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American Electric Power System Retirement Plan

Actuarial Valuation Report

Pension Cost for Fiscal Year Ending December 31, 2009

Employer Contributions for Plan Year Beginning January 1, 2009

April 2009

This report is confidential and intended solely for the information and benefit of the immediate recipient thereof. It may not be distributed to a third party unless expressly allowed under the "Actuarial Certification, Reliances and Distribution" section herein.



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Financial Results

This report summarizes financial results for American Electric Power System's Retirement Plan based on actuarial valuations for fiscal 2009 (fiscal year ending December 31, 2009) and fiscal 2008 and for plan year 2009 (plan year beginning January 1, 2009) and plan year 2008.

FAS 87 Pension Cost		Fiscal 2009			Fiscal 2008
Amount	\$	86,074,595		\$	41,836,053
FAS 87 Funded Position	Ja	nuary 1, 2009		Jai	nuary 1, 2008
Projected benefit obligation [PBO]	\$	4,232,544,398		\$	4,157,050,273
Fair value of assets [FV]		3,156,051,105			4,491,367,256
Overfunded (underfunded) PBO		(1,076,493,288)		334,316,983
PBO funded percentage [FV ÷ PBO]		74.6	%		108.0%
Employer Contributions	PI	an Year 2009		PI	an Year 2008
Minimum funding requirement	\$			\$	119,031,550
Remaining cash requirement (assuming sponsor uses available credit balance)					0
Maximum deductible contribution*					1,889,731,808
ERISA Funded Position					
Funding target	\$			\$	4,090,259,584
Net actuarial value of assets					3,611,433,814
Funding shortfall/(excess assets)					478,825,770
Funding target attainment percentage for participant funding notice			%		88.3%
Actuarial value of assets	\$			\$	4,470,956,535
Actuarial value of assets as a percentage of funding target			%		109.3%
* Estimated amount, pending issuance of Treasury/I	RS gu	idance.			

* Estimated amount, pending issuance of Treasury/IRS guidance.



FAS 87 Pension Cost and Funded Position

The cost of the pension plan is determined in accordance with FAS 87. The fiscal 2009 pension cost for the plan is \$86,074,595, or 5.3% of covered pay.

Under FAS 87, as amended by FAS 158, the funded position (projected benefit obligation, or "PBO," less the fair value of plan assets) of each pension plan at fiscal year-end 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, 2009, was (\$1,076,493,288), based on the fair value of plan assets of \$3,156,051,105 and the PBO of \$4,232,544,393.

Fiscal year-end financial reporting and disclosures are prepared before detailed participant data and the full valuation results are available. Therefore, the postretirement benefit asset (liability) at December 1, 2008, was derived from January 1, 2008, valuation results. The fiscal year-end 2009 financial reporting information will be developed based on the results of the January 1, 2009, valuation, rolled forward to the end of 2009 and adjusted for the year-end discount rate and asset values, as well as significant changes in plan provisions and participant population.

Change in Pension Cost and Funded Position

The pension cost increased from \$41,836,053 in fiscal 2008 to \$86,074,595 in fiscal 2009 and the funded position decreased from \$334,316,983 on January 1, 2008, to \$(1,076,493,288) on January 1, 2009, as set forth below:

				Funded
	P	ension Cost		Position
Prior year	\$	41,836,053	\$	334,316,983
Change due to:				
 Expected based on prior valuation and contributions 		(9,374,665)		(7,301,616)
 Unexpected noninvestment experience 		1,362,998		(15,073,111)
 Unexpected investment experience 		51,301,808	((1,382,416,106)
 Assumption changes 		948,401		(6,019,438)
 Plan amendments 		0		0
Current year	\$	86,074,595	\$ ((1,076,493,288)

Significant reasons for these changes include the following:

- The return on the fair value of plan assets since the prior measurement date was less than expected, which decreased the funded position.
- The plan experienced demographic losses primarily due to (i) fewer terminations and retirements than expected and (ii) fewer retiring and terminating participants electing a lump sum form of payment than expected.
- The healthy mortality tables updated to the 2009 IRS Applicable mortality tables required to be used by the IRS for funding purposes.



MS-4

History of Pension Cost and Funded Position

The following table shows the history of the plan's pension cost and funded position.

History of Pension Cost and PBO Funded Percentage

Pension cost						
Fiscal year	Amount	Percent of covered pay	Funded position	Discount rate		
2009	\$ 86,074,595	5.3%	(1,076,493,288)	6.00%		
2008	41,836,053	2.7	334,316,983	6.00		
2007	40,454,930	2.8	299,752,151	5.75		
2006	61,344,648	4.4	(45,745,159)	5.50		
2005	52,038,709	3.7	(567,199,238)	5.50		

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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.

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 American Electric Power for pension cost purposes are:

	December 31, 2008	December 31, 2007
Discount rate	6.00%	6.00%
Rate of return on assets	8.00%	8.00%
Salary increase rate	Rate vary by age from 5.0% to 11.5%	Rate vary by age from 5.0% to 11.5%

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, 2009	January 1, 2008
Effective interest rate		5.93%
Salary increase rate	Rate vary by age from 5.0%to 11.0%	Rate vary by age from 5.0% to 11.0%

Other Assumptions

The mortality basis used to calculate fiscal 2009 pension cost and the plan year 2009 funding target and minimum required contribution was updated to RP2000 with projections to 2016 for annuitants and 2024 for nonannuitants.



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 "Qualification Standards for Actuaries Issuing Statements of Actuarial Opinion in the United States" 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. We have reviewed this information for reasonableness and consistency, but have neither audited nor independently verified this information. 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, to the extent evaluated or selected by Towers Perrin, 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.

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W.

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Asset Values

Asset Values for Calculating
Pension Cost and Funded Position

Fair value (excludes contributions receivable):

,	
 As of January 1, 2008 	\$ 4,491,367,256
 Contributions 	0
 Disbursements 	(288,688,135)
 Investment return 	 (1,046,628,016)
 As of January 1, 2009 	\$ 3,156,051,105
 Rate of return 	-24.08%
Market-related value:	
 As of January 1, 2008 	\$ 4,377,881,322
 As of January 1, 2009 	4,207,584,469
 Rate of return 	2.80%
Accest Values for Calculating	
Asset Values for Calculating Employer Contributions	
Market value, including	
contributions receivable:	
 As of January 1, 2008 	\$
 Contributions 	
 Disbursements 	
 Investment return 	
 As of January 1, 2009 	\$
 Rate of return 	%
Actuarial value:	
 As of January 1, 2008 	\$
 As of January 1, 2009 	
 Rate of return 	%
 Rate of return (assuming mid-year cash 	
Flow) for Schedule B of Form 5500	%



Basic Results for Pension Cost and Funded Position

	Fiscal 2009	Fiscal 2008
Service Cost		
Amount	\$ 102,723,635	\$ 98,632,166
Obligations		
Accumulated benefit obligation [ABO]:		
 Participants currently receiving benefits 	\$ 1,916,732,391	\$ 1,902,789,986
 Deferred inactive participants 	232,490,752	237,299,967
 Active participants 	 1,974,284,956	 1,903,216,601
Total ABO	\$ 4,123,508,099	\$ 4,043,306,554
Obligation due to future salary increases	 109,036,294	 113,743,719
Projected benefit obligation [PBO]	\$ 4,232,544,393	\$ 4,157,050,273
Assets		
Fair value [FV]	\$ 3,156,051,105	\$ 4,491,367,256
Unamortized investment losses (gains)	 1,051,533,364	 (113,485,934 ₎
Market-related value	\$ 4,207,584,469	\$ 4,377,881,322
Funded Position		
Overfunded (underfunded) PBO	\$ (1,076,493,288)	\$ 334,316,983
PBO funded percentage	74.57%	108.04%
Amounts Not Yet Recognized in Net Periodic Cost		
Net actuarial loss (gain)	\$ 2,021,497,870	\$ 652,412,995
Prior service cost (credit)	10,356,988	10,467,645
Transition obligation (asset)	 0	 0
Total	\$ 2,031,854,858	\$ 662,880,640



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Key Economic Assumptions	Fiscal 2009	Fiscal 2008
Discount rate	6.00%	6.00%
Rate of return on assets	8.00%	8.00%
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 2008 financial statements because disclosures are prepared before the corresponding valuation results are available.



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Pension Cost

	Fiscal 2009		Fiscal 2008
Pension Cost			
Service cost	\$ 102,723,635	\$	98,632,166
Interest cost	248,651,629		244,457,540
Expected return on assets	(321,393,288)		(335,788,090)
Amortization:			
 Transition obligation (asset) 	0		0
 Prior service cost (credit) 	111,658		110,658
 Net loss (gain) 	 55,980,961		34,423,779
Pension cost	\$ 86,074,595	\$	41,836,053
Percent of covered pay	5.3%	0	2.7%
Per active participant	\$ 4,192	\$	2,088
Change in Pension Cost			
Pension cost for fiscal 2008	\$	41,836,053	
Change from fiscal 2008 to fiscal 2009:			
 Expected based on prior valuation 		(9,374,665)	
 Loss (gain) from noninvestment experience 		1,362,998	
 Loss (gain) from asset experience 		51,301,808	
 Assumption changes 		948,401	
 Plan amendments 		0	
Pension cost for fiscal 2009	\$	86,074,595	



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Present Value of Accumulated Plan Benefits for FAS 35

	Ja	nuary 1, 2009	Ja	January 1, 2008		
Actuarial Present Value of Accumulated Plan Benefits						
Vested benefits:						
 Participants currently receiving benefits 	\$	1,665,510,496	\$	1,651,733,748		
 Other participants 		1,860,424,545		1,772,347,576		
 Total vested benefits 	\$	3,525,935,041	\$	3,424,081,324		
Nonvested benefits		45,840,797		40,367,425		
Total accumulated benefits	\$	3,571,775,838	\$	3,464,448,749		
Market value of assets		3,156,051,105		4,491,367,256		
Key Assumptions						
Interest rate		8.00%		8.00%		
Average retirement age		60		60		
Mortality		2009 IRS AMT		2008 IRS AMT		
Change in Actuarial Present Value of Accumulated Plan Benefits						
Actuarial present value of accumulated plan benefits as of January 1, 2008		\$ 3,464,4	48,749			
Change from 2008 to 2009:						
 Additional benefits accumulated (including the effect of noninvestment experience) 	ne	366,7	13,805			
 Benefits paid 		(288,6	88,135)			
 Assumption changes 		29,3	01,419			
 Plan amendments 			0			
Actuarial present value of accumulated plan benefits as of January 1, 2009		\$ 3,571,7	75,838			



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Actuarial Assumptions and Methods

	Pensic	on 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	
 Yield curve basis 		N/A	
 Transition from current liability rates 		N/A	No
Funding interest rates:			
 First segment rate (10-year rate) 		N/A	%
 Second segment rate (20-year rate) 		N/A	%
 Third segment rate (30-year rate) 		N/A	%
 Effective interest rate 		N/A	%
Annual rates of increase			5.
 Total compensation 	Age	Rate	Rate
	< 25 25 – 34 35 – 44 > 45	11.50% 9.50% 6.50% 5.00%	11.50% 9.50% 6.50% 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



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Demographic Assumptions

Preretirement Healthy Mortality		Pension Cost RP2000, projected to 2024	Contributions RP2000, projected to 2024		
Postretirement Healthy Mortality		RP2000, projected to 2016	RP2000, projected to 2016		
Disabled Mortality		RP2000 disabled retiree, no projection	Post-1994 current liability disabled		
Termination	Rates vary	ing by age and service:			
Retirement	<i>Age</i> <25 25-30 30-35 35-40 >40 Rates vary	Less than five years of service 12.50% 12.50% 12.50% 12.50% 12.50%	Five or more years of service 10.00% 6.00% 5.00% 3.50% 3.00% e 60:		
	<i>Age</i> 55-57 58-60 61-63 64-65 66-69 70+	7.9 15. 35. 25. 20.	ate 5% 0% 0% 0% 0%		
Form of payment	75% lump	sum; 25% annuity.			
Percent married	80% of ma	le participants; 70% of female part	icipants.		
Spouse ages	Wives are	assumed to be three years younge	er than husbands.		
Valuation pay	2009 Base Salary Pay (Grandfathered) – estimated as 2008 Base Pay updated one year according to the salary increase assumption.				
	updated or	2009 Expanded Pay (Cash Balance) – sum of the following updated one year according to the salary increase assumption:			
	(ii) A 12%	base salary % increase for overtime eligible employees and a t bonus percent increase for incentive-eligible employees.			

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Actuarial Methods

Pension cost:

- Service cost and projected Projected unit credit.
 benefit obligation
- Market-related value of assets The market value on the valuation date less the following percentages of prior years' investment gains and losses:
 - 80% of the prior year
 - 60% of the second prior year
 - 40% of the third prior year
 - 20% of the fourth prior year.

Present value of accrued benefits.

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
- Actuarial value of assets

Benefits Not Valued

Average of the fair market value of assets on the valuation date

and the six immediately preceding months, adjusted for contributions, benefit/expense payments and expected investment returns. The average asset value must be within 10% of fair value, including contributing receivable.

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	The mortality table used to value the benefit obligations was updated from the RP2000 with projections to 2015 for annuitants and to 2023 for nonannuitants to RP2000 with projections to 2016 for annuitants and to 2024 to nonannuitants.
Contributions	The funded interest rate was changed from segment rates as of October 2007 to
	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.

Data Sources

Towers Perrin used participant and asset data as of January 1, 2009, 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.



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Participant Data

	January 1, 2009		January 1, 200	
Active				
Number		20,533		20,036
Average age		47.1		47.2
Average past service		18.2		18.5
Average future service		9.8		9.8
Covered pay:				
► Total	\$	1,624,499,706	\$	1,531,474,265
► Average		79,117		76,436
Deferred Inactive				
Number		5,355		5,540
Average age		52.5		51.8
Annual benefits:				
► Total	\$	41,131,607	\$	44,473,862
 Average 		7,681		8,028
Currently Receiving Benefits				
Number		15,047		15,023
Average age		73.7		73.5
Annual benefits:				
► Total	\$	203,104,413	\$	195,894,949
 Average 		13,498		13,040
Total Participants Included in Valuation				
Number		40,935		40,599



Analysis of Inactive Participant Data

Deferred Inactive

Age last birthday	Number	Annual benefit	Average annual benefit
< 40	143	\$ 1,063,416	\$ 7,436
40 – 44	371	2,572,437	6,934
45 – 49	1,110	7,911,903	7,128
50 – 54	1,655	13,223,366	7,990
55 – 59	1,296	10,504,444	8,105
60 - 64	721	5,401,988	7,492
> 64	59	454,052	7,696
Total	5,355	\$ 41,131,607	\$ 7,681

Currently Receiving Benefits

Age last birthday	Number	Annual benefit	Average annual benefit
< 55	106	\$ 420,102	\$ 3,963
55 – 59	587	7,836,575	13,350
60 – 64	2,028	36,842,320	18,167
65 – 69	2,645	32,443,036	12,266
70 – 74	2,691	36,989,289	13,746
75 – 79	2,592	37,091,985	14,310
> 79	4,398	51,481,106	11,706
Total	15,047	\$ 203,104,413	\$ 13,498



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Active Participant Data by Age and Service American Electric Power System Retirement Plan 2009 Projected Pay

Age					Completed	d Years of S	Service				
Nearest Birthday		0	1-4	5-9	10-14	15-19	20-24	25-29	30-34	Over 35	Total
0-24	Number Avg Pay		419 47,992	7 49,662							426 48,020
25-29	Number Avg Pay		969 57,930	213 62,038	5 62,939						1,187 58,688
30-34	Number Avg Pay		852 61,912	469 72,052	141 71,592	3 58,742					1,465 66,084
35-39	Number Avg Pay		705 66,082	524 77,889	350 78,079	129 85,630	6 64,925				1,714 73,609
40-44	Number Avg Pay		524 68,021	438 80,828	348 81,693	558 87,870	346 83,978	15 75,658			2,229 80,169
45-49	Number Avg Pay		412 69,667	398 81,975	346 77,748	501 82,190	1,035 87,606	950 84,127	65 79,228		3,707 82,317
50-54	Number Avg Pay		264 74,747	299 85,187	214 76,710	379 81,466	752 83,794	1,380 89,253	1,032 86,040	56 80,697	4,376 85,007
55-59	Number Avg Pay		155 75,512	191 77,682	142 78,706	216 75,671	445 80,707	728 84,484	890 87,770	702 87,374	3,469 83,867
60-64	Number Avg Pay		75 80,887	106 83,814	78 71,591	91 73,020	187 78,928	249 84,079	272 82,349	708 90,375	1,766 84,518
65-69	Number Avg Pay		14 58,046	36 76,525	17 68,532	19 81,458	16 83,447	16 83,580	14 83,688	41 87,368	173 79,228
Over 69	Number Avg Pay		2 86,668	9 92,111	2 49,398	2 65,638	2 66,367	3 79,091	1 63,810		21 79,344
Total	Number Avg Pay		4,391 63,406	2,690 77,685	1,643 77,606	1,898 82,706	2,789 84,358	3,341 86,273	2,274 86,057	1,507 88,536	20,533 79,117

Average Age = 47.1

Average Service = 18.2



Reconciliation of Participant Data

	Active	Deferred inactive	Currently receiving benefits	Total
Included in January 1, 2008 valuation	20,036	5,540	15,023	40,599
Change due to:				
 New hire and rehire 	1,605	(33)	(3)	1,569
 Nonvested termination 	(338)	0	0	(338)
 Vested termination 	(106)	106	0	0
 Retirement 	(247)	(179)	426	0
 Disability 	0	0	0	0
 Death without beneficiary 	(15)	(6)	(479)	(500)
 Death with beneficiary 	(6)	(3)	9	0
 Cashout 	(396)	(134)	0	(530)
 Miscellaneous 	0	64	71	135
 Net change 	497	(185)	24	336
Included in January 1, 2009 valuation	20,533	5,355	15,047	40,935

Plan Provisions for Participants Covered by the Former East Retirement Plan

Effective Date	May 1, 1955. Restated effective January 1, 2009.
Recent Amendments	Effective as of January 1, 2009.
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:
	Participating in AEP 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:
	Cash Balance Account as of the End of the Prior Plan Year
	Interest Credits +
	Company Credits
Cash Balance Benefit	Cash Balance Account converted to a monthly annuity.
Opening Balance	For those participating 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).	
	Age Plus Years of Service	Annual Company Credit
	Less than 30 30 – 39 40 – 49 50 – 59 60 – 69 70+	3.0% 3.5% 4.5% 5.5% 7.0% 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 A 35 and 45 years.	Accredited Service between
	Service continues to accrue and F through December 31, 2010.	inal Average Pay grows
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 Norm	al Retirement Date.



