

*American Electric Power  
Retirement Plan — West*

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**Actuarial Valuation Report**

**Pension Cost for Fiscal Year Ending December 31, 2005**

**Employer Contributions for Plan Year Beginning January 1, 2005**

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*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 West Employees based on actuarial valuations as of January 1, 2005, and January 1, 2004.

	January 1, 2005	January 1, 2004
<b>FAS 87 Pension Cost</b>		
Amount	\$ 3,515,959	\$ 14,727,180
Percent of covered pay	1.1%	4.3%
<b>FAS 87 Funded Position</b>		
Accumulated benefit obligation [ABO]	\$ 1,131,025,028	\$ 1,032,522,480
Fair value of assets [FV]	1,144,927,820	901,847,619
ABO funded percentage [FV ÷ ABO]	101.2%	87.3%
Prepaid (accrued) pension cost	\$ 385,782,969	\$ 185,782,969
<b>Employer Contributions</b>		
Minimum required	\$ 0	\$ 0
Percent of covered pay	0.0%	0.0%
Maximum deductible	\$ 115,809,733	\$ 266,218,289
Percent of covered pay	36.5%	77.6%
<b>ERISA Funded Position</b>		
Actuarial accrued liability [AAL]	\$ 876,636,757	\$ 870,325,946
Actuarial value of assets [AV]	1,146,670,737	988,195,370
AAL funded percentage [AV ÷ AAL]	130.8%	113.5%
Current liability funded percentage:		
▶ Selected interest rate	110.3%	97.1%
▶ Highest allowable interest rate	110.3%	100.4%

## **Discussion of Financial Results**

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

- ▶ Investment returns during the prior year were higher than expected. In addition, significant contributions were made at the end of 2004 to fund the plan on an ABO basis. These two events increased the funded percentage and decreased the pension cost.
- ▶ 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 continues to be no minimum contribution required by ERISA.



## 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:

	<b>December 31, 2004</b>	<b>December 31, 2003</b>
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:

	<b>December 31, 2004</b>	<b>December 31, 2003</b>
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%

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:

	<b>January 1, 2005</b>	<b>January 1, 2004</b>
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 for nongrandfathered benefits. For grandfathered benefits, the lump sum election assumption was changed from 50% electing lump sums and 50% electing life annuities to 75% electing lump sums and 25% electing life annuities. No other demographic assumptions have changed since the prior valuation.

## Assets

In the year ended December 31, 2004, the plan's portfolio achieved a 13.0% 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.

## **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 2004 and 2005. 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.

## **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 \$3,515,959, or 1.1% 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 101.2% as of January 1, 2005, based on the fair value of assets of \$1,144,927,820 and an ABO of \$1,131,025,028. 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 decreased from \$14,727,180 in fiscal 2004 to \$3,515,959 in fiscal 2005 because:

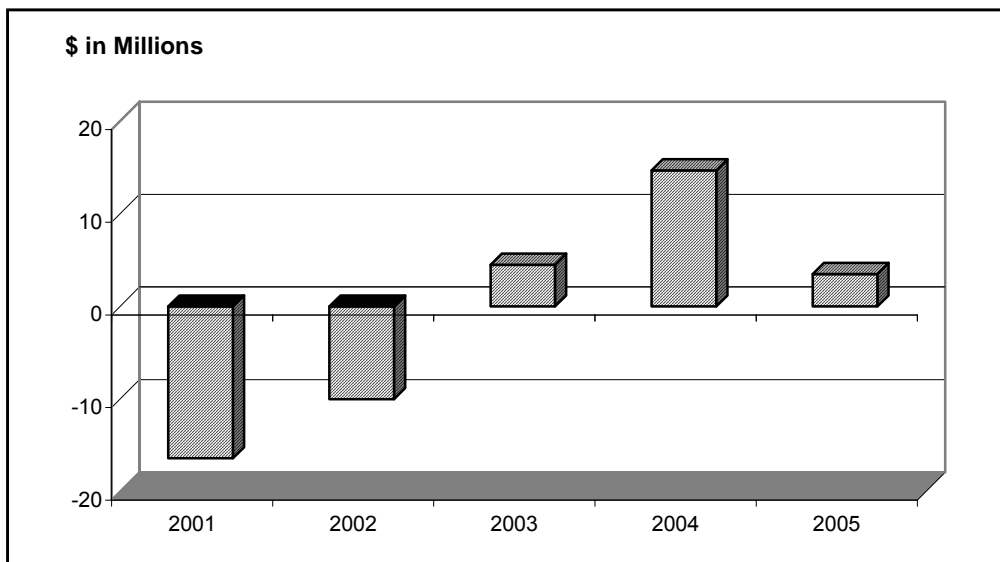
- ▶ Expected changes, based on prior year's assumptions, methods, plan provisions and contributions, decreased the pension cost \$14,296,793.
- ▶ Noninvestment experience decreased the pension cost \$1,011,939.
- ▶ The return on the fair value of plan assets was 13.0% in fiscal 2004, which decreased the pension cost \$993,124.
- ▶ Assumption changes increased the pension cost \$5,090,635.

The ABO funded percentage increased from 87.3% to 101.2% primarily because of contributions made in 2004.

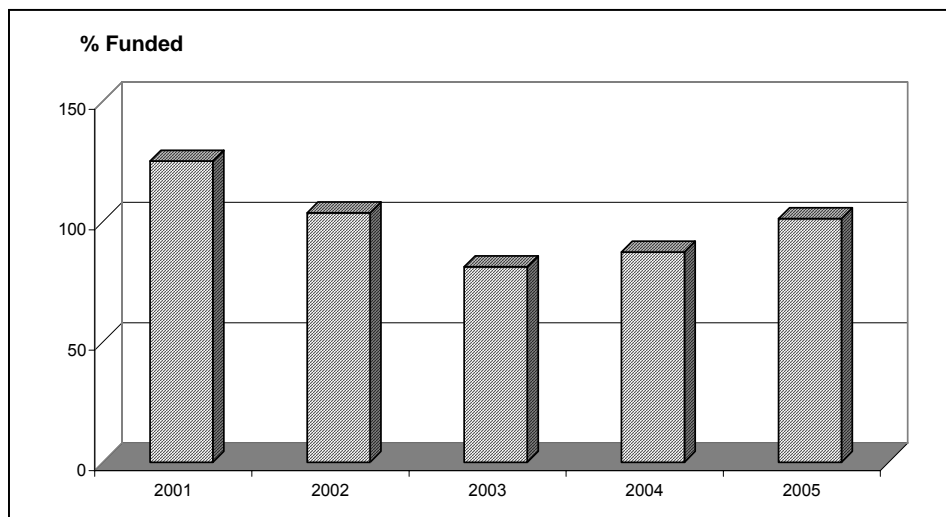
### History of Pension Cost and Funded Position

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 -----

<i>Fiscal year</i>	<i>Amount</i>	<i>Percent of covered pay</i>	<i>ABO funded percentage</i>	<i>Discount rate</i>
2005	\$ 3,515,959	1.1%	101.2%	5.50%
2004	14,727,180	4.3	87.3	6.25
2003	4,469,965	1.2	81.2	6.75
2002	(9,954,543)	(2.6)	103.6	7.25
2001	(16,422,875)	(4.1)	125.1	7.50

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

Prior to 2004, AEP's funding policy was to contribute an amount equal to the net pension cost under FAS 87 each year. In 2004, AEP contributed an amount equal to the expected year-end 2004 unfunded ABO to eliminate the reduction in shareholders' equity. For 2005, there is no minimum required contribution. The maximum deductible contribution under the Internal Revenue Code is \$115,809,733, or 35.7% of covered pay.

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

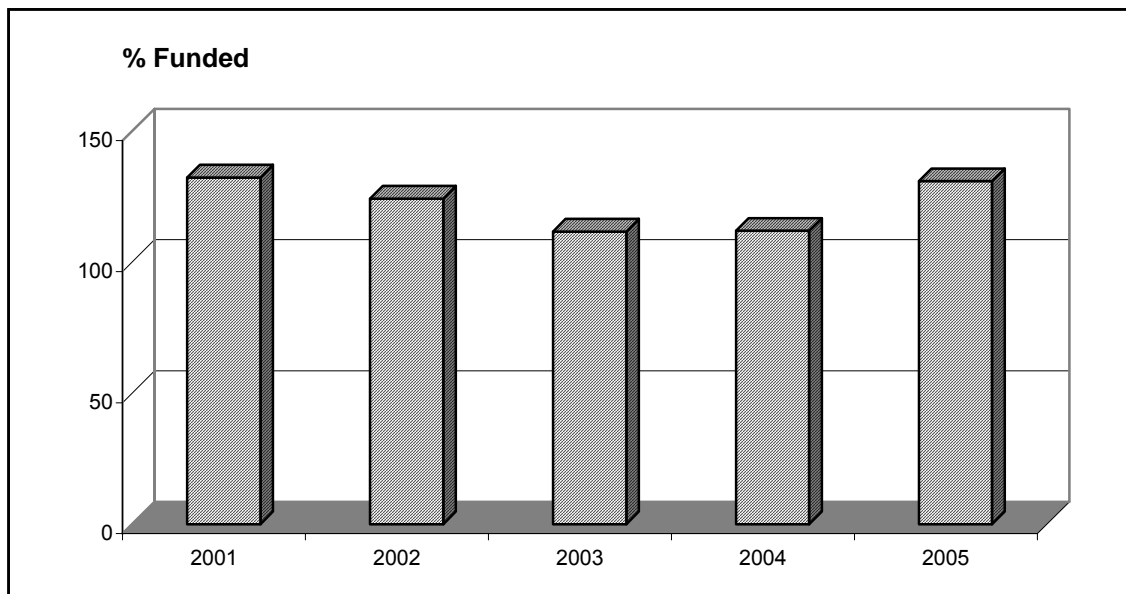
The plan's funded percentage (actuarial value of assets divided by AAL) is 130.8% as of January 1, 2005. This percentage is based on an actuarial value of assets of \$1,146,670,737 and an AAL of \$876,636,757.



## History of Employer Contributions and Funded Position

The following charts show the history of AAL funded position.

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



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

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

Plan year	Amount	Percent of covered pay	AAL funded percentage	Discount rate
2005:				
▶ Minimum	\$ 0	0.0%	130.8%	8.50%
▶ Maximum	115,809,733	35.7		
2004	200,000,000	54.3	113.5	8.50
2003	19,197,145	5.2	111.6	8.50
2002	0	0.0	124.2	8.50
2001	0	0.0	132.2	8.50

## **Current Liability**

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

If the current liability funded percentage is below 100%, quarterly contributions may be required in the following plan year. The plan's current liability funded percentage is 110.3% as of January 1, 2005. This percentage is based on an actuarial value of assets of \$1,146,670,737 and a current liability of \$1,039,347,398.

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 110.3% as of January 1, 2005.

## 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.

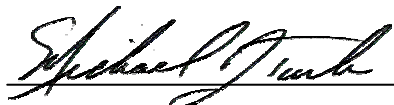
In preparing the results presented in this report, we have relied upon information provided to us regarding plan provisions, plan participants, and plan assets. While the scope of our engagement did not call for us to perform an audit or independent verification of this information, we have reviewed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

Towers Perrin

March 2005



Joseph A. Perko, FSA, EA, MAAA

## *Supplemental Information*

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## Asset Values

### Asset Values for Calculating Pension Cost

Fair value, excluding contributions receivable:

▶ As of January 1, 2004	\$ 901,847,619
▶ Contributions	214,727,180
▶ Disbursements	(84,167,305)
▶ Investment return	<u>112,520,326</u>
▶ As of January 1, 2005	\$ 1,144,927,820
▶ Rate of return	13.0%

Market-related value:

▶ As of January 1, 2004	\$ 976,882,448
▶ As of January 1, 2005	1,153,177,029
▶ Rate of return	4.8%

### Asset Values for Calculating Employer Contributions

Market value, including contributions receivable:

▶ As of January 1, 2004	\$ 916,574,799
▶ Contributions	200,000,000
▶ Disbursements	(84,167,305)
▶ Investment return	<u>112,520,326</u>
▶ As of January 1, 2005	\$ 1,144,927,820
▶ Rate of return	12.8%

Actuarial value:

▶ As of January 1, 2004	\$ 988,195,370
▶ As of January 1, 2005	1,146,670,737
▶ Rate of return	4.5%
▶ Rate of return (assuming mid-year cash flow) for Schedule B of Form 5500	4.1%

## Basic Results for Pension Cost

	<b>January 1, 2005</b>	<b>January 1, 2004</b>
<b>Service Cost</b>	\$ 20,557,812	\$ 21,466,595
<b>Obligations</b>		
Accumulated benefit obligation [ABO]:		
▶ Participants currently receiving benefits	\$ 591,023,708	\$ 541,130,469
▶ Deferred inactive participants	105,814,257	80,332,238
▶ Active participants	<u>434,187,063</u>	<u>411,059,773</u>
Total ABO	\$ 1,131,025,028	\$ 1,032,522,480
Obligation due to future salary increases	<u>11,988,349</u>	<u>12,640,393</u>
Projected benefit obligation [PBO]	\$ 1,143,013,377	\$ 1,045,162,873
<b>Assets</b>		
Fair value [FV]	\$ 1,144,927,820	\$ 901,847,619
Unrecognized investment losses (gains)	<u>8,249,209</u>	<u>75,034,829</u>
Market-related value	\$ 1,153,177,029	\$ 976,882,448
<b>Funded Position</b>		
Unfunded PBO	\$ (1,914,443)	\$ 143,315,254
Minimum liability [ABO – FV, minimum zero]	0	130,674,861
<b>Key Economic Assumptions</b>		
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	\$ 185,782,969
Change during fiscal 2004:	
▶ Income (cost) recognized	(14,727,180)
▶ Employer contributions	214,727,180
▶ Effect of curtailments, settlements, and termination benefits	<u>0</u>
Prepaid (accrued) pension cost, as of December 31, 2004	\$ 385,782,969

**January 1, 2005**

**January 1, 2004**

**Reconciliation of Funded Status**

Funded status [FV – PBO]	\$ 1,914,443	\$ (143,315,254)
Unrecognized net actuarial loss (gain)	427,956,415	377,454,329
Unrecognized prior service cost (credit)	(44,088,889)	(49,874,106)
Unrecognized transition obligation (asset)	<u>1,000</u>	<u>1,518,000</u>
Prepaid (accrued) pension cost	\$ 385,782,969	\$ 185,782,969

**Balance Sheet Effects**

Prepaid pension cost	\$ 385,782,969	\$ 185,782,969
Accrued pension cost	0	0
Additional minimum liability	0	(316,457,830)
Intangible asset	0	0
Accumulated other comprehensive income	<u>0</u>	<u>316,457,830</u>
Balance sheet effect	\$ 385,782,969	\$ 185,782,969

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



## Pension Cost

	<b>Fiscal 2005</b>	<b>Fiscal 2004</b>
<b>Pension Cost</b>		
Service cost	\$ 20,557,812	\$ 21,466,595
Interest cost	62,018,002	63,775,668
Expected return on assets	(97,779,704)	(81,704,432)
Amortization:		
▶ Transition obligation (asset)	1,000	1,517,000
▶ Prior service cost (credit)	(5,785,217)	(5,785,217)
▶ Net loss (gain)	<u>24,504,066</u>	<u>15,457,566</u>
Pension cost	\$ 3,515,959	\$ 14,727,180
Percent of covered pay	1.1%	4.3%
Per active participant	\$ 764	\$ 2,925

## Change in Pension Cost

Pension cost for fiscal 2004	\$ 14,727,180
Change from fiscal 2004 to fiscal 2005:	
▶ Expected based on prior valuation	(14,296,793)
▶ Loss (gain) from noninvestment experience	(1,011,939)
▶ Loss (gain) from asset experience	(993,124)
▶ Assumption changes	5,090,635
▶ Plan amendments	<u>0</u>
Pension cost for fiscal 2005	\$ 3,515,959

## Selected Financial Statement Disclosure Information

The following information was included in AEP West's 2004 pension disclosures.

	<b>Fiscal 2004</b>	<b>Fiscal 2003</b>
<b>Change in Benefit Obligation</b>		
PBO, beginning of year	\$ 1,054,132,931	\$ 1,033,745,014
Service cost	21,466,595	21,369,651
Interest cost	63,775,668	66,993,654
Plan amendments	0	0
Actuarial loss (gain)	74,309,865	22,722,451
Benefits paid	<u>(84,167,305)</u>	<u>(90,697,839)</u>
PBO, end of year	\$ 1,129,517,754	\$ 1,054,132,931
<b>Change in Plan Assets</b>		
Fair value of plan assets, beginning of year	\$ 902,251,583	\$ 809,955,499
Actual return on plan assets	116,385,656	178,523,958
Employer contributions	214,727,180	4,469,965
Benefits paid	<u>(84,167,305)</u>	<u>(90,697,839)</u>
Fair value of plan assets, end of year	\$ 1,149,197,114	\$ 902,251,583

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

	<b>December 31, 2004</b>	<b>December 31, 2003</b>
<b>Reconciliation of Funded Status</b>		
Funded status	\$ 19,679,360	\$ (151,881,348)
Unrecognized net actuarial loss (gain)	410,191,498	386,020,423
Unrecognized prior service cost (credit)	(44,088,889)	(49,874,106)
Unrecognized transition obligation (asset)	<u>1,000</u>	<u>1,518,000</u>
Prepaid (accrued) pension cost	\$ 385,782,969	\$ 185,782,969
<b>Amount Recognized in Statement of Financial Position</b>		
Prepaid pension cost	\$ 385,782,969	\$ 185,782,969
Accrued pension cost	0	0
Additional minimum liability	0	(322,031,951)
Intangible asset	0	0
Accumulated other comprehensive income	<u>0</u>	<u>322,031,951</u>
Net amount recognized	\$ 385,782,969	\$ 185,782,969

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
<b>Actuarial Present Value of Accumulated Plan Benefits</b>		
Vested benefits:		
▶ Participants currently receiving benefits	\$ 468,121,736	\$ 456,524,461
▶ Other participants	<u>380,859,857</u>	<u>384,889,907</u>
▶ Total vested benefits	\$ 848,981,593	\$ 841,414,368
Nonvested benefits	<u>19,481,000</u>	<u>19,320,774</u>
Total accumulated benefits	\$ 868,462,593	\$ 860,735,142
Market value of assets	1,144,927,820	916,574,799

### 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	\$ 860,735,142
Change from 2004 to 2005:	
▶ Additional benefits accumulated (including the effect of noninvestment experience)	17,553,226
▶ Interest due to decrease in the discount period	69,658,322
▶ Benefits paid	(84,167,305)
▶ Assumption changes	4,683,208
▶ Plan amendments	<u>0</u>
Actuarial present value of accumulated plan benefits as of January 1, 2005	\$ 868,462,593

## Basic Results for Employer Contributions

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

## Minimum Required Employer Contribution

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

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

## Maximum Deductible Employer Contribution

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

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

### Changes in Maximum Deductible Employer Contribution

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

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

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

## Actuarial Assumptions and Methods

	<b>Pension Cost</b>	<b>Contributions</b>
<b>Economic Assumptions</b>		
▶ Discount rate	5.50%	8.50%
▶ Return on assets	8.75%	N/A
▶ Current liability	N/A	6.10%
▶ FAS 35	N/A	8.50%

Annual rates of increase in:

Rates varying by age			
	<i>Age</i>	<i>Rate</i>	<i>Rate</i>
▶ Salaries	20	8.50%	8.50%
	30	6.00%	6.00%
	40	4.50%	4.50%
	50	3.50%	3.50%
	60	3.50%	3.50%
▶ Cash balance crediting rate and lump sum interest rate		5.50%	5.75%
▶ Future Social Security wage bases		4.00%	4.00%
▶ Indexed limits on compensation and benefits		3.00%	N/A

### Demographic Assumptions

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

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



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Retirement Rates varying by age; average retirement age 61.

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

Form of payment 75% lump sum; 25% life annuity.

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

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

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

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

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

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

## Actuarial Methods

### Pension cost:

- ▶ Service cost and projected benefit obligation
  - ▶ Market-related value of assets
- Projected unit credit.
- The market value on the valuation date less the following percentages of prior years' investment gains and losses:
- 80% of the prior year
  - 60% of the second prior year
  - 40% of the third prior year
  - 20% of the fourth prior year.
- The investment gain or loss is calculated each year by:
- Rolling forward the prior years' fair value of assets with actual contributions, benefit payments, and expected return on investments using the long term yield assumption.
  - Comparing the actual fair value of assets to the expected value calculated above.

### Contributions:

- ▶ Normal cost and actuarial accrued liability
  - ▶ Actuarial value of assets
  - ▶ Benefits not valued
- Projected unit credit.
- Same technique as above in market-related value, except the valuation interest rate is used to compute the expected market value. The actuarial value of assets must be within 20% of the fair value, plus contributions receivable.
- All benefits were valued except:
- Any liabilities that may be reinstated in the event of reemployment.

