

American Electric Power

Excess Benefit Plan

Actuarial Valuation Report

Pension Cost for Fiscal Year Ending
December 31, 2013, under U.S. GAAP

April 2013

TOWERS WATSON 

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Purpose and actuarial statement

As requested by American Electric Power (the Company or AEP), this report documents the results of an actuarial valuation of the American Electric Power Excess Benefit Plan (the Plan)

The primary purpose of this valuation is to determine the Net Periodic Benefit Cost/(Income) (Benefit Cost), in accordance with FASB Accounting Standards Codification Topic 715 (ASC 715) for the fiscal year beginning January 1, 2013. It is anticipated that a separate report will be prepared for year-end disclosure purposes.

Accumulated other comprehensive (income)/loss amounts shown in the report are shown prior to adjustment for deferred taxes. Any such deferred tax allowance should be made in consultation with the Company's tax advisors and auditors.

This report is provided subject to the terms set out herein and in our master consulting services agreement dated July 29, 2004 and the accompanying General Terms and Conditions of Business. This report is provided solely for the Company's use and for the specific purposes indicated above. It may not be suitable for use in any other context or for any other purpose.

Except where we expressly agree in writing, this report should not be disclosed or provided to any third party, other than as provided below. In the absence of such consent and an express assumption of responsibility, no responsibility whatsoever is accepted by us for any consequences arising from any third party relying on this report or any advice relating to its contents.

The Company may make a copy of this report available to its auditors, but we make no representation as to the suitability of this report for any purpose other than that for which it was originally provided and accept no responsibility or liability to the Company's auditors in this regard. The Company should draw the provisions of this paragraph to the attention of its auditors when passing this report to them.

In preparing these results, we have relied upon information and data provided to us orally and in writing by AEP and other persons or organizations designated by AEP. We have relied on all the data and information provided, including Plan provisions, membership data and asset information, as being complete and accurate. We have not independently verified the accuracy or completeness of the data or information provided, but we have performed limited checks for consistency.

The results summarized in this report involve actuarial calculations that require assumptions about future events. AEP is responsible for the selection of the assumptions.

As required by U.S. GAAP, the actuarial assumptions and methods employed in the development of the pension cost have been selected by the plan sponsor. Towers Watson has concurred with these assumptions and methods. ASC 715-30-35 requires that each significant assumption "individually represent the best estimate of a particular future event."

In our opinion, all calculations are in accordance with US GAAP and the procedures followed and the results presented are in conformity with applicable actuarial standards of practice.

The undersigned consulting actuaries are members of the Society of Actuaries and meet the "Qualification Standards for Actuaries Issuing Statements of Actuarial Opinion in the United States" relating to pension plans. Our objectivity is not impaired by any relationship between the plan sponsor and our employer, Towers Watson Pennsylvania Inc.



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Towers Watson Pennsylvania Inc.

April 2013

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Section 1: Summary of key results

Benefit cost, assets & obligations

All monetary amounts shown in US Dollars

Fiscal Year Ending		December 31, 2013	December 31, 2012
Benefit Cost/ (Income)	Net Periodic Benefit Cost/(Income)	7,353,696	7,108,384
	Immediate Recognition of Benefit Cost/(Income) due to Settlements	0	4,799,853
	Total Benefit Cost/(Income)	7,353,696	11,908,237
Measurement Date		January 1, 2013	January 1, 2012
Plan Assets	Fair Value of Assets (FVA)	0	0
	Market Related Value of Assets (MRVA)	0	0
	Return on Fair Value Assets during Prior Year	N/A	N/A
Benefit Obligations	Accumulated Benefit Obligation (ABO)	(84,704,119)	(90,774,593)
	Projected Benefit Obligation (PBO)	(86,575,004)	(91,108,969)
Funded Ratios	Fair Value of Assets to ABO	0.0%	0.0%
	Fair Value of Assets to PBO	0.0%	0.0%
Accumulated Other Comprehensive (Income)/Loss	Net Transition Obligation/(Asset)	0	0
	Net Prior Service Cost/(Credit)	478,655	976,035
	Net Loss/(Gain)	43,841,210	43,522,476
	Total Accumulated Other Comprehensive (Income)/Loss	44,319,865	44,498,511
Assumptions¹	Discount Rate	3.80%	4.40%
	Expected Long-term Return on Plan Assets	N/A	N/A
	Rate of Compensation/Salary Increase	Rates vary by age from 3.5% to 11.5%	Rates vary by age from 3.5% to 11.5%
Participant Data	Census Date	January 1, 2013	January 1, 2012

¹ Rates are expressed on an annual basis where applicable.