SI-22	KPSC Case No. 2014-00396 AG's Initial Set of Data Requests Dated January 29, 2015 Item No. 294	
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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 Upo	n 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:	
	 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	e accrued Normal Retirement Benefit (be lance and Grandfathered Benefits, if elig rmal Retirement Date or actuarially redu y age.	ible), payable at
Disability	e greater of (1) or (2):	
	Accrued Grandfathered Retirement Bethe Early Retirement Benefit. If retirem age 55, the benefit is further reduced a 55. The Disability Retirement Benefit Accredited Service that accrued (at mo base earnings) to a member while rece under the Company's LTD plan.	nent occurs prior to actuarially from age will reflect ost recent rate of
	The Cash Balance Benefit with continu Credits while disabled.	ied Company
	nefit (1) applies for Grandfathered Emplo	oyees only.
Preretirement Death	Better of (1) or (2):	
	The grandfathered monthly benefit as commenced a 60% qualified joint and his earliest retirement date	
	Annuity equivalent of Cash Balance ac balance account.	count, or the cash
	nefit (1) applies for a Grandfathered Emp neficiary is his or her spouse.	oloyee whose
Surviving Spouse Benefits	penefit payable for life equal to 30% of the yable to the grandfathered member. The uarially reduced for each year by which the n ten years younger than the member. I andfathered Employees only.	e spouse's benefit is the spouse is more



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.

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%.



Employees Hired on or After January 1, 2001



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 formulas previously described in this section. 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 twopart 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.
- Effective January 1, 2009, the former Central and South West Cash Balance Plan was merged into one American Electric Power System Retirement Plan.



Plan Provisions for Participants Covered by the Former West Retirement Plan

Effective Date	January 1940. Restated effective January 1, 2009.
Recent Amendments	Effective as of January 1, 2009.
Covered Employees	All full-time employees of a Participating Company employed by CSW before January 1, 2001, and not covered by a union (that has not bargained for coverage) or another pension plan provided by AEP. Part-time employees of the Company had to work more than 1,000 hours in the first anniversary year or subsequent calendar years.
Participation Date	Date of becoming a covered employee.
Definitions	
Grandfathered Employee	Employees who were at least age 50 with ten years of vesting service as of July 1, 1997.
Vesting Service	All service from date of hire in completed years.
Credited Service	The aggregate of:
	For the period prior to January 1, 1976:
	 (1) The number of full years in the last continuous period that employee was a participant after June 30, 1970, plus
	(2) Credited service under any prior plan if service extended to July 1, 1970.
	For the period beginning on or after January 1, 1976, the number of full years of service.
Final Average Pay	Highest average annual earnings (base pay only) during any 36 consecutive months in the 120 months before retirement. Any changes in earnings within the last three months before retirement will not be taken into account.
Cash Balance Pay	Pay received during the year, including base pay, overtime, shift differential/Sunday premium pay and incentive pay, subject to IRS limits.
Normal Retirement	The first day of the calendar month on or following



Recordkeeping account to which annual interest credits and annual compensation credits are credited. The cash balance account is updated at the end of each plan year and is equal to:							
End of the Pri	ance Account as of the f the Prior Plan Year +						
Interest							
	+ Company Credits						
Cash Balance Account converted to a monthly annuity.							
Interest credits are applied t account balance on Decem							
Based on the average 30-year Treasury Bond rate for November of the previous year.							
Minimum of 4%.							
Applied to account balance of termination if earlier.	on December 31 or date						
Amount is a percentage of e the year, based on age plus (age and service in complete December 31).	years of Vesting Service						
Age Plus Years of Service	Annual Company Credit						
Less than 30 30 – 39 40 – 49 50 – 59 60 – 69 70+	3.0% 3.5% 4.5% 5.5% 7.0% 8.5%						
	credits and annual compens The cash balance account i each plan year and is equal Cash Balance A End of the Pr Interest Company Cash Balance Account com annuity. Interest credits are applied account balance on Decem Based on the average 30-ye November of the previous y Minimum of 4%. Applied to account balance of termination if earlier. Amount is a percentage of earlier (age and service in complet December 31). <i>Age Plus</i> <i>Years of Service</i> Less than 30 30 – 39 40 – 49 50 – 59 60 – 69						



Monthly Grandfathered Benefit

Minimum Benefits

Primary Social Security Benefit

Long-term Disability and Paid Leaves



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

(1) Basic benefit — An annual amount equal to:

The aggregate of a participant's (a) earned benefit (if any) under any prior plan or acquired Company pension plan under which no election was made to receive a paid-up annuity; and (b) participant contributions without interest for the period commencing on or after July 1, 1970. For the period after September 1, 1980, participants will be deemed to have made contributions at the rate of 2% annually of the participant's annual rate of earnings as of January 1.

(2) Minimum benefit:

1-2/3% of final average annual earnings less 50% of participant's annual primary Social Security benefit times years of credited service up to 30 years.

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

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

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

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

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

Unpaid Leave	No compensation for annual compensation credit. Vesting service continues.						
Eligibility for Benefits							
Normal Retirement	All participants at or after their normal retirement date.						
Vested	The participant's cash balance account is 100% vested when any one of the following applies:						
	(1) Three years of vesting service						
	(2) Attainment of age 55 while an employee						
	(3) Death prior to termination						
	(4) Upon disability.						
Early Retirement	Any time after attainment of age 55 and completion of 15 years of vesting service.						
Disability	All participants who become permanently and totally disabled. Permanent and total disability is determined by reference to the LTD plan covering that participant.						
Surviving Spouse	The surviving spouse of a participant who retired or is eligible to retire on normal or early retirement.						
Preretirement Death	Beneficiary of participant who dies after becoming vested.						



Monthly Benefits Paid Upon the Following Events

Normal Retirement	Grandfathered employees must elect either the cash balance or the grandfathered formula. For purposes of this valuation, the employee is assumed to elect the formula with the higher present value. Employees with a prior plan frozen benefit get the better of the cash balance benefit and the prior plan frozen benefit. For all other employees, the Cash Balance Benefit is determined as of Normal Retirement Date.
Early Retirement	Greater of (1) if applicable or (2):

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

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

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

Deferred Vested Retirement

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

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



Disability Retirement

Preretirement Death

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

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

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

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

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

The following are available for those participants who did not work an hour of service on or after January 1, 2003:

- Full lump sum payment.
- Monthly payment:
 - Single life annuity.
 - 50% joint annuity (spouse or other beneficiary).

The following are available for those participants who work an hour of service on or after January 1, 2003:

- 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%.

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.
- Effective January 1, 2009, the former Central and South West Cash Balance Plan was merged into one American Electric Power System Retirement Plan.

AMERICAN ELECTRIC POWER SYSTEM QUALIFIED RETIREMENT PLAN SUMMARY OF PLAN PARTICIPANTS FOR THE 2009 VALUATION

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	38	41	45
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	5,215	777	5,992	1,814	386	1,696	3,896	9,888
Appalachian Power Co - Distribution	1,145	59	1,204	1,155	420	306	1,881	3,085
Appalachian Power Co - Generation	988	212	1,200	634	208	97	939	2,139
Appalachian Power Co - Transmission	173	19	192	87	11	21	119	311
C3 Communications, Inc.	0	0	0	0	0	14	14	14
Cardinal Operating Company	226	70	296	145	50	24	219	515
AEP Texas Central Company - Distribution	964	97 0	1,061	838	237	438	1,513	2,574
AEP Texas Central Company - Generation	1		1	73	66	232	371	372
AEP Texas Central Company - Nuclear	0 95	0 24	0 119	0 75	0 31	0 70	0 176	0 295
AEP Texas Central Company - Transmission	95 677	132	809	933	135	160	1,228	2,037
Columbus Southern Power Co - Distribution Columbus Southern Power Co - Generation	292	58	350	933 343	61	85	489	2,037 839
Columbus Southern Power Co - Transmission	292 51	58	59	73	19	12	409	163
Columbus Southern Power Co - Transmission Conesville Coal Preparation Company	10	8	59 10	73	0	0	104	103
Cook Coal Terminal	10	2	16	10	0	0	10	26
CSW Energy, Inc.	17	1	18	4	0	25	29	47
Elmwood	96	39	135	3	Ő	3	6	141
EnerShop Inc.	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Distribution	656	71	727	693	267	164	1,124	1,851
Indiana Michigan Power Co - Generation	415	36	451	254	82	175	511	962
Indiana Michigan Power Co - Nuclear	924	69	993	255	54	319	628	1,621
Indiana Michigan Power Co - Transmission	141	26	167	84	10	17	111	278
Kentucky Power Co - Distribution	285	20	305	160	70	87	317	622
Kentucky Power Co - Generation	136	16	152	65	23	19	107	259
Kentucky Power Co - Transmission	53	2	55	4	0	4	8	63
Kingsport Power Co - Distribution	44	5	49	44	15	20	79	128
Kingsport Power Co - Transmission	10	2	12	7	1	0	8	20
AEP River Operations LLC	388	313	701	2	0	10	12	713
Ohio Power Co - Distribution	846	63	909	871	303	183	1,357	2,266
Ohio Power Co - Generation	763	108	871	625	192	148	965	1,836
Ohio Power Co - Transmission	199	29	228	107	35	17	159	387
Public Service Co of Oklahoma - Distribution	674	116	790	481	210	220	911	1,701
Public Service Co of Oklahoma - Generation	339	48	387	175	81	81	337	724
Public Service Co of Oklahoma - Transmission	70	12	82	57	18	24	99	181
Southwestern Electric Power Co - Distribution	469	56	525	201	92	85	378	903
Southwestern Electric Power Co - Generation	473	46	519	192	85	69	346	865
Southwestern Electric Power Co - Texas - Distribution	245	31	276	154	38	85	277	553
Southwestern Electric Power Co - Texas - Transmission	0	0	0	3	4	4	11	11
Southwestern Electric Power Co - Transmission	74	17	91	32	12	8	52	143
Ind Mich River Transp Lakin	252	80	332	112	37	29	178	510
AEP Texas North Company - Distribution	311	16	327	187	89	109	385	712
AEP Texas North Company - Generation	5	0	5	119	57	64	240	245
AEP Texas North Company - Transmission	46 61	4	50	26	12	6 9	44 96	94
Wheeling Power Co - Distribution	61 0	1 0	62 0	58 5	29 9	9	96 15	158 15
Wheeling Power Co - Transmission Cedar Coal Co	0	0	0	5 77	36	11	15	15
	0	0	0	0	36 0	0	0	0
Central Coal Company Central Ohio Coal	0	0	0	65	14	38	117	0 117
Southern Ohio Coal - Martinka	0	0	0	65 70	14	38 54	117	117
Southern Ohio Coal - Marunka Southern Ohio Coal - Meigs	0	0	0	70 64	34	54 17	136	138
Windsor	0	0	0	28	34 7	17	49	49
Price River Coal	0	0	0	15	2	7	49 24	49 24
Houston Pipeline (HPL)	0	0	0	2	2	7 34	24 36	24 36
	0	U	0	2	U	54	50	50
Total	17,848	2,685	20,533	11,491	3,556	5,355	20,402	40,935

AMERICAN ELECTRIC POWER SYSTEM - QUALIFIED RETIREMENT PLAN FUNDED STATUS OF PRESENT VALUE OF ACCUMULATED PLAN BENEFITS (FAS 35) AS OF JANUARY 1, 2009

	Present Value of	Present Value of	Present Value of Accumulated	Market Value	Percent
Location	Vested Benefits	Non-Vested Benefits	Plan Benefits	of Assets	Funded
AEP Energy Services, Inc.	\$1,329,807	\$1,228	\$1,331,035	\$561,041	42.2%
AEP Pro Serv, Inc.	567,702	0	567,702	498,016	87.7%
AEP T & D Services, LLC	0	0	0	0	0.0%
American Electric Power Service Corporation	950,625,611	16,751,051	967,376,662	812,467,330	84.0%
Appalachian Power Co - Distribution	252,849,152	2,996,339	255,845,491	233,973,693	91.5%
Appalachian Power Co - Generation	197,470,256	3,394,123	200,864,379	173,489,757	86.4%
Appalachian Power Co - Transmission C3 Communications, Inc.	34,078,062 533,570	595,419 0	34,673,481 533,570	30,605,253 662,781	88.3% 124.2%
Cardinal Operating Company	52,240,445	1,036,610	53,277,055	46,113,821	86.6%
AEP Texas Central Company - Distribution	231,667,115	928,170	232,595,285	206,977,291	89.0%
AEP Texas Central Company - Generation	20,148,927	0	20,148,927	28,528,187	141.6%
AEP Texas Central Company - Nuclear	0	0	0	0	0.0%
AEP Texas Central Company - Transmission	26,512,312	149,379	26,661,691	24,037,302	90.2%
Columbus Southern Power Co - Distribution	179,431,792	1,336,499	180,768,291	170,807,850	94.5%
Columbus Southern Power Co - Generation	83,978,530	990,083	84,968,613	76,512,129	90.0%
Columbus Southern Power Co - Transmission	18,637,928	143,177	18,781,105	18,258,084	97.2%
Conesville Coal Preparation Company	2,685,771	28,520	2,714,291	2,278,391	83.9%
Cook Coal Terminal	2,473,344	45,326	2,518,670	2,142,834	85.1%
CSW Energy, Inc.	2,919,164	14,644	2,933,808	2,600,740	88.6%
Elmwood	1,290,046	118,073	1,408,119	563,035	40.0%
EnerShop Inc.	0	0	0	0	0.0%
Indiana Michigan Power Co - Distribution	138,425,621	1,596,675	140,022,296	125,285,663	89.5%
Indiana Michigan Power Co - Generation Indiana Michigan Power Co - Nuclear	77,124,177 130,453,136	1,411,507 2,801,805	78,535,684 133,254,941	70,439,060 111,429,505	89.7% 83.6%
0					
Indiana Michigan Power Co - Transmission Kentucky Power Co - Distribution	27,856,603 53,334,533	401,673 838.313	28,258,276 54,172,846	24,733,398 48,462,787	87.5% 89.5%
Kentucky Power Co - Generation	23,933,074	436,807	24,369,881	22,087,249	90.6%
Kentucky Power Co - Transmission	5,605,979	163,982	5,769,961	4,900,270	84.9%
Kingsport Power Co - Distribution	10,300,665	116,175	10,416,840	9,232,258	88.6%
Kingsport Power Co - Transmission	2,538,397	46,023	2,584,420	2,117,704	81.9%
AEP River Operations LLC	8,638,884	932,394	9,571,278	4,160,328	43.5%
Ohio Power Co - Distribution	183,152,184	1,836,060	184,988,244	168,873,581	91.3%
Ohio Power Co - Generation	173,231,589	2,445,746	175,677,335	154,875,813	88.2%
Ohio Power Co - Transmission	40,648,777	502,741	41,151,518	36,473,724	88.6%
Public Service Co of Oklahoma - Distribution	141,219,084	756,802	141,975,886	130,233,079	91.7%
Public Service Co of Oklahoma - Generation	61,386,823	484,641	61,871,464	55,793,083	90.2%
Public Service Co of Oklahoma - Transmission	16,662,589	123,695	16,786,284	14,672,141	87.4%
Southwestern Electric Power Co - Distribution Southwestern Electric Power Co - Generation	81,536,439	454,394 544,514	81,990,833	72,387,358	88.3% 88.8%
Southwestern Electric Power Co - Generation Southwestern Electric Power Co - Texas - Distribution	81,147,972 46,126,344	282,122	81,692,486 46,408,466	72,531,856 40,991,046	88.3%
Southwestern Electric Power Co - Texas - Transmission	438,063	202,122	438,063	426,124	97.3%
Southwestern Electric Power Co - Transmission	12,438,739	111.876	12,550,615	10,876,590	86.7%
Ind Mich River Transp Lakin	22,016,009	561,310	22,577,319	18,635,169	82.5%
AEP Texas North Company - Distribution	56,320,673	285,400	56,606,073	51,134,766	90.3%
AEP Texas North Company - Generation	21,909,791	2,073	21,911,864	21,636,571	98.7%
AEP Texas North Company - Transmission	7,847,113	58,368	7,905,481	7,798,606	98.6%
Wheeling Power Co - Distribution	13,070,321	117,060	13,187,381	12,398,828	94.0%
Wheeling Power Co - Transmission	998,328	0	998,328	930,516	93.2%
Cedar Coal Co	2,811,132	0	2,811,132	2,695,539	95.9%
Central Coal Company	0	0	0	0	0.0%
Central Ohio Coal	7,678,230	0	7,678,230	8,159,469	106.3%
Southern Ohio Coal - Martinka	5,349,376	0	5,349,376	5,888,871	110.1%
Southern Ohio Coal - Meigs	8,661,284	0	8,661,284	9,216,539	106.4%
Windsor Price River Coal	2,571,317 431,553	0	2,571,317 431,553	3,052,905 369,030	118.7% 85.5%
Houston Pipeline (HPL)	630,708	0	630,708	2,074,144	328.9%
Total	\$3,525,935,041	\$45,840,797	\$3,571,775,838	\$3,156,051,105	88.4%

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AMERICAN ELECTRIC POWER SYSTEM - QUALIFIED RETIREMENT PLAN SUMMARY OF FAS 87 VALUATION RESULTS AS OF JANUARY 1, 2009