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

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

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

The lump sum election percentage was changed from 100% electing lump sums to 75% electing lump sums and 25% electing life annuities to better reflect actual experience for nongrandfathered benefits. For grandfathered benefits, the lump sum election assumption was changed from 50% electing lump sums and 50% electing life annuities to 75% electing lump sums and 25% electing life annuities.

### **Data Sources**

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

## Participant Data

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

**Analysis of Inactive Participant Data**

**Deferred Inactive**

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

**Currently Receiving Benefits**

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

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

Age Nearest Birthday		Completed Years of Service											Total			
		0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34		Over 34		
0-24	Number					5	1									6
	Avg Pay					40,724	30,280									38,983
	Avg CB					4,290	4,528									4,329
25-29	Number					44	57	1								102
	Avg Pay					51,600	52,491	61,852								52,198
	Avg CB					6,403	8,749	12,841								7,777
30-34	Number					49	146	30								225
	Avg Pay					52,076	55,513	69,354								56,610
	Avg CB					7,124	11,107	21,701								11,652
35-39	Number					30	119	142	75	5						371
	Avg Pay					60,080	57,195	76,472	71,706	70,368						67,918
	Avg CB					9,281	13,725	31,321	42,192	51,578						26,366
40-44	Number					34	149	147	234	343	27					934
	Avg Pay					48,785	60,772	70,511	72,313	70,863	72,217					68,796
	Avg CB					8,902	17,248	34,386	51,865	67,607	85,268					48,774
45-49	Number					20	83	136	182	399	257	10				1,087
	Avg Pay					55,731	66,477	73,051	68,842	78,342	75,563	86,019				74,181
	Avg CB					11,321	21,466	41,869	60,114	89,926	109,914	149,015				77,518
50-54	Number					16	48	91	97	259	231	163	9			914
	Avg Pay					51,764	56,377	68,552	68,567	72,363	77,933	78,232	74,183			72,853
	Avg CB					11,136	20,452	52,277	76,925	106,931	135,348	159,538	183,177			109,401
55-59	Number					6	23	34	57	134	108	201	127			690
	Avg Pay					51,425	65,746	65,997	69,954	68,981	71,107	83,857	76,157			74,641
	Avg CB					13,047	29,156	62,771	99,296	122,487	148,806	206,887	214,629			159,231
60-64	Number					3	3	18	27	46	27	31	99			254
	Avg Pay					51,593	61,116	65,505	58,933	61,602	61,438	69,052	67,534			64,675
	Avg CB					15,865	25,952	73,208	120,464	144,663	155,631	204,124	239,314			179,418
65-69	Number					1	1	3	2	3	2	1	6			19
	Avg Pay					101,387	51,938	49,725	52,191	68,019	61,472	63,883	51,119			58,131
	Avg CB					32,521	35,444	74,150	101,513	185,495	212,134	291,738	249,200			171,639
Over 69	Number							1								1
	Avg Pay							49,978								49,978
	Avg CB							86,176								86,176
Total	Number					208	630	603	674	1,189	652	406	241			4,603
	Avg Pay					52,858	58,666	71,579	69,974	73,120	74,898	80,472	71,917			70,401
	Avg CB					8,636	15,675	40,428	63,529	93,059	126,554	186,450	224,455			87,296

Average Age = 47.4

Average Service = 20.1

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**Reconciliation of Participant Data**

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

## Plan Provisions

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



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

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

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

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

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

Minimum of 4%.

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

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

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

Monthly Grandfathered Benefit

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

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

Minimum Benefits

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

Primary Social Security Benefit

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

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

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

Long-term Disability and Paid Leaves

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

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Unpaid Leave

No compensation for annual compensation credit.  
Vesting service continues.

**Eligibility for Benefits**

Normal Retirement

All participants at or after their normal retirement date.

Vested

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

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

Early Retirement

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

Disability

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

Surviving Spouse

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

Preretirement Death

Beneficiary of participant who dies after becoming vested.

## Monthly Benefits Paid Upon the Following Events

### Normal Retirement

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

### Early Retirement

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

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

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

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

### Deferred Vested Retirement

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

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

Disability Retirement

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

Preretirement Death

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

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

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

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

### **Future Plan Changes**

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

### **Changes in Benefits Valued Since Prior Year**

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

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

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Location	Vested Actives	Non-Vested Actives	Total Actives	Retirees Receiving Benefits	Beneficiaries	Deferred Vesteds	Total Inactives	Total Participants
AEP Energy Services, Inc.	0	0	0	0	0	6	6	6
AEP Pro Serv, Inc.	0	0	0	0	0	0	0	0
AEP T & D Services, LLC	0	0	0	0	0	0	0	0
American Electric Power Service Corporation	1,085	65	1,150	146	18	459	623	1,773
Appalachian Power Co - Distribution	1	0	1	0	1	0	1	2
Appalachian Power Co - Generation	1	0	1	0	0	0	0	1
Appalachian Power Co - Transmission	0	0	0	0	0	0	0	0
C3 Communications, Inc.	0	0	0	0	0	16	16	16
Cardinal Operating Company	0	0	0	0	0	0	0	0
AEP Texas Central Company - Distribution	768	39	807	677	228	521	1,426	2,233
AEP Texas Central Company - Generation	14	0	14	234	77	313	624	638
AEP Texas Central Company - Nuclear	1	0	1	0	0	0	0	1
AEP Texas Central Company - Transmission	93	4	97	85	33	74	192	289
Columbus Southern Power Co - Distribution	1	0	1	0	0	0	0	1
Columbus Southern Power Co - Generation	0	0	0	0	0	0	0	0
Columbus Southern Power Co - Transmission	0	0	0	0	0	0	0	0
Conesville Coal Preparation Company	0	0	0	0	0	0	0	0
Cook Coal Terminal	0	0	0	0	0	0	0	0
CSW Energy, Inc.	28	5	33	2	0	28	30	63
Elmwood	0	0	0	0	0	0	0	0
EnerShop Inc.	0	0	0	0	0	2	2	2
Indiana Michigan Power Co - Distribution	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Generation	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Nuclear	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Transmission	0	0	0	0	0	0	0	0
Kentucky Power Co - Distribution	0	0	0	0	0	0	0	0
Kentucky Power Co - Generation	1	0	1	0	0	0	0	1
Kentucky Power Co - Transmission	0	0	0	0	0	0	0	0
Kingsport Power Co - Distribution	0	0	0	0	0	0	0	0
Kingsport Power Co - Transmission	0	0	0	0	0	0	0	0
Memco	0	0	0	0	0	0	0	0
Ohio Power Co - Distribution	0	0	0	0	0	0	0	0
Ohio Power Co - Generation	0	0	0	0	0	0	0	0
Ohio Power Co - Transmission	0	0	0	0	0	0	0	0
Public Service Co of Oklahoma - Distribution	568	31	599	530	225	244	999	1,598
Public Service Co of Oklahoma - Generation	314	14	328	198	83	85	366	694
Public Service Co of Oklahoma - Transmission	61	1	62	57	19	27	103	165
Southwestern Electric Power Co - Distribution	404	15	419	218	96	94	408	827
Southwestern Electric Power Co - Generation	405	12	417	212	87	73	372	789
Southwestern Electric Power Co - Texas - Distribution	196	5	201	108	37	47	192	393
Southwestern Electric Power Co - Texas - Transmission	0	0	0	2	4	5	11	11
Southwestern Electric Power Co - Transmission	55	0	55	36	13	9	58	113
Water Transportation (Blackhawk)	0	0	0	0	0	0	0	0
AEP Texas North Company - Distribution	312	11	323	216	85	137	438	761
AEP Texas North Company - Generation	46	4	50	135	55	76	266	316
AEP Texas North Company - Transmission	40	1	41	31	15	10	56	97
Wheeling Power Co - Distribution	1	0	1	0	0	0	0	1
Wheeling Power Co - Transmission	0	0	0	0	0	0	0	0
Cedar Coal Co	0	0	0	0	0	0	0	0
Central Coal Company	0	0	0	0	0	0	0	0
Central Ohio Coal	0	0	0	0	0	0	0	0
Southern Ohio Coal - Martinka	0	0	0	0	0	0	0	0
Southern Ohio Coal - Meigs	0	0	0	0	0	0	0	0
Windsor	0	0	0	0	0	0	0	0
Price River Coal	0	0	0	0	0	0	0	0
Houston Pipeline (HPL)	1	0	1	0	0	0	0	1
Total	4,396	207	4,603	2,887	1,076	2,226	6,189	10,792

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

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Location	Present Value of Vested Benefits	Present Value of Non-Vested Benefits	Present Value of Accumulated Plan Benefits	Market Value of Assets	Percent Funded
AEP Energy Services, Inc.	\$158,595	\$0	\$158,595	\$58,390	36.8%
AEP Pro Serv, Inc.	0	0	0	0	0.0%
AEP T & D Services, LLC	0	0	0	0	0.0%
American Electric Power Service Corporation	145,770,029	5,099,926	150,869,955	194,079,478	128.6%
Appalachian Power Co - Distribution	58,432	4,859	63,291	92,092	145.5%
Appalachian Power Co - Generation	150,550	12,519	163,069	210,753	129.2%
Appalachian Power Co - Transmission	0	0	0	0	0.0%
C3 Communications, Inc.	472,093	0	472,093	768,509	162.8%
Cardinal Operating Company	0	0	0	0	0.0%
AEP Texas Central Company - Distribution	167,083,787	3,435,895	170,519,682	225,593,711	132.3%
AEP Texas Central Company - Generation	51,550,295	64,309	51,614,604	70,478,685	136.5%
AEP Texas Central Company - Nuclear	125,936	12,480	138,416	177,206	128.0%
AEP Texas Central Company - Transmission	22,210,433	432,188	22,642,621	30,361,346	134.1%
Columbus Southern Power Co - Distribution	67,636	5,459	73,095	103,686	141.9%
Columbus Southern Power Co - Generation	0	0	0	0	0.0%
Columbus Southern Power Co - Transmission	0	0	0	0	0.0%
Conesville Coal Preparation Company	0	0	0	0	0.0%
Cook Coal Terminal	0	0	0	0	0.0%
CSW Energy, Inc.	2,525,422	69,445	2,594,867	3,406,084	131.3%
Elmwood	0	0	0	0	0.0%
EnerShop Inc.	115,581	0	115,581	7,854	6.8%
Indiana Michigan Power Co - Distribution	0	0	0	0	0.0%
Indiana Michigan Power Co - Generation	0	0	0	0	0.0%
Indiana Michigan Power Co - Nuclear	0	0	0	0	0.0%
Indiana Michigan Power Co - Transmission	0	0	0	0	0.0%
Kentucky Power Co - Distribution	0	0	0	0	0.0%
Kentucky Power Co - Generation	150,547	19,316	169,863	234,293	137.9%
Kentucky Power Co - Transmission	0	0	0	0	0.0%
Kingsport Power Co - Distribution	0	0	0	0	0.0%
Kingsport Power Co - Transmission	0	0	0	0	0.0%
Memco	0	0	0	0	0.0%
Ohio Power Co - Distribution	0	0	0	0	0.0%
Ohio Power Co - Generation	0	0	0	0	0.0%
Ohio Power Co - Transmission	0	0	0	0	0.0%
Public Service Co of Oklahoma - Distribution	129,994,201	2,268,108	132,262,309	175,091,464	132.4%
Public Service Co of Oklahoma - Generation	52,919,604	1,356,479	54,276,083	72,740,175	134.0%
Public Service Co of Oklahoma - Transmission	13,725,535	308,771	14,034,306	18,480,513	131.7%
Southwestern Electric Power Co - Distribution	70,251,193	1,718,948	71,970,141	94,143,562	130.8%
Southwestern Electric Power Co - Generation	65,212,443	1,827,347	67,039,790	88,360,123	131.8%
Southwestern Electric Power Co - Texas - Distribution	35,588,550	910,242	36,498,792	47,291,099	129.6%
Southwestern Electric Power Co - Texas - Transmission	389,792	0	389,792	547,724	140.5%
Southwestern Electric Power Co - Transmission	9,738,739	280,645	10,019,384	13,238,807	132.1%
Water Transportation (Blackhawk)	0	0	0	0	0.0%
AEP Texas North Company - Distribution	49,429,101	1,295,495	50,724,596	66,881,434	131.9%
AEP Texas North Company - Generation	24,213,499	202,814	24,416,313	32,917,189	134.8%
AEP Texas North Company - Transmission	6,922,545	142,540	7,065,085	9,427,322	133.4%
Wheeling Power Co - Distribution	64,927	6,159	71,086	104,051	146.4%
Wheeling Power Co - Transmission	0	0	0	0	0.0%
Cedar Coal Co	0	0	0	0	0.0%
Central Coal Company	0	0	0	0	0.0%
Central Ohio Coal	0	0	0	0	0.0%
Southern Ohio Coal - Martinka	0	0	0	0	0.0%
Southern Ohio Coal - Meigs	0	0	0	0	0.0%
Windsor	0	0	0	0	0.0%
Price River Coal	0	0	0	0	0.0%
Houston Pipeline (HPL)	92,128	7,056	99,184	132,270	133.4%
Total	\$848,981,593	\$19,481,000	\$868,462,593	\$1,144,927,820	131.8%



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

ML-3

Location	Number of Participants			Total	Valuation Earnings	Service Cost	Accrued Benefit Obligation	Projected Benefit Obligation	December 31, 2004 (Accrued)/Prepaid Pension Cost
	Actives	Deferred Vested	Beneficiaries & Retirees						
AEP Energy Services, Inc.	0	6	0	6	\$0	\$0	\$259,317	\$259,317	\$64,631
AEP Pro Serv, Inc.	0	0	0	0	0	0	0	0	(233,129)
AEP T & D Services, LLC	0	0	0	0	0	0	0	0	0
American Electric Power Service Corporation	1,150	459	164	1,773	92,994,202	5,747,637	199,789,777	203,332,181	63,174,704
Appalachian Power Co - Distribution	1	0	1	2	156,722	10,148	90,682	94,541	0
Appalachian Power Co - Generation	1	0	0	1	126,987	8,342	207,160	207,160	36,154
Appalachian Power Co - Transmission	0	0	0	0	0	0	0	0	0
C3 Communications, Inc.	0	16	0	16	0	0	801,549	801,549	918,273
Cardinal Operating Company	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Distribution	807	521	905	2,233	52,921,172	3,369,099	222,558,265	224,676,537	73,815,606
AEP Texas Central Company - Generation	14	313	311	638	654,030	55,866	68,508,275	68,548,749	26,227,852
AEP Texas Central Company - Nuclear	1	0	0	1	164,874	10,328	197,421	198,239	78,212
AEP Texas Central Company - Transmission	97	74	118	289	6,720,048	415,416	29,709,413	30,039,105	9,584,113
Columbus Southern Power Co - Distribution	1	0	0	1	95,407	6,666	96,529	96,762	(4,409)
Columbus Southern Power Co - Generation	0	0	0	0	0	0	0	0	0
Columbus Southern Power Co - Transmission	0	0	0	0	0	0	0	0	0
Conesville Coal Preparation Company	0	0	0	0	0	0	0	0	0
Cook Coal Terminal	0	0	0	0	0	0	0	0	0
CSW Energy, Inc.	33	28	2	63	2,705,296	149,138	3,648,485	3,747,382	3,329,039
Elmwood	0	0	0	0	0	0	0	0	0
EnerShop Inc.	0	2	0	2	0	0	147,630	147,630	23,204
Indiana Michigan Power Co - Distribution	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Generation	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Nuclear	0	0	0	0	0	0	0	0	3,472
Indiana Michigan Power Co - Transmission	0	0	0	0	0	0	0	0	0
Kentucky Power Co - Distribution	0	0	0	0	0	0	0	0	0
Kentucky Power Co - Generation	1	0	0	1	108,972	6,655	218,122	218,122	0
Kentucky Power Co - Transmission	0	0	0	0	0	0	0	0	0
Kingsport Power Co - Distribution	0	0	0	0	0	0	0	0	0
Kingsport Power Co - Transmission	0	0	0	0	0	0	0	0	0
Memco	0	0	0	0	0	0	0	0	0
Ohio Power Co - Distribution	0	0	0	0	0	0	0	0	0
Ohio Power Co - Generation	0	0	0	0	0	0	0	0	0
Ohio Power Co - Transmission	0	0	0	0	0	0	0	0	0
Public Service Co of Oklahoma - Distribution	599	244	755	1,598	40,172,975	2,511,844	169,188,119	170,967,123	55,427,575
Public Service Co of Oklahoma - Generation	328	85	281	694	22,736,281	1,466,724	70,487,502	71,206,825	21,136,209
Public Service Co of Oklahoma - Transmission	62	27	76	165	4,363,574	299,096	17,976,413	18,168,696	5,957,585
Southwestern Electric Power Co - Distribution	419	94	314	827	27,833,240	1,763,881	92,480,578	93,481,308	31,892,199
Southwestern Electric Power Co - Generation	417	73	299	789	27,584,203	1,832,680	86,620,002	87,433,567	28,849,805
Southwestern Electric Power Co - Texas - Distribution	201	47	145	393	13,846,117	914,811	47,099,348	47,587,299	15,640,397
Southwestern Electric Power Co - Texas - Transmission	0	5	6	11	0	0	548,816	548,816	1,070,813
Southwestern Electric Power Co - Transmission	55	9	49	113	3,919,657	280,839	12,881,068	13,026,095	3,831,192
Water Transportation (Blackhawk)	0	0	0	0	0	0	0	0	0
AEP Texas North Company - Distribution	323	137	301	761	21,019,010	1,332,214	66,186,162	66,773,707	25,656,452
AEP Texas North Company - Generation	50	76	190	316	3,141,903	196,449	31,763,871	31,831,200	15,421,332
AEP Texas North Company - Transmission	41	10	46	97	2,586,170	167,685	9,313,215	9,372,606	3,846,972
Wheeling Power Co - Distribution	1	0	0	1	120,692	6,901	109,596	111,142	11,991
Wheeling Power Co - Transmission	0	0	0	0	0	0	0	0	0
Cedar Coal Co	0	0	0	0	0	0	0	0	0
Central Coal Company	0	0	0	0	0	0	0	0	0
Central Ohio Coal	0	0	0	0	0	0	0	0	0
Southern Ohio Coal - Martinka	0	0	0	0	0	0	0	0	0
Southern Ohio Coal - Meigs	0	0	0	0	0	0	0	0	0
Windsor	0	0	0	0	0	0	0	0	0
Price River Coal	0	0	0	0	0	0	0	0	0
Houston Pipeline (HPL)	1	0	0	1	83,425	5,393	137,713	137,719	22,725
Total	4,603	2,226	3,963	10,792	\$324,054,956	\$20,557,812	\$1,131,025,028	\$1,143,013,377	\$385,782,969