Comments on results

The pension cost declined from \$7,108,384 in fiscal 2012 to \$7,353,696 in fiscal 2013, as set forth below:

All monetary amounts shown in US Dollars

	Pension Cost
Prior year	7,108,384
Change due to:	
▶ Expected based on prior valuation and payments during the prior year	1,444,187
▶ Unexpected noninvestment experience	(1,359,670)
▶ Unexpected investment experience	0
▶ Assumption changes	160,795
▶ Plan amendments	0
▶ Method change	0
▶ Interim events	0
<u>Current year</u>	<u>7,353,696</u>

Significant reasons for these changes include the following:

- The mortality used to convert to different forms of payment was updated, which decreased the pension cost.
- The mortality used to value benefit obligation was updated for an additional year of mortality improvements, which increased the pension cost.
- The discount rate declined 60 basis points compared to the prior year, which increased the pension cost.
- The interest crediting rate decreased from 4.50% to 4.00%, which decreased the pension cost.
- The settlement accounting required during 2012, which generated a one-time charge of approximately \$4.8 million, is not expected to be required during 2013. This figure is not included above.

Plan provisions and assumptions

Appendix A outlines the assumptions and methods used in the valuation. Appendix B outlines our understanding of the principal provisions of the Plan being valued.

Changes in assumptions

The discount rate decreased from 4.40% to 3.80%.

The mortality table used to value the benefit obligations was updated from the RP2000 with projections to 2019 for annuitants and to 2027 for nonannuitants to RP2000 with projections to 2020 for annuitants and to 2028 for nonannuitants.

The cash balance crediting rate decreased from 4.50% to 4.00%.

The lump sum conversion rate decreased from 6.25% to 5.10%.

The mortality used to convert to 417(e) based forms of payment was updated for an additional year of mortality improvements.

Changes in methods

None.

Changes in benefits valued

None.

Section 2: Accounting exhibits

2.1 Balance sheet asset/(liability)

All monetary amounts shown in US Dollars

Measurement Date	January 1, 2013	January 1, 2012
A Development of Balance Sheet Asset/(Liability)¹		
1 Projected benefit obligation (PBO) ²	(86,575,004)	(91,108,969)
2 Fair value of assets (FVA)	0	0
3 Net balance sheet asset/(liability)	(86,575,004)	(91,108,969)
B Current and Noncurrent Allocation¹		
1 Noncurrent assets	0	0
2 Current liabilities	(7,943,073)	(16,648,047)
3 Noncurrent liabilities	(78,631,931)	(74,460,922)
4 Net balance sheet asset/(liability)	(86,575,004)	(91,108,969)
C Accumulated Benefit Obligation (ABO)	(84,704,119)	(90,774,593)
D Accumulated Other Comprehensive (Income)/Loss		
1 Net transition obligation/(asset)	0	0
2 Net prior service cost/(credit)	478,655	976,034
3 Net loss/(gain)	43,841,210	43,522,476
4 Accumulated other comprehensive (income)/loss ³	44,319,865	44,498,510
E Assumptions and Dates⁴		
1 Discount rate	3.80%	4.40%
2 Rate of compensation/salary increase	Rates vary by age from 3.5% to 11.5%	Rates vary by age from 3.5% to 11.5%
3 Census date	January 1, 2013	January 1, 2012

¹ Whether the amounts in this table that differ from those disclosed at year-end must be disclosed in subsequent interim financial statements should be determined.

² East PBO = \$49,689,735; West PBO = \$36,885,269

³ Amount shown is pre-tax and should be adjusted by plan sponsor for tax effects.

