

***American Electric Power
Retirement Plan — East***

Actuarial Valuation Report

Pension Cost for Fiscal Year Ending December 31, 2006

Employer Contributions for Plan Year Beginning January 1, 2006

May 2006

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Management Summary of Valuation Results

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Financial Results

This report summarizes financial results for American Electric Power's (AEP) Retirement Plan for East Employees based on actuarial valuations as of January 1, 2006, and January 1, 2005.

	January 1, 2006	January 1, 2005
FAS 87 Pension Cost		
Amount	\$ 44,579,070	\$ 48,522,750
Percent of covered pay	4.1%	4.4%
FAS 87 Funded Position		
Accumulated benefit obligation [ABO]	\$ 2,900,638,374	\$ 2,865,596,559
Fair value of assets [FV]	2,982,806,371	2,395,158,061
ABO funded percentage [FV ÷ ABO]	102.8%	83.6%
Prepaid (accrued) pension cost	\$ 696,730,191	\$ 138,652,941
Employer Contributions		
Minimum required	\$ 0	\$ 0
Percent of covered pay	0.0%	0.0%
Maximum deductible	\$ 397,398,602	\$ 862,646,399
Percent of covered pay	36.9%	79.0%
ERISA Funded Position		
Actuarial accrued liability [AAL]	\$ 2,363,628,658	\$ 2,290,303,649
Actuarial value of assets [AV]	2,940,626,547	2,412,147,355
AAL funded percentage [AV ÷ AAL]	124.4%	105.3%
Current liability funded percentage:		
▶ Selected interest rate	96.7%	90.7%
▶ Highest allowable interest rate	96.7%	90.7%

Discussion of Financial Results

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

- ▶ Although investment returns during the prior year were slightly lower than expected, significant contributions were made during 2005 to fund the plan on an ABO basis, which more than offset the effect of investment returns.
- ▶ A study was performed during 2005 based on AEP's historical experience to determine whether demographic assumptions could be revised to better reflect AEP's actual experience and future expectations. Based on the results of this study, retirement rates, termination rates and expected future compensation increase assumptions were revised. The effect of these changes increased pension cost.
- ▶ The Pension Funding Equity Act, which provided current liability interest rate relief for the 2004 and 2005 plan years, expired at the end of 2005. This decreased the current liability funded percentage.
- ▶ There continues to be no minimum required 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. AEP selects a rate based on each plan's expected cash flows. The duration of AEP's pension plans is 10.2 years. The following benchmark bond yields illustrate change in the markets during 2005:

	December 31, 2005	December 31, 2004
30-year Treasury	4.54%	4.83%
Merrill Lynch 10+ High Quality	5.68%	5.62%
Moody's Aa	5.41%	5.66%

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

	December 31, 2005	December 31, 2004
Discount rate	5.50%	5.50%
Rate of return on assets	8.50%	8.75%
Salary increase rate	Rates vary by age from 5.00% to 11.50%	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, which had extended interest rate relief for the 2004 and 2005 plan years, expired on December 31, 2005. That range and assumptions for contribution purposes are:

	January 1, 2006	January 1, 2005
Discount rate for normal cost and actuarial accrued liability	8.50%	8.50%
Current liability interest rate:		
▶ Permissible range	4.37% to 5.10%	4.59% to 6.10%
▶ Selected rate	5.10%	6.10%
Salary increase rate	Rates vary by age from 5.00% to 11.50%	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. A study was performed during 2005 based on AEP's historical experience to determine if demographic assumptions could be revised to better reflect AEP's actual experience and future expectations. Based on the results of this study, retirement rates, termination rates and expected future compensation increase assumptions were revised. No other demographic assumptions have changed since the prior valuation.

Assets

In the year ended December 31, 2005, the plan's portfolio achieved a 6.8% investment return (net of expenses), while the capital markets performed as follows:

Large equities [S&P 500]	4.9%
Intermediate/small equities [Russell 2500]	8.1%
Non-U.S. equities [EAFE]	13.5%
Bonds [Lehman Brothers Aggregate]	2.4%
Cash equivalents [Citi 3 Month Treasury Bill]	3.0%

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 2006. Also, the plan's current liability funded percentage is above the "gateway" percentage for both 2006 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 2005. As of December 31, 2005, 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 2006 pension cost for the plan is \$44,579,070, or 4.1% 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 102.8% as of January 1, 2006, based on the fair value of assets of \$2,982,806,371 and an ABO of \$2,900,638,374. 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, 2005, additional minimum liability was derived from the January 1, 2005, valuation results. The December 31, 2006, disclosures will be developed based on the results of the January 1, 2006, 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 \$48,522,750 in fiscal 2005 to \$44,599,070 in fiscal 2006 because:

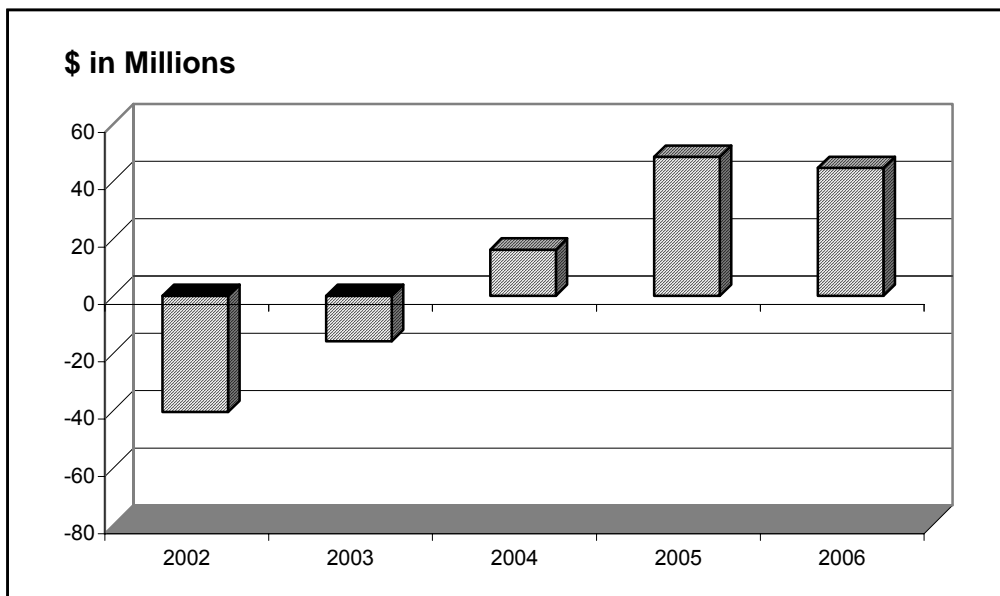
- ▶ Expected changes, based on prior year's assumptions, methods, plan provisions and contributions, decreased the pension cost approximately \$12,500,000.
- ▶ Noninvestment experience increased the pension cost approximately \$2,700,000.
- ▶ The return on the fair value of plan assets was 6.7% in fiscal 2005. This was less than the expected rate of return, but the effect of 2005 contributions (\$606.6 million) decreased the pension cost by approximately \$11,000,000.
- ▶ Assumption changes increased the pension cost approximately \$16,900,000.

The ABO funded percentage increased from 83.6% to 102.8% primarily due to contributions made in 2005.

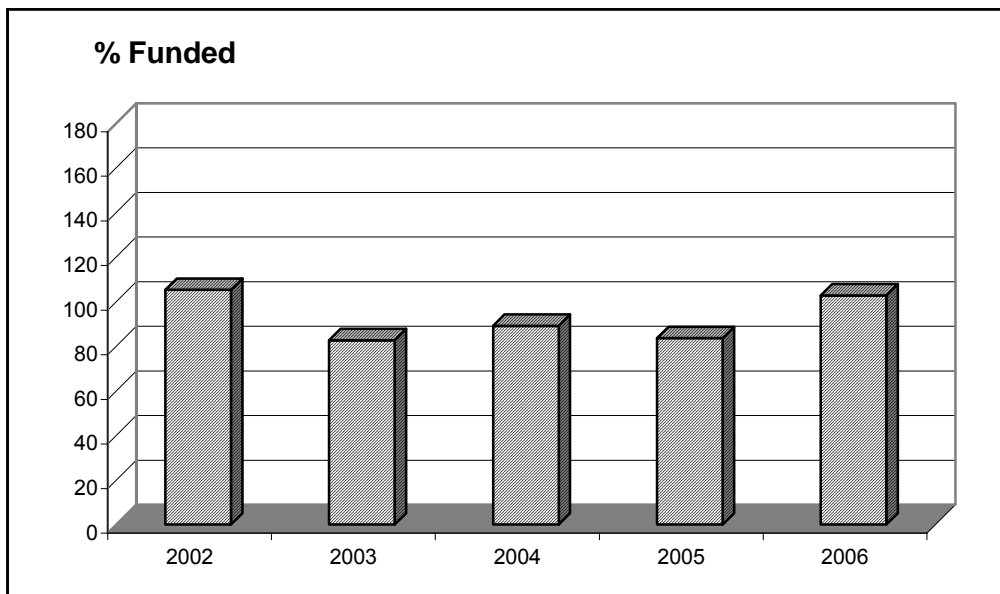
History of Pension Cost and Funded Position

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

History of Pension Cost



History of the Accumulated Benefit Obligation Funded Status



History of Pension Cost and ABO Funded Percentage

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

<i>Fiscal year</i>	<i>Amount</i>	<i>Percent of covered pay</i>	<i>ABO funded percentage</i>	<i>Discount rate</i>
2006	\$ 44,579,070	4.1%	102.8%	5.50%
2005	48,522,750	4.4	83.6	5.50
2004	16,123,936	1.5	89.1	6.25
2003	(15,794,829)	(1.4)	82.7	6.75
2002	(40,513,046)	(4.0)	105.3	7.25

Employer Contributions and ERISA Funded Position

AEP's funding policy is to contribute an amount equal to the minimum required contribution under ERISA. For 2006, there is no minimum required contribution. The maximum deductible contribution under the Internal Revenue Code is \$397,398,602, or 36.9% of covered pay.

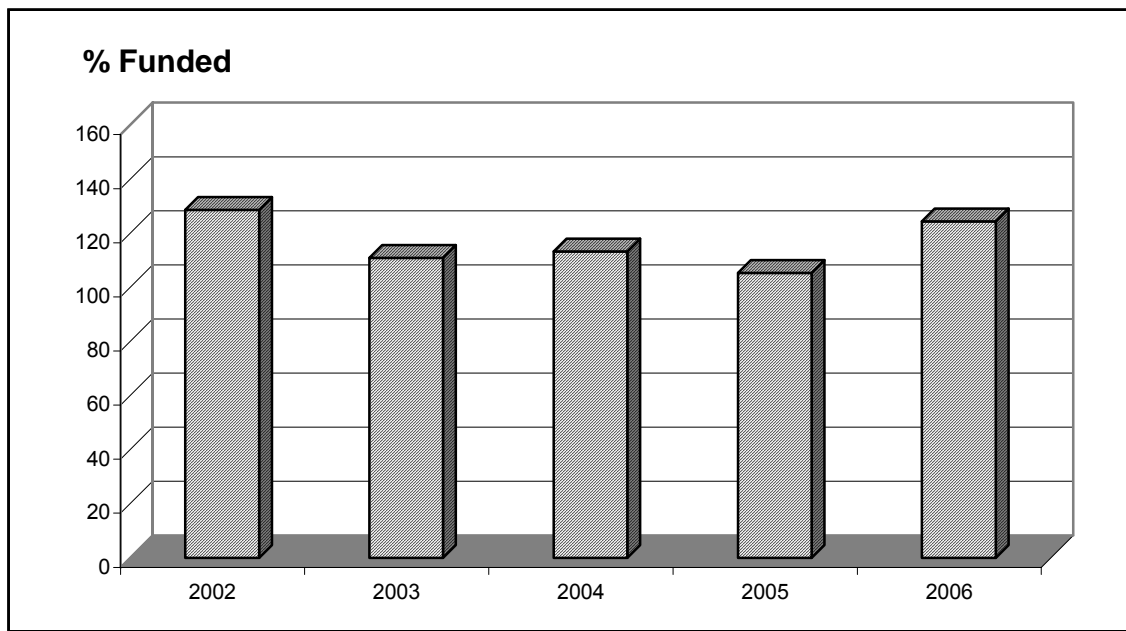
The funded position, on a contribution basis, is measured by comparing the actuarial value of assets with the actuarial accrued liability (AAL). The actuarial value of assets is a smoothed value that recognizes investment gains and losses over time. The AAL is the funding target, under ERISA, on which 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 124.4% as of January 1, 2006. This percentage is based on an actuarial value of assets of \$2,940,626,547 and an AAL of \$2,363,628,658.

History of Employer Contributions and Funded Position

The following charts show the history of employer contributions and the funding range for 2006, as well as AAL funded position.

History of Actuarial Accrued Liability (AAL) Funded Position



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

----- *Employer contributions* -----

<i>Plan year</i>	<i>Amount</i>	<i>Percent of covered pay</i>	<i>AAL funded percentage</i>	<i>Discount rate</i>
2006:				
▶ Minimum	\$ 0	0.0%	124.4%	8.5%
▶ Maximum	397,398,602	36.9		
2005	606,600,000	55.5	105.3	8.50
2004	16,123,936	1.5	113.2	8.50
2003	53,293,130	4.8	110.9	8,50
2002	0	0.0	128.6	8.50

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 96.7% as of January 1, 2006. This percentage is based on an actuarial value of assets of \$2,940,626,547 and a current liability of \$3,041,840,677.

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 interest rate relief provided under the Pension Funding Equity Act expired on December 31, 2005. The highest allowable current liability interest rate for 2006 is 5.10%. The plan's current liability funded percentage on this basis is 96.7% as of January 1, 2006.

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 actuary is a member of the Society of Actuaries and other professional actuarial organizations and meets their "General Qualification Standard for Prescribed Statements of Actuarial Opinions" relating to pension plans.

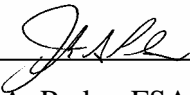
In preparing the results presented in this report, we have relied upon information provided to us regarding plan provisions, plan participants, and plan assets. While the scope of our engagement did not call for us to perform an audit or independent verification of this information, we have reviewed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



Joseph A. Perko, FSA, EA, MAAA

Towers Perrin

May 2006

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SI-1

Asset Values

Asset Values for Calculating Pension Cost

Fair value, excluding contributions receivable:

▶ As of January 1, 2005	\$	2,395,158,061
▶ Contributions		606,600,000
▶ Disbursements		(184,853,105)
▶ Investment return		<u>165,901,414</u>
▶ As of January 1, 2006	\$	2,982,806,371
▶ Rate of return		6.8%

Market-related value:

▶ As of January 1, 2005	\$	2,429,603,813
▶ As of January 1, 2006		2,954,965,528
▶ Rate of return		4.2%

Asset Values for Calculating Employer Contributions

Market value, including contributions receivable:

▶ As of January 1, 2005	\$	2,395,158,061
▶ Contributions		606,600,000
▶ Disbursements		184,853,105
▶ Investment return		<u>165,901,414</u>
▶ As of January 1, 2006	\$	2,982,806,371
▶ Rate of return		6.8%

Actuarial value:

▶ As of January 1, 2005	\$	2,412,147,355
▶ As of January 1, 2006		2,940,626,547
▶ Rate of return		4.3%
Rate of return (assuming mid-year cash flow) for Schedule B of Form 5500		4.1%

SI-2

Basic Results for Pension Cost

	January 1, 2006	January 1, 2005
Service Cost	\$ 73,359,591	\$ 71,546,810
Obligations		
Accumulated benefit obligation [ABO]:		
▶ Participants currently receiving benefits	\$ 1,402,427,494	\$ 1,428,537,934
▶ Deferred inactive participants	155,212,953	137,334,882
▶ Active participants	<u>1,342,997,927</u>	<u>1,299,723,743</u>
Total ABO	\$ 2,900,638,374	\$ 2,865,596,559
Obligation due to future salary increases	<u>135,276,525</u>	<u>98,675,183</u>
Projected benefit obligation [PBO]	\$ 3,035,914,899	\$ 2,964,271,742
Assets		
Fair value [FV]	\$ 2,982,806,371	\$ 2,395,158,061
Unrecognized investment losses (gains)	<u>(27,840,843)</u>	<u>34,445,752</u>
Market-related value	\$ 2,954,965,528	\$ 2,429,603,813
Funded Position		
Unfunded PBO	\$ 53,108,528	\$ 569,113,681
Minimum liability [ABO – FV, minimum zero]	0	470,438,498
Key Economic Assumptions		
Discount rate	5.50%	5.50%
Rate of return on assets	8.75%	8.75%
Salary increase rate	Rates vary by age from 5.0% to 11.5%	Rates vary by age from 3.5% to 8.5%

SI-3

Fiscal 2005

Development of Prepaid (Accrued)
 Pension Cost as of December 31, 2005

Prepaid (accrued) pension cost, as of December 31, 2004	\$ 138,652,941
Change during fiscal 2005:	
▶ Income (cost) recognized	(48,522,750)
▶ Employer contributions	606,600,000
▶ Effect of curtailments, settlements, and termination benefits	<u>0</u>
Prepaid (accrued) pension cost, as of December 31, 2005	\$ 696,730,191

January 1, 2006 January 1, 2005

Reconciliation of Funded Status

Funded status [FV – PBO]	\$ (53,108,528)	\$ (569,113,681)
Unrecognized net actuarial loss (gain)	725,567,874	679,543,817
Unrecognized prior service cost (credit)	24,270,845	28,222,805
Unrecognized transition obligation (asset)	<u>0</u>	<u>0</u>
Prepaid (accrued) pension cost	\$ 696,730,191	\$ 138,652,941

Balance Sheet Effects

Prepaid pension cost	\$ 696,730,191	\$ 138,652,941
Accrued pension cost	0	0
Additional minimum liability	0	(609,091,439)
Intangible asset	0	28,222,805
Accumulated other comprehensive income	<u>0</u>	<u>580,868,634</u>
Balance sheet effect	\$ 696,730,191	\$ 138,652,941

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

SI-4

Pension Cost

	Fiscal 2006	Fiscal 2005
Pension Cost		
Service cost	\$ 73,359,591	\$ 71,546,810
Interest cost	164,449,819	161,470,138
Expected return on assets	(241,105,471)	(216,072,407)
Amortization:		
▶ Transition obligation (asset)	0	0
▶ Prior service cost (credit)	3,951,957	3,951,960
▶ Net loss (gain)	<u>43,923,174</u>	<u>27,626,249</u>
Pension cost	\$ 44,579,070	\$ 48,522,750
Percent of covered pay	4.1%	4.4%
Per active participant	\$ 3,016	\$ 3,241

Change in Pension Cost

Pension cost for fiscal 2005	\$ 48,500,000
Change from fiscal 2005 to fiscal 2006:	
▶ Expected based on prior valuation	(12,500,000) *
▶ Loss (gain) from noninvestment experience	2,700,000 **
▶ Loss (gain) from asset experience	(11,000,000)
▶ Assumption changes	16,900,000
▶ Plan amendments	<u>0</u>
Pension cost for fiscal 2006	\$ 44,600,000

* Includes effect of expected 2005 contribution amounts

** Includes effect of actual 2005 contribution amounts.

SI-5

Selected Financial Statement Disclosure Information

The following information was included in AEP's 2005 pension disclosures. This information was developed by adjusting the prior year's valuation results for the passage of time and other significant changes.