AMERICAN ELECTRIC POWER  
 WEST RETIREMENT PLAN  
 2005 NET PERIODIC PENSION COST

ML-4

Location	Service Cost	Projected Benefit Obligation	Market-Related Value of Assets	Interest Cost	Expected Return on Assets	Initial Transition (Asset)/ Obligation	Prior Service Cost	Gain/Loss Amortization	Net Periodic Pension Cost
AEP Energy Services, Inc.	\$0	\$259,317	\$58,811	\$13,819	(\$4,987)	\$0	(\$2,850)	\$5,558	\$11,540
AEP Pro Serv, Inc.	0	0	0	0	0	0	0	0	0
AEP T & D Services, LLC	0	0	0	0	0	0	0	0	0
American Electric Power Service Corporation	5,747,637	203,332,181	195,477,820	11,151,826	(16,574,874)	180	(969,309)	4,362,160	3,717,620
Appalachian Power Co - Distribution	10,148	94,541	92,756	5,579	(7,865)	0	0	2,026	9,888
Appalachian Power Co - Generation	8,342	207,160	212,271	11,484	(17,999)	0	(971)	4,440	5,296
Appalachian Power Co - Transmission	0	0	0	0	0	0	0	0	0
C3 Communications, Inc.	0	801,549	774,046	42,716	(65,633)	1	(5,169)	17,181	(10,904)
Cardinal Operating Company	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Distribution	3,369,099	224,676,537	227,219,114	12,152,870	(19,266,268)	197	(1,125,467)	4,815,904	(53,665)
AEP Texas Central Company - Generation	55,866	68,548,749	70,986,484	3,656,036	(6,019,056)	60	(407,158)	1,469,331	(1,244,921)
AEP Texas Central Company - Nuclear	10,328	198,239	178,483	11,115	(15,134)	0	(1,237)	4,249	9,321
AEP Texas Central Company - Transmission	415,416	30,039,105	30,580,100	1,622,964	(2,592,935)	26	(152,313)	643,883	(62,959)
Columbus Southern Power Co - Distribution	6,666	96,762	104,433	5,512	(8,855)	0	0	2,074	5,397
Columbus Southern Power Co - Generation	0	0	0	0	0	0	0	0	0
Columbus Southern Power Co - Transmission	0	0	0	0	0	0	0	0	0
Conesville Coal Preparation Company	0	0	0	0	0	0	0	0	0
Cook Coal Terminal	0	0	0	0	0	0	0	0	0
CSW Energy, Inc.	149,138	3,747,382	3,430,625	207,651	(290,888)	3	(16,742)	80,325	129,487
Elmwood	0	0	0	0	0	0	0	0	0
EnerShop Inc.	0	147,630	7,911	7,867	(671)	0	(600)	3,164	9,760
Indiana Michigan Power Co - Distribution	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Generation	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Nuclear	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Transmission	0	0	0	0	0	0	0	0	0
Kentucky Power Co - Distribution	0	0	0	0	0	0	0	0	0
Kentucky Power Co - Generation	6,655	218,122	235,981	11,979	(20,009)	0	0	4,675	3,300
Kentucky Power Co - Transmission	0	0	0	0	0	0	0	0	0
Kingsport Power Co - Distribution	0	0	0	0	0	0	0	0	0
Kingsport Power Co - Transmission	0	0	0	0	0	0	0	0	0
Memco	0	0	0	0	0	0	0	0	0
Ohio Power Co - Distribution	0	0	0	0	0	0	0	0	0
Ohio Power Co - Generation	0	0	0	0	0	0	0	0	0
Ohio Power Co - Transmission	0	0	0	0	0	0	0	0	0
Public Service Co of Oklahoma - Distribution	2,511,844	170,967,123	176,352,999	9,244,936	(14,953,250)	150	(873,241)	3,664,652	(404,909)
Public Service Co of Oklahoma - Generation	1,466,724	71,206,825	73,264,268	3,872,875	(6,212,193)	62	(358,697)	1,526,306	295,077
Public Service Co of Oklahoma - Transmission	299,096	18,168,696	18,613,665	984,174	(1,578,282)	16	(94,385)	389,443	62
Southwestern Electric Power Co - Distribution	1,763,881	93,481,308	94,821,867	5,075,749	(8,040,096)	82	(469,157)	2,003,756	334,215
Southwestern Electric Power Co - Generation	1,832,680	87,433,567	88,996,758	4,757,123	(7,546,176)	76	(442,693)	1,874,124	475,134
Southwestern Electric Power Co - Texas - Distribution	914,811	47,587,299	47,631,832	2,584,745	(4,038,778)	42	(234,627)	1,020,026	246,219
Southwestern Electric Power Co - Texas - Transmission	0	548,816	551,670	29,247	(46,777)	0	(2,683)	11,764	(8,449)
Southwestern Electric Power Co - Transmission	280,839	13,026,095	13,334,193	709,145	(1,130,627)	11	(68,787)	279,212	69,793
Water Transportation (Blackhawk)	0	0	0	0	0	0	0	0	0
AEP Texas North Company - Distribution	1,332,214	66,773,707	67,363,315	3,629,459	(5,711,842)	58	(335,054)	1,431,283	346,118
AEP Texas North Company - Generation	196,449	31,831,200	33,154,357	1,706,798	(2,811,210)	28	(175,182)	682,296	(400,821)
AEP Texas North Company - Transmission	167,685	9,372,606	9,495,246	508,415	(805,117)	8	(47,798)	200,900	24,093
Wheeling Power Co - Distribution	6,901	111,142	104,801	6,291	(8,886)	0	(488)	2,382	6,200
Wheeling Power Co - Transmission	0	0	0	0	0	0	0	0	0
Cedar Coal Co	0	0	0	0	0	0	0	0	0
Central Coal Company	0	0	0	0	0	0	0	0	0
Central Ohio Coal	0	0	0	0	0	0	0	0	0
Southern Ohio Coal - Martinka	0	0	0	0	0	0	0	0	0
Southern Ohio Coal - Meigs	0	0	0	0	0	0	0	0	0
Windsor	0	0	0	0	0	0	0	0	0
Price River Coal	0	0	0	0	0	0	0	0	0
Houston Pipeline (HPL)	5,393	137,719	133,223	7,627	(11,296)	0	(609)	2,952	4,067
Total	\$20,557,812	\$1,143,013,377	\$1,153,177,029	\$62,018,002	(\$97,779,704)	\$1,000	(\$5,785,217)	\$24,504,066	\$3,515,959

AMERICAN ELECTRIC POWER  
 WEST RETIREMENT PLAN  
 2005 CONTRIBUTION FUNDING POLICY

ML-5

Location	EOY			
	EOY Accrued Benefit Obligation	Fair Value of Assets, Without Contributions Made in Calendar Year	Additional Contribution to Eliminate AOCI	Total Plan Year Contribution
AEP Energy Services, Inc.	\$261,711	\$59,607	\$0	\$0
AEP Pro Serv, Inc.	0	0	0	0
AEP T & D Services, LLC	0	0	0	0
American Electric Power Service Corporation	201,634,046	198,122,543	0	0
Appalachian Power Co - Distribution	91,519	94,011	0	0
Appalachian Power Co - Generation	209,072	215,143	0	0
Appalachian Power Co - Transmission	0	0	0	0
C3 Communications, Inc.	808,948	784,518	0	0
Cardinal Operating Company	0	0	0	0
AEP Texas Central Company - Distribution	224,612,712	230,293,282	0	0
AEP Texas Central Company - Generation	69,140,678	71,946,898	0	0
AEP Texas Central Company - Nuclear	199,243	180,898	0	0
AEP Texas Central Company - Transmission	29,983,662	30,993,834	0	0
Columbus Southern Power Co - Distribution	97,420	105,846	0	0
Columbus Southern Power Co - Generation	0	0	0	0
Columbus Southern Power Co - Transmission	0	0	0	0
Conesville Coal Preparation Company	0	0	0	0
Cook Coal Terminal	0	0	0	0
CSW Energy, Inc.	3,682,164	3,477,040	0	0
Elmwood	0	0	0	0
EnerShop Inc.	148,993	8,018	0	0
Indiana Michigan Power Co - Distribution	0	0	0	0
Indiana Michigan Power Co - Generation	0	0	0	0
Indiana Michigan Power Co - Nuclear	0	0	0	0
Indiana Michigan Power Co - Transmission	0	0	0	0
Kentucky Power Co - Distribution	0	0	0	0
Kentucky Power Co - Generation	220,135	239,174	0	0
Kentucky Power Co - Transmission	0	0	0	0
Kingsport Power Co - Distribution	0	0	0	0
Kingsport Power Co - Transmission	0	0	0	0
Memco	0	0	0	0
Ohio Power Co - Distribution	0	0	0	0
Ohio Power Co - Generation	0	0	0	0
Ohio Power Co - Transmission	0	0	0	0
Public Service Co of Oklahoma - Distribution	170,749,903	178,738,972	0	0
Public Service Co of Oklahoma - Generation	71,138,176	74,255,499	0	0
Public Service Co of Oklahoma - Transmission	18,142,354	18,865,499	0	0
Southwestern Electric Power Co - Distribution	93,334,271	96,104,762	0	0
Southwestern Electric Power Co - Generation	87,419,596	90,200,842	0	0
Southwestern Electric Power Co - Texas - Distribution	47,534,124	48,276,268	0	0
Southwestern Electric Power Co - Texas - Transmission	553,882	559,134	0	0
Southwestern Electric Power Co - Transmission	12,999,974	13,514,598	0	0
Water Transportation (Blackhawk)	0	0	0	0
AEP Texas North Company - Distribution	66,797,130	68,274,709	0	0
AEP Texas North Company - Generation	32,057,085	33,602,920	0	0
AEP Texas North Company - Transmission	9,399,186	9,623,712	0	0
Wheeling Power Co - Distribution	110,608	106,219	0	0
Wheeling Power Co - Transmission	0	0	0	0
Cedar Coal Co	0	0	0	0
Central Coal Company	0	0	0	0
Central Ohio Coal	0	0	0	0
Southern Ohio Coal - Martinka	0	0	0	0
Southern Ohio Coal - Meigs	0	0	0	0
Windsor	0	0	0	0
Price River Coal	0	0	0	0
Houston Pipeline (HPL)	138,984	135,025	0	0
<b>Total</b>	<b>\$1,141,465,576</b>	<b>\$1,168,778,971</b>	<b>\$0</b>	<b>\$0</b>

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

FAS 87  
 Cost  
 2005

Location	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	
AEP Energy Services, Inc.	\$11,540	\$13,689	\$13,585	\$12,382	\$11,827	\$11,621	\$11,275	\$10,919	\$11,797	\$11,428	\$11,015
AEP Communications	0	0	0	0	0	0	0	0	0	0	0
AEP Pro Serv, Inc.	0	0	0	0	0	0	0	0	0	0	0
AEP T & D Services, LLC	0	0	0	0	0	0	0	0	0	0	0
American Electric Power Service Corporation	3,717,620	4,507,075	4,545,908	3,316,245	2,876,736	2,816,849	2,668,161	2,535,274	3,380,091	3,265,847	3,140,167
Appalachian Power Co - Distribution	9,888	10,128	10,471	10,232	10,378	10,716	11,027	11,361	12,167	12,541	12,929
Appalachian Power Co - Generation	5,296	6,216	6,353	5,165	4,810	4,856	4,816	4,799	5,784	5,797	5,805
Appalachian Power Co - Transmission	0	0	0	0	0	0	0	0	0	0	0
C3 Communications, Inc.	(10,904)	(7,341)	(8,183)	(14,073)	(16,884)	(18,239)	(19,989)	(21,722)	(19,651)	(21,408)	(23,265)
Cardinal Operating Company	0	0	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Distribution	(53,665)	773,149	675,749	(859,695)	(1,507,176)	(1,733,744)	(2,063,562)	(2,381,050)	(1,625,023)	(1,934,374)	(2,262,948)
AEP Texas Central Company - Generation	(1,244,921)	(968,203)	(1,041,905)	(1,560,650)	(1,807,261)	(1,926,248)	(2,078,536)	(2,228,901)	(2,053,925)	(2,205,922)	(2,366,059)
AEP Texas Central Company - Nuclear	9,321	10,583	10,839	9,899	9,716	9,905	10,016	10,151	11,249	11,422	11,595
AEP Texas Central Company - Transmission	(62,959)	48,143	33,411	(174,206)	(262,804)	(295,064)	(341,184)	(385,711)	(286,791)	(330,374)	(376,600)
Columbus Southern Power Co - Distribution	5,397	5,494	5,675	5,226	5,182	5,333	5,450	5,584	6,192	6,351	6,516
Columbus Southern Power Co - Generation	0	0	0	0	0	0	0	0	0	0	0
Columbus Southern Power Co - Transmission	0	0	0	0	0	0	0	0	0	0	0
Conesville Coal Preparation Company	0	0	0	0	0	0	0	0	0	0	0
Cook Coal Terminal	0	0	0	0	0	0	0	0	0	0	0
CSW Energy, Inc.	129,487	144,816	147,573	127,505	121,768	123,000	122,669	122,703	140,854	141,412	141,854
Elmwood	0	0	0	0	0	0	0	0	0	0	0
EnerShop Inc.	9,760	9,937	9,900	9,309	9,040	8,954	8,787	8,611	9,139	8,955	8,745
Indiana Michigan Power Co - Distribution	0	0	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Generation	0	0	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Nuclear	0	0	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Transmission	0	0	0	0	0	0	0	0	0	0	0
Kentucky Power Co - Distribution	0	0	0	0	0	0	0	0	0	0	0
Kentucky Power Co - Generation	3,300	3,167	3,207	1,814	1,317	1,245	1,080	936	1,841	1,719	1,588
Kentucky Power Co - Transmission	0	0	0	0	0	0	0	0	0	0	0
Kingsport Power Co - Distribution	0	0	0	0	0	0	0	0	0	0	0
Kingsport Power Co - Transmission	0	0	0	0	0	0	0	0	0	0	0
Memco	0	0	0	0	0	0	0	0	0	0	0
Ohio Power Co - Distribution	0	0	0	0	0	0	0	0	0	0	0
Ohio Power Co - Generation	0	0	0	0	0	0	0	0	0	0	0
Ohio Power Co - Transmission	0	0	0	0	0	0	0	0	0	0	0
Public Service Co of Oklahoma - Distribution	(404,909)	242,188	162,771	(1,020,634)	(1,522,171)	(1,701,323)	(1,958,922)	(2,206,957)	(1,638,280)	(1,880,254)	(2,136,763)
Public Service Co of Oklahoma - Generation	295,077	577,108	562,593	89,511	(99,135)	(152,827)	(238,377)	(319,106)	(58,740)	(135,149)	(216,594)
Public Service Co of Oklahoma - Transmission	62	71,647	64,726	(59,106)	(110,647)	(127,947)	(153,530)	(178,041)	(115,687)	(139,420)	(164,627)
Southwestern Electric Power Co - Distribution	334,215	694,620	669,688	46,259	(206,530)	(283,320)	(402,341)	(515,472)	(181,146)	(289,334)	(404,616)
Southwestern Electric Power Co - Generation	475,134	824,105	808,516	232,600	4,247	(58,949)	(161,264)	(257,673)	64,828	(26,167)	(123,329)
Southwestern Electric Power Co - Texas - Distribution	246,219	425,586	414,193	99,940	(26,765)	(64,249)	(123,239)	(179,249)	(7,429)	(60,868)	(117,917)
Southwestern Electric Power Co - Texas - Transmission	(8,449)	(6,845)	(7,440)	(11,552)	(13,517)	(14,471)	(15,694)	(16,904)	(15,510)	(16,735)	(18,028)
Southwestern Electric Power Co - Transmission	69,793	125,017	122,970	37,248	3,457	(5,666)	(20,596)	(34,625)	13,773	587	(13,494)
Water Transportation (Blackhawk)	0	0	0	0	0	0	0	0	0	0	0
AEP Texas North Company - Distribution	346,118	606,182	591,858	151,177	(25,290)	(76,137)	(157,031)	(233,602)	9,613	(63,128)	(140,782)
AEP Texas North Company - Generation	(400,821)	(278,851)	(305,784)	(539,618)	(646,420)	(693,513)	(755,722)	(816,677)	(726,180)	(787,158)	(851,486)
AEP Texas North Company - Transmission	24,093	60,591	57,701	(5,179)	(30,936)	(39,071)	(51,460)	(63,278)	(30,253)	(41,615)	(53,711)
Wheeling Power Co - Distribution	6,200	6,753	6,941	6,447	6,388	6,543	6,657	6,786	7,459	7,614	7,773
Wheeling Power Co - Transmission	0	0	0	0	0	0	0	0	0	0	0
Cedar Coal Co	0	0	0	0	0	0	0	0	0	0	0
Central Coal Company	0	0	0	0	0	0	0	0	0	0	0
Central Ohio Coal	0	0	0	0	0	0	0	0	0	0	0
Southern Ohio Coal - Martinka	0	0	0	0	0	0	0	0	0	0	0
Southern Ohio Coal - Meigs	0	0	0	0	0	0	0	0	0	0	0
Windsor	0	0	0	0	0	0	0	0	0	0	0
Price River Coal	0	0	0	0	0	0	0	0	0	0	0
Houston Pipeline (HPL)	4,067	(1,281)	(1,425)	(2,438)	(2,922)	(3,155)	(3,456)	(3,754)	(3,398)	(3,700)	(4,019)
Total	\$3,515,959	\$7,903,673	\$7,559,891	(\$86,192)	(\$3,213,592)	(\$4,194,901)	(\$5,694,965)	(\$7,125,598)	(\$3,087,226)	(\$4,461,933)	(\$5,926,251)

AMERICAN ELECTRIC POWER  
 WEST RETIREMENT PLAN  
 10-YEAR CONTRIBUTION FORECAST

ML-7

Location	Estimated Plan Year Contributions For Qualified Plans										
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
AEP Energy Services, Inc.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
AEP Communications	0	0	0	0	0	0	0	0	0	0	0
AEP Pro Serv, Inc.	0	0	0	0	0	0	0	0	0	0	0
AEP T & D Services, LLC	0	0	0	0	0	0	0	0	0	0	0
American Electric Power Service Corporation	0	0	0	0	0	0	0	0	0	0	0
Appalachian Power Co - Distribution	0	0	0	0	0	0	0	0	0	0	0
Appalachian Power Co - Generation	0	0	0	0	0	0	0	0	0	0	0
Appalachian Power Co - Transmission	0	0	0	0	0	0	0	0	0	0	0
C3 Communications, Inc.	0	0	0	0	0	0	0	0	0	0	0
Cardinal Operating Company	0	0	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Distribution	0	0	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Generation	0	0	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Nuclear	0	0	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Transmission	0	0	0	0	0	0	0	0	0	0	0
Columbus Southern Power Co - Distribution	0	0	0	0	0	0	0	0	0	0	0
Columbus Southern Power Co - Generation	0	0	0	0	0	0	0	0	0	0	0
Columbus Southern Power Co - Transmission	0	0	0	0	0	0	0	0	0	0	0
Conesville Coal Preparation Company	0	0	0	0	0	0	0	0	0	0	0
Cook Coal Terminal	0	0	0	0	0	0	0	0	0	0	0
CSW Energy, Inc.	0	0	0	0	0	0	0	0	0	0	0
Elmwood	0	0	0	0	0	0	0	0	0	0	0
EnerShop Inc.	0	0	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Distribution	0	0	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Generation	0	0	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Nuclear	0	0	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Transmission	0	0	0	0	0	0	0	0	0	0	0
Kentucky Power Co - Distribution	0	0	0	0	0	0	0	0	0	0	0
Kentucky Power Co - Generation	0	0	0	0	0	0	0	0	0	0	0
Kentucky Power Co - Transmission	0	0	0	0	0	0	0	0	0	0	0
Kingsport Power Co - Distribution	0	0	0	0	0	0	0	0	0	0	0
Kingsport Power Co - Transmission	0	0	0	0	0	0	0	0	0	0	0
Memo	0	0	0	0	0	0	0	0	0	0	0
Ohio Power Co - Distribution	0	0	0	0	0	0	0	0	0	0	0
Ohio Power Co - Generation	0	0	0	0	0	0	0	0	0	0	0
Ohio Power Co - Transmission	0	0	0	0	0	0	0	0	0	0	0
Public Service Co of Oklahoma - Distribution	0	0	0	0	0	0	0	0	0	0	0
Public Service Co of Oklahoma - Generation	0	0	0	0	0	0	0	0	0	0	0
Public Service Co of Oklahoma - Transmission	0	0	0	0	0	0	0	0	0	0	0
Southwestern Electric Power Co - Distribution	0	0	0	0	0	0	0	0	0	0	0
Southwestern Electric Power Co - Generation	0	0	0	0	0	0	0	0	0	0	0
Southwestern Electric Power Co - Texas - Distribution	0	0	0	0	0	0	0	0	0	0	0
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0	0	0	0
Water Transportation (Blackhawk)	0	0	0	0	0	0	0	0	0	0	0
AEP Texas North Company - Distribution	0	0	0	0	0	0	0	0	0	0	0
AEP Texas North Company - Generation	0	0	0	0	0	0	0	0	0	0	0
AEP Texas North Company - Transmission	0	0	0	0	0	0	0	0	0	0	0
Wheeling Power Co - Distribution	0	0	0	0	0	0	0	0	0	0	0
Wheeling Power Co - Transmission	0	0	0	0	0	0	0	0	0	0	0
Cedar Coal Co	0	0	0	0	0	0	0	0	0	0	0
Central Coal Company	0	0	0	0	0	0	0	0	0	0	0
Central Ohio Coal	0	0	0	0	0	0	0	0	0	0	0
Southern Ohio Coal - Martinka	0	0	0	0	0	0	0	0	0	0	0
Southern Ohio Coal - Meigs	0	0	0	0	0	0	0	0	0	0	0
Windsor	0	0	0	0	0	0	0	0	0	0	0
Price River Coal	0	0	0	0	0	0	0	0	0	0	0
Houston Pipeline (HPL)	0	0	0	0	0	0	0	0	0	0	0
Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Current Liability Interest Rate	6.10%	5.13%	4.99%	4.92%	4.89%	4.89%	4.89%	4.89%	4.89%	4.89%	4.89%

