission	38,634,972	38,667,667	0	0
C3 Communications, Inc.	29,363	29,387	0	0
Cardinal Operating Company	59,472,907	59,523,239	0	0
AEP Texas Central Company - Distribution	1,382,587	1,383,757	0	0
AEP Texas Central Company - Generation	0	0	0	0
AEP Texas Central Company - Nuclear	0	0	0	0
AEP Texas Central Company - Transmission	275,854	276,087	0	0
Columbus Southern Power Co - Distribution	239,323,121	239,525,662	0	0
Columbus Southern Power Co - Generation	104,337,347	104,425,649	0	0
Columbus Southern Power Co - Transmission	24,463,311	24,484,012	0	0
Conesville Coal Preparation Company			0	0
	2,663,478	2,665,732		
Cook Coal Terminal	2,654,480	2,656,725	0	0
CSW Energy, Inc.	78,724	78,790	0	0
Elmwood	847,973	848,690	0	0
EnerShop Inc.	0	0	0	0
Indiana Michigan Power Co - Distribution	163,302,555	163,440,756	0	0
Indiana Michigan Power Co - Generation	89,511,351	89,587,105	0	0
Indiana Michigan Power Co - Nuclear	140,143,296	140,261,899	0	0
Indiana Michigan Power Co - Transmission	32,162,488	32,189,707	0	0
Kentucky Power Co - Distribution	56,048,158	56,095,591	0	0
Kentucky Power Co - Generation	27,816,230	27,839,770	0	0
Kentucky Power Co - Transmission	5,687,033	5,691,846	0	0
Kingsport Power Co - Distribution	12,044,911	12,055,105	0	0
Kingsport Power Co - Transmission	2,478,929	2,481,027	0	0
Memco	4,153,976	4,157,493	0	0
Ohio Power Co - Distribution	237,003,937	237,204,513	0	0
Ohio Power Co - Generation	204,842,750	205.016.109	0	0
Ohio Power Co - Transmission	47,884,609	47,925,135	0	0
Public Service Co of Oklahoma - Distribution	1,147,605	1,148,577	0	0
Public Service Co of Oklahoma - Generation	398,934	399,272	0	0
Public Service Co of Oklahoma - Transmission	396,428	396,765	0	0
Southwestern Electric Power Co - Distribution	330,497	330,778	0	0
Southwestern Electric Power Co - Distribution			0	0
Southwestern Electric Power Co - Generation Southwestern Electric Power Co - Texas - Distribution	873,897	874,635		
	853,459	854,184	0	0
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0
Southwestern Electric Power Co - Transmission	202,879	203,052	0	0
Water Transportation (Blackhawk)	25,698,564	25,720,313	0	0
AEP Texas North Company - Distribution	233,179	233,376	0	0
AEP Texas North Company - Generation	30,631	30,655	0	0
AEP Texas North Company - Transmission	21,456	21,473	0	0
Wheeling Power Co - Distribution	16,453,542	16,467,466	0	0
Wheeling Power Co - Transmission	1,432,042	1,433,254	0	0
Cedar Coal Co	4,741,579	4,745,594	0	0
Central Coal Company	0	0	0	0
Central Ohio Coal	11,451,886	11,461,578	0	0
Southern Ohio Coal - Martinka	7,462,676	7,468,993	0	0
Southern Ohio Coal - Meigs	13,152,358	13,163,490	0	0
Windsor	4,318,344	4,321,999	0	0
Price River Coal	523,652	524,096	0	0
Houston Pipeline (HPL)	4,351,342	4,355,023	0	0
Total	\$3,004,950,747	\$3,007,493,845	\$0	\$0



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AMERICAN ELECTRIC POWER EAST RETIREMENT PLAN ESTIMATED 2014 CONTRIBUTIONS