	Number o Deferred	of Participants Beneficiaries		Valuation	Service	Accumulated Benefit	Projected Benefit	December 31, 2008 Funded	
Location	Actives	Vested	& Retirees	Total	Earnings	Cost	Obligation	Obligation	Status
AEP Energy Services, Inc.	4	38 2	3 0	45	\$231,907	\$16,763	\$1,611,296	\$1,611,488	\$1,050,447
AEP Pro Serv, Inc. AEP T & D Services, LLC	1	2	0	3 0	187,992 0	14,508 0	645,119 0	683,321 0	185,305 0
American Electric Power Service Corporation	5,992	1,696	2,200	9,888	546,680,397	33,916,909	1,112,121,628	1,156,734,902	344,267,575
Appalachian Power Co - Distribution	1,204	306	1,575	3,085	87,908,810	5,824,402	294,739,257	300,345,083	66,371,390
Appalachian Power Co - Generation	1,200	97	842	2,139	89,594,878	5,852,870	230,857,469	236,012,700	62,522,942
Appalachian Power Co - Transmission	192	21	98	311	14,712,597	1,012,272	40,304,795	41,130,795	10,525,542
C3 Communications, Inc.	0	14	0	14	0	0	726,446	726,446	63,664
Cardinal Operating Company	296	24	195	515	22,364,300	1,464,460	61,202,526	62,453,806	16,339,985
AEP Texas Central Company - Distribution	1,061	438	1,075	2,574	75,734,991	4,818,786	270,382,340	274,563,617	67,586,327
AEP Texas Central Company - Generation AEP Texas Central Company - Nuclear	1	232 0	139 0	372 0	64,680 0	1,515 0	25,049,695 0	25,057,873 0	(3,470,314) 0
AEP Texas Central Company - Transmission	119	70	106	295	9,306,563	563,744	31,074,958	31,569,100	7,531,798
Columbus Southern Power Co - Distribution	809	160	1,068	2,037	54,255,429	3,350,735	207,202,363	211,225,790	40,417,940
Columbus Southern Power Co - Generation	350	85	404	839	26,743,462	1,800,033	97,197,398	98,863,017	22,350,888
Columbus Southern Power Co - Transmission	59	12	92	163	4,372,300	284,057	21,405,648	21,755,457	3,497,373
Conesville Coal Preparation Company	10	0	7	17	914,712	69,075	3,066,490	3,138,328	859,937
Cook Coal Terminal	16	0	10	26	1,336,045	81,080	2,911,920	3,042,189	899,356
CSW Energy, Inc.	18	25	4	47	2,392,904	111,201	3,588,798	3,793,964	1,193,224
Elmwood	135	3	3	141	5,823,900	311,411	1,692,458	1,935,631	1,372,596
EnerShop Inc.	0	0	0 960	0	0	0	0	0	0
Indiana Michigan Power Co - Distribution Indiana Michigan Power Co - Generation	727 451	164 175	336	1,851 962	51,985,058 35,927,244	3,362,519 2,428,980	159,901,256 91,490,756	163,921,738 93,374,783	38,636,075 22,935,723
Indiana Michigan Power Co - Nuclear	993	319	309	1,621	96,248,461	6,219,107	157,484,070	163,106,093	51,676,588
Indiana Michigan Power Co - Transmission	167	17	94	278	12,479,992	813,621	32,636,476	33,399,869	8,666,471
Kentucky Power Co - Distribution	305	87	230	622	22,166,353	1,505,451	62,351,325	63,744,665	15,281,878
Kentucky Power Co - Generation	152	19	88	259	11,291,252	778,773	28,238,710	28,816,619	6,729,370
Kentucky Power Co - Transmission	55	4	4	63	4,320,601	287,532	6,794,860	7,048,873	2,148,603
Kingsport Power Co - Distribution	49	20	59	128	3,382,943	220,887	12,031,688	12,218,511	2,986,252
Kingsport Power Co - Transmission	12	0	8	20	879,926	57,344	2,996,810	3,056,311	938,607
AEP River Operations LLC Ohio Power Co - Distribution	701 909	10 183	2 1,174	713 2,266	45,991,163 62,034,323	2,314,419 4,088,495	11,398,703 212,129,969	13,824,540 216,239,711	9,664,212 47,366,130
Ohio Power Co - Generation	871	148	817	1,836	65,104,401	4,282,909	203,194,047	206,846,986	51,971,173
Ohio Power Co - Transmission	228	140	142	387	16,865,223	1,117,229	47,119,201	48.124.873	11,651,149
Public Service Co of Oklahoma - Distribution	790	220	691	1,701	57,932,663	3,467,212	164,300,927	167,812,072	37,578,993
Public Service Co of Oklahoma - Generation	387	81	256	724	30,089,361	1,862,190	71,884,782	73,436,425	17,643,342
Public Service Co of Oklahoma - Transmission	82	24	75	181	6,518,630	397,422	19,483,660	19,844,005	5,171,864
Southwestern Electric Power Co - Distribution	525	85	293	903	38,384,891	2,407,850	94,784,139	96,866,707	24,479,349
Southwestern Electric Power Co - Generation	519	69	277	865	40,682,137	2,623,126	94,515,871	96,485,637	23,953,781
Southwestern Electric Power Co - Texas - Distribution	276	85	192	553	19,990,986	1,264,552	53,892,289	54,897,205	13,906,159
Southwestern Electric Power Co - Texas - Transmission Southwestern Electric Power Co - Transmission	0 91	4	7 44	11 143	0 7,344,695	0 455,525	537,288 14,384,339	537,288 14,673,600	111,164 3,797,010
Ind Mich River Transp Lakin	332	29	149	510	20,166,550	1,139,790	26,104,102	28,068,305	9,433,136
AEP Texas North Company - Distribution	327	109	276	712	23,609,508	1,579,378	65,923,941	66,926,113	15,791,347
AEP Texas North Company - Generation	5	64	176	245	232,333	17,614	25,571,957	25,581,354	3,944,783
AEP Texas North Company - Transmission	50	6	38	94	3,941,904	246,331	9,273,566	9,519,752	1,721,146
Wheeling Power Co - Distribution	62	9	87	158	4,303,242	291,558	15,081,834	15,307,922	2,909,094
Wheeling Power Co - Transmission	0	1	14	15	0	0	1,132,952	1,132,952	202,436
Cedar Coal Co	0	11	113	124	0	0	3,237,369	3,237,369	541,830
Central Coal Company Central Ohio Coal	0	0 38	0 79	0 117	0	0	0	0 8 050 802	0 791.423
Southern Ohio Coal - Martinka	0	38 54	79 84	117	0	0	8,950,892 6,500,490	8,950,892 6,500,490	611,619
Southern Ohio Coal - Maigs	0	54 17	98	138	0	0	10,055,243	10,055,243	838,704
Windsor	0	14	35	49	0	0	3,073,020	3,073,020	20.115
Price River Coal	0	7	17	24	0	ő	513,479	513,479	144,448
Houston Pipeline (HPL)	0	34	2	36	0	0	757,484	757,484	(1,316,660)
Total	20,533	5,355	15,047	40,935	\$1,624,499,707	\$102,723,635	\$4,123,508,099	\$4,232,544,393	\$1,076,493,289

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AMERICAN ELECTRIC POWER SYSTEM QUALIFIED RETIREMENT PLAN 2009 NET PERIODIC PENSION COST

KPSC Case No. 2014-00396

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	Periodic Pension Cost
AEP Energy Services, Inc.	\$16.763	\$1,611,488	\$747.969	\$93.389	(\$57,133)	\$0	\$754	\$21,314	\$75.087
AEP Pro Serv, Inc.	14,508	683,321	663,945	40,024	(50,715)	φ0 0	118	9,038	12,973
AEP T & D Services, LLC	0	0	0	0	0	0	0	0	0
American Electric Power Service Corporation	33,916,909	1,156,734,902	1,083,165,257	68,290,475	(82,736,792)	0	630,292	15,299,339	35,400,223
Appalachian Power Co - Distribution	5,824,402	300,345,083	311,929,067	17,560,515	(23,826,476)	0	485,847	3,972,458	4,016,746
Appalachian Power Co - Generation Appalachian Power Co - Transmission	5,852,870 1,012,272	236,012,700	231,293,089 40,802,314	13,872,330 2,417,138	(17,667,155)	0	362,368 59,438	3,121,578 544,009	5,541,991 916,202
C3 Communications, Inc.	1,012,272	41,130,795 726,446	40,802,314 883,607	41,666	(3,116,655) (67,494)	0	(5,168)	9,608	(21,388)
Cardinal Operating Company	1,464,460	62,453,806	61,478,027	3,666,067	(4,695,954)	0	89.904	826,034	1,350,511
AEP Texas Central Company - Distribution	4,818,786	274,563,617	275,938,001	16,024,128	(21,077,324)	0	(1,299,558)	3,631,465	2,097,497
AEP Texas Central Company - Generation	1,515	25,057,873	38,033,211	1,437,295	(2,905,139)	0	0	331,423	(1,134,906)
AEP Texas Central Company - Nuclear	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Transmission	563,744	31,569,100	32,046,052	1,842,997	(2,447,814)	0	(125,630)	417,543	250,840
Columbus Southern Power Co - Distribution Columbus Southern Power Co - Generation	3,350,735 1,800,033	211,225,790 98,863,017	227,717,624 102,004,447	12,307,152 5,773,583	(17,394,046) (7,791,536)	0	363,266 159,518	2,793,739 1,307,593	1,420,846 1,249,191
Columbus Southern Power Co - Transmission	284,057	21,755,457	24,341,314	1,264,088	(1,859,294)	0	38,043	287,745	14,639
Conesville Coal Preparation Company	69.075	3,138,328	3,037,505	183.962	(232,018)	0	3.832	41,509	66,360
Cook Coal Terminal	81,080	3,042,189	2,856,783	179,137	(218,213)	0	4,063	40,237	86,304
CSW Energy, Inc.	111,201	3,793,964	3,467,255	223,983	(264,844)	0	(13,672)	50,180	106,848
Elmwood	311,411	1,935,631	750,627	128,880	(57,336)	0	7,552	25,601	416,108
EnerShop Inc.	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Distribution Indiana Michigan Power Co - Generation	3,362,519 2,428,980	163,921,738 93,374,783	167,028,351 93,907,952	9,594,679 5,494,876	(12,758,339) (7,173,091)	0	252,409 138,960	2,168,080 1,235,004	2,619,348 2,124,729
Indiana Michigan Power Co - Generation	6,219,107	163,106,093	148,555,596	9,711,738	(11,347,311)	0	251,376	2,157,292	6,992,202
Indiana Michigan Power Co - Transmission	813,621	33,399,869	32,974,074	1,962,333	(2,518,701)	0	49,478	441,757	748,488
Kentucky Power Co - Distribution	1,505,451	63,744,665	64,609,622	3,742,455	(4,935,159)	0	92,116	843,107	1,247,970
Kentucky Power Co - Generation	778,773	28,816,619	29,446,281	1,697,460	(2,249,233)	0	46,371	381,138	654,509
Kentucky Power Co - Transmission	287,532	7,048,873	6,532,943	420,783	(499,014)	0	10,405	93,231	312,937
Kingsport Power Co - Distribution	220,887	12,218,511	12,308,263	713,468	(940,158)	0	18,926	161,606	174,729
Kingsport Power Co - Transmission AEP River Operations LLC	57,344 2,314,419	3,056,311 13,824,540	2,823,281 5,546,466	178,585 925,659	(215,654) (423,663)	0	3,478 40,370	40,424 182,848	64,177 3,039,633
Ohio Power Co - Distribution	4,088,495	216,239,711	225,138,895	12,637,043	(17,197,071)	0	364,651	2,860,054	2,753,172
Ohio Power Co - Generation	4,282,909	206,846,986	206,477,349	12,109,469	(15,771,623)	0	324,557	2,735,823	3,681,135
Ohio Power Co - Transmission	1,117,229	48,124,873	48,626,042	2,824,307	(3,714,265)	0	79,060	636,515	942,846
Public Service Co of Oklahoma - Distribution	3,467,212	167,812,072	173,624,147	9,823,815	(13,262,155)	0	(722,823)	2,219,535	1,525,584
Public Service Co of Oklahoma - Generation	1,862,190	73,436,425	74,382,227	4,318,793	(5,681,632)	0	(279,006)	971,293	1,191,638
Public Service Co of Oklahoma - Transmission Southwestern Electric Power Co - Distribution	397,422 2,407,850	19,844,005 96,866,707	19,560,606 96,505,384	1,160,958 5,693,946	(1,494,123) (7,371,494)	0	(74,854) (358,203)	262,463 1,281,189	251,866 1,653,288
Southwestern Electric Power Co - Distribution	2,407,850	96,485,637	96,698,026	5,684,436	(7,386,209)	0	(325,362)	1,276,149	1,872,140
Southwestern Electric Power Co - Texas - Distribution	1,264,552	54,897,205	54,648,446	3,221,188	(4,174,282)	0	(176,409)	726,088	861,137
Southwestern Electric Power Co - Texas - Transmission	0	537,288	568,100	30,816	(43,394)	0	(2,683)	7,106	(8,155)
Southwestern Electric Power Co - Transmission	455,525	14,673,600	14,500,453	867,739	(1,107,607)	0	(49,505)	194,078	360,230
Ind Mich River Transp Lakin	1,139,790	28,068,305	24,844,036	1,675,246	(1,897,694)	0	50,606	371,240	1,339,188
AEP Texas North Company - Distribution	1,579,378	66,926,113	68,171,852	3,929,169	(5,207,257)	0	(258,447)	885,186	928,029
AEP Texas North Company - Generation AEP Texas North Company - Transmission	17,614 246.331	25,581,354 9,519,752	28,845,445 10.396.946	1,468,243 560,139	(2,203,338) (794,163)	0	(174,392) (37,155)	338,347 125.911	(553,526) 101,063
Wheeling Power Co - Distribution	291,558	15,307,922	16,529,871	894,717	(1,262,622)	0	26,238	202,467	152,358
Wheeling Power Co - Transmission	0	1,132,952	1,240,545	64,981	(94,758)	0	1,872	14,985	(12,920)
Cedar Coal Co	0	3,237,369	3,593,639	185,681	(274,498)	0	8,980	42,818	(37,019)
Central Coal Company	0	0	0	0	0	0	0	0	0
Central Ohio Coal Southern Ohio Coal - Martinka	0	8,950,892 6,500,490	10,878,042	513,383 372,839	(830,911)	0	13,405 7,950	118,387 85,978	(185,736)
Southern Ohio Coal - Martinka Southern Ohio Coal - Meigs	0	6,500,490 10,055,243	7,850,926 12,287,306	372,839 576,724	(599,687) (938,557)	0	7,950 16,988	85,978 132,994	(132,920) (211,851)
Windsor	0	3,073,020	4,070,072	176,255	(310,889)	0	5.640	40,645	(88,349)
Price River Coal	0 0	513,479	491,984	29,451	(37,580)	Ő	1,124	6,791	(214)
Houston Pipeline (HPL)	0	757,484	2,765,207	43,446	(211,218)	0	4,574	10,019	(153,179)
Total	\$102,723,635	\$4,232,544,393	\$4,207,584,469	\$248,651,629	(\$321,393,288)	\$0	\$111,658	\$55,980,961	\$86,074,595

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KPSC Case No. 2014-00396 AG's Initial Set of Data Requests Dated January 29, 2015 Item No. 294 Attachment 8J Page 47 of 57 MI-5