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

ML-8

Location	Service Cost	Projected Benefit Obligation	Market-Related Value of Assets	Interest Cost	Expected Return on Assets	Initial Transition (Asset)/ Obligation	Prior Service Cost	Gain/Loss Amortization	Net Periodic Pension Cost
AEP Energy Services, Inc.	\$0	\$261,468	\$58,243	\$13,922	(\$4,930)	\$0	(\$2,850)	\$6,009	\$13,689
AEP Communications	0	0	0	0	0	0	0	0	0
AEP Pro Serv, Inc.	0	0	0	0	0	0	0	0	0
AEP T & D Services, LLC	0	0	0	0	0	0	0	0	0
American Electric Power Service Corporation	5,977,542	205,018,830	193,588,279	11,234,845	(16,388,097)	0	(969,309)	4,711,924	4,507,075
Appalachian Power Co - Distribution	10,554	95,325	91,859	5,638	(7,776)	0	0	2,191	10,128
Appalachian Power Co - Generation	8,676	208,878	210,219	11,584	(17,796)	0	(971)	4,801	6,216
Appalachian Power Co - Transmission	0	0	0	0	0	0	0	0	0
C3 Communications, Inc.	0	808,198	766,564	43,034	(64,893)	0	(5,169)	18,575	(7,341)
Cardinal Operating Company	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Distribution	3,503,863	226,540,239	225,022,753	12,249,073	(19,049,163)	0	(1,125,467)	5,206,549	773,149
AEP Texas Central Company - Generation	58,101	69,117,364	70,300,310	3,683,360	(5,951,229)	0	(407,158)	1,588,517	(968,203)
AEP Texas Central Company - Nuclear	10,741	199,883	176,758	11,215	(14,963)	0	(1,237)	4,594	10,583
AEP Texas Central Company - Transmission	432,033	30,288,281	30,284,505	1,635,753	(2,563,716)	0	(152,313)	696,112	48,143
Columbus Southern Power Co - Distribution	6,933	97,565	103,424	5,564	(8,755)	0	0	2,242	5,494
Columbus Southern Power Co - Generation	0	0	0	0	0	0	0	0	0
Columbus Southern Power Co - Transmission	0	0	0	0	0	0	0	0	0
Conesville Coal Preparation Company	0	0	0	0	0	0	0	0	0
Cook Coal Terminal	0	0	0	0	0	0	0	0	0
CSW Energy, Inc.	155,104	3,778,467	3,397,464	209,449	(287,610)	0	(16,742)	86,840	144,816
Elmwood	0	0	0	0	0	0	0	0	0
EnerShop Inc.	0	148,855	7,835	7,926	(663)	0	(600)	3,421	9,937
Indiana Michigan Power Co - Distribution	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Generation	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Nuclear	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Transmission	0	0	0	0	0	0	0	0	0
Kentucky Power Co - Distribution	0	0	0	0	0	0	0	0	0
Kentucky Power Co - Generation	6,921	219,931	233,700	12,079	(19,784)	0	0	5,055	3,167
Kentucky Power Co - Transmission	0	0	0	0	0	0	0	0	0
Kingsport Power Co - Distribution	0	0	0	0	0	0	0	0	0
Kingsport Power Co - Transmission	0	0	0	0	0	0	0	0	0
LIG Liquids Company, L.L.C.	0	0	0	0	0	0	0	0	0
Louisiana Intrastate Gas Company, L.L.C	0	0	0	0	0	0	0	0	0
Memco	0	0	0	0	0	0	0	0	0
Ohio Power Co - Distribution	0	0	0	0	0	0	0	0	0
Ohio Power Co - Generation	0	0	0	0	0	0	0	0	0
Ohio Power Co - Transmission	0	0	0	0	0	0	0	0	0
Public Service Co of Oklahoma - Distribution	2,612,318	172,385,303	174,648,324	9,318,033	(14,784,746)	0	(873,241)	3,961,912	242,188
Public Service Co of Oklahoma - Generation	1,525,393	71,797,489	72,556,076	3,904,196	(6,142,190)	0	(358,697)	1,650,114	577,108
Public Service Co of Oklahoma - Transmission	311,060	18,319,406	18,433,740	992,009	(1,560,497)	0	(94,385)	421,033	71,647
Southwestern Electric Power Co - Distribution	1,834,436	94,256,739	93,905,293	5,116,531	(7,949,495)	0	(469,157)	2,166,292	694,620
Southwestern Electric Power Co - Generation	1,905,987	88,158,832	88,136,491	4,795,648	(7,461,141)	0	(442,693)	2,026,144	824,105
Southwestern Electric Power Co - Texas - Distribution	951,403	47,982,038	47,171,410	2,605,541	(3,993,267)	0	(234,627)	1,102,766	425,586
Southwestern Electric Power Co - Texas - Transmission	0	553,368	546,337	29,465	(46,250)	0	(2,683)	12,718	(6,845)
Southwestern Electric Power Co - Transmission	292,073	13,134,147	13,205,301	714,901	(1,117,887)	0	(68,787)	301,861	125,017
Water Transportation (Blackhawk)	0	0	0	0	0	0	0	0	0
AEP Texas North Company - Distribution	1,385,503	67,327,598	66,712,163	3,658,741	(5,647,477)	0	(335,054)	1,547,383	606,182
AEP Texas North Company - Generation	204,307	32,095,241	32,833,878	1,719,842	(2,779,532)	0	(175,182)	737,641	(278,851)
AEP Texas North Company - Transmission	174,392	9,450,352	9,403,462	512,485	(796,044)	0	(47,798)	217,196	60,591
Wheeling Power Co - Distribution	7,177	112,064	103,788	6,349	(8,786)	0	(488)	2,576	6,753
Wheeling Power Co - Transmission	0	0	0	0	0	0	0	0	0
Cedar Coal Co	0	0	0	0	0	0	0	0	0
Central Coal Company	0	0	0	0	0	0	0	0	0
Central Ohio Coal	0	0	0	0	0	0	0	0	0
Southern Ohio Coal - Martinka	0	0	0	0	0	0	0	0	0
Southern Ohio Coal - Meigs	0	0	0	0	0	0	0	0	0
Windsor	0	0	0	0	0	0	0	0	0
Price River Coal	0	0	0	0	0	0	0	0	0
Houston Pipeline (HPL)	0	138,861	131,935	7,394	(11,169)	0	(609)	3,191	(1,281)
<b>Total</b>	<b>\$21,374,515</b>	<b>\$1,152,494,722</b>	<b>\$1,142,030,110</b>	<b>\$62,504,578</b>	<b>(\$96,677,857)</b>	<b>\$0</b>	<b>(\$5,785,217)</b>	<b>\$26,487,655</b>	<b>\$7,903,673</b>

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

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Location	Service Cost	Projected Benefit Obligation	Market-Related Value of Assets	Interest Cost	Expected Return on Assets	Initial Transition (Asset)/ Obligation	Prior Service Cost	Gain/Loss Amortization	Net Periodic Pension Cost
AEP Energy Services, Inc.	\$0	\$263,244	\$58,914	\$14,001	(\$4,982)	\$0	(\$2,850)	\$5,879	\$13,585
AEP Communications	0	0	0	0	0	0	0	0	0
AEP Pro Serv, Inc.	0	0	0	0	0	0	0	0	0
AEP T & D Services, LLC	0	0	0	0	0	0	0	0	0
American Electric Power Service Corporation	6,216,644	206,411,709	195,820,349	11,308,624	(16,559,800)	0	(969,309)	4,609,580	4,545,908
Appalachian Power Co - Distribution	10,976	95,973	92,919	5,688	(7,858)	0	0	2,143	10,471
Appalachian Power Co - Generation	9,023	210,298	212,643	11,665	(17,982)	0	(971)	4,696	6,353
Appalachian Power Co - Transmission	0	0	0	0	0	0	0	0	0
C3 Communications, Inc.	0	813,689	775,402	43,276	(65,573)	0	(5,169)	18,171	(8,183)
Cardinal Operating Company	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Distribution	3,644,017	228,079,331	227,617,262	12,324,190	(19,248,747)	0	(1,125,467)	5,093,460	675,749
AEP Texas Central Company - Generation	60,425	69,586,941	71,110,871	3,704,190	(6,013,582)	0	(407,158)	1,554,013	(1,041,905)
AEP Texas Central Company - Nuclear	11,171	201,241	178,796	11,297	(15,120)	0	(1,237)	4,494	10,839
AEP Texas Central Company - Transmission	449,314	30,494,056	30,633,684	1,645,721	(2,590,577)	0	(152,313)	680,992	33,411
Columbus Southern Power Co - Distribution	7,210	98,227	104,616	5,608	(8,847)	0	0	2,194	5,675
Columbus Southern Power Co - Generation	0	0	0	0	0	0	0	0	0
Columbus Southern Power Co - Transmission	0	0	0	0	0	0	0	0	0
Conesville Coal Preparation Company	0	0	0	0	0	0	0	0	0
Cook Coal Terminal	0	0	0	0	0	0	0	0	0
CSW Energy, Inc.	161,308	3,804,137	3,436,636	210,902	(290,624)	0	(16,742)	84,954	147,573
Elmwood	0	0	0	0	0	0	0	0	0
EnerShop Inc.	0	149,866	7,925	7,971	(670)	0	(600)	3,347	9,900
Indiana Michigan Power Co - Distribution	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Generation	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Nuclear	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Transmission	0	0	0	0	0	0	0	0	0
Kentucky Power Co - Distribution	0	0	0	0	0	0	0	0	0
Kentucky Power Co - Generation	7,198	221,426	236,395	12,159	(19,991)	0	0	4,945	3,207
Kentucky Power Co - Transmission	0	0	0	0	0	0	0	0	0
Kingsport Power Co - Distribution	0	0	0	0	0	0	0	0	0
Kingsport Power Co - Transmission	0	0	0	0	0	0	0	0	0
LIG Liquids Company, L.L.C.	0	0	0	0	0	0	0	0	0
Louisiana Intrastate Gas Company, L.L.C	0	0	0	0	0	0	0	0	0
Memco	0	0	0	0	0	0	0	0	0
Ohio Power Co - Distribution	0	0	0	0	0	0	0	0	0
Ohio Power Co - Generation	0	0	0	0	0	0	0	0	0
Ohio Power Co - Transmission	0	0	0	0	0	0	0	0	0
Public Service Co of Oklahoma - Distribution	2,716,810	173,556,472	176,662,016	9,375,082	(14,939,651)	0	(873,241)	3,875,858	162,771
Public Service Co of Oklahoma - Generation	1,586,409	72,285,274	73,392,646	3,928,860	(6,206,544)	0	(358,697)	1,614,272	562,593
Public Service Co of Oklahoma - Transmission	323,502	18,443,866	18,646,281	998,141	(1,576,847)	0	(94,385)	411,888	64,726
Southwestern Electric Power Co - Distribution	1,907,814	94,897,111	94,988,020	5,148,563	(8,032,784)	0	(469,157)	2,119,239	669,688
Southwestern Electric Power Co - Generation	1,982,227	88,757,775	89,152,704	4,826,001	(7,539,313)	0	(442,693)	1,982,136	808,516
Southwestern Electric Power Co - Texas - Distribution	989,460	48,308,023	47,715,296	2,621,883	(4,035,105)	0	(234,627)	1,078,813	414,193
Southwestern Electric Power Co - Texas - Transmission	0	557,128	552,637	29,631	(46,734)	0	(2,683)	12,442	(7,440)
Southwestern Electric Power Co - Transmission	303,755	13,223,379	13,357,558	719,440	(1,129,599)	0	(68,787)	295,304	122,970
Water Transportation (Blackhawk)	0	0	0	0	0	0	0	0	0
AEP Texas North Company - Distribution	1,440,923	67,785,015	67,481,353	3,681,777	(5,706,648)	0	(335,054)	1,513,773	591,858
AEP Texas North Company - Generation	212,479	32,313,293	33,212,452	1,729,881	(2,808,654)	0	(175,182)	721,619	(305,784)
AEP Texas North Company - Transmission	181,368	9,514,557	9,511,884	515,677	(804,385)	0	(47,798)	212,479	57,701
Wheeling Power Co - Distribution	7,464	112,825	104,985	6,398	(8,878)	0	(488)	2,520	6,941
Wheeling Power Co - Transmission	0	0	0	0	0	0	0	0	0
Cedar Coal Co	0	0	0	0	0	0	0	0	0
Central Coal Company	0	0	0	0	0	0	0	0	0
Central Ohio Coal	0	0	0	0	0	0	0	0	0
Southern Ohio Coal - Martinka	0	0	0	0	0	0	0	0	0
Southern Ohio Coal - Meigs	0	0	0	0	0	0	0	0	0
Windsor	0	0	0	0	0	0	0	0	0
Price River Coal	0	0	0	0	0	0	0	0	0
Houston Pipeline (HPL)	0	139,805	133,456	7,436	(11,286)	0	(609)	3,122	(1,425)
<b>Total</b>	<b>\$22,229,496</b>	<b>\$1,160,324,661</b>	<b>\$1,155,197,702</b>	<b>\$62,894,061</b>	<b>(\$97,690,782)</b>	<b>\$0</b>	<b>(\$5,785,217)</b>	<b>\$25,912,334</b>	<b>\$7,559,891</b>



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

ML-10

Location	Service Cost	Projected Benefit Obligation	Market-Related Value of Assets	Interest Cost	Expected Return on Assets	Initial Transition (Asset)/Obligation	Prior Service Cost	Gain/Loss Amortization	Net Periodic Pension Cost
AEP Energy Services, Inc.	\$0	\$264,564	\$61,494	\$14,046	(\$5,198)	\$0	(\$2,850)	\$4,846	\$12,382
AEP Communications	0	0	0	0	0	0	0	0	0
AEP Pro Serv, Inc.	0	0	0	0	0	0	0	0	0
AEP T & D Services, LLC	0	0	0	0	0	0	0	0	0
American Electric Power Service Corporation	6,465,310	207,446,324	204,394,047	11,356,611	(17,276,590)	0	(969,309)	3,800,053	3,316,245
Appalachian Power Co - Distribution	11,415	96,454	96,987	5,727	(8,198)	0	0	1,767	10,232
Appalachian Power Co - Generation	9,384	211,352	221,953	11,719	(18,761)	0	(971)	3,872	5,165
Appalachian Power Co - Transmission	0	0	0	0	0	0	0	0	0
C3 Communications, Inc.	0	817,767	809,352	43,415	(68,411)	0	(5,169)	14,980	(14,073)
Cardinal Operating Company	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Distribution	3,789,778	229,222,553	237,583,140	12,370,671	(20,081,928)	0	(1,125,467)	4,198,956	(859,695)
AEP Texas Central Company - Generation	62,842	69,935,737	74,224,353	3,716,239	(6,273,880)	0	(407,158)	1,281,100	(1,560,650)
AEP Texas Central Company - Nuclear	11,618	202,250	186,624	11,354	(15,775)	0	(1,237)	3,705	9,899
AEP Texas Central Company - Transmission	467,287	30,646,904	31,974,934	1,651,859	(2,702,710)	0	(152,313)	561,398	(174,206)
Columbus Southern Power Co - Distribution	7,498	98,720	109,196	5,639	(9,230)	0	0	1,808	5,226
Columbus Southern Power Co - Generation	0	0	0	0	0	0	0	0	0
Columbus Southern Power Co - Transmission	0	0	0	0	0	0	0	0	0
Conesville Coal Preparation Company	0	0	0	0	0	0	0	0	0
Cook Coal Terminal	0	0	0	0	0	0	0	0	0
CSW Energy, Inc.	167,760	3,823,205	3,587,104	211,881	(303,203)	0	(16,742)	70,034	127,505
Elmwood	0	0	0	0	0	0	0	0	0
EnerShop Inc.	0	150,617	8,272	7,996	(699)	0	(600)	2,759	9,309
Indiana Michigan Power Co - Distribution	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Generation	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Nuclear	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Transmission	0	0	0	0	0	0	0	0	0
Kentucky Power Co - Distribution	0	0	0	0	0	0	0	0	0
Kentucky Power Co - Generation	7,486	222,535	246,745	12,212	(20,856)	0	0	4,076	1,814
Kentucky Power Co - Transmission	0	0	0	0	0	0	0	0	0
Kingsport Power Co - Distribution	0	0	0	0	0	0	0	0	0
Kingsport Power Co - Transmission	0	0	0	0	0	0	0	0	0
LIG Liquids Company, L.L.C.	0	0	0	0	0	0	0	0	0
Louisiana Intrastate Gas Company, L.L.C	0	0	0	0	0	0	0	0	0
Memco	0	0	0	0	0	0	0	0	0
Ohio Power Co - Distribution	0	0	0	0	0	0	0	0	0
Ohio Power Co - Generation	0	0	0	0	0	0	0	0	0
Ohio Power Co - Transmission	0	0	0	0	0	0	0	0	0
Public Service Co of Oklahoma - Distribution	2,825,483	174,426,404	184,396,896	9,410,338	(15,586,313)	0	(873,241)	3,195,186	(1,020,634)
Public Service Co of Oklahoma - Generation	1,649,865	72,647,596	76,606,033	3,944,467	(6,475,194)	0	(358,697)	1,330,777	89,511
Public Service Co of Oklahoma - Transmission	336,442	18,536,314	19,462,680	1,001,958	(1,645,101)	0	(94,385)	339,553	(59,106)
Southwestern Electric Power Co - Distribution	1,984,126	95,372,772	99,146,927	5,168,697	(8,380,483)	0	(469,157)	1,747,062	46,259
Southwestern Electric Power Co - Generation	2,061,516	89,202,663	93,056,120	4,845,234	(7,865,652)	0	(442,693)	1,634,037	232,600
Southwestern Electric Power Co - Texas - Distribution	1,029,038	48,550,162	49,804,438	2,632,170	(4,209,765)	0	(234,627)	889,354	99,940
Southwestern Electric Power Co - Texas - Transmission	0	559,921	576,833	29,726	(48,757)	0	(2,683)	10,257	(11,552)
Southwestern Electric Power Co - Transmission	315,906	13,289,660	13,942,399	722,322	(1,178,494)	0	(68,787)	243,443	37,248
Water Transportation (Blackhawk)	0	0	0	0	0	0	0	0	0
AEP Texas North Company - Distribution	1,498,560	68,124,780	70,435,922	3,696,317	(5,953,660)	0	(335,054)	1,247,927	151,177
AEP Texas North Company - Generation	220,978	32,475,260	34,666,609	1,735,850	(2,930,226)	0	(175,182)	594,890	(539,618)
AEP Texas North Company - Transmission	188,623	9,562,248	9,928,348	517,676	(839,202)	0	(47,798)	175,164	(5,179)
Wheeling Power Co - Distribution	7,763	113,391	109,581	6,432	(9,262)	0	(488)	2,077	6,447
Wheeling Power Co - Transmission	0	0	0	0	0	0	0	0	0
Cedar Coal Co	0	0	0	0	0	0	0	0	0
Central Coal Company	0	0	0	0	0	0	0	0	0
Central Ohio Coal	0	0	0	0	0	0	0	0	0
Southern Ohio Coal - Martinka	0	0	0	0	0	0	0	0	0
Southern Ohio Coal - Meigs	0	0	0	0	0	0	0	0	0
Windsor	0	0	0	0	0	0	0	0	0
Price River Coal	0	0	0	0	0	0	0	0	0
Houston Pipeline (HPL)	0	140,506	139,300	7,459	(11,774)	0	(609)	2,574	(2,438)
<b>Total</b>	<b>\$23,118,677</b>	<b>\$1,166,140,659</b>	<b>\$1,205,776,286</b>	<b>\$63,138,016</b>	<b>(\$101,919,322)</b>	<b>\$0</b>	<b>(\$5,785,217)</b>	<b>\$21,361,654</b>	<b>(\$86,192)</b>