	Fiscal 2005	Fiscal 2004
Change in Benefit Obligation		
PBO, beginning of year	\$ 2,889,589,764	\$ 2,554,102,543
Service cost	71,546,810	63,327,398
Interest cost	161,470,138	159,414,696
Plan amendments	0	0
Actuarial loss (gain)	167,979,286	293,406,328
Benefits paid	(184,853,105)	(180,661,201)
Effect of curtailments, settlements and termination benefits	<u>0</u>	<u>0</u>
PBO, end of year	\$ 3,105,732,893	\$ 2,889,589,764
Change in Plan Assets		
Fair value of plan assets, beginning of year	\$ 2,405,743,218	\$ 2,278,132,394
Actual return on plan assets	155,316,258	292,148,089
Employer contributions	606,600,000	16,123,936
Benefits paid	(184,853,105)	(180,661,201)
Settlements	<u>0</u>	<u>0</u>
Fair value of plan assets, end of year	\$ 2,982,806,371	\$ 2,405,743,218

SI-6

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

	December 31, 2005	December 31, 2004
Reconciliation of Funded Status		
Funded status	\$ (122,926,522)	\$ (483,846,546)
Unrecognized net actuarial loss (gain)	795,385,868	594,276,682
Unrecognized prior service cost (credit)	24,270,845	28,222,805
Unrecognized transition obligation (asset)	0	0
Prepaid (accrued) pension cost	\$ 696,730,191	\$ 138,652,941
Amount Recognized in Statement of Financial Position		
Prepaid pension cost	\$ 696,730,191	\$ 138,652,941
Accrued pension cost	0	0
Additional minimum liability	0	(532,597,301)
Intangible asset	0	28,222,805
Accumulated other comprehensive income	0	504,374,496
Net amount recognized	\$ 696,730,191	\$ 138,652,941

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

SI-7

Present Value of Accumulated Plan Benefits for FAS 35

	January 1, 2006	January 1, 2005
Actuarial Present Value of Accumulated Plan Benefits		
Vested benefits:		
▶ Participants currently receiving benefits	\$ 1,135,197,742	\$ 1,152,485,435
▶ Other participants	<u>1,073,086,705</u>	<u>1,004,201,676</u>
▶ Total vested benefits	\$ 2,208,284,447	\$ 2,156,687,111
Nonvested benefits	<u>78,216,925</u>	<u>81,551,953</u>
Total accumulated benefits	\$ 2,286,501,372	\$ 2,238,239,064
Market value of assets	2,982,806,371	2,395,158,061
Key Assumptions		
Interest rate	8.50%	8.50%
Mortality	GAM94	GAM94
Change in Actuarial Present Value of Accumulated Plan Benefits		
Actuarial present value of accumulated plan benefits as of January 1, 2005	\$ 2,238,239,064	
Change from 2005 to 2006:		
▶ Additional benefits accumulated (including the effect of noninvestment experience)	34,171,291	
▶ Interest due to decrease in the discount period	182,554,270	
▶ Benefits paid	(184,853,105)	
▶ Assumption changes	16,389,852	
▶ Plan amendments	<u>0</u>	
Actuarial present value of accumulated plan benefits as of January 1, 2006	\$ 2,286,501,372	

SI-8

Basic Results for Employer Contributions

	January 1, 2006	January 1, 2005
Normal Cost and Liabilities		
Normal cost	\$ 53,538,643	\$ 51,495,684
Actuarial accrued liability [AAL]	2,363,628,658	2,290,303,649
Current liability [CL]:		
▶ Selected interest rate	3,041,840,677	2,659,093,161
▶ Highest allowable interest rate	3,041,840,677	2,659,093,161
Assets		
Market value	\$ 2,982,806,371	\$ 2,395,158,061
Unrecognized investment losses (gains)	(42,179,824)	16,989,294
Actuarial value [AV]	\$ 2,940,626,547	\$ 2,412,147,355
Funded Position		
Unfunded actuarial accrued liability [AAL – AV]	\$ (576,997,889)	\$ (121,843,706)
AAL funded percentage [AV ÷ AAL]	124.4%	105.3%
CL funded percentage:		
▶ Selected interest rate	96.7%	90.7%
▶ Highest allowable interest rate	96.7%	90.7%
Key Economic Assumptions		
Discount rate for normal cost and actuarial accrued liability	8.50%	8.50%
Current liability interest rate:		
▶ Selected	5.10%	6.10%
▶ Highest allowable	5.10%	6.10%
Salary increase rate	Rates vary by age from 5.0% to 11.5%	Rates vary by age from 3.5% to 8.5%

SI-9

Minimum Required Employer Contribution

	January 1, 2006	January 1, 2005
Minimum Required Employer Contribution		
Normal cost	\$ 53,538,643	\$ 51,495,684
Amortization amounts	7,008,302	0
Interest adjustments	5,146,490	4,377,133
Additional funding charge	0	0
Credit balance with interest	<u>(675,818,638)</u>	<u>(18,077,650)</u>
Minimum required contribution before full funding limit	\$ 0	\$ 37,795,167
Minimum required contribution after full funding limit	0	0
Percent of covered pay	0.00%	0.00%
Per active participant	\$ 0	\$ 0
Changes in Minimum Required Employer Contribution		
Minimum required contribution as of January 1, 2005	\$ 0	
Changes from 2005 to 2006:		
▶ Expected based on prior valuation	0	
▶ Loss (gain) from noninvestment experience	0	
▶ Loss (gain) from asset experience	0	
▶ Change in assumptions	0	
Minimum required contribution as of January 1, 2006	\$ 0	

SI-10

Maximum Deductible Employer Contribution

	January 1, 2006	January 1, 2005
Maximum Deductible Employer Contribution		
Maximum deductible contribution before adjustments	\$ 58,089,427	\$ 55,872,817
Allowable deduction, the greatest of:		
▶ Maximum deductible contribution after full funding limit	58,089,427	55,872,817
▶ Contribution necessary to satisfy minimum funding standards	0	0
▶ Contribution necessary to fund 100% of current liability	397,398,602	862,646,399
Maximum deductible contribution	\$ 397,398,602 *	\$ 862,646,399
Percent of covered pay	36.9%	79.0%
Per active participant	\$ 26,884	\$ 57,617

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 deductible contribution as of January 1, 2005	\$ 862,646,399
Changes from 2005 to 2006:	
▶ Expected based on prior valuation	(676,311,724)
▶ Loss (gain) from noninvestment experience	(186,334,675)
▶ Loss (gain) from asset experience	0
▶ Change in assumptions	397,398,602
Maximum deductible contribution as of January 1, 2006	\$ 397,398,602

*Based on lowest permissible current liability rate of 4.37%.

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

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Actuarial Assumptions and Methods

	Pension Cost	Contributions
Economic Assumptions		
▶ Discount rate	5.50%	8.50%
▶ Return on assets	8.50%	N/A
▶ Current liability	N/A	5.10%
▶ FAS 35	N/A	8.50%

Annual rates of increase in:

▶ Total Compensation	<i>Age</i>	<i>Rate</i>	<i>Rate</i>
	<25	11.50%	11.50%
	25-34	9.50%	9.50%
	35-44	6.50%	6.50%
	>45	5.00%	5.00%
▶ Cash balance crediting rate and lump sum interest rate	5.50%	5.50%	
▶ 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 (male and female) for current liability purposes

Termination

Rates varying by age and service

<i>Age</i>	<i>Rate</i>	
	<i>Less than five years of service</i>	<i>Five or more years of service</i>
<25	12.50%	10.00%
25-30	12.50%	6.00%
30-35	12.50%	5.00%
35-40	12.50%	3.50%
>40	12.50%	3.00%

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Retirement	Rates varying by age; average retirement age 60														
	<table><thead><tr><th><i>Age</i></th><th><i>Rate</i></th></tr></thead><tbody><tr><td>55-57</td><td>7.5%</td></tr><tr><td>58-60</td><td>15.0%</td></tr><tr><td>61-63</td><td>35.0%</td></tr><tr><td>64-65</td><td>25.0%</td></tr><tr><td>66-69</td><td>20.0%</td></tr><tr><td>70+</td><td>100%</td></tr></tbody></table>	<i>Age</i>	<i>Rate</i>	55-57	7.5%	58-60	15.0%	61-63	35.0%	64-65	25.0%	66-69	20.0%	70+	100%
<i>Age</i>	<i>Rate</i>														
55-57	7.5%														
58-60	15.0%														
61-63	35.0%														
64-65	25.0%														
66-69	20.0%														
70+	100%														
Form of payment	75% lump sum; 25% annuity														
Percent married	80% of male participants; 70% of female participants														
Spouse ages	Wives are assumed to be three years younger than husbands														
Valuation pay	<p>2006 Base Salary Pay (Grandfathered) – estimated as the sum of the following updated one year according to the salary increase assumption:</p> <ul style="list-style-type: none">(i) 2005 base salary for the period January 1, 2005, to November 30, 2005(ii) The monthly base rate of pay on December 1, 2005. <p>2006 Expanded Pay (Cash Balance) – sum of the following updated one year according to the salary increase assumption:</p> <ul style="list-style-type: none">(i) 2005 base salary for the period January 1, 2005, to November 30, 2005(ii) The monthly base rate of pay on December 1, 2005.(iii) A 12% increase for overtime eligible employees and a target bonus percent increase for incentive eligible employees.														

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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 on investments using the long term yield assumption.
- Comparing the actual fair value of assets to the expected value calculated above.

Contributions:

- ▶ Normal cost and actuarial accrued liability
 - ▶ Actuarial value of assets
- Projected unit credit
- Same technique as above in market-related value, except the valuation interest rate is used to compute the expected market value. The actuarial value of assets must be within 20% of the fair value, plus contributions receivable.

- ▶ Benefits not valued
- All benefits were valued except:
- Any liabilities that may be reinstated in the event of reemployment.
 - Preretirement death benefits for terminated vested participants.
 - The alternate benefit formula for Members who did not elect to withdraw their contributions.
 - Any liabilities relating to Member's unwithdrawn contributions.
 - Liabilities related to special benefits as a result of termination due to restructuring or downsizing.

Change in Assumptions and Methods Since Prior Valuation

The current liability interest rate changes from 6.10% to 5.10%.

A study was performed during 2005 based on AEP's historical experience to determine if demographic assumptions could be revised to better reflect AEP's actual experience and future expectations. As a result of this study, the termination rates, retirement rates, total compensation increase assumption and projected pay definition were revised.

Data Sources

Towers Perrin used participant data as of December 1, 2005, and accrued pension costs as of December 31, 2005, supplied by AEP. Census data was adjusted to reflect any terminations, retirements or deaths that occurred during December. Data were reviewed for reasonableness and consistency, but no audit was performed. Assumptions or estimates were made by 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.

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Participant Data

	January 1, 2006	January 1, 2005
Active		
Number	14,782	14,972
Average age	47.0	46.8
Average past service	18.4	18.5
Average future service	10.2	12.6
Covered pay:		
▶ Total	\$ 1,077,096,610	\$ 1,092,042,708
▶ Average	72,865	72,939
Deferred Inactive		
Number	3,859	3,656
Average age	50.1	49.2
Annual benefits:		
▶ Total	\$ 28,241,467	\$ 27,601,809
▶ Average	7,318	7,550
Currently Receiving Benefits		
Number	11,198	11,315
Average age	72.3	71.9
Annual benefits:		
▶ Total	\$ 143,475,024	\$ 143,598,397
▶ Average	12,813	12,691
Total Participants Included in Valuation		
Number	29,839	29,943

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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	214	\$ 1,103,474	\$ 5,156
40 – 44	598	3,219,801	5,384
45 – 49	977	6,686,695	6,844
50 – 54	1,051	8,736,804	8,313
55 – 59	724	6,231,335	8,607
60 – 64	268	2,110,233	7,874
> 64	<u>27</u>	<u>153,124</u>	5,671
Total	3,859	\$ 28,241,467	\$ 7,318

Currently Receiving Benefits

<i>Age nearest birthday</i>	<i>Number</i>	<i>Annual benefit</i>	<i>Average annual benefit</i>
< 55	116	\$ 520,595	\$ 4,488
55 – 59	851	12,881,123	15,136
60 – 64	1,684	27,915,707	16,577
65 – 69	1,919	24,798,122	12,922
70 – 74	1,940	26,198,816	13,505
75 – 79	1,981	25,604,046	12,925
>79	<u>2,707</u>	<u>25,556,615</u>	9,441
Total	11,198	\$ 143,475,024	\$ 12,813

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Active Participant Data by Age and Service
 AEP East Retirement Plan
 2006 Projected Pay

Age Nearest Birthday	Completed Years of Service									Total
	0	1-4	5-9	10-14	15-19	20-24	25-29	30-34	Over 35	
0-24	Number	239	3	0	0	0	0	0	0	242
	Avg Pay	42,857	41,630	0	0	0	0	0	0	42,842
25-29	Number	545	100	0	0	0	0	0	0	645
	Avg Pay	50,856	60,999	0	0	0	0	0	0	52,429
30-34	Number	535	293	72	1	0	0	0	0	901
	Avg Pay	58,366	68,076	68,546	71,022	0	0	0	0	62,351
35-39	Number	427	304	270	229	8	0	0	0	1,238
	Avg Pay	62,323	74,133	73,541	74,301	64,065	0	0	0	69,897
40-44	Number	382	304	245	672	420	50	0	0	2,073
	Avg Pay	67,480	79,245	68,908	77,899	76,136	69,480	0	0	74,554
45-49	Number	297	228	178	506	799	1,151	25	0	3,184
	Avg Pay	65,680	76,986	72,495	71,234	82,364	74,631	75,014	0	75,249
50-54	Number	202	167	124	354	499	1,153	570	39	3,108
	Avg Pay	69,432	80,970	71,485	69,933	79,129	80,242	76,554	77,304	77,163
55-59	Number	149	130	81	209	271	507	666	546	2,559
	Avg Pay	68,855	76,794	67,004	66,241	74,672	76,061	81,999	79,497	76,721
60-64	Number	61	49	35	62	61	125	101	252	746
	Avg Pay	64,566	76,568	59,777	64,502	74,490	69,938	74,308	77,525	72,532
65-69	Number	15	15	6	8	7	7	4	9	71
	Avg Pay	54,336	65,937	58,834	73,939	77,601	80,340	80,370	71,360	67,858
Over 69	Number	8	2	1	1	1	1	0	1	15
	Avg Pay	70,616	61,093	39,414	42,918	55,242	61,384	0	95,786	65,457
Total	Number	2,860	1,595	1,012	2,042	2,066	2,994	1,366	847	14,782
	Avg Pay	59,680	74,432	70,508	72,827	78,975	76,761	79,026	78,742	72,865

Average Age = 47.0

Average Service = 18.4



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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, 2005, valuation	14,972	3,656	11,315	29,943
Change due to:				
▶ New hire and rehire	944	(33)	(2)	909
▶ Nonvested termination	(344)	0	0	(344)
▶ Vested termination	(205)	205	0	0
▶ Retirement	(240)	(86)	326	0
▶ Disability	0	0	0	0
▶ Death without beneficiary	(15)	(5)	(361)	(381)
▶ Death with beneficiary	(5)	4	1	0
▶ Cashout	(325)	(63)	(11)	(399)
▶ Miscellaneous	0	181	(70)	111
▶ Net change	(190)	203	(117)	(104)
Included in January 1, 2006, valuation	14,782	3,859	11,198	29,839

Plan Provisions

Effective Date	May 1, 1955. Restated effective January 1, 2001.
Recent Amendments	Effective as of October 1, 2004.
Covered Employees	Employees become Members of the Plan on the first day of the month following completion of one year of service.
Participation Date	Date of becoming a covered employee.
Definitions	
Grandfathered Employee	If on December 31, 2000, either: <ul style="list-style-type: none">■ Participate in AEP System Retirement Plan, or■ In one-year waiting period for AEP System Retirement Plan participation.
Vesting Service	A period of time from employment date to termination date and, in general, includes periods of severance that are not in excess of 12 months.
Accredited Service	Elapsed time from date of hire (from benefit service start date).
Final Average Pay	Average of the highest 36-consecutive months of base pay out of the last 120 months of employment, subject to IRS limits.
Cash Balance Pay	Pay received during the year, including base pay, overtime, shift differential/Sunday premium pay and incentive pay, subject to IRS limits.
Covered Compensation Amount	The average of the Social Security taxable wage base during the 35-year period including the year in which the participant retires, dies, becomes disabled or otherwise terminates employment. This monthly average is calculated to the next lower or equal whole dollar amount and is then rounded to nearest \$50.
Normal Retirement Date (NRD)	The first day of the calendar month whose first day is nearest the later of the Member's 65 th birthday or the completion of five years of Vesting Service.

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

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

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

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

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

Plus

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

Plus

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

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

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

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

Minimum of 4%.

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

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

<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 Sum of (1)+(2)+(3):

- (1) 1.1% of Final Average Pay x Accredited Service up to 35 years
- (2) 0.5% of Final Average Pay Less Covered Compensation x Accredited Service up to 35 years
- (3) 1.33% of Final Average Pay x Accredited Service between 35 and 45 years.

