

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

Actuarial Valuation Report

Pension Cost for Fiscal Year Ending December 31, 2008

Employer Contributions for Plan Year Beginning January 1, 2008

June 2008

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Financial Results

This report summarizes financial results for American Electric Power's (AEP) Retirement Plan for East Employees (East Retirement Plan) based on actuarial valuations as of January 1, 2008, and January 1, 2007.

	January 1, 2008	January 1, 2007
FAS 87 Pension Cost		
Amount	\$ 35,634,598	\$ 35,449,208
Percent of covered pay	2.9%	3.1%
FAS 87 Funded Position		
Accumulated benefit obligation [ABO]	\$ 2,947,433,034	\$ 2,855,230,126
Projected benefit obligation [PBO]	3,045,086,276	2,997,063,353
Fair value of assets [FV]	3,241,633,839	3,160,858,560
Overfunded (underfunded) PBO	196,547,563	163,795,207
PBO funded percentage [FV ÷ PBO]	106.5%	105.5%
Employer Contributions		
Minimum required*	\$ 0	\$ 0
Percent of covered pay	0.0%	0.0%
Maximum deductible	\$ 1,431,296,422	\$ 1,355,547,872
Percent of covered pay	117.6%	118.9%
ERISA Funded Position		
Funding target	\$ 2,980,645,668	\$ 2,891,127,456**
Net actuarial value of assets [AV]	2,634,749,975	N/A
Funding shortfall/(excess assets)	345,895,693	N/A
Funding target attainment percentage	108.3%	103.6%**
Adjusted funding target attainment percentage***	108.3%	103.6%**
Actuarial value of assets	3,227,136,887	2,994,330,956
Actuarial value of assets as a percentage of funding target	108.3%	103.6%**

*Assumes credit balance is used to offset minimum required contribution.

** Results prior to 2008 are based on the plan's current liability.

*** Assets are not reduced by credit balance since above 92% transition percentage when credit balance is included.

Discussion of Financial Results

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

- ▶ The mortality table used for the calculation of the funding target was the 2008 IRS Applicable Mortality Table, reflecting final IRS regulations, which caused a small loss due to the mortality improvement.
- ▶ Investment returns during the prior year were higher than expected, which increased the funded percentage and decreased the pension cost.
- ▶ The bond yields on available high-quality bonds used in selecting the FAS 87 discount rate increased during the prior year, resulting in a higher FAS 87 discount rate, which decreased the pension cost.
- ▶ The plan experienced demographic losses primarily due to (i) fewer terminations and retirements than expected and (ii) more retirees from active status electing an annuity than expected. The effect of these losses increased the pension cost.
- ▶ For plan year 2008, AEP is required to make a minimum required contribution of \$96,047,779. However, this contribution will be satisfied by using the plan's credit balance.

FAS 87 Pension Cost and Funded Position

The cost of the pension plan is determined in accordance with Financial Accounting Standard 87. The fiscal 2008 pension cost for the plan is \$35,634,598, or 2.9% of covered pay.

Under FAS 87, as amended by FAS 158, the projected benefit obligation (PBO) funded status of each pension plan at the plan's measurement date is required to be reported as an asset (for overfunded plans) or a liability (for underfunded plans). The PBO is the actuarial present value of benefits attributed to service rendered prior to the measurement date, measured using expected future pay increases for pay-related plans. The plan's overfunded (underfunded) PBO as of January 1, 2008, was \$196,547,563, based on a fair value of plan assets of \$3,241,633,839 and a PBO of \$3,045,086,276.

Fiscal year-end financial reporting and disclosures are prepared before detailed participant data and the full valuation results are available. Therefore, the December 31, 2007, postretirement benefit asset/(liability) was derived from the January 1, 2007, valuation results. The December 31, 2008, financial reporting information will be developed based on the results of the January 1, 2008, 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 Overfunded (Underfunded) PBO

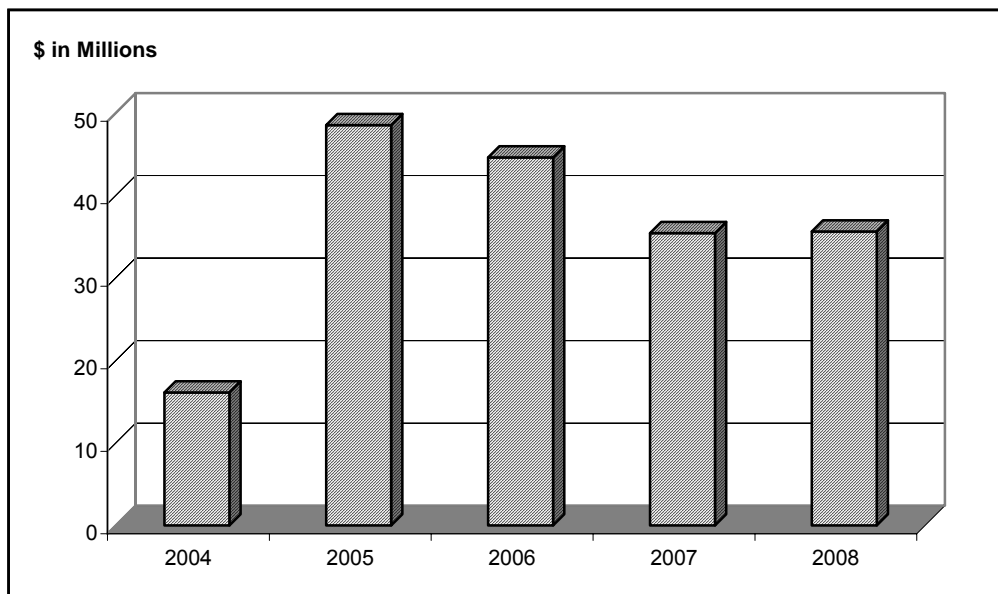
The pension cost increased from \$35,449,208 in fiscal 2007 to \$35,634,598 in fiscal 2008 and the overfunded (underfunded) PBO increased from increased from \$163,795,207 to \$196,547,563, as set forth below:

	<i>Pension Cost</i>	<i>Funded Position</i>
Prior year	\$ 35,449,208	\$ 163,795,207
Change due to:		
▶ Expected based on prior valuation	(17,339,858)	1,146,989
▶ Loss (gain) from noninvestment experience	6,003,744	(34,185,815)
▶ Loss (gain) from asset experience	(4,255,981)	28,986,290
▶ Assumption changes	13,367,986	45,625,747
▶ Plan amendments	<u>2,409,499</u>	<u>(8,820,855)</u>
Current year	\$ 35,634,598	\$ 196,547,563

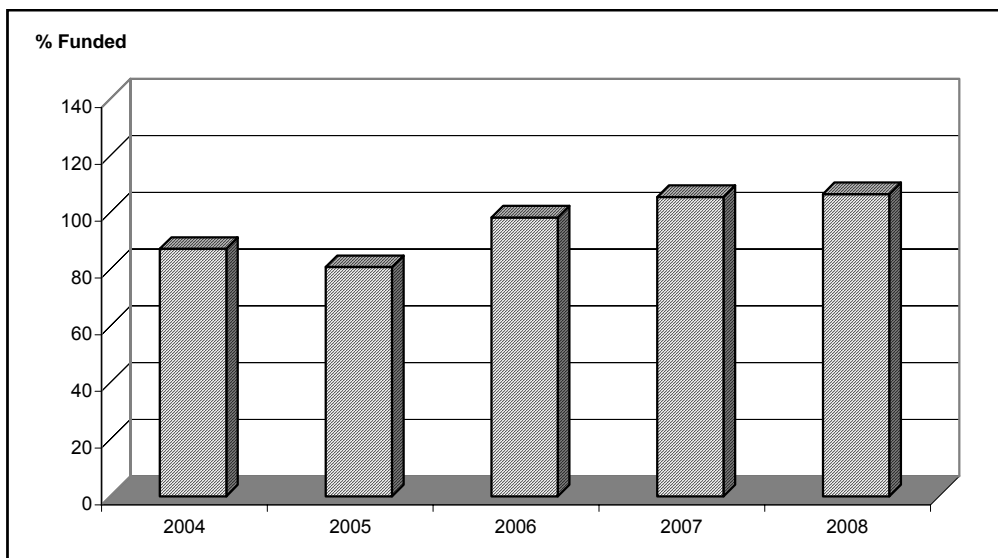
History of Pension Cost and Funded Position

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

History of Pension Cost



History of the Projected Benefit Obligation (PBO) Funded Status



History of Pension Cost and PBO Funded Percentage

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

<i>Fiscal year</i>	<i>Amount</i>	<i>Percent of covered pay</i>	<i>PBO funded percentage</i>	<i>Discount rate</i>
2008	\$ 35,634,598	2.9%	106.5%	6.00%
2007	35,449,208	3.1	105.5	5.75
2006	44,579,070	4.1	98.3	5.50
2005	48,522,750	4.4	80.8	5.50
2004	16,123,936	1.5	87.2	6.25

Employer Contributions and ERISA Funded Position

Under the Pension Protection Act of 2006 (PPA), the funded position is measured by comparing the actuarial value of assets, reduced by the plan's credit balance, with the funding target. The amount by which the funding target exceeds the net actuarial value of assets is the plan's funding shortfall. If the net actuarial value of assets exceeds the funding target, the difference is the plan's excess assets. The actuarial value of assets is an average of the fair market rate over a six-month period, adjusted for contributions and disbursements. The funding target is the present value of benefits accrued or earned as of the valuation date. The target normal cost is the present value of benefits expected to be earned during the plan year. Plans that do not meet certain funded status criteria are considered to be at-risk and are required to use specific actuarial assumptions, and in some cases additional loads, that will generally increase the funding target and target normal cost.

The plan's funding shortfall, excluding the credit balance, is \$345,895,693 as of January 1, 2008. The plan's actuarial value of assets, including the credit balance, is 108.3% of the funding target as of January 1, 2008. This percentage is based on an actuarial value of assets of \$3,227,136,887 and a funding target of \$2,980,645,668.

AEP's funding policy is to contribute an amount equal to the minimum required contribution under PPA. The minimum funding requirement under PPA is generally equal to the target normal cost plus amortization of the plan's funding shortfall and any funding waivers. For overfunded plans, the minimum funding requirement is reduced by the amount of the plan's excess assets. The minimum funding requirement for American Electric Power is \$96,047,779, or 7.9% of covered pay.

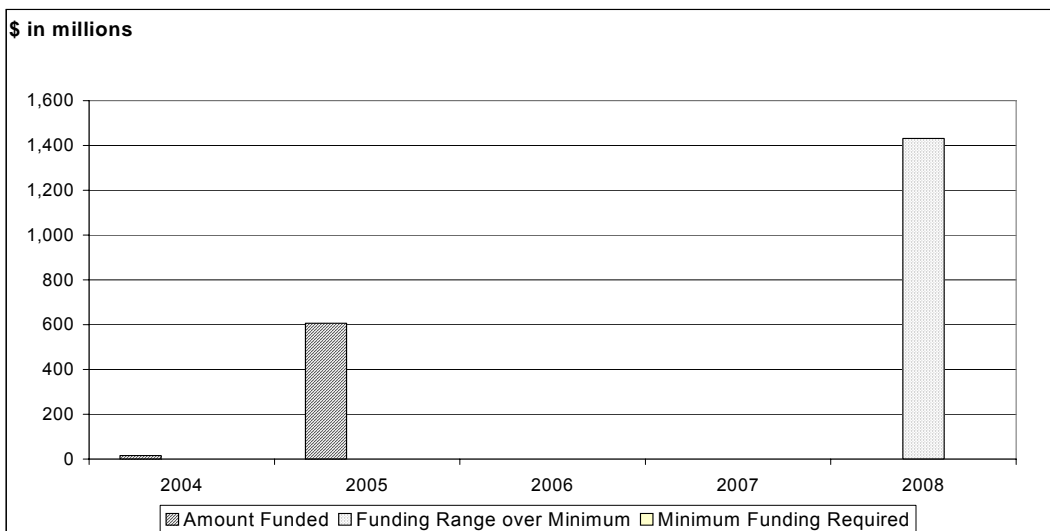
Plan sponsors that have in the past contributed more than the minimum may have a credit balance. Sponsors can elect to apply the plan's credit balance to offset the minimum funding requirement if certain other requirements are met. If AEP elects to fully apply its available credit balance, the remaining cash requirement is \$0.

The maximum deductible contribution under PPA is generally equal to 150% of the funding target, plus the target normal cost, plus an allowance for future pay or benefit increases, less the actuarial value of assets. For plans that are not at-risk, the deductible limit will not be less than the unfunded funding target plus the target normal cost, both determined as if the plan were at-risk. For all plans, the deductible limit will not be less than the minimum funding requirement. Pending issuance of Treasury/IRS guidance, the estimated maximum deductible contribution for the plan is \$1,431,296,422 or 117.6% of covered pay.

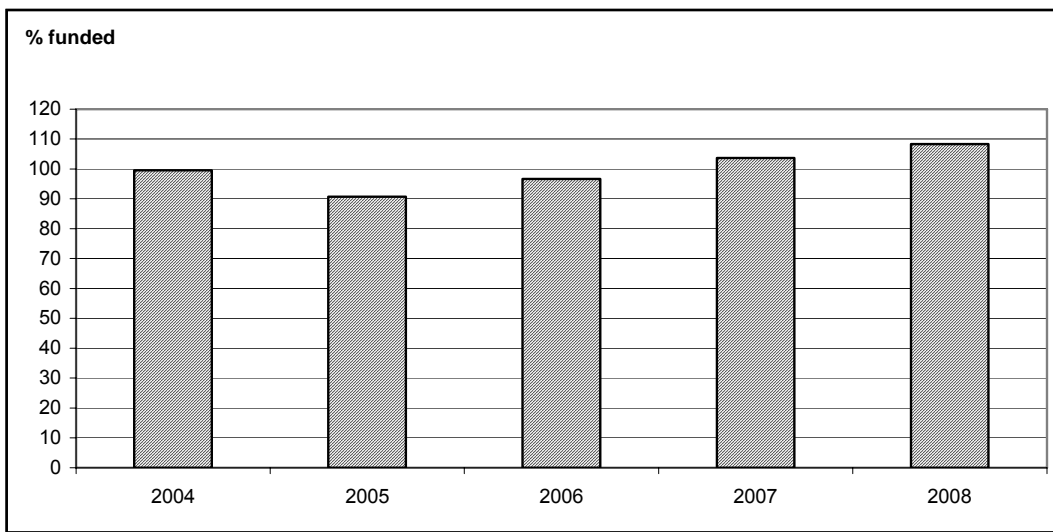
History of Employer Contributions and Funded Position

The following charts show the history of employer contributions and the funding range for 2008, as well as the ERISA funded position.

History of Employer Contributions and Current Year's Funding Range



History of Funding Target* Funded Position



* Results prior to 2008 are based on the plan's current liability.

History of Employer Contributions and ERISA Funded Position
 and Current Year's Funding Range

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

Year	Amount	Percent of covered pay	AVA as a % of funding target*	Effective interest rate*
2008:				
▶ Minimum**	\$ 0	0.0%	108.3%	5.93%
▶ Maximum	1,431,296,422	117.6		
2007	0	0.0	103.6	8.50
2006	0	0.0	96.7	8.50
2005	606,600,000	55.5	90.7	8.50
2004	16,123,936	1.5	99.6	8.50

* Results prior to 2008 are based on the plan's current liability.

** Remaining cash requirement assuming sponsor elects full use of available credit balance.

Timing of Contributions

If a plan has a funding shortfall for the current plan year, quarterly contributions will be required in the following plan year. Because the plan has a funding shortfall, quarterly contributions for the 2009 plan year will be required but will not exceed \$24,011,945 per payment, based on this year's valuation results.

The minimum funding requirement for the 2008 plan year must be satisfied in quarterly installments, with a final payment due on or before September 15, 2009. This requirement may be satisfied through contributions and/or an election to apply available credit balance.

The minimum funding schedule, *before reflecting any credit balance elections*, is shown below:

April 15, 2008	\$ 17,315,498
July 15, 2008	17,315,498
October 15, 2008	17,315,498
January 15, 2009	17,315,498
September 15, 2009	32,396,502

Quarterly contributions for 2008 are based on the required contribution for 2007 or 2008, whichever is more favorable.

Benefit Limitations

Under PPA, a plan may become subject to various benefit limitations if its funded status falls below certain thresholds. Plan amendments that increase benefits are prohibited if the effect of the amendment would be to reduce the adjusted funding target attainment percentage (AFTAP) below 80%. Benefit accruals must cease and shutdown benefits are prohibited if the AFTAP falls below 60%. To avoid these benefit limitations, a plan sponsor may either contribute certain additional amounts for the current plan year or provide security outside the plan.

Plans are prohibited from paying lump sums or other accelerated forms of distribution if the AFTAP is below 60%, and only reduced amounts are allowed to be paid if the AFTAP is between 60% and 80%.

The AFTAP for AEP's East Retirement Plan is 108.3% as of January 1, 2008.

PBGC Reporting Requirements

For plan years beginning after 2006, PPA eliminated the PBGC participant notification requirements for plans that are required to pay a PBGC variable premium and have a funded percentage below a specified "gateway" percentage. For plan years beginning in 2008, all defined benefit plans subject to Title IV of ERISA are required to issue annual funding notices (due 120 days after the end of the plan year).

With respect to reporting years beginning before 2008, 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.

As of January 1, 2008, unfunded vested liabilities for all defined benefit plans within the controlled group were less than \$50 million. Consequently, reporting of additional financial and actuarial information was not required.

For reporting years beginning after 2007, PPA changed the \$50 million threshold. A filing will now be required if the funding target attainment percentage (FTAP) at the end of the preceeding plan year is less than 80% for any plan in the contributing sponsor's controlled group. The FTAP for 2008 is 108.3% as of January 1, 2008.

Basis for Valuation

Economic Assumptions

The discount rate for pension cost purposes is the rate at which the pension obligations could be effectively settled. This rate is developed from yields on available high-quality bonds and reflects the plan's expected cash flows. It is based on high-grade bond yields, after allowing for call and default risk. The duration of the plan is 9.43 years.