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

ML-11

Location	Service Cost	Projected Benefit Obligation	Market-Related Value of Assets	Interest Cost	Expected Return on Assets	Initial Transition (Asset)/Obligation	Prior Service Cost	Gain/Loss Amortization	Net Periodic Pension Cost
AEP Energy Services, Inc.	\$0	\$265,094	\$62,809	\$14,058	(\$5,307)	\$0	(\$2,850)	\$4,388	\$11,827
AEP Communications	0	0	0	0	0	0	0	0	0
AEP Pro Serv, Inc.	0	0	0	0	0	0	0	0	0
AEP T & D Services, LLC	0	0	0	0	0	0	0	0	0
American Electric Power Service Corporation	6,723,922	207,862,046	208,766,649	11,379,404	(17,638,177)	0	(969,141)	3,440,549	2,876,736
Appalachian Power Co - Distribution	11,872	96,647	99,062	5,755	(8,369)	0	0	1,600	10,378
Appalachian Power Co - Generation	9,759	211,775	226,701	11,748	(19,153)	0	(971)	3,505	4,810
Appalachian Power Co - Transmission	0	0	0	0	0	0	0	0	0
C3 Communications, Inc.	0	819,406	826,667	43,453	(69,843)	0	(5,168)	13,563	(16,884)
Cardinal Operating Company	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Distribution	3,941,369	229,681,915	242,665,757	12,388,945	(20,502,228)	0	(1,125,272)	3,801,713	(1,507,176)
AEP Texas Central Company - Generation	65,355	70,075,888	75,812,235	3,719,561	(6,405,188)	0	(407,088)	1,159,902	(1,807,261)
AEP Texas Central Company - Nuclear	12,082	202,655	190,617	11,387	(16,105)	0	(1,237)	3,354	9,716
AEP Texas Central Company - Transmission	485,978	30,708,321	32,658,974	1,654,221	(2,759,276)	0	(152,287)	508,287	(262,804)
Columbus Southern Power Co - Distribution	7,798	98,918	111,532	5,659	(9,423)	0	0	1,637	5,182
Columbus Southern Power Co - Generation	0	0	0	0	0	0	0	0	0
Columbus Southern Power Co - Transmission	0	0	0	0	0	0	0	0	0
Conesville Coal Preparation Company	0	0	0	0	0	0	0	0	0
Cook Coal Terminal	0	0	0	0	0	0	0	0	0
CSW Energy, Inc.	174,470	3,830,867	3,663,843	212,401	(309,549)	0	(16,739)	63,409	121,768
Elmwood	0	0	0	0	0	0	0	0	0
EnerShop Inc.	0	150,919	8,449	8,003	(714)	0	(600)	2,498	9,040
Indiana Michigan Power Co - Distribution	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Generation	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Nuclear	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Transmission	0	0	0	0	0	0	0	0	0
Kentucky Power Co - Distribution	0	0	0	0	0	0	0	0	0
Kentucky Power Co - Generation	7,785	222,981	252,023	12,237	(21,293)	0	0	3,691	1,317
Kentucky Power Co - Transmission	0	0	0	0	0	0	0	0	0
Kingsport Power Co - Distribution	0	0	0	0	0	0	0	0	0
Kingsport Power Co - Transmission	0	0	0	0	0	0	0	0	0
LIG Liquids Company, L.L.C.	0	0	0	0	0	0	0	0	0
Louisiana Intrastate Gas Company, L.L.C.	0	0	0	0	0	0	0	0	0
Memco	0	0	0	0	0	0	0	0	0
Ohio Power Co - Distribution	0	0	0	0	0	0	0	0	0
Ohio Power Co - Generation	0	0	0	0	0	0	0	0	0
Ohio Power Co - Transmission	0	0	0	0	0	0	0	0	0
Public Service Co of Oklahoma - Distribution	2,938,502	174,775,954	188,341,699	9,424,123	(15,912,523)	0	(873,090)	2,892,906	(1,522,171)
Public Service Co of Oklahoma - Generation	1,715,860	72,793,181	78,244,866	3,951,183	(6,610,715)	0	(358,635)	1,204,879	(99,135)
Public Service Co of Oklahoma - Transmission	349,900	18,573,461	19,879,045	1,003,498	(1,679,531)	0	(94,369)	307,429	(110,647)
Southwestern Electric Power Co - Distribution	2,063,491	95,563,899	101,267,977	5,177,139	(8,555,880)	0	(469,076)	1,581,781	(206,530)
Southwestern Electric Power Co - Generation	2,143,976	89,381,425	95,046,870	4,853,554	(8,030,275)	0	(442,616)	1,479,449	4,247
Southwestern Electric Power Co - Texas - Distribution	1,070,199	48,647,456	50,869,904	2,636,506	(4,297,872)	0	(234,586)	805,217	(26,765)
Southwestern Electric Power Co - Texas - Generation	0	561,043	589,173	29,752	(49,778)	0	(2,683)	9,286	(13,517)
Southwestern Electric Power Co - Texas - Transmission	328,542	13,316,292	14,240,668	723,580	(1,203,159)	0	(68,775)	220,412	3,457
Water Transportation (Blackhawk)	0	0	0	0	0	0	0	0	0
AEP Texas North Company - Distribution	1,558,502	68,261,302	71,942,758	3,702,515	(6,078,265)	0	(334,996)	1,129,867	(25,290)
AEP Texas North Company - Generation	229,818	32,540,340	35,408,232	1,737,788	(2,991,554)	0	(175,152)	538,610	(646,420)
AEP Texas North Company - Transmission	196,168	9,581,410	10,140,745	518,501	(856,766)	0	(47,790)	158,592	(30,936)
Wheeling Power Co - Distribution	8,073	113,618	111,926	6,453	(9,456)	0	(488)	1,881	6,388
Wheeling Power Co - Transmission	0	0	0	0	0	0	0	0	0
Cedar Coal Co	0	0	0	0	0	0	0	0	0
Central Coal Company	0	0	0	0	0	0	0	0	0
Central Ohio Coal	0	0	0	0	0	0	0	0	0
Southern Ohio Coal - Martinka	0	0	0	0	0	0	0	0	0
Southern Ohio Coal - Meigs	0	0	0	0	0	0	0	0	0
Windsor	0	0	0	0	0	0	0	0	0
Price River Coal	0	0	0	0	0	0	0	0	0
Houston Pipeline (HPL)	0	140,787	142,280	7,466	(12,021)	0	(609)	2,330	(2,922)
Total	\$24,043,423	\$1,168,477,600	\$1,231,571,462	\$63,238,889	(\$104,052,421)	\$0	(\$5,784,217)	\$19,340,735	(\$3,213,592)



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

ML-12

Location	Service Cost	Projected Benefit Obligation	Market-Related Value of Assets	Interest Cost	Expected Return on Assets	Initial Transition (Asset)/Obligation	Prior Service Cost	Gain/Loss Amortization	Net Periodic Pension Cost
AEP Energy Services, Inc.	\$0	\$265,199	\$63,681	\$14,051	(\$5,378)	\$0	(\$2,567)	\$4,131	\$11,621
AEP Communications	0	0	0	0	0	0	0	0	0
AEP Pro Serv, Inc.	0	0	0	0	0	0	0	0	0
AEP T & D Services, LLC	0	0	0	0	0	0	0	0	0
American Electric Power Service Corporation	6,992,879	207,944,111	211,663,913	11,387,745	(17,875,661)	0	(873,136)	3,238,917	2,816,849
Appalachian Power Co - Distribution	12,347	96,685	100,436	5,777	(8,482)	0	0	1,506	10,716
Appalachian Power Co - Generation	10,149	211,859	229,848	11,762	(19,411)	0	(875)	3,300	4,856
Appalachian Power Co - Transmission	0	0	0	0	0	0	0	0	0
C3 Communications, Inc.	0	819,730	838,139	43,431	(70,783)	0	(4,656)	12,768	(18,239)
Cardinal Operating Company	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Distribution	4,099,024	229,772,595	246,033,472	12,390,935	(20,778,275)	0	(1,013,800)	3,578,915	(1,733,744)
AEP Texas Central Company - Generation	67,970	70,103,555	76,864,357	3,717,812	(6,491,429)	0	(366,760)	1,091,926	(1,926,248)
AEP Texas Central Company - Nuclear	12,566	202,735	193,262	11,407	(16,322)	0	(1,114)	3,158	9,905
AEP Texas Central Company - Transmission	505,417	30,720,445	33,112,215	1,654,402	(2,796,427)	0	(137,201)	478,499	(295,064)
Columbus Southern Power Co - Distribution	8,110	98,957	113,080	5,673	(9,550)	0	0	1,541	5,333
Columbus Southern Power Co - Generation	0	0	0	0	0	0	0	0	0
Columbus Southern Power Co - Transmission	0	0	0	0	0	0	0	0	0
Conesville Coal Preparation Company	0	0	0	0	0	0	0	0	0
Cook Coal Terminal	0	0	0	0	0	0	0	0	0
CSW Energy, Inc.	181,449	3,832,379	3,714,690	212,660	(313,717)	0	(15,081)	59,693	123,000
Elmwood	0	0	0	0	0	0	0	0	0
EnerShop Inc.	0	150,979	8,566	7,999	(723)	0	(540)	2,352	8,954
Indiana Michigan Power Co - Distribution	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Generation	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Nuclear	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Transmission	0	0	0	0	0	0	0	0	0
Kentucky Power Co - Distribution	0	0	0	0	0	0	0	0	0
Kentucky Power Co - Generation	8,097	223,069	255,521	12,248	(21,580)	0	0	3,475	1,245
Kentucky Power Co - Transmission	0	0	0	0	0	0	0	0	0
Kingsport Power Co - Distribution	0	0	0	0	0	0	0	0	0
Kingsport Power Co - Transmission	0	0	0	0	0	0	0	0	0
LIG Liquids Company, L.L.C.	0	0	0	0	0	0	0	0	0
Louisiana Intrastate Gas Company, L.L.C	0	0	0	0	0	0	0	0	0
Memco	0	0	0	0	0	0	0	0	0
Ohio Power Co - Distribution	0	0	0	0	0	0	0	0	0
Ohio Power Co - Generation	0	0	0	0	0	0	0	0	0
Ohio Power Co - Transmission	0	0	0	0	0	0	0	0	0
Public Service Co of Oklahoma - Distribution	3,056,042	174,844,957	190,955,505	9,425,512	(16,126,773)	0	(786,599)	2,723,368	(1,701,323)
Public Service Co of Oklahoma - Generation	1,784,494	72,821,921	79,330,748	3,952,781	(6,699,723)	0	(323,108)	1,134,267	(152,827)
Public Service Co of Oklahoma - Transmission	363,896	18,580,794	20,154,927	1,003,723	(1,702,145)	0	(85,020)	289,413	(127,947)
Southwestern Electric Power Co - Distribution	2,146,031	95,601,628	102,673,375	5,178,845	(8,671,079)	0	(422,608)	1,489,081	(283,320)
Southwestern Electric Power Co - Generation	2,229,735	89,416,713	96,365,931	4,855,592	(8,138,396)	0	(398,770)	1,392,746	(58,949)
Southwestern Electric Power Co - Texas - Distribution	1,113,007	48,666,662	51,575,877	2,637,416	(4,355,740)	0	(211,348)	758,027	(64,249)
Southwestern Electric Power Co - Texas - Generation	0	561,264	597,350	29,737	(50,448)	0	(2,417)	8,742	(14,471)
Southwestern Electric Power Co - Texas - Transmission	341,684	13,321,550	14,438,300	723,902	(1,219,358)	0	(61,962)	207,495	(5,666)
Water Transportation (Blackhawk)	0	0	0	0	0	0	0	0	0
AEP Texas North Company - Distribution	1,620,842	68,288,252	72,941,180	3,703,908	(6,160,105)	0	(301,810)	1,063,651	(76,137)
AEP Texas North Company - Generation	239,010	32,553,187	35,899,628	1,737,389	(3,031,833)	0	(157,801)	507,045	(693,513)
AEP Texas North Company - Transmission	204,014	9,585,193	10,281,478	518,650	(868,302)	0	(43,056)	149,298	(39,071)
Wheeling Power Co - Distribution	8,396	113,663	113,479	6,467	(9,584)	0	(440)	1,770	6,543
Wheeling Power Co - Transmission	0	0	0	0	0	0	0	0	0
Cedar Coal Co	0	0	0	0	0	0	0	0	0
Central Coal Company	0	0	0	0	0	0	0	0	0
Central Ohio Coal	0	0	0	0	0	0	0	0	0
Southern Ohio Coal - Martinka	0	0	0	0	0	0	0	0	0
Southern Ohio Coal - Meigs	0	0	0	0	0	0	0	0	0
Windsor	0	0	0	0	0	0	0	0	0
Price River Coal	0	0	0	0	0	0	0	0	0
Houston Pipeline (HPL)	0	140,843	144,254	7,462	(12,183)	0	(549)	2,194	(3,155)
Total	\$25,005,161	\$1,168,938,923	\$1,248,663,212	\$63,257,285	(\$105,453,407)	\$0	(\$5,211,217)	\$18,207,277	(\$4,194,901)



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

ML-13

Location	Service Cost	Projected Benefit Obligation	Market-Related Value of Assets	Interest Cost	Expected Return on Assets	Initial Transition (Asset)/ Obligation	Prior Service Cost	Gain/Loss Amortization	Net Periodic Pension Cost
AEP Energy Services, Inc.	\$0	\$265,024	\$64,511	\$14,028	(\$5,446)	\$0	(\$2,567)	\$3,876	\$11,275
AEP Communications	0	0	0	0	0	0	0	0	0
AEP Pro Serv, Inc.	0	0	0	0	0	0	0	0	0
AEP T & D Services, LLC	0	0	0	0	0	0	0	0	0
American Electric Power Service Corporation	7,272,595	207,806,980	214,423,026	11,384,253	(18,100,544)	0	(873,136)	3,038,888	2,668,161
Appalachian Power Co - Distribution	12,840	96,622	101,746	5,794	(8,589)	0	0	1,413	11,027
Appalachian Power Co - Generation	10,555	211,719	232,844	11,765	(19,656)	0	(875)	3,096	4,816
Appalachian Power Co - Transmission	0	0	0	0	0	0	0	0	0
C3 Communications, Inc.	0	819,189	849,065	43,360	(71,674)	0	(4,656)	11,979	(19,989)
Cardinal Operating Company	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Distribution	4,262,985	229,621,068	249,240,604	12,379,582	(21,039,674)	0	(1,013,800)	3,357,888	(2,063,562)
AEP Texas Central Company - Generation	70,688	70,057,324	77,866,311	3,711,905	(6,573,093)	0	(366,760)	1,024,491	(2,078,536)
AEP Texas Central Company - Nuclear	13,068	202,602	195,781	11,416	(16,527)	0	(1,114)	2,963	10,016
AEP Texas Central Company - Transmission	525,634	30,700,186	33,543,844	1,652,796	(2,831,607)	0	(137,201)	448,947	(341,184)
Columbus Southern Power Co - Distribution	8,435	98,891	114,554	5,681	(9,670)	0	0	1,446	5,450
Columbus Southern Power Co - Generation	0	0	0	0	0	0	0	0	0
Columbus Southern Power Co - Transmission	0	0	0	0	0	0	0	0	0
Conesville Coal Preparation Company	0	0	0	0	0	0	0	0	0
Cook Coal Terminal	0	0	0	0	0	0	0	0	0
CSW Energy, Inc.	188,707	3,829,852	3,763,112	212,704	(317,664)	0	(15,081)	56,006	122,669
Elmwood	0	0	0	0	0	0	0	0	0
EnerShop Inc.	0	150,879	8,678	7,986	(733)	0	(540)	2,206	8,787
Indiana Michigan Power Co - Distribution	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Generation	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Nuclear	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Transmission	0	0	0	0	0	0	0	0	0
Kentucky Power Co - Distribution	0	0	0	0	0	0	0	0	0
Kentucky Power Co - Generation	8,421	222,922	258,852	12,245	(21,851)	0	0	3,260	1,080
Kentucky Power Co - Transmission	0	0	0	0	0	0	0	0	0
Kingsport Power Co - Distribution	0	0	0	0	0	0	0	0	0
Kingsport Power Co - Transmission	0	0	0	0	0	0	0	0	0
LIG Liquids Company, L.L.C.	0	0	0	0	0	0	0	0	0
Louisiana Intrastate Gas Company, L.L.C	0	0	0	0	0	0	0	0	0
Memco	0	0	0	0	0	0	0	0	0
Ohio Power Co - Distribution	0	0	0	0	0	0	0	0	0
Ohio Power Co - Generation	0	0	0	0	0	0	0	0	0
Ohio Power Co - Transmission	0	0	0	0	0	0	0	0	0
Public Service Co of Oklahoma - Distribution	3,178,284	174,729,653	193,444,676	9,416,743	(16,329,654)	0	(786,599)	2,555,178	(1,958,922)
Public Service Co of Oklahoma - Generation	1,855,874	72,773,897	80,364,852	3,950,185	(6,784,008)	0	(323,108)	1,064,217	(238,377)
Public Service Co of Oklahoma - Transmission	378,452	18,568,541	20,417,653	1,002,872	(1,723,559)	0	(85,020)	271,539	(153,530)
Southwestern Electric Power Co - Distribution	2,231,872	95,538,582	104,011,758	5,175,032	(8,780,164)	0	(422,608)	1,397,119	(402,341)
Southwestern Electric Power Co - Generation	2,318,925	89,357,746	97,622,094	4,852,485	(8,240,780)	0	(398,770)	1,306,733	(161,264)
Southwestern Electric Power Co - Texas - Distribution	1,157,528	48,634,568	52,248,186	2,635,517	(4,410,537)	0	(211,348)	711,213	(123,239)
Southwestern Electric Power Co - Texas - Generation	0	560,894	605,136	29,688	(51,083)	0	(2,417)	8,202	(15,694)
Southwestern Electric Power Co - Texas - Transmission	355,351	13,312,765	14,626,509	723,459	(1,234,698)	0	(61,962)	194,681	(20,596)
Water Transportation (Blackhawk)	0	0	0	0	0	0	0	0	0
AEP Texas North Company - Distribution	1,685,676	68,243,218	73,891,994	3,701,366	(6,237,601)	0	(301,810)	997,962	(157,031)
AEP Texas North Company - Generation	248,571	32,531,720	36,367,592	1,735,075	(3,069,974)	0	(157,801)	475,731	(755,722)
AEP Texas North Company - Transmission	212,175	9,578,872	10,415,501	518,244	(879,226)	0	(43,056)	140,078	(51,460)
Wheeling Power Co - Distribution	8,732	113,588	114,958	6,474	(9,704)	0	(440)	1,661	6,657
Wheeling Power Co - Transmission	0	0	0	0	0	0	0	0	0
Cedar Coal Co	0	0	0	0	0	0	0	0	0
Central Coal Company	0	0	0	0	0	0	0	0	0
Central Ohio Coal	0	0	0	0	0	0	0	0	0
Southern Ohio Coal - Martinka	0	0	0	0	0	0	0	0	0
Southern Ohio Coal - Meigs	0	0	0	0	0	0	0	0	0
Windsor	0	0	0	0	0	0	0	0	0
Price River Coal	0	0	0	0	0	0	0	0	0
Houston Pipeline (HPL)	0	140,750	146,135	7,450	(12,336)	0	(549)	2,058	(3,456)
Total	\$26,005,367	\$1,168,168,051	\$1,264,939,969	\$63,208,106	(\$106,780,050)	\$0	(\$5,211,217)	\$17,082,830	(\$5,694,965)