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ESTIMATED 2014 CONTRIBUTIONS				
ESTIMATED 2014 CONTRIBUTIONS		EOY		
	EOY	Fair Value of Assets,		
	Accrued	Without	Year-End	Funding
	Benefit	Contributions Made	Contribution to	Policy
Location	Obligation	in Calendar Year 2014	Eliminate AOCI	Contribution
	· ·			
AEP Energy Services, Inc.	\$1,377,191	\$1,374,015	\$3,176	\$3,176
AEP Pro Serv, Inc.	138,971	138,649	322	322
AEP T & D Services, LLC	0	0	0	0
American Electric Power Service Corporation	869,009,968	867,006,227	2,003,741	2,003,741
Appalachian Power Co - Distribution	316,680,806	315,950,611	730,195	730,195
Appalachian Power Co - Generation	225,985,755	225,464,683	521,072	521,072
Appalachian Power Co - Transmission	38,622,980	38,533,923	89,057	89,057
C3 Communications, Inc.	29,354	29,286	68	68
Cardinal Operating Company	59,454,448	59,317,359	137,089	137,089
AEP Texas Central Company - Distribution	1,382,158	1,378,971	3,187	3,187
AEP Texas Central Company - Generation	0	0	0	0
AEP Texas Central Company - Nuclear	0	0	0	0
AEP Texas Central Company - Transmission	275,768	275,132	636	636
Columbus Southern Power Co - Distribution	239,248,839	238,697,186	551,653	551,653
Columbus Southern Power Co - Generation	104,304,963	104,064,459	240,504	240,504
Columbus Southern Power Co - Transmission Conesville Coal Preparation Company	24,455,718 2,662,651	24,399,327	56,391 6,140	56,391 6,140
		2,656,511		
Cook Coal Terminal	2,653,656	2,647,536	6,120	6,120
CSW Energy, Inc. Elmwood	78,700 847,710	78,517 845,755	183 1,955	183 1,955
EnerShop Inc.	047,710	045,755	1,955	0
Indiana Michigan Power Co - Distribution	163,251,869	162,875,444	376,425	376,425
Indiana Michigan Power Co - Generation	89,483,568	89,277,239	206,329	206,329
Indiana Michigan Power Co - Nuclear	140,099,798	139,776,759	323,039	323,039
Indiana Michigan Power Co - Transmission	32,152,505	32,078,369	74,136	74,136
Kentucky Power Co - Distribution	56,030,762	55,901,566	129,196	129,196
Kentucky Power Co - Generation	27,807,596	27,743,477	64,119	64,119
Kentucky Power Co - Transmission	5,685,268	5,672,159	13,109	13,109
Kingsport Power Co - Distribution	12,041,172	12,013,409	27,763	27,763
Kingsport Power Co - Transmission	2,478,160	2,472,446	5,714	5,714
Memco	4,152,687	4,143,113	9,574	9,574
Ohio Power Co - Distribution	236,930,375	236,384,065	546,310	546,310
Ohio Power Co - Generation	204,779,171	204,306,995	472,176	472,176
Ohio Power Co - Transmission	47,869,746	47,759,370	110,376	110,376
Public Service Co of Oklahoma - Distribution Public Service Co of Oklahoma - Generation	1,147,249 398,810	1,144,604 397,891	2,645 919	2,645 919
Public Service Co of Oklahoma - Transmission	396,305	395,393	912	912
Southwestern Electric Power Co - Distribution	330,394	329,634	760	760
Southwestern Electric Power Co - Generation	873,626	871,610	2.016	2.016
Southwestern Electric Power Co - Texas - Distribution	853,194	851,229	1,965	1,965
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0
Southwestern Electric Power Co - Transmission	202,816	202,350	466	466
Water Transportation (Blackhawk)	25,690,588	25,631,351	59,237	59,237
AEP Texas North Company - Distribution	233,107	232,569	538	538
AEP Texas North Company - Generation	30,621	30,549	72	72
AEP Texas North Company - Transmission	21,449	21,399	50	50
Wheeling Power Co - Distribution	16,448,435	16,410,508	37,927	37,927
Wheeling Power Co - Transmission	1,431,598	1,428,297	3,301	3,301
Cedar Coal Co	4,740,107	4,729,180	10,927	10,927
Central Coal Company Central Ohio Coal	14 449 222	11 421 025	0 26.397	0 26.397
Southern Ohio Coal - Martinka	11,448,332 7,460,360	11,421,935 7,443,159	26,397 17,201	26,397 17,201
Southern Ohio Coal - Martinka Southern Ohio Coal - Meigs	13,148,276	13,117,960	30,316	30,316
Windsor	4,317,004	4,307,050	9,954	9,954
Price River Coal	523,489	522,283	1,206	1,206
Houston Pipeline (HPL)	4,349,991	4,339,960	10,031	10,031
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\$3,004,018,064

\$2,997,091,469

\$6,926,595

\$6,926,595



Total

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AMERICAN ELECTRIC POWER EAST RETIREMENT PLAN ESTIMATED 2015 CONTRIBUTIONS