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

	December 31, 2007	December 31, 2006
Discount rate	6.00%	5.75%
Rate of return on assets	8.00%	8.50%
Salary increase rate	Rates vary by age from 5.00% to 11.50%	Rates vary by age from 5.00% to 11.50%

Assumptions used to determine statutory contribution limits must be reasonable taking into account the experience of the plan and reasonable expectations. However, certain assumptions (such as interest and mortality) are either prescribed by the IRS or are subject to IRS approval. The interest rates used to determine the funding target and target normal cost are based on a high-quality corporate bond yield curve. The assumptions for contribution purposes are:

	January 1, 2008	January 1, 2007
Effective interest rate	5.93%	5.78%*
Salary increase rate	Rates vary by age from 5.00% to 11.50%	Rates vary by age from 5.00% to 11.50%

*Results prior to 2008 are based on the plan's current liability.

Demographic Assumptions

The cost of providing plan benefits depends on demographic factors such as retirement, mortality and turnover. With the exception of the IRS-required mortality basis used to calculate the funding target, demographic assumptions used in the valuation were selected to reflect the experience of the covered population and reasonable expectations. If actual experience is more favorable than assumed, future plan costs will be lower. Alternatively, if actual experience is less favorable than assumed, future plan costs will be higher.

The mortality basis used to calculate the funding target was changed to the RP2000 table with projections to 2015 for annuitants and 2023 for non-annuitants. For purposes other than the funding target, the mortality assumption was the same as that for determining the funding target. No other demographic assumptions have changed since the prior valuation.

Changes in Benefits Valued

- ▶ Effective January 1, 2008, the qualified pension plans were amended to change the methodology for converting cash balance accounts to single life annuities.
- ▶ Increases in statutory pay and benefit limitations.

Actuarial Certification, Reliances and Distribution

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

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

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

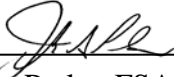
The actuarial assumptions and the accounting policies and methods employed in the development of the pension cost have been selected by the plan sponsor, with the concurrence of Towers Perrin. FAS 87 requires that each significant assumption "individually represent the best estimate of a particular future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

To the extent not prescribed by ERISA, the Internal Revenue Code, and regulatory guidance from the Treasury and the IRS, the funding methods (including asset valuation method, choice among prescribed interest rates and choice among prescribed mortality tables) employed in the development of the contribution limits have been selected by the plan sponsor, with the concurrence of Towers Perrin. To the extent not prescribed by ERISA, the Internal Revenue Code and regulatory guidance from the Treasury and the IRS, the actuarial assumptions employed in the development of the contribution limits have been selected by Towers Perrin, with the concurrence of the plan sponsor. Other than prescribed assumptions, ERISA and the Internal Revenue Code require 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."

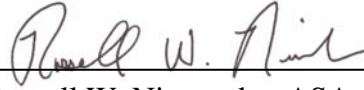
The results shown in this report have been developed based on actuarial assumptions that are considered to be reasonable and within the "best-estimate range" as described by the Actuarial Standards of Practice. Other actuarial assumptions could also be considered to be reasonable and within the best-estimate range. 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 neither intended nor necessarily suitable for other purposes. American Electric Power may also distribute this actuarial valuation report to the appropriate authorities who have the legal right to require American

Electric Power to provide them this report, in which case American Electric Power will use best efforts to notify Towers Perrin in advance of this distribution. 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, MAAA, EA
Towers Perrin



Russell W. Niswander, ASA, MAAA, EA

June 2008

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Asset Values

Asset Values for Calculating Pension Cost and Funded Position

Fair value (excludes contributions receivable):

▶ As of January 1, 2007	\$ 3,160,858,560
▶ Contributions	0
▶ Disbursements	(192,684,531)
▶ Investment return	<u>273,459,810</u>
▶ As of January 1, 2008	\$ 3,241,633,839
▶ Rate of return	8.9%

Market-related value:

▶ As of January 1, 2007	\$ 3,002,105,003
▶ As of January 1, 2008	3,159,403,610
▶ Rate of return	12.1%

Asset Values for Calculating Employer Contributions

Market value, including contributions receivable:

▶ As of January 1, 2007	\$ 3,160,858,560
▶ Contributions	0
▶ Disbursements	(192,684,531)
▶ Investment return	<u>273,459,810</u>
▶ As of January 1, 2008	\$ 3,241,633,839
▶ Rate of return	8.9%

Actuarial value:

▶ As of January 1, 2007	\$ 2,994,330,956
▶ As of January 1, 2008	3,227,136,887
▶ Rate of return	14.7%
▶ Rate of return (assuming mid-year cash Flow) for Schedule B of Form 5500	14.7%

SI-2

Basic Results for Pension Cost and Funded Position

	Fiscal 2008	Fiscal 2007
Service Cost		
Amount	\$ 77,681,804	\$ 74,028,096
Obligations		
Accumulated benefit obligation [ABO]:		
▶ Participants currently receiving benefits	\$ 1,348,287,573	\$ 1,329,976,436
▶ Deferred inactive participants	141,627,625	141,798,281
▶ Active participants	<u>1,457,517,836</u>	<u>1,383,455,409</u>
Total ABO	\$ 2,947,433,034	\$ 2,855,230,126
Obligation due to future salary increases	<u>97,653,242</u>	<u>141,833,227</u>
Projected benefit obligation [PBO]	\$ 3,045,086,276	\$ 2,997,063,353
Assets		
Fair value [FV]	\$ 3,241,633,839	\$ 3,160,858,560
Unamortized investment losses (gains)	<u>(82,230,229)</u>	<u>(158,753,557)</u>
Market-related value	\$ 3,159,403,610	\$ 3,002,105,003
Funded Position		
Overfunded (underfunded) PBO	\$ 196,547,563	\$ 163,795,207
PBO funded percentage	106.5%	105.5%
Amounts Not Yet Recognized in Net Periodic Cost		
Net actuarial loss (gain)	\$ 392,665,849	\$ 465,739,012
Prior service cost (credit)	27,488,501	22,616,902
Transition obligation (asset)	<u>0</u>	<u>0</u>
Total	\$ 420,154,350	\$ 488,355,914

Key Economic Assumptions	Fiscal 2008	Fiscal 2007
Discount rate	6.00%	5.75%
Rate of return on assets	8.00%	8.50%
Salary increase rate	Rates vary by age From 5.0% to 11.5%	Rates vary by age From 5.0% to 11.5%

The results above may differ from the amounts disclosed in AEP's 2007 financial statements because disclosures are prepared before the corresponding valuation results are available.

SI-4

Pension Cost

	Fiscal 2008	Fiscal 2007
Pension Cost		
Service cost	\$ 77,681,804	\$ 74,028,096
Interest cost	179,321,986	169,298,435
Expected return on assets	(242,077,670)	(244,473,520)
Amortization:		
▶ Transition obligation (asset)	0	0
▶ Prior service cost (credit)	4,830,372	3,949,256
▶ Net loss (gain)	<u>15,878,106</u>	<u>32,646,941</u>
Pension cost	\$ 35,634,598	\$ 35,449,208
Percent of covered pay	2.9%	3.1%
Per active participant	\$ 2,214	\$ 2,329
Change in Pension Cost		
Pension cost for fiscal 2007	\$ 35,449,208	
Change from fiscal 2007 to fiscal 2008:		
▶ Expected based on prior valuation	(17,339,858)	
▶ Loss (gain) from noninvestment experience	6,003,774	
▶ Loss (gain) from asset experience	(4,255,981)	
▶ Assumption changes	13,367,986	
▶ Plan amendments	<u>2,409,499</u>	
Pension cost for fiscal 2008	\$ 35,634,598	

Present Value of Accumulated Plan Benefits for FAS 35

	January 1, 2008	January 1, 2007
Actuarial Present Value of Accumulated Plan Benefits		
Vested benefits:		
▶ Participants currently receiving benefits	\$ 1,172,701,006	\$ 1,129,447,583
▶ Other participants	<u>1,319,181,845</u>	<u>1,156,868,592</u>
▶ Total vested benefits	\$ 2,491,882,851	\$ 2,286,316,175
Nonvested benefits	<u>39,946,477</u>	<u>58,499,175</u>
Total accumulated benefits	\$ 2,528,829,328	\$ 2,344,815,350
Market value of assets	3,241,633,839	3,160,858,560

Key Assumptions

Interest rate	8.00%	8.50%
Average retirement age	60	60
Mortality	2008 IRS AMT	RP2000

Change in Actuarial Present Value of Accumulated Plan Benefits

Actuarial present value of accumulated plan benefits as of January 1, 2007

\$ 2,344,815,350

Change from 2007 to 2008:

▶ Additional benefits accumulated (including the effect of noninvestment experience)	94,411,791
▶ Interest due to decrease in the discount period	191,287,206
▶ Benefits paid	(192,684,531)
▶ Assumption changes	83,324,164
▶ Plan amendments	<u>7,675,348</u>

Actuarial present value of accumulated plan benefits as of January 1, 2008

\$ 2,528,829,325

Basic Results for Minimum Required Employer Contribution

	January 1, 2008	January 1, 2007
Normal Cost and Liabilities		
Normal cost	\$ 96,047,779	\$ 56,172,575
Funding target:		
▶ Participants currently receiving benefits	\$ 1,358,448,531	\$ 1,365,575,301
▶ Deferred inactive participants	139,739,680	146,235,280
▶ Active participants	<u>1,482,457,457</u>	<u>1,379,316,875</u>
Total funding target	\$ 2,980,645,668	\$ 2,891,127,456*
Assets		
Market value	\$ 3,241,633,839	\$ 3,160,858,560
Unrecognized investment losses (gains)	<u>(14,496,952)</u>	<u>(166,527,604)</u>
Actuarial value	\$ 3,227,136,887	\$ 2,994,330,956
Credit Balance		
Funding standard carryover balance	\$ 592,386,912	\$ 609,814,657
Prefunding balance	<u>0</u>	<u>N/A</u>
Total credit balance	\$ 592,386,912	\$ 609,814,657
ERISA Funded Position		
Net actuarial value of assets	\$ 2,634,749,975	\$ N/A
Funding shortfall/(excess assets)	345,895,693	N/A
Assets, including credit balance, as a percentage of funding target	108.3%	103.6%*
Key Economic Assumptions		
Effective interest rate	5.93%	5.78%*
Salary increase rate	Rates vary by age from 5.0% to 11.0%	Rates vary by age from 5.0% to 11.0%

* Results for 2007 are based on the plan's current liability.

Minimum Required Employer Contribution

	January 1, 2008	January 1, 2007
Minimum Required Employer Contribution		
Target normal cost	\$ 96,047,779	\$ N/A
Net shortfall amortization charge	0	N/A
Waiver amortization charge	0	N/A
Excess assets	<u>0</u>	<u>N/A</u>
Minimum funding requirement	\$ 96,047,779	\$ N/A
Available credit balance	592,386,912	N/A
Remaining cash requirement (assuming sponsor elects full use of available credit balance)	0	N/A
Percent of covered pay	0.00%	N/A
Per active participant	\$ 0	N/A

Additional details regarding the calculation of the minimum required employer contribution may be obtained from the Form 5500 Schedule SB filings and attachments.

Schedule of Minimum Funding Requirements*

	Fiscal 2008	Fiscal 2007
April 15, 2008	\$ 17,315,498	\$ 0
July 15, 2008	17,315,498	0
October 15, 2008	17,315,498	0
January 15, 2008	17,315,498	0
September 15, 2009	32,396,502	0

Quarterly contributions for the 2009 plan year will not exceed \$24,011,945 per payment, based on this year's valuation results.

* Before reflecting any credit balance elections for 2008.

Basic Results for Maximum Deductible Employer Contribution

	January 1, 2008	January 1, 2007
Normal Costs		
Normal cost	\$ 96,047,779	\$ 56,172,575*
Target normal cost as if at-risk (for plans not at-risk)	N/A	N/A
Liabilities		
Funding target	\$ 2,980,645,668	\$ 2,891,127,456*
Funding target reflecting future pay/benefit increases	3,072,062,696	N/A
Funding target as if at-risk (for plans not at-risk)	N/A	N/A
Assets		
Market value	\$ 3,241,633,839	\$ 3,160,858,560
Unrecognized investment losses (gains)	<u>(14,496,952)</u>	<u>(166,527,604)</u>
Actuarial value	\$ 3,227,136,887	\$ 2,994,330,956
Key Economic Assumptions		
Effective interest rate	5.93%	5.78%*
Salary increase rate	Rates vary by age from 5.0% to 11.0%	Rates vary by age from 5.0% to 11.0%

* Results for fiscal 2007 are based on the plan's current liability.

Maximum Deductible Employer Contribution

	January 1, 2008	January 1, 2007
Basic Funding Limit		
Funding target	\$ 2,980,645,668	\$ N/A
Target normal cost	96,047,779	N/A
Statutory cushion amount	<u>1,581,739,862</u>	<u>N/A</u>
Basic funding limit	\$ 4,658,433,309	\$ N/A
At-Risk Funding Limit		
Funding target as if at-risk	\$ N/A	\$ N/A
Target normal cost as if at-risk	<u>N/A</u>	<u>N/A</u>
At-risk funding limit (for plans not at-risk)	\$ N/A	\$ N/A
Maximum Deductible Employer Contribution*		
Maximum funding limit	\$ 4,658,433,309	\$ N/A
Actuarial value of assets	<u>3,227,136,887</u>	<u>N/A</u>
Preliminary maximum contribution	\$ 1,431,296,422	\$ N/A
Minimum funding requirement	96,047,779	N/A
Maximum deductible contribution	1,431,296,422	1,355,547,872
Percent of covered pay	117.6%	118.8%
Per active participant	\$ 88,939	\$ 89,075

The maximum deductible contribution under PPA is generally equal to 150% of the funding target, plus the target normal cost, plus an allowance for future pay or benefit increases, less the actuarial value of assets. For plans that are not at-risk, the deductible limit will not be less than the unfunded funding target plus the target normal cost, both determined as if the plan were at risk. For all plans, the deductible limit will not be less than the minimum funding requirement. The preceding is pending issuance of Treasury/IRS guidance.

*Estimated

Funded Status for Benefit Limitations

	Fiscal 2008	Fiscal 2007*
Basic Results		
Funding target disregarding at-risk provisions	\$ 2,980,645,668	\$ 2,891,127,456
Actuarial value of assets	3,227,136,837	2,994,330,956
Credit balance	592,386,912	609,814,657
Annuity purchases for non-highly compensated employees during preceding two plan years	0	0
Funded Status		
Funding target attainment percentage	108.3%	103.6%
Adjusted funding target attainment percentage	88.4%	103.6%
Key Economic Assumptions		
Effective interest rate	5.93%	5.78%

* Results for fiscal 2007 are based on plan's current liability, actuarial value of assets limited to be within 10% of market value, and credit balance reduced by present value of any amount waived as of January 1, 2007.

Actuarial Assumptions and Methods

	Pension Cost	Contributions
Economic Assumptions		
Discount rate	6.00%	N/A
Return on assets	8.00%	N/A
Funding interest rate basis:		
▶ Applicable month	N/A	October 2007
▶ Yield curve basis	N/A	Segment rates
▶ Transition from current liability rates	N/A	No
Funding interest rates:		
▶ First segment rate (10-year rate)	N/A	5.29%
▶ Second segment rate (20-year rate)	N/A	5.86%
▶ Third segment rate (30-year rate)	N/A	6.40%
▶ Effective interest rate	N/A	5.93%
Annual rates of increase		
▶ Total compensation	<i>Age</i>	<i>Rate</i>
	< 25	11.50%
	25 – 34	9.50%
	35 – 44	6.50%
	> 45	5.00%
▶ Cash balance crediting rate	5.25%	5.50%
▶ Lump sum conversion rate	6.50%	6.50%
▶ Future Social Security wage bases	4.00%	4.00%
▶ Statutory limits on compensation and benefits	3.00%	N/A

Demographic Assumptions

	Pension Cost	Contributions
Preretirement Healthy Mortality	RP2000, projected to 2023	RP2000, projected to 2023
Postretirement Healthy Mortality	RP2000, projected to 2015	RP2000, projected to 2015
Disabled Mortality	RP2000 disabled retiree, no projection	Post-1994 current liability disabled

Termination Rates varying by age and service:

Age	Rate	
	Less than five years of service	Five or more years of service
<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%

Retirement Rates varying by age; average retirement age 60:

Age	Rate
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 2008 Base Salary Pay (Grandfathered) – estimated as 2007 Base Pay updated one year according to the salary increase assumption.

2008 Expanded Pay (Cash Balance) – sum of the following updated one year according to the salary increase assumption:

- (i) 2007 base salary
- (ii) A 12% increase for overtime eligible employees and a target bonus percent increase for incentive-eligible employees.

Actuarial Methods

Pension cost:

- ▶ Service cost and projected benefit obligation Projected unit credit.

- ▶ Market-related value of assets The market value on the valuation date less the following percentages of prior years' investment gains and losses:
 - 80% of the prior year
 - 60% of the second prior year
 - 40% of the third prior year
 - 20% of the fourth prior year.

The investment gain or loss is calculated each year by:

- Rolling forward the prior year's fair value of assets with actual contributions, benefit payments and expected return on investments using the long-term yield assumption
- Comparing the actual fair value of assets to the expected value calculated above.

Contributions:

- ▶ Funding target and target normal cost Present value of accrued benefits.

- ▶ Actuarial value of assets Average of the fair market value of assets on the valuation date and the six immediately preceding months, adjusted for contributions, benefit payments and administrative expenses. The average asset value must be within 10% of fair value, including contributing receivable.

Benefits Not Valued

All benefits were valued except:

- Any liabilities that may be reinstated in the event of reemployment
- The alternate benefit formula for members who did not elect to withdraw their contributions
- Any liabilities relating to member's unwithdrawn contributions
- Liabilities related to special benefits as a result of termination due to restructuring or downsizing.