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

ML-14

Location	Service Cost	Projected Benefit Obligation	Market-Related Value of Assets	Interest Cost	Expected Return on Assets	Initial Transition (Asset)/ Obligation	Prior Service Cost	Gain/Loss Amortization	Net Periodic Pension Cost
AEP Energy Services, Inc.	\$0	\$264,547	\$65,292	\$13,987	(\$5,508)	\$0	(\$2,567)	\$3,623	\$10,919
AEP Communications	0	0	0	0	0	0	0	0	0
AEP Pro Serv, Inc.	0	0	0	0	0	0	0	0	0
AEP T & D Services, LLC	0	0	0	0	0	0	0	0	0
American Electric Power Service Corporation	7,563,498	207,432,858	217,019,342	11,366,977	(18,309,191)	0	(872,968)	2,840,843	2,535,274
Appalachian Power Co - Distribution	13,354	96,448	102,978	5,805	(8,688)	0	0	1,321	11,361
Appalachian Power Co - Generation	10,978	211,338	235,663	11,754	(19,882)	0	(874)	2,894	4,799
Appalachian Power Co - Transmission	0	0	0	0	0	0	0	0	0
C3 Communications, Inc.	0	817,714	859,345	43,233	(72,500)	0	(4,655)	11,199	(21,722)
Cardinal Operating Company	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Distribution	4,433,504	229,207,673	252,258,505	12,352,739	(21,282,201)	0	(1,013,605)	3,139,054	(2,381,050)
AEP Texas Central Company - Generation	73,516	69,931,197	78,809,146	3,701,188	(6,648,862)	0	(366,690)	957,725	(2,228,901)
AEP Texas Central Company - Nuclear	13,591	202,237	198,152	11,411	(16,717)	0	(1,114)	2,770	10,151
AEP Texas Central Company - Transmission	546,659	30,644,915	33,950,006	1,649,116	(2,864,248)	0	(137,174)	419,689	(385,711)
Columbus Southern Power Co - Distribution	8,772	98,713	115,941	5,683	(9,782)	0	0	1,352	5,584
Columbus Southern Power Co - Generation	0	0	0	0	0	0	0	0	0
Columbus Southern Power Co - Transmission	0	0	0	0	0	0	0	0	0
Conesville Coal Preparation Company	0	0	0	0	0	0	0	0	0
Cook Coal Terminal	0	0	0	0	0	0	0	0	0
CSW Energy, Inc.	196,255	3,822,957	3,808,678	212,498	(321,325)	0	(15,078)	52,356	122,703
Elmwood	0	0	0	0	0	0	0	0	0
EnerShop Inc.	0	150,607	8,783	7,963	(741)	0	(540)	2,063	8,611
Indiana Michigan Power Co - Distribution	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Generation	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Nuclear	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Transmission	0	0	0	0	0	0	0	0	0
Kentucky Power Co - Distribution	0	0	0	0	0	0	0	0	0
Kentucky Power Co - Generation	8,758	222,521	261,986	12,228	(22,103)	0	0	3,047	936
Kentucky Power Co - Transmission	0	0	0	0	0	0	0	0	0
Kingsport Power Co - Distribution	0	0	0	0	0	0	0	0	0
Kingsport Power Co - Transmission	0	0	0	0	0	0	0	0	0
LIG Liquids Company, L.L.C.	0	0	0	0	0	0	0	0	0
Louisiana Intrastate Gas Company, L.L.C	0	0	0	0	0	0	0	0	0
Memco	0	0	0	0	0	0	0	0	0
Ohio Power Co - Distribution	0	0	0	0	0	0	0	0	0
Ohio Power Co - Generation	0	0	0	0	0	0	0	0	0
Ohio Power Co - Transmission	0	0	0	0	0	0	0	0	0
Public Service Co of Oklahoma - Distribution	3,305,415	174,415,081	195,786,979	9,396,182	(16,517,888)	0	(786,448)	2,388,656	(2,206,957)
Public Service Co of Oklahoma - Generation	1,930,109	72,642,880	81,337,940	3,942,715	(6,862,208)	0	(323,046)	994,862	(319,106)
Public Service Co of Oklahoma - Transmission	393,590	18,535,111	20,664,878	1,000,771	(1,743,426)	0	(85,004)	253,843	(178,041)
Southwestern Electric Power Co - Distribution	2,321,147	95,366,581	105,271,172	5,164,805	(8,881,374)	0	(422,527)	1,306,068	(515,472)
Southwestern Electric Power Co - Generation	2,411,682	89,196,873	98,804,140	4,843,395	(8,335,773)	0	(398,693)	1,221,573	(257,673)
Southwestern Electric Power Co - Texas - Distribution	1,203,829	48,547,010	52,880,827	2,630,355	(4,461,377)	0	(211,307)	664,863	(179,249)
Southwestern Electric Power Co - Texas - Transmission	0	559,884	612,464	29,601	(51,671)	0	(2,416)	7,668	(16,904)
Southwestern Electric Power Co - Transmission	369,565	13,288,797	14,803,612	722,125	(1,248,931)	0	(61,950)	181,993	(34,625)
Water Transportation (Blackhawk)	0	0	0	0	0	0	0	0	0
AEP Texas North Company - Distribution	1,753,103	68,120,357	74,786,706	3,694,249	(6,309,503)	0	(301,753)	932,925	(233,602)
AEP Texas North Company - Generation	258,513	32,473,152	36,807,944	1,730,541	(3,105,362)	0	(157,770)	444,728	(816,677)
AEP Texas North Company - Transmission	220,662	9,561,627	10,541,616	517,195	(889,361)	0	(43,047)	130,949	(63,278)
Wheeling Power Co - Distribution	9,081	113,383	116,350	6,475	(9,816)	0	(439)	1,553	6,786
Wheeling Power Co - Transmission	0	0	0	0	0	0	0	0	0
Cedar Coal Co	0	0	0	0	0	0	0	0	0
Central Coal Company	0	0	0	0	0	0	0	0	0
Central Ohio Coal	0	0	0	0	0	0	0	0	0
Southern Ohio Coal - Martinka	0	0	0	0	0	0	0	0	0
Southern Ohio Coal - Meigs	0	0	0	0	0	0	0	0	0
Windsor	0	0	0	0	0	0	0	0	0
Price River Coal	0	0	0	0	0	0	0	0	0
Houston Pipeline (HPL)	0	140,496	147,904	7,428	(12,478)	0	(548)	1,924	(3,754)
<b>Total</b>	<b>\$27,045,581</b>	<b>\$1,166,064,958</b>	<b>\$1,280,256,350</b>	<b>\$63,080,419</b>	<b>(\$108,010,919)</b>	<b>\$0</b>	<b>(\$5,210,217)</b>	<b>\$15,969,540</b>	<b>(\$7,125,598)</b>

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

ML-15

Location	Service Cost	Projected Benefit Obligation	Market-Related Value of Assets	Interest Cost	Expected Return on Assets	Initial Transition (Asset)/Obligation	Prior Service Cost	Gain/Loss Amortization	Net Periodic Pension Cost
AEP Energy Services, Inc.	\$0	\$263,696	\$66,005	\$13,944	(\$5,572)	\$0	\$110	\$3,374	\$11,797
AEP Communications	0	0	0	0	0	0	0	0	0
AEP Pro Serv, Inc.	0	0	0	0	0	0	0	0	0
AEP T & D Services, LLC	0	0	0	0	0	0	0	0	0
American Electric Power Service Corporation	7,866,038	206,766,020	219,389,982	11,349,840	(18,521,289)	0	37,495	2,645,693	3,380,091
Appalachian Power Co - Distribution	13,888	96,138	104,103	5,818	(8,789)	0	0	1,230	12,167
Appalachian Power Co - Generation	11,417	210,658	238,237	11,743	(20,112)	0	38	2,695	5,784
Appalachian Power Co - Transmission	0	0	0	0	0	0	0	0	0
C3 Communications, Inc.	0	815,085	868,733	43,102	(73,340)	0	200	10,429	(19,651)
Cardinal Operating Company	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Distribution	4,610,845	228,470,836	255,014,084	12,325,464	(21,528,739)	0	43,535	2,923,419	(1,625,023)
AEP Texas Central Company - Generation	76,456	69,706,389	79,670,028	3,690,148	(6,725,884)	0	15,750	891,934	(2,053,925)
AEP Texas Central Company - Nuclear	14,135	201,587	200,316	11,407	(16,911)	0	48	2,579	11,249
AEP Texas Central Company - Transmission	568,525	30,546,400	34,320,864	1,645,371	(2,897,428)	0	5,892	390,859	(286,791)
Columbus Southern Power Co - Distribution	9,123	98,396	117,208	5,686	(9,895)	0	0	1,259	6,192
Columbus Southern Power Co - Generation	0	0	0	0	0	0	0	0	0
Columbus Southern Power Co - Transmission	0	0	0	0	0	0	0	0	0
Conesville Coal Preparation Company	0	0	0	0	0	0	0	0	0
Cook Coal Terminal	0	0	0	0	0	0	0	0	0
CSW Energy, Inc.	204,106	3,810,667	3,850,282	212,303	(325,048)	0	648	48,760	140,854
Elmwood	0	0	0	0	0	0	0	0	0
EnerShop Inc.	0	150,123	8,879	7,939	(750)	0	23	1,921	9,139
Indiana Michigan Power Co - Distribution	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Generation	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Nuclear	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Transmission	0	0	0	0	0	0	0	0	0
Kentucky Power Co - Distribution	0	0	0	0	0	0	0	0	0
Kentucky Power Co - Generation	9,108	221,806	264,848	12,211	(22,359)	0	0	2,838	1,841
Kentucky Power Co - Transmission	0	0	0	0	0	0	0	0	0
Kingsport Power Co - Distribution	0	0	0	0	0	0	0	0	0
Kingsport Power Co - Transmission	0	0	0	0	0	0	0	0	0
LIG Liquids Company, L.L.C.	0	0	0	0	0	0	0	0	0
Louisiana Intrastate Gas Company, L.L.C	0	0	0	0	0	0	0	0	0
Memco	0	0	0	0	0	0	0	0	0
Ohio Power Co - Distribution	0	0	0	0	0	0	0	0	0
Ohio Power Co - Generation	0	0	0	0	0	0	0	0	0
Ohio Power Co - Transmission	0	0	0	0	0	0	0	0	0
Public Service Co of Oklahoma - Distribution	3,437,632	173,854,387	197,925,684	9,375,281	(16,709,235)	0	33,779	2,224,569	(1,638,280)
Public Service Co of Oklahoma - Generation	2,007,313	72,409,354	82,226,446	3,935,187	(6,941,702)	0	13,875	926,520	(58,740)
Public Service Co of Oklahoma - Transmission	409,334	18,475,526	20,890,614	998,640	(1,763,622)	0	3,651	236,405	(115,687)
Southwestern Electric Power Co - Distribution	2,413,993	95,060,004	106,421,116	5,154,469	(8,984,258)	0	18,148	1,216,349	(181,146)
Southwestern Electric Power Co - Generation	2,508,149	88,910,130	99,883,440	4,834,240	(8,432,336)	0	17,124	1,137,658	64,828
Southwestern Electric Power Co - Texas - Distribution	1,251,982	48,390,945	53,458,478	2,625,140	(4,513,059)	0	9,076	619,191	(7,429)
Southwestern Electric Power Co - Texas - Transmission	0	558,084	619,154	29,512	(52,270)	0	104	7,141	(15,510)
Southwestern Electric Power Co - Texas - Distribution	384,348	13,246,077	14,965,321	720,783	(1,263,399)	0	2,661	169,491	13,773
Water Transportation (Blackhawk)	0	0	0	0	0	0	0	0	0
AEP Texas North Company - Distribution	1,823,227	67,901,370	75,603,649	3,687,068	(6,382,593)	0	12,961	868,838	9,613
AEP Texas North Company - Generation	268,854	32,368,760	37,210,021	1,725,892	(3,141,336)	0	6,776	414,177	(726,180)
AEP Texas North Company - Transmission	229,488	9,530,889	10,656,768	516,133	(899,663)	0	1,849	121,953	(30,253)
Wheeling Power Co - Distribution	9,444	113,019	117,621	6,476	(9,930)	0	19	1,446	7,459
Wheeling Power Co - Transmission	0	0	0	0	0	0	0	0	0
Cedar Coal Co	0	0	0	0	0	0	0	0	0
Central Coal Company	0	0	0	0	0	0	0	0	0
Central Ohio Coal	0	0	0	0	0	0	0	0	0
Southern Ohio Coal - Martinka	0	0	0	0	0	0	0	0	0
Southern Ohio Coal - Meigs	0	0	0	0	0	0	0	0	0
Windsor	0	0	0	0	0	0	0	0	0
Price River Coal	0	0	0	0	0	0	0	0	0
Houston Pipeline (HPL)	0	140,045	149,520	7,406	(12,623)	0	24	1,792	(3,398)
Total	\$28,127,404	\$1,162,316,393	\$1,294,241,399	\$62,951,202	(\$109,262,141)	\$0	\$223,783	\$14,872,524	(\$3,087,226)



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

ML-16

Location	Service Cost	Projected Benefit Obligation	Market-Related Value of Assets	Interest Cost	Expected Return on Assets	Initial Transition (Asset)/Obligation	Prior Service Cost	Gain/Loss Amortization	Net Periodic Pension Cost
AEP Energy Services, Inc.	\$0	\$263,208	\$66,815	\$13,892	(\$5,633)	\$0	\$109	\$3,120	\$11,428
AEP Communications	0	0	0	0	0	0	0	0	0
AEP Pro Serv, Inc.	0	0	0	0	0	0	0	0	0
AEP T & D Services, LLC	0	0	0	0	0	0	0	0	0
American Electric Power Service Corporation	8,180,680	206,383,305	222,082,099	11,324,234	(18,724,782)	0	37,160	2,446,263	3,265,847
Appalachian Power Co - Distribution	14,444	95,960	105,380	5,827	(8,885)	0	0	1,137	12,541
Appalachian Power Co - Generation	11,873	210,269	241,161	11,724	(20,333)	0	37	2,492	5,797
Appalachian Power Co - Transmission	0	0	0	0	0	0	0	0	0
C3 Communications, Inc.	0	813,577	879,393	42,939	(74,146)	0	198	9,643	(21,408)
Cardinal Operating Company	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Distribution	4,795,278	228,047,946	258,143,342	12,288,973	(21,765,275)	0	43,146	2,703,054	(1,934,374)
AEP Texas Central Company - Generation	79,515	69,577,365	80,647,653	3,676,343	(6,799,781)	0	15,609	824,701	(2,205,922)
AEP Texas Central Company - Nuclear	14,700	201,214	202,774	11,395	(17,097)	0	47	2,385	11,422
AEP Texas Central Company - Transmission	591,267	30,489,860	34,742,012	1,640,396	(2,929,262)	0	5,839	361,397	(330,374)
Columbus Southern Power Co - Distribution	9,488	98,214	118,646	5,684	(10,004)	0	0	1,164	6,351
Columbus Southern Power Co - Generation	0	0	0	0	0	0	0	0	0
Columbus Southern Power Co - Transmission	0	0	0	0	0	0	0	0	0
Conesville Coal Preparation Company	0	0	0	0	0	0	0	0	0
Cook Coal Terminal	0	0	0	0	0	0	0	0	0
CSW Energy, Inc.	212,270	3,803,614	3,897,529	211,950	(328,619)	0	642	45,084	141,412
Elmwood	0	0	0	0	0	0	0	0	0
EnerShop Inc.	0	149,845	8,988	7,909	(758)	0	23	1,776	8,955
Indiana Michigan Power Co - Distribution	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Generation	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Nuclear	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Transmission	0	0	0	0	0	0	0	0	0
Kentucky Power Co - Distribution	0	0	0	0	0	0	0	0	0
Kentucky Power Co - Generation	9,472	221,395	268,098	12,185	(22,605)	0	0	2,624	1,719
Kentucky Power Co - Transmission	0	0	0	0	0	0	0	0	0
Kingsport Power Co - Distribution	0	0	0	0	0	0	0	0	0
Kingsport Power Co - Transmission	0	0	0	0	0	0	0	0	0
LIG Liquids Company, L.L.C.	0	0	0	0	0	0	0	0	0
Louisiana Intrastate Gas Company, L.L.C.	0	0	0	0	0	0	0	0	0
Memco	0	0	0	0	0	0	0	0	0
Ohio Power Co - Distribution	0	0	0	0	0	0	0	0	0
Ohio Power Co - Generation	0	0	0	0	0	0	0	0	0
Ohio Power Co - Transmission	0	0	0	0	0	0	0	0	0
Public Service Co of Oklahoma - Distribution	3,575,137	173,532,589	200,354,415	9,347,372	(16,892,819)	0	33,477	2,056,883	(1,880,254)
Public Service Co of Oklahoma - Generation	2,087,606	72,275,327	83,235,440	3,924,718	(7,017,970)	0	13,751	856,680	(135,149)
Public Service Co of Oklahoma - Transmission	425,707	18,441,328	21,146,961	995,762	(1,782,999)	0	3,618	218,585	(139,420)
Southwestern Electric Power Co - Distribution	2,510,553	94,884,052	107,727,001	5,140,281	(9,082,968)	0	17,986	1,124,661	(289,334)
Southwestern Electric Power Co - Generation	2,608,475	88,745,561	101,109,102	4,821,473	(8,524,982)	0	16,971	1,051,902	(26,167)
Southwestern Electric Power Co - Texas - Distribution	1,302,061	48,301,376	54,114,463	2,617,965	(4,562,644)	0	8,995	572,517	(60,868)
Southwestern Electric Power Co - Texas - Transmission	0	557,051	626,752	29,400	(52,844)	0	103	6,603	(16,735)
Southwestern Electric Power Co - Transmission	399,721	13,221,560	15,148,959	718,902	(1,277,280)	0	2,637	156,715	587
Water Transportation (Blackhawk)	0	0	0	0	0	0	0	0	0
AEP Texas North Company - Distribution	1,896,156	67,775,687	76,531,375	3,677,133	(6,452,719)	0	12,845	803,346	(63,128)
AEP Texas North Company - Generation	279,608	32,308,847	37,666,622	1,719,950	(3,175,849)	0	6,716	382,957	(787,158)
AEP Texas North Company - Transmission	238,668	9,513,248	10,787,537	514,686	(909,548)	0	1,832	112,761	(41,615)
Wheeling Power Co - Distribution	9,822	112,810	119,064	6,472	(10,039)	0	19	1,337	7,614
Wheeling Power Co - Transmission	0	0	0	0	0	0	0	0	0
Cedar Coal Co	0	0	0	0	0	0	0	0	0
Central Coal Company	0	0	0	0	0	0	0	0	0
Central Ohio Coal	0	0	0	0	0	0	0	0	0
Southern Ohio Coal - Martinka	0	0	0	0	0	0	0	0	0
Southern Ohio Coal - Meigs	0	0	0	0	0	0	0	0	0
Windsor	0	0	0	0	0	0	0	0	0
Price River Coal	0	0	0	0	0	0	0	0	0
Houston Pipeline (HPL)	0	139,786	151,354	7,378	(12,761)	0	23	1,657	(3,700)
<b>Total</b>	<b>\$29,252,501</b>	<b>\$1,160,164,993</b>	<b>\$1,310,122,934</b>	<b>\$62,774,942</b>	<b>(\$110,462,603)</b>	<b>\$0</b>	<b>\$221,783</b>	<b>\$13,751,444</b>	<b>(\$4,461,933)</b>



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

ML-17

Location	Service Cost	Projected Benefit Obligation	Market-Related Value of Assets	Interest Cost	Expected Return on Assets	Initial Transition (Asset)/ Obligation	Prior Service Cost	Gain/Loss Amortization	Net Periodic Pension Cost
AEP Energy Services, Inc.	\$0	\$261,931	\$67,460	\$13,825	(\$5,691)	\$0	\$11	\$2,876	\$11,015
AEP Communications	0	0	0	0	0	0	0	0	0
AEP Pro Serv, Inc.	0	0	0	0	0	0	0	0	0
AEP T & D Services, LLC	0	0	0	0	0	0	0	0	0
American Electric Power Service Corporation	8,507,907	205,381,870	224,226,090	11,289,165	(18,915,792)	0	3,901	2,254,746	3,140,167
Appalachian Power Co - Distribution	15,022	95,494	106,397	5,833	(8,976)	0	0	1,048	12,929
Appalachian Power Co - Generation	12,348	209,248	243,489	11,696	(20,541)	0	4	2,297	5,805
Appalachian Power Co - Transmission	0	0	0	0	0	0	0	0	0
C3 Communications, Inc.	0	809,629	887,882	42,732	(74,902)	0	21	8,888	(23,265)
Cardinal Operating Company	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Distribution	4,987,090	226,941,388	260,635,470	12,241,253	(21,987,300)	0	4,529	2,491,433	(2,262,948)
AEP Texas Central Company - Generation	82,695	69,239,754	81,426,229	3,658,859	(6,869,145)	0	1,638	760,135	(2,366,059)
AEP Texas Central Company - Nuclear	15,288	200,237	204,732	11,375	(17,271)	0	5	2,198	11,595
AEP Texas Central Company - Transmission	614,917	30,341,914	35,077,413	1,633,911	(2,959,143)	0	613	333,103	(376,600)
Columbus Southern Power Co - Distribution	9,867	97,737	119,792	5,679	(10,106)	0	0	1,073	6,516
Columbus Southern Power Co - Generation	0	0	0	0	0	0	0	0	0
Columbus Southern Power Co - Transmission	0	0	0	0	0	0	0	0	0
Conesville Coal Preparation Company	0	0	0	0	0	0	0	0	0
Cook Coal Terminal	0	0	0	0	0	0	0	0	0
CSW Energy, Inc.	220,761	3,785,157	3,935,156	211,434	(331,971)	0	67	41,555	141,854
Elmwood	0	0	0	0	0	0	0	0	0
EnerShop Inc.	0	149,118	9,074	7,871	(766)	0	2	1,637	8,745
Indiana Michigan Power Co - Distribution	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Generation	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Nuclear	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Transmission	0	0	0	0	0	0	0	0	0
Kentucky Power Co - Distribution	0	0	0	0	0	0	0	0	0
Kentucky Power Co - Generation	9,851	220,321	270,686	12,149	(22,835)	0	0	2,419	1,588
Kentucky Power Co - Transmission	0	0	0	0	0	0	0	0	0
Kingsport Power Co - Distribution	0	0	0	0	0	0	0	0	0
Kingsport Power Co - Transmission	0	0	0	0	0	0	0	0	0
LIG Liquids Company, L.L.C.	0	0	0	0	0	0	0	0	0
Louisiana Intrastate Gas Company, L.L.C	0	0	0	0	0	0	0	0	0
Memco	0	0	0	0	0	0	0	0	0
Ohio Power Co - Distribution	0	0	0	0	0	0	0	0	0
Ohio Power Co - Generation	0	0	0	0	0	0	0	0	0
Ohio Power Co - Transmission	0	0	0	0	0	0	0	0	0
Public Service Co of Oklahoma - Distribution	3,718,143	172,690,566	202,288,646	9,310,903	(17,065,141)	0	3,514	1,895,850	(2,136,763)
Public Service Co of Oklahoma - Generation	2,171,110	71,924,625	84,038,999	3,910,795	(7,089,559)	0	1,443	789,611	(216,594)
Public Service Co of Oklahoma - Transmission	442,735	18,351,845	21,351,115	991,983	(1,801,188)	0	380	201,472	(164,627)
Southwestern Electric Power Co - Distribution	2,610,975	94,423,646	108,767,002	5,121,516	(9,175,622)	0	1,888	1,036,612	(404,616)
Southwestern Electric Power Co - Generation	2,712,814	88,314,941	102,085,214	4,804,472	(8,611,944)	0	1,781	969,549	(123,329)
Southwestern Electric Power Co - Texas - Distribution	1,354,144	48,067,003	54,636,886	2,608,463	(4,609,187)	0	944	527,694	(117,917)
Southwestern Electric Power Co - Texas - Generation	0	554,348	632,802	29,259	(53,383)	0	11	6,086	(18,028)
Southwestern Electric Power Co - Texas - Transmission	415,710	13,157,404	15,295,208	716,393	(1,290,309)	0	277	144,446	(13,494)
Water Transportation (Blackhawk)	0	0	0	0	0	0	0	0	0
AEP Texas North Company - Distribution	1,972,002	67,446,819	77,270,213	3,663,946	(6,518,542)	0	1,348	740,452	(140,782)
AEP Texas North Company - Generation	290,793	32,152,074	38,030,258	1,712,344	(3,208,246)	0	705	352,975	(851,486)
AEP Texas North Company - Transmission	248,215	9,467,087	10,891,680	512,776	(918,826)	0	192	103,933	(53,711)
Wheeling Power Co - Distribution	10,215	112,262	120,214	6,464	(10,141)	0	2	1,232	7,773
Wheeling Power Co - Transmission	0	0	0	0	0	0	0	0	0
Cedar Coal Co	0	0	0	0	0	0	0	0	0
Central Coal Company	0	0	0	0	0	0	0	0	0
Central Ohio Coal	0	0	0	0	0	0	0	0	0
Southern Ohio Coal - Martinka	0	0	0	0	0	0	0	0	0
Southern Ohio Coal - Meigs	0	0	0	0	0	0	0	0	0
Windsor	0	0	0	0	0	0	0	0	0
Price River Coal	0	0	0	0	0	0	0	0	0
Houston Pipeline (HPL)	0	139,107	152,816	7,342	(12,892)	0	2	1,527	(4,019)
Total	\$30,422,601	\$1,154,535,517	\$1,322,770,923	\$62,542,437	(\$111,589,419)	\$0	\$23,281	\$12,674,847	(\$5,926,251)