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ESTIMATED 2015 CONTRIBUTIONS				
		EOY		
	EOY	Fair Value of Assets,		
	Accrued	Without	Year-End	Funding
1	Benefit	Contributions Made	Contribution to	Policy
Location	Obligation	in Calendar Year 2015	Eliminate AOCI	Contribution
AEP Energy Services, Inc.	\$1,377,778	\$1,371,420	\$6,358	\$6,358
AEP Pro Serv, Inc.	139,030	138,387	643	643
AEP T & D Services, LLC	0	0	0	0
American Electric Power Service Corporation	869,380,421	865,368,825	4,011,596	4,011,596
Appalachian Power Co - Distribution	316,815,805	315,353,916	1,461,889	1,461,889
Appalachian Power Co - Generation	226,082,091	225,038,877	1,043,214	1,043,214
Appalachian Power Co - Transmission	38,639,445	38,461,149	178,296	178,296
C3 Communications, Inc.	29,367	29,230	137	137
Cardinal Operating Company	59,479,793	59,205,334	274,459	274,459
AEP Texas Central Company - Distribution	1,382,747	1,376,367 0	6,380 0	6,380 0
AEP Texas Central Company - Generation AEP Texas Central Company - Nuclear	0	0	0	0
AEP Texas Central Company - Nuclear AEP Texas Central Company - Transmission	275,886	274,613	1,273	1,273
Columbus Southern Power Co - Distribution	239,350,829	238,246,390	1,104,439	1,104,439
Columbus Southern Power Co - Generation	104,349,427	103,867,926	481,501	481,501
Columbus Southern Power Co - Transmission	24,466,143	24,353,247	112,896	112,896
Conesville Coal Preparation Company	2,663,786	2,651,494	12,292	12,292
Cook Coal Terminal	2,654,787	2,642,536	12,251	12,251
CSW Energy, Inc.	78,734	78,369	365	365
Elmwood	848,071	844,157	3,914	3,914
EnerShop Inc.	0	0	0	0
Indiana Michigan Power Co - Distribution	163,321,462	162,567,842	753,620	753,620
Indiana Michigan Power Co - Generation	89,521,714	89,108,633	413,081	413,081
Indiana Michigan Power Co - Nuclear Indiana Michigan Power Co - Transmission	140,159,522 32,166,211	139,512,781 32,017,786	646,741 148,425	646,741 148,425
Kentucky Power Co - Distribution	56,054,648	55,795,992	258,656	258,656
Kentucky Power Co - Distribution Kentucky Power Co - Generation	27,819,450	27,691,082	128,368	128,368
Kentucky Power Co - Transmission	5,687,692	5,661,447	26,245	26,245
Kingsport Power Co - Distribution	12,046,305	11,990,720	55,585	55,585
Kingsport Power Co - Transmission	2,479,216	2,467,777	11,439	11,439
Memco	4,154,457	4,135,288	19,169	19,169
Ohio Power Co - Distribution	237,031,377	235,937,638	1,093,739	1,093,739
Ohio Power Co - Generation	204,866,467	203,921,147	945,320	945,320
Ohio Power Co - Transmission	47,890,153	47,669,173	220,980	220,980
Public Service Co of Oklahoma - Distribution Public Service Co of Oklahoma - Generation	1,147,738 398,980	1,142,442 397,140	5,296 1,840	5,296 1,840
Public Service Co of Oklahoma - Transmission	396,474	394,646	1,828	1,828
Southwestern Electric Power Co - Distribution	330,535	329,011	1,524	1,524
Southwestern Electric Power Co - Generation	873,998	869,964	4,034	4,034
Southwestern Electric Power Co - Texas - Distribution	853,558	849,622	3,936	3,936
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0
Southwestern Electric Power Co - Transmission	202,902	201,968	934	934
Water Transportation (Blackhawk)	25,701,540	25,582,944	118,596	118,596
AEP Texas North Company - Distribution	233,206	232,130	1,076	1,076
AEP Texas North Company - Generation	30,634	30,491	143 99	143 99
AEP Texas North Company - Transmission Wheeling Power Co - Distribution	21,458 16,455,447	21,359 16,379,516	75,931	75,931
Wheeling Power Co - Transmission	1,432,208	1,425,599	6.609	6,609
Cedar Coal Co	4,742,128	4,720,248	21,880	21,880
Central Coal Company	0	0	0	0
Central Ohio Coal	11,453,212	11,400,364	52,848	52,848
Southern Ohio Coal - Martinka	7,463,540	7,429,102	34,438	34,438
Southern Ohio Coal - Meigs	13,153,881	13,093,185	60,696	60,696
Windsor	4,318,844	4,298,915	19,929	19,929
Price River Coal	523,712	521,297	2,415	2,415
Houston Pipeline (HPL)	4,351,845	4,331,763	20,082	20,082
Total	\$3,005,298,654	\$2,991,431,249	\$13,867,405	\$13,867,405



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