Change in Assumptions and Methods Since Prior Valuation

Pension cost	<p>The discount rate for benefit obligations was changed from 5.75% to 6.00%.</p> <p>The mortality table used to value the benefit obligations was updated from RP2000 (no collar adjustment, no projection) to the RP2000 with projections to 2015 for annuitants and to 2023 for nonannuitants.</p>
Contributions	<p>The funded interest rate was changed from 5.78% to the segment rates as of October 2007 (as provided under PPA).</p> <p>The required mortality table used to value the funding target and target normal cost was updated to include one additional year of projected mortality improvements.</p> <p>The actuarial cost method used to calculate the funding target and target normal cost was changed from unit credit to the present value of accrued benefits, as required by PPA.</p>

Data Sources

Towers Perrin used participant and asset data as of January 1, 2008, supplied by AEP. 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.

Participant Data

	January 1, 2008	January 1, 2007
Active		
Number	16,093	15,218
Average age	46.5	47.0
Average past service	17.4	18.1
Average future service	10.0	9.9
Covered pay:		
▶ Total	\$ 1,217,927,495	\$ 1,141,216,687
▶ Average	75,681	74,991
Deferred Inactive		
Number	3,542	3,757
Average age	51.6	50.7
Annual benefits:		
▶ Total	\$ 27,784,130	\$ 26,635,235
▶ Average	7,844	7,089
Currently Receiving Benefits		
Number	11,194	11,137
Average age	72.9	72.6
Annual benefits:		
▶ Total	\$ 144,237,539	\$ 143,039,877
▶ Average	12,885	12,844
Total Participants Included in Valuation		
Number	30,829	30,112

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Analysis of Inactive Participant Data

Deferred Inactive

<i>Age last birthday</i>	<i>Number</i>	<i>Annual benefit</i>	<i>Average annual benefit</i>
< 40	124	\$ 1,212,705	\$ 9,780
40 – 44	359	2,273,967	6,334
45 – 49	776	5,207,015	6,710
50 – 54	1,071	8,844,438	8,258
55 – 59	814	7,164,317	8,801
60 – 64	361	2,794,366	7,741
> 64	37	287,323	7,765
Total	3,542	\$ 27,784,130	\$ 7,844

Currently Receiving Benefits

<i>Age last birthday</i>	<i>Number</i>	<i>Annual benefit</i>	<i>Average annual benefit</i>
< 55	94	\$ 347,991	\$ 3,702
55 – 59	582	7,880,386	13,540
60 – 64	1,727	29,747,629	17,225
65 – 69	2,002	25,231,161	12,603
70 – 74	1,935	25,188,981	13,018
75 – 79	1,851	24,947,151	13,748
> 79	3,003	30,894,241	10,288
Total	11,194	\$ 144,237,539	\$ 12,885

2008 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	370	9							379
	Avg Pay	46,425	51,256							46,540
25-29	Number	826	228	2						1,056
	Avg Pay	54,236	58,621	52,269						55,179
30-34	Number	673	420	66						1,159
	Avg Pay	58,493	69,316	76,120						63,419
35-39	Number	549	439	238	127	3				1,356
	Avg Pay	63,189	75,862	78,007	82,265	68,418				71,691
40-44	Number	433	410	259	491	314	6			1,913
	Avg Pay	66,158	76,993	78,020	82,086	82,675	71,424			76,902
45-49	Number	359	315	204	422	790	806	53		2,949
	Avg Pay	67,057	83,582	72,897	78,207	84,747	81,098	74,841		79,538
50-54	Number	213	266	133	300	536	1,116	776	32	3,372
	Avg Pay	69,737	81,962	74,432	74,966	80,755	84,176	83,183	75,801	81,034
55-59	Number	112	178	107	167	319	481	731	490	2,585
	Avg Pay	73,162	77,875	72,335	71,444	79,543	80,521	85,783	85,863	81,475
60-64	Number	58	93	50	63	131	169	173	463	1,200
	Avg Pay	88,306	74,296	74,336	65,864	77,411	82,248	78,094	84,009	80,287
65-69	Number	12	32	8	9	9	11	11	17	109
	Avg Pay	64,077	74,762	64,996	80,705	87,407	78,779	89,900	75,556	76,461
Over 69	Number	5	5	2	1	1	1			15
	Avg Pay	84,759	79,250	47,300	45,724	71,299	65,006			73,112
Total	Number	3,610	2,395	1,069	1,580	2,103	2,590	1,744	1,002	16,093
	Avg Pay	60,420	74,948	75,531	77,910	82,155	82,354	83,557	84,510	75,681

Average Age = 46.5

Average Service = 17.4

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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, 2007 valuation	15,218	3,757	11,137	30,112
Change due to:				
▶ New hire and rehire	1,610	(21)	0	1,589
▶ Nonvested termination	(195)	0	0	(195)
▶ Vested termination	(93)	93	0	0
▶ Retirement	(212)	(109)	321	0
▶ Disability	0	0	0	0
▶ Death without beneficiary	(4)	(25)	(318)	(347)
▶ Death with beneficiary	(3)	(3)	6	0
▶ Cashout	(239)	(195)	0	(434)
▶ Miscellaneous	11	45	48	104
▶ Net change	875	(215)	57	717
Included in January 1, 2008 valuation	16,093	3,542	11,194	30,829

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Plan Provisions

Effective Date	May 1, 1955. Restated effective January 1, 2001.
Recent Amendments	Effective as of January 1, 2008.
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:

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

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

Opening Balance For those participating in 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 three 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 a Grandfathered Employee 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

- ▶ Changes in the IRS pay cap and Section 415 limits.
- ▶ Methodology change for conversion of cash balance amounts into single life annuities.

**AMERICAN ELECTRIC POWER
EAST RETIREMENT PLAN
SUMMARY OF PLAN PARTICIPANTS FOR THE 2008 VALUATION**

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Location	Vested Actives	Non-Vested Actives	Total Actives	Retirees Receiving Benefits	Beneficiaries	Deferred Vesteds	Total Inactives	Total Participants
AEP Energy Services, Inc.	4	0	4	3	0	35	38	42
AEP Pro Serv, Inc.	1	0	1	0	0	2	2	3
AEP T & D Services, LLC	0	0	0	0	0	0	0	0
American Electric Power Service Corporation	4,263	822	5,085	1,551	369	1,313	3,233	8,318
Appalachian Power Co - Distribution	1,153	61	1,214	1,174	426	311	1,911	3,125
Appalachian Power Co - Generation	992	158	1,150	627	206	96	929	2,079
Appalachian Power Co - Transmission	176	21	197	83	9	27	119	316
C3 Communications, Inc.	0	0	0	0	0	0	0	0
Cardinal Operating Company	225	43	268	143	51	23	217	485
AEP Texas Central Company - Distribution	132	110	242	2	1	4	7	249
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	12	28	40	1	0	0	1	41
Columbus Southern Power Co - Distribution	658	126	784	960	127	168	1,255	2,039
Columbus Southern Power Co - Generation	301	33	334	357	47	89	493	827
Columbus Southern Power Co - Transmission	54	4	58	74	16	12	102	160
Conesville Coal Preparation Company	10	0	10	7	0	0	7	17
Cook Coal Terminal	14	2	16	10	0	0	10	26
CSW Energy, Inc.	14	2	16	0	0	1	1	17
Elmwood	94	40	134	3	0	3	6	140
EnerShop Inc.	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Distribution	655	73	728	704	263	166	1,133	1,861
Indiana Michigan Power Co - Generation	397	37	434	252	83	183	518	952
Indiana Michigan Power Co - Nuclear	942	42	984	248	50	332	630	1,614
Indiana Michigan Power Co - Transmission	143	15	158	83	9	19	111	269
Kentucky Power Co - Distribution	286	21	307	161	68	88	317	624
Kentucky Power Co - Generation	137	15	152	64	23	17	104	256
Kentucky Power Co - Transmission	54	1	55	4	0	6	10	65
Kingsport Power Co - Distribution	45	4	49	45	15	21	81	130
Kingsport Power Co - Transmission	9	2	11	7	1	0	8	19
LIG Liquids Company, L.L.C.	0	0	0	0	0	0	0	0
Louisiana Intrastate Gas Company, L.L.C	0	0	0	0	0	0	0	0
Memco	315	258	573	1	0	5	6	579
Ohio Power Co - Distribution	846	58	904	895	304	188	1,387	2,291
Ohio Power Co - Generation	744	111	855	609	193	156	958	1,813
Ohio Power Co - Transmission	197	36	233	106	34	19	159	392
Public Service Co of Oklahoma - Distribution	125	111	236	0	1	5	6	242
Public Service Co of Oklahoma - Generation	40	27	67	0	0	3	3	70
Public Service Co of Oklahoma - Transmission	8	11	19	1	0	0	1	20
Southwestern Electric Power Co - Distribution	84	63	147	0	0	1	1	148
Southwestern Electric Power Co - Generation	50	41	91	0	0	1	1	92
Southwestern Electric Power Co - Texas - Distribution	28	35	63	27	0	22	49	112
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0
Southwestern Electric Power Co - Transmission	11	23	34	0	0	1	1	35
Water Transportation (Blackhawk)	251	62	313	112	37	25	174	487
AEP Texas North Company - Distribution	31	21	52	0	0	0	0	52
AEP Texas North Company - Generation	0	0	0	0	0	0	0	0
AEP Texas North Company - Transmission	6	6	12	0	0	0	0	12
Wheeling Power Co - Distribution	63	0	63	62	29	10	101	164
Wheeling Power Co - Transmission	0	0	0	6	8	1	15	15
Cedar Coal Co	0	0	0	83	38	14	135	135
Central Coal Company	0	0	0	0	0	0	0	0
Central Ohio Coal	0	0	0	69	14	38	121	121
Southern Ohio Coal - Martinka	0	0	0	68	14	57	139	139
Southern Ohio Coal - Meigs	0	0	0	69	32	18	119	119
Windsor	0	0	0	28	10	15	53	53
Price River Coal	0	0	0	14	2	5	21	21
Houston Pipeline (HPL)	0	0	0	1	0	42	43	43
Total	13,570	2,523	16,093	8,714	2,480	3,542	14,736	30,829

AMERICAN ELECTRIC POWER RETIREMENT PLAN-EAST
FUNDED STATUS OF PRESENT VALUE OF ACCUMULATED PLAN BENEFITS (FAS 35) AS OF JANUARY 1, 2008

ML-2

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.	\$1,150,284	\$1,461	\$1,151,745	\$920,785	79.9%
AEP Pro Serv, Inc.	481,242	0	481,242	663,007	137.8%
AEP T & D Services, LLC	0	0	0	0	0.0%
American Electric Power Service Corporation	740,312,181	15,283,577	755,595,758	943,879,009	124.9%
Appalachian Power Co - Distribution	250,328,821	2,498,801	252,827,622	332,997,744	131.7%
Appalachian Power Co - Generation	192,810,151	2,631,749	195,441,900	245,578,795	125.7%
Appalachian Power Co - Transmission	33,751,548	485,406	34,236,954	43,874,033	128.1%
C3 Communications, Inc.	0	0	0	0	0.0%
Cardinal Operating Company	50,462,586	760,643	51,223,229	64,879,809	126.7%
AEP Texas Central Company - Distribution	1,927,397	179,778	2,107,175	2,060,295	97.8%
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	385,822	61,790	447,612	302,987	67.7%
Columbus Southern Power Co - Distribution	181,250,607	1,158,279	182,408,886	246,708,925	135.3%
Columbus Southern Power Co - Generation	84,126,520	807,202	84,933,722	110,721,478	130.4%
Columbus Southern Power Co - Transmission	18,783,643	116,646	18,900,289	26,398,427	139.7%
Conesville Coal Preparation Company	2,564,170	16,256	2,580,426	3,164,363	122.6%
Cook Coal Terminal	2,421,814	49,818	2,471,632	3,141,571	127.1%
CSW Energy, Inc.	298,477	11,392	309,869	560,030	180.7%
Elmwood	1,079,241	102,289	1,181,530	929,395	78.7%
EnerShop Inc.	0	0	0	0	0.0%
Indiana Michigan Power Co - Distribution	138,091,735	1,489,326	139,581,061	182,435,595	130.7%
Indiana Michigan Power Co - Generation	74,707,789	1,195,121	75,902,910	99,230,424	130.7%
Indiana Michigan Power Co - Nuclear	124,374,655	2,340,126	126,714,781	157,775,576	124.5%
Indiana Michigan Power Co - Transmission	27,039,963	330,081	27,370,044	35,280,480	128.9%
Kentucky Power Co - Distribution	50,803,975	704,448	51,508,423	67,631,315	131.3%
Kentucky Power Co - Generation	23,562,958	362,425	23,925,383	31,059,716	129.8%
Kentucky Power Co - Transmission	5,299,714	129,103	5,428,817	6,863,076	126.4%
Kingsport Power Co - Distribution	10,414,862	94,886	10,509,748	13,331,152	126.8%
Kingsport Power Co - Transmission	2,428,281	29,179	2,457,460	2,913,925	118.6%
Memco	6,672,165	658,895	7,331,060	5,692,813	77.7%
Ohio Power Co - Distribution	183,784,485	1,475,949	185,260,434	242,738,581	131.0%
Ohio Power Co - Generation	170,048,773	1,954,819	172,003,592	219,452,577	127.6%
Ohio Power Co - Transmission	40,770,731	477,133	41,247,864	53,155,070	128.9%
Public Service Co of Oklahoma - Distribution	1,799,808	273,014	2,072,822	1,710,501	82.5%
Public Service Co of Oklahoma - Generation	804,326	109,624	913,950	922,295	100.9%
Public Service Co of Oklahoma - Transmission	466,289	52,541	518,830	619,465	119.4%
Southwestern Electric Power Co - Distribution	1,169,740	159,403	1,329,143	1,194,755	89.9%
Southwestern Electric Power Co - Generation	1,102,364	204,025	1,306,389	1,132,541	86.7%
Southwestern Electric Power Co - Texas - Distribution	1,590,471	84,083	1,674,554	887,542	53.0%
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0.0%
Southwestern Electric Power Co - Transmission	206,069	72,004	278,073	212,029	76.2%
Water Transportation (Blackhawk)	20,867,794	455,410	21,323,204	26,286,967	123.3%
AEP Texas North Company - Distribution	286,943	35,605	322,548	308,684	95.7%
AEP Texas North Company - Generation	0	0	0	0	0.0%
AEP Texas North Company - Transmission	59,901	6,954	66,855	41,484	62.1%
Wheeling Power Co - Distribution	13,005,306	87,236	13,092,542	17,518,620	133.8%
Wheeling Power Co - Transmission	953,272	0	953,272	1,374,458	144.2%
Cedar Coal Co	3,165,076	0	3,165,076	4,355,889	137.6%
Central Coal Company	0	0	0	0	0.0%
Central Ohio Coal	8,102,763	0	8,102,763	11,670,271	144.0%
Southern Ohio Coal - Martinka	5,495,819	0	5,495,819	8,281,080	150.7%
Southern Ohio Coal - Meigs	8,835,214	0	8,835,214	13,167,240	149.0%
Windsor	2,782,613	0	2,782,613	4,312,251	155.0%
Price River Coal	341,646	0	341,646	531,293	155.5%
Houston Pipeline (HPL)	712,847	0	712,847	2,765,516	388.0%
Total	\$2,491,882,851	\$36,946,477	\$2,528,829,328	\$3,241,633,834	128.2%