AMERICAN ELECTRIC POWER  
 WEST RETIREMENT PLAN  
 ESTIMATED 2006 CONTRIBUTIONS

ML-18

Location	EOY			
	Accrued Benefit Obligation	Fair Value of Assets, Without Contributions Made in Calendar Year 2006	Year-End Contribution to Eliminate AOCI	Funding Policy Contribution
AEP Energy Services, Inc.	\$263,753	\$60,772	\$0	\$0
AEP Pro Serv, Inc.	0	0	0	0
AEP T & D Services, LLC	0	0	0	0
American Electric Power Service Corporation	203,207,359	201,995,358	0	0
Appalachian Power Co - Distribution	92,233	95,849	0	0
Appalachian Power Co - Generation	210,703	219,348	0	0
Appalachian Power Co - Transmission	0	0	0	0
C3 Communications, Inc.	815,260	799,854	0	0
Cardinal Operating Company	0	0	0	0
AEP Texas Central Company - Distribution	226,365,323	234,794,957	0	0
AEP Texas Central Company - Generation	69,680,170	73,353,285	0	0
AEP Texas Central Company - Nuclear	200,798	184,434	0	0
AEP Texas Central Company - Transmission	30,217,619	31,599,689	0	0
Columbus Southern Power Co - Distribution	98,180	107,915	0	0
Columbus Southern Power Co - Generation	0	0	0	0
Columbus Southern Power Co - Transmission	0	0	0	0
Conesville Coal Preparation Company	0	0	0	0
Cook Coal Terminal	0	0	0	0
CSW Energy, Inc.	3,710,895	3,545,007	0	0
Elmwood	0	0	0	0
EnerShop Inc.	150,156	8,175	0	0
Indiana Michigan Power Co - Distribution	0	0	0	0
Indiana Michigan Power Co - Generation	0	0	0	0
Indiana Michigan Power Co - Nuclear	0	0	0	0
Indiana Michigan Power Co - Transmission	0	0	0	0
Kentucky Power Co - Distribution	0	0	0	0
Kentucky Power Co - Generation	221,853	243,849	0	0
Kentucky Power Co - Transmission	0	0	0	0
Kingsport Power Co - Distribution	0	0	0	0
Kingsport Power Co - Transmission	0	0	0	0
Memco	0	0	0	0
Ohio Power Co - Distribution	0	0	0	0
Ohio Power Co - Generation	0	0	0	0
Ohio Power Co - Transmission	0	0	0	0
Public Service Co of Oklahoma - Distribution	172,082,233	182,232,885	0	0
Public Service Co of Oklahoma - Generation	71,693,254	75,707,014	0	0
Public Service Co of Oklahoma - Transmission	18,283,915	19,234,274	0	0
Southwestern Electric Power Co - Distribution	94,062,541	97,983,377	0	0
Southwestern Electric Power Co - Generation	88,101,715	91,964,050	0	0
Southwestern Electric Power Co - Texas - Distribution	47,905,024	49,219,952	0	0
Southwestern Electric Power Co - Texas - Transmission	558,204	570,064	0	0
Southwestern Electric Power Co - Transmission	13,101,410	13,778,776	0	0
Water Transportation (Blackhawk)	0	0	0	0
AEP Texas North Company - Distribution	67,318,336	69,609,314	0	0
AEP Texas North Company - Generation	32,307,221	34,259,775	0	0
AEP Texas North Company - Transmission	9,472,526	9,811,832	0	0
Wheeling Power Co - Distribution	111,471	108,295	0	0
Wheeling Power Co - Transmission	0	0	0	0
Cedar Coal Co	0	0	0	0
Central Coal Company	0	0	0	0
Central Ohio Coal	0	0	0	0
Southern Ohio Coal - Martinka	0	0	0	0
Southern Ohio Coal - Meigs	0	0	0	0
Windsor	0	0	0	0
Price River Coal	0	0	0	0
Houston Pipeline (HPL)	140,068	137,665	0	0
Total	\$1,150,372,220	\$1,191,625,765	\$0	\$0



AMERICAN ELECTRIC POWER  
 WEST RETIREMENT PLAN  
 ESTIMATED 2007 CONTRIBUTIONS

ML-19

Location	EOY		Year-End Contribution to Eliminate AOCI	Funding Policy Contribution
	Accrued Benefit Obligation	Fair Value of Assets, Without Contributions Made in Calendar Year 2007		
AEP Energy Services, Inc.	\$265,362	\$61,865	\$0	\$0
AEP Pro Serv, Inc.	0	0	0	0
AEP T & D Services, LLC	0	0	0	0
American Electric Power Service Corporation	204,447,274	205,630,215	0	0
Appalachian Power Co - Distribution	92,796	97,573	0	0
Appalachian Power Co - Generation	211,989	223,296	0	0
Appalachian Power Co - Transmission	0	0	0	0
C3 Communications, Inc.	820,234	814,247	0	0
Cardinal Operating Company	0	0	0	0
AEP Texas Central Company - Distribution	227,746,542	239,020,035	0	0
AEP Texas Central Company - Generation	70,105,339	74,673,260	0	0
AEP Texas Central Company - Nuclear	202,023	187,753	0	0
AEP Texas Central Company - Transmission	30,401,999	32,168,317	0	0
Columbus Southern Power Co - Distribution	98,779	109,857	0	0
Columbus Southern Power Co - Generation	0	0	0	0
Columbus Southern Power Co - Transmission	0	0	0	0
Conesville Coal Preparation Company	0	0	0	0
Cook Coal Terminal	0	0	0	0
CSW Energy, Inc.	3,733,538	3,608,799	0	0
Elmwood	0	0	0	0
EnerShop Inc.	151,072	8,322	0	0
Indiana Michigan Power Co - Distribution	0	0	0	0
Indiana Michigan Power Co - Generation	0	0	0	0
Indiana Michigan Power Co - Nuclear	0	0	0	0
Indiana Michigan Power Co - Transmission	0	0	0	0
Kentucky Power Co - Distribution	0	0	0	0
Kentucky Power Co - Generation	223,207	248,237	0	0
Kentucky Power Co - Transmission	0	0	0	0
Kingsport Power Co - Distribution	0	0	0	0
Kingsport Power Co - Transmission	0	0	0	0
Memco	0	0	0	0
Ohio Power Co - Distribution	0	0	0	0
Ohio Power Co - Generation	0	0	0	0
Ohio Power Co - Transmission	0	0	0	0
Public Service Co of Oklahoma - Distribution	173,132,231	185,512,122	0	0
Public Service Co of Oklahoma - Generation	72,130,706	77,069,343	0	0
Public Service Co of Oklahoma - Transmission	18,395,478	19,580,390	0	0
Southwestern Electric Power Co - Distribution	94,636,485	99,746,564	0	0
Southwestern Electric Power Co - Generation	88,639,287	93,618,921	0	0
Southwestern Electric Power Co - Texas - Distribution	48,197,327	50,105,653	0	0
Southwestern Electric Power Co - Texas - Transmission	561,610	580,322	0	0
Southwestern Electric Power Co - Transmission	13,181,351	14,026,722	0	0
Water Transportation (Blackhawk)	0	0	0	0
AEP Texas North Company - Distribution	67,729,094	70,861,917	0	0
AEP Texas North Company - Generation	32,504,351	34,876,272	0	0
AEP Texas North Company - Transmission	9,530,325	9,988,394	0	0
Wheeling Power Co - Distribution	112,151	110,244	0	0
Wheeling Power Co - Transmission	0	0	0	0
Cedar Coal Co	0	0	0	0
Central Coal Company	0	0	0	0
Central Ohio Coal	0	0	0	0
Southern Ohio Coal - Martinka	0	0	0	0
Southern Ohio Coal - Meigs	0	0	0	0
Windsor	0	0	0	0
Price River Coal	0	0	0	0
Houston Pipeline (HPL)	140,923	140,142	0	0
Total	\$1,157,391,473	\$1,213,068,782	\$0	\$0

AMERICAN ELECTRIC POWER  
WEST RETIREMENT PLAN  
ESTIMATED 2008 CONTRIBUTIONS

ML-20

Location	EOY		Year-End Contribution to Eliminate AOCI	Funding Policy Contribution
	Accrued Benefit Obligation	Fair Value of Assets, Without Contributions Made in Calendar Year 2008		
AEP Energy Services, Inc.	\$266,205	\$62,809	\$0	\$0
AEP Pro Serv, Inc.	0	0	0	0
AEP T & D Services, LLC	0	0	0	0
American Electric Power Service Corporation	205,096,691	208,766,649	0	0
Appalachian Power Co - Distribution	93,091	99,062	0	0
Appalachian Power Co - Generation	212,662	226,701	0	0
Appalachian Power Co - Transmission	0	0	0	0
C3 Communications, Inc.	822,839	826,667	0	0
Cardinal Operating Company	0	0	0	0
AEP Texas Central Company - Distribution	228,469,968	242,665,757	0	0
AEP Texas Central Company - Generation	70,328,025	75,812,235	0	0
AEP Texas Central Company - Nuclear	202,665	190,617	0	0
AEP Texas Central Company - Transmission	30,498,570	32,658,974	0	0
Columbus Southern Power Co - Distribution	99,093	111,532	0	0
Columbus Southern Power Co - Generation	0	0	0	0
Columbus Southern Power Co - Transmission	0	0	0	0
Conesville Coal Preparation Company	0	0	0	0
Cook Coal Terminal	0	0	0	0
CSW Energy, Inc.	3,745,397	3,663,843	0	0
Elmwood	0	0	0	0
EnerShop Inc.	151,552	8,449	0	0
Indiana Michigan Power Co - Distribution	0	0	0	0
Indiana Michigan Power Co - Generation	0	0	0	0
Indiana Michigan Power Co - Nuclear	0	0	0	0
Indiana Michigan Power Co - Transmission	0	0	0	0
Kentucky Power Co - Distribution	0	0	0	0
Kentucky Power Co - Generation	223,916	252,023	0	0
Kentucky Power Co - Transmission	0	0	0	0
Kingsport Power Co - Distribution	0	0	0	0
Kingsport Power Co - Transmission	0	0	0	0
Memco	0	0	0	0
Ohio Power Co - Distribution	0	0	0	0
Ohio Power Co - Generation	0	0	0	0
Ohio Power Co - Transmission	0	0	0	0
Public Service Co of Oklahoma - Distribution	173,682,178	188,341,699	0	0
Public Service Co of Oklahoma - Generation	72,359,826	78,244,866	0	0
Public Service Co of Oklahoma - Transmission	18,453,910	19,879,045	0	0
Southwestern Electric Power Co - Distribution	94,937,093	101,267,977	0	0
Southwestern Electric Power Co - Generation	88,920,846	95,046,870	0	0
Southwestern Electric Power Co - Texas - Distribution	48,350,424	50,869,904	0	0
Southwestern Electric Power Co - Texas - Transmission	563,394	589,173	0	0
Southwestern Electric Power Co - Transmission	13,223,221	14,240,668	0	0
Water Transportation (Blackhawk)	0	0	0	0
AEP Texas North Company - Distribution	67,944,232	71,942,758	0	0
AEP Texas North Company - Generation	32,607,600	35,408,232	0	0
AEP Texas North Company - Transmission	9,560,598	10,140,745	0	0
Wheeling Power Co - Distribution	112,507	111,926	0	0
Wheeling Power Co - Transmission	0	0	0	0
Cedar Coal Co	0	0	0	0
Central Coal Company	0	0	0	0
Central Ohio Coal	0	0	0	0
Southern Ohio Coal - Martinka	0	0	0	0
Southern Ohio Coal - Meigs	0	0	0	0
Windsor	0	0	0	0
Price River Coal	0	0	0	0
Houston Pipeline (HPL)	141,371	142,280	0	0
Total	\$1,161,067,874	\$1,231,571,461	\$0	\$0

AMERICAN ELECTRIC POWER  
 WEST RETIREMENT PLAN  
 ESTIMATED 2009 CONTRIBUTIONS

ML-21

Location	EOY	EOY	Year-End	Funding
	Accrued	Fair Value of Assets,		
	Benefit	Without	Contribution to	Contribution
	Obligation	Contributions Made	Eliminate AOCI	
		in Calendar Year 2009		
AEP Energy Services, Inc.	\$266,651	\$63,681	\$0	\$0
AEP Pro Serv, Inc.	0	0	0	0
AEP T & D Services, LLC	0	0	0	0
American Electric Power Service Corporation	205,440,668	211,663,913	0	0
Appalachian Power Co - Distribution	93,247	100,436	0	0
Appalachian Power Co - Generation	213,019	229,848	0	0
Appalachian Power Co - Transmission	0	0	0	0
C3 Communications, Inc.	824,219	838,139	0	0
Cardinal Operating Company	0	0	0	0
AEP Texas Central Company - Distribution	228,853,145	246,033,472	0	0
AEP Texas Central Company - Generation	70,445,975	76,864,357	0	0
AEP Texas Central Company - Nuclear	203,005	193,262	0	0
AEP Texas Central Company - Transmission	30,549,721	33,112,215	0	0
Columbus Southern Power Co - Distribution	99,259	113,080	0	0
Columbus Southern Power Co - Generation	0	0	0	0
Columbus Southern Power Co - Transmission	0	0	0	0
Conesville Coal Preparation Company	0	0	0	0
Cook Coal Terminal	0	0	0	0
CSW Energy, Inc.	3,751,679	3,714,690	0	0
Elmwood	0	0	0	0
EnerShop Inc.	151,806	8,566	0	0
Indiana Michigan Power Co - Distribution	0	0	0	0
Indiana Michigan Power Co - Generation	0	0	0	0
Indiana Michigan Power Co - Nuclear	0	0	0	0
Indiana Michigan Power Co - Transmission	0	0	0	0
Kentucky Power Co - Distribution	0	0	0	0
Kentucky Power Co - Generation	224,292	255,521	0	0
Kentucky Power Co - Transmission	0	0	0	0
Kingsport Power Co - Distribution	0	0	0	0
Kingsport Power Co - Transmission	0	0	0	0
Memco	0	0	0	0
Ohio Power Co - Distribution	0	0	0	0
Ohio Power Co - Generation	0	0	0	0
Ohio Power Co - Transmission	0	0	0	0
Public Service Co of Oklahoma - Distribution	173,973,468	190,955,505	0	0
Public Service Co of Oklahoma - Generation	72,481,184	79,330,748	0	0
Public Service Co of Oklahoma - Transmission	18,484,860	20,154,927	0	0
Southwestern Electric Power Co - Distribution	95,096,316	102,673,375	0	0
Southwestern Electric Power Co - Generation	89,069,979	96,365,931	0	0
Southwestern Electric Power Co - Texas - Distribution	48,431,515	51,575,877	0	0
Southwestern Electric Power Co - Texas - Transmission	564,339	597,350	0	0
Southwestern Electric Power Co - Transmission	13,245,398	14,438,300	0	0
Water Transportation (Blackhawk)	0	0	0	0
AEP Texas North Company - Distribution	68,058,184	72,941,180	0	0
AEP Texas North Company - Generation	32,662,288	35,899,628	0	0
AEP Texas North Company - Transmission	9,576,633	10,281,478	0	0
Wheeling Power Co - Distribution	112,696	113,479	0	0
Wheeling Power Co - Transmission	0	0	0	0
Cedar Coal Co	0	0	0	0
Central Coal Company	0	0	0	0
Central Ohio Coal	0	0	0	0
Southern Ohio Coal - Martinka	0	0	0	0
Southern Ohio Coal - Meigs	0	0	0	0
Windsor	0	0	0	0
Price River Coal	0	0	0	0
Houston Pipeline (HPL)	141,608	144,254	0	0
Total	\$1,163,015,154	\$1,248,663,212	\$0	\$0

AMERICAN ELECTRIC POWER  
 WEST RETIREMENT PLAN  
 ESTIMATED 2010 CONTRIBUTIONS

ML-22

Location	EOY	EOY	Year-End	Funding
	Accrued	Fair Value of Assets,		
	Benefit	Without	Contribution to	Contribution
	Obligation	Contributions Made	Eliminate AOCI	
		in Calendar Year 2010		
AEP Energy Services, Inc.	\$266,851	\$64,511	\$0	\$0
AEP Pro Serv, Inc.	0	0	0	0
AEP T & D Services, LLC	0	0	0	0
American Electric Power Service Corporation	205,594,800	214,423,026	0	0
Appalachian Power Co - Distribution	93,317	101,746	0	0
Appalachian Power Co - Generation	213,179	232,844	0	0
Appalachian Power Co - Transmission	0	0	0	0
C3 Communications, Inc.	824,837	849,065	0	0
Cardinal Operating Company	0	0	0	0
AEP Texas Central Company - Distribution	229,024,842	249,240,604	0	0
AEP Texas Central Company - Generation	70,498,827	77,866,311	0	0
AEP Texas Central Company - Nuclear	203,157	195,781	0	0
AEP Texas Central Company - Transmission	30,572,641	33,543,844	0	0
Columbus Southern Power Co - Distribution	99,333	114,554	0	0
Columbus Southern Power Co - Generation	0	0	0	0
Columbus Southern Power Co - Transmission	0	0	0	0
Conesville Coal Preparation Company	0	0	0	0
Cook Coal Terminal	0	0	0	0
CSW Energy, Inc.	3,754,494	3,763,112	0	0
Elmwood	0	0	0	0
EnerShop Inc.	151,920	8,678	0	0
Indiana Michigan Power Co - Distribution	0	0	0	0
Indiana Michigan Power Co - Generation	0	0	0	0
Indiana Michigan Power Co - Nuclear	0	0	0	0
Indiana Michigan Power Co - Transmission	0	0	0	0
Kentucky Power Co - Distribution	0	0	0	0
Kentucky Power Co - Generation	224,460	258,852	0	0
Kentucky Power Co - Transmission	0	0	0	0
Kingsport Power Co - Distribution	0	0	0	0
Kingsport Power Co - Transmission	0	0	0	0
Memco	0	0	0	0
Ohio Power Co - Distribution	0	0	0	0
Ohio Power Co - Generation	0	0	0	0
Ohio Power Co - Transmission	0	0	0	0
Public Service Co of Oklahoma - Distribution	174,103,991	193,444,676	0	0
Public Service Co of Oklahoma - Generation	72,535,563	80,364,852	0	0
Public Service Co of Oklahoma - Transmission	18,498,728	20,417,653	0	0
Southwestern Electric Power Co - Distribution	95,167,662	104,011,758	0	0
Southwestern Electric Power Co - Generation	89,136,804	97,622,094	0	0
Southwestern Electric Power Co - Texas - Distribution	48,467,851	52,248,186	0	0
Southwestern Electric Power Co - Texas - Transmission	564,762	605,136	0	0
Southwestern Electric Power Co - Transmission	13,255,335	14,626,509	0	0
Water Transportation (Blackhawk)	0	0	0	0
AEP Texas North Company - Distribution	68,109,245	73,891,994	0	0
AEP Texas North Company - Generation	32,686,793	36,367,592	0	0
AEP Texas North Company - Transmission	9,583,818	10,415,501	0	0
Wheeling Power Co - Distribution	112,781	114,958	0	0
Wheeling Power Co - Transmission	0	0	0	0
Cedar Coal Co	0	0	0	0
Central Coal Company	0	0	0	0
Central Ohio Coal	0	0	0	0
Southern Ohio Coal - Martinka	0	0	0	0
Southern Ohio Coal - Meigs	0	0	0	0
Windsor	0	0	0	0
Price River Coal	0	0	0	0
Houston Pipeline (HPL)	141,714	146,135	0	0
Total	\$1,163,887,705	\$1,264,939,972	\$0	\$0