AMERICAN ELECTRIC POWER SYSTEM QUALIFIED RETIREMENT PLAN 10-YEAR PENSION COST FORECAST

FAS 87

	Cost	/ Estimated Net Periodic Pension Cost									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Location											
AEP Energy Services, Inc.	\$75,087	\$99,385	\$47,673	\$58,329	\$68,714	\$56,470	\$42,690	\$37,281	\$36,684	\$35,911	\$36,022
AEP Pro Serv, Inc.	12,973	17,249	14,190	16,142	17,870	9,724	2,031	(4,754)	(10,953)	(18,511)	(26,481)
AEP T & D Services, LLC	0	0	0	0	0	0	0	0	0	0	0
American Electric Power Service Corporation	35,400,223	49,832,341	43,977,593	52,886,677	60,656,956	53,149,233	47,932,926	44,885,087	43,160,421	40,399,683	37,971,491
Appalachian Power Co - Distribution Appalachian Power Co - Generation	4,016,746 5,541,991	7,643,672 8,466,382	8,885,365 8,175,795	11,431,187 10,094,864	13,413,413 11,574,568	11,596,483 10,096,656	9,978,083 8,919,786	9,250,353 8,335,747	9,082,788 8,145,077	8,727,021 7,738,833	8,518,152 7,441,156
Appalachian Power Co - Transmission	916,202	1,386,084	1,367,563	1,680,061	1,925,752	1,660,178	1,469,305	1,355,196	1,287,207	1,179,576	1,086,611
C3 Communications, Inc.	(21,388)	(21,058)	(16,642)	(13,318)	(5,797)	(14,459)	(22,592)	(30,575)	(40,050)	(50,047)	(60,472)
Cardinal Operating Company	1,350,511	2,089,044	2,022,439	2,501,606	2,877,376	2,473,238	2,169,763	1,999,653	1,914,114	1,770,825	1,649,713
AEP Texas Central Company - Distribution	2,097,497	5,379,252	6,178,301	8,669,051	12,017,093	10,321,964	8,742,727	8,003,809	7,510,355	7,123,629	6,835,956
AEP Texas Central Company - Generation AEP Texas Central Company - Nuclear	(1,134,906) 0	(1,067,753) 0	(806,584) 0	(596,706)	(416,925) 0	(644,399) 0	(840,650) 0	(1,032,386) 0	(1,270,013) 0	(1,518,182) 0	(1,774,238) 0
				-							
AEP Texas Central Company - Transmission Columbus Southern Power Co - Distribution	250,840 1,420,846	657,703 3,969,149	775,731 5,639,779	1,085,780 7,513,115	1,462,631 8,973,861	1,277,734 7,743,649	1,087,199 6,532,117	1,015,026 6,046,252	991,318 6,005,695	982,051 5,891,177	986,921 5,883,749
Columbus Southern Power Co - Generation	1,249,191	2,461,528	2,822,473	3,657,066	4,307,674	3,704,544	3,157,379	2,916,407	2,870,268	2,764,953	2,707,164
Columbus Southern Power Co - Transmission	14,639	286,047	508,861	713,025	872,963	751,872	623,875	578,721	586,742	587,603	601,677
Conesville Coal Preparation Company	66,360	112,659	105,241	133,416	154,718	135,704	117,659	111,593	115,020	115,781	117,962
Cook Coal Terminal	86,304	115,722	104,331	122,948	138,221	116,518	98,713	84,412	72,643	57,042	41,914
CSW Energy, Inc.	106,848	140,567	130,171	156,389	192,835	166,465	144,375	126,011	107,319	86,118	65,827
Elmwood	416,108	453,172	328,136	346,019	352,116	329,896	308,245	293,364	286,045	269,266	254,390
EnerShop Inc. Indiana Michigan Power Co - Distribution	0 2.619.348	0 4.717.144	0 5.125.827	0 6.544.697	0 7.638.487	0 6.653.115	0 5.757.689	0 5.386.536	0 5.369.007	0 5.247.553	0 5.202.405
Indiana Michigan Power Co - Generation	2,019,348	3,160,901	3,163,749	3,855,978	4,403,983	3,797,542	3,369,603	3,092,042	2,905,664	2,622,078	2,368,780
Indiana Michigan Power Co - Nuclear	6,992,202	8,708,426	7,373,456	8,434,141	9,265,360	8,073,282	7,068,860	6,285,241	5,685,290	4,829,094	4,009,551
Indiana Michigan Power Co - Transmission	748,488	1,185,576	1,182,776	1,476,353	1,699,293	1,499,916	1,322,878	1,250,709	1,250,953	1,226,935	1,219,102
Kentucky Power Co - Distribution	1,247,970	2,026,946	2,095,939	2,620,057	3,026,884	2,630,534	2,315,407	2,158,077	2,106,643	1,994,946	1,913,905
Kentucky Power Co - Generation	654,509	967,928	989,685	1,201,793	1,370,317	1,183,364	1,047,758	956,241	892,589	795,397	709,466
Kentucky Power Co - Transmission	312,937	389,003	332,686	379,351	415,755	363,188	318,121	283,401	258,207	220,535	184,517
Kingsport Power Co - Distribution Kingsport Power Co - Transmission	174,729 64,177	325,020 97,729	355,796 87,423	460,502 109,314	541,457 126,687	467,182 105,909	397,577 89,996	367,822 80,248	362,814 73,522	351,546 64,874	346,381 56,918
AEP River Operations LLC	3,039,633	3,311,889	2,453,254	2,591,995	2,638,977	2,483,524	2,331,673	2,230,371	2,191,259	2,085,545	1,987,382
Ohio Power Co - Distribution	2,753,172	5,497,298	6,491,582	8,425,148	9,913,181	8,647,696	7,419,208	6,946,115	6,963,418	6,873,332	6,899,834
Ohio Power Co - Generation	3,681,135	6,118,063	6,336,459	7,994,627	9,290,081	7,987,692	6,909,719	6,362,078	6,131,671	5,750,968	5,463,380
Ohio Power Co - Transmission	942,846	1,593,481	1,657,176	2,094,408	2,425,828	2,144,887	1,879,468	1,783,594	1,806,784	1,796,995	1,814,019
Public Service Co of Oklahoma - Distribution Public Service Co of Oklahoma - Generation	1,525,584 1,191,638	3,654,697 2,024,075	4,411,606 2,142,691	6,054,002 2,778,518	8,113,641 3,603,276	7,139,098 3,144,285	6,188,507 2,794,430	5,809,040 2,592,813	5,645,837 2,394,855	5,547,640 2,214,907	5,520,779 2,055,674
Public Service Co of Oklahoma - Transmission	251.866	486,036	505,392	680,156	902,650	778,018	669,446	614.793	571,954	536,343	507.264
Southwestern Electric Power Co - Distribution	1,653,288	2,900,676	2,983,118	3,911,549	5,047,111	4,473,937	3,952,877	3,733,816	3,605,512	3,519,207	3,472,395
Southwestern Electric Power Co - Generation	1,872,140	3,043,308	3,065,943	3,934,438	5,007,598	4,415,356	3,947,146	3,705,613	3,493,604	3,313,509	3,163,563
Southwestern Electric Power Co - Texas - Distribution	861,137	1,543,284	1,605,868	2,119,628	2,727,325	2,396,640	2,099,278	1,966,409	1,880,260	1,816,143	1,773,215
Southwestern Electric Power Co - Texas - Transmission	(8,155)	(3,325)	2,405	6,714	12,789	9,280	5,937	3,976	2,391	902	(452)
Southwestern Electric Power Co - Transmission Ind Mich River Transp Lakin	360,230 1,339,188	565,160 1,704,705	544,516 1.428.391	693,700 1,620,041	867,535 1,767,407	784,116 1,574,529	707,577 1,413,012	680,636 1,302,320	671,261 1.249.589	668,153 1,146,869	671,719 1.050.640
AEP Texas North Company - Distribution	928,029	1,719,481	1,864,883	2,466,150	3,239,866	2,828,104	2,487,251	2,312,721	2,161,057	2,036,056	1,933,050
AEP Texas North Company - Generation	(553,526)	(284,896)	33,411	278,225	641,070	493,419	333,488	259,353	220,466	189,333	167,462
AEP Texas North Company - Transmission	101,063	189,864	228,236	307,759	417,417	358,074	308,767	269,910	226,327	183,386	141,667
Wheeling Power Co - Distribution	152,358	336,157	442,535	578,629	684,691	595,242	511,748	476,805	471,184	457,501	452,741
Wheeling Power Co - Transmission	(12,920)	1,689	16,007	27,303	36,059	29,812	21,023	18,631	20,111	22,213	24,985
Cedar Coal Co	(37,019)	866 0	45,402 0	73,360 0	95,818 0	77,273 0	53,542 0	45,547 0	46,406 0	48,752 0	52,739 0
Central Coal Company Central Ohio Coal	(185,736)	(103,357)	0 18,245	0 105,754	180,632	0 137,765	0 95,615	73,815	58,808	46,390	0 37,102
Southern Ohio Coal - Martinka	(132,920)	(88,130)	(11,647)	45,317	96,791	64,089	40,450	19,787	(5,560)	(30,286)	(53,895)
Southern Ohio Coal - Meigs	(211,851)	(120,482)	15,757	112,876	196,525	148,488	102,037	77,395	59,469	44,355	32,668
Windsor	(88,349)	(65,007)	(22,878)	9,404	38,477	26,913	18,964	12,320	3,739	(4,256)	(11,457)
Price River Coal	(214)	4,578	6,574	9,884	12,686	9,149	5,703	3,775	2,371	1,070	(95)
Houston Pipeline (HPL)	(153,179)	(158,085)	(146,907)	(141,669)	(136,438)	(151,688)	(165,121)	(178,445)	(196,341)	(215,579)	(236,063)
Total	\$86,074,595	\$137,471,843	\$137,085,772	\$172,315,753	\$204,893,255	\$178,301,200	\$156,283,265	\$144,954,702	\$139,431,801	\$131,545,135	\$125,268,855

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AMERICAN ELECTRIC POWER SYSTEM QUALIFIED 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.	\$17,434	\$1,597,230	\$556,182	\$92,614	(\$44,246)	\$0	\$1,036	\$32,547	\$99,385
AEP Pro Serv, Inc.	15,088	677,275	647,007	39,713	(51,471)	0	118	13,801	17,249
AEP T & D Services, LLC	0	0	0	0	0	0	0	0	0
American Electric Power Service Corporation	35,273,585	1,146,500,356	971,876,065	67,784,477	(77,315,034)	0	726,636	23,362,676	49,832,341
Appalachian Power Co - Distribution Appalachian Power Co - Generation	6,057,378 6,086,985	297,687,693 233,924,509	281,423,868 207,616,445	17,422,284 13,766,638	(22,387,933) (16,516,378)	0	485,847 362,368	6,066,096 4,766,769	7,643,672 8,466,382
Appalachian Power Co - Generation Appalachian Power Co - Transmission	1,052,763	40,766,878	37,152,140	2,398,701	(2,955,540)	0	59,438	830,722	1,386,084
C3 Communications, Inc.	0	720,019	909,753	41,299	(72,373)	0	(4,656)	14,672	(21,058)
Cardinal Operating Company	1,523,038	61,901,228	55,600,962	3,637,904	(4,423,188)	0	89,904	1,261,385	2,089,044
AEP Texas Central Company - Distribution	5,011,537	272,134,336	250,482,998	15,896,600	(19,926,513)	0	(1,147,758)	5,545,385	5,379,252
AEP Texas Central Company - Generation	1,576	24,836,166	37,711,941	1,424,649	(3,000,074)	0	0	506,096	(1,067,753)
AEP Texas Central Company - Nuclear	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Transmission Columbus Southern Power Co - Distribution	586,294 3,484,764	31,289,783 209,356,909	28,710,728 205,565,882	1,828,356 12,208,224	(2,284,006) (16,353,251)	0	(110,544) 363,266	637,604 4,266,146	657,703 3,969,149
Columbus Southern Power Co - Distribution	1,872,034	97,988,298	91,695,368	5,727,813	(7,294,583)	0	159,518	1,996,745	2,461,528
Columbus Southern Power Co - Transmission	295,419	21,562,969	21,879,563	1,253,759	(1,740,571)	0	38,043	439,397	286,047
Conesville Coal Preparation Company	71,838	3,110,561	2,626,362	182,537	(208,933)	0	3,832	63,385	112,659
Cook Coal Terminal	84,323	3,015,272	2,663,589	177,787	(211,895)	0	4,063	61,443	115,722
CSW Energy, Inc.	115,649	3,760,396	3,293,657	222,323	(262,018)	0	(12,014)	76,627	140,567
Elmwood	323,867	1,918,505	577,722	128,619	(45,959)	0	7,552	39,094	453,172
EnerShop Inc.	0 3,497,020	0 162,471,393	0 149,117,935	0	(11 962 694)	0	0 252,409	0 3,310,742	0 4,717,144
Indiana Michigan Power Co - Distribution Indiana Michigan Power Co - Generation	2,526,139	92,548,623	86,024,067	9,519,657 5,453,321	(11,862,684) (6,843,417)	0	252,409 138,960	1,885,899	3,160,901
Indiana Michigan Power Co - Nuclear	6,467,871	161,662,965	137,629,835	9,643,689	(10,948,778)	0	251,376	3,294,268	8,708,426
Indiana Michigan Power Co - Transmission	846,166	33,104,354	29,313,898	1,947,342	(2,331,990)	0	49,478	674,580	1,185,576
Kentucky Power Co - Distribution	1,565,669	63,180,666	58,226,207	3,713,736	(4,632,032)	0	92,116	1,287,457	2,026,946
Kentucky Power Co - Generation	809,924	28,561,656	27,090,093	1,684,702	(2,155,081)	0	46,371	582,012	967,928
Kentucky Power Co - Transmission	299,033	6,986,506	6,042,408	417,886	(480,688)	0	10,405	142,367	389,003
Kingsport Power Co - Distribution	229,722	12,110,404	11,039,456	707,808	(878,215)	0	18,926	246,778	325,020
Kingsport Power Co - Transmission AEP River Operations LLC	59,638 2,406,996	3,029,269 13,702,223	2,567,988 4,257,430	177,174 923,997	(204,289) (338,689)	0	3,478 40,370	61,729 279,215	97,729 3,311,889
Ohio Power Co - Distribution	4,252,035	214,326,468	201,428,071	12,537,279	(16,024,078)	0	364,651	4,367,412	5,497,298
Ohio Power Co - Generation	4,454,225	205,016,848	186,711,230	12,014,893	(14,853,319)	0	324,557	4,177,707	6,118,063
Ohio Power Co - Transmission	1,161,918	47,699,074	43,016,452	2,802,581	(3,422,060)	0	79,060	971,982	1,593,481
Public Service Co of Oklahoma - Distribution	3,605,900	166,327,306	156,516,490	9,747,070	(12,451,256)	0	(636,333)	3,389,315	3,654,697
Public Service Co of Oklahoma - Generation	1,936,678	72,786,675	68,361,592	4,286,000	(5,438,326)	0	(243,479)	1,483,202	2,024,075
Public Service Co of Oklahoma - Transmission	413,319	19,668,429	17,779,762	1,151,854	(1,414,422)	0	(65,506)	400,791	486,036
Southwestern Electric Power Co - Distribution Southwestern Electric Power Co - Generation	2,504,164 2,728,051	96,009,651 95,631,952	86,719,702 87,913,332	5,650,579 5,641,757	(6,898,757) (6,993,713)	0	(311,735) (281,516)	1,956,425 1,948,729	2,900,676 3,043,308
Southwestern Electric Power Co - Texas - Distribution	1,315,134	54,411,486	49,323,799	3,196,381	(3,923,825)	0	(153,170)	1,108,764	1,543,284
Southwestern Electric Power Co - Texas - Transmission	0	532,534	531,789	30,545	(42,305)	0	(2,417)	10,852	(3,325)
Southwestern Electric Power Co - Transmission	473,746	14,543,771	12,867,452	861,378	(1,023,636)	0	(42,692)	296,364	565,160
Ind Mich River Transp Lakin	1,185,382	27,819,963	22,147,380	1,663,696	(1,761,876)	0	50,606	566,898	1,704,705
AEP Texas North Company - Distribution	1,642,553	66,333,965	62,204,782	3,899,014	(4,948,537)	0	(225,262)	1,351,713	1,719,481
AEP Texas North Company - Generation	18,319	25,355,016	26,626,646	1,455,370	(2,118,213)	0	(157,041)	516,669	(284,896)
AEP Texas North Company - Transmission	256,184 303,220	9,435,523 15,172,481	9,830,882	555,899 887,659	(782,070)	0	(32,421) 26,287	192,271 309,175	189,864 336,157
Wheeling Power Co - Distribution Wheeling Power Co - Transmission	303,220	1,122,928	14,961,016 1,099,590	64,409	(1,190,184) (87,475)	0	1,872	22,882	1,689
Cedar Coal Co	0	3,208,725	3,237,440	184,047	(257,546)	0	8,980	65,385	866
Central Coal Company	0	0,200,720	0,207,440	0	(207,040)	ő	0,000	0	0
Central Ohio Coal	0	8,871,696	10,136,838	508,865	(806,409)	0	13,405	180,782	(103,357)
Southern Ohio Coal - Martinka	0	6,442,975	7,503,586	369,558	(596,928)	0	7,950	131,291	(88,130)
Southern Ohio Coal - Meigs	0	9,966,276	11,466,712	571,648	(912,204)	0	16,988	203,087	(120,482)
Windsor	0	3,045,831	3,864,331	174,703	(307,417)	0	5,640	62,066	(65,007)
Price River Coal Houston Pipeline (HPL)	0	508,936 750,782	453,898 2,778,311	29,192 43,064	(36,109) (221,021)	0	1,124 4,574	10,371 15,299	4,578 (158,085)
	0	100,102	2,110,311	40,004	(221,021)	0	4,574	10,299	(156,065)
Total	\$106,832,580	\$4,195,095,734	\$3,799,780,632	\$246,751,050	(\$302,281,513)	\$0	\$684,658	\$85,485,068	\$137,471,843