AMERICAN ELECTRIC POWER RETIREMENT PLAN-EAST
SUMMARY OF FAS 87 VALUATION RESULTS AS OF JANUARY 1, 2008

ML-3

Location	Number of Participants			Total	Service Cost	Accumulated Benefit Obligation	Projected Benefit Obligation	December 31, 2007 (Accrued)/Prepaid Pension Cost
	Actives	Deferred Vested	Beneficiaries & Retirees					
AEP Energy Services, Inc.	4	35	3	42	\$16,528	\$1,357,269	\$1,402,238	(\$622,253)
AEP Pro Serv, Inc.	1	2	0	3	13,056	616,570	636,998	(45,359)
AEP T & D Services, LLC	0	0	0	0	0	0	0	(622)
American Electric Power Service Corporation	5,085	1,313	1,920	8,318	27,740,644	899,304,575	929,099,996	93,674,762
Appalachian Power Co - Distribution	1,214	311	1,600	3,125	5,701,802	290,034,580	299,643,897	87,600,808
Appalachian Power Co - Generation	1,150	96	833	2,079	5,638,785	224,683,734	232,127,871	48,159,975
Appalachian Power Co - Transmission	197	27	92	316	1,026,080	39,751,674	41,068,711	7,521,648
C3 Communications, Inc.	0	0	0	0	0	0	0	(43,819)
Cardinal Operating Company	268	23	194	485	1,362,446	58,902,092	60,853,614	12,307,613
AEP Texas Central Company - Distribution	242	4	3	249	532,603	3,400,249	3,512,905	(969,045)
AEP Texas Central Company - Generation	0	0	0	0	0	0	0	(9,240)
AEP Texas Central Company - Nuclear	0	0	0	0	0	0	0	0
AEP Texas Central Company - Transmission	40	0	1	41	105,791	661,412	683,326	(186,155)
Columbus Southern Power Co - Distribution	784	168	1,087	2,039	3,223,477	207,813,171	214,698,359	87,050,417
Columbus Southern Power Co - Generation	334	89	404	827	1,782,304	96,435,219	99,630,274	32,619,224
Columbus Southern Power Co - Transmission	58	12	90	160	284,925	21,332,400	22,039,177	9,341,172
Conesville Coal Preparation Company	10	0	7	17	65,955	2,942,516	3,040,006	190,597
Cook Coal Terminal	16	0	10	26	78,785	2,937,994	3,035,334	519,718
CSW Energy, Inc.	16	1	0	17	89,992	565,894	584,643	(123,190)
Elmwood	134	3	3	140	288,453	1,567,789	1,619,732	(728,299)
EnerShop Inc.	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Distribution	728	166	967	1,861	3,361,012	160,021,734	165,323,514	40,304,443
Indiana Michigan Power Co - Generation	434	183	335	952	2,315,991	88,340,079	91,266,929	16,254,547
Indiana Michigan Power Co - Nuclear	984	332	298	1,614	6,039,970	151,782,525	156,811,327	6,980,605
Indiana Michigan Power Co - Transmission	158	19	92	269	781,472	31,609,047	32,656,306	6,155,418
Kentucky Power Co - Distribution	307	88	229	624	1,464,022	59,653,020	61,629,421	12,371,109
Kentucky Power Co - Generation	152	17	87	256	762,732	27,645,107	28,561,034	5,555,888
Kentucky Power Co - Transmission	55	6	4	65	280,569	6,539,557	6,756,223	148,162
Kingsport Power Co - Distribution	49	21	60	130	217,367	12,019,735	12,417,968	3,694,085
Kingsport Power Co - Transmission	11	0	8	19	49,695	2,827,747	2,921,435	565,775
Memco	573	5	1	579	1,841,155	10,109,230	10,444,165	(5,566,977)
Ohio Power Co - Distribution	904	188	1,199	2,291	3,971,458	211,207,412	218,205,056	70,805,332
Ohio Power Co - Generation	855	156	802	1,813	4,179,587	197,683,751	204,233,335	51,753,432
Ohio Power Co - Transmission	233	19	140	392	1,115,881	47,240,598	48,805,756	12,360,550
Public Service Co of Oklahoma - Distribution	236	5	1	242	647,442	3,455,339	3,569,820	(1,355,290)
Public Service Co of Oklahoma - Generation	67	3	0	70	210,279	1,442,842	1,490,646	(425,815)
Public Service Co of Oklahoma - Transmission	19	0	1	20	65,164	694,514	717,524	27,084
Southwestern Electric Power Co - Distribution	147	1	0	148	376,883	2,214,653	2,288,028	(828,213)
Southwestern Electric Power Co - Generation	91	1	0	92	295,537	1,948,815	2,013,382	(515,865)
Southwestern Electric Power Co - Texas - Distribution	63	22	27	112	166,502	2,256,362	2,331,119	(114,733)
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0
Southwestern Electric Power Co - Transmission	34	1	0	35	103,527	463,982	479,354	(155,526)
Water Transportation (Blackhawk)	313	25	149	487	1,054,153	25,714,247	26,566,202	1,571,148
AEP Texas North Company - Distribution	52	0	0	52	117,029	610,676	630,909	(241,603)
AEP Texas North Company - Generation	0	0	0	0	0	0	0	(8,322)
AEP Texas North Company - Transmission	12	0	0	12	33,220	144,449	149,235	(67,525)
Wheeling Power Co - Distribution	63	10	91	164	279,531	14,796,903	15,287,148	6,060,824
Wheeling Power Co - Transmission	0	1	14	15	0	1,048,124	1,082,850	710,448
Cedar Coal Co	0	14	121	135	0	3,540,611	3,657,917	3,341,928
Central Coal Company	0	0	0	0	0	0	0	3,979
Central Ohio Coal	0	38	83	121	0	9,162,409	9,465,974	3,730,370
Southern Ohio Coal - Martinka	0	57	82	139	0	6,500,022	6,715,378	2,115,311
Southern Ohio Coal - Meigs	0	18	101	119	0	9,990,367	10,321,364	4,174,091
Windsor	0	15	38	53	0	3,218,814	3,325,459	1,375,816
Price River Coal	0	5	16	21	0	394,104	407,161	347,638
Houston Pipeline (HPL)	0	42	1	43	0	849,123	877,256	(869,544)
Total	16,093	3,542	11,194	30,829	\$77,681,804	\$2,947,433,034	\$3,045,086,276	\$616,516,523

AMERICAN ELECTRIC POWER
EAST RETIREMENT PLAN
2008 NET PERIODIC PENSION COST

ML - 4

Location	Service Cost	Projected Benefit Obligation	Market-Related Value of Assets	Interest Cost	Expected Return on Assets	Amortization of Initial Transition (Asset)/ Obligation	Amortization of Prior Service Cost	Amortization of Gain/Loss Amortization	Net Periodic Pension Cost
AEP Energy Services, Inc.	\$16,528	\$1,402,238	\$897,428	\$81,471	(\$68,762)	\$0	\$3,603	\$7,312	\$40,152
AEP Pro Serv, Inc.	13,056	636,998	646,189	37,329	(49,512)	0	118	3,322	4,313
AEP T & D Services, LLC	0	0	0	0	0	0	0	0	0
American Electric Power Service Corporation	27,740,644	929,099,996	919,935,718	54,945,664	(70,486,686)	0	1,374,839	4,844,640	18,419,101
Appalachian Power Co - Distribution	5,701,802	299,643,897	324,550,621	17,534,186	(24,867,496)	0	484,528	1,562,444	415,464
Appalachian Power Co - Generation	5,638,785	232,127,871	239,349,220	13,653,524	(18,339,253)	0	361,960	1,210,393	2,525,409
Appalachian Power Co - Transmission	1,026,080	41,068,711	42,761,084	2,417,253	(3,276,411)	0	59,438	214,146	440,506
C3 Communications, Inc.	0	0	0	0	0	0	0	0	0
Cardinal Operating Company	1,362,446	60,853,614	63,234,009	3,572,698	(4,845,073)	0	89,904	317,311	497,286
AEP Texas Central Company - Distribution	532,603	3,512,905	2,008,032	232,309	(153,858)	0	14,669	18,317	644,040
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	105,791	683,326	295,301	45,314	(22,626)	0	2,034	3,563	134,076
Columbus Southern Power Co - Distribution	3,223,477	214,698,359	240,450,682	12,513,954	(18,423,648)	0	362,965	1,119,510	(1,203,742)
Columbus Southern Power Co - Generation	1,782,304	99,630,274	107,912,816	5,823,521	(8,268,422)	0	159,518	519,506	16,427
Columbus Southern Power Co - Transmission	284,925	22,039,177	25,728,781	1,281,940	(1,971,373)	0	38,043	114,920	(251,545)
Conesville Coal Preparation Company	65,955	3,040,006	3,084,093	178,357	(236,307)	0	3,832	15,852	27,689
Cook Coal Terminal	78,785	3,035,334	3,061,879	178,825	(234,605)	0	4,063	15,827	42,895
CSW Energy, Inc.	89,992	584,643	545,824	38,740	(41,822)	0	1,962	3,049	91,921
Elmwood	288,453	1,619,732	905,819	109,576	(69,405)	0	7,552	8,446	344,622
EnerShop Inc.	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Distribution	3,361,012	165,323,514	177,807,768	9,686,548	(13,623,866)	0	252,233	862,053	537,980
Indiana Michigan Power Co - Generation	2,315,991	91,266,929	96,713,255	5,373,910	(7,410,297)	0	138,960	475,897	894,461
Indiana Michigan Power Co - Nuclear	6,039,970	156,811,327	153,773,297	9,351,581	(11,782,313)	0	251,142	817,667	4,678,047
Indiana Michigan Power Co - Transmission	781,472	32,656,306	34,385,523	1,920,133	(2,634,664)	0	49,377	170,281	286,599
Kentucky Power Co - Distribution	1,464,022	61,629,421	65,915,718	3,623,081	(5,050,549)	0	92,116	321,357	450,027
Kentucky Power Co - Generation	762,732	28,561,034	30,271,827	1,683,889	(2,319,467)	0	46,371	148,927	322,452
Kentucky Power Co - Transmission	280,569	6,756,223	6,688,981	404,081	(512,519)	0	10,405	35,229	217,765
Kingsport Power Co - Distribution	217,367	12,417,968	12,992,982	725,572	(995,539)	0	18,926	64,751	31,077
Kingsport Power Co - Transmission	49,695	2,921,435	2,840,008	170,614	(217,605)	0	3,478	15,233	21,415
Memco	1,841,155	10,444,165	5,548,404	705,473	(425,126)	0	40,370	54,459	2,216,331
Ohio Power Co - Distribution	3,971,458	218,205,056	236,581,054	12,758,275	(18,127,152)	0	364,456	1,137,795	104,832
Ohio Power Co - Generation	4,179,587	204,233,335	213,885,744	11,967,914	(16,388,208)	0	324,557	1,064,941	1,148,791
Ohio Power Co - Transmission	1,115,881	48,805,756	51,806,690	2,866,703	(3,969,497)	0	79,060	254,490	346,637
Public Service Co of Oklahoma - Distribution	647,442	3,569,820	1,667,111	242,172	(127,736)	0	16,695	18,614	797,187
Public Service Co of Oklahoma - Generation	210,279	1,490,646	898,899	97,674	(68,875)	0	4,761	7,773	251,612
Public Service Co of Oklahoma - Transmission	65,164	717,524	603,751	44,945	(46,260)	0	1,947	3,741	69,537
Southwestern Electric Power Co - Distribution	376,883	2,288,028	1,164,448	153,030	(89,222)	0	10,153	11,931	462,775
Southwestern Electric Power Co - Generation	295,537	2,013,382	1,103,812	132,587	(84,576)	0	9,327	10,498	363,373
Southwestern Electric Power Co - Texas - Distribution	166,502	2,331,119	865,028	143,424	(66,280)	0	4,264	12,155	260,065
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0	0
Southwestern Electric Power Co - Transmission	103,527	479,354	206,650	33,471	(15,834)	0	1,902	2,500	125,566
Water Transportation (Blackhawk)	1,054,153	26,566,202	25,620,148	1,586,073	(1,963,050)	0	50,606	138,525	866,307
AEP Texas North Company - Distribution	117,029	630,909	300,854	42,950	(23,052)	0	2,987	3,290	143,204
AEP Texas North Company - Generation	0	0	0	0	0	0	0	0	0
AEP Texas North Company - Transmission	33,220	149,235	40,432	10,477	(3,098)	0	406	778	41,783
Wheeling Power Co - Distribution	279,531	15,287,148	17,074,227	893,902	(1,308,250)	0	26,313	79,712	(28,792)
Wheeling Power Co - Transmission	0	1,082,850	1,339,592	62,182	(102,641)	0	1,872	5,646	(32,941)
Cedar Coal Co	0	3,657,917	4,245,394	210,052	(325,288)	0	8,980	19,074	(87,182)
Central Coal Company	0	0	0	0	0	0	0	0	0
Central Ohio Coal	0	9,465,974	11,374,232	543,575	(871,509)	0	13,405	49,359	(265,170)
Southern Ohio Coal - Martinka	0	6,715,378	8,071,015	385,624	(618,412)	0	7,950	35,016	(189,822)
Southern Ohio Coal - Meigs	0	10,321,364	12,833,228	592,695	(983,299)	0	16,988	53,819	(319,797)
Windsor	0	3,325,459	4,202,863	190,961	(322,029)	0	5,640	17,340	(108,088)
Price River Coal	0	407,161	517,816	23,381	(39,676)	0	1,124	2,123	(13,048)
Houston Pipeline (HPL)	0	877,256	2,695,363	50,376	(206,522)	0	4,574	4,574	(146,998)
Total	\$77,681,804	\$3,045,086,276	\$3,159,403,610	\$179,321,986	(\$242,077,670)	\$0	\$4,830,372	\$15,878,106	\$35,634,598

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

Location	FAS 87 Cost 2008	Estimated Net Periodic Pension Cost									
		2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
AEP Energy Services, Inc.	\$40,152	\$37,465	\$36,657	\$31,314	\$30,797	\$30,446	\$31,479	\$32,606	\$33,974	\$34,723	\$33,369
AEP Pro Serv, Inc.	4,313	3,271	3,229	(309)	1,063	1,887	2,842	3,914	5,108	5,828	5,277
AEP T & D Services, LLC	0	0	0	0	0	0	0	0	0	0	0
American Electric Power Service Corporation	18,419,101	17,273,129	17,587,149	10,632,721	12,973,216	14,176,834	15,922,487	17,829,750	19,938,219	21,303,259	20,780,223
Appalachian Power Co - Distribution	415,464	(97,612)	(129,501)	(1,700,795)	(1,700,795)	(1,302,095)	(1,050,548)	(599,212)	(99,520)	466,017	420,774
Appalachian Power Co - Generation	2,525,409	2,182,329	2,207,223	736,912	1,179,705	1,425,238	1,815,288	2,244,052	2,723,800	3,025,054	2,805,052
Appalachian Power Co - Transmission	440,506	380,915	386,712	120,777	203,769	249,650	320,317	397,992	484,784	540,205	503,841
C3 Communications, Inc.	0	0	0	0	0	0	0	0	0	0	0
Cardinal Operating Company	497,286	402,341	403,943	42,392	147,377	207,667	305,414	413,190	534,214	608,403	547,713
AEP Texas Central Company - Distribution	644,040	658,116	677,607	563,074	616,344	638,262	661,848	686,659	712,310	731,195	747,855
AEP Texas Central Company - Generation	0	0	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Nuclear	0	0	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Transmission	134,076	136,929	140,784	118,042	128,526	132,775	137,360	142,173	147,183	151,490	155,220
Columbus Southern Power Co - Distribution	(1,203,742)	(1,609,599)	(1,667,648)	(2,615,041)	(2,426,109)	(2,283,297)	(1,989,048)	(1,661,186)	(1,286,640)	(1,099,072)	(1,403,506)
Columbus Southern Power Co - Generation	16,427	(158,965)	(174,559)	(673,638)	(552,125)	(472,800)	(327,641)	(166,577)	16,064	116,469	(9,701)
Columbus Southern Power Co - Transmission	(251,545)	(295,389)	(303,013)	(390,665)	(375,013)	(361,190)	(331,896)	(299,088)	(261,449)	(243,966)	(279,981)
Conesville Coal Preparation Company	27,689	22,873	22,835	5,198	10,425	13,443	18,158	23,370	29,227	32,839	29,976
Cook Coal Terminal	42,895	38,638	39,163	18,888	25,440	28,984	34,233	40,000	46,429	50,641	48,223
CSW Energy, Inc.	91,921	94,272	97,647	78,335	87,602	91,561	95,763	100,203	104,841	108,622	110,997
Elmwood	344,622	352,927	363,792	302,154	330,998	342,791	355,500	368,842	382,688	394,027	402,750
EnerShop Inc.	0	0	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Distribution	537,980	264,277	255,713	(655,673)	(406,764)	(255,322)	1,706	285,932	606,195	790,118	606,037
Indiana Michigan Power Co - Generation	894,461	763,152	778,179	180,056	366,932	470,322	630,645	806,724	1,003,337	1,127,908	1,045,320
Indiana Michigan Power Co - Nuclear	4,678,047	4,542,348	4,654,543	3,201,053	3,735,995	3,994,936	4,346,763	4,728,089	5,145,890	5,445,884	5,403,378
Indiana Michigan Power Co - Transmission	286,599	237,670	240,897	36,573	98,057	132,670	187,767	248,377	316,228	358,322	327,655
Kentucky Power Co - Distribution	450,027	356,998	362,962	(20,289)	98,656	166,496	271,063	386,277	515,213	595,345	530,503
Kentucky Power Co - Generation	322,452	282,963	289,337	94,346	156,718	190,640	242,460	299,277	362,570	403,133	376,688
Kentucky Power Co - Transmission	217,765	212,764	218,513	151,711	177,266	189,553	205,657	223,090	242,136	256,200	255,004
Kingsport Power Co - Distribution	31,077	9,119	6,810	(54,471)	(39,738)	(30,194)	(12,779)	6,568	28,533	40,718	25,448
Kingsport Power Co - Transmission	21,415	16,238	15,558	1,410	4,979	7,229	11,041	15,293	20,116	22,782	19,699
Memco	2,216,331	2,269,162	2,338,296	1,944,681	2,130,082	2,206,071	2,286,905	2,371,811	2,459,990	2,534,005	2,593,220
Ohio Power Co - Distribution	104,832	(276,487)	(307,571)	(1,414,586)	(1,148,689)	(976,578)	(655,478)	(299,687)	103,614	325,061	51,239
Ohio Power Co - Generation	1,148,791	813,160	801,824	(330,479)	(25,895)	156,255	469,024	814,641	1,204,239	1,431,328	1,200,855
Ohio Power Co - Transmission	346,637	271,217	273,893	(20,707)	64,225	112,966	193,488	282,136	381,555	441,156	391,134
Public Service Co of Oklahoma - Distribution	797,187	816,063	840,412	702,112	767,088	793,551	821,729	851,296	881,774	904,844	926,766
Public Service Co of Oklahoma - Generation	251,612	256,909	264,505	219,147	240,322	249,108	258,485	268,366	278,675	287,321	293,263
Public Service Co of Oklahoma - Transmission	69,537	70,525	72,654	58,265	64,675	67,437	70,567	73,891	77,372	79,679	81,344
Southwestern Electric Power Co - Distribution	462,775	473,242	487,207	406,418	444,462	460,085	476,596	493,955	511,815	524,564	536,923
Southwestern Electric Power Co - Generation	363,373	371,042	381,770	318,121	347,772	359,986	373,035	386,770	400,844	409,595	419,212
Southwestern Electric Power Co - Texas - Distribution	260,065	261,616	266,172	228,589	244,360	250,736	257,821	265,334	273,234	279,585	283,754
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0	0	0	0
Southwestern Electric Power Co - Transmission	125,566	128,806	132,799	110,811	121,187	125,386	129,869	134,564	139,431	143,620	147,532
Water Transportation (Blackhawk)	866,307	844,722	864,940	612,282	702,228	744,766	805,262	870,614	942,076	991,646	987,173
AEP Texas North Company - Distribution	143,204	146,648	151,068	126,090	137,809	142,576	147,675	153,023	158,565	163,126	166,776
AEP Texas North Company - Generation	0	0	0	0	0	0	0	0	0	0	0
AEP Texas North Company - Transmission	41,783	42,839	44,118	37,066	40,413	41,761	43,175	44,655	46,202	47,772	48,957
Wheeling Power Co - Distribution	(28,792)	(55,566)	(57,517)	(135,275)	(115,964)	(103,294)	(80,228)	(54,657)	(25,700)	(9,906)	(30,698)
Wheeling Power Co - Transmission	(32,941)	(35,704)	(36,669)	(38,084)	(38,888)	(38,841)	(37,929)	(36,867)	(35,575)	(35,322)	(37,633)
Cedar Coal Co	(87,182)	(96,451)	(99,804)	(104,620)	(109,142)	(110,236)	(107,445)	(104,245)	(100,251)	(99,525)	(106,965)
Central Coal Company	0	0	0	0	0	0	0	0	0	0	0
Central Ohio Coal	(265,170)	(289,246)	(297,791)	(310,204)	(315,735)	(314,521)	(306,899)	(297,935)	(287,054)	(284,997)	(304,761)
Southern Ohio Coal - Martinka	(189,822)	(206,902)	(212,963)	(221,770)	(224,761)	(223,313)	(217,904)	(211,506)	(203,776)	(202,316)	(216,339)
Southern Ohio Coal - Meigs	(319,797)	(346,148)	(355,318)	(368,797)	(375,903)	(375,072)	(366,317)	(356,099)	(343,692)	(341,252)	(363,369)
Windsor	(108,088)	(116,593)	(119,524)	(123,858)	(126,194)	(125,926)	(123,035)	(119,668)	(115,584)	(114,766)	(121,982)
Price River Coal	(13,048)	(14,090)	(14,448)	(14,978)	(15,520)	(15,647)	(15,289)	(14,884)	(14,382)	(14,280)	(15,168)
Houston Pipeline (HPL)	(146,998)	(149,607)	(149,839)	(150,777)	(151,987)	(151,611)	(149,214)	(146,558)	(143,459)	(142,518)	(146,509)
Total	\$35,634,599	\$31,286,326	\$31,782,746	\$11,733,522	\$17,927,966	\$21,313,678	\$26,611,108	\$32,424,957	\$38,906,900	\$42,906,994	\$40,272,537