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

Long-term Disability and Paid Leaves Compensation equal to base rate of pay as of disability date. Vesting service continues.

Unpaid Leave No compensation for annual compensation credit. Vesting service continues.

Eligibility for Benefits

Normal Retirement All Members at or after their Normal Retirement Date.

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Vested	All Members who terminate employment after completion of five years of Vesting Service, or upon death.
Early Retirement	Any time after attainment of age 55 and completion of five years of vesting.
Disability	All Members who are unable to work at own occupation solely because of sickness or injury for the first 24 months of disability. After 24 months of disability, the participant is eligible if unable to work at any gainful occupation for which the participant may be able, or may reasonably become qualified by education, training or experience, to perform.
Surviving Spouse	The surviving spouse of a Grandfathered Member who retired or is eligible to retire on Normal or Early Retirement and who was married to that spouse for the year preceding commencement and whose grandfathered benefit exceeds his or her Cash Balance Benefit.
Preretirement Death	Beneficiary of deceased Member.

Monthly Benefits Paid Upon the Following Events

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

Deferred Vested Retirement The accrued Normal Retirement Benefit (better of Cash Balance and Grandfathered Benefits, if eligible), payable at Normal Retirement Date or actuarially reduced and payable at any age.

Disability The greater of (1) or (2):

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

- (2) The Cash Balance Benefit with continued Company Credits while disabled.

Benefit (1) applies for Grandfathered Employees only.

Preretirement Death Better of (1) or (2):

- (1) The grandfathered monthly benefit as if the employee commenced a 60% qualified joint and survivor benefit at his earliest retirement date

- (2) Annuity equivalent of Cash Balance account, or the cash balance account.

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

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

Form of Payment

■ Grandfathered Employees

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

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

■ Employees Hired On or After January 1, 2001

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

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

Member Contributions

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

Benefits Not Valued

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

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

Future Plan Changes

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

Changes in Benefits Valued Since Prior Year

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

**AMERICAN ELECTRIC POWER
EAST RETIREMENT PLAN
SUMMARY OF PLAN PARTICIPANTS FOR THE 2006 VALUATION**

Location	Vested Actives	Non-Vested Actives	Total Actives	Retirees Receiving Benefits	Beneficiaries	Deferred Vesteds	Total Inactive	Total Participants
AEP Energy Services, Inc.	6	4	10	2	0	42	44	54
AEP Pro Serv, Inc.	0	0	0	0	0	2	2	2
AEP T & D Services, LLC	0	0	0	0	0	0	0	0
American Electric Power Service Corporation	3,724	1,049	4,773	1,422	336	1,489	3,247	8,020
Appalachian Power Co - Distribution	1,163	61	1,224	1,240	419	325	1,984	3,208
Appalachian Power Co - Generation	1,017	54	1,071	629	194	102	925	1,996
Appalachian Power Co - Transmission	185	3	188	76	6	29	111	299
C3 Communications, Inc.	0	0	0	0	0	1	1	1
Cardinal Operating Company	238	4	242	143	44	25	212	454
AEP Texas Central Company - Distribution	11	104	115	2	1	0	3	118
AEP Texas Central Company - Generation	0	0	0	0	0	0	0	0
AEP Texas Central Company - Nuclear	0	0	0	0	0	0	0	0
AEP Texas Central Company - Transmission	2	13	15	0	0	0	0	15
Columbus Southern Power Co - Distribution	589	144	733	1,014	113	176	1,303	2,036
Columbus Southern Power Co - Generation	323	14	337	370	40	94	504	841
Columbus Southern Power Co - Transmission	45	8	53	80	12	14	106	159
Conesville Coal Preparation Company	13	0	13	4	0	0	4	17
Cook Coal Terminal	11	0	11	10	0	0	10	21
CSW Energy, Inc.	1	1	2	0	0	0	0	2
Elmwood	74	40	114	0	0	3	3	117
EnerShop Inc.	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Distribution	564	91	655	756	260	194	1,210	1,865
Indiana Michigan Power Co - Generation	416	7	423	263	83	193	539	962
Indiana Michigan Power Co - Nuclear	942	120	1,062	243	43	329	615	1,677
Indiana Michigan Power Co - Transmission	137	15	152	79	10	21	110	262
Kentucky Power Co - Distribution	278	7	285	175	70	91	336	621
Kentucky Power Co - Generation	140	8	148	70	18	18	106	254
Kentucky Power Co - Transmission	51	3	54	5	0	5	10	64
Kingsport Power Co - Distribution	44	2	46	45	15	21	81	127
Kingsport Power Co - Transmission	10	1	11	4	1	0	5	16
Memco	194	170	364	0	0	7	7	371
Ohio Power Co - Distribution	788	119	907	930	319	216	1,465	2,372
Ohio Power Co - Generation	782	31	813	601	193	168	962	1,775
Ohio Power Co - Transmission	187	18	205	107	34	24	165	370
Public Service Co of Oklahoma - Distribution	26	111	137	0	1	0	1	138
Public Service Co of Oklahoma - Generation	4	30	34	0	0	0	0	34
Public Service Co of Oklahoma - Transmission	0	5	5	1	0	0	1	6
Southwestern Electric Power Co - Distribution	8	79	87	0	0	1	1	88
Southwestern Electric Power Co - Generation	10	42	52	0	0	0	0	52
Southwestern Electric Power Co - Texas - Distribution	5	19	24	14	0	0	14	38
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0
Southwestern Electric Power Co - Transmission	2	6	8	0	0	0	0	8
Water Transportation (Blackhawk)	212	93	305	114	36	28	178	483
AEP Texas North Company - Distribution	2	27	29	0	0	0	0	29
AEP Texas North Company - Generation	0	1	1	0	0	1	1	2
AEP Texas North Company - Transmission	0	5	5	0	0	0	0	5
Wheeling Power Co - Distribution	57	7	64	66	28	11	105	169
Wheeling Power Co - Transmission	0	0	0	6	8	1	15	15
Cedar Coal Co	3	0	3	83	37	10	130	133
Central Coal Company	0	0	0	0	0	0	0	0
Central Ohio Coal	0	0	0	67	15	40	122	122
Southern Ohio Coal - Martinka	0	0	0	67	11	69	147	147
Southern Ohio Coal - Meigs	2	0	2	76	33	23	132	134
Windsor	0	0	0	28	8	18	54	54
Price River Coal	0	0	0	15	2	6	23	23
Houston Pipeline (HPL)	0	0	0	1	0	62	63	63
Total	12,266	2,516	14,782	8,808	2,390	3,859	15,057	29,839

AMERICAN ELECTRIC POWER RETIREMENT PLAN-EAST
 FUNDED STATUS OF PRESENT VALUE OF ACCUMULATED PLAN BENEFITS (FAS 35) AS OF JANUARY 1, 2006

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.	\$1,233,689	\$39,160	\$1,272,849	\$1,357,546	106.7%
AEP Pro Serv, Inc.	68,093	0	68,093	146,916	215.8%
AEP T & D Services, LLC	0	0	0	0	0.0%
American Electric Power Service Corporation	625,408,104	29,031,939	654,440,043	861,063,649	131.6%
Appalachian Power Co - Distribution	234,102,787	5,825,212	239,927,999	311,161,292	129.7%
Appalachian Power Co - Generation	170,180,439	6,250,603	176,431,042	226,102,266	128.2%
Appalachian Power Co - Transmission	27,892,570	1,057,356	28,949,926	38,703,255	133.7%
C3 Communications, Inc.	14,409	0	14,409	31,023	215.3%
Cardinal Operating Company	44,769,153	1,644,696	46,413,849	59,671,612	128.6%
AEP Texas Central Company - Distribution	798,787	278,508	1,077,295	1,349,784	125.3%
AEP Texas Central Company - Generation	0	0	0	0	0.0%
AEP Texas Central Company - Nuclear	0	0	0	0	0.0%
AEP Texas Central Company - Transmission	178,591	49,348	227,939	265,892	116.7%
Columbus Southern Power Co - Distribution	177,727,834	3,269,943	180,997,777	235,375,271	130.0%
Columbus Southern Power Co - Generation	77,899,051	2,259,065	80,158,116	103,154,660	128.7%
Columbus Southern Power Co - Transmission	17,525,299	346,369	17,871,668	23,862,359	133.5%
Conesville Coal Preparation Company	1,870,070	131,475	2,001,545	2,729,878	136.4%
Cook Coal Terminal	1,971,606	46,754	2,018,360	2,648,017	131.2%
CSW Energy, Inc.	739	4,668	5,407	94,626	1750.1%
Elmwood	537,412	134,410	671,822	861,512	128.2%
EnerShop Inc.	0	0	0	0	0.0%
Indiana Michigan Power Co - Distribution	125,327,601	3,236,188	128,563,789	165,334,579	128.6%
Indiana Michigan Power Co - Generation	65,882,369	2,340,990	68,223,359	89,825,222	131.7%
Indiana Michigan Power Co - Nuclear	100,664,862	5,716,679	106,381,541	141,755,547	133.3%
Indiana Michigan Power Co - Transmission	23,462,551	879,796	24,342,347	32,053,488	131.7%
Kentucky Power Co - Distribution	44,254,763	1,494,645	45,749,408	59,903,668	130.9%
Kentucky Power Co - Generation	21,023,645	872,471	21,896,116	28,563,296	130.4%
Kentucky Power Co - Transmission	4,194,675	280,567	4,475,242	5,909,837	132.1%
Kingsport Power Co - Distribution	9,260,750	182,082	9,442,832	11,853,116	125.5%
Kingsport Power Co - Transmission	1,961,930	80,697	2,042,627	2,556,164	125.1%
Memco	2,985,212	764,659	3,749,871	4,412,828	117.7%
Ohio Power Co - Distribution	173,752,781	3,980,190	177,732,971	229,842,566	129.3%
Ohio Power Co - Generation	152,690,544	4,401,666	157,092,210	202,834,137	129.1%
Ohio Power Co - Transmission	35,892,409	1,078,982	36,971,391	47,794,921	129.3%
Public Service Co of Oklahoma - Distribution	809,957	379,321	1,189,278	1,541,506	129.6%
Public Service Co of Oklahoma - Generation	66,041	188,631	254,672	430,757	169.1%
Public Service Co of Oklahoma - Transmission	276,429	15,530	291,959	387,827	132.8%
Southwestern Electric Power Co - Distribution	126,242	248,485	374,727	471,661	125.9%
Southwestern Electric Power Co - Generation	635,676	166,652	802,328	1,066,883	133.0%
Southwestern Electric Power Co - Texas - Distribution	558,159	65,762	623,921	833,925	133.7%
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0.0%
Southwestern Electric Power Co - Transmission	141,372	40,735	182,107	220,171	120.9%
Water Transportation (Blackhawk)	19,043,429	1,004,555	20,047,984	25,805,932	128.7%
AEP Texas North Company - Distribution	74,393	78,407	152,800	246,427	161.3%
AEP Texas North Company - Generation	8,636	5,729	14,365	32,338	225.1%
AEP Texas North Company - Transmission	0	21,589	21,589	27,634	128.0%
Wheeling Power Co - Distribution	11,956,667	275,577	12,232,244	16,052,277	131.2%
Wheeling Power Co - Transmission	992,206	0	992,206	1,355,982	136.7%
Cedar Coal Co	3,539,511	15,941	3,555,452	4,617,299	129.9%
Central Coal Company	0	0	0	0	0.0%
Central Ohio Coal	8,109,084	0	8,109,084	11,110,020	137.0%
Southern Ohio Coal - Martinka	5,218,086	0	5,218,086	7,497,183	143.7%
Southern Ohio Coal - Meigs	9,305,387	30,893	9,336,280	12,851,670	137.7%
Windsor	2,673,053	0	2,673,053	4,020,909	150.4%
Price River Coal	385,822	0	385,822	513,205	133.0%
Houston Pipeline (HPL)	831,572	0	831,572	2,503,838	301.1%
Total	\$2,208,284,447	\$78,216,925	\$2,286,501,372	\$2,982,806,371	130.5%

AMERICAN ELECTRIC POWER RETIREMENT PLAN-EAST
SUMMARY OF FAS 87 VALUATION RESULTS AS OF JANUARY 1, 2006

Location	Number of Participants			Total	Valuation Earnings	Service Cost	Accumulated Benefit Obligation	Projected Benefit Obligation	December 31, 2005 (Accrued)/Prepaid Pension Cost
	Actives	Deferred Vested	Beneficiaries & Retirees						
AEP Energy Services, Inc.	10	42	2	54	\$628,533	\$42,388	\$1,777,408	\$1,798,493	(\$522,555)
AEP Pro Serv, Inc.	0	2	0	2	0	0	138,281	138,281	(43,524)
AEP T & D Services, LLC	0	0	0	0	0	0	0	0	(622)
American Electric Power Service Corporation	4,773	1,489	1,758	8,020	388,355,285	26,454,622	842,156,851	903,961,046	132,318,420
Appalachian Power Co - Distribution	1,224	325	1,659	3,208	80,689,339	5,558,844	300,894,679	309,671,071	90,002,999
Appalachian Power Co - Generation	1,071	102	823	1,996	76,617,465	5,492,295	221,552,670	230,267,035	54,001,823
Appalachian Power Co - Transmission	188	29	82	299	12,816,880	986,228	37,213,835	38,768,486	8,533,982
C3 Communications, Inc.	0	1	0	1	0	0	29,173	29,173	(44,226)
Cardinal Operating Company	242	25	187	454	17,944,295	1,293,852	58,184,421	60,515,590	13,497,739
AEP Texas Central Company - Distribution	115	0	3	118	5,036,884	255,611	1,464,057	1,917,442	(34,337)
AEP Texas Central Company - Generation	0	0	0	0	0	0	0	0	(8,990)
AEP Texas Central Company - Nuclear	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Transmission	15	0	0	15	884,307	47,732	286,249	390,600	3,335
Columbus Southern Power Co - Distribution	733	176	1,127	2,036	46,781,227	3,116,628	225,763,262	231,548,903	86,029,854
Columbus Southern Power Co - Generation	337	94	410	841	24,508,334	1,832,505	99,577,935	102,746,226	33,288,418
Columbus Southern Power Co - Transmission	53	14	92	159	3,428,761	258,273	22,127,096	22,671,222	8,993,457
Conesville Coal Preparation Company	13	0	4	17	1,126,257	91,361	2,464,789	2,634,747	274,710
Cook Coal Terminal	11	0	10	21	994,981	63,364	2,608,611	2,680,599	599,236
CSW Energy, Inc.	2	0	0	2	70,239	3,939	8,312	19,004	(33,414)
Elmwood	114	3	0	117	4,495,028	221,812	893,001	990,095	(152,172)
EnerShop Inc.	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Distribution	655	194	1,016	1,865	43,307,339	3,004,424	160,693,931	166,195,814	42,057,766
Indiana Michigan Power Co - Generation	423	193	346	962	31,366,276	2,227,389	87,657,327	91,221,028	18,494,788
Indiana Michigan Power Co - Nuclear	1,062	329	286	1,677	97,483,262	6,372,660	141,030,467	149,491,356	17,160,484
Indiana Michigan Power Co - Transmission	152	21	89	262	10,359,406	766,087	30,856,815	32,158,905	6,866,257
Kentucky Power Co - Distribution	285	91	245	621	19,518,123	1,356,743	58,182,893	60,388,658	13,549,487
Kentucky Power Co - Generation	148	18	88	254	10,589,781	742,405	27,835,697	28,904,870	6,334,783
Kentucky Power Co - Transmission	54	5	5	64	3,699,297	266,436	5,938,834	6,330,725	602,337
Kingsport Power Co - Distribution	46	21	60	127	3,078,978	208,406	11,895,156	12,188,719	3,824,247
Kingsport Power Co - Transmission	11	0	5	16	738,077	60,152	2,504,697	2,636,979	624,716
Memco	364	7	0	371	21,576,032	1,221,809	4,907,145	5,914,595	(2,019,486)
Ohio Power Co - Distribution	907	216	1,249	2,372	58,126,339	3,984,229	221,505,438	228,024,936	72,207,305
Ohio Power Co - Generation	813	168	794	1,775	57,513,880	4,097,156	197,903,460	204,121,955	54,902,173
Ohio Power Co - Transmission	205	24	141	370	14,124,801	1,057,262	46,247,050	47,866,321	13,248,009
Public Service Co of Oklahoma - Distribution	137	0	1	138	7,473,024	361,173	1,671,602	2,235,314	(150,679)
Public Service Co of Oklahoma - Generation	34	0	0	34	2,045,193	104,973	365,244	523,432	(62,885)
Public Service Co of Oklahoma - Transmission	5	0	1	6	284,002	13,698	381,284	395,807	106,880
Southwestern Electric Power Co - Distribution	87	1	0	88	4,082,757	202,749	560,850	867,320	(131,358)
Southwestern Electric Power Co - Generation	52	0	0	52	3,007,780	149,999	1,090,375	1,374,276	12,340
Southwestern Electric Power Co - Texas - Distribution	24	0	14	38	1,284,239	66,498	808,692	966,908	213,934
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0	0
Southwestern Electric Power Co - Transmission	8	0	0	8	488,600	28,710	235,283	280,211	1,588
Water Transportation (Blackhawk)	305	28	150	483	14,747,339	971,759	25,445,824	26,750,390	3,213,482
AEP Texas North Company - Distribution	29	0	0	29	1,166,516	64,703	231,879	341,699	(26,898)
AEP Texas North Company - Generation	1	1	0	2	56,242	3,094	23,989	29,593	(5,508)
AEP Texas North Company - Transmission	5	0	0	5	294,032	15,254	33,353	58,748	(7,943)
Wheeling Power Co - Distribution	64	11	94	169	4,064,381	272,338	15,166,639	15,533,193	6,089,769
Wheeling Power Co - Transmission	0	1	14	15	0	0	1,216,632	1,216,632	651,841
Cedar Coal Co	3	10	120	133	102,100	8,529	4,386,186	4,386,703	3,195,526
Central Coal Company	0	0	0	0	0	0	0	0	3,979
Central Ohio Coal	0	40	82	122	0	0	10,369,927	10,369,927	3,223,633
Southern Ohio Coal - Martinka	0	69	78	147	0	0	7,144,007	7,144,007	1,809,134
Southern Ohio Coal - Meigs	2	23	109	134	137,243	11,502	11,963,288	12,004,085	3,654,209
Windsor	0	18	36	54	0	0	3,529,717	3,529,717	1,186,460
Price River Coal	0	6	17	23	0	0	500,615	500,615	328,023
Houston Pipeline (HPL)	0	62	1	63	0	0	1,213,448	1,213,448	(1,132,335)
Total	14,782	3,859	11,198	29,839	\$1,075,092,853	\$73,359,591	\$2,900,638,374	\$3,035,914,899	\$696,730,191