⁴ Rates are expressed on an annual basis where applicable.

2.2 Summary and comparison of benefit cost and cash flows

All monetary amounts shown in US Dollars

Fiscal Year Ending	December 31, 2013	December 31, 2012
A Total Benefit Cost		
1 Employer service cost	547,672	266,815
2 Interest cost	3,161,150	3,363,830
3 Expected return on assets	0	0
4 Subtotal	3,708,822	3,630,645
5 Net transition obligation/(asset) amortization	0	0
6 Net prior service cost/(credit) amortization	298,793	497,380
7 Net loss/(gain) amortization	3,346,081	2,980,359
8 Amortization subtotal	3,644,874	3,477,739
9 Net periodic benefit cost/(income)	7,353,696	7,108,384
10 Cost of curtailments	0	0
11 Cost of settlements	0	4,799,853
12 Cost of special/contractual termination benefits	0	0
13 Total benefit cost	7,353,696	11,908,237
B Assumptions¹		
1 Discount rate	3.80%	4.40%
2 Long-term rate of return on assets	N/A	N/A
3 Rate of compensation/salary increase	Rates vary by age from 3.5% to 11.5%	Rates vary by age from 3.5% to 11.5%
4 Census date	January 1, 2013	January 1, 2012
C Assets at Beginning of Year		
1 Fair market value	0	0
2 Market-related value	0	0
D Cash Flow		
	Expected	Actual
1 Employer contributions	0	0
2 Plan participants' contributions ²	0	0
3 Benefits paid from the Company	7,943,073	16,262,963
4 Benefits paid from plan assets ²	0	0

¹ These assumptions were used to calculate Net Periodic Benefit Cost/(Income) as of the beginning of the year. Rates are expressed on an annual basis where applicable. For assumptions used for interim measurement periods, if any, refer to Appendix A.

² Over the fiscal year.

Section 3: Data exhibits

3.1 Plan participant data

All monetary amounts shown in US Dollars

Census Date	January 1, 2013	January 1, 2012
A Participating Employees		
1 Number	17,631	18,056
2 Total annual plan compensation	1,592,436,325	1,568,072,111
3 Average plan compensation	90,320	86,845
4 Average age (years)	46.8	46.3
5 Average credited service (years)	17.3	16.8
6 Average future working life (years)	10.5149	10.7320
B Participants with Deferred Benefits		
1 Number (non-cash balance)	2	1
2 Total annual pension (non-cash balance)	240,580	450
3 Average annual pension (non-cash balance)	120,290	450
4 Number of cash balance	2	4
5 Total cash balance	406,415	4,174,289
6 Average cash balance	203,208	1,043,572
7 Average age	60.0	58.9
C Participants Receiving Benefits		
1 Number	93	98
2 Total annual pension	6,972,897	6,955,790
3 Average annual pension	74,977	70,977
4 Average age (years)	72.5	72.1

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Appendix A : Statement of actuarial assumptions and methods

Actuarial Assumptions and Methods — Pension Cost

Economic Assumptions

Discount rate		3.80%
Annual rates of increase		
▶ Compensation:		
– Representative rates	<i>Age</i>	<i>Rate</i>
	< 26	11.50%
	26 – 30	9.50%
	31 – 35	7.50%
	36 – 40	6.50%
	41 – 45	5.00%
	46 – 50	4.00%
	> 50	3.50%
– Weighted average		4.95%
▶ Cash balance crediting rate		4.00%
▶ Lump sum/annuity conversion rate		5.10%
▶ Future Social Security wage bases		4.00%
▶ Statutory limits on compensation		3.00%

Demographic Assumptions

Inclusion Date	The valuation date coincident with or next following the date on which the employee becomes a participant.
New or rehired employees	It was assumed there will be no new or rehired employees.
Mortality	
▶ Healthy	Separate rates for (1) non-annuitants (based on RP-2000 "Employees" table without collar or amount adjustments, projected to 2028 using Scale AA and (2) annuitants (based on RP-2000 "Healthy Annuitants" table without collar or amount adjustments, projected to 2020 using Scale AA.
▶ Disabled	RP2000 – disabled retirees, no projection.
▶ Lump sum/annuity conversion	Applicable 417(e) IRS Mortality Table
Termination	Rates varying by age and service