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.	\$17,189	\$1,394,955	\$900,528	\$81,026	(\$68,968)	\$0	\$3,603	\$4,615	\$37,465
AEP Pro Serv, Inc.	13,578	633,689	648,421	37,139	(49,660)	0	118	2,096	3,271
AEP T & D Services, LLC	0	0	0	0	0	0	0	0	0
American Electric Power Service Corporation	28,850,270	924,274,076	923,113,597	54,688,160	(70,697,969)	0	1,374,839	3,057,829	17,273,129
Appalachian Power Co - Distribution	5,929,874	298,087,490	325,671,767	17,443,842	(24,942,036)	0	484,528	986,180	(97,612)
Appalachian Power Co - Generation	5,864,336	230,922,155	240,176,041	13,586,284	(18,394,224)	0	361,960	763,973	2,182,329
Appalachian Power Co - Transmission	1,067,123	40,855,392	42,908,800	2,405,421	(3,286,232)	0	59,438	135,164	380,915
C3 Communications, Inc.	0	0	0	0	0	0	0	0	0
Cardinal Operating Company	1,416,944	60,537,529	63,452,449	3,554,810	(4,859,596)	0	89,904	200,280	402,341
AEP Texas Central Company - Distribution	553,907	3,494,658	2,014,968	232,298	(154,319)	0	14,669	11,562	658,116
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	110,023	679,777	296,321	45,317	(22,694)	0	2,034	2,249	136,929
Columbus Southern Power Co - Distribution	3,352,416	213,583,175	241,281,308	12,447,283	(18,478,872)	0	362,965	706,610	(1,609,599)
Columbus Southern Power Co - Generation	1,853,596	99,112,776	108,285,597	5,793,226	(8,293,207)	0	159,518	327,901	(158,965)
Columbus Southern Power Co - Transmission	296,322	21,924,701	25,817,660	1,274,993	(1,977,282)	0	38,043	72,535	(295,389)
Conesville Coal Preparation Company	68,593	3,024,216	3,094,746	177,459	(237,016)	0	3,832	10,005	22,873
Cook Coal Terminal	81,936	3,019,568	3,072,456	177,957	(235,308)	0	4,063	9,990	38,638
CSW Energy, Inc.	93,592	581,606	547,709	38,741	(41,947)	0	1,962	1,924	94,272
Elmwood	299,991	1,611,319	908,948	109,667	(69,613)	0	7,552	5,331	352,927
EnerShop Inc.	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Distribution	3,495,452	164,464,793	178,421,997	9,637,186	(13,664,703)	0	252,233	544,108	264,277
Indiana Michigan Power Co - Generation	2,408,631	90,792,871	97,047,347	5,347,695	(7,432,509)	0	138,960	300,375	763,152
Indiana Michigan Power Co - Nuclear	6,281,569	155,996,819	154,304,500	9,311,174	(11,817,630)	0	251,142	516,093	4,542,348
Indiana Michigan Power Co - Transmission	812,731	32,486,683	34,504,306	1,910,646	(2,642,561)	0	49,377	107,478	237,670
Kentucky Power Co - Distribution	1,522,583	61,309,306	66,143,421	3,605,154	(5,065,688)	0	92,116	202,833	356,998
Kentucky Power Co - Generation	793,241	28,412,683	30,376,400	1,675,771	(2,326,420)	0	46,371	93,999	282,963
Kentucky Power Co - Transmission	291,792	6,721,130	6,712,088	402,386	(514,055)	0	10,405	22,236	212,764
Kingsport Power Co - Distribution	226,062	12,353,467	13,037,866	721,785	(998,524)	0	18,926	40,870	9,119
Kingsport Power Co - Transmission	51,683	2,906,261	2,849,818	169,720	(218,257)	0	3,478	9,615	16,238
Memco	1,914,801	10,389,916	5,567,571	706,017	(426,400)	0	40,370	34,374	2,269,162
Ohio Power Co - Distribution	4,130,316	217,071,658	237,398,314	12,692,079	(18,181,488)	0	364,456	718,151	(276,487)
Ohio Power Co - Generation	4,346,770	203,172,509	214,624,603	11,906,996	(16,437,331)	0	324,557	672,167	813,160
Ohio Power Co - Transmission	1,160,516	48,552,250	51,985,654	2,852,408	(3,981,395)	0	79,060	160,628	271,217
Public Service Co of Oklahoma - Distribution	673,340	3,551,278	1,672,870	242,399	(128,119)	0	16,695	11,749	816,063
Public Service Co of Oklahoma - Generation	218,690	1,482,903	902,004	97,634	(69,081)	0	4,761	4,906	256,909
Public Service Co of Oklahoma - Transmission	67,771	713,797	605,837	44,845	(46,399)	0	1,947	2,361	70,525
Southwestern Electric Power Co - Distribution	391,958	2,276,144	1,168,470	153,090	(89,489)	0	10,153	7,530	473,242
Southwestern Electric Power Co - Generation	307,358	2,002,924	1,107,625	132,559	(84,829)	0	9,327	6,626	371,042
Southwestern Electric Power Co - Texas - Distribution	173,162	2,319,011	868,017	142,995	(66,478)	0	4,264	7,672	261,616
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0	0
Southwestern Electric Power Co - Transmission	107,668	476,864	207,364	33,539	(15,881)	0	1,902	1,578	128,806
Water Transportation (Blackhawk)	1,096,319	26,428,212	25,708,652	1,579,297	(1,968,934)	0	50,606	87,434	844,722
AEP Texas North Company - Distribution	121,710	627,632	301,893	42,996	(23,121)	0	2,987	2,076	146,648
AEP Texas North Company - Generation	0	0	0	0	0	0	0	0	0
AEP Texas North Company - Transmission	34,549	148,460	40,572	10,501	(3,107)	0	406	491	42,839
Wheeling Power Co - Distribution	290,712	15,207,744	17,133,210	889,267	(1,312,171)	0	26,313	50,313	(55,566)
Wheeling Power Co - Transmission	0	1,477,225	1,344,220	61,809	(102,949)	0	1,872	3,564	(35,704)
Cedar Coal Co	0	3,638,917	4,260,059	208,793	(326,263)	0	8,980	12,039	(96,451)
Central Coal Company	0	0	0	0	0	0	0	0	0
Central Ohio Coal	0	9,416,806	11,413,523	540,315	(874,121)	0	13,405	31,154	(289,246)
Southern Ohio Coal - Martinka	0	6,680,497	8,098,896	383,312	(620,266)	0	7,950	22,101	(206,902)
Southern Ohio Coal - Meigs	0	10,267,753	12,877,560	589,141	(986,246)	0	16,988	33,969	(346,148)
Windsor	0	3,308,186	4,217,382	189,816	(322,994)	0	5,640	10,945	(116,593)
Price River Coal	0	405,046	519,605	23,241	(39,795)	0	1,124	1,340	(14,090)
Houston Pipeline (HPL)	0	872,699	2,704,674	50,074	(207,141)	0	4,574	2,887	(149,607)
Total	\$80,789,076	\$3,029,269,525	\$3,170,317,635	\$178,448,263	(\$242,803,289)	\$0	\$4,830,372	\$10,021,907	\$31,286,326

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.	\$17,877	\$1,386,964	\$896,817	\$80,579	(\$68,662)	\$0	\$3,603	\$3,261	\$36,657
AEP Pro Serv, Inc.	14,121	630,059	645,749	36,949	(49,440)	0	118	1,481	3,229
AEP T & D Services, LLC	0	0	0	0	0	0	0	0	0
American Electric Power Service Corporation	30,004,280	918,979,405	919,310,016	54,431,861	(70,384,396)	0	1,374,839	2,160,565	17,587,149
Appalachian Power Co - Distribution	6,167,069	296,379,907	324,329,875	17,353,507	(24,831,408)	0	484,528	696,803	(129,501)
Appalachian Power Co - Generation	6,098,910	229,599,326	239,186,424	13,519,193	(18,312,638)	0	361,960	539,799	2,207,223
Appalachian Power Co - Transmission	1,109,808	40,621,354	42,732,000	2,393,618	(3,271,656)	0	59,438	95,503	386,712
C3 Communications, Inc.	0	0	0	0	0	0	0	0	0
Cardinal Operating Company	1,473,622	60,190,742	63,191,000	3,536,948	(4,838,042)	0	89,904	141,511	403,943
AEP Texas Central Company - Distribution	576,063	3,474,639	2,006,666	232,340	(153,635)	0	14,669	8,169	677,607
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	114,424	675,883	295,100	45,330	(22,594)	0	2,034	1,589	140,784
Columbus Southern Power Co - Distribution	3,486,513	212,359,672	240,287,137	12,380,518	(18,396,911)	0	362,965	499,268	(1,667,648)
Columbus Southern Power Co - Generation	1,927,740	98,545,012	107,839,419	5,762,922	(8,256,423)	0	159,518	231,684	(174,559)
Columbus Southern Power Co - Transmission	308,175	21,799,106	25,711,281	1,268,031	(1,968,512)	0	38,043	51,251	(303,013)
Conesville Coal Preparation Company	71,337	3,006,892	3,081,995	176,561	(235,964)	0	3,832	7,069	22,835
Cook Coal Terminal	85,214	3,002,270	3,059,796	177,092	(234,265)	0	4,063	7,058	39,163
CSW Energy, Inc.	97,335	578,275	545,453	38,752	(41,761)	0	1,962	1,360	97,647
Elmwood	311,991	1,602,088	905,203	109,788	(69,304)	0	7,552	3,767	363,792
EnerShop Inc.	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Distribution	3,635,271	163,522,662	177,686,830	9,587,854	(13,604,094)	0	252,233	384,450	255,713
Indiana Michigan Power Co - Generation	2,504,976	90,272,768	96,647,474	5,321,551	(7,399,543)	0	138,960	212,236	778,179
Indiana Michigan Power Co - Nuclear	6,532,832	155,103,197	153,668,707	9,271,129	(11,765,214)	0	251,142	364,655	4,654,543
Indiana Michigan Power Co - Transmission	845,240	32,300,584	34,362,135	1,901,180	(2,630,841)	0	49,377	75,940	240,897
Kentucky Power Co - Distribution	1,583,486	60,958,098	65,870,884	3,587,264	(5,043,220)	0	92,116	143,315	362,962
Kentucky Power Co - Generation	824,971	28,249,922	30,251,238	1,667,679	(2,316,101)	0	46,371	66,417	289,337
Kentucky Power Co - Transmission	303,463	6,682,628	6,684,431	400,709	(511,775)	0	10,405	15,711	218,513
Kingsport Power Co - Distribution	235,104	12,282,700	12,984,145	717,997	(994,095)	0	18,926	28,877	6,810
Kingsport Power Co - Transmission	53,750	2,889,612	2,838,076	168,826	(217,289)	0	3,478	6,794	15,558
Memco	1,991,393	10,330,398	5,544,631	706,754	(424,509)	0	40,370	24,287	2,338,296
Ohio Power Co - Distribution	4,295,529	215,828,171	236,420,142	12,625,868	(18,100,846)	0	364,456	507,422	(307,571)
Ohio Power Co - Generation	4,520,641	202,008,642	213,740,267	11,846,118	(16,364,425)	0	324,557	474,932	801,824
Ohio Power Co - Transmission	1,206,937	48,274,120	51,771,453	2,838,137	(3,963,736)	0	79,060	113,495	273,893
Public Service Co of Oklahoma - Distribution	700,273	3,530,934	1,665,978	242,694	(127,551)	0	16,695	8,301	840,412
Public Service Co of Oklahoma - Generation	227,438	1,474,409	898,287	97,615	(68,775)	0	4,761	3,466	264,505
Public Service Co of Oklahoma - Transmission	70,481	709,708	603,340	44,750	(46,193)	0	1,947	1,669	72,654
Southwestern Electric Power Co - Distribution	407,637	2,263,105	1,163,656	153,189	(89,092)	0	10,153	5,321	487,207
Southwestern Electric Power Co - Generation	319,653	1,991,450	1,103,061	132,560	(84,453)	0	9,327	4,682	381,770
Southwestern Electric Power Co - Texas - Distribution	180,089	2,305,726	864,440	142,582	(66,183)	0	4,264	5,421	266,172
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0	0
Southwestern Electric Power Co - Transmission	111,975	474,132	206,509	33,618	(15,811)	0	1,902	1,115	132,799
Water Transportation (Blackhawk)	1,140,172	26,276,819	25,602,723	1,572,585	(1,960,201)	0	50,606	61,778	864,940
AEP Texas North Company - Distribution	126,579	624,037	300,650	43,054	(23,018)	0	2,987	1,467	151,068
AEP Texas North Company - Generation	0	0	0	0	0	0	0	0	0
AEP Texas North Company - Transmission	35,931	147,609	40,405	10,528	(3,093)	0	406	347	44,118
Wheeling Power Co - Distribution	302,341	15,120,627	17,062,614	884,631	(1,306,351)	0	26,313	35,549	(57,517)
Wheeling Power Co - Transmission	0	1,071,055	1,338,681	61,434	(102,492)	0	1,872	2,518	(36,669)
Cedar Coal Co	0	3,618,072	4,242,506	207,526	(324,816)	0	8,980	8,506	(99,804)
Central Coal Company	0	0	0	0	0	0	0	0	0
Central Ohio Coal	0	9,362,862	11,366,495	537,036	(870,244)	0	13,405	22,013	(297,791)
Southern Ohio Coal - Martinka	0	6,642,228	8,065,526	380,985	(617,514)	0	7,950	15,616	(212,963)
Southern Ohio Coal - Meigs	0	10,208,934	12,824,499	585,565	(981,872)	0	16,988	24,002	(355,318)
Windsor	0	3,289,235	4,200,004	188,664	(321,562)	0	5,640	7,733	(119,524)
Price River Coal	0	402,726	517,464	23,100	(39,618)	0	1,124	947	(14,448)
Houston Pipeline (HPL)	0	867,700	2,693,530	49,770	(206,223)	0	4,574	2,040	(149,839)
Total	\$84,020,639	\$3,011,916,462	\$3,157,254,714	\$177,576,938	(\$241,726,361)	\$0	\$4,830,372	\$7,081,161	\$31,782,746