AMERICAN ELECTRIC POWER
EAST RETIREMENT PLAN
2006 NET PERIODIC PENSION COST

Location	Service Cost	Projected Benefit Obligation	Market-Related Value of Assets	Interest Cost	Expected Return on Assets	Initial Transition (Asset)/ Obligation	Prior Service Cost	Gain/Loss Amortization	Periodic Pension Cost
AEP Energy Services, Inc.	\$42,388	\$1,798,493	\$1,344,875	\$97,364	(\$109,733)	\$0	\$3,507	\$26,020	\$59,546
AEP Pro Serv, Inc.	0	138,281	145,545	7,314	(11,876)	0	83	2,001	(2,478)
AEP T & D Services, LLC	0	0	0	0	0	0	0	0	0
American Electric Power Service Corporation	26,454,622	903,961,046	853,026,673	49,209,774	(69,601,284)	0	1,083,068	13,078,377	20,224,557
Appalachian Power Co - Distribution	5,558,844	309,671,071	308,256,983	16,672,540	(25,151,713)	0	426,780	4,480,276	1,986,727
Appalachian Power Co - Generation	5,492,295	230,267,035	223,991,878	12,469,333	(18,276,243)	0	299,584	3,331,470	3,316,439
Appalachian Power Co - Transmission	986,228	38,768,486	38,342,008	2,102,631	(3,128,452)	0	50,524	560,897	571,828
C3 Communications, Inc.	0	29,173	30,733	1,543	(2,508)	0	136	422	(407)
Cardinal Operating Company	1,293,852	60,515,590	59,114,651	3,269,107	(4,823,361)	0	77,711	875,531	692,840
AEP Texas Central Company - Distribution	255,611	1,917,442	1,337,185	114,933	(109,105)	0	1,488	27,741	290,668
AEP Texas Central Company - Generation	0	0	0	0	0	0	250	0	250
AEP Texas Central Company - Nuclear	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Transmission	47,732	390,600	263,410	23,183	(21,492)	0	340	5,651	55,414
Columbus Southern Power Co - Distribution	3,116,628	231,548,903	233,178,331	12,411,482	(19,025,796)	0	330,849	3,350,016	183,179
Columbus Southern Power Co - Generation	1,832,505	102,746,226	102,191,838	5,531,179	(8,338,172)	0	140,738	1,486,517	652,767
Columbus Southern Power Co - Transmission	258,273	22,671,222	23,639,633	1,212,743	(1,928,836)	0	33,646	328,004	(96,170)
Conesville Coal Preparation Company	91,361	2,634,747	2,704,398	144,184	(220,661)	0	3,421	38,119	56,424
Cook Coal Terminal	63,364	2,680,599	2,623,301	145,128	(214,044)	0	3,392	38,783	36,623
CSW Energy, Inc.	3,939	19,004	93,743	1,213	(7,649)	0	77	275	(2,145)
Elmwood	221,812	990,095	853,471	64,098	(69,638)	0	908	14,325	231,505
EnerShop Inc.	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Distribution	3,004,424	166,195,814	163,791,383	8,949,016	(13,364,284)	0	221,690	2,404,497	1,215,343
Indiana Michigan Power Co - Generation	2,227,389	91,221,028	88,986,814	4,942,496	(7,260,730)	0	116,852	1,319,773	1,345,780
Indiana Michigan Power Co - Nuclear	6,372,660	149,491,356	140,432,433	8,243,662	(11,458,350)	0	181,041	2,162,819	5,501,832
Indiana Michigan Power Co - Transmission	766,087	32,158,905	31,754,308	1,741,406	(2,590,940)	0	42,417	465,270	424,240
Kentucky Power Co - Distribution	1,356,743	60,388,658	59,344,541	3,265,720	(4,842,119)	0	74,313	873,694	728,351
Kentucky Power Co - Generation	742,405	28,904,870	28,296,693	1,568,047	(2,308,821)	0	36,621	418,191	456,443
Kentucky Power Co - Transmission	266,436	6,330,725	5,854,676	348,924	(477,702)	0	7,160	91,592	236,410
Kingsport Power Co - Distribution	208,406	12,188,719	11,742,482	655,685	(958,108)	0	16,757	176,345	99,085
Kingsport Power Co - Transmission	60,152	2,636,979	2,532,305	142,652	(206,619)	0	3,190	38,151	37,526
Memco	1,221,809	5,914,595	4,371,640	377,445	(356,697)	0	3,032	85,571	1,331,160
Ohio Power Co - Distribution	3,984,229	228,024,936	227,697,267	12,270,986	(18,578,578)	0	321,472	3,299,032	1,297,141
Ohio Power Co - Generation	4,097,156	204,121,955	200,940,929	11,012,728	(16,395,439)	0	276,027	2,953,207	1,943,679
Ohio Power Co - Transmission	1,057,262	47,866,321	47,348,814	2,587,573	(3,863,347)	0	66,811	692,523	540,822
Public Service Co of Oklahoma - Distribution	361,173	2,235,314	1,527,118	137,328	(124,603)	0	1,186	32,340	407,424
Public Service Co of Oklahoma - Generation	104,973	523,432	426,736	33,236	(34,819)	0	355	7,573	111,318
Public Service Co of Oklahoma - Transmission	13,698	395,807	384,207	21,659	(31,349)	0	525	5,726	10,259
Southwestern Electric Power Co - Distribution	202,749	867,320	467,259	56,596	(38,125)	0	312	12,548	234,080
Southwestern Electric Power Co - Generation	149,999	1,374,276	1,056,925	80,619	(86,238)	0	569	19,883	164,832
Southwestern Electric Power Co - Texas - Distribution	66,498	966,908	826,141	54,657	(67,408)	0	866	13,989	68,602
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0	0
Southwestern Electric Power Co - Transmission	28,710	280,211	218,116	16,339	(17,797)	0	242	4,054	31,548
Water Transportation (Blackhawk)	971,759	26,750,390	25,565,065	1,466,227	(2,085,939)	0	36,959	387,021	776,027
AEP Texas North Company - Distribution	64,703	341,699	244,127	21,495	(19,919)	0	278	4,944	71,501
AEP Texas North Company - Generation	3,094	29,593	32,036	1,729	(2,614)	0	177	428	2,814
AEP Texas North Company - Transmission	15,254	58,748	27,376	3,914	(2,234)	0	15	850	17,799
Wheeling Power Co - Distribution	272,338	15,533,193	15,902,449	835,956	(1,297,534)	0	22,245	224,732	57,737
Wheeling Power Co - Transmission	0	1,216,632	1,343,326	64,348	(109,606)	0	1,990	17,602	(25,666)
Cedar Coal Co	8,529	4,386,703	4,574,202	232,464	(373,224)	0	9,545	63,466	(59,220)
Central Coal Company	0	0	0	0	0	0	0	0	0
Central Ohio Coal	0	10,369,927	11,006,322	548,466	(898,042)	0	14,249	150,031	(185,296)
Southern Ohio Coal - Martinka	0	7,144,007	7,427,206	377,847	(606,010)	0	8,450	103,358	(116,355)
Southern Ohio Coal - Meigs	11,502	12,004,085	12,731,715	635,506	(1,038,823)	0	18,057	173,673	(200,085)
Windsor	0	3,529,717	3,983,379	186,687	(325,017)	0	5,995	51,067	(81,268)
Price River Coal	0	500,615	508,415	26,478	(41,483)	0	1,195	7,243	(6,567)
Houston Pipeline (HPL)	0	1,213,448	2,480,468	64,179	(202,390)	0	4,862	17,556	(115,793)
Total	\$73,359,591	\$3,035,914,899	\$2,954,965,529	\$164,449,819	(\$241,105,471)	\$0	\$3,951,957	\$43,923,174	\$44,579,070

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

Location	Estimated Net Periodic Pension Cost										
	FAS 87 Cost 2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
AEP Energy Services, Inc.	\$59,546	\$61,499	\$54,624	\$54,135	\$55,922	\$45,546	\$47,106	\$46,953	\$48,347	\$50,023	\$52,097
AEP Communications	0	0	0	0	0	0	0	0	0	0	0
AEP Pro Serv, Inc.	(2,478)	(2,412)	(3,148)	(3,324)	(3,301)	(3,344)	(3,445)	(3,501)	(3,506)	(3,487)	(3,445)
AEP T & D Services, LLC	0	0	0	0	0	0	0	0	0	0	0
American Electric Power Service Corporation	20,224,557	21,640,525	18,137,711	18,166,229	19,474,263	13,254,559	15,142,009	15,690,828	16,796,937	18,086,357	19,585,949
Appalachian Power Co - Distribution	1,986,727	2,337,254	959,383	813,439	1,110,822	(230,692)	9,096	34,327	265,059	552,145	906,626
Appalachian Power Co - Generation	3,316,439	3,630,036	2,672,935	2,625,026	2,905,539	1,602,722	1,937,467	2,018,866	2,248,837	2,523,217	2,849,635
Appalachian Power Co - Transmission	571,828	627,842	468,422	463,296	514,027	281,529	345,207	362,191	404,366	454,191	512,941
C3 Communications, Inc.	(407)	(400)	(555)	(592)	(587)	(596)	(684)	(737)	(739)	(737)	(729)
Cardinal Operating Company	692,840	769,275	510,820	491,484	558,362	249,322	321,470	336,732	390,436	455,571	534,095
AEP Texas Central Company - Distribution	290,668	301,635	303,656	312,682	324,452	266,667	292,879	302,862	314,059	325,999	338,720
AEP Texas Central Company - Generation	250	235	235	235	235	235	95	7	7	1	0
AEP Texas Central Company - Nuclear	0	0	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Transmission	55,414	57,455	57,690	59,330	61,514	50,697	55,527	57,345	59,415	61,627	63,990
Columbus Southern Power Co - Distribution	183,179	403,546	(676,333)	(832,140)	(656,455)	(1,426,928)	(1,367,419)	(1,396,977)	(1,270,373)	(1,103,630)	(888,090)
Columbus Southern Power Co - Generation	652,767	768,535	310,981	261,999	360,026	(82,510)	(3,856)	4,213	80,135	174,744	291,669
Columbus Southern Power Co - Transmission	(96,170)	(75,826)	(184,854)	(202,058)	(186,315)	(250,733)	(250,130)	(254,861)	(243,891)	(229,034)	(209,410)
Conesville Coal Preparation Company	56,424	61,355	51,433	52,213	56,905	35,786	42,907	45,243	49,335	54,003	59,331
Cook Coal Terminal	36,623	40,271	29,080	28,500	31,753	16,726	20,626	21,595	24,261	27,445	31,234
CSW Energy, Inc.	(2,145)	(1,899)	(1,942)	(1,770)	(1,511)	(2,333)	(1,884)	(1,674)	(1,422)	(1,154)	(869)
Elmwood	231,505	241,102	245,823	254,605	265,085	215,460	239,030	248,306	258,424	269,110	280,385
EnerShop Inc.	0	0	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Distribution	1,215,343	1,403,133	667,105	589,366	748,418	22,500	156,266	171,909	295,181	448,747	638,279
Indiana Michigan Power Co - Generation	1,345,780	1,472,543	1,095,253	1,078,677	1,192,481	665,122	804,702	840,128	933,871	1,045,369	1,177,566
Indiana Michigan Power Co - Nuclear	5,501,832	5,819,269	5,328,340	5,423,761	5,734,000	4,262,045	4,794,413	4,973,524	5,248,906	5,558,316	5,906,299
Indiana Michigan Power Co - Transmission	424,240	468,437	334,001	327,373	366,947	185,575	232,294	243,828	276,342	315,088	361,143
Kentucky Power Co - Distribution	728,351	807,933	552,345	536,113	606,287	283,625	365,023	384,646	441,624	510,240	592,309
Kentucky Power Co - Generation	456,443	498,275	380,173	376,608	414,495	239,352	287,959	301,056	332,560	369,777	413,623
Kentucky Power Co - Transmission	236,410	249,645	228,847	232,711	245,600	183,955	206,324	213,854	225,269	238,121	252,586
Kingsport Power Co - Distribution	99,085	112,054	57,967	51,662	62,509	11,707	19,684	19,884	28,116	38,511	51,510
Kingsport Power Co - Transmission	37,526	40,983	29,953	29,272	32,324	17,987	21,623	22,488	24,963	27,944	31,509
Memco	1,331,160	1,383,558	1,408,363	1,455,968	1,513,009	1,238,884	1,368,946	1,419,938	1,474,892	1,533,026	1,594,387
Ohio Power Co - Distribution	1,297,141	1,550,955	530,501	418,240	632,730	(330,370)	(169,352)	7,907	214,590	470,868	77,543
Ohio Power Co - Generation	1,943,679	2,190,994	1,305,159	1,228,142	1,442,538	460,534	667,740	703,689	873,841	1,081,875	1,334,911
Ohio Power Co - Transmission	540,822	602,981	399,122	385,501	440,556	189,064	247,393	259,615	304,223	357,874	422,316
Public Service Co of Oklahoma - Distribution	407,424	422,869	428,037	441,426	458,107	376,709	414,564	429,202	445,168	462,132	480,114
Public Service Co of Oklahoma - Generation	111,318	115,858	117,854	121,932	126,868	103,339	114,484	118,860	123,613	128,644	133,959
Public Service Co of Oklahoma - Transmission	10,259	10,976	9,518	9,630	10,312	7,129	8,170	8,497	9,090	9,767	10,541
Southwestern Electric Power Co - Distribution	234,080	242,589	247,525	255,539	264,856	219,295	240,914	249,344	258,338	267,830	277,826
Southwestern Electric Power Co - Generation	164,832	171,424	171,269	176,251	183,208	149,229	164,691	170,619	177,190	184,250	191,805
Southwestern Electric Power Co - Texas - Distribution	68,602	71,654	69,711	71,459	74,585	59,396	65,748	68,076	70,958	74,107	77,543
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0	0	0	0
Southwestern Electric Power Co - Transmission	31,548	32,809	32,691	33,622	34,954	28,444	31,320	32,402	33,657	35,006	36,454
Water Transportation (Blackhawk)	776,027	825,907	730,016	739,523	787,471	561,786	636,137	659,399	701,232	748,770	803,000
AEP Texas North Company - Distribution	71,501	74,265	75,454	77,935	80,944	66,405	73,201	75,839	78,732	81,794	85,033
AEP Texas North Company - Generation	2,814	2,950	2,926	3,029	3,182	2,487	2,720	2,792	2,936	3,087	3,252
AEP Texas North Company - Transmission	17,799	18,436	18,843	19,454	20,153	16,727	18,360	18,997	19,673	20,386	21,135
Wheeling Power Co - Distribution	57,737	75,440	5,364	(2,153)	12,870	(52,640)	(41,430)	(40,367)	(28,683)	(14,164)	3,770
Wheeling Power Co - Transmission	(25,666)	(25,094)	(31,666)	(33,202)	(32,943)	(33,269)	(34,816)	(35,692)	(35,679)	(35,480)	(35,045)
Cedar Coal Co	(59,220)	(57,206)	(80,115)	(85,329)	(84,243)	(87,519)	(93,708)	(97,553)	(97,361)	(96,563)	(94,868)
Central Coal Company	0	0	0	0	0	0	0	0	0	0	0
Central Ohio Coal	(185,296)	(180,698)	(236,031)	(249,229)	(247,436)	(250,562)	(262,601)	(269,491)	(269,795)	(268,503)	(265,264)
Southern Ohio Coal - Martinka	(116,355)	(113,262)	(151,143)	(160,271)	(159,181)	(161,454)	(169,113)	(173,513)	(173,868)	(173,107)	(171,040)
Southern Ohio Coal - Meigs	(200,085)	(194,380)	(257,916)	(272,673)	(270,061)	(276,236)	(289,780)	(297,799)	(297,624)	(295,615)	(291,302)
Windsor	(81,268)	(79,532)	(98,731)	(103,170)	(102,337)	(103,217)	(107,757)	(110,299)	(110,180)	(109,522)	(108,164)
Price River Coal	(6,567)	(6,399)	(9,035)	(9,677)	(9,612)	(9,781)	(10,666)	(11,198)	(11,234)	(11,206)	(11,077)
Houston Pipeline (HPL)	(115,793)	(114,244)	(122,555)	(123,830)	(122,500)	(121,941)	(124,132)	(125,023)	(123,942)	(122,634)	(120,959)
Total	\$44,579,070	\$48,755,150	\$36,175,106	\$35,586,949	\$39,331,827	\$21,946,420	\$26,465,322	\$27,581,787	\$30,659,603	\$34,324,848	\$38,678,148