Percentage leaving during the year		
Attained Age	Less than five years of service	Five or more years of service
< 25	8.00%	8.00%
25 – 29	8.00%	6.00%
30 – 34	8.00%	5.00%
35 – 39	8.00%	3.00%
40 – 49	8.00%	2.50%
> 49	8.00%	4.00%

Disability

Rates apply to employees not eligible to retire and vary by age and sex as indicated by the following sample values:

Percentage becoming disabled during the year		
Age	Male	Female
20	0.060%	0.090%
30	0.060%	0.090%
40	0.074%	0.110%
50	0.178%	0.267%
60	0.690%	1.035%

Retirement Rates varying by age; average retirement age 61:

Percentage retiring during the year	
Age	Rate
55-57	7.00%
58-60	10.00%
61-63	25.00%
64-65	50.00%
66-69	25.00%
70+	100.00%

Benefit commencement date:

- ▶ Preretirement death benefit The later of the death of the active participant or the date the participant would have attained age 55.
- ▶ Deferred vested benefit The later of age 55 or termination of employment.
- ▶ Disability benefit Upon disablement.
- ▶ Retirement benefit Upon termination of employment.

Form of payment

40% lump sum; 60% annuity for retirement eligible East grandfathered participants and 75% lump sum; 25% annuity for all other participants. Married participants are assumed to elect the 50% joint and survivor annuity and unmarried participants are assumed to elect the single life annuity. No other optional form of payment election is assumed.

Percent married

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

Spouse ages

Wives are assumed to be three years younger than husbands.

Valuation pay

2013 base salary pay (Grandfathered) – not estimated due to freeze of final average pay accruals at December 31, 2010.

2013 expanded pay (Cash Balance) – sum of the following updated one year according to the salary increase assumption:

- (i) 2012 base salary
- (ii) a 15% increase for overtime eligible employees and a target bonus percent increase for incentive-eligible employees

Timing of benefit payments

Annuity payments are payable monthly at the beginning of the month and lump sum payments are payable on date of decrement.

Methods

Service cost and projected benefit obligation	Projected unit credit
Benefits not valued	All benefits described in the Plan Provisions sections of this report were valued. Towers Watson has reviewed the plan provisions with AEP and is not aware of any significant benefits required to be valued that were not.
Change in assumptions and methods since prior valuation	<p>The discount rate was decreased from 4.40% to 3.80%.</p> <p>The mortality table used to value the benefit obligations was updated from the RP2000 with projections to 2019 for annuitants and to 2027 for nonannuitants to RP2000 with projections to 2020 and 2028, respectively.</p> <p>The cash balance crediting rate was changed from 4.50% to 4.00%.</p> <p>The mortality table used for lump sum/annuity conversions was updated for an additional year of mortality improvements.</p> <p>The lump sum conversion rate was changed from 6.25% to 5.10%.</p>
Data Sources	Towers Watson used participant and asset data as of January 1, 2013, supplied by ACS, the third party database for the AEP pension data with the exception of certain data records that were not provided on the original file but are due benefits. The data for such exceptions was collected from the ACS system. Data were reviewed for reasonableness and consistency, but no audit was performed. Assumptions or estimates were made by Towers Watson 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.

Appendix B : Summary of principal plan provisions

The Excess Benefit Plan provides a benefit determined in accordance with the provisions of the American Electric Power System's Retirement Plan (a qualified defined benefit plan), without recognition of the statutory maximums on benefits and pay, less the benefit payable from the qualified plan. MICP awards are also included in the definition of pay for the former East Plan grandfathered benefit for executives with base pay in excess of the IRS limit. Certain executives have contracts providing additional benefits. Certain former Central and South West company executives are eligible for a final average pay cash balance benefit (pension equity – type formula) if it produces a larger benefit. The schedule of contribution percentages for this formula is identical to the cash balance formula.