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.	\$14,659	\$1,379,684	\$894,980	\$79,977	(\$68,546)	\$0	\$3,603	\$1,621	\$31,314
AEP Pro Serv, Inc.	11,580	626,752	644,426	36,613	(49,356)	0	118	736	(309)
AEP T & D Services, LLC	0	0	0	0	0	0	0	0	0
American Electric Power Service Corporation	24,603,510	914,156,159	917,426,452	53,845,292	(70,265,111)	0	1,374,839	1,074,191	10,632,721
Appalachian Power Co - Distribution	5,056,997	294,824,363	323,665,359	17,200,568	(24,789,325)	0	484,528	346,437	(1,700,795)
Appalachian Power Co - Generation	5,001,106	228,394,278	238,696,358	13,387,071	(18,281,603)	0	361,960	268,378	736,912
Appalachian Power Co - Transmission	910,043	40,408,153	42,644,447	2,369,925	(3,266,111)	0	59,438	47,482	120,777
C3 Communications, Inc.	0	0	0	0	0	0	0	0	0
Cardinal Operating Company	1,208,370	59,874,832	63,061,529	3,503,605	(4,829,843)	0	89,904	70,357	42,392
AEP Texas Central Company - Distribution	472,372	3,456,403	2,002,554	225,346	(153,374)	0	14,669	4,061	563,074
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	93,827	672,335	294,495	43,945	(22,555)	0	2,034	790	118,042
Columbus Southern Power Co - Distribution	2,858,940	211,245,106	239,794,816	12,280,560	(18,365,733)	0	362,965	248,226	(2,615,041)
Columbus Southern Power Co - Generation	1,580,747	98,027,800	107,618,468	5,713,338	(8,242,430)	0	159,518	115,189	(673,638)
Columbus Southern Power Co - Transmission	252,703	21,684,694	25,658,601	1,258,283	(1,965,176)	0	38,043	25,481	(390,665)
Conesville Coal Preparation Company	58,496	2,991,110	3,075,680	174,919	(235,564)	0	3,832	3,515	5,198
Cook Coal Terminal	69,875	2,986,513	3,053,527	175,308	(233,868)	0	4,063	3,509	18,888
CSW Energy, Inc.	79,815	575,239	544,335	37,573	(41,690)	0	1,962	676	78,335
Elmwood	255,832	1,593,680	903,348	106,084	(69,187)	0	7,552	1,873	302,154
EnerShop Inc.	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Distribution	2,980,922	162,664,416	177,322,770	9,501,070	(13,581,039)	0	252,233	191,141	(655,673)
Indiana Michigan Power Co - Generation	2,054,080	89,798,973	96,449,455	5,268,499	(7,387,003)	0	138,960	105,519	180,056
Indiana Michigan Power Co - Nuclear	5,356,922	154,289,141	153,353,857	9,156,964	(11,745,275)	0	251,142	181,300	3,201,053
Indiana Michigan Power Co - Transmission	693,097	32,131,055	34,291,731	1,882,725	(2,626,382)	0	49,377	37,756	36,573
Kentucky Power Co - Distribution	1,298,459	60,638,161	65,735,922	3,552,555	(5,034,673)	0	92,116	71,254	(20,289)
Kentucky Power Co - Generation	676,476	28,101,652	30,189,256	1,650,653	(2,312,176)	0	46,371	33,021	94,346
Kentucky Power Co - Transmission	248,840	6,647,555	6,670,736	395,563	(510,907)	0	10,405	7,811	151,711
Kingsport Power Co - Distribution	192,785	12,218,235	12,957,542	711,870	(992,410)	0	18,926	14,357	(54,471)
Kingsport Power Co - Transmission	44,075	2,874,446	2,832,261	167,400	(216,921)	0	3,478	3,378	1,410
Memco	1,632,942	10,276,179	5,533,270	683,082	(423,790)	0	40,370	12,075	1,944,681
Ohio Power Co - Distribution	3,522,334	214,695,401	235,935,743	12,516,513	(18,070,169)	0	364,456	252,281	(1,414,586)
Ohio Power Co - Generation	3,706,926	200,948,404	213,302,337	11,738,602	(16,336,691)	0	324,557	236,127	(330,479)
Ohio Power Co - Transmission	989,688	48,020,754	51,665,379	2,811,137	(3,957,019)	0	79,060	56,427	(20,707)
Public Service Co of Oklahoma - Distribution	574,224	3,512,402	1,662,564	234,400	(127,335)	0	16,695	4,127	702,112
Public Service Co of Oklahoma - Generation	186,499	1,466,670	896,447	94,822	(68,658)	0	4,761	1,723	219,147
Public Service Co of Oklahoma - Transmission	57,795	705,983	602,104	43,809	(46,115)	0	1,947	830	58,265
Southwestern Electric Power Co - Distribution	334,262	2,251,227	1,161,272	148,298	(88,941)	0	10,153	2,645	406,418
Southwestern Electric Power Co - Generation	262,115	1,980,998	1,100,801	128,660	(84,310)	0	9,327	2,328	318,121
Southwestern Electric Power Co - Texas - Distribution	147,673	2,293,625	862,669	140,028	(66,071)	0	4,264	2,695	228,589
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0	0
Southwestern Electric Power Co - Transmission	91,819	471,644	206,086	32,319	(15,784)	0	1,902	554	110,811
Water Transportation (Blackhawk)	934,941	26,138,906	25,550,265	1,552,899	(1,956,879)	0	50,606	30,715	612,282
AEP Texas North Company - Distribution	103,794	620,761	300,034	41,559	(22,979)	0	2,987	729	126,090
AEP Texas North Company - Generation	0	0	0	0	0	0	0	0	0
AEP Texas North Company - Transmission	29,463	146,835	40,322	10,112	(3,088)	0	406	173	37,066
Wheeling Power Co - Distribution	247,919	15,041,266	17,027,655	876,956	(1,304,137)	0	26,313	17,674	(135,275)
Wheeling Power Co - Transmission	0	1,065,433	1,335,938	61,111	(102,319)	0	1,872	1,252	(38,084)
Cedar Coal Co	0	3,599,082	4,233,814	206,436	(324,265)	0	8,980	4,229	(104,620)
Central Coal Company	0	0	0	0	0	0	0	0	0
Central Ohio Coal	0	9,313,721	11,343,207	534,216	(868,769)	0	13,405	10,944	(310,204)
Southern Ohio Coal - Martinka	0	6,607,366	8,049,001	378,985	(616,468)	0	7,950	7,764	(221,770)
Southern Ohio Coal - Meigs	0	10,155,353	12,798,223	582,490	(980,208)	0	16,988	11,933	(368,797)
Windsor	0	3,271,972	4,191,399	187,673	(321,017)	0	5,640	3,845	(123,858)
Price River Coal	0	400,612	516,404	22,978	(39,551)	0	1,124	471	(14,978)
Houston Pipeline (HPL)	0	863,146	2,688,011	49,508	(205,873)	0	4,574	1,014	(150,777)
Total	\$68,896,924	\$2,996,108,478	\$3,150,785,851	\$175,802,302	(\$241,316,693)	\$0	\$4,830,372	\$3,520,617	\$11,733,522

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.	\$16,271	\$1,365,892	\$886,224	\$79,245	(\$67,841)	\$0	\$1,635	\$1,486	\$30,797
AEP Pro Serv, Inc.	12,853	620,487	638,121	36,312	(48,848)	0	\$71	675	1,063
AEP T & D Services, LLC	0	0	0	0	0	0	\$0	0	0
American Electric Power Service Corporation	27,309,896	905,017,938	908,451,020	53,454,373	(69,542,170)	0	\$766,708	984,410	12,973,216
Appalachian Power Co - Distribution	5,613,266	291,877,196	320,498,853	17,056,410	(24,534,273)	0	\$245,021	317,482	(1,302,095)
Appalachian Power Co - Generation	5,551,228	226,111,170	236,361,127	13,282,204	(18,093,508)	0	\$193,835	245,946	1,179,705
Appalachian Power Co - Transmission	1,010,147	40,004,219	42,227,244	2,351,530	(3,232,507)	0	\$31,085	43,514	203,769
C3 Communications, Inc.	0	0	0	0	0	0	\$0	0	0
Cardinal Operating Company	1,341,290	59,276,302	62,444,581	3,475,468	(4,780,149)	0	\$46,293	64,476	147,377
AEP Texas Central Company - Distribution	524,333	3,421,851	1,982,963	226,252	(151,796)	0	\$13,834	3,722	616,344
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	104,148	665,614	291,614	44,134	(22,323)	0	\$1,844	724	128,526
Columbus Southern Power Co - Distribution	3,173,424	209,133,427	237,448,838	12,172,467	(18,176,772)	0	\$177,294	227,479	(2,426,109)
Columbus Southern Power Co - Generation	1,754,629	97,047,880	106,565,607	5,664,774	(8,157,626)	0	\$80,537	105,561	(552,125)
Columbus Southern Power Co - Transmission	280,501	21,467,927	25,407,576	1,246,931	(1,944,957)	0	\$19,161	23,351	(375,013)
Conesville Coal Preparation Company	64,931	2,961,210	3,045,590	173,502	(233,141)	0	\$1,912	3,221	10,425
Cook Coal Terminal	77,562	2,956,659	3,023,654	173,965	(231,462)	0	\$2,159	3,216	25,440
CSW Energy, Inc.	88,595	569,489	539,010	37,731	(41,261)	0	\$1,918	619	87,602
Elmwood	283,974	1,577,749	894,511	106,741	(68,475)	0	\$7,042	1,716	330,998
EnerShop Inc.	0	0	0	0	0	0	\$0	0	0
Indiana Michigan Power Co - Distribution	3,308,823	161,038,367	175,587,973	9,422,733	(13,441,307)	0	\$127,821	175,165	(406,764)
Indiana Michigan Power Co - Generation	2,280,029	88,901,311	95,505,863	5,227,819	(7,311,000)	0	\$73,383	96,700	366,932
Indiana Michigan Power Co - Nuclear	5,946,183	152,746,814	151,853,554	9,098,553	(11,624,430)	0	\$149,543	166,146	3,735,995
Indiana Michigan Power Co - Transmission	769,338	31,809,862	33,956,246	1,867,906	(2,599,360)	0	\$25,573	34,600	98,057
Kentucky Power Co - Distribution	1,441,289	60,032,001	65,092,810	3,524,529	(4,982,872)	0	\$50,412	65,298	98,656
Kentucky Power Co - Generation	750,889	27,820,739	29,893,907	1,638,135	(2,288,387)	0	\$25,820	30,261	156,718
Kentucky Power Co - Transmission	276,212	6,581,103	6,605,474	393,159	(505,651)	0	\$6,387	7,158	177,266
Kingsport Power Co - Distribution	213,992	12,096,097	12,830,774	705,790	(982,199)	0	\$9,522	13,157	(39,738)
Kingsport Power Co - Transmission	48,923	2,845,712	2,804,552	165,962	(214,689)	0	\$1,687	3,095	4,979
Memco	1,812,566	10,173,455	5,479,137	687,210	(419,429)	0	\$38,669	11,066	2,130,082
Ohio Power Co - Distribution	3,909,790	212,549,231	233,627,520	12,410,529	(17,884,249)	0	\$184,047	231,195	(1,148,689)
Ohio Power Co - Generation	4,114,688	198,939,654	211,215,543	11,641,980	(16,168,607)	0	\$169,652	216,391	(25,895)
Ohio Power Co - Transmission	1,098,554	47,540,722	51,159,923	2,788,699	(3,916,306)	0	\$41,566	51,711	64,225
Public Service Co of Oklahoma - Distribution	637,389	3,477,291	1,646,299	235,912	(126,025)	0	\$16,029	3,782	767,088
Public Service Co of Oklahoma - Generation	207,014	1,452,009	887,677	95,119	(67,952)	0	\$4,562	1,579	240,322
Public Service Co of Oklahoma - Transmission	64,152	698,926	596,214	43,751	(45,640)	0	\$1,652	760	64,675
Southwestern Electric Power Co - Distribution	371,031	2,228,723	1,149,911	149,055	(88,026)	0	\$9,978	2,424	444,462
Southwestern Electric Power Co - Generation	290,948	1,961,196	1,090,032	129,125	(83,442)	0	\$9,008	2,133	347,772
Southwestern Electric Power Co - Texas - Distribution	163,917	2,270,697	854,229	139,587	(65,391)	0	\$3,778	2,470	244,360
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	\$0	0	0
Southwestern Electric Power Co - Transmission	101,919	466,929	204,070	32,615	(15,622)	0	\$1,766	508	121,187
Water Transportation (Blackhawk)	1,037,784	25,877,612	25,300,300	1,543,176	(1,936,745)	0	\$29,865	28,148	702,228
AEP Texas North Company - Distribution	115,212	614,556	297,098	41,841	(22,743)	0	\$2,831	668	137,809
AEP Texas North Company - Generation	0	0	0	0	0	0	\$0	0	0
AEP Texas North Company - Transmission	32,704	145,367	39,927	10,210	(3,056)	0	\$398	158	40,413
Wheeling Power Co - Distribution	275,191	14,890,909	16,861,069	869,538	(1,290,719)	0	\$13,829	16,197	(115,964)
Wheeling Power Co - Transmission	0	1,054,783	1,322,868	60,475	(101,266)	0	\$755	1,147	(38,888)
Cedar Coal Co	0	3,563,105	4,192,393	204,288	(320,929)	0	\$3,623	3,876	(109,142)
Central Coal Company	0	0	0	0	0	0	\$0	0	0
Central Ohio Coal	0	9,220,618	11,232,233	528,658	(859,830)	0	\$5,409	10,029	(315,735)
Southern Ohio Coal - Martinka	0	6,541,317	7,970,255	375,042	(610,125)	0	\$3,207	7,115	(224,761)
Southern Ohio Coal - Meigs	0	10,053,837	12,673,015	576,430	(970,123)	0	\$6,854	10,936	(375,903)
Windsor	0	3,239,264	4,150,394	185,721	(317,714)	0	\$2,276	3,523	(126,194)
Price River Coal	0	396,607	511,352	22,739	(39,144)	0	\$454	431	(15,520)
Houston Pipeline (HPL)	0	854,518	2,661,714	48,993	(203,755)	0	\$1,846	929	(151,987)
Total	\$76,475,586	\$2,966,158,341	\$3,119,960,858	\$174,447,315	(\$238,833,843)	\$0	\$2,612,549	\$3,226,361	\$17,927,966

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.	\$16,922	\$1,354,768	\$875,854	\$78,622	(\$67,013)	\$0	\$398	\$1,517	\$30,446
AEP Pro Serv, Inc.	13,367	615,434	630,655	36,041	(48,253)	0	42	689	1,887
AEP T & D Services, LLC	0	0	0	0	0	0	0	0	0
American Electric Power Service Corporation	28,402,292	897,647,248	897,821,531	53,078,949	(68,694,048)	0	384,396	1,005,246	14,176,834
Appalachian Power Co - Distribution	5,837,797	289,500,076	316,748,801	16,928,062	(24,235,059)	0	94,450	324,202	(1,050,548)
Appalachian Power Co - Generation	5,773,277	224,269,665	233,595,542	13,185,512	(17,872,843)	0	88,140	251,152	1,425,238
Appalachian Power Co - Transmission	1,050,553	39,678,415	41,733,157	2,334,487	(3,193,084)	0	13,259	44,435	249,650
C3 Communications, Inc.	0	0	0	0	0	0	0	0	0
Cardinal Operating Company	1,394,942	58,793,541	61,713,937	3,449,860	(4,721,852)	0	18,876	65,841	207,667
AEP Texas Central Company - Distribution	545,306	3,393,983	1,959,761	225,791	(149,945)	0	13,309	3,801	638,262
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	108,314	660,193	288,202	44,049	(22,051)	0	1,724	739	132,775
Columbus Southern Power Co - Distribution	3,300,361	207,430,193	234,670,526	12,078,572	(17,955,092)	0	60,568	232,294	(2,283,297)
Columbus Southern Power Co - Generation	1,824,814	96,257,498	105,318,718	5,621,844	(8,058,137)	0	30,884	107,796	(472,800)
Columbus Southern Power Co - Transmission	291,721	21,293,086	25,110,291	1,237,190	(1,921,237)	0	7,291	23,845	(361,190)
Conesville Coal Preparation Company	67,528	2,937,093	3,009,955	172,218	(230,297)	0	705	3,289	13,443
Cook Coal Terminal	80,664	2,932,579	2,988,275	172,712	(228,639)	0	963	3,284	28,984
CSW Energy, Inc.	92,138	564,851	532,703	37,657	(40,758)	0	1,891	633	91,561
Elmwood	295,333	1,564,899	884,044	106,624	(67,640)	0	6,722	1,752	342,791
EnerShop Inc.	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Distribution	3,441,176	159,726,830	173,533,475	9,352,401	(13,277,379)	0	49,608	178,873	(255,322)
Indiana Michigan Power Co - Generation	2,371,230	88,177,277	94,388,380	5,190,024	(7,221,836)	0	32,157	98,747	470,322
Indiana Michigan Power Co - Nuclear	6,184,031	151,502,806	150,076,765	9,038,233	(11,482,661)	0	85,671	169,663	3,994,936
Indiana Michigan Power Co - Transmission	800,111	31,550,795	33,558,935	1,854,277	(2,567,659)	0	10,608	35,333	132,670
Kentucky Power Co - Distribution	1,498,941	59,543,085	64,331,180	3,498,783	(4,922,102)	0	24,194	66,680	166,496
Kentucky Power Co - Generation	780,924	27,594,160	29,544,128	1,626,392	(2,260,478)	0	12,900	30,902	190,640
Kentucky Power Co - Transmission	287,261	6,527,505	6,528,186	390,606	(499,484)	0	3,861	7,310	189,553
Kingsport Power Co - Distribution	222,551	11,997,584	12,680,646	700,429	(970,221)	0	3,610	13,436	(30,194)
Kingsport Power Co - Transmission	50,880	2,822,536	2,771,737	164,697	(212,071)	0	562	3,161	7,229
Memco	1,885,069	10,090,600	5,415,027	686,417	(414,314)	0	37,599	11,300	2,206,071
Ohio Power Co - Distribution	4,066,182	210,818,178	230,893,920	12,316,659	(17,666,137)	0	70,630	236,088	(976,578)
Ohio Power Co - Generation	4,279,275	197,319,440	208,744,178	11,555,157	(15,971,418)	0	72,268	220,972	156,255
Ohio Power Co - Transmission	1,142,496	47,153,539	50,561,317	2,768,213	(3,868,543)	0	17,995	52,806	112,966
Public Service Co of Oklahoma - Distribution	662,884	3,448,971	1,627,036	235,682	(124,488)	0	15,611	3,862	793,551
Public Service Co of Oklahoma - Generation	215,294	1,440,183	877,290	94,888	(67,123)	0	4,436	1,613	249,108
Public Service Co of Oklahoma - Transmission	66,718	693,234	589,238	43,559	(45,084)	0	1,467	776	67,437
Southwestern Electric Power Co - Distribution	385,872	2,210,572	1,136,456	148,822	(86,952)	0	9,868	2,476	460,085
Southwestern Electric Power Co - Generation	302,586	1,945,223	1,077,278	128,839	(82,425)	0	8,807	2,178	359,986
Southwestern Electric Power Co - Texas - Distribution	170,473	2,252,204	844,234	138,862	(64,594)	0	3,473	2,522	250,736
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0	0
Southwestern Electric Power Co - Transmission	105,996	463,126	201,682	32,621	(15,431)	0	1,681	519	125,386
Water Transportation (Blackhawk)	1,079,296	25,666,858	25,004,270	1,533,026	(1,913,125)	0	16,825	28,743	744,766
AEP Texas North Company - Distribution	119,820	609,551	293,622	41,806	(22,466)	0	2,733	683	142,576
AEP Texas North Company - Generation	0	0	0	0	0	0	0	0	0
AEP Texas North Company - Transmission	34,012	144,183	39,460	10,214	(3,019)	0	392	161	41,761
Wheeling Power Co - Distribution	286,198	14,769,633	16,663,783	862,964	(1,274,978)	0	5,981	16,540	(103,294)
Wheeling Power Co - Transmission	0	1,046,192	1,307,390	59,965	(100,031)	0	53	1,172	(38,841)
Cedar Coal Co	0	3,534,086	4,143,340	202,565	(317,015)	0	256	3,958	(110,236)
Central Coal Company	0	0	0	0	0	0	0	0	0
Central Ohio Coal	0	9,145,523	11,100,808	524,200	(849,344)	0	382	10,242	(314,521)
Southern Ohio Coal - Martinka	0	6,488,043	7,876,998	371,879	(602,684)	0	226	7,266	(223,313)
Southern Ohio Coal - Meigs	0	9,971,956	12,524,732	571,569	(958,291)	0	483	11,167	(375,072)
Windsor	0	3,212,883	4,101,831	184,155	(313,839)	0	161	3,598	(125,926)
Price River Coal	0	393,377	505,369	22,547	(38,667)	0	32	441	(15,647)
Houston Pipeline (HPL)	0	847,558	2,630,570	48,580	(201,270)	0	130	949	(151,611)
Total	\$79,534,609	\$2,942,001,213	\$3,083,455,213	\$173,187,220	(\$235,921,075)	\$0	\$1,218,275	\$3,294,652	\$21,313,678