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

Location	Service Cost	Projected Benefit Obligation	Market-Related Value of Assets	Interest Cost	Expected Return on Assets	Initial Transition (Asset)/ Obligation	Prior Service Cost	Gain/Loss Amortization	Net Periodic Pension Cost
AEP Energy Services, Inc.	\$44,084	\$1,795,788	\$1,330,307	\$97,212	(\$108,380)	\$0	\$3,299	\$25,284	\$61,499
AEP Pro Serv, Inc.	0	138,073	143,968	7,295	(11,729)	0	78	1,944	(2,412)
AEP T & D Services, LLC	0	0	0	0	0	0	0	0	0
American Electric Power Service Corporation	27,512,807	902,601,321	843,786,041	49,143,881	(68,743,441)	0	1,018,926	12,708,352	21,640,525
Appalachian Power Co - Distribution	5,781,198	309,205,268	304,917,711	16,642,750	(24,841,716)	0	401,505	4,353,516	2,337,254
Appalachian Power Co - Generation	5,711,987	229,920,671	221,565,430	12,449,981	(18,050,986)	0	281,841	3,237,213	3,630,036
Appalachian Power Co - Transmission	1,025,677	38,710,171	37,926,659	2,099,499	(3,089,894)	0	47,532	545,027	627,842
C3 Communications, Inc.	0	29,129	30,400	1,539	(2,477)	0	128	410	(400)
Cardinal Operating Company	1,345,606	60,424,563	58,474,277	3,263,713	(4,763,913)	0	73,109	850,759	769,275
AEP Texas Central Company - Distribution	265,835	1,914,558	1,322,699	115,204	(107,761)	0	1,400	26,956	301,635
AEP Texas Central Company - Generation	0	0	0	0	0	0	235	0	235
AEP Texas Central Company - Nuclear	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Transmission	49,641	390,012	260,557	23,230	(21,228)	0	320	5,491	57,455
Columbus Southern Power Co - Distribution	3,241,293	231,200,611	230,652,368	12,387,066	(18,791,301)	0	311,254	3,255,234	403,546
Columbus Southern Power Co - Generation	1,905,805	102,591,677	101,084,819	5,521,271	(8,235,403)	0	132,403	1,444,460	768,535
Columbus Southern Power Co - Transmission	268,604	22,637,120	23,383,551	1,210,256	(1,905,063)	0	31,653	318,724	(75,826)
Conesville Coal Preparation Company	95,015	2,630,784	2,675,102	144,021	(217,941)	0	3,218	37,041	61,355
Cook Coal Terminal	65,899	2,676,567	2,594,883	144,902	(211,406)	0	3,191	37,685	40,271
CSW Energy, Inc.	4,097	18,975	92,727	1,219	(7,555)	0	72	267	(1,899)
Elmwood	230,684	988,606	844,226	64,423	(68,779)	0	854	13,919	241,102
EnerShop Inc.	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Distribution	3,124,601	165,945,825	162,017,072	8,933,072	(13,199,568)	0	208,560	2,336,467	1,403,133
Indiana Michigan Power Co - Generation	2,316,485	91,083,815	88,022,842	4,934,935	(7,171,241)	0	109,931	1,282,432	1,472,543
Indiana Michigan Power Co - Nuclear	6,627,566	149,266,493	138,911,163	8,236,881	(11,317,124)	0	170,319	2,101,627	5,819,269
Indiana Michigan Power Co - Transmission	796,730	32,110,532	31,410,322	1,738,701	(2,559,006)	0	39,905	452,107	468,437
Kentucky Power Co - Distribution	1,411,013	60,297,822	58,701,676	3,260,473	(4,782,439)	0	69,912	848,975	807,933
Kentucky Power Co - Generation	772,101	28,861,392	27,990,162	1,565,727	(2,280,365)	0	34,452	406,360	498,275
Kentucky Power Co - Transmission	277,093	6,321,202	5,791,254	348,630	(471,815)	0	6,736	89,001	249,645
Kingsport Power Co - Distribution	216,742	12,170,385	11,615,279	654,491	(946,299)	0	15,765	171,355	112,054
Kingsport Power Co - Transmission	62,558	2,633,012	2,504,873	142,424	(204,073)	0	3,001	37,072	40,983
Memco	1,270,681	5,905,698	4,324,283	379,174	(352,300)	0	2,852	83,150	1,383,558
Ohio Power Co - Distribution	4,143,598	227,681,944	225,230,679	12,248,827	(18,349,595)	0	302,433	3,205,692	1,550,955
Ohio Power Co - Generation	4,261,042	203,814,918	198,764,185	10,993,984	(16,193,364)	0	259,679	2,869,652	2,190,994
Ohio Power Co - Transmission	1,099,552	47,794,321	46,835,896	2,583,376	(3,815,731)	0	62,854	672,929	602,981
Public Service Co of Oklahoma - Distribution	375,620	2,231,952	1,510,575	137,775	(123,067)	0	1,116	31,425	422,869
Public Service Co of Oklahoma - Generation	109,172	522,645	422,113	33,383	(34,390)	0	334	7,359	115,858
Public Service Co of Oklahoma - Transmission	14,246	395,212	380,045	21,634	(30,962)	0	494	5,564	10,976
Southwestern Electric Power Co - Distribution	210,859	866,015	462,197	56,898	(37,655)	0	294	12,193	242,589
Southwestern Electric Power Co - Generation	155,999	1,372,209	1,045,475	80,745	(85,175)	0	535	19,320	171,424
Southwestern Electric Power Co - Texas - Distribution	69,158	965,454	817,191	54,665	(66,577)	0	815	13,593	71,654
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0	0
Southwestern Electric Power Co - Transmission	29,858	279,790	215,754	16,361	(17,577)	0	228	3,939	32,809
Water Transportation (Blackhawk)	1,010,629	26,710,152	25,288,125	1,464,666	(2,060,229)	0	34,770	376,071	825,907
AEP Texas North Company - Distribution	67,291	341,185	241,482	21,582	(19,674)	0	262	4,804	74,265
AEP Texas North Company - Generation	3,218	29,548	31,689	1,731	(2,582)	0	167	416	2,950
AEP Texas North Company - Transmission	15,864	58,660	27,080	3,938	(2,206)	0	14	826	18,436
Wheeling Power Co - Distribution	283,232	15,509,828	15,730,182	834,448	(1,281,542)	0	20,928	218,374	75,440
Wheeling Power Co - Transmission	0	1,214,802	1,328,774	64,186	(108,256)	0	1,872	17,104	(25,094)
Cedar Coal Co	8,870	4,380,105	4,524,650	231,898	(368,624)	0	8,980	61,671	(57,206)
Central Coal Company	0	0	0	0	0	0	0	0	0
Central Ohio Coal	0	10,354,329	10,887,093	547,085	(886,974)	0	13,405	145,786	(180,698)
Southern Ohio Coal - Martinka	0	7,133,261	7,346,749	376,896	(598,541)	0	7,950	100,434	(113,262)
Southern Ohio Coal - Meigs	11,962	11,986,029	12,593,796	633,931	(1,026,019)	0	16,988	168,760	(194,380)
Windsor	0	3,524,408	3,940,228	186,217	(321,011)	0	5,640	49,623	(79,532)
Price River Coal	0	499,862	502,908	26,411	(40,972)	0	1,124	7,038	(6,399)
Houston Pipeline (HPL)	0	1,211,623	2,453,597	64,018	(199,895)	0	4,574	17,059	(114,244)
Total	\$76,293,975	\$3,031,348,321	\$2,922,955,113	\$164,196,627	(\$238,133,820)	\$0	\$3,717,905	\$42,680,462	\$48,755,150

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

Location	Service Cost	Projected Benefit Obligation	Market-Related Value of Assets	Interest Cost	Expected Return on Assets	Initial Transition (Asset)/ Obligation	Prior Service Cost	Gain/Loss Amortization	Net Periodic Pension Cost
AEP Energy Services, Inc.	\$45,847	\$1,791,094	\$1,356,136	\$96,945	(\$110,451)	\$0	\$3,299	\$18,983	\$54,624
AEP Pro Serv, Inc.	0	137,712	146,763	7,268	(11,953)	0	78	1,460	(3,148)
AEP T & D Services, LLC	0	0	0	0	0	0	0	0	0
American Electric Power Service Corporation	28,613,319	900,242,161	860,169,268	49,020,495	(70,056,514)	0	1,018,926	9,541,485	18,137,711
Appalachian Power Co - Distribution	6,012,446	308,397,088	310,838,094	16,593,013	(25,316,219)	0	401,505	3,268,638	959,383
Appalachian Power Co - Generation	5,940,466	229,319,719	225,867,417	12,415,893	(18,395,779)	0	281,841	2,430,513	2,672,935
Appalachian Power Co - Transmission	1,066,704	38,608,993	38,663,055	2,093,891	(3,148,914)	0	47,532	409,209	468,422
C3 Communications, Inc.	0	29,053	30,990	1,533	(2,524)	0	128	308	(555)
Cardinal Operating Company	1,399,430	60,266,630	59,609,632	3,254,436	(4,854,908)	0	73,109	638,754	510,820
AEP Texas Central Company - Distribution	276,469	1,909,554	1,348,381	115,368	(109,819)	0	1,400	20,239	303,656
AEP Texas Central Company - Generation	0	0	0	0	0	0	235	0	235
AEP Texas Central Company - Nuclear	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Transmission	51,627	388,993	265,616	23,254	(21,633)	0	320	4,123	57,690
Columbus Southern Power Co - Distribution	3,370,945	230,596,314	235,130,790	12,347,659	(19,150,235)	0	311,254	2,444,044	(676,333)
Columbus Southern Power Co - Generation	1,982,037	102,323,529	103,047,515	5,504,743	(8,392,708)	0	132,403	1,084,506	310,981
Columbus Southern Power Co - Transmission	279,348	22,577,953	23,837,574	1,206,298	(1,941,452)	0	31,653	239,299	(184,854)
Conesville Coal Preparation Company	98,816	2,623,908	2,727,042	143,692	(222,104)	0	3,218	27,810	51,433
Cook Coal Terminal	68,535	2,669,571	2,645,266	144,504	(215,444)	0	3,191	28,294	29,080
CSW Energy, Inc.	4,260	18,926	94,528	1,224	(7,699)	0	72	201	(1,942)
Elmwood	239,912	986,022	860,618	64,699	(70,093)	0	854	10,451	245,823
EnerShop Inc.	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Distribution	3,249,585	165,512,086	165,162,848	8,906,424	(13,451,694)	0	208,560	1,754,229	667,105
Indiana Michigan Power Co - Generation	2,409,144	90,845,746	89,731,922	4,921,542	(7,308,219)	0	109,931	962,856	1,095,253
Indiana Michigan Power Co - Nuclear	6,892,669	148,876,350	141,608,308	8,220,735	(11,533,293)	0	170,319	1,577,910	5,328,340
Indiana Michigan Power Co - Transmission	828,600	32,026,604	32,020,195	1,733,939	(2,607,886)	0	39,905	339,443	334,001
Kentucky Power Co - Distribution	1,467,453	60,140,220	59,841,447	3,251,355	(4,873,789)	0	69,912	637,414	552,345
Kentucky Power Co - Generation	802,985	28,785,956	28,533,628	1,561,511	(2,323,922)	0	34,452	305,097	380,173
Kentucky Power Co - Transmission	288,177	6,304,680	5,903,699	347,939	(480,827)	0	6,736	66,822	228,847
Kingsport Power Co - Distribution	225,412	12,138,575	11,840,805	652,511	(964,375)	0	15,765	128,654	57,967
Kingsport Power Co - Transmission	65,060	2,626,131	2,553,509	142,028	(207,971)	0	3,001	27,834	29,953
Memco	1,321,509	5,890,262	4,408,244	380,602	(359,030)	0	2,852	62,430	1,408,363
Ohio Power Co - Distribution	4,309,342	227,086,844	229,603,832	12,211,970	(18,700,091)	0	302,433	2,406,848	530,501
Ohio Power Co - Generation	4,431,484	203,282,200	202,623,456	10,962,122	(16,502,674)	0	259,679	2,154,547	1,305,159
Ohio Power Co - Transmission	1,143,535	47,669,400	47,745,277	2,576,110	(3,888,616)	0	62,854	505,238	399,122
Public Service Co of Oklahoma - Distribution	390,645	2,226,118	1,539,905	138,100	(125,418)	0	1,116	23,594	428,037
Public Service Co of Oklahoma - Generation	113,539	521,279	430,309	33,503	(35,047)	0	334	5,525	117,854
Public Service Co of Oklahoma - Transmission	14,816	394,179	387,424	21,585	(31,554)	0	494	4,178	9,518
Southwestern Electric Power Co - Distribution	219,293	863,752	471,171	57,158	(38,375)	0	294	9,155	247,525
Southwestern Electric Power Co - Generation	162,239	1,368,622	1,065,775	80,791	(86,802)	0	535	14,506	171,269
Southwestern Electric Power Co - Texas - Distribution	71,924	962,930	833,058	54,615	(67,848)	0	815	10,206	69,711
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0	0
Southwestern Electric Power Co - Transmission	31,053	279,058	219,943	16,366	(17,913)	0	228	2,958	32,691
Water Transportation (Blackhawk)	1,051,055	26,640,339	25,779,127	1,461,418	(2,099,582)	0	34,770	282,356	730,016
AEP Texas North Company - Distribution	69,983	340,293	246,171	21,652	(20,049)	0	262	3,607	75,454
AEP Texas North Company - Generation	3,346	29,471	32,304	1,732	(2,631)	0	167	312	2,926
AEP Texas North Company - Transmission	16,499	58,506	27,605	3,958	(2,248)	0	14	620	18,843
Wheeling Power Co - Distribution	294,561	15,469,290	16,035,605	831,940	(1,306,020)	0	20,928	163,956	5,364
Wheeling Power Co - Transmission	0	1,211,627	1,354,574	63,944	(110,323)	0	1,872	12,842	(31,666)
Cedar Coal Co	9,225	4,368,656	4,612,502	231,043	(375,665)	0	8,980	46,303	(80,115)
Central Coal Company	0	0	0	0	0	0	0	0	0
Central Ohio Coal	0	10,327,265	11,098,481	545,023	(903,916)	0	13,405	109,457	(236,031)
Southern Ohio Coal - Martinka	0	7,114,617	7,489,396	375,475	(609,974)	0	7,950	75,406	(151,143)
Southern Ohio Coal - Meigs	12,441	11,954,700	12,838,321	631,568	(1,045,617)	0	16,988	126,705	(257,916)
Windsor	0	3,515,196	4,016,733	185,515	(327,143)	0	5,640	37,257	(98,731)
Price River Coal	0	498,555	512,672	26,311	(41,755)	0	1,124	5,284	(9,035)
Houston Pipeline (HPL)	0	1,208,456	2,501,237	63,776	(203,713)	0	4,574	12,808	(122,555)
Total	\$79,345,734	\$3,023,425,182	\$2,979,708,169	\$163,749,225	(\$242,682,428)	\$0	\$3,717,905	\$32,044,672	\$36,175,106

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

Location	Service Cost	Projected Benefit Obligation	Market-Related Value of Assets	Interest Cost	Expected Return on Assets	Initial Transition (Asset)/ Obligation	Prior Service Cost	Gain/Loss Amortization	Net Periodic Pension Cost
AEP Energy Services, Inc.	\$47,681	\$1,784,015	\$1,354,031	\$96,551	(\$110,147)	\$0	\$3,299	\$16,751	\$54,135
AEP Pro Serv, Inc.	0	137,168	146,536	7,230	(11,920)	0	78	1,288	(3,324)
AEP T & D Services, LLC	0	0	0	0	0	0	0	0	0
American Electric Power Service Corporation	29,757,852	896,684,068	858,834,168	48,833,791	(69,863,913)	0	1,018,926	8,419,572	18,166,229
Appalachian Power Co - Distribution	6,252,943	307,178,187	310,355,631	16,521,306	(25,246,619)	0	401,505	2,884,303	813,439
Appalachian Power Co - Generation	6,178,085	228,413,362	225,516,840	12,365,578	(18,345,205)	0	281,841	2,144,727	2,625,026
Appalachian Power Co - Transmission	1,109,372	38,456,396	38,603,045	2,085,556	(3,140,257)	0	47,532	361,093	463,296
C3 Communications, Inc.	0	28,938	30,942	1,525	(2,517)	0	128	272	(592)
Cardinal Operating Company	1,455,408	60,028,433	59,517,110	3,240,882	(4,841,561)	0	73,109	563,647	491,484
AEP Texas Central Company - Distribution	287,528	1,902,006	1,346,288	115,413	(109,517)	0	1,400	17,859	312,682
AEP Texas Central Company - Generation	0	0	0	0	0	0	235	0	235
AEP Texas Central Company - Nuclear	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Transmission	53,692	387,456	265,203	23,253	(21,574)	0	320	3,638	59,330
Columbus Southern Power Co - Distribution	3,505,783	229,684,911	234,765,835	12,291,743	(19,097,587)	0	311,254	2,156,667	(832,140)
Columbus Southern Power Co - Generation	2,061,319	101,919,108	102,887,572	5,480,925	(8,369,635)	0	132,403	956,987	261,999
Columbus Southern Power Co - Transmission	290,522	22,488,716	23,800,575	1,200,719	(1,936,114)	0	31,653	211,162	(202,058)
Conesville Coal Preparation Company	102,769	2,613,537	2,722,810	143,180	(221,493)	0	3,218	24,540	52,213
Cook Coal Terminal	71,276	2,659,020	2,641,160	143,917	(214,851)	0	3,191	24,967	28,500
CSW Energy, Inc.	4,431	18,851	94,381	1,227	(7,678)	0	72	177	(1,770)
Elmwood	249,508	982,125	859,282	64,921	(69,900)	0	854	9,222	254,605
EnerShop Inc.	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Distribution	3,379,568	164,857,921	164,906,493	8,867,986	(13,414,712)	0	208,560	1,547,962	589,366
Indiana Michigan Power Co - Generation	2,505,510	90,486,689	89,592,646	4,901,723	(7,288,127)	0	109,931	849,641	1,078,677
Indiana Michigan Power Co - Nuclear	7,168,376	148,287,935	141,388,512	8,194,276	(11,501,586)	0	170,319	1,392,376	5,423,761
Indiana Michigan Power Co - Transmission	861,744	31,900,023	31,970,495	1,726,909	(2,600,716)	0	39,905	299,531	327,373
Kentucky Power Co - Distribution	1,526,151	59,902,523	59,748,565	3,237,974	(4,860,389)	0	69,912	562,465	536,113
Kentucky Power Co - Generation	835,105	28,672,183	28,489,340	1,555,362	(2,317,533)	0	34,452	269,222	376,608
Kentucky Power Co - Transmission	299,704	6,279,762	5,894,535	346,811	(479,505)	0	6,736	58,965	232,711
Kingsport Power Co - Distribution	234,428	12,090,599	11,822,427	649,666	(961,723)	0	15,765	113,527	51,662
Kingsport Power Co - Transmission	67,663	2,615,751	2,549,545	141,446	(207,399)	0	3,001	24,561	29,272
Memco	1,374,369	5,866,982	4,401,402	381,700	(358,043)	0	2,852	55,089	1,455,968
Ohio Power Co - Distribution	4,481,716	226,189,312	229,247,455	12,158,928	(18,648,681)	0	302,433	2,123,844	418,240
Ohio Power Co - Generation	4,608,743	202,478,753	202,308,956	10,915,814	(16,457,304)	0	259,679	1,901,210	1,228,142
Ohio Power Co - Transmission	1,189,276	47,480,992	47,671,170	2,565,464	(3,877,925)	0	62,854	445,831	385,501
Public Service Co of Oklahoma - Distribution	406,271	2,217,319	1,537,515	138,292	(125,073)	0	1,116	20,820	441,426
Public Service Co of Oklahoma - Generation	118,080	519,218	429,641	33,593	(34,950)	0	334	4,875	121,932
Public Service Co of Oklahoma - Transmission	15,408	392,621	386,823	21,508	(31,467)	0	494	3,687	9,630
Southwestern Electric Power Co - Distribution	228,065	860,338	470,440	57,371	(38,269)	0	294	8,078	255,539
Southwestern Electric Power Co - Generation	168,728	1,363,213	1,064,120	80,750	(86,563)	0	535	12,800	176,251
Southwestern Electric Power Co - Texas - Distribution	74,801	959,124	831,765	54,499	(67,662)	0	815	9,006	71,459
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0	0
Southwestern Electric Power Co - Transmission	32,295	277,955	219,601	16,354	(17,864)	0	228	2,610	33,622
Water Transportation (Blackhawk)	1,093,097	26,535,047	25,739,115	1,456,310	(2,093,810)	0	34,770	249,155	739,523
AEP Texas North Company - Distribution	72,782	338,948	245,789	21,703	(19,994)	0	262	3,183	77,935
AEP Texas North Company - Generation	3,480	29,355	32,254	1,731	(2,624)	0	167	276	3,029
AEP Texas North Company - Transmission	17,159	58,275	27,562	3,976	(2,242)	0	14	547	19,454
Wheeling Power Co - Distribution	306,343	15,408,149	16,010,715	828,328	(1,302,430)	0	20,928	144,678	(2,153)
Wheeling Power Co - Transmission	0	1,206,838	1,352,472	63,614	(110,020)	0	1,872	11,332	(33,202)
Cedar Coal Co	9,594	4,351,390	4,605,343	229,872	(374,633)	0	8,980	40,858	(85,329)
Central Coal Company	0	0	0	0	0	0	0	0	0
Central Ohio Coal	0	10,286,448	11,081,254	542,210	(901,431)	0	13,405	96,586	(249,229)
Southern Ohio Coal - Martinka	0	7,086,497	7,477,772	373,537	(608,297)	0	7,950	66,540	(160,271)
Southern Ohio Coal - Meigs	12,938	11,907,451	12,818,394	628,337	(1,042,743)	0	16,988	111,807	(272,673)
Windsor	0	3,501,302	4,010,498	184,558	(326,244)	0	5,640	32,876	(103,170)
Price River Coal	0	496,585	511,877	26,176	(41,640)	0	1,124	4,663	(9,677)
Houston Pipeline (HPL)	0	1,203,680	2,497,355	63,447	(203,153)	0	4,574	11,302	(123,830)
Total	\$82,519,563	\$3,011,475,476	\$2,975,083,255	\$163,087,944	(\$242,015,241)	\$0	\$3,717,905	\$28,276,776	\$35,586,949