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AMERICAN ELECTRIC POWER SYSTEM QUALIFIED 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	Periodic Pension Cost
AEP Energy Services, Inc.	\$15,118	\$1,585,101	\$1,280,533	\$91,779	(\$101,501)	\$0	\$1,036	\$41,240	\$47,673
AEP Pro Serv, Inc.	13,085	672,132	703,957	39,300	(55,799)	0	118	17,487	14,190
AEP T & D Services, LLC	0	0	0	0	0	0	0	0	0
American Electric Power Service Corporation	30,589,253	1,137,794,433	1,059,141,548	67,011,451	(83,952,346)	0	726,636	29,602,599	43,977,593
Appalachian Power Co - Distribution	5,252,958	295,427,209	274,838,343	17,245,203	(21,784,929)	0	485,847	7,686,286	8,885,365
Appalachian Power Co - Generation	5,278,633	232,148,209	216,017,236	13,617,374	(17,122,502)	0	362,368	6,039,923	8,175,795
Appalachian Power Co - Transmission	912,956	40,457,316	38,228,711	2,372,750	(3,030,180)	0	59,438	1,052,599	1,367,563
C3 Communications, Inc.	0	714,551	902,792	40,982	(71,559)	0	(4,656)	18,591	(16,642)
Cardinal Operating Company	1,320,779	61,431,182	57,851,932	3,599,075	(4,585,606)	0	89,904	1,598,288	2,022,439
AEP Texas Central Company - Distribution	4,346,005	270,067,890	249,609,457	15,738,728	(19,785,174)	0	(1,147,758)	7,026,499	6,178,301
AEP Texas Central Company - Generation	1,366	24,647,573	36,118,733	1,413,715	(2,862,934)	0	0	641,269	(806,584)
AEP Texas Central Company - Nuclear	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Transmission	508,434	31,052,185	28,262,167	1,810,127	(2,240,187)	0	(110,544)	807,901	775,731
Columbus Southern Power Co - Distribution	3,021,988	207,767,162	192,275,924	12,089,596	(15,240,659)	0	363,266	5,405,588	5,639,779
Columbus Southern Power Co - Generation	1,623,428	97,244,226	90,342,828	5,670,453	(7,160,981)	0	159,518	2,530,054	2,822,473
Columbus Southern Power Co - Transmission	256,188	21,399,231	19,985,606	1,242,024	(1,584,149)		38,043	556,755	508,861
Conesville Coal Preparation Company	62,298	3,086,941	2,798,540	180,621	(221,825)	0	3,832	80,315	105,241
Cook Coal Terminal	73,125	2,992,376	2,857,894	175,819	(226,530)	0	4,063	77,854	104,331
CSW Energy, Inc. Elmwood	100,291 280,858	3,731,841 1,903,937	3,469,235 1,704,624	219,788 125,307	(274,987)	0	(12,014) 7,552	97,093 49,536	130,171 328,136
	280,858	1,903,937		125,307	(135,116) 0		7,552	49,550	328,138
EnerShop Inc. Indiana Michigan Power Co - Distribution	0 3,032,616	0 161,237,670	0 148,562,780	0 9.421.554	0 (11,775,757)	0	0 252.409	0 4,195,006	0 5.125.827
Indiana Michigan Power Co - Distribution Indiana Michigan Power Co - Generation	2,190,668	91,845,857	148,562,780 87,666,588	9,421,554 5,393,369	(11,775,757) (6,948,850)	0	252,409 138,960	4,195,006 2,389,602	5,125,827 3,163,749
Indiana Michigan Power Co - Nuclear	5,608,938	160,435,381	153,716,836	9,523,302	(12,184,291)	0	251,376	4,174,132	7,373,456
5		32,852,977	30,046,034			0	49,478	854,753	
Indiana Michigan Power Co - Transmission Kentucky Power Co - Distribution	733,795 1,357,748	32,852,977 62,700,905	30,046,034 58,781,230	1,926,335 3,674,019	(2,381,584) (4,659,266)	0	49,478 92,116	1,631,323	1,182,776 2,095,939
Kentucky Power Co - Generation	702,366	28,344,773	27,281,850	1,665,969	(2,162,483)	0	46,371	737,461	989,685
Kentucky Power Co - Transmission	259,322	6,933,454	6,686,041	412,534	(529,966)	0	10,405	180,391	332,686
Kingsport Power Co - Distribution	199,215	12,018,444	11,048,661	700,731	(875,767)	0	18,926	312,690	355,796
Kingsport Power Co - Transmission	51,718	3,006,267	2,792,875	175,388	(221,376)	0	3,478	78,216	87,423
AEP River Operations LLC	2,087,347	13,598,176	11,706,138	899,627	(927,881)	0	40,370	353,791	2,453,254
Ohio Power Co - Distribution	3,687,365	212,698,985	195,610,257	12,410,618	(15,504,953)	0	364,651	5,533,902	6,491,582
Ohio Power Co - Generation	3,862,704	203,460,057	189,682,789	11,890,785	(15,035,115)	0	324,557	5,293,528	6,336,459
Ohio Power Co - Transmission	1,007,615	47,336,872	43,321,226	2,772,749	(3,433,836)	0	79,060	1,231,588	1,657,176
Public Service Co of Oklahoma - Distribution	3,127,037	165,064,304	151,645,475	9,646,442	(12,020,106)	0	(636,333)	4,294,565	4,411,606
Public Service Co of Oklahoma - Generation	1,679,487	72,233,971	68,276,419	4,239,231	(5,411,898)	0	(243,479)	1,879,349	2,142,691
Public Service Co of Oklahoma - Transmission	358,430	19,519,078	18,109,300	1,140,054	(1,435,425)	0	(65,506)	507,838	505,392
Southwestern Electric Power Co - Distribution	2,171,611	95,280,604	87,617,962	5,589,272	(6,944,996)	0	(311,735)	2,478,966	2,983,118
Southwestern Electric Power Co - Generation	2,365,766	94,905,773	89,149,988	5,578,910	(7,066,431)	0	(281,516)	2,469,214	3,065,943
Southwestern Electric Power Co - Texas - Distribution	1,140,484	53,998,314	49,817,725	3,162,429	(3,948,778)	0	(153,170)	1,404,903	1,605,868
Southwestern Electric Power Co - Texas - Transmission	0	528,490	495,046	30,311	(39,240)	0	(2,417)	13,750	2,405
Southwestern Electric Power Co - Transmission	410,833	14,433,333	13,253,286	851,372	(1,050,515)	0	(42,692)	375,520	544,516
Ind Mich River Transp Lakin	1,027,963	27,608,712	25,369,679	1,642,427	(2,010,915)	0	50,606	718,310	1,428,391
AEP Texas North Company - Distribution	1,424,422	65,830,259	61,873,106	3,857,323	(4,904,342)	0	(225,262)	1,712,741	1,864,883
AEP Texas North Company - Generation	15,886	25,162,483	24,275,416	1,444,080	(1,924,179)	0	(157,041)	654,666	33,411
AEP Texas North Company - Transmission	222,163	9,363,875	9,524,162	549,797	(754,928)	0	(32,421)	243,625	228,236
Wheeling Power Co - Distribution	262,953	15,057,269	14,093,731	878,676	(1,117,133)	0	26,287	391,753	442,535
Wheeling Power Co - Transmission	0	1,114,401	993,816	63,915	(78,774)	0	1,872	28,994	16,007
Cedar Coal Co	0	3,184,360	2,889,845	182,636	(229,062)	0	8,980	82,849	45,402
Central Coal Company	0	0	0	0	0	0	0	0	0
Central Ohio Coal	0	8,804,329	9,199,453	504,963	(729,190)	0	13,405	229,067	18,245
Southern Ohio Coal - Martinka	0	6,394,050	6,972,581	366,724	(552,678)	0	7,950	166,357	(11,647)
Southern Ohio Coal - Meigs	0	9,890,598	10,418,588	567,265	(825,824)	0	16,988	257,329	15,757
Windsor	0	3,022,702	3,539,102	173,364	(280,525)	0	5,640	78,643	(22,878)
Price River Coal	0	505,071	462,491	28,968	(36,659)	0	1,124	13,141	6,574
Houston Pipeline (HPL)	0	745,081	2,694,766	42,733	(213,599)	0	4,574	19,385	(146,907)
Total	\$92,645,214	\$4,163,240,374	\$3,893,965,303	\$244,091,964	(\$308,653,288)	\$0	\$684,658	\$108,317,223	\$137,085,772

AMERICAN ELECTRIC POWER SYSTEM QUALIFIED RETIREMENT PLAN ESTIMATED 2012 NET PERIODIC PENSION COST

		Projected	Market-Related		Expected	Initial Transition	Prior		Periodic
	Service	Benefit	Value	Interest	Return	(Asset)/	Service	Gain/Loss	Pension
Location	Cost	Obligation	of Assets	Cost	on Assets	Obligation	Cost	Amortization	Cost
		0				0			
AEP Energy Services, Inc.	\$16,509	\$1,567,895	\$1,234,293	\$90,848	(\$97,772)	\$0	(\$932)	\$49,676	\$58,329
AEP Pro Serv, Inc.	14,288	664,836	735,003	38,940	(58,222)	0	71	21,064	16,142
AEP T & D Services, LLC	0	0	0	0	0	0	0	0	0
American Electric Power Service Corporation	33,403,464	1,125,443,578	1,044,526,809	66,447,191	(82,740,440)	0	118,673	35,657,788	52,886,677
Appalachian Power Co - Distribution	5,736,230	292,220,321	263,774,292	17,084,546	(20,894,438)	0	246,339	9,258,510	11,431,187
Appalachian Power Co - Generation	5,764,267	229,628,221	210,017,869	13,497,182	(16,636,213)	0	194,243	7,275,384	10,094,864
Appalachian Power Co - Transmission	996,948	40,018,148	37,463,971	2,351,767	(2,967,646)	0	31,085	1,267,908	1,680,061
C3 Communications, Inc.	0	706,795	903,674	40,527	(71,583)	0	(4,655)	22,394	(13,318)
Cardinal Operating Company	1,442,291	60,764,342	56,544,312	3,566,869	(4,479,063)	0	46,293	1,925,216	2,501,606
AEP Texas Central Company - Distribution	4,745,838	267,136,281	239,627,435	15,589,463	(18,981,685)	0	(1,148,328)	8,463,764	8,669,051
AEP Texas Central Company - Generation	1,492	24,380,022	34,951,840	1,398,013	(2,768,651)	0	0	772,440	(596,706)
AEP Texas Central Company - Nuclear	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Transmission	555,210	30,715,111	26,824,882	1,793,011	(2,124,888)	0	(110,709)	973,157	1,085,780
Columbus Southern Power Co - Distribution	3,300,011	205,511,832	182,404,422	11,973,073	(14,448,860)	0	177,595	6,511,297	7,513,115
Columbus Southern Power Co - Generation	1,772,784	96,188,632	86,612,254	5,617,015	(6,860,844)	0	80,537	3,047,575	3,657,066
Columbus Southern Power Co - Transmission	279,757	21,166,941	18,762,815	1,229,733	(1,486,265)	0	19,161	670,639	713,025
Conesville Coal Preparation Company	68.029	3,053,432	2,679,472	178.982	(212,250)	0	1,912	96,743	133.416
Cook Coal Terminal	79,853	2,959,893	2,867,432	174,296	(227,139)	0	2,159	93,779	122,948
CSW Energy, Inc.	109,518	3,691,332	3,483,829	217,937	(275,966)	0	(12,054)	116,954	156,389
Elmwood	306,697	1,883,269	1,930,972	125,571	(152,959)	0	7,042	59,668	346,019
EnerShop Inc.	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Distribution	3,311,616	159,487,422	142,435,013	9,334,743	(11,282,751)	0	127,998	5,053,091	6,544,697
Indiana Michigan Power Co - Generation	2,392,209	90,848,862	86,277,938	5,346,355	(6,834,362)	0	73,383	2,878,393	3,855,978
Indiana Michigan Power Co - Nuclear	6,124,960	158,693,841	155,517,987	9,450,554	(12,319,097)	0	149,776	5,027,948	8,434,141
Indiana Michigan Power Co - Transmission	801,304	32,496,355	28,902,625	1,909,256	(2,289,473)	0	25,673	1,029,592	1,476,353
Kentucky Power Co - Distribution	1,482,661	62,020,281	57,051,297	3,641,199	(4,519,223)	0	50,412	1,965,008	2,620,057
Kentucky Power Co - Generation	766,984	28,037,088	26,900,987	1,651,598	(2,130,917)	0	25,820	888,308	1,201,793
Kentucky Power Co - Transmission	283,179	6,858,191	6,778,964	409,479	(536,984)	0	6,387	217,290	379,351
Kingsport Power Co - Distribution	217,543	11,887,983	10,570,616	694,119	(837,334)	0	9,522	376,651	460,502
Kingsport Power Co - Transmission	56,476	2,973,633	2,737,012	173,744	(216,808)	0	1,687	94,215	109,314
AEP River Operations LLC	2,279,383	13,450,567	13,307,800	901,940	(1,054,155)	0	38,669	426,159	2,591,995
Ohio Power Co - Distribution	4,026,602	210,390,119	186,155,623	12,294,452	(14,746,005)	0	184,242	6,665,857	8,425,148
Ohio Power Co - Generation	4,218,073	201,251,481	183,691,858	11,781,429	(14,550,842)	0	169,652	6,376,315	7,994,627
Ohio Power Co - Transmission	4,218,073	46,823,027	41,392,805	2,747,879	(3,278,862)	0	41,566	1,483,509	2,094,408
Public Service Co of Oklahoma - Distribution	3,414,724	163,272,517	144,604,187	9,557,688	(11,454,578)	0	(636,847)	5,173,015	6,054,002
Public Service Co of Oklahoma - Distribution	1,834,000	71,449,865	66,625,933	4,202,027	(5,277,662)	0	(243,616)	2,263,769	2,778,518
						0			680,156
Public Service Co of Oklahoma - Transmission Southwestern Electric Power Co - Distribution	391,406 2.371.399	19,307,196 94,246,325	17,505,656 84,253,833	1,129,499 5,539,969	(1,386,681) (6,674,026)	0	(65,784) (311,829)	611,716 2.986.036	3.911.549
Southwestern Electric Power Co - Distribution	2,583,416	94,246,325 93,875,563	86,757,827	5,530,866	(6,872,376)	0	(281,758)	2,986,036	3,934,438
Southwestern Electric Power Co - Generation	1,245,409	53,412,158	47,952,195	3,134,013	(3,798,453)	0	(153,616)	1,692,274	2,119,628
	1,243,403					0			
Southwestern Electric Power Co - Texas - Transmission Southwestern Electric Power Co - Transmission	0 448,629	522,754 14,276,658	472,222 12,734,957	29,974 844,334	(37,406) (1,008,778)	0	(2,416) (42,816)	16,563 452,332	6,714 693,700
Ind Mich River Transp Lakin	1,122,536	27,309,017	25,599,703	1,630,238	(2,027,838)	0	(42,816) 29,865	452,332 865,240	1,620,041
AEP Texas North Company - Distribution	1,555,469	65,115,666	59,963,393	3,822,860	(4,749,900)	0	(225,360)	2,063,080	2,466,150
AEP Texas North Company - Generation	17,347	24,889,342	22,708,482	1,428,126	(1,798,814)	0	(157,011)	788,577	278,225
AEP Texas North Company - Transmission	242,602	9,262,229	9,352,944	544,998	(740,878)	-	(32,421)	293,458	307,759
Wheeling Power Co - Distribution Wheeling Power Co - Transmission	287,144 0	14,893,821 1,102,304	13,440,492 903,664	870,462 63,205	(1,064,666) (71,582)	0	13,803 755	471,886 34,925	578,629 27,303
-	-								
Cedar Coal Co	0	3,149,794	2,659,462	180,606	(210,665)	0	3,623	99,796	73,360
Central Coal Company	0	0	0	0	0	0	0	0	0
Central Ohio Coal	0	8,708,758	8,520,401	499,352	(674,929)	0	5,409	275,922	105,754
Southern Ohio Coal - Martinka	-	6,324,642	6,576,234	362,649	(520,925)		3,207	200,386	45,317
Southern Ohio Coal - Meigs	0	9,783,234	9,656,265	560,961	(764,905)	0	6,854	309,965	112,876
Windsor	0	2,989,890	3,270,135	171,437	(259,038)	0	2,276	94,730	9,404
Price River Coal	0	499,589	442,397	28,646	(35,044)	0	454	15,829	9,884
Houston Pipeline (HPL)	0	736,993	2,640,006	42,258	(209,124)	0	1,846	23,350	(141,669)
Total	\$101,168,573	\$4,118,048,047	\$3,783,706,488	\$241,925,882	(\$299,719,965)	\$0	(\$1,532,165)	\$130,473,430	\$172,315,753
10(2)	φ101,100,073	ψ 4 ,110,040,047	ψ3,103,100,400	y241,920,00Z	(\$233,113,300)	φU	(\$1,002,100)	φ130,473,430	y112,313,133