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.	\$17,599	\$1,344,563	\$864,713	\$78,013	(\$66,089)	\$0	\$398	\$1,558	\$31,479
AEP Pro Serv, Inc.	13,902	610,798	622,633	35,778	(47,587)	0	42	708	2,842
AEP T & D Services, LLC	0	0	0	0	0	0	0	0	0
American Electric Power Service Corporation	29,538,384	890,885,358	886,401,158	52,714,133	(67,746,700)	0	384,396	1,032,274	15,922,487
Appalachian Power Co - Distribution	6,071,309	287,319,300	312,719,727	16,802,947	(23,900,837)	0	94,450	332,919	(599,212)
Appalachian Power Co - Generation	6,004,208	222,580,263	230,624,185	13,091,397	(17,626,362)	0	88,140	257,905	1,815,288
Appalachian Power Co - Transmission	1,092,575	39,379,522	41,202,308	2,317,901	(3,149,049)	0	13,259	45,629	320,317
C3 Communications, Inc.	0	0	0	0	0	0	0	0	0
Cardinal Operating Company	1,450,740	58,350,655	60,928,930	3,424,921	(4,656,733)	0	18,876	67,611	305,414
AEP Texas Central Company - Distribution	567,118	3,368,416	1,934,832	225,394	(147,877)	0	13,309	3,903	661,848
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	112,647	655,220	284,536	43,977	(21,747)	0	1,724	759	137,360
Columbus Southern Power Co - Distribution	3,432,375	205,867,641	231,685,496	11,986,945	(17,707,477)	0	60,568	238,540	(1,989,048)
Columbus Southern Power Co - Generation	1,897,807	95,532,400	103,979,054	5,579,983	(7,947,009)	0	30,884	110,694	(327,641)
Columbus Southern Power Co - Transmission	303,390	21,132,688	24,790,885	1,227,678	(1,894,741)	0	7,291	24,487	(331,896)
Conesville Coal Preparation Company	70,229	2,914,968	2,971,668	170,967	(227,121)	0	705	3,378	18,158
Cook Coal Terminal	83,891	2,910,488	2,950,264	171,493	(225,486)	0	963	3,372	34,233
CSW Energy, Inc.	95,824	560,596	525,927	37,594	(40,196)	0	1,891	650	95,763
Elmwood	307,146	1,553,111	872,799	106,540	(66,707)	0	6,722	1,800	355,500
EnerShop Inc.	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Distribution	3,578,823	158,523,624	171,326,114	9,283,865	(13,094,273)	0	49,608	183,682	1,706
Indiana Michigan Power Co - Generation	2,466,079	87,513,046	93,187,751	5,153,248	(7,122,241)	0	32,157	101,402	630,645
Indiana Michigan Power Co - Nuclear	6,431,392	150,361,550	148,167,775	8,979,781	(11,324,306)	0	85,671	174,225	4,346,763
Indiana Michigan Power Co - Transmission	832,116	31,313,126	33,132,062	1,841,009	(2,532,248)	0	10,608	36,283	187,767
Kentucky Power Co - Distribution	1,558,898	59,094,553	63,512,882	3,473,720	(4,854,222)	0	24,194	68,473	271,063
Kentucky Power Co - Generation	812,161	27,386,295	29,168,324	1,614,970	(2,229,304)	0	12,900	31,733	242,460
Kentucky Power Co - Transmission	298,751	6,478,334	6,445,146	388,134	(492,596)	0	3,861	7,506	205,657
Kingsport Power Co - Distribution	231,454	11,907,207	12,519,347	695,200	(956,840)	0	3,610	13,797	(12,779)
Kingsport Power Co - Transmission	52,915	2,801,274	2,736,480	163,464	(209,146)	0	562	3,246	11,041
Memco	1,960,472	10,014,588	5,346,148	685,831	(408,600)	0	37,599	11,604	2,286,905
Ohio Power Co - Distribution	4,228,829	209,230,105	227,956,928	12,225,133	(17,422,506)	0	70,630	242,436	(655,478)
Ohio Power Co - Generation	4,450,446	195,833,052	206,088,933	11,470,555	(15,751,158)	0	72,268	226,913	469,024
Ohio Power Co - Transmission	1,188,196	46,798,336	49,918,173	2,748,265	(3,815,193)	0	17,995	54,226	193,488
Public Service Co of Oklahoma - Distribution	689,400	3,422,990	1,606,340	235,523	(122,771)	0	15,611	3,966	821,729
Public Service Co of Oklahoma - Generation	223,906	1,429,335	866,131	94,684	(66,197)	0	4,436	1,656	258,485
Public Service Co of Oklahoma - Transmission	69,387	688,012	581,742	43,377	(44,462)	0	1,467	797	70,567
Southwestern Electric Power Co - Distribution	401,307	2,193,920	1,122,000	148,633	(85,753)	0	9,868	2,542	476,596
Southwestern Electric Power Co - Generation	314,689	1,930,570	1,063,575	128,590	(81,288)	0	8,807	2,237	373,035
Southwestern Electric Power Co - Texas - Distribution	177,292	2,235,238	833,495	138,169	(63,703)	0	3,473	2,590	257,821
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0	0
Southwestern Electric Power Co - Transmission	110,236	459,638	199,117	32,638	(15,218)	0	1,681	533	129,869
Water Transportation (Blackhawk)	1,122,468	25,473,513	24,686,213	1,523,194	(1,886,741)	0	16,825	29,516	805,262
AEP Texas North Company - Distribution	124,613	604,959	289,887	41,784	(22,156)	0	2,733	701	147,675
AEP Texas North Company - Generation	0	0	0	0	0	0	0	0	0
AEP Texas North Company - Transmission	35,373	143,097	38,958	10,221	(2,978)	0	392	166	43,175
Wheeling Power Co - Distribution	297,646	14,658,375	16,451,818	856,555	(1,257,395)	0	5,981	16,985	(80,228)
Wheeling Power Co - Transmission	0	1,038,311	1,290,760	59,466	(98,651)	0	53	1,203	(37,929)
Cedar Coal Co	0	3,507,464	4,090,636	200,878	(312,643)	0	256	4,064	(107,445)
Central Coal Company	0	0	0	0	0	0	0	0	0
Central Ohio Coal	0	9,076,631	10,959,605	519,833	(837,631)	0	382	10,517	(306,899)
Southern Ohio Coal - Martinka	0	6,439,169	7,776,801	368,781	(594,373)	0	226	7,461	(217,904)
Southern Ohio Coal - Meigs	0	9,896,838	12,365,416	566,808	(945,076)	0	483	11,468	(366,317)
Windsor	0	3,188,680	4,049,655	182,621	(309,511)	0	161	3,695	(123,035)
Price River Coal	0	390,414	498,940	22,360	(38,133)	0	32	452	(15,289)
Houston Pipeline (HPL)	0	841,174	2,597,109	48,175	(198,494)	0	130	975	(149,214)
Total	\$82,715,994	\$2,919,839,404	\$3,044,233,378	\$171,961,128	(\$232,667,526)	\$0	\$1,218,275	\$3,383,235	\$26,611,108

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.	\$18,303	\$1,333,895	\$851,807	\$77,407	(\$65,048)	\$0	\$319	\$1,623	\$32,606
AEP Pro Serv, Inc.	14,458	605,952	613,340	35,516	(46,837)	0	40	737	3,914
AEP T & D Services, LLC	0	0	0	0	0	0	0	0	0
American Electric Power Service Corporation	30,719,919	883,817,018	873,170,844	52,353,180	(66,679,208)	0	360,227	1,075,632	17,829,750
Appalachian Power Co - Distribution	6,314,161	285,039,691	308,052,111	16,678,715	(23,524,229)	0	84,931	346,902	(99,520)
Appalachian Power Co - Generation	6,244,376	220,814,297	227,181,917	12,998,101	(17,348,621)	0	81,458	268,738	2,244,052
Appalachian Power Co - Transmission	1,136,278	39,067,082	40,587,327	2,301,464	(3,099,429)	0	12,132	47,546	397,992
C3 Communications, Inc.	0	0	0	0	0	0	0	0	0
Cardinal Operating Company	1,508,769	57,887,698	60,019,513	3,400,184	(4,583,357)	0	17,142	70,451	413,190
AEP Texas Central Company - Distribution	589,803	3,341,691	1,905,953	225,061	(145,547)	0	13,276	4,067	686,659
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	117,153	650,022	280,289	43,917	(21,404)	0	1,716	791	142,173
Columbus Southern Power Co - Distribution	3,569,670	204,234,274	228,227,387	11,895,853	(17,428,458)	0	53,189	248,559	(1,661,186)
Columbus Southern Power Co - Generation	1,973,719	94,774,440	102,427,075	5,538,403	(7,821,787)	0	27,745	115,343	(166,577)
Columbus Southern Power Co - Transmission	315,525	20,965,020	24,420,860	1,218,217	(1,864,885)	0	6,540	25,515	(299,088)
Conesville Coal Preparation Company	73,038	2,891,841	2,927,313	169,726	(223,543)	0	629	3,519	23,370
Cook Coal Terminal	87,246	2,887,396	2,906,229	170,285	(221,933)	0	887	3,514	40,000
CSW Energy, Inc.	99,657	556,148	518,077	37,542	(39,563)	0	1,889	677	100,203
Elmwood	319,432	1,540,789	859,772	106,489	(65,656)	0	6,701	1,875	368,842
EnerShop Inc.	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Distribution	3,721,976	157,265,887	168,768,921	9,215,841	(12,887,945)	0	44,663	191,397	285,932
Indiana Michigan Power Co - Generation	2,564,723	86,818,712	91,796,843	5,116,805	(7,010,015)	0	29,551	105,661	806,724
Indiana Michigan Power Co - Nuclear	6,688,647	149,168,572	145,956,241	8,922,134	(11,145,868)	0	81,633	181,543	4,728,089
Indiana Michigan Power Co - Transmission	865,400	31,064,685	32,637,537	1,827,856	(2,492,347)	0	9,662	37,807	248,377
Kentucky Power Co - Distribution	1,621,254	58,625,693	62,564,896	3,448,870	(4,777,734)	0	22,536	71,349	386,277
Kentucky Power Co - Generation	844,647	27,169,011	28,732,961	1,603,658	(2,194,177)	0	12,083	33,066	299,277
Kentucky Power Co - Transmission	310,701	6,426,935	6,348,947	385,700	(484,834)	0	3,701	7,822	223,090
Kingsport Power Co - Distribution	240,712	11,812,734	12,332,485	690,006	(941,763)	0	3,237	14,376	6,568
Kingsport Power Co - Transmission	55,032	2,779,049	2,695,636	162,239	(205,851)	0	491	3,382	15,293
Memco	2,038,890	9,935,132	5,266,352	685,460	(402,162)	0	37,531	12,091	2,371,811
Ohio Power Co - Distribution	4,397,983	207,570,060	224,554,472	12,134,230	(17,147,978)	0	63,460	252,619	(299,687)
Ohio Power Co - Generation	4,628,464	194,279,300	203,012,875	11,386,587	(15,502,966)	0	66,112	236,444	814,641
Ohio Power Co - Transmission	1,235,724	46,427,035	49,173,100	2,728,481	(3,755,077)	0	16,505	56,503	282,136
Public Service Co of Oklahoma - Distribution	716,976	3,395,832	1,582,364	235,440	(120,836)	0	15,584	4,133	851,296
Public Service Co of Oklahoma - Generation	232,862	1,417,994	853,203	94,504	(65,154)	0	4,428	1,726	268,366
Public Service Co of Oklahoma - Transmission	72,162	682,553	573,059	43,204	(43,761)	0	1,455	831	73,891
Southwestern Electric Power Co - Distribution	417,359	2,176,513	1,105,253	148,488	(84,402)	0	9,861	2,649	493,955
Southwestern Electric Power Co - Generation	327,277	1,915,253	1,047,700	128,375	(80,007)	0	8,795	2,331	386,770
Southwestern Electric Power Co - Texas - Distribution	184,384	2,217,504	821,055	137,497	(62,699)	0	3,454	2,699	265,334
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0	0
Southwestern Electric Power Co - Transmission	114,646	455,991	196,145	32,666	(14,978)	0	1,676	555	134,564
Water Transportation (Blackhawk)	1,167,366	25,271,404	24,317,750	1,513,502	(1,857,011)	0	16,001	30,756	870,614
AEP Texas North Company - Distribution	129,598	600,159	285,560	41,775	(21,807)	0	2,727	730	153,023
AEP Texas North Company - Generation	0	0	0	0	0	0	0	0	0
AEP Texas North Company - Transmission	36,788	141,962	38,377	10,233	(2,931)	0	392	173	44,655
Wheeling Power Co - Distribution	309,552	14,542,075	16,206,260	850,190	(1,237,582)	0	5,485	17,698	(54,657)
Wheeling Power Co - Transmission	0	1,030,073	1,271,494	58,967	(97,097)	0	9	1,254	(36,867)
Cedar Coal Co	0	3,479,635	4,029,580	199,194	(307,717)	0	43	4,235	(104,245)
Central Coal Company	0	0	0	0	0	0	0	0	0
Central Ohio Coal	0	9,004,616	10,796,023	515,474	(824,432)	0	64	10,959	(297,935)
Southern Ohio Coal - Martinka	0	6,388,080	7,660,726	365,689	(585,007)	0	38	7,774	(211,506)
Southern Ohio Coal - Meigs	0	9,818,316	12,180,852	562,055	(930,184)	0	81	11,949	(356,099)
Windsor	0	3,163,381	3,989,211	181,090	(304,634)	0	27	3,850	(119,668)
Price River Coal	0	387,317	491,493	22,172	(37,533)	0	5	471	(14,884)
Houston Pipeline (HPL)	0	834,500	2,558,345	47,771	(195,367)	0	22	1,016	(146,558)
Total	\$86,024,633	\$2,896,673,215	\$2,998,795,528	\$170,746,212	(\$229,001,361)	\$0	\$1,130,132	\$3,525,340	\$32,424,957