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

Location	Service Cost	Projected Benefit Obligation	Market-Related Value of Assets	Interest Cost	Expected Return on Assets	Initial Transition (Asset)/ Obligation	Prior Service Cost	Gain/Loss Amortization	Net Periodic Pension Cost
AEP Energy Services, Inc.	\$49,588	\$1,774,515	\$1,340,058	\$96,069	(\$108,883)	\$0	\$3,299	\$15,849	\$55,922
AEP Pro Serv, Inc.	0	136,437	145,023	7,186	(11,784)	0	78	1,219	(3,301)
AEP T & D Services, LLC	0	0	0	0	0	0	0	0	0
American Electric Power Service Corporation	30,948,166	891,909,259	849,971,052	48,603,631	(69,062,500)	0	1,018,926	7,966,040	19,474,263
Appalachian Power Co - Distribution	6,503,061	305,542,475	307,152,779	16,434,333	(24,957,013)	0	401,505	2,728,936	1,110,822
Appalachian Power Co - Generation	6,425,208	227,197,069	223,189,520	12,304,058	(18,134,766)	0	281,841	2,029,199	2,905,539
Appalachian Power Co - Transmission	1,153,747	38,251,617	38,204,664	2,075,341	(3,104,235)	0	47,532	341,642	514,027
C3 Communications, Inc.	0	28,784	30,623	1,516	(2,488)	0	128	257	(587)
Cardinal Operating Company	1,513,624	59,708,784	58,902,897	3,224,367	(4,786,023)	0	73,109	533,286	558,362
AEP Texas Central Company - Distribution	299,029	1,891,878	1,332,395	115,387	(108,261)	0	1,400	16,897	324,452
AEP Texas Central Company - Generation	0	0	0	0	0	0	235	0	235
AEP Texas Central Company - Nuclear	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Transmission	55,840	385,392	262,467	23,238	(21,326)	0	320	3,442	61,514
Columbus Southern Power Co - Distribution	3,646,014	228,461,847	232,343,066	12,224,299	(18,878,517)	0	311,254	2,040,495	(656,455)
Columbus Southern Power Co - Generation	2,143,772	101,376,393	101,825,778	5,452,040	(8,273,626)	0	132,403	905,438	360,026
Columbus Southern Power Co - Transmission	302,143	22,368,965	23,554,954	1,194,007	(1,913,905)	0	31,653	199,787	(186,315)
Conesville Coal Preparation Company	106,879	2,599,620	2,694,710	142,542	(218,953)	0	3,218	23,218	56,905
Cook Coal Terminal	74,127	2,644,861	2,613,904	143,199	(212,387)	0	3,191	23,622	31,753
CSW Energy, Inc.	4,608	18,751	93,407	1,230	(7,590)	0	72	167	(1,511)
Elmwood	259,489	976,895	850,414	65,116	(69,099)	0	854	8,725	265,085
EnerShop Inc.	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Distribution	3,514,751	163,980,059	163,204,668	8,821,358	(13,260,831)	0	208,560	1,464,579	748,418
Indiana Michigan Power Co - Generation	2,605,730	90,004,851	88,668,056	4,877,471	(7,204,525)	0	109,931	803,874	1,192,481
Indiana Michigan Power Co - Nuclear	7,455,111	147,498,308	139,929,392	8,160,848	(11,369,650)	0	170,319	1,317,373	5,734,000
Indiana Michigan Power Co - Transmission	896,213	31,730,156	31,640,562	1,718,315	(2,570,883)	0	39,905	283,396	366,947
Kentucky Power Co - Distribution	1,587,197	59,583,544	59,131,963	3,221,646	(4,804,636)	0	69,912	532,167	606,287
Kentucky Power Co - Generation	868,509	28,519,505	28,195,332	1,547,763	(2,290,949)	0	34,452	254,720	414,495
Kentucky Power Co - Transmission	311,692	6,246,323	5,833,704	345,387	(474,005)	0	6,736	55,789	245,600
Kingsport Power Co - Distribution	243,806	12,026,217	11,700,420	646,219	(950,691)	0	15,765	107,412	62,509
Kingsport Power Co - Transmission	70,369	2,601,822	2,523,234	140,735	(205,020)	0	3,001	23,238	32,324
Memco	1,429,344	5,835,740	4,355,980	382,626	(353,935)	0	2,852	52,122	1,513,009
Ohio Power Co - Distribution	4,660,984	224,984,863	226,881,635	12,094,633	(18,434,761)	0	302,433	2,009,440	632,730
Ohio Power Co - Generation	4,793,093	201,400,561	200,221,140	10,859,489	(16,268,522)	0	259,679	1,798,798	1,442,538
Ohio Power Co - Transmission	1,236,847	47,228,158	47,179,206	2,552,480	(3,833,441)	0	62,854	421,816	440,556
Public Service Co of Oklahoma - Distribution	422,521	2,205,512	1,521,648	138,409	(123,638)	0	1,116	19,698	458,107
Public Service Co of Oklahoma - Generation	122,804	516,454	425,207	33,667	(34,549)	0	334	4,613	126,868
Public Service Co of Oklahoma - Transmission	16,025	390,530	382,831	21,412	(31,106)	0	494	3,488	10,312
Southwestern Electric Power Co - Distribution	237,188	855,757	465,585	57,562	(37,830)	0	294	7,643	264,856
Southwestern Electric Power Co - Generation	175,478	1,355,954	1,053,139	80,655	(85,570)	0	535	12,111	183,208
Southwestern Electric Power Co - Texas - Distribution	77,793	954,017	823,182	54,342	(66,886)	0	815	8,521	74,585
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0	0
Southwestern Electric Power Co - Transmission	33,587	276,475	217,335	16,330	(17,659)	0	228	2,469	34,954
Water Transportation (Blackhawk)	1,136,821	26,393,749	25,473,488	1,449,938	(2,069,791)	0	34,770	235,734	787,471
AEP Texas North Company - Distribution	75,693	337,143	243,252	21,743	(19,765)	0	262	3,011	80,944
AEP Texas North Company - Generation	3,620	29,198	31,921	1,728	(2,594)	0	167	261	3,182
AEP Texas North Company - Transmission	17,845	57,965	27,278	3,993	(2,216)	0	14	518	20,153
Wheeling Power Co - Distribution	318,597	15,326,101	15,845,485	823,951	(1,287,490)	0	20,928	136,884	12,870
Wheeling Power Co - Transmission	0	1,200,412	1,338,514	63,221	(108,758)	0	1,872	10,721	(32,943)
Cedar Coal Co	9,978	4,328,219	4,557,816	228,477	(370,335)	0	8,980	38,657	(84,243)
Central Coal Company	0	0	0	0	0	0	0	0	0
Central Ohio Coal	0	10,231,673	10,966,896	538,866	(891,091)	0	13,405	91,384	(247,436)
Southern Ohio Coal - Martinka	0	7,048,762	7,400,601	371,233	(601,319)	0	7,950	62,956	(159,181)
Southern Ohio Coal - Meigs	13,456	11,844,044	12,686,109	624,493	(1,030,781)	0	16,988	105,784	(270,061)
Windsor	0	3,482,658	3,969,110	183,419	(322,501)	0	5,640	31,105	(102,337)
Price River Coal	0	493,941	506,594	26,014	(41,162)	0	1,124	4,412	(9,612)
Houston Pipeline (HPL)	0	1,197,270	2,471,582	63,056	(200,823)	0	4,574	10,693	(122,500)
Total	\$85,820,345	\$2,995,439,482	\$2,944,380,577	\$162,279,039	(\$239,239,070)	\$0	\$3,717,905	\$26,753,608	\$39,331,827

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

Location	Service Cost	Projected Benefit Obligation	Market-Related Value of Assets	Interest Cost	Expected Return on Assets	Initial Transition (Asset)/ Obligation	Prior Service Cost	Gain/Loss Amortization	Net Periodic Pension Cost
AEP Energy Services, Inc.	\$40,662	\$1,764,117	\$1,327,866	\$95,001	(\$107,841)	\$0	\$3,299	\$14,425	\$45,546
AEP Pro Serv, Inc.	0	135,638	143,704	7,140	(11,671)	0	78	1,109	(3,344)
AEP T & D Services, LLC	0	0	0	0	0	0	0	0	0
American Electric Power Service Corporation	25,377,496	886,683,169	842,238,056	48,009,413	(68,401,419)	0	1,018,926	7,250,143	13,254,559
Appalachian Power Co - Distribution	5,332,510	303,752,167	304,358,318	16,269,722	(24,718,120)	0	401,505	2,483,691	(230,692)
Appalachian Power Co - Generation	5,268,671	225,865,821	221,158,952	12,166,550	(17,961,176)	0	281,841	1,846,837	1,602,722
Appalachian Power Co - Transmission	946,073	38,027,484	37,857,080	2,051,506	(3,074,520)	0	47,532	310,939	281,529
C3 Communications, Inc.	0	28,615	30,344	1,506	(2,464)	0	128	234	(596)
Cardinal Operating Company	1,241,172	59,358,924	58,367,001	3,189,892	(4,740,211)	0	73,109	485,360	249,322
AEP Texas Central Company - Distribution	245,204	1,880,793	1,320,273	111,909	(107,224)	0	1,400	15,379	266,667
AEP Texas Central Company - Generation	0	0	0	0	0	0	235	0	235
AEP Texas Central Company - Nuclear	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Transmission	45,789	383,134	260,079	22,578	(21,122)	0	320	3,133	50,697
Columbus Southern Power Co - Distribution	2,989,731	227,123,188	230,229,220	12,112,776	(18,697,808)	0	311,254	1,857,118	(1,426,928)
Columbus Southern Power Co - Generation	1,757,893	100,782,384	100,899,372	5,397,556	(8,194,429)	0	132,403	824,067	(82,510)
Columbus Southern Power Co - Transmission	247,757	22,237,895	23,340,652	1,183,609	(1,895,585)	0	31,653	181,833	(250,733)
Conesville Coal Preparation Company	87,641	2,584,388	2,670,194	140,651	(216,857)	0	3,218	21,132	35,786
Cook Coal Terminal	60,784	2,629,363	2,590,122	141,605	(210,354)	0	3,191	21,500	16,726
CSW Energy, Inc.	3,779	18,641	92,557	1,180	(7,517)	0	72	152	(2,333)
Elmwood	212,781	971,171	842,677	62,321	(68,437)	0	854	7,941	215,460
EnerShop Inc.	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Distribution	2,882,096	163,019,227	161,719,840	8,732,780	(13,133,895)	0	208,560	1,332,959	22,500
Indiana Michigan Power Co - Generation	2,136,699	89,477,473	87,861,358	4,822,423	(7,135,562)	0	109,931	731,631	665,122
Indiana Michigan Power Co - Nuclear	6,113,191	146,634,050	138,656,321	8,040,370	(11,260,818)	0	170,319	1,198,983	4,262,045
Indiana Michigan Power Co - Transmission	734,895	31,544,235	31,352,697	1,699,122	(2,546,274)	0	39,905	257,928	185,575
Kentucky Power Co - Distribution	1,301,502	59,234,418	58,593,983	3,186,514	(4,758,645)	0	69,912	484,342	283,625
Kentucky Power Co - Generation	712,177	28,352,396	27,938,812	1,529,913	(2,269,019)	0	34,452	231,829	239,352
Kentucky Power Co - Transmission	255,588	6,209,723	5,780,629	340,324	(469,467)	0	6,736	50,775	183,955
Kingsport Power Co - Distribution	199,921	11,955,750	11,593,970	639,855	(941,591)	0	15,765	97,759	11,707
Kingsport Power Co - Transmission	57,703	2,586,577	2,500,278	139,191	(203,057)	0	3,001	21,150	17,987
Memco	1,172,062	5,801,546	4,316,350	367,080	(350,547)	0	2,852	47,438	1,238,884
Ohio Power Co - Distribution	3,822,007	223,666,577	224,817,477	11,974,635	(18,258,299)	0	302,433	1,828,855	(330,370)
Ohio Power Co - Generation	3,930,336	200,220,466	198,399,538	10,746,171	(16,112,796)	0	259,679	1,637,143	460,534
Ohio Power Co - Transmission	1,014,215	46,951,427	46,749,972	2,524,835	(3,796,747)	0	62,854	383,908	189,064
Public Service Co of Oklahoma - Distribution	346,467	2,192,589	1,507,804	133,652	(122,455)	0	1,116	17,928	376,709
Public Service Co of Oklahoma - Generation	100,699	513,427	421,339	32,327	(34,219)	0	334	4,198	103,339
Public Service Co of Oklahoma - Transmission	13,140	388,242	379,348	21,128	(30,808)	0	494	3,175	7,129
Southwestern Electric Power Co - Distribution	194,494	850,742	461,349	55,020	(37,468)	0	294	6,956	219,295
Southwestern Electric Power Co - Generation	143,892	1,348,009	1,043,557	78,531	(84,751)	0	535	11,022	149,229
Southwestern Electric Power Co - Texas - Distribution	63,790	948,427	815,692	53,282	(66,246)	0	815	7,755	59,396
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0	0
Southwestern Electric Power Co - Transmission	27,541	274,855	215,358	15,918	(17,490)	0	228	2,247	28,444
Water Transportation (Blackhawk)	932,193	26,239,096	25,241,732	1,430,253	(2,049,979)	0	34,770	214,549	561,786
AEP Texas North Company - Distribution	62,069	335,168	241,039	20,910	(19,576)	0	262	2,741	66,405
AEP Texas North Company - Generation	2,968	29,027	31,631	1,684	(2,569)	0	167	237	2,487
AEP Texas North Company - Transmission	14,633	57,625	27,030	3,804	(2,195)	0	14	471	16,727
Wheeling Power Co - Distribution	261,249	15,236,299	15,701,324	815,766	(1,275,165)	0	20,928	124,583	(52,640)
Wheeling Power Co - Transmission	0	1,193,378	1,326,337	62,818	(107,717)	0	1,872	9,758	(33,269)
Cedar Coal Co	8,182	4,302,858	4,516,350	226,926	(366,790)	0	8,980	35,183	(87,519)
Central Coal Company	0	0	0	0	0	0	0	0	0
Central Ohio Coal	0	10,171,721	10,867,120	535,423	(882,561)	0	13,405	83,171	(250,562)
Southern Ohio Coal - Martinka	0	7,007,460	7,333,271	368,861	(595,563)	0	7,950	57,298	(161,454)
Southern Ohio Coal - Meigs	11,034	11,774,645	12,570,691	620,379	(1,020,915)	0	16,988	96,278	(276,236)
Windsor	0	3,462,252	3,932,999	182,247	(319,414)	0	5,640	28,310	(103,217)
Price River Coal	0	491,046	501,985	25,848	(40,768)	0	1,124	4,015	(9,781)
Houston Pipeline (HPL)	0	1,190,255	2,449,096	62,653	(198,901)	0	4,574	9,732	(121,941)
Total	\$70,372,683	\$2,977,887,879	\$2,917,592,743	\$160,455,555	(\$236,949,023)	\$0	\$3,717,905	\$24,349,299	\$21,946,420