Prior to 2004, all executives had their cash balance pay limited to \$1,000,000. In addition, pay was limited for executives in an uncapped incentive plan to two times base pay for both the final average pay formula and the cash balance formula. Base pay rate is determined at the earlier of year-end or date of termination.

Effective January 1, 2004, pay for all executives is limited to the greater of two times base pay or \$1 million for the cash balance formula only. The executives in the uncapped incentive plan continue to have two times pay limit apply to the former East Plan final average pay formula.

Effective December 31, 2010, accruals under the east grandfathered final average pay formula were discontinued.

Future Plan Changes

Towers Watson is not aware of any future plan changes that are required to be reflected.

Changes in Benefits Valued Since Prior Year

None.

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Appendix C: Results by Business Unit

Summary of key assumptions for Appendix C of 2013 Excess Benefit Plan valuation report:

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Discount rate	3.80%	4.40%	4.55%	4.65%	4.80%	4.90%	4.90%	4.90%	4.90%	4.90%	4.90%
Cash balance crediting rate	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Lump sum conversion rate	5.10%	5.10%	5.10%	5.10%	5.10%	5.10%	5.10%	5.10%	5.10%	5.10%	5.10%
Expected mortality	2013 IRS Applicable Mortality Table										
Valuation and data	January 1, 2013										