AMERICAN ELECTRIC POWER SYSTEM QUALIFIED RETIREMENT PLAN ESTIMATED 2013 NET PERIODIC PENSION COST

		Projected	Market-Related		Expected	Initial Transition	Prior		Periodic
	Service	Benefit	Value	Interest	Return	(Asset)/	Service	Gain/Loss	Pension
Location	Cost	Obligation	of Assets	Cost	on Assets	Obligation	Cost	Amortization	Cost
						g			
AEP Energy Services, Inc.	\$17,170	\$1,553,549	\$1,206,688	\$90,011	(\$95,469)	\$0	\$508	\$56,494	\$68,714
AEP Pro Serv, Inc.	14,860	658,753	753,175	38,602	(59,588)	0	42	23,955	17,870
AEP T & D Services, LLC	0	0	0	0	0	0	0	0	0
American Electric Power Service Corporation	34,739,603	1,115,145,800	1,026,076,267	65,894,683	(81,179,336)	0	650,033	40,551,973	60,656,956
Appalachian Power Co - Distribution	5,965,680	289,546,513	254,205,210	16,934,455	(20,111,770)	0	95,769	10,529,280	13,413,413
Appalachian Power Co - Generation	5,994,838	227,527,129	204,317,726	13,382,078	(16,164,858)	0	88,548	8,273,962	11,574,568
Appalachian Power Co - Transmission	1,036,826	39,651,984	36,629,081	2,331,690	(2,897,957)	0	13,259	1,441,934	1,925,752
C3 Communications, Inc.	1,000,020	700,327	904,959	40,133	(71,597)	0	200	25,467	(5,797)
	-					-			
Cardinal Operating Company	1,499,982	60,208,350	55,199,322	3,536,223	(4,367,165)	0	18,876	2,189,460	2,877,376
AEP Texas Central Company - Distribution	4,935,671	264,691,991	231,126,739	15,451,130	(18,285,887)	0	290,727	9,625,452	12,017,093
AEP Texas Central Company - Generation	1,552	24,156,945	33,891,264	1,384,413	(2,681,351)	0	0	878,461	(416,925)
AEP Texas Central Company - Nuclear	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Transmission	577,418	30,434,069	25,669,534	1,777,127	(2,030,878)	0	32,237	1,106,727	1,462,631
Columbus Southern Power Co - Distribution	3,432,011	203,631,404	174,298,884	11,865,859	(13,789,879)	0	60,869	7,405,000	8,973,861
Columbus Southern Power Co - Generation	1,843,695	95,308,508	83,423,053	5,567,349	(6,600,121)	0	30,884	3,465,868	4,307,674
Columbus Southern Power Co - Transmission	290,947	20,973,264	17,777,840	1,218,555	(1,406,517)	0	7,291	762,687	872,963
Conesville Coal Preparation Company	70,750	3,025,493	2,580,891	177,432	(204,190)	0	705	110,021	154,718
Cook Coal Terminal	83,047	2,932,811	2,847,249	172,825	(225,264)	0	963	106,651	138,221
CSW Energy, Inc.	113,898	3,657,556	3,461,214	216,125	(273,838)	0	3,644	133,006	192,835
Elmwood	318,965	1,866,038	2,106,270	125,213	(166,640)	0	6,722	67,858	352,116
						0			
EnerShop Inc.	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Distribution	3,444,081	158,028,116	137,206,432	9,253,234	(10,855,262)	0	49,784	5,746,649	7,638,487
Indiana Michigan Power Co - Generation	2,487,898	90,017,598	84,566,725	5,301,068	(6,690,605)	0	32,157	3,273,465	4,403,983
Indiana Michigan Power Co - Nuclear	6,369,959	157,241,797	155,270,199	9,375,843	(12,284,400)	0	85,904	5,718,055	9,265,360
Indiana Michigan Power Co - Transmission	833,356	32,199,014	27,916,051	1,892,934	(2,208,614)	0	10,708	1,170,908	1,699,293
Kentucky Power Co - Distribution	1,541,967	61,452,797	55,411,271	3,609,942	(4,383,934)	0	24,194	2,234,714	3,026,884
Kentucky Power Co - Generation	797,663	27,780,550	26,393,620	1,637,687	(2,088,165)	0	12,900	1,010,232	1,370,317
Kentucky Power Co - Transmission	294,506	6,795,439	6,775,073	406,292	(536,019)	0	3,861	247,114	415,755
Kingsport Power Co - Distribution	226,245	11,779,208	10,171,404	687,978	(804,724)	0	3,610	428,348	541,457
Kingsport Power Co - Transmission	58,735	2,946,425	2,679,189	172,212	(211,967)	0	562	107,146	126,687
AEP River Operations LLC	2,370,558	13,327,494	14,578,728	899,584	(1,153,415)	0	37,599	484,651	2,638,977
Ohio Power Co - Distribution	4,187,666	208,465,055	178,373,430	12,186,157	(14,112,242)	0	70,825	7,580,775	9,913,181
Ohio Power Co - Generation	4,386,796	199.410.035		11.678.666	,	0	72,268		9,290,081
			178,207,841	, ,	(14,099,141)	9	1	7,251,492	-,,
Ohio Power Co - Transmission	1,144,329	46,394,597	39,787,779	2,724,239	(3,147,861)	0	17,995	1,687,127	2,425,828
Public Service Co of Oklahoma - Distribution	3,551,313	161,778,578	138,757,392	9,474,301	(10,977,968)	9	182,961	5,883,034	8,113,641
Public Service Co of Oklahoma - Generation	1,907,360	70,796,101	64,942,981	4,166,303	(5,138,047)	0	93,179	2,574,481	3,603,276
Public Service Co of Oklahoma - Transmission	407,062	19,130,536	16,967,238	1,119,611	(1,342,385)	0	22,686	695,677	902,650
Southwestern Electric Power Co - Distribution	2,466,255	93,383,974	81,354,959	5,492,739	(6,436,502)	0	128,735	3,395,883	5,047,111
Southwestern Electric Power Co - Generation	2,686,753	93,016,604	84,430,904	5,484,322	(6,679,859)	0	133,858	3,382,523	5,007,598
Southwestern Electric Power Co - Texas - Distribution	1,295,225	52,923,438	46,336,003	3,107,024	(3,665,932)	0	66,462	1,924,546	2,727,325
Southwestern Electric Power Co - Texas - Transmission	0	517,970	452,914	29,683	(35,833)	0	104	18,836	12,789
Southwestern Electric Power Co - Transmission	466,574	14,146,027	12,292,623	837,381	(972,547)	0	21,709	514,416	867,535
Ind Mich River Transp Lakin	1,167,437	27,059,141	25,511,688	1,617,536	(2,018,390)	0	16,825	983,998	1,767,407
AEP Texas North Company - Distribution	1,617,688	64,519,860	58,184,806	3,790,041	(4,603,365)	0	89,255	2,346,247	3,239,866
AEP Texas North Company - Generation	18.041	24.661.605	21.431.717	1.414.278	(1,695,598)	0	7,536	896.813	641.070
AEP Texas North Company - Generation AEP Texas North Company - Transmission	252,306	9,177,480	9,119,151	540,378	(721,473)	0	12,469	333,737	417,417
	298,630	14,757,543				0	6,413	536,654	
Wheeling Power Co - Distribution	298,630		12,889,976	862,801	(1,019,807)	0			684,691
Wheeling Power Co - Transmission	-	1,092,218	838,040	62,590	(66,303)	0	53	39,718	36,059
Cedar Coal Co	0	3,120,973	2,487,223	178,849	(196,780)	0	256	113,493	95,818
Central Coal Company	0	0	0	0	0	0	0	0	0
Central Ohio Coal	0	8,629,073	7,938,143	494,493	(628,036)	0	382	313,794	180,632
Southern Ohio Coal - Martinka	0	6,266,772	6,199,033	359,120	(490,444)	0	226	227,889	96,791
Southern Ohio Coal - Meigs	0	9,693,718	8,999,040	555,503	(711,971)	0	483	352,509	196,525
Windsor	0	2,962,533	3,023,204	169,769	(239,185)	0	161	107,732	38,477
Price River Coal	0	495,017	426,136	28,367	(33,714)	0	32	18,001	12,686
Houston Pipeline (HPL)	0	730,250	2,590,758	41,847	(204,971)	0	130	26,555	(136,438)
		, 00,200	_,000,00	,	(201,011)	÷		20,000	(100,100)
Total	\$105,215,316	\$4,080,368,021	\$3,678,987,036	\$239,856,672	(\$291,067,763)	\$0	\$2,507,561	\$148,381,470	\$204,893,255
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AMERICAN ELECTRIC POWER SYSTEM QUALIFIED RETIREMENT PLAN ESTIMATED 2014 NET PERIODIC PENSION COST

		Projected	Market-Related		Expected	Initial Transition	Prior		Net Periodic
	Service	Benefit	Value	Interest	Return	(Asset)/	Service	Gain/Loss	Pension
Location	Cost	Obligation	of Assets	Cost	on Assets	Obligation	Cost	Amortization	Cost
	¢17.050	\$4 500 004	\$1.000 7 05	6 00 470	(\$101.00.4)	* 0	\$ 507	¢50.070	\$50.470
AEP Energy Services, Inc. AEP Pro Serv, Inc.	\$17,856	\$1,539,294	\$1,289,765	\$89,172	(\$101,934)	\$0 0	\$507	\$50,870	\$56,470
AEP Pro Serv, Inc. AEP T & D Services, LLC	15,454 0	652,709 0	830,101 0	38,263 0	(65,606) 0	0	42 0	21,570 0	9,724 0
American Electric Power Service Corporation	36,129,187	1,104,913,783	-		-	0	649,697	36,514,479	-
-			1,081,659,413	65,343,052	(85,487,182)				53,149,233
Appalachian Power Co - Distribution	6,204,307	286,889,780	265,316,923	16,784,348	(20,968,889)	0	95,769	9,480,949	11,596,483
Appalachian Power Co - Generation	6,234,632	225,439,454	214,387,520	13,267,066	(16,943,767)	0	88,548	7,450,178	10,096,656
Appalachian Power Co - Transmission	1,078,299	39,288,157	38,482,214	2,311,628	(3,041,379)	0	13,259	1,298,370	1,660,178
C3 Communications, Inc.	0	693,902	978,399	39,737	(77,326)	0	198	22,932	(14,459)
Cardinal Operating Company	1,559,981	59,655,908	57,984,161	3,505,594	(4,582,683)	0	18,876	1,971,470	2,473,238
AEP Texas Central Company - Distribution	5,133,098	262,263,311	241,432,001	15,312,743	(19,081,183)	0	290,197	8,667,109	10,321,964
AEP Texas Central Company - Generation	1,614	23,935,293	35,526,559	1,370,773	(2,807,783)	0	0	790,998	(644,399)
AEP Texas Central Company - Nuclear	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Transmission	600,515	30,154,821	26,732,254	1,761,237	(2,112,740)	0	32,185	996,537	1,277,734
Columbus Southern Power Co - Distribution	3,569,291	201,762,985	181,098,434	11,758,573	(14,312,819)	0	60,869	6,667,733	7,743,649
Columbus Southern Power Co - Generation	1,917,443	94,434,006	87,080,257	5,517,669	(6,882,246)	0	30,884	3,120,794	3,704,544
Columbus Southern Power Co - Transmission	302,585	20,780,824	18,373,490	1,207,364	(1,452,119)	0	7,291	686,751	751,872
Conesville Coal Preparation Company	73,581	2,997,733	2,701,779	175,882	(213,531)	0	705	99,067	135,704
Cook Coal Terminal	86,369	2,905,901	3,013,929	171,356	(238,201)	0	963	96,032	116,518
CSW Energy, Inc.	118,454	3,623,996	3,665,630	214,315	(289,707)	0	3,639	119,763	166,465
Elmwood	331,723	1,848,916	2,461,329	124,877	(194,527)	0	6,722	61,102	329,896
EnerShop Inc.	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Distribution	3,581,844	156,578,130	143,290,619	9,171,733	(11,324,740)	0	49,784	5,174,493	6,653,115
Indiana Michigan Power Co - Generation	2,587,414	89,191,642	88,891,604	5,255,826	(7,025,403)	0	32,157	2,947,548	3,797,542
Indiana Michigan Power Co - Nuclear	6,624,757	155,799,025	165,594,586	9,301,372	(13,087,497)	0	85,904	5,148,746	8,073,282
Indiana Michigan Power Co - Transmission	866.691	31,903,572	29,208,366	1.876.624	(2,308,435)	0	10.708	1,054,329	1,499,916
Kentucky Power Co - Distribution	1,603,646	60,888,937	58,054,332	3,578,705	(4,588,229)	0	24,194	2,012,218	2,630,534
Kentucky Power Co - Generation	829,570	27,525,650	27.742.048	1.623.792	(2,192,547)	0	12,900	909.650	1,183,364
Kentucky Power Co - Transmission	306,287	6,733,087	7,244,878	403,117	(572,587)	0	3,861	222,511	363,188
Kingsport Power Co - Distribution	235,295	11,671,128	10,619,022	681,834	(839,257)	0	3,610	385,700	467,182
Kingsport Power Co - Transmission	61,084	2,919,390	2,820,272	170,680	(222,896)	0	562	96,478	105,909
AEP River Operations LLC	2,465,380	13,205,208	17,122,464	897,393	(1,353,246)	0	37,599	436,397	2,483,524
Ohio Power Co - Distribution	4,355,173	206,552,285	185,771,551	12,077,842	(14,682,151)	0	70,825	6,826,007	8,647,696
Ohio Power Co - Generation	4,562,268	197,580,349	186,658,715	11,575,914	(14,752,266)	0	72,268	6,529,508	7,987,692
Ohio Power Co - Transmission	4,562,266	45,968,904	41,539,054	2,700,611	(3,282,971)	0	17,995	1,519,151	2,144,887
Public Service Co of Oklahoma - Distribution	3,693,366	160,294,179	144,561,090	9,390,923	(11,425,149)	0	182,659	5,297,299	7,139,098
Public Service Co of Oklahoma - Generation	1,983,654	70,146,512	68,087,608	4,130,611	(5,381,193)	0	93,055	2,318,157	3,144,285
Public Service Co of Oklahoma - Transmission	423,344	18,955,004	17,766,092	1,109,722	(1,404,114)	0	22,653	626,413	778,018
Southwestern Electric Power Co - Distribution	2,564,905	92,527,129	85,063,651	5,445,548	(6,722,866)		128,573	3,057,777	4,473,937
Southwestern Electric Power Co - Generation	2,794,223	92,163,131	88,521,538	5,437,835	(6,996,155)	0	133,705	3,045,748	4,415,356
Southwestern Electric Power Co - Texas - Distribution	1,347,034	52,437,839	48,457,457	3,080,049	(3,829,756)	0	66,381	1,732,932	2,396,640
Southwestern Electric Power Co - Texas - Transmission	0	513,218	470,355	29,390	(37,174)	0	103	16,960	9,280
Southwestern Electric Power Co - Transmission	485,237	14,016,230	12,861,007	830,442	(1,016,449)	0	21,686	463,199	784,116
Ind Mich River Transp Lakin	1,214,134	26,810,860	27,170,041	1,604,881	(2,147,340)	0	16,825	886,028	1,574,529
AEP Texas North Company - Distribution	1,682,395	63,927,858	60,902,374	3,757,242	(4,813,320)	0	89,140	2,112,647	2,828,104
AEP Texas North Company - Generation	18,763	24,435,323	22,025,272	1,400,389	(1,740,731)	0	7,475	807,523	493,419
AEP Texas North Company - Transmission	262,398	9,093,272	9,528,229	535,763	(753,048)	0	12,453	300,509	358,074
Wheeling Power Co - Distribution	310,575	14,622,135	13,413,412	855,138	(1,060,107)	0	6,413	483,223	595,242
Wheeling Power Co - Transmission	0	1,082,196	860,124	61,973	(67,979)	0	53	35,764	29,812
Cedar Coal Co	0	3,092,337	2,559,203	177,086	(202,262)	0	256	102,194	77,273
Central Coal Company	0	0	0	0	0	0	0	0	0
Central Ohio Coal	0	8,549,897	8,031,891	489,619	(634,787)	0	382	282,551	137,765
Southern Ohio Coal - Martinka	0	6,209,271	6,287,450	355,581	(496,918)	0	226	205,200	64,089
Southern Ohio Coal - Meigs	0	9,604,773	9,102,935	550,028	(719,436)	0	483	317,412	148,488
Windsor	0	2,935,350	3,015,809	168,096	(238,350)	0	161	97,006	26,913
Price River Coal	0	490,475	445,127	28,088	(35,180)	0	32	16,209	9,149
Houston Pipeline (HPL)	0	723,549	2,747,762	41,435	(217,165)	0	130	23,911	(151,688)
Total	\$109,423,929	\$4,042,928,617	\$3,859,450,097	\$237,788,931	(\$305,025,325)	\$0	\$2,505,561	\$133,608,099	\$178,301,200

AMERICAN ELECTRIC POWER SYSTEM QUALIFIED 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	Periodic Pension Cost
AEP Energy Services, Inc.	\$18,571	\$1,524,901	\$1,412,534	\$88,329	(\$110,217)	\$0	\$331	\$45,677	\$42,690
AEP Pro Serv, Inc.	16,072	646,605	914,715	37,923	(71,373)	0	40	19,368	2,031
AEP T & D Services, LLC	0	0	0	0	0	0	0	0	0
American Electric Power Service Corporation	37,574,355	1,094,581,936	1,125,380,157	64,790,164	(87,810,876)	0	592,152	32,787,132	47,932,926
Appalachian Power Co - Distribution	6,452,479	284,207,126	278,201,496	16,633,643	(21,707,435)	0	86,250	8,513,147	9,978,083
Appalachian Power Co - Generation	6,484,017	223,331,411	224,118,625	13,151,699	(17,487,471)	0	81,866	6,689,674	8,919,786
Appalachian Power Co - Transmission	1,121,431	38,920,781	40,006,239	2,291,505	(3,121,597)	0	12,132	1,165,834	1,469,305
C3 Communications, Inc.	0	687,413	1,057,860	39,339	(82,542)	0	21	20,591	(22,592)
Cardinal Operating Company	1,622,381	59,098,077	60,425,289	3,474,863	(4,714,849)	0	17,142	1,770,225	2,169,763
AEP Texas Central Company - Distribution	5,338,422	259,810,934	253,620,254	15,173,762	(19,789,416)	0	237,577	7,782,382	8,742,727
AEP Texas Central Company - Generation	1,678	23,711,479	37,289,570	1,357,038	(2,909,621)	0	0	710,254	(840,650)
AEP Texas Central Company - Nuclear	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Transmission	624,536	29,872,849	28,251,232	1,745,281	(2,204,380)	0	26,951	894,812	1,087,199
Columbus Southern Power Co - Distribution	3,712,063	199,876,336	190,590,353	11,650,799	(14,871,336)	0	53,490	5,987,100	6,532,117
Columbus Southern Power Co - Generation Columbus Southern Power Co - Transmission	1,994,140 314,688	93,550,970 20,586,506	91,435,625 19,353,626	5,467,782	(7,134,516)	0	27,745 6,540	2,802,228 616,649	3,157,379
				1,196,117	(1,510,120)				623,875
Conesville Coal Preparation Company	76,524	2,969,701	2,855,076	174,327	(222,775)	0	629	88,954	117,659
Cook Coal Terminal CSW Energy, Inc.	89,823 123,192	2,878,728 3,590,109	3,179,754 3,869,391	169,882 212,502	(248,109) (301,920)	0	887 3,062	86,229 107,538	98,713 144,375
Elmwood	344,992	1,831,627	2,856,360	124,562	(222,875)	0	6,701	54,865	308,245
	0	1,031,027	2,000,000	0	(222,073)	0	0,701	0	0
EnerShop Inc. Indiana Michigan Power Co - Distribution	3.725.118	155,113,996	0 150,567,964	9,089,922	(11,748,479)	0	0 44.840	4,646,288	5,757,689
Indiana Michigan Power Co - Distribution	2,690,910	88,357,627	92,377,128	9,089,922 5,210,455	(7,207,979)	0	44,840 29,551	2,646,666	3,369,603
Indiana Michigan Power Co - Nuclear	6,889,747	154,342,177	176,254,976	9,226,856	(13,752,778)	0	81,866	4,623,169	7,068,860
5		31,605,248	30,696,895			0	9,762	946,704	1,322,878
Indiana Michigan Power Co - Transmission Kentucky Power Co - Distribution	901,358 1,667,792	31,605,248 60,319,576	30,696,895	1,860,263 3,547,365	(2,395,209) (4,729,101)	0	9,762 22,536	946,704 1,806,814	2,315,407
Kentucky Power Co - Generation	862,752	27,268,262	28,883,717	1,609,860	(2,253,731)	0	12,083	816,794	1,047,758
Kentucky Power Co - Transmission	318,538	6,670,127	7,739,000	399,942	(603,857)	0	3,701	199,797	318,121
Kingsport Power Co - Distribution	244,706	11,561,994	11,180,111	675,665	(872,359)	0	3,237	346,328	397,577
Kingsport Power Co - Transmission	63,528	2,892,091	2,945,029	169,142	(229,794)	0	491	86,630	89,996
AEP River Operations LLC	2,563,995	13,081,728	19,955,281	895,361	(1,557,066)	0	37,531	391,850	2,331,673
Ohio Power Co - Distribution	4,529,380	204,620,852	195,726,939	11,969,088	(15,272,132)	0	63,655	6,129,218	7,419,208
Ohio Power Co - Generation	4,744,758	195,732,811	195,275,560	11,472,775	(15,236,912)	0	66,112	5,862,985	6,909,719
Ohio Power Co - Transmission	1,237,706	45,539,057	43,775,772	2,676,904	(3,415,725)	0	16,505	1,364,078	1,879,468
Public Service Co of Oklahoma - Distribution	3,841,100	158,795,297	152,113,225	9,307,230	(11,869,052)	0	152,670	4,756,558	6,188,507
Public Service Co of Oklahoma - Generation	2,063,000	69,490,584	70,816,416	4,094,813	(5,525,645)	0	80,740	2,081,523	2,794,430
Public Service Co of Oklahoma - Transmission	440,278	18,777,759	18,615,164	1,099,795	(1,452,499)	0	19,403	562,469	669,446
Southwestern Electric Power Co - Distribution	2,667,502	91,661,925	89,339,343	5,398,211	(6,970,948)	0	112,469	2,745,643	3,952,877
Southwestern Electric Power Co - Generation	2,905,992	91,301,330	92,318,635	5,391,224	(7,203,415)	0	118,503	2,734,842	3,947,146
Southwestern Electric Power Co - Texas - Distribution	1,400,916	51,947,502	50,866,106	3,052,982	(3,968,968)	0	58,311	1,556,037	2,099,278
Southwestern Electric Power Co - Texas - Transmission	0	508,419	492,118	29,095	(38,399)	0	11	15,229	5,937
Southwestern Electric Power Co - Transmission	504,647	13,885,167	13,531,025	823,489	(1,055,795)	0	19,320	415,917	707,577
Ind Mich River Transp Lakin	1,262,700	26,560,156	28,880,712	1,592,225	(2,253,497)	0	16,001	795,584	1,413,012
AEP Texas North Company - Distribution	1,749,691	63,330,080	63,585,105	3,724,335	(4,961,402)	0	77,637	1,896,991	2,487,251
AEP Texas North Company - Generation	19,513	24,206,832	23,055,754	1,386,407	(1,798,989)	0	1,465	725,092	333,488
AEP Texas North Company - Transmission	272,894	9,008,243	9,943,984	531,134	(775,907)	0	10,813	269,833	308,767
Wheeling Power Co - Distribution	322,998	14,485,406	14,078,207	847,444	(1,098,491)	0	5,900	433,896	511,748
Wheeling Power Co - Transmission	0	1,072,077	928,532	61,352	(72,451)	0	9	32,113	21,023
Cedar Coal Co	0	3,063,421	2,737,151	175,311	(213,574)	0	43	91,762	53,542
Central Coal Company	0	0	0	0	0	0	0	0	0
Central Ohio Coal	0	8,469,948	8,238,978	484,712	(642,869)	0	64	253,709	95,615
Southern Ohio Coal - Martinka	0	6,151,210	6,354,888	352,017	(495,858)	0	38	184,253	40,450
Southern Ohio Coal - Meigs	0	9,514,961	9,324,500	544,515	(727,570)	0	81	285,011	102,037
Windsor	0	2,907,902	3,006,332	166,411	(234,577)	0	27	87,103	18,964
Price River Coal	0	485,889	469,865	27,806	(36,663)	0	5	14,554	5,703
Houston Pipeline (HPL)	0	716,783	2,917,325	41,020	(227,632)	0	22	21,471	(165,121)
Total	\$113,800,886	\$4,005,123,931	\$4,042,417,829	\$235,714,642	(\$315,420,748)	\$0	\$2,218,916	\$119,969,571	\$156,283,265