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

Location	Service Cost	Projected Benefit Obligation	Market-Related Value of Assets	Interest Cost	Expected Return on Assets	Initial Transition (Asset)/ Obligation	Prior Service Cost	Gain/Loss Amortization	Net Periodic Pension Cost
AEP Energy Services, Inc.	\$45,135	\$1,743,302	\$1,314,488	\$94,100	(\$106,702)	\$0	\$1,331	\$13,241	\$47,106
AEP Pro Serv, Inc.	0	134,037	142,256	7,052	(11,547)	0	32	1,018	(3,445)
AEP T & D Services, LLC	0	0	0	0	0	0	0	0	0
American Electric Power Service Corporation	28,169,021	876,220,718	833,752,932	47,585,199	(67,678,617)	0	411,111	6,655,295	15,142,009
Appalachian Power Co - Distribution	5,919,086	300,168,032	301,292,062	16,105,022	(24,456,922)	0	161,997	2,279,913	9,096
Appalachian Power Co - Generation	5,848,225	223,200,709	218,930,887	12,051,595	(17,771,379)	0	113,716	1,695,311	1,937,467
Appalachian Power Co - Transmission	1,050,141	37,578,777	37,475,689	2,032,492	(3,042,032)	0	19,178	285,428	345,207
C3 Communications, Inc.	0	28,278	30,038	1,488	(2,438)	0	52	215	(684)
Cardinal Operating Company	1,377,700	58,658,516	57,778,983	3,158,854	(4,690,120)	0	29,497	445,538	321,470
AEP Texas Central Company - Distribution	272,176	1,858,600	1,306,972	112,113	(106,091)	0	565	14,117	292,879
AEP Texas Central Company - Generation	0	0	0	0	0	0	95	0	95
AEP Texas Central Company - Nuclear	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Transmission	50,825	378,613	257,458	22,595	(20,899)	0	129	2,876	55,527
Columbus Southern Power Co - Distribution	3,318,602	224,443,240	227,909,777	11,983,874	(18,500,227)	0	125,583	1,704,749	(1,367,419)
Columbus Southern Power Co - Generation	1,951,261	99,593,198	99,882,862	5,342,844	(8,107,838)	0	53,421	756,456	(3,856)
Columbus Southern Power Co - Transmission	275,010	21,975,498	23,105,507	1,170,729	(1,875,554)	0	12,771	166,914	(250,130)
Conesville Coal Preparation Company	97,282	2,553,893	2,643,293	139,494	(214,565)	0	1,299	19,398	42,907
Cook Coal Terminal	67,470	2,598,338	2,564,028	140,264	(208,131)	0	1,288	19,736	20,626
CSW Energy, Inc.	4,194	18,421	91,625	1,190	(7,438)	0	29	140	(1,884)
Elmwood	236,187	959,711	834,188	62,923	(67,714)	0	345	7,289	239,030
EnerShop Inc.	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Distribution	3,199,126	161,095,676	160,090,594	8,644,504	(12,995,109)	0	84,149	1,223,595	156,266
Indiana Michigan Power Co - Generation	2,371,736	88,421,680	86,976,199	4,777,169	(7,060,160)	0	44,355	671,603	804,702
Indiana Michigan Power Co - Nuclear	6,785,642	144,903,836	137,259,428	7,981,265	(11,141,824)	0	68,719	1,100,611	4,794,413
Indiana Michigan Power Co - Transmission	815,733	31,172,028	31,036,835	1,683,062	(2,519,368)	0	16,101	236,766	232,294
Kentucky Power Co - Distribution	1,444,667	58,535,479	58,003,679	3,155,904	(4,708,360)	0	28,208	444,604	365,023
Kentucky Power Co - Generation	790,517	28,017,851	27,657,343	1,515,776	(2,245,042)	0	13,901	212,808	287,959
Kentucky Power Co - Transmission	283,702	6,136,451	5,722,392	337,802	(464,506)	0	2,718	46,609	206,324
Kingsport Power Co - Distribution	221,912	11,814,677	11,477,167	633,315	(931,641)	0	6,361	89,738	19,684
Kingsport Power Co - Transmission	64,050	2,556,057	2,475,089	137,859	(200,912)	0	1,211	19,414	21,623
Memo	1,300,989	5,733,091	4,272,865	370,104	(346,843)	0	1,151	43,545	1,368,946
Ohio Power Co - Distribution	4,242,428	221,027,415	222,552,554	11,852,755	(18,065,363)	0	122,024	1,678,804	(169,352)
Ohio Power Co - Generation	4,362,673	197,857,957	196,400,763	10,640,002	(15,942,531)	0	104,774	1,502,821	667,740
Ohio Power Co - Transmission	1,125,778	46,397,422	46,278,989	2,500,472	(3,756,626)	0	25,360	352,410	247,393
Public Service Co of Oklahoma - Distribution	384,579	2,166,718	1,492,613	134,239	(121,161)	0	450	16,457	414,564
Public Service Co of Oklahoma - Generation	111,776	507,369	417,094	32,577	(33,857)	0	135	3,854	114,484
Public Service Co of Oklahoma - Transmission	14,586	383,661	375,526	20,954	(30,483)	0	199	2,914	8,170
Southwestern Electric Power Co - Distribution	215,888	840,704	456,701	55,593	(37,072)	0	118	6,386	240,914
Southwestern Electric Power Co - Generation	159,720	1,332,103	1,033,044	78,493	(83,856)	0	216	10,118	164,691
Southwestern Electric Power Co - Texas - Distribution	70,807	937,236	807,475	53,039	(65,546)	0	329	7,119	65,748
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0	0
Southwestern Electric Power Co - Transmission	30,571	271,612	213,188	15,900	(17,305)	0	92	2,063	31,320
Water Transportation (Blackhawk)	1,034,734	25,929,487	24,987,434	1,418,744	(2,028,317)	0	14,029	196,946	636,137
AEP Texas North Company - Distribution	68,896	331,213	238,611	21,052	(19,369)	0	106	2,516	73,201
AEP Texas North Company - Generation	3,295	28,685	31,312	1,683	(2,542)	0	67	218	2,720
AEP Texas North Company - Transmission	16,243	56,945	26,758	3,851	(2,172)	0	6	433	18,360
Wheeling Power Co - Distribution	289,987	15,056,518	15,543,141	807,469	(1,261,691)	0	8,444	114,361	(41,430)
Wheeling Power Co - Transmission	0	1,179,297	1,312,974	62,050	(106,579)	0	755	8,957	(34,816)
Cedar Coal Co	9,082	4,252,086	4,470,850	224,205	(362,914)	0	3,623	32,297	(93,708)
Central Coal Company	0	0	0	0	0	0	0	0	0
Central Ohio Coal	0	10,051,700	10,757,639	528,878	(873,235)	0	5,409	76,347	(262,601)
Southern Ohio Coal - Martinka	0	6,924,775	7,259,392	364,353	(589,270)	0	3,207	52,597	(169,113)
Southern Ohio Coal - Meigs	12,247	11,635,709	12,444,048	612,867	(1,010,127)	0	6,854	88,379	(289,780)
Windsor	0	3,421,399	3,893,376	180,020	(316,039)	0	2,276	25,987	(107,757)
Price River Coal	0	485,252	496,928	25,532	(40,337)	0	454	3,686	(10,666)
Houston Pipeline (HPL)	0	1,176,210	2,424,423	61,887	(196,799)	0	1,846	8,934	(124,132)
Total	\$78,113,678	\$2,942,750,181	\$2,888,199,469	\$158,945,199	(\$234,445,168)	\$0	\$1,500,082	\$22,351,528	\$26,465,322

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

Location	Service Cost	Projected Benefit Obligation	Market-Related Value of Assets	Interest Cost	Expected Return on Assets	Initial Transition (Asset)/ Obligation	Prior Service Cost	Gain/Loss Amortization	Net Periodic Pension Cost
AEP Energy Services, Inc.	\$46,940	\$1,726,100	\$1,299,912	\$93,307	(\$105,526)	\$0	\$94	\$12,138	\$46,953
AEP Pro Serv, Inc.	0	132,715	140,679	6,984	(11,420)	0	2	933	(3,501)
AEP T & D Services, LLC	0	0	0	0	0	0	0	0	0
American Electric Power Service Corporation	29,295,782	867,574,569	824,507,234	47,198,355	(66,933,109)	0	28,998	6,100,803	15,690,828
Appalachian Power Co - Distribution	6,155,850	297,206,110	297,950,957	15,964,610	(24,187,519)	0	11,426	2,089,960	34,327
Appalachian Power Co - Generation	6,082,154	220,998,266	216,503,107	11,950,247	(17,575,620)	0	8,021	1,554,065	2,018,866
Appalachian Power Co - Transmission	1,092,146	37,207,967	37,060,111	2,015,567	(3,008,522)	0	1,353	261,647	362,191
C3 Communications, Inc.	0	27,999	29,705	1,473	(2,411)	0	4	197	(737)
Cardinal Operating Company	1,432,808	58,079,701	57,138,258	3,131,882	(4,638,457)	0	2,081	408,418	336,732
AEP Texas Central Company - Distribution	283,063	1,840,261	1,292,478	111,741	(104,923)	0	40	12,941	302,862
AEP Texas Central Company - Generation	0	0	0	0	0	0	7	0	7
AEP Texas Central Company - Nuclear	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Transmission	52,858	374,877	254,603	22,510	(20,669)	0	9	2,636	57,345
Columbus Southern Power Co - Distribution	3,451,346	222,228,536	225,382,427	11,876,543	(18,296,439)	0	8,858	1,562,716	(1,396,977)
Columbus Southern Power Co - Generation	2,029,311	98,610,458	98,775,235	5,296,230	(8,018,527)	0	3,768	693,431	4,213
Columbus Southern Power Co - Transmission	286,011	21,758,654	22,849,284	1,160,114	(1,854,894)	0	901	153,007	(254,861)
Conesville Coal Preparation Company	101,173	2,528,692	2,613,981	138,398	(212,202)	0	92	17,782	45,243
Cook Coal Terminal	70,169	2,572,699	2,535,595	139,083	(205,838)	0	91	18,091	21,595
CSW Energy, Inc.	4,362	18,239	90,609	1,189	(7,356)	0	2	128	(1,674)
Elmwood	245,634	950,241	824,937	62,934	(66,968)	0	24	6,682	248,306
EnerShop Inc.	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Distribution	3,327,092	159,506,057	158,315,309	8,569,195	(12,851,962)	0	5,935	1,121,650	171,909
Indiana Michigan Power Co - Generation	2,466,605	87,549,175	86,011,698	4,737,136	(6,982,389)	0	3,129	615,648	840,128
Indiana Michigan Power Co - Nuclear	7,057,068	143,473,991	135,737,323	7,921,790	(11,019,092)	0	4,847	1,008,912	4,973,524
Indiana Michigan Power Co - Transmission	848,363	30,864,436	30,692,659	1,668,906	(2,491,616)	0	1,136	217,039	243,828
Kentucky Power Co - Distribution	1,502,454	57,957,878	57,360,461	3,129,137	(4,656,495)	0	1,990	407,561	384,646
Kentucky Power Co - Generation	822,137	27,741,384	27,350,643	1,503,173	(2,220,312)	0	980	195,078	301,056
Kentucky Power Co - Transmission	295,051	6,075,899	5,658,935	335,275	(459,390)	0	192	42,726	213,854
Kingsport Power Co - Distribution	230,788	11,698,095	11,349,893	627,765	(921,379)	0	449	82,261	19,884
Kingsport Power Co - Transmission	66,612	2,530,835	2,447,642	136,692	(198,698)	0	85	17,797	22,488
Memco	1,353,028	5,676,519	4,225,482	369,934	(343,023)	0	81	39,917	1,419,938
Ohio Power Co - Distribution	4,412,125	218,846,417	220,084,612	11,749,118	(17,866,365)	0	8,607	1,538,933	(157,582)
Ohio Power Co - Generation	4,537,180	195,905,585	194,222,825	10,548,424	(15,766,918)	0	7,390	1,377,612	703,689
Ohio Power Co - Transmission	1,170,809	45,939,593	45,765,790	2,479,214	(3,715,245)	0	1,789	323,048	259,615
Public Service Co of Oklahoma - Distribution	399,962	2,145,338	1,476,061	133,948	(119,826)	0	32	15,086	429,202
Public Service Co of Oklahoma - Generation	116,247	502,363	412,469	32,555	(33,484)	0	10	3,533	118,860
Public Service Co of Oklahoma - Transmission	15,169	379,875	371,362	20,789	(30,147)	0	14	2,671	8,497
Southwestern Electric Power Co - Distribution	224,524	832,408	451,637	55,622	(36,664)	0	8	5,854	249,344
Southwestern Electric Power Co - Generation	166,109	1,318,958	1,021,588	78,153	(82,932)	0	15	9,275	170,619
Southwestern Electric Power Co - Texas - Distribution	73,640	927,988	798,520	52,711	(64,823)	0	23	6,526	68,076
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0	0
Southwestern Electric Power Co - Transmission	31,793	268,932	210,824	15,826	(17,115)	0	6	1,891	32,402
Water Transportation (Blackhawk)	1,076,123	25,673,626	24,710,342	1,407,722	(2,005,974)	0	990	180,537	659,399
AEP Texas North Company - Distribution	71,652	327,945	235,965	21,029	(19,156)	0	7	2,306	75,839
AEP Texas North Company - Generation	3,426	28,402	30,965	1,675	(2,514)	0	5	200	2,792
AEP Texas North Company - Transmission	16,892	56,383	26,461	3,856	(2,148)	0	0	396	18,997
Wheeling Power Co - Distribution	301,586	14,907,947	15,370,779	800,411	(1,247,793)	0	596	104,833	(40,367)
Wheeling Power Co - Transmission	0	1,167,660	1,298,415	61,449	(105,405)	0	53	8,211	(35,692)
Cedar Coal Co	9,445	4,210,128	4,421,271	222,058	(358,917)	0	256	29,606	(97,553)
Central Coal Company	0	0	0	0	0	0	0	0	0
Central Ohio Coal	0	9,952,514	10,638,345	523,757	(863,616)	0	381	69,986	(269,491)
Southern Ohio Coal - Martinka	0	6,856,445	7,178,891	360,825	(582,779)	0	226	48,215	(173,513)
Southern Ohio Coal - Meigs	12,737	11,520,893	12,306,053	606,964	(999,000)	0	483	81,015	(297,799)
Windsor	0	3,387,638	3,850,201	178,277	(312,558)	0	161	23,822	(110,299)
Price River Coal	0	480,464	491,417	25,285	(39,893)	0	32	3,379	(11,198)
Houston Pipeline (HPL)	0	1,164,604	2,397,538	61,288	(194,631)	0	130	8,190	(125,023)
Total	\$81,238,226	\$2,913,712,457	\$2,856,171,489	\$157,611,125	(\$231,862,658)	\$0	\$105,808	\$20,489,288	\$27,581,787