Excess Benefit Plan

**AMERICAN ELECTRIC POWER
NONQUALIFIED RETIREMENT PLAN
2013 NET PERIODIC PENSION COST**

Location	Projected Benefit Obligation	Market-Related Value of Assets	Service Cost	Interest Cost	Expected Return on Assets	Amortization of Prior Service Cost	Amortization of Gain/Loss	Net Periodic Pension Cost
140 Appalachian Power Co - Distribution	\$219,825	\$0	\$26	\$7,977	\$0	\$1	\$8,496	\$16,500
215 Appalachian Power Co - Generation	1,731	0	0	63	0	5	67	135
150 Appalachian Power Co - Transmission	0	0	0	0	0	0	0	0
Appalachian Power Co. - FERC	\$221,556	\$0	\$26	\$8,040	\$0	\$6	\$8,563	\$16,635
225 Cedar Coal Co	0	0	0	0	0	0	0	0
Appalachian Power Co. - SEC	\$221,556	\$0	\$26	\$8,040	\$0	\$6	\$8,563	\$16,635
211 AEP Texas Central Company - Distribution	\$3,626,137	\$0	\$4,817	\$131,745	\$0	(\$3,359)	\$140,148	\$273,351
147 AEP Texas Central Company - Generation	0	0	0	0	0	0	0	0
169 AEP Texas Central Company - Transmission	0	0	0	0	0	0	0	0
AEP Texas Central Co.	\$3,626,137	\$0	\$4,817	\$131,745	\$0	(\$3,359)	\$140,148	\$273,351
170 Indiana Michigan Power Co - Distribution	\$117,371	\$0	\$9,964	\$4,620	\$0	\$153	\$4,536	\$19,273
132 Indiana Michigan Power Co - Generation	11,055	0	705	427	0	4	427	1,563
190 Indiana Michigan Power Co - Nuclear	237,638	0	17,933	9,273	0	(606)	9,185	35,785
120 Indiana Michigan Power Co - Transmission	116,780	0	0	4,237	0	0	4,513	8,750
280 Ind Mich River Transp Lakin	0	0	106	4	0	0	0	110
Indiana Michigan Power Co. - FERC	\$482,844	\$0	\$28,708	\$18,561	\$0	(\$449)	\$18,661	\$65,481
202 Price River Coal	0	0	0	0	0	0	0	0
Indiana Michigan Power Co. - SEC	\$482,844	\$0	\$28,708	\$18,561	\$0	(\$449)	\$18,661	\$65,481
110 Kentucky Power Co - Distribution	\$11	\$0	\$3,000	\$109	\$0	\$786	\$0	\$3,895
117 Kentucky Power Co - Generation	0	0	0	0	0	0	0	0
180 Kentucky Power Co - Transmission	0	0	0	0	0	0	0	0
Kentucky Power Co.	\$11	\$0	\$3,000	\$109	\$0	\$786	\$0	\$3,895
104 Cardinal Operating Company	\$2,984	\$0	\$167	\$114	\$0	(\$3)	\$115	\$393
270 Cook Coal Terminal	0	0	0	0	0	0	0	0
250 Ohio Power Co - Distribution	23,652	0	6,398	1,090	0	10	914	8,412
181 Ohio Power Co - Generation	892,317	0	1	32,377	0	1,348	34,488	68,214
160 Ohio Power Co - Transmission	0	0	0	0	0	0	0	0
Ohio Power Co. - FERC	\$918,953	\$0	\$6,566	\$33,581	\$0	\$1,355	\$35,517	\$77,019
290 Conesville Coal Preparation Company	0	0	0	0	0	0	0	0
Ohio Power Co. - SEC	\$918,953	\$0	\$6,566	\$33,581	\$0	\$1,355	\$35,517	\$77,019
167 Public Service Co of Oklahoma - Distribution	\$1,135,792	\$0	\$11,567	\$41,631	\$0	(\$1,355)	\$43,898	\$95,741
198 Public Service Co of Oklahoma - Generation	409,777	0	1,724	14,931	0	(519)	15,838	31,974
114 Public Service Co of Oklahoma - Transmission	0	0	0	0	0	0	0	0
Public Service Co. of Oklahoma	\$1,545,569	\$0	\$13,291	\$56,562	\$0	(\$1,874)	\$59,736	\$127,715
159 Southwestern Electric Power Co - Distribution	\$92,723	\$0	\$4,770	\$3,537	\$0	\$2	\$3,584	\$11,893
168 Southwestern Electric Power Co - Generation	1,057,169	0	852	38,389	0	(1,088)	40,859	79,012
161 Southwestern Electric Power Co - Texas - Distribution	0	0	0	0	0	0	0	0
111 Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0
194 Southwestern Electric Power Co - Transmission	96,548	0	0	3,503	0	2	3,732	7,237
Southwestern Electric Power Co.	\$1,246,440	\$0	\$5,622	\$45,429	\$0	(\$1,084)	\$48,175	\$98,142
119 AEP Texas North Company - Distribution	\$919,311	\$0	\$0	\$33,356	\$0	(\$852)	\$35,531	\$68,035
166 AEP Texas North Company - Generation	692,690	0	0	25,133	0	(547)	26,772	51,358
192 AEP Texas North Company - Transmission	0	0	0	0	0	0	0	0
AEP Texas North Co.	\$1,612,001	\$0	\$0	\$58,489	\$0	(\$1,399)	\$62,303	\$119,393
230 Kingsport Power Co - Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
260 Kingsport Power Co - Transmission	0	0	0	0	0	0	0	0
Kingsport Power Co.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
210 Wheeling Power Co - Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
200 Wheeling Power Co - Transmission	0	0	0	0	0	0	0	0
Wheeling Power Co.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
103 American Electric Power Service Corporation	\$74,976,703	\$0	\$465,286	\$2,737,331	\$0	\$0	\$2,897,811	\$6,405,548
American Electric Power Service Corp	\$74,976,703	\$0	\$465,286	\$2,737,331	\$0	\$0	\$2,897,811	\$6,405,548
143 AEP Pro Serv, Inc.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
171 CSW Energy, Inc.	1,743,607	0	15,805	63,838	0	423	67,390	147,456
293 Elmwood	0	0	0	0	0	0	0	0
292 AEP River Operations LLC	200,128	0	4,551	7,427	0	(731)	7,735	18,982
189 Central Coal Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
400 AEP Energy, Inc.	1,055	0	0	38	0	0	41	79
Miscellaneous	\$1,944,790	\$0	\$20,356	\$71,303	\$0	(\$308)	\$75,166	\$166,517
Total	\$86,575,004	\$0	\$547,672	\$3,161,150	\$0	(\$6,326)	\$3,346,080	\$7,353,696