AMERICAN ELECTRIC POWER  
 WEST RETIREMENT PLAN  
 ESTIMATED 2011 CONTRIBUTIONS

ML-23

Location	EOY		Year-End Contribution to Eliminate AOCI	Funding Policy Contribution
	Accrued Benefit Obligation	Fair Value of Assets, Without Contributions Made in Calendar Year 2011		
AEP Energy Services, Inc.	\$266,784	\$65,292	\$0	\$0
AEP Pro Serv, Inc.	0	0	0	0
AEP T & D Services, LLC	0	0	0	0
American Electric Power Service Corporation	205,543,482	217,019,342	0	0
Appalachian Power Co - Distribution	93,294	102,978	0	0
Appalachian Power Co - Generation	213,126	235,663	0	0
Appalachian Power Co - Transmission	0	0	0	0
C3 Communications, Inc.	824,631	859,345	0	0
Cardinal Operating Company	0	0	0	0
AEP Texas Central Company - Distribution	228,967,676	252,258,505	0	0
AEP Texas Central Company - Generation	70,481,230	78,809,146	0	0
AEP Texas Central Company - Nuclear	203,106	198,152	0	0
AEP Texas Central Company - Transmission	30,565,010	33,950,006	0	0
Columbus Southern Power Co - Distribution	99,308	115,941	0	0
Columbus Southern Power Co - Generation	0	0	0	0
Columbus Southern Power Co - Transmission	0	0	0	0
Conesville Coal Preparation Company	0	0	0	0
Cook Coal Terminal	0	0	0	0
CSW Energy, Inc.	3,753,557	3,808,678	0	0
Elmwood	0	0	0	0
EnerShop Inc.	151,882	8,783	0	0
Indiana Michigan Power Co - Distribution	0	0	0	0
Indiana Michigan Power Co - Generation	0	0	0	0
Indiana Michigan Power Co - Nuclear	0	0	0	0
Indiana Michigan Power Co - Transmission	0	0	0	0
Kentucky Power Co - Distribution	0	0	0	0
Kentucky Power Co - Generation	224,404	261,986	0	0
Kentucky Power Co - Transmission	0	0	0	0
Kingsport Power Co - Distribution	0	0	0	0
Kingsport Power Co - Transmission	0	0	0	0
Memco	0	0	0	0
Ohio Power Co - Distribution	0	0	0	0
Ohio Power Co - Generation	0	0	0	0
Ohio Power Co - Transmission	0	0	0	0
Public Service Co of Oklahoma - Distribution	174,060,534	195,786,979	0	0
Public Service Co of Oklahoma - Generation	72,517,458	81,337,940	0	0
Public Service Co of Oklahoma - Transmission	18,494,111	20,664,878	0	0
Southwestern Electric Power Co - Distribution	95,143,908	105,271,172	0	0
Southwestern Electric Power Co - Generation	89,114,555	98,804,140	0	0
Southwestern Electric Power Co - Texas - Distribution	48,455,753	52,880,827	0	0
Southwestern Electric Power Co - Texas - Transmission	564,621	612,464	0	0
Southwestern Electric Power Co - Transmission	13,252,026	14,803,612	0	0
Water Transportation (Blackhawk)	0	0	0	0
AEP Texas North Company - Distribution	68,092,245	74,786,706	0	0
AEP Texas North Company - Generation	32,678,634	36,807,944	0	0
AEP Texas North Company - Transmission	9,581,426	10,541,616	0	0
Wheeling Power Co - Distribution	112,753	116,350	0	0
Wheeling Power Co - Transmission	0	0	0	0
Cedar Coal Co	0	0	0	0
Central Coal Company	0	0	0	0
Central Ohio Coal	0	0	0	0
Southern Ohio Coal - Martinka	0	0	0	0
Southern Ohio Coal - Meigs	0	0	0	0
Windsor	0	0	0	0
Price River Coal	0	0	0	0
Houston Pipeline (HPL)	141,679	147,904	0	0
Total	\$1,163,597,193	\$1,280,256,349	\$0	\$0

AMERICAN ELECTRIC POWER  
 WEST RETIREMENT PLAN  
 ESTIMATED 2012 CONTRIBUTIONS

ML-24

Location	EOY		Year-End Contribution to Eliminate AOCI	Funding Policy Contribution
	Accrued Benefit Obligation	Fair Value of Assets, Without Contributions Made in Calendar Year 2012		
AEP Energy Services, Inc.	\$266,382	\$66,005	\$0	\$0
AEP Pro Serv, Inc.	0	0	0	0
AEP T & D Services, LLC	0	0	0	0
American Electric Power Service Corporation	205,233,581	219,389,982	0	0
Appalachian Power Co - Distribution	93,153	104,103	0	0
Appalachian Power Co - Generation	212,805	238,237	0	0
Appalachian Power Co - Transmission	0	0	0	0
C3 Communications, Inc.	823,388	868,733	0	0
Cardinal Operating Company	0	0	0	0
AEP Texas Central Company - Distribution	228,622,458	255,014,084	0	0
AEP Texas Central Company - Generation	70,374,964	79,670,028	0	0
AEP Texas Central Company - Nuclear	202,800	200,316	0	0
AEP Texas Central Company - Transmission	30,518,927	34,320,864	0	0
Columbus Southern Power Co - Distribution	99,158	117,208	0	0
Columbus Southern Power Co - Generation	0	0	0	0
Columbus Southern Power Co - Transmission	0	0	0	0
Conesville Coal Preparation Company	0	0	0	0
Cook Coal Terminal	0	0	0	0
CSW Energy, Inc.	3,747,898	3,850,282	0	0
Elmwood	0	0	0	0
EnerShop Inc.	151,653	8,879	0	0
Indiana Michigan Power Co - Distribution	0	0	0	0
Indiana Michigan Power Co - Generation	0	0	0	0
Indiana Michigan Power Co - Nuclear	0	0	0	0
Indiana Michigan Power Co - Transmission	0	0	0	0
Kentucky Power Co - Distribution	0	0	0	0
Kentucky Power Co - Generation	224,066	264,848	0	0
Kentucky Power Co - Transmission	0	0	0	0
Kingsport Power Co - Distribution	0	0	0	0
Kingsport Power Co - Transmission	0	0	0	0
Memco	0	0	0	0
Ohio Power Co - Distribution	0	0	0	0
Ohio Power Co - Generation	0	0	0	0
Ohio Power Co - Transmission	0	0	0	0
Public Service Co of Oklahoma - Distribution	173,798,100	197,925,684	0	0
Public Service Co of Oklahoma - Generation	72,408,122	82,226,446	0	0
Public Service Co of Oklahoma - Transmission	18,466,227	20,890,614	0	0
Southwestern Electric Power Co - Distribution	95,000,458	106,421,116	0	0
Southwestern Electric Power Co - Generation	88,980,196	99,883,440	0	0
Southwestern Electric Power Co - Texas - Distribution	48,382,696	53,458,478	0	0
Southwestern Electric Power Co - Texas - Transmission	563,770	619,154	0	0
Southwestern Electric Power Co - Transmission	13,232,046	14,965,321	0	0
Water Transportation (Blackhawk)	0	0	0	0
AEP Texas North Company - Distribution	67,989,581	75,603,649	0	0
AEP Texas North Company - Generation	32,629,364	37,210,021	0	0
AEP Texas North Company - Transmission	9,566,980	10,656,768	0	0
Wheeling Power Co - Distribution	112,583	117,621	0	0
Wheeling Power Co - Transmission	0	0	0	0
Cedar Coal Co	0	0	0	0
Central Coal Company	0	0	0	0
Central Ohio Coal	0	0	0	0
Southern Ohio Coal - Martinka	0	0	0	0
Southern Ohio Coal - Meigs	0	0	0	0
Windsor	0	0	0	0
Price River Coal	0	0	0	0
Houston Pipeline (HPL)	141,465	149,520	0	0
Total	\$1,161,842,821	\$1,294,241,401	\$0	\$0

AMERICAN ELECTRIC POWER  
 WEST RETIREMENT PLAN  
 ESTIMATED 2013 CONTRIBUTIONS

ML-25

Location	EOY	EOY	Year-End	Funding
	Accrued	Fair Value of Assets,		
	Benefit	Without	Contribution to	Contribution
	Obligation	Contributions Made	Eliminate AOCI	
		in Calendar Year 2013		
AEP Energy Services, Inc.	\$265,997	\$66,815	\$0	\$0
AEP Pro Serv, Inc.	0	0	0	0
AEP T & D Services, LLC	0	0	0	0
American Electric Power Service Corporation	204,937,201	222,082,099	0	0
Appalachian Power Co - Distribution	93,018	105,380	0	0
Appalachian Power Co - Generation	212,498	241,161	0	0
Appalachian Power Co - Transmission	0	0	0	0
C3 Communications, Inc.	822,199	879,393	0	0
Cardinal Operating Company	0	0	0	0
AEP Texas Central Company - Distribution	228,292,302	258,143,342	0	0
AEP Texas Central Company - Generation	70,273,335	80,647,653	0	0
AEP Texas Central Company - Nuclear	202,507	202,774	0	0
AEP Texas Central Company - Transmission	30,474,854	34,742,012	0	0
Columbus Southern Power Co - Distribution	99,015	118,646	0	0
Columbus Southern Power Co - Generation	0	0	0	0
Columbus Southern Power Co - Transmission	0	0	0	0
Conesville Coal Preparation Company	0	0	0	0
Cook Coal Terminal	0	0	0	0
CSW Energy, Inc.	3,742,486	3,897,529	0	0
Elmwood	0	0	0	0
EnerShop Inc.	151,434	8,988	0	0
Indiana Michigan Power Co - Distribution	0	0	0	0
Indiana Michigan Power Co - Generation	0	0	0	0
Indiana Michigan Power Co - Nuclear	0	0	0	0
Indiana Michigan Power Co - Transmission	0	0	0	0
Kentucky Power Co - Distribution	0	0	0	0
Kentucky Power Co - Generation	223,742	268,098	0	0
Kentucky Power Co - Transmission	0	0	0	0
Kingsport Power Co - Distribution	0	0	0	0
Kingsport Power Co - Transmission	0	0	0	0
Memco	0	0	0	0
Ohio Power Co - Distribution	0	0	0	0
Ohio Power Co - Generation	0	0	0	0
Ohio Power Co - Transmission	0	0	0	0
Public Service Co of Oklahoma - Distribution	173,547,117	200,354,415	0	0
Public Service Co of Oklahoma - Generation	72,303,557	83,235,440	0	0
Public Service Co of Oklahoma - Transmission	18,439,560	21,146,961	0	0
Southwestern Electric Power Co - Distribution	94,863,267	107,727,001	0	0
Southwestern Electric Power Co - Generation	88,851,699	101,109,102	0	0
Southwestern Electric Power Co - Texas - Distribution	48,312,826	54,114,463	0	0
Southwestern Electric Power Co - Texas - Transmission	562,956	626,752	0	0
Southwestern Electric Power Co - Transmission	13,212,937	15,148,959	0	0
Water Transportation (Blackhawk)	0	0	0	0
AEP Texas North Company - Distribution	67,891,397	76,531,375	0	0
AEP Texas North Company - Generation	32,582,244	37,666,622	0	0
AEP Texas North Company - Transmission	9,553,164	10,787,537	0	0
Wheeling Power Co - Distribution	112,420	119,064	0	0
Wheeling Power Co - Transmission	0	0	0	0
Cedar Coal Co	0	0	0	0
Central Coal Company	0	0	0	0
Central Ohio Coal	0	0	0	0
Southern Ohio Coal - Martinka	0	0	0	0
Southern Ohio Coal - Meigs	0	0	0	0
Windsor	0	0	0	0
Price River Coal	0	0	0	0
Houston Pipeline (HPL)	141,261	151,354	0	0
Total	\$1,160,164,993	\$1,310,122,935	\$0	\$0

AMERICAN ELECTRIC POWER  
 WEST RETIREMENT PLAN  
 ESTIMATED 2014 CONTRIBUTIONS

ML-26

Location	EOY		Year-End Contribution to Eliminate AOCI	Funding Policy Contribution
	Accrued Benefit Obligation	Fair Value of Assets, Without Contributions Made in Calendar Year 2014		
AEP Energy Services, Inc.	\$264,706	\$67,460	\$0	\$0
AEP Pro Serv, Inc.	0	0	0	0
AEP T & D Services, LLC	0	0	0	0
American Electric Power Service Corporation	203,942,783	224,226,090	0	0
Appalachian Power Co - Distribution	92,567	106,397	0	0
Appalachian Power Co - Generation	211,467	243,489	0	0
Appalachian Power Co - Transmission	0	0	0	0
C3 Communications, Inc.	818,209	887,882	0	0
Cardinal Operating Company	0	0	0	0
AEP Texas Central Company - Distribution	227,184,558	260,635,470	0	0
AEP Texas Central Company - Generation	69,932,347	81,426,229	0	0
AEP Texas Central Company - Nuclear	201,524	204,732	0	0
AEP Texas Central Company - Transmission	30,326,981	35,077,413	0	0
Columbus Southern Power Co - Distribution	98,535	119,792	0	0
Columbus Southern Power Co - Generation	0	0	0	0
Columbus Southern Power Co - Transmission	0	0	0	0
Conesville Coal Preparation Company	0	0	0	0
Cook Coal Terminal	0	0	0	0
CSW Energy, Inc.	3,724,326	3,935,156	0	0
Elmwood	0	0	0	0
EnerShop Inc.	150,699	9,074	0	0
Indiana Michigan Power Co - Distribution	0	0	0	0
Indiana Michigan Power Co - Generation	0	0	0	0
Indiana Michigan Power Co - Nuclear	0	0	0	0
Indiana Michigan Power Co - Transmission	0	0	0	0
Kentucky Power Co - Distribution	0	0	0	0
Kentucky Power Co - Generation	222,656	270,686	0	0
Kentucky Power Co - Transmission	0	0	0	0
Kingsport Power Co - Distribution	0	0	0	0
Kingsport Power Co - Transmission	0	0	0	0
Memco	0	0	0	0
Ohio Power Co - Distribution	0	0	0	0
Ohio Power Co - Generation	0	0	0	0
Ohio Power Co - Transmission	0	0	0	0
Public Service Co of Oklahoma - Distribution	172,705,013	202,288,646	0	0
Public Service Co of Oklahoma - Generation	71,952,718	84,038,999	0	0
Public Service Co of Oklahoma - Transmission	18,350,086	21,351,115	0	0
Southwestern Electric Power Co - Distribution	94,402,961	108,767,002	0	0
Southwestern Electric Power Co - Generation	88,420,563	102,085,214	0	0
Southwestern Electric Power Co - Texas - Distribution	48,078,397	54,636,886	0	0
Southwestern Electric Power Co - Texas - Transmission	560,224	632,802	0	0
Southwestern Electric Power Co - Transmission	13,148,824	15,295,208	0	0
Water Transportation (Blackhawk)	0	0	0	0
AEP Texas North Company - Distribution	67,561,967	77,270,213	0	0
AEP Texas North Company - Generation	32,424,145	38,030,258	0	0
AEP Texas North Company - Transmission	9,506,809	10,891,680	0	0
Wheeling Power Co - Distribution	111,875	120,214	0	0
Wheeling Power Co - Transmission	0	0	0	0
Cedar Coal Co	0	0	0	0
Central Coal Company	0	0	0	0
Central Ohio Coal	0	0	0	0
Southern Ohio Coal - Martinka	0	0	0	0
Southern Ohio Coal - Meigs	0	0	0	0
Windsor	0	0	0	0
Price River Coal	0	0	0	0
Houston Pipeline (HPL)	140,576	152,816	0	0
Total	\$1,154,535,516	\$1,322,770,923	\$0	\$0



AMERICAN ELECTRIC POWER  
 WEST RETIREMENT PLAN  
 ESTIMATED 2015 CONTRIBUTIONS

ML-27

Location	EOY	EOY	Year-End	Funding
	Accrued	Fair Value of Assets,		
	Benefit	Without	Eliminate AOCI	Contribution
	Obligation	Contributions Made		
		in Calendar Year 2015		
AEP Energy Services, Inc.	\$263,738	\$68,187	\$0	\$0
AEP Pro Serv, Inc.	0	0	0	0
AEP T & D Services, LLC	0	0	0	0
American Electric Power Service Corporation	203,197,206	226,641,021	0	0
Appalachian Power Co - Distribution	92,229	107,543	0	0
Appalachian Power Co - Generation	210,694	246,111	0	0
Appalachian Power Co - Transmission	0	0	0	0
C3 Communications, Inc.	815,218	897,445	0	0
Cardinal Operating Company	0	0	0	0
AEP Texas Central Company - Distribution	226,354,014	263,442,533	0	0
AEP Texas Central Company - Generation	69,676,687	82,303,195	0	0
AEP Texas Central Company - Nuclear	200,787	206,937	0	0
AEP Texas Central Company - Transmission	30,216,111	35,455,199	0	0
Columbus Southern Power Co - Distribution	98,175	121,082	0	0
Columbus Southern Power Co - Generation	0	0	0	0
Columbus Southern Power Co - Transmission	0	0	0	0
Conesville Coal Preparation Company	0	0	0	0
Cook Coal Terminal	0	0	0	0
CSW Energy, Inc.	3,710,711	3,977,537	0	0
Elmwood	0	0	0	0
EnerShop Inc.	150,148	9,172	0	0
Indiana Michigan Power Co - Distribution	0	0	0	0
Indiana Michigan Power Co - Generation	0	0	0	0
Indiana Michigan Power Co - Nuclear	0	0	0	0
Indiana Michigan Power Co - Transmission	0	0	0	0
Kentucky Power Co - Distribution	0	0	0	0
Kentucky Power Co - Generation	221,842	273,601	0	0
Kentucky Power Co - Transmission	0	0	0	0
Kingsport Power Co - Distribution	0	0	0	0
Kingsport Power Co - Transmission	0	0	0	0
Memco	0	0	0	0
Ohio Power Co - Distribution	0	0	0	0
Ohio Power Co - Generation	0	0	0	0
Ohio Power Co - Transmission	0	0	0	0
Public Service Co of Oklahoma - Distribution	172,073,636	204,467,309	0	0
Public Service Co of Oklahoma - Generation	71,689,672	84,944,105	0	0
Public Service Co of Oklahoma - Transmission	18,283,002	21,581,068	0	0
Southwestern Electric Power Co - Distribution	94,057,841	109,938,431	0	0
Southwestern Electric Power Co - Generation	88,097,314	103,184,679	0	0
Southwestern Electric Power Co - Texas - Distribution	47,902,631	55,225,330	0	0
Southwestern Electric Power Co - Texas - Transmission	558,176	639,618	0	0
Southwestern Electric Power Co - Transmission	13,100,754	15,459,939	0	0
Water Transportation (Blackhawk)	0	0	0	0
AEP Texas North Company - Distribution	67,314,973	78,102,418	0	0
AEP Texas North Company - Generation	32,305,608	38,439,846	0	0
AEP Texas North Company - Transmission	9,472,054	11,008,984	0	0
Wheeling Power Co - Distribution	111,466	121,508	0	0
Wheeling Power Co - Transmission	0	0	0	0
Cedar Coal Co	0	0	0	0
Central Coal Company	0	0	0	0
Central Ohio Coal	0	0	0	0
Southern Ohio Coal - Martinka	0	0	0	0
Southern Ohio Coal - Meigs	0	0	0	0
Windsor	0	0	0	0
Price River Coal	0	0	0	0
Houston Pipeline (HPL)	140,062	154,461	0	0
Total	\$1,150,314,749	\$1,337,017,259	\$0	\$0