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

Location	Service Cost	Projected Benefit Obligation	Market-Related Value of Assets	Interest Cost	Expected Return on Assets	Initial Transition (Asset)/ Obligation	Prior Service Cost	Gain/Loss Amortization	Net Periodic Pension Cost
AEP Energy Services, Inc.	\$48,818	\$1,711,953	\$1,285,695	\$92,590	(\$104,267)	\$0	\$94	\$11,112	\$48,347
AEP Pro Serv, Inc.	0	131,627	139,140	6,922	(11,284)	0	2	854	(3,506)
AEP T & D Services, LLC	0	0	0	0	0	0	0	0	0
American Electric Power Service Corporation	30,467,613	860,464,277	815,489,557	46,849,348	(66,134,340)	0	28,998	5,585,319	16,796,937
Appalachian Power Co - Distribution	6,402,084	294,770,328	294,692,253	15,837,048	(23,898,869)	0	11,426	1,913,370	265,059
Appalachian Power Co - Generation	6,325,440	219,187,053	214,135,202	11,858,497	(17,365,876)	0	8,021	1,422,755	2,248,837
Appalachian Power Co - Transmission	1,135,832	36,903,025	36,654,783	2,000,260	(2,972,619)	0	1,353	239,539	404,366
C3 Communications, Inc.	0	27,769	29,380	1,460	(2,383)	0	4	180	(739)
Cardinal Operating Company	1,490,121	57,603,703	56,513,334	3,107,428	(4,583,102)	0	2,081	373,909	390,436
AEP Texas Central Company - Distribution	294,385	1,825,179	1,278,342	111,457	(103,671)	0	40	11,847	314,059
AEP Texas Central Company - Generation	0	0	0	0	0	0	7	0	7
AEP Texas Central Company - Nuclear	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Transmission	54,973	371,805	251,819	22,442	(20,422)	0	9	2,413	59,415
Columbus Southern Power Co - Distribution	3,589,400	220,407,240	222,917,408	11,778,786	(18,078,093)	0	8,858	1,430,675	(1,270,373)
Columbus Southern Power Co - Generation	2,110,484	97,802,286	97,694,926	5,253,879	(7,922,835)	0	3,768	634,840	80,135
Columbus Southern Power Co - Transmission	297,451	21,580,329	22,599,380	1,150,436	(1,832,758)	0	901	140,079	(243,891)
Conesville Coal Preparation Company	105,220	2,507,968	2,585,392	137,414	(209,669)	0	92	16,279	49,335
Cook Coal Terminal	72,976	2,551,614	2,507,863	138,013	(203,382)	0	91	16,563	24,261
CSW Energy, Inc.	4,537	18,090	89,618	1,190	(7,268)	0	2	117	(1,422)
Elmwood	255,459	942,454	815,915	62,992	(66,169)	0	24	6,118	258,424
EnerShop Inc.	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Distribution	3,460,175	158,198,809	156,583,806	8,500,782	(12,698,589)	0	5,935	1,026,877	295,181
Indiana Michigan Power Co - Generation	2,565,269	86,831,657	85,070,984	4,700,907	(6,899,062)	0	3,129	563,629	933,871
Indiana Michigan Power Co - Nuclear	7,339,350	142,298,136	134,252,758	7,868,636	(10,887,592)	0	4,847	923,665	5,248,906
Indiana Michigan Power Co - Transmission	882,297	30,611,484	30,356,972	1,656,090	(2,461,881)	0	1,136	198,701	276,342
Kentucky Power Co - Distribution	1,562,552	57,482,878	56,733,107	3,104,884	(4,600,925)	0	1,990	373,124	441,624
Kentucky Power Co - Generation	855,023	27,514,026	27,051,508	1,491,777	(2,193,816)	0	980	178,595	332,560
Kentucky Power Co - Transmission	306,853	6,026,103	5,597,043	333,016	(453,907)	0	192	39,116	225,269
Kingsport Power Co - Distribution	240,020	11,602,223	11,225,759	622,720	(910,383)	0	449	75,311	28,116
Kingsport Power Co - Transmission	69,277	2,510,093	2,420,872	135,635	(196,327)	0	85	16,293	24,963
Memco	1,407,149	5,629,997	4,179,267	370,046	(338,929)	0	81	36,545	1,474,892
Ohio Power Co - Distribution	4,588,610	217,052,839	217,677,536	11,654,940	(17,653,151)	0	8,607	1,408,901	7,907
Ohio Power Co - Generation	4,718,667	194,300,021	192,098,600	10,465,329	(15,578,758)	0	7,390	1,261,212	873,841
Ohio Power Co - Transmission	1,217,642	45,563,091	45,265,247	2,459,949	(3,670,908)	0	1,789	295,752	304,223
Public Service Co of Oklahoma - Distribution	415,961	2,127,755	1,459,918	133,760	(118,396)	0	32	13,811	445,168
Public Service Co of Oklahoma - Generation	120,897	498,246	407,957	32,557	(33,084)	0	10	3,234	123,613
Public Service Co of Oklahoma - Transmission	15,776	376,762	367,300	20,641	(29,787)	0	14	2,446	9,090
Southwestern Electric Power Co - Distribution	233,505	825,586	446,697	55,692	(36,226)	0	8	5,359	258,338
Southwestern Electric Power Co - Generation	172,753	1,308,149	1,010,415	77,873	(81,942)	0	15	8,491	177,190
Southwestern Electric Power Co - Texas - Distribution	76,585	920,382	789,787	52,425	(64,050)	0	23	5,974	70,958
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0	0
Southwestern Electric Power Co - Transmission	33,065	266,728	208,518	15,765	(16,910)	0	6	1,731	33,657
Water Transportation (Blackhawk)	1,119,168	25,463,216	24,440,084	1,397,826	(1,982,035)	0	990	165,283	701,232
AEP Texas North Company - Distribution	74,518	325,257	233,384	21,022	(18,927)	0	7	2,111	78,732
AEP Texas North Company - Generation	3,563	28,169	30,626	1,669	(2,484)	0	5	183	2,936
AEP Texas North Company - Transmission	17,568	55,921	26,171	3,864	(2,122)	0	0	363	19,673
Wheeling Power Co - Distribution	313,650	14,785,767	15,202,668	793,998	(1,232,902)	0	596	95,975	(28,683)
Wheeling Power Co - Transmission	0	1,158,090	1,284,214	60,898	(104,147)	0	53	7,517	(35,679)
Cedar Coal Co	9,823	4,175,624	4,372,916	220,090	(354,633)	0	256	27,104	(97,361)
Central Coal Company	0	0	0	0	0	0	0	0	0
Central Ohio Coal	0	9,870,947	10,521,993	519,060	(853,310)	0	381	64,073	(269,795)
Southern Ohio Coal - Martinka	0	6,800,252	7,100,375	357,589	(575,824)	0	226	44,141	(173,868)
Southern Ohio Coal - Meigs	13,247	11,426,473	12,171,461	601,554	(987,078)	0	483	74,170	(297,624)
Windsor	0	3,359,874	3,808,092	176,678	(308,828)	0	161	21,809	(110,180)
Price River Coal	0	476,526	486,043	25,058	(39,417)	0	32	3,093	(11,234)
Houston Pipeline (HPL)	0	1,155,059	2,371,316	60,738	(192,308)	0	130	7,498	(123,942)
Total	\$84,487,755	\$2,889,832,842	\$2,824,933,400	\$156,403,628	(\$229,095,646)	\$0	\$105,808	\$18,758,056	\$30,659,603

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

Location	Service Cost	Projected Benefit Obligation	Market-Related Value of Assets	Interest Cost	Expected Return on Assets	Initial Transition (Asset)/ Obligation	Prior Service Cost	Gain/Loss Amortization	Net Periodic Pension Cost
AEP Energy Services, Inc.	\$50,771	\$1,697,422	\$1,268,991	\$91,928	(\$102,882)	\$0	\$16	\$10,191	\$50,023
AEP Pro Serv, Inc.	0	130,510	137,332	6,863	(11,134)	0	0	784	(3,487)
AEP T & D Services, LLC	0	0	0	0	0	0	0	0	0
American Electric Power Service Corporation	31,686,317	853,160,685	804,895,122	46,529,177	(65,256,146)	0	4,841	5,122,168	18,086,357
Appalachian Power Co - Distribution	6,658,167	292,268,328	290,863,758	15,718,880	(23,581,517)	0	1,908	1,754,707	552,145
Appalachian Power Co - Generation	6,578,457	217,326,601	211,353,264	11,773,920	(17,135,275)	0	1,339	1,304,776	2,523,217
Appalachian Power Co - Transmission	1,181,266	36,589,794	36,178,582	1,986,170	(2,933,146)	0	226	219,676	454,191
C3 Communications, Inc.	0	27,534	28,999	1,448	(2,351)	0	1	165	(737)
Cardinal Operating Company	1,549,726	57,114,764	55,779,140	3,084,839	(4,522,244)	0	347	342,903	455,571
AEP Texas Central Company - Distribution	306,161	1,809,687	1,261,735	111,261	(102,294)	0	7	10,865	325,999
AEP Texas Central Company - Generation	0	0	0	0	0	0	1	0	1
AEP Texas Central Company - Nuclear	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Transmission	57,172	368,649	248,547	22,392	(20,151)	0	2	2,213	61,627
Columbus Southern Power Co - Distribution	3,732,976	218,536,431	220,021,376	11,687,910	(17,838,035)	0	1,479	1,312,039	(1,103,630)
Columbus Southern Power Co - Generation	2,194,903	96,972,144	96,425,722	5,214,643	(7,817,628)	0	629	582,197	174,744
Columbus Southern Power Co - Transmission	309,349	21,397,156	22,305,780	1,141,424	(1,808,421)	0	150	128,463	(229,034)
Conesville Coal Preparation Company	109,429	2,486,681	2,551,804	136,515	(206,885)	0	15	14,929	54,003
Cook Coal Terminal	75,895	2,529,956	2,475,282	137,027	(200,681)	0	15	15,189	27,445
CSW Energy, Inc.	4,718	17,936	88,454	1,191	(7,171)	0	0	108	(1,154)
Elmwood	265,678	934,454	805,315	63,108	(65,290)	0	4	5,610	269,110
EnerShop Inc.	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Distribution	3,598,582	156,856,023	154,549,547	8,437,414	(12,529,965)	0	991	941,725	448,747
Indiana Michigan Power Co - Generation	2,667,880	86,094,633	83,965,784	4,667,526	(6,807,450)	0	522	516,891	1,045,369
Indiana Michigan Power Co - Nuclear	7,632,924	141,090,314	132,508,613	7,820,527	(10,743,016)	0	809	847,072	5,558,316
Indiana Michigan Power Co - Transmission	917,589	30,351,655	29,962,590	1,644,275	(2,429,190)	0	190	182,224	315,088
Kentucky Power Co - Distribution	1,625,054	56,994,966	55,996,059	3,082,500	(4,539,830)	0	332	342,184	510,240
Kentucky Power Co - Generation	889,224	27,280,488	26,700,068	1,481,288	(2,164,684)	0	164	163,785	369,777
Kentucky Power Co - Transmission	319,127	5,974,954	5,524,329	330,971	(447,880)	0	32	35,872	238,121
Kingsport Power Co - Distribution	249,621	11,503,743	11,079,920	618,044	(898,294)	0	75	69,066	38,511
Kingsport Power Co - Transmission	72,048	2,488,787	2,389,421	134,660	(193,720)	0	14	14,942	27,944
Memco	1,463,435	5,582,209	4,124,972	370,491	(334,428)	0	14	33,514	1,533,026
Ohio Power Co - Distribution	4,772,155	215,210,502	214,849,578	11,567,663	(17,418,736)	0	1,437	1,292,071	214,590
Ohio Power Co - Generation	4,907,414	192,650,809	189,602,951	10,388,487	(15,371,888)	0	1,234	1,156,628	1,081,875
Ohio Power Co - Transmission	1,266,347	45,176,353	44,677,184	2,442,163	(3,622,162)	0	299	271,228	357,874
Public Service Co of Oklahoma - Distribution	432,599	2,109,695	1,440,951	133,685	(116,824)	0	5	12,666	462,132
Public Service Co of Oklahoma - Generation	125,733	494,016	402,657	32,589	(32,645)	0	2	2,966	128,644
Public Service Co of Oklahoma - Transmission	16,407	373,564	362,529	20,506	(29,392)	0	2	2,243	9,767
Southwestern Electric Power Co - Distribution	242,845	818,579	440,894	55,814	(35,745)	0	1	4,915	267,830
Southwestern Electric Power Co - Generation	179,663	1,297,045	997,288	77,652	(80,854)	0	3	7,787	184,250
Southwestern Electric Power Co - Texas - Distribution	79,649	912,570	779,526	52,175	(63,199)	0	4	5,479	74,107
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0	0
Southwestern Electric Power Co - Transmission	34,388	264,464	205,809	15,715	(16,686)	0	1	1,588	35,006
Water Transportation (Blackhawk)	1,163,935	25,247,085	24,122,571	1,388,808	(1,955,716)	0	165	151,577	748,770
AEP Texas North Company - Distribution	77,499	322,496	230,352	21,034	(18,676)	0	1	1,936	81,794
AEP Texas North Company - Generation	3,706	27,930	30,228	1,664	(2,451)	0	1	168	3,087
AEP Texas North Company - Transmission	18,271	55,447	25,831	3,876	(2,094)	0	0	333	20,386
Wheeling Power Co - Distribution	326,196	14,660,266	15,005,163	788,055	(1,216,530)	0	99	88,017	(14,164)
Wheeling Power Co - Transmission	0	1,148,260	1,267,530	60,381	(102,764)	0	9	6,894	(35,480)
Cedar Coal Co	10,216	4,140,181	4,316,105	218,246	(349,924)	0	43	24,857	(96,563)
Central Coal Company	0	0	0	0	0	0	0	0	0
Central Ohio Coal	0	9,787,163	10,385,296	514,652	(841,979)	0	64	58,760	(268,503)
Southern Ohio Coal - Martinka	0	6,742,532	7,008,130	354,552	(568,178)	0	38	40,481	(173,107)
Southern Ohio Coal - Meigs	13,777	11,329,485	12,013,335	596,479	(973,970)	0	81	68,019	(295,615)
Windsor	0	3,331,356	3,758,619	175,177	(304,727)	0	27	20,001	(109,522)
Price River Coal	0	472,482	479,728	24,845	(38,894)	0	5	2,837	(11,206)
Houston Pipeline (HPL)	0	1,145,255	2,340,509	60,223	(189,755)	0	22	6,876	(122,634)
Total	\$87,867,265	\$2,865,304,039	\$2,788,233,270	\$155,290,834	(\$226,053,499)	\$0	\$17,665	\$17,202,584	\$34,324,848

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

Location	Service Cost	Projected Benefit Obligation	Market-Related Value of Assets	Interest Cost	Expected Return on Assets	Initial Transition (Asset)/ Obligation	Prior Service Cost	Gain/Loss Amortization	Net Periodic Pension Cost
AEP Energy Services, Inc.	\$52,802	\$1,685,337	\$1,251,753	\$91,364	(\$101,405)	\$0	\$0	\$9,335	\$52,097
AEP Pro Serv, Inc.	0	129,581	135,467	6,811	(10,974)	0	0	718	(3,445)
AEP T & D Services, LLC	0	0	0	0	0	0	0	0	0
American Electric Power Service Corporation	32,953,770	847,086,653	793,960,973	46,258,841	(64,318,822)	0	0	4,692,159	19,585,949
Appalachian Power Co - Distribution	6,924,494	290,187,539	286,912,500	15,617,531	(23,242,797)	0	0	1,607,399	906,626
Appalachian Power Co - Generation	6,841,596	215,779,355	208,482,121	11,701,948	(16,889,148)	0	0	1,195,239	2,849,635
Appalachian Power Co - Transmission	1,228,516	36,329,294	35,687,112	1,974,206	(2,891,015)	0	0	201,234	512,941
C3 Communications, Inc.	0	27,338	28,605	1,437	(2,317)	0	0	151	(729)
Cardinal Operating Company	1,611,715	56,708,139	55,021,405	3,065,551	(4,457,287)	0	0	314,116	534,095
AEP Texas Central Company - Distribution	318,407	1,796,803	1,244,595	111,185	(100,825)	0	0	9,953	338,720
AEP Texas Central Company - Generation	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Nuclear	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Transmission	59,458	366,025	245,171	22,365	(19,861)	0	0	2,027	63,990
Columbus Southern Power Co - Distribution	3,882,295	216,980,572	217,032,482	11,609,535	(17,581,813)	0	0	1,201,893	(888,090)
Columbus Southern Power Co - Generation	2,282,699	96,281,756	95,115,820	5,180,986	(7,705,338)	0	0	533,321	291,669
Columbus Southern Power Co - Transmission	321,723	21,244,820	22,002,766	1,133,633	(1,782,445)	0	0	117,679	(209,410)
Conesville Coal Preparation Company	113,806	2,468,977	2,517,139	135,763	(203,914)	0	0	13,676	59,331
Cook Coal Terminal	78,931	2,511,944	2,441,657	136,188	(197,799)	0	0	13,914	31,234
CSW Energy, Inc.	4,907	17,808	87,252	1,194	(7,068)	0	0	99	(869)
Elmwood	276,305	927,801	794,375	63,293	(64,352)	0	0	5,139	280,385
EnerShop Inc.	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Distribution	3,742,525	155,739,295	152,450,059	8,383,074	(12,349,988)	0	0	862,667	638,279
Indiana Michigan Power Co - Generation	2,774,595	85,481,687	82,825,145	4,639,143	(6,709,670)	0	0	473,498	1,177,566
Indiana Michigan Power Co - Nuclear	7,938,241	140,085,829	130,708,541	7,780,804	(10,588,706)	0	0	775,960	5,906,299
Indiana Michigan Power Co - Transmission	954,293	30,135,568	29,555,561	1,634,221	(2,394,298)	0	0	166,926	361,143
Kentucky Power Co - Distribution	1,690,056	56,589,193	55,235,376	3,063,417	(4,474,621)	0	0	313,457	592,309
Kentucky Power Co - Generation	924,793	27,086,266	26,337,359	1,472,386	(2,133,591)	0	0	150,036	413,623
Kentucky Power Co - Transmission	331,892	5,932,416	5,449,284	329,280	(441,447)	0	0	32,861	252,586
Kingsport Power Co - Distribution	259,605	11,421,843	10,929,404	614,029	(885,392)	0	0	63,268	51,510
Kingsport Power Co - Transmission	74,930	2,471,069	2,356,962	133,829	(190,938)	0	0	13,688	31,509
Memco	1,521,973	5,542,467	4,068,936	371,338	(329,625)	0	0	30,701	1,594,387
Ohio Power Co - Distribution	4,963,041	213,678,322	211,930,940	11,492,763	(17,168,537)	0	0	1,183,601	470,868
Ohio Power Co - Generation	5,103,711	191,279,242	187,027,277	10,322,762	(15,151,090)	0	0	1,059,529	1,334,911
Ohio Power Co - Transmission	1,317,001	44,854,722	44,070,264	2,426,991	(3,570,134)	0	0	248,458	422,316
Public Service Co of Oklahoma - Distribution	449,903	2,094,675	1,421,376	133,754	(115,146)	0	0	11,603	480,114
Public Service Co of Oklahoma - Generation	130,762	490,499	397,187	32,656	(32,176)	0	0	2,717	133,959
Public Service Co of Oklahoma - Transmission	17,063	370,904	357,604	20,393	(28,969)	0	0	2,055	10,541
Southwestern Electric Power Co - Distribution	252,559	812,751	434,904	55,997	(35,232)	0	0	4,502	277,826
Southwestern Electric Power Co - Generation	186,849	1,287,811	983,741	77,515	(79,693)	0	0	7,133	191,805
Southwestern Electric Power Co - Texas - Distribution	82,835	906,073	768,937	51,981	(62,292)	0	0	5,019	77,543
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0	0
Southwestern Electric Power Co - Transmission	35,763	262,581	203,013	15,682	(16,446)	0	0	1,454	36,454
Water Transportation (Blackhawk)	1,210,493	25,067,339	23,794,876	1,381,280	(1,927,624)	0	0	138,852	803,000
AEP Texas North Company - Distribution	80,599	320,200	227,223	21,068	(18,407)	0	0	1,774	85,033
AEP Texas North Company - Generation	3,854	27,731	29,818	1,660	(2,416)	0	0	154	3,252
AEP Texas North Company - Transmission	19,001	55,052	25,481	3,893	(2,064)	0	0	305	21,135
Wheeling Power Co - Distribution	339,244	14,555,893	14,801,324	782,955	(1,199,056)	0	0	80,628	3,770
Wheeling Power Co - Transmission	0	1,140,085	1,250,311	59,928	(101,288)	0	0	6,315	(35,045)
Cedar Coal Co	10,624	4,110,705	4,257,472	216,635	(344,898)	0	0	22,770	(94,868)
Central Coal Company	0	0	0	0	0	0	0	0	0
Central Ohio Coal	0	9,717,484	10,244,217	510,794	(829,885)	0	0	53,827	(265,264)
Southern Ohio Coal - Martinka	0	6,694,528	6,912,928	351,894	(560,017)	0	0	37,082	(171,040)
Southern Ohio Coal - Meigs	14,328	11,248,826	11,850,139	592,041	(959,980)	0	0	62,309	(291,302)
Windsor	0	3,307,638	3,707,560	173,864	(300,350)	0	0	18,322	(108,164)
Price River Coal	0	469,118	473,211	24,659	(38,335)	0	0	2,599	(11,077)
Houston Pipeline (HPL)	0	1,137,102	2,308,714	59,771	(187,029)	0	0	6,299	(120,959)
Total	\$91,381,955	\$2,844,904,657	\$2,750,356,335	\$154,344,293	(\$222,806,518)	\$0	\$0	\$15,758,419	\$38,678,148