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.	\$19,035	\$1,323,825	\$837,633	\$76,829	(\$63,896)	\$0	\$304	\$1,703	\$33,974
AEP Pro Serv, Inc.	15,037	601,377	603,133	35,267	(46,008)	0	39	774	5,108
AEP T & D Services, LLC	0	0	0	0	0	0	0	0	0
American Electric Power Service Corporation	31,948,716	877,144,694	858,641,106	52,011,789	(65,498,930)	0	348,360	1,128,284	19,938,219
Appalachian Power Co - Distribution	6,566,728	282,887,801	302,926,061	16,560,507	(23,107,830)	0	82,729	363,883	466,017
Appalachian Power Co - Generation	6,494,151	219,147,273	223,401,564	12,909,580	(17,041,536)	0	79,712	281,892	2,723,800
Appalachian Power Co - Transmission	1,181,730	38,772,147	39,911,946	2,285,874	(3,044,566)	0	11,874	49,873	484,784
C3 Communications, Inc.	0	0	0	0	0	0	0	0	0
Cardinal Operating Company	1,569,120	57,450,678	59,020,776	3,376,689	(4,502,228)	0	16,734	73,900	534,214
AEP Texas Central Company - Distribution	613,395	3,316,463	1,874,238	224,838	(142,971)	0	12,781	4,266	712,310
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	121,839	645,114	275,625	43,880	(21,025)	0	1,660	830	147,183
Columbus Southern Power Co - Distribution	3,712,457	202,692,420	224,429,637	11,809,003	(17,119,960)	0	51,133	260,726	(1,286,640)
Columbus Southern Power Co - Generation	2,052,668	94,058,946	100,722,668	5,498,816	(7,683,335)	0	26,926	120,989	16,064
Columbus Southern Power Co - Transmission	328,146	20,806,746	24,014,492	1,209,187	(1,831,875)	0	6,330	26,764	(261,449)
Conesville Coal Preparation Company	75,960	2,870,009	2,878,602	168,547	(219,586)	0	614	3,692	29,227
Cook Coal Terminal	90,736	2,865,598	2,857,868	169,140	(218,004)	0	871	3,686	46,429
CSW Energy, Inc.	103,643	551,950	509,456	37,508	(38,862)	0	1,842	710	104,841
Elmwood	332,209	1,529,157	845,465	106,494	(64,494)	0	6,512	1,967	382,688
EnerShop Inc.	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Distribution	3,870,855	156,078,618	165,960,572	9,151,159	(12,659,818)	0	43,232	200,766	606,195
Indiana Michigan Power Co - Generation	2,667,311	86,163,279	90,269,325	5,082,248	(6,885,932)	0	28,877	110,833	1,003,337
Indiana Michigan Power Co - Nuclear	6,956,193	148,042,433	143,527,500	8,867,907	(10,948,576)	0	79,937	190,429	5,145,890
Indiana Michigan Power Co - Transmission	900,016	30,830,164	32,094,442	1,815,373	(2,448,231)	0	9,412	39,657	316,228
Kentucky Power Co - Distribution	1,686,104	58,183,102	61,523,804	3,425,286	(4,693,164)	0	22,145	74,842	515,213
Kentucky Power Co - Generation	878,433	26,963,900	28,254,839	1,592,938	(2,155,338)	0	11,852	34,684	362,570
Kentucky Power Co - Transmission	323,129	6,378,415	6,243,299	383,414	(476,252)	0	3,639	8,205	242,136
Kingsport Power Co - Distribution	250,340	11,723,555	12,127,270	685,060	(925,093)	0	3,146	15,080	28,533
Kingsport Power Co - Transmission	57,233	2,758,068	2,650,780	161,071	(202,207)	0	471	3,548	20,116
Memco	2,120,446	9,860,127	5,178,718	685,442	(395,043)	0	36,462	12,683	2,459,990
Ohio Power Co - Distribution	4,573,902	206,003,022	220,817,840	12,047,698	(16,844,444)	0	61,474	264,985	103,614
Ohio Power Co - Generation	4,813,603	192,812,600	199,634,700	11,306,750	(15,228,550)	0	64,419	248,018	1,204,239
Ohio Power Co - Transmission	1,285,153	46,076,537	48,354,850	2,709,695	(3,688,609)	0	16,047	59,269	381,555
Public Service Co of Oklahoma - Distribution	745,655	3,370,196	1,556,033	235,479	(118,697)	0	15,002	4,335	881,774
Public Service Co of Oklahoma - Generation	242,177	1,407,289	839,006	94,371	(64,001)	0	4,318	1,810	278,675
Public Service Co of Oklahoma - Transmission	75,049	677,400	563,524	43,050	(42,987)	0	1,388	871	77,372
Southwestern Electric Power Co - Distribution	434,054	2,160,081	1,086,862	148,418	(82,908)	0	9,474	2,779	511,815
Southwestern Electric Power Co - Generation	340,368	1,900,794	1,030,266	128,223	(78,591)	0	8,399	2,445	400,844
Southwestern Electric Power Co - Texas - Distribution	191,759	2,200,763	807,392	136,883	(61,590)	0	3,351	2,831	273,234
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0	0
Southwestern Electric Power Co - Transmission	119,231	452,549	192,881	32,713	(14,713)	0	1,618	582	139,431
Water Transportation (Blackhawk)	1,214,061	25,080,619	23,913,097	1,504,393	(1,824,141)	0	15,502	32,262	942,076
AEP Texas North Company - Distribution	134,782	595,629	280,809	41,789	(21,421)	0	2,649	766	158,565
AEP Texas North Company - Generation	0	0	0	0	0	0	0	0	0
AEP Texas North Company - Transmission	38,259	140,890	37,738	10,250	(2,879)	0	391	181	46,202
Wheeling Power Co - Distribution	321,934	14,432,290	15,936,585	844,131	(1,215,676)	0	5,346	18,564	(25,700)
Wheeling Power Co - Transmission	0	1,022,297	1,250,336	58,488	(95,378)	0	0	1,315	(35,575)
Cedar Coal Co	0	3,453,366	3,962,527	197,577	(302,270)	0	0	4,442	(100,251)
Central Coal Company	0	0	0	0	0	0	0	0	0
Central Ohio Coal	0	8,936,636	10,616,375	511,290	(809,839)	0	0	11,495	(287,054)
Southern Ohio Coal - Martinka	0	6,339,854	7,533,250	362,721	(574,652)	0	0	8,155	(203,776)
Southern Ohio Coal - Meigs	0	9,744,193	11,978,160	557,493	(913,719)	0	0	12,534	(343,692)
Windsor	0	3,139,499	3,922,830	179,620	(299,242)	0	0	4,038	(115,584)
Price River Coal	0	384,393	483,315	21,992	(36,868)	0	0	494	(14,382)
Houston Pipeline (HPL)	0	828,200	2,515,773	47,384	(191,908)	0	0	1,065	(143,459)
Total	\$89,465,619	\$2,874,804,953	\$2,948,894,966	\$169,594,250	(\$224,947,843)	\$0	\$1,096,971	\$3,697,903	\$38,906,900

AMERICAN ELECTRIC POWER
EAST RETIREMENT PLAN
ESTIMATED 2017 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.	\$19,797	\$1,314,085	\$821,860	\$76,308	(\$63,486)	\$0	\$304	\$1,800	\$34,723
AEP Pro Serv, Inc.	15,638	596,953	591,777	35,045	(45,713)	0	39	818	5,828
AEP T & D Services, LLC	0	0	0	0	0	0	0	0	0
American Electric Power Service Corporation	33,226,664	870,691,412	842,473,187	51,711,111	(65,077,917)	0	250,532	1,192,869	21,303,259
Appalachian Power Co - Distribution	6,829,397	280,806,554	297,222,067	16,455,003	(22,959,298)	0	78,634	384,712	788,447
Appalachian Power Co - Generation	6,753,917	217,534,974	219,194,989	12,831,061	(16,931,997)	0	74,044	298,028	3,025,054
Appalachian Power Co - Transmission	1,228,999	38,486,895	39,160,417	2,272,057	(3,024,996)	0	11,419	52,728	540,205
C3 Communications, Inc.	0	0	0	0	0	0	0	0	0
Cardinal Operating Company	1,631,885	57,028,005	57,909,435	3,355,800	(4,473,288)	0	15,877	78,130	608,403
AEP Texas Central Company - Distribution	637,931	3,292,064	1,838,947	224,826	(142,052)	0	5,979	4,510	731,195
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	126,712	640,368	270,435	43,883	(20,890)	0	907	877	151,490
Columbus Southern Power Co - Distribution	3,860,955	201,201,182	220,203,704	11,731,142	(17,009,916)	0	43,096	275,651	(1,099,072)
Columbus Southern Power Co - Generation	2,134,774	93,366,940	98,826,095	5,463,437	(7,633,948)	0	24,290	127,915	116,469
Columbus Southern Power Co - Transmission	341,272	20,653,667	23,562,307	1,201,073	(1,820,100)	0	5,493	28,296	(243,966)
Conesville Coal Preparation Company	78,998	2,848,894	2,824,399	167,498	(218,174)	0	614	3,903	32,839
Cook Coal Terminal	94,366	2,844,515	2,804,056	168,127	(216,603)	0	855	3,897	50,641
CSW Energy, Inc.	107,789	547,889	499,863	37,510	(38,613)	0	1,185	751	108,622
Elmwood	345,498	1,517,906	829,545	106,601	(64,079)	0	3,927	2,080	394,027
EnerShop Inc.	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Distribution	4,025,689	154,930,324	162,835,592	9,093,514	(12,578,443)	0	37,099	212,258	790,118
Indiana Michigan Power Co - Generation	2,774,004	85,529,363	88,569,584	5,051,636	(6,841,671)	0	26,761	117,177	1,127,908
Indiana Michigan Power Co - Nuclear	7,234,441	146,953,263	140,824,926	8,820,730	(10,878,201)	0	67,584	201,330	5,445,884
Indiana Michigan Power Co - Transmission	936,017	30,603,342	31,490,114	1,804,295	(2,432,494)	0	8,576	41,927	358,322
Kentucky Power Co - Distribution	1,753,549	57,755,040	60,365,332	3,404,352	(4,662,997)	0	21,315	79,126	595,345
Kentucky Power Co - Generation	913,571	26,765,523	27,722,810	1,583,458	(2,141,484)	0	10,918	36,669	403,133
Kentucky Power Co - Transmission	336,055	6,331,488	6,125,740	381,435	(473,191)	0	3,227	8,674	256,200
Kingsport Power Co - Distribution	260,354	11,637,303	11,898,917	680,638	(919,147)	0	2,930	15,943	40,718
Kingsport Power Co - Transmission	59,523	2,737,777	2,600,867	160,027	(200,907)	0	389	3,751	22,782
Memco	2,205,264	9,787,585	5,081,205	686,084	(392,504)	0	21,752	13,409	2,534,005
Ohio Power Co - Distribution	4,756,858	204,487,428	216,659,915	11,970,393	(16,736,172)	0	53,829	280,153	325,061
Ohio Power Co - Generation	5,006,147	191,394,050	195,875,647	11,235,612	(15,130,664)	0	58,019	262,215	1,431,328
Ohio Power Co - Transmission	1,336,559	45,737,545	47,444,345	2,693,003	(3,664,899)	0	13,832	62,662	441,156
Public Service Co of Oklahoma - Distribution	775,481	3,345,401	1,526,733	235,746	(117,934)	0	6,968	4,583	904,844
Public Service Co of Oklahoma - Generation	251,864	1,396,935	823,207	94,324	(63,590)	0	2,809	1,914	287,321
Public Service Co of Oklahoma - Transmission	78,051	672,416	552,913	42,933	(42,710)	0	485	921	79,679
Southwestern Electric Power Co - Distribution	451,416	2,144,189	1,066,396	148,489	(82,375)	0	4,097	2,938	524,564
Southwestern Electric Power Co - Generation	353,983	1,886,809	1,010,867	128,191	(78,086)	0	2,922	2,585	409,595
Southwestern Electric Power Co - Texas - Distribution	199,430	2,184,571	792,189	136,383	(61,194)	0	1,973	2,993	279,585
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0	0
Southwestern Electric Power Co - Transmission	124,001	449,219	189,249	32,793	(14,619)	0	831	615	143,620
Water Transportation (Blackhawk)	1,262,623	24,896,097	23,462,822	1,496,481	(1,812,416)	0	10,849	34,108	991,646
AEP Texas North Company - Distribution	140,173	591,246	275,521	41,843	(21,283)	0	1,583	810	163,126
AEP Texas North Company - Generation	0	0	0	0	0	0	0	0	0
AEP Texas North Company - Transmission	39,790	139,853	37,028	10,277	(2,860)	0	374	192	47,772
Wheeling Power Co - Distribution	334,811	14,326,110	15,636,504	838,718	(1,207,862)	0	4,799	19,627	(9,906)
Wheeling Power Co - Transmission	0	1,014,776	1,226,793	58,053	(94,765)	0	0	1,390	(35,322)
Cedar Coal Co	0	3,427,959	3,887,914	196,106	(300,327)	0	0	4,696	(99,525)
Central Coal Company	0	0	0	0	0	0	0	0	0
Central Ohio Coal	0	8,870,888	10,416,473	507,483	(804,634)	0	0	12,153	(284,997)
Southern Ohio Coal - Martinka	0	6,293,211	7,391,401	360,020	(570,958)	0	0	8,622	(202,316)
Southern Ohio Coal - Meigs	0	9,672,504	11,752,615	553,342	(907,846)	0	0	13,252	(341,252)
Windsor	0	3,116,401	3,848,964	178,282	(297,318)	0	0	4,270	(114,766)
Price River Coal	0	381,565	474,214	21,828	(36,631)	0	0	523	(14,280)
Houston Pipeline (HPL)	0	822,107	2,468,402	47,031	(190,675)	0	0	1,126	(142,518)
Total	\$93,044,243	\$2,853,654,591	\$2,893,368,281	\$168,573,983	(\$223,501,926)	\$0	\$881,116	\$3,909,577	\$42,906,994

AMERICAN ELECTRIC POWER
 EAST RETIREMENT PLAN
 ESTIMATED 2018 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.	\$20,588	\$1,306,055	\$829,288	\$75,932	(\$64,667)	\$0	\$3	\$1,512	\$33,369
AEP Pro Serv, Inc.	16,263	593,305	597,125	34,889	(46,563)	0	0	687	5,277
AEP T & D Services, LLC	0	0	0	0	0	0	0	0	0
American Electric Power Service Corporation	34,555,731	865,370,940	850,086,754	51,508,086	(66,288,392)	0	2,757	1,002,042	20,780,223
Appalachian Power Co - Distribution	7,102,573	279,090,649	299,908,111	16,380,518	(23,386,350)	0	865	323,168	420,774
Appalachian Power Co - Generation	2,024,074	216,205,699	221,175,890	12,776,750	(17,246,939)	0	815	250,352	2,805,052
Appalachian Power Co - Transmission	1,278,159	38,251,716	39,514,317	2,262,527	(3,081,263)	0	126	44,293	503,841
C3 Communications, Inc.	0	0	0	0	0	0	0	0	0
Cardinal Operating Company	1,697,160	56,679,528	58,432,772	3,341,241	(4,556,493)	0	175	65,631	547,713
AEP Texas Central Company - Distribution	663,448	3,271,947	1,855,566	225,246	(144,694)	0	66	3,789	747,855
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	131,781	636,455	272,879	43,971	(21,279)	0	10	737	155,220
Columbus Southern Power Co - Distribution	4,015,394	199,971,716	222,193,720	11,675,380	(17,326,307)	0	474	231,554	(1,403,506)
Columbus Southern Power Co - Generation	2,220,165	92,796,410	99,719,202	5,438,356	(7,775,942)	0	267	107,452	(9,701)
Columbus Southern Power Co - Transmission	354,923	20,527,460	23,775,243	1,195,221	(1,853,955)	0	60	23,769	(279,981)
Conesville Coal Preparation Company	82,158	2,831,485	2,849,923	166,765	(222,232)	0	7	3,279	29,976
Cook Coal Terminal	98,140	2,827,134	2,829,396	167,431	(220,632)	0	9	3,274	48,222
CSW Energy, Inc.	112,100	544,541	504,381	37,583	(39,331)	0	13	631	110,997
Elmwood	359,318	1,508,631	837,042	106,914	(65,271)	0	43	1,747	402,750
EnerShop Inc.	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Distribution	4,186,717	153,983,603	164,307,163	9,053,016	(12,812,407)	0	408	178,303	606,037
Indiana Michigan Power Co - Generation	2,884,964	85,006,725	89,370,002	5,030,557	(6,968,928)	0	294	98,432	1,045,320
Indiana Michigan Power Co - Nuclear	7,523,819	146,055,286	142,097,584	8,790,234	(11,080,540)	0	744	169,122	5,403,378
Indiana Michigan Power Co - Transmission	973,457	30,416,337	31,774,696	1,796,622	(2,477,739)	0	94	35,220	327,655
Kentucky Power Co - Distribution	1,823,691	57,402,121	60,910,863	3,389,841	(4,749,731)	0	235	66,468	530,503
Kentucky Power Co - Generation	950,114	26,601,969	27,973,345	1,576,967	(2,181,316)	0	120	30,803	376,688
Kentucky Power Co - Transmission	349,497	6,292,798	6,181,099	380,178	(481,992)	0	36	7,287	255,004
Kingsport Power Co - Distribution	270,768	11,566,192	12,006,450	677,499	(936,244)	0	32	13,393	25,448
Kingsport Power Co - Transmission	61,904	2,721,047	2,624,371	159,285	(204,644)	0	4	3,151	19,699
Memco	2,293,474	9,727,776	5,127,125	688,047	(399,805)	0	239	11,264	2,593,220
Ohio Power Co - Distribution	4,947,132	203,237,881	218,617,906	11,915,650	(17,047,471)	0	592	235,336	51,239
Ohio Power Co - Generation	5,206,393	190,224,512	197,645,807	11,185,658	(15,412,101)	0	638	220,267	1,200,855
Ohio Power Co - Transmission	1,390,021	45,458,060	47,873,107	2,681,391	(3,733,068)	0	152	52,637	391,134
Public Service Co of Oklahoma - Distribution	806,500	3,324,958	1,540,531	236,468	(120,128)	0	77	3,850	926,766
Public Service Co of Oklahoma - Generation	261,939	1,388,399	830,647	94,459	(64,773)	0	31	1,608	293,263
Public Service Co of Oklahoma - Transmission	81,173	668,307	557,909	42,897	(43,505)	0	5	774	81,344
Southwestern Electric Power Co - Distribution	469,472	2,131,087	1,076,033	148,845	(83,907)	0	45	2,468	536,923
Southwestern Electric Power Co - Generation	368,142	1,875,280	1,020,002	128,404	(79,538)	0	32	2,171	419,212
Southwestern Electric Power Co - Texas - Distribution	207,407	2,171,222	799,348	136,143	(62,332)	0	22	2,514	283,754
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0	0
Southwestern Electric Power Co - Transmission	128,961	446,474	190,959	32,936	(14,891)	0	9	517	147,532
Water Transportation (Blackhawk)	1,313,128	24,743,967	23,674,859	1,491,400	(1,846,127)	0	119	28,652	987,173
AEP Texas North Company - Distribution	145,780	587,634	278,011	41,978	(21,679)	0	17	680	166,776
AEP Texas North Company - Generation	0	0	0	0	0	0	0	0	0
AEP Texas North Company - Transmission	41,381	138,999	37,362	10,324	(2,913)	0	4	161	48,957
Wheeling Power Co - Distribution	348,204	14,238,568	15,777,814	834,887	(1,230,328)	0	53	16,487	(30,698)
Wheeling Power Co - Transmission	0	1,008,575	1,237,879	57,727	(96,528)	0	0	1,168	(37,633)
Cedar Coal Co	0	3,407,012	3,923,049	195,003	(305,913)	0	0	3,945	(106,965)
Central Coal Company	0	0	0	0	0	0	0	0	0
Central Ohio Coal	0	8,816,682	10,510,608	504,630	(819,600)	0	0	10,209	(304,761)
Southern Ohio Coal - Martinka	0	6,254,755	7,458,199	357,996	(581,578)	0	0	7,243	(216,339)
Southern Ohio Coal - Meigs	0	9,613,398	11,858,825	550,231	(924,732)	0	0	11,132	(363,369)
Windsor	0	3,097,358	3,883,748	177,280	(302,848)	0	0	3,587	(121,982)
Price River Coal	0	379,233	478,500	21,706	(37,313)	0	0	439	(15,168)
Houston Pipeline (HPL)	0	817,083	2,490,709	46,766	(194,221)	0	0	946	(146,509)
Total	\$96,766,013	\$2,836,216,969	\$2,919,516,122	\$167,871,832	(\$227,659,152)	\$0	\$9,695	\$3,284,150	\$40,272,537