AMERICAN ELECTRIC POWER SYSTEM QUALIFIED 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	Periodic Pension Cost
Location	6031	Obligation	0/ 133613	003	011 A33613	Obligation	0031	Amonization	0031
AEP Energy Services, Inc.	\$19,313	\$1,510,497	\$1,440,613	\$87,500	(\$110,547)	\$0	\$304	\$40,711	\$37,281
AEP Pro Serv, Inc.	16,715	640,498	995,121	37,590	(76,362)	0	39	17,263	(4,754)
AEP T & D Services, LLC	0	0.00,100	0000,121	0	(10,002)	0	0	0	(,,, 0))
American Electric Power Service Corporation	39,077,329	1,084,243,318	1,149,875,662	64,249,943	(88,236,773)	0	572,143	29,222,445	44,885,087
Appalachian Power Co - Distribution	6,710,578	281,522,714	281,716,431	16,485,919	(21,617,771)	0	84,048	7,587,579	9,250,353
Appalachian Power Co - Generation	6,743,378	221,221,987	227,910,424	13,038,808	(17,488,917)	0	80,120	5,962,358	8,335,747
Appalachian Power Co - Transmission	1,166,288	38,553,163	40,839,538	2,271,811	(3,133,860)	0	11,874	1,039,082	1,355,196
C3 Communications, Inc.	0	680,920	1,145,140	38,946	(87,873)	0	0	18,352	(30,575)
Cardinal Operating Company	1,687,276	58,539,880	61,599,540	3,444,779	(4,726,898)	0	16,734	1,577,762	1,999,653
AEP Texas Central Company - Distribution	5,551,959	257,356,951	257,409,891	15,037,454	(19,752,586)	0	230,717	6,936,265	8,003,809
AEP Texas Central Company - Generation	1,746	23,487,518	39,234,139	1,343,502	(3,010,668)	0	0	633,034	(1,032,386)
AEP Texas Central Company - Nuclear	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Transmission	649,517	29,590,692	28,512,484	1,729,632	(2,187,932)	0	26,282	797,526	1,015,026
Columbus Southern Power Co - Distribution	3,860,546	197,988,451	192,177,809	11,545,044	(14,746,942)	0	51,434	5,336,170	6,046,252
Columbus Southern Power Co - Generation	2,073,906	92,667,357	92,536,216	5,418,863	(7,100,852)	0	26,926	2,497,564	2,916,407
Columbus Southern Power Co - Transmission	327,276	20,392,061	19,411,536	1,185,072	(1,489,562)	0	6,330	549,605	578,721
Conesville Coal Preparation Company	79,585	2,941,652	2,875,994	172,804	(220,692)	0	614	79,283	111,593
Cook Coal Terminal	93,416	2,851,538	3,325,296	168,441	(255,170)	0	871	76,854	84,412
CSW Energy, Inc.	128,120	3,556,200	4,061,116	210,730	(311,633)	0	2,948	95,846	126,011
Elmwood	358,792	1,814,327	3,194,512	124,295	(245,134)	0	6,512	48,900	293,364
EnerShop Inc.	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Distribution	3,874,123	153,648,903	152,234,894	9,009,756	(11,681,886)	0	43,409	4,141,134	5,386,536
Indiana Michigan Power Co - Generation	2,798,547	87,523,065	94,615,021	5,166,075	(7,260,371)	0	28,877	2,358,915	3,092,042
Indiana Michigan Power Co - Nuclear	7,165,337	152,884,374	185,507,222	9,154,274	(14,235,068)	0	80,170	4,120,528	6,285,241
Indiana Michigan Power Co - Transmission	937,413	31,306,728	31,070,756	1,844,250	(2,384,243)	0	9,513	843,777	1,250,709
Kentucky Power Co - Distribution	1,734,504	59,749,842	61,583,027	3,516,686	(4,725,631)	0	22,145	1,610,373	2,158,077
Kentucky Power Co - Generation	897,262	27,010,706	29,674,509	1,596,236	(2,277,101)	0	11,852	727,991	956,241
Kentucky Power Co - Transmission	331,280	6,607,126	8,163,639	396,852	(626,444)	0	3,639	178,075	283,401
Kingsport Power Co - Distribution	254,495	11,452,787	11,312,936	669,615	(868,109)	0	3,146	308,675	367,822
Kingsport Power Co - Transmission	66,069	2,864,775	3,012,097	167,634	(231,136)	0	471	77,211	80,248
AEP River Operations LLC	2,666,555	12,958,168	22,356,834	893,679	(1,715,572)	0	36,462	349,248	2,230,371
Ohio Power Co - Distribution	4,710,555	202,688,154	197,448,759	11,862,468	(15,151,413)	0	61,669	5,462,836	6,946,115
Ohio Power Co - Generation	4,934,549	193,884,063	198,527,023	11,371,717	(15,234,155)	0	64,419	5,225,549	6,362,078
Ohio Power Co - Transmission	1,287,214	45,108,929	44,166,197	2,653,694	(3,389,134)	0	16,047	1,215,772	1,783,594
Public Service Co of Oklahoma - Distribution	3,994,744	157,295,433	153,754,882	9,225,224	(11,798,523)	0	148,180	4,239,415	5,809,040
Public Service Co of Oklahoma - Generation	2,145,520	68,834,227	72,285,427	4,059,789	(5,546,889)	0	79,178	1,855,215	2,592,813
Public Service Co of Oklahoma - Transmission	457,889	18,600,398	18,940,735	1,090,066	(1,453,435)	0	18,956	501,317	614,793
Southwestern Electric Power Co - Distribution	2,774,202	90,796,154	90,565,162	5,351,891	(6,949,602)	0	110,193	2,447,131	3,733,816
Southwestern Electric Power Co - Generation Southwestern Electric Power Co - Texas - Distribution	3,022,232 1,456,952	90,438,965 51,456,844	94,037,321 51,620,533	5,345,648 3,026,481	(7,216,041) (3,961,149)	0	116,270 57,264	2,437,504 1,386,861	3,705,613 1,966,409
						0			
Southwestern Electric Power Co - Texas - Transmission Southwestern Electric Power Co - Transmission	0 524.833	503,617	500,447 13.690.840	28,805 816.699	(38,402)	0	0 18.985	13,573 370.697	3,976 680.636
Ind Mich River Transp Lakin	1,313,208	13,754,018 26,309,288	30,173,404	1,579,908	(1,050,579) (2,315,384)	0	15,502	709,086	1,302,320
AEP Texas North Company - Distribution	1,819,679	62,731,911	64,715,660	3,692,121	(4,966,016)	0	76,192	1,690,746	2,312,721
	20,294	23,978,192	23,204,091	1,372,628	(1,780,587)	0	760	646,258	259.353
AEP Texas North Company - Generation AEP Texas North Company - Transmission	20,294 283,810	8,923,157	10,316,168	526,606	(1,780,587) (791,621)	0	10,619	240,496	269,910
Wheeling Power Co - Distribution	335,918	14,348,588	14,224,052	839,901	(1,091,496)	0	5,760	386,722	476,805
Wheeling Power Co - Transmission	0	1,061,951	921,739	60,740	(70,730)	0	0	28,622	18,631
Cedar Coal Co	0	3,034,486	2,734,051	173,562	(209,800)	0	0	81,785	45,547
Central Coal Company	0	3,034,466	2,734,051	173,562	(209,800)	0	0	01,705	45,547
Central Obio Coal	0	8,389,947	8,238,459	479,875	(632,186)	0	0	226,125	73,815
Southern Ohio Coal - Martinka	0	6,093,110	6,423,821	348,504	(492,938)	0	0	164,221	19,787
Southern Ohio Coal - Meigs	0	9,425,090	9,326,930	539,082	(715,711)	0	0	254,024	77,395
Windsor	0	2,880,436	2,998,122	164,751	(230,064)	0	0	77,633	12,320
Price River Coal	0	481,300	478,598	27,529	(36,726)	0	0	12,972	3,775
Houston Pipeline (HPL)	0	710,013	3,104,038	40,610	(238,191)	0	0	19,136	(178,445)
							-		
Total	\$118,352,922	\$3,967,294,468	\$4,120,188,856	\$233,684,490	(\$316,166,506)	\$0	\$2,157,571	\$106,926,224	\$144,954,702

AMERICAN ELECTRIC POWER SYSTEM QUALIFIED 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	Periodic Pension Cost
	¢00.000	¢4,400,000	¢4,000,047	6 00 7 10	(\$407.404)	* 0	\$ 20.4	¢00.740	* 22.004
AEP Energy Services, Inc.	\$20,086 17,384	\$1,496,622	\$1,396,847	\$86,712 37,276	(\$107,134)	\$0 0	\$304 39	\$36,716 15,569	\$36,684
AEP Pro Serv, Inc. AEP T & D Services, LLC	17,384	634,614 0	1,058,989 0	37,276	(81,221)	0	39	15,569	(10,953)
American Electric Power Service Corporation	40,640,422	1,074,283,345	1,145,469,514	63,741,734	(87,853,775)	0	277,113	26,354,927	43,160,421
					,				
Appalachian Power Co - Distribution	6,979,001	278,936,617	275,946,921	16,346,191	(21,164,229)	0 0	78,793	6,843,031	9,082,788
Appalachian Power Co - Generation Appalachian Power Co - Transmission	7,013,113 1,212,940	219,189,818 38,199,010	224,934,631 40,777,571	12,932,335 2,253,236	(17,251,752) (3,127,507)	0	74,093 11,419	5,377,289 937,120	8,145,077 1,287,207
C3 Communications, Inc.	1,212,940	674,665	1,240,893	38,572	(3,127,307) (95,172)	0	0	16,551	(40,050)
Cardinal Operating Company	1,754,767	58,002,126	61,226,273	3,416,384	(4,695,855)	0	15,877 32,327	1,422,941	1,914,114
AEP Texas Central Company - Distribution AEP Texas Central Company - Generation	5,774,037	254,992,843 23,271,759	253,727,106 41,374,991	14,908,403 1,330,582	(19,460,041)	0	32,327	6,255,629	7,510,355
AEP Texas Central Company - Generation AEP Texas Central Company - Nuclear	1,815 0	23,271,759	41,374,991	1,330,562	(3,173,327)	0	0	570,916 0	(1,270,013)
	-	-	0	-	-	0		-	0
AEP Texas Central Company - Transmission Columbus Southern Power Co - Distribution	675,498 4,014,967	29,318,868	27,669,401	1,714,819 11,444,835	(2,122,153)	0	3,887 43,133	719,267 4,812,546	991,318 6,005,695
Columbus Southern Power Co - Distribution	2,156,862	196,169,708 91,816,104	186,576,200 90,433,235	5,372,565	(14,309,786) (6,935,934)	0	43,133 24,290	2,252,485	2,870,268
Columbus Southern Power Co - Transmission	340,367	20,204,738	18,636,833	1,174,592	(1,429,384)	0	5,493	495,674	586,742
Conesville Coal Preparation Company	82,768 97,153	2,914,629	2,754,101 3.412.935	171,365	(211,231)	0 0	614	71,503	115,020
Cook Coal Terminal CSW Energy, Inc.	97,153	2,825,343 3,523,532	3,412,935 4,208,123	167,083 209,063	(261,761) (322,749)	0	855 1,319	69,313 86,441	72,643 107,319
Elmwood	373,144	1,797,660	3,379,993	124,108	(259,234)	0	3,927	44,101	286,045
	0	1,797,000	3,379,993	124,108					
EnerShop Inc.	-	-	-	-	0	0	0	0	0
Indiana Michigan Power Co - Distribution Indiana Michigan Power Co - Generation	4,029,087 2,910,488	152,237,468 86,719,069	148,193,415 94,961,961	8,933,975 5,124,246	(11,365,952) (7,283,273)	0	37,120 26,761	3,734,776 2,127,441	5,369,007 2,905,664
Indiana Michigan Power Co - Nuclear	7,451,951	151,479,962	190,840,222	9,086,357	(14,636,822)	0	67,613	3,716,192	5,685,290
5						0			
Indiana Michigan Power Co - Transmission	974,909	31,019,141	30,283,780	1,829,144	(2,322,667)	-	8,588	760,979	1,250,953
Kentucky Power Co - Distribution	1,803,884 933,153	59,200,973 26,762,583	60,741,047 29,876,636	3,487,732	(4,658,640)	0	21,315 10,918	1,452,352 656,555	2,106,643 892,589
Kentucky Power Co - Generation Kentucky Power Co - Transmission	344,531	6,546,432	8,398,239	1,583,404 393,966	(2,291,440) (644,118)	0	3,227	160,601	258,207
Kingsport Power Co - Distribution	264,674	11,347,581	11,044,334	663,889	(847,064)	0	2,930	278,385	362,814
Kingsport Power Co - Transmission AEP River Operations LLC	68,712 2,773,217	2,838,458 12,839,133	3,017,334 23,615,955	166,207 892,580	(231,420)	0	389 21,752	69,635	73,522 2,191,259
Ohio Power Co - Distribution	4,898,977	200,826,239	23,615,955	892,580 11,761,595	(1,811,267) (14,677,790)	0	21,752 53,853	314,977 4,926,783	2,191,259 6,963,418
Ohio Power Co - Generation Ohio Power Co - Transmission	5,131,931 1,338,703	192,103,023	196,191,576 42,687,705	11,276,195 2,631,785	(15,047,254)	0	58,019 13,832	4,712,780 1,096,472	6,131,671
Public Service Co of Oklahoma - Distribution	4,154,534	44,694,553 155,850,501	42,687,705	2,031,785 9,147,709	(3,274,008)	0	23,036	3,823,413	1,806,784 5,645,837
Public Service Co of Oklahoma - Generation	2,231,341	68,201,909	72,340,573	4,026,766	(11,502,856) (5,548,286)	0	11,866	1,673,168	2,394,855
Public Service Co of Oklahoma - Transmission	476,205	18,429,533	18,773,320	1,080,867		0	2,611	452,124	571,954
Southwestern Electric Power Co - Distribution	2,885,170	89,962,091	88,806,253	5,308,206	(1,439,852)	0	16,285	2,207,001	3,605,512
Southwestern Electric Power Co - Distribution	3,143,121	89,608,183	93,439,758	5,308,206	(6,811,150) (7,166,525)	0	15,968	2,198,319	3,493,604
Southwestern Electric Power Co - Texas - Distribution	1,515,230	50,984,156	50,793,572	3,001,463	(3,895,701)	0	8,496	1,250,772	1,880,260
Southwestern Electric Power Co - Texas - Transmission	1,010,200	498.990	500.393	28.528	(38,379)	0	0,430	12.242	2.391
Southwestern Electric Power Co - Texas - Transmission	545,826	498,990 13,627,672	13,327,005	20,520 810,318	(1,022,138)	0	2,932	334,322	671,261
Ind Mich River Transp Lakin	1,365,736	26,067,609	30,443,328	1,568,402	(2,334,904)	0	10,849	639,505	1,249,589
AEP Texas North Company - Distribution	1,892,466	62,155,649	64,258,869	3,661,719	(4,928,446)	0	10,480	1,524,838	2,161,057
AEP Texas North Company - Generation	21,106	23,757,926	22,726,584	1,359,480	(1,743,055)	0	92	582.843	220,466
AEP Texas North Company - Generation AEP Texas North Company - Transmission	295,162	8,841,188	10,556,924	522,338	(1,743,055) (809,682)	0	92 1,612	216,897	226,327
Wheeling Power Co - Distribution	349,355	14,216,780	13,880,119	832,766	(1,064,560)	0	4.849	348,774	471,184
Wheeling Power Co - Transmission	349,335	1,052,196	858,680	60,155	(65,858)	0	4,849	25,813	20,111
-	0								
Cedar Coal Co Central Coal Company	0	3,006,611	2,597,841 0	171,892 0	(199,246)	0	0	73,760 0	46,406 0
Central Coal Company Central Ohio Coal	0	0 8,312,876	0 8,088,831	475,259	(620,387)	0	0	203,936	58,808
Southern Ohio Coal - Martinka	0	6,037,138	6,503,767	475,259 345,152	(498,818)	0	0	148,106	(5,560)
	-					0			
Southern Ohio Coal - Meigs	0	9,338,510	9,172,807	533,896	(703,524)	-	0	229,098	59,469
Windsor Price River Coal	0	2,853,976 476,878	2,991,548 477,094	163,166 27,264	(229,442) (36,592)	0	0	70,015 11,699	3,739 2,371
Houston Pipeline (HPL)	0	476,878 703,491	3,309,388	40,220	(36,592) (253,819)	0	0	11,699	
	U	703,491	3,309,308	40,220	(200,019)	U	U	17,200	(196,341)
Total	\$123,087,038	\$3,930,850,483	\$4,079,276,203	\$231,769,217	(\$312,867,178)	\$0	\$1,008,875	\$96,433,848	\$139,431,801

AMERICAN ELECTRIC POWER SYSTEM QUALIFIED 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.	\$20,889	\$1,483,656	\$1,354,414	\$86,051	(\$104,003)	\$0	\$3	\$32,969	\$35,911
AEP Pro Serv, Inc.	18,079	629,116	1,140,627	37,016	(87,586)	0	0	13,980	(18,511)
AEP T & D Services, LLC	0	0	0	0	0	0	0	0	0
American Electric Power Service Corporation	42,266,039	1,064,976,213	1,157,246,467	63,327,737	(88,862,490)	0	2,757	23,665,641	40,399,683
Appalachian Power Co - Distribution Appalachian Power Co - Generation	7,258,161 7,293,637	276,520,029 217,290,851	272,272,277 224,372,850	16,230,441 12,844,910	(20,907,208) (17,229,113)	0	865 815	6,144,760 4,828,584	8,727,021 7,738,833
Appalachian Power Co - Transmission	1,261,457	37,868,070	41,171,607	2,237,979	(3,161,480)	0	126	4,828,584 841,495	1,179,576
C3 Communications, Inc.	0	668,820	1,343,465	38,253	(103,162)	0	0	14,862	(50,047)
Cardinal Operating Company	1,824,958	57,499,620	61,534,027	3,393,017	(4,725,067)	0	175	1,277,743	1,770,825
AEP Texas Central Company - Distribution	6,004,999	252,783,694	251,340,773	14,801,189	(19,299,922)	0	66	5,617,297	7,123,629
AEP Texas Central Company - Generation	1,888	23,070,142	43,656,807	1,319,584	(3,352,313)	0	0	512,659	(1,518,182)
AEP Texas Central Company - Nuclear	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Transmission	702,518 4,175,566	29,064,862 194,470,178	26,942,643 181,899,808	1,702,519	(2,068,868) (13,967,699)	0	10 474	645,872 4,321,469	982,051 5,891,177
Columbus Southern Power Co - Distribution Columbus Southern Power Co - Generation	2,243,137	91,020,649	89,014,439	11,361,367 5,334,139	(6,835,229)	0	267	2,022,639	2,764,953
Columbus Southern Power Co - Transmission	353,982	20,029,692	17,937,212	1,165,826	(1,377,360)	0	60	445,095	587,603
Conesville Coal Preparation Company	86,079	2,889,378	2,665,659	170,179	(204,690)	0	7	64,207	115,781
Cook Coal Terminal	101,039	2,800,866	3,545,072	165,972	(272,219)	0	9	62,240	57,042
CSW Energy, Inc.	138,575	3,493,006	4,399,071	207,705	(337,795)	0	13	77,621	86,118
Elmwood	388,069	1,782,086	3,679,851	124,120	(282,568)	0	43	39,601	269,266
EnerShop Inc.	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Distribution Indiana Michigan Power Co - Generation	4,190,251 3,026,908	150,918,548 85,967,772	145,440,825 96,440,375	8,871,310 5,089,972	(11,168,091) (7,405,451)	0	408 294	3,353,675 1,910,355	5,247,553 2,622,078
Indiana Michigan Power Co - Nuclear	7,750,029	150,167,605	199,128,134	9,031,959	(15,290,625)	0	744	3,336,988	4,829,094
Indiana Michigan Power Co - Transmission	1,013,905	30,750,404	29,784,971	1,816,731	(2,287,124)	0	94	683,328	1,226,935
Kentucky Power Co - Distribution	1,876,039	58,688,081	60,548,513	3,463,911	(4,649,391)	0	235	1,304,152	1,994,946
Kentucky Power Co - Generation	970,479	26,530,723	30,443,200	1,572,907	(2,337,668)	0	120	589,559	795,397
Kentucky Power Co - Transmission	358,312	6,489,717	8,773,429	391,667	(673,693)	0	36	144,213	220,535
Kingsport Power Co - Distribution	275,261	11,249,270	10,846,268	659,135	(832,862)	0	32	249,979	351,546
Kingsport Power Co - Transmission AEP River Operations LLC	71,460 2,884,146	2,813,867 12,727,900	3,049,219 25,714,921	165,024	(234,143)	0	4 239	62,529 282,836	64,874 2,085,545
Ohio Power Co - Distribution	2,884,146 5,094,936	12,727,900	25,714,921 186,542,655	892,917 11,677,968	(1,974,594) (14,324,213)	0	239 592	282,836 4,424,049	2,085,545 6,873,332
Ohio Power Co - Generation	5,337,208	190,438,725	195,551,609	11,197,231	(15,015,991)	0	638	4,231,883	5,750,968
Ohio Power Co - Transmission	1,392,251	44,307,339	41,591,756	2,613,747	(3,193,742)	0	152	984,587	1,796,995
Public Service Co of Oklahoma - Distribution	4,320,716	154,500,279	147,029,018	9,083,626	(11,290,045)	0	77	3,433,267	5,547,640
Public Service Co of Oklahoma - Generation	2,320,595	67,611,037	73,030,179	3,999,678	(5,607,832)	0	31	1,502,436	2,214,907
Public Service Co of Oklahoma - Transmission	495,253	18,269,867	18,728,975	1,073,254	(1,438,158)	0	5	405,989	536,343
Southwestern Electric Power Co - Distribution	3,000,577	89,182,697	87,716,348	5,272,340	(6,735,551)	0	45	1,981,796	3,519,207
Southwestern Electric Power Co - Generation Southwestern Electric Power Co - Texas - Distribution	3,268,846 1,575,839	88,831,856 50,542,451	93,725,572 50,316,792	5,267,618 2,980,859	(7,196,987) (3,863,719)	0	32 22	1,974,000 1,123,142	3,313,509 1,816,143
Southwestern Electric Power Co - Texas - Transmission	1,575,059	494,667	499,848	28,292	(38,382)	0	0	10,992	902
Southwestern Electric Power Co - Transmission	567,659	13,509,608	13,086,173	805,137	(1,004,859)	0	9	300,207	668,153
Ind Mich River Transp Lakin	1,420,366	25,841,770	31,347,387	1,559,234	(2,407,099)	0	119	574,249	1,146,869
AEP Texas North Company - Distribution	1,968,164	61,617,159	64,307,987	3,636,706	(4,938,073)	0	17	1,369,241	2,036,056
AEP Texas North Company - Generation	21,950	23,552,098	22,194,687	1,348,297	(1,704,283)	0	0	523,369	189,333
AEP Texas North Company - Transmission	306,969	8,764,592	10,902,658	518,840	(837,192)	0	4	194,765	183,386
Wheeling Power Co - Distribution	363,329	14,093,612	13,620,870	826,852	(1,045,918)	0	53	313,185	457,501
Wheeling Power Co - Transmission	0	1,043,080	789,496	59,658	(60,624)	0	0	23,179	22,213
Cedar Coal Co Central Coal Company	0	2,980,563 0	2,447,675 0	170,471 0	(187,952) 0	0	0	66,233 0	48,752 0
Central Ohio Coal	0	8,240,857	7,918,767	471,329	(608,065)	0	0	183,126	46,390
Southern Ohio Coal - Martinka	0	5,984,835	6,584,075	342,297	(505,577)	0	0	132,994	(30,286)
Southern Ohio Coal - Meigs	0	9,257,605	8,996,814	529,480	(690,846)	0	0	205,720	44,355
Windsor	0	2,829,251	2,981,505	161,816	(228,943)	0	0	62,871	(4,256)
Price River Coal	0	472,747	474,998	27,038	(36,474)	0	0	10,505	1,070
Houston Pipeline (HPL)	0	697,396	3,528,730	39,887	(270,964)	0	0	15,497	(215,579)
Total	\$128,010,520	\$3,896,795,275	\$4,079,601,500	\$230,195,191	(\$313,263,906)	\$0	\$9,695	\$86,593,632	\$131,545,135

AMERICAN ELECTRIC POWER SYSTEM QUALIFIED RETIREMENT PLAN ESTIMATED 2019 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. AEP Pro Serv, Inc.	\$21,725 18,803	\$1,474,210 625,111	\$1,311,711 1,231,113	\$85,598 36,845	(\$100,859) (94,661)	\$0 0	\$0 0	\$29,558 12,533	\$36,022 (26,481)
AEP T & D Services, LLC	0	0	0	0	0	0	0	0	0
American Electric Power Service Corporation	43,956,681	1,058,196,135	1,173,962,763	63,065,263	(90,267,142)	0	0	21,216,689	37,971,491
Appalachian Power Co - Distribution	7,548,488	274,759,589	269,120,223	16,153,688	(20,692,916)	0	0	5,508,892	8,518,152
Appalachian Power Co - Generation	7,585,383	215,907,488	224,492,154	12,788,278	(17,261,421)	0	0	4,328,916	7,441,156
Appalachian Power Co - Transmission	1,311,915	37,626,986	41,718,899	2,228,087	(3,207,807)	0	0	754,416	1,086,611
C3 Communications, Inc.	0	664,562	1,454,301	38,026	(111,823)	0	0	13,324	(60,472)
Cardinal Operating Company	1,897,956	57,133,554	62,056,054	3,377,787	(4,771,551)	0	0	1,145,520	1,649,713
AEP Texas Central Company - Distribution AEP Texas Central Company - Generation	6,245,199 1,963	251,174,368 22,923,268	249,376,741 46,137,968	14,729,566 1,311,783	(19,174,821) (3,547,593)	0	0	5,036,012 459,608	6,835,956 (1,774,238)
AEP Texas Central Company - Generation	1,903	22,923,208	40,137,908	1,311,783	(3,547,593)	0	0	459,008	(1,774,238)
AEP Texas Central Company - Transmission	730.618	28,879,823	26.232.543	1,694,312	(2,017,046)	0	0	579.037	986.921
Columbus Southern Power Co - Distribution	4,342,589	193,232,100	177,372,632	11,305,238	(13,638,355)	0	ů 0	3,874,277	5,883,749
Columbus Southern Power Co - Generation	2,332,862	90,441,174	87,755,010	5,308,537	(6,747,568)	0	0	1,813,333	2,707,164
Columbus Southern Power Co - Transmission	368,141	19,902,175	17,236,990	1,159,869	(1,325,369)	0	0	399,036	601,677
Conesville Coal Preparation Company	89,522	2,870,983	2,581,881	169,400	(198,523)	0	0	57,563	117,962
Cook Coal Terminal	105,081	2,783,034	3,696,462	165,258	(284,225)	0	0	55,799	41,914
CSW Energy, Inc.	144,118	3,470,768	4,613,326	206,844	(354,723)	0	0	69,588	65,827
Elmwood	403,592	1,770,740	4,020,247	124,415	(309,121)	0	0	35,503	254,390
EnerShop Inc.	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Distribution	4,357,861	149,957,738	142,956,155	8,829,950	(10,992,038)	0	0	3,006,632	5,202,405
Indiana Michigan Power Co - Generation Indiana Michigan Power Co - Nuclear	3,147,984 8,060,030	85,420,466 149,211,576	98,317,995 208,623,223	5,067,893 8,999,093	(7,559,766) (16,041,243)	0	0	1,712,669 2,991,672	2,368,780 4,009,551
-			208,823,223			0	0	612,616	
Indiana Michigan Power Co - Transmission Kentucky Power Co - Distribution	1,054,462 1,951,081	30,554,635 58,314,449	29,348,701 60,537,285	1,808,675 3,448,398	(2,256,650) (4,654,771)	0	0	1,169,197	1,219,102 1,913,905
Kentucky Power Co - Generation	1,009,298	26,361,818	31,142,284	1,566,177	(2,394,561)	0	0	528,551	709,466
Kentucky Power Co - Transmission	372,645	6,448,401	9,204,168	390,301	(707,717)	0	0	129,290	184,517
Kingsport Power Co - Distribution	286,272	11,177,653	10,664,037	655,967	(819,968)	0	0	224,110	346,381
Kingsport Power Co - Transmission	74,318	2,795,953	3,091,336	164,237	(237,696)	0	0	56,058	56,918
AEP River Operations LLC	2,999,512	12,646,869	28,104,534	895,287	(2,160,985)	0	0	253,568	1,987,382
Ohio Power Co - Distribution	5,298,734	197,818,900	181,914,036	11,622,406	(13,987,548)	0	0	3,966,242	6,899,834
Ohio Power Co - Generation	5,550,696	189,226,313	195,425,183	11,145,154	(15,026,433)	0	0	3,793,962	5,463,380
Ohio Power Co - Transmission	1,447,941	44,025,260	40,558,757	2,601,980	(3,118,602)	0	0	882,700	1,814,019
Public Service Co of Oklahoma - Distribution	4,493,544	153,516,666	144,257,617	9,041,356	(11,092,109)	0	0	3,077,988	5,520,779
Public Service Co of Oklahoma - Generation	2,413,418	67,180,597	73,960,316	3,982,175	(5,686,881)	0	0	1,346,962	2,055,674
Public Service Co of Oklahoma - Transmission	515,063	18,153,554	18,727,751	1,068,220	(1,439,995)	0	0	363,976	507,264
Southwestern Electric Power Co - Distribution Southwestern Electric Power Co - Generation	3,120,600 3,399,600	88,614,924 88,266,316	86,798,672 94,300,989	5,249,113 5,245,130	(6,674,035) (7,250,895)	0	0	1,776,717 1,769,728	3,472,395 3,163,563
Southwestern Electric Power Co - Texas - Distribution	1,638,873	50,220,677	49,940,626	2,967,407	(3,839,983)	0	0	1,006,918	1,773,215
Southwestern Electric Power Co - Texas - Transmission	0	491,518	499,818	28,125	(38,432)	0	0	9,855	(452)
Southwestern Electric Power Co - Transmission	590,365	13,423,600	12,871,049	801,880	(989,668)	0	0	269,141	671,719
Ind Mich River Transp Lakin	1,477,180	25,677,251	32,450,417	1,553,778	(2,495,144)	0	0	514,825	1,050,640
AEP Texas North Company - Distribution	2,046,891	61,224,879	64,530,416	3,620,415	(4,961,807)	0	0	1,227,551	1,933,050
AEP Texas North Company - Generation	22,828	23,402,155	21,653,449	1,340,379	(1,664,955)	0	0	469,210	167,462
AEP Texas North Company - Transmission	319,248	8,708,793	11,298,800	516,585	(868,776)	0	0	174,610	141,667
Wheeling Power Co - Distribution	377,862	14,003,886	13,380,268	822,925	(1,028,822)	0	0	280,776	452,741
Wheeling Power Co - Transmission	0	1,036,439	716,613	59,305	(55,101)	0	0	20,780	24,985
Cedar Coal Co	0	2,961,587	2,290,292	169,462	(176,103)	0	0	59,379	52,739
Central Coal Company Central Ohio Coal	0	0 8,188,392	0 7,746,218	0 468,540	0 (595,614)	0	0	0 164,176	0 37,102
Southern Ohio Coal - Martinka	0	8,188,392 5,946,733	6,676,969	468,540 340,272	(595,614) (513,399)	0	0	119,231	(53,895)
Southern Ohio Coal - Meigs	0	9,198,667	8,819,136	526,348	(678,112)	0	0	184,432	32,668
Windsor	0	2,811,239	2,974,095	160,859	(228,681)	0	0	56,365	(11,457)
Price River Coal	0	469,737	473,288	26,878	(36,392)	0	0	9,418	(11,407)
Houston Pipeline (HPL)	0	692,956	3,766,469	39,651	(289,607)	0	0	13,894	(236,063)
Total	\$133,130,941	\$3,871,986,668	\$4,092,391,979	\$229,173,116	(\$314,668,010)	\$0	\$0	\$77,632,807	\$125,268,855