**AMERICAN ELECTRIC POWER
 NONQUALIFIED RETIREMENT PLAN
 ESTIMATED 2014 NET PERIODIC PENSION COST**

<i>Location</i>	<i>Projected Benefit Obligation</i>	<i>Market-Related Value of Assets</i>	<i>Service Cost</i>	<i>Interest Cost</i>	<i>Expected Return on Assets</i>	<i>Amortization of Prior Service Cost</i>	<i>Amortization of Gain/Loss</i>	<i>Net Periodic Pension Cost</i>
140 Appalachian Power Co - Distribution	\$198,535	\$0	\$25	\$8,323	\$0	\$1	\$7,022	\$15,371
215 Appalachian Power Co - Generation	1,563	0	0	66	0	2	55	123
150 Appalachian Power Co - Transmission	0	0	0	0	0	0	0	0
Appalachian Power Co. - FERC	\$200,098	\$0	\$25	\$8,389	\$0	\$3	\$7,077	\$15,494
225 Cedar Coal Co	0	0	0	0	0	0	0	0
Appalachian Power Co. - SEC	\$200,098	\$0	\$25	\$8,389	\$0	\$3	\$7,077	\$15,494
211 AEP Texas Central Company - Distribution	\$3,274,952	\$0	\$4,712	\$137,465	\$0	(\$3,359)	\$115,831	\$254,649
147 AEP Texas Central Company - Generation	0	0	0	0	0	0	0	0
169 AEP Texas Central Company - Transmission	0	0	0	0	0	0	0	0
AEP Texas Central Co.	\$3,274,952	\$0	\$4,712	\$137,465	\$0	(\$3,359)	\$115,831	\$254,649
170 Indiana Michigan Power Co - Distribution	\$106,004	\$0	\$9,747	\$4,852	\$0	(\$8)	\$3,749	\$18,340
132 Indiana Michigan Power Co - Generation	9,984	0	690	447	0	4	353	1,494
190 Indiana Michigan Power Co - Nuclear	214,623	0	17,542	9,731	0	(784)	7,591	34,080
120 Indiana Michigan Power Co - Transmission	105,470	0	0	4,421	0	0	3,730	8,151
280 Ind Mich River Transp Lakin	0	0	104	4	0	0	0	108
Indiana Michigan Power Co. - FERC	\$436,081	\$0	\$28,083	\$19,455	\$0	(\$788)	\$15,423	\$62,173
202 Price River Coal	0	0	0	0	0	0	0	0
Indiana Michigan Power Co. - SEC	\$436,081	\$0	\$28,083	\$19,455	\$0	(\$788)	\$15,423	\$62,173
110 Kentucky Power Co - Distribution	\$10	\$0	\$2,935	\$123	\$0	\$0	\$0	\$3,058
117 Kentucky Power Co - Generation	0	0	0	0	0	0	0	0
180 Kentucky Power Co - Transmission	0	0	0	0	0	0	0	0
Kentucky Power Co.	\$10	\$0	\$2,935	\$123	\$0	\$0	\$0	\$3,058
104 Cardinal Operating Company	\$2,695	\$0	\$163	\$120	\$0	(\$3)	\$95	\$375
270 Cook Coal Terminal	0	0	0	0	0	0	0	0
250 Ohio Power Co - Distribution	21,361	0	6,258	1,158	0	10	756	8,182
181 Ohio Power Co - Generation	805,898	0	1	33,779	0	(70)	28,503	62,213
160 Ohio Power Co - Transmission	0	0	0	0	0	0	0	0
Ohio Power Co. - FERC	\$829,954	\$0	\$6,422	\$35,057	\$0	(\$63)	\$29,354	\$70,770
290 Conesville Coal Preparation Company	0	0	0	0	0	0	0	0
Ohio Power Co. - SEC	\$829,954	\$0	\$6,422	\$35,057	\$0	(\$63)	\$29,354	\$70,770
167 Public Service Co of Oklahoma - Distribution	\$1,025,793	\$0	\$11,315	\$43,470	\$0	(\$1,355)	\$36,281	\$89,711
198 Public Service Co of Oklahoma - Generation	370,091	0	1,686	15,583	0	(519)	13,090	29,840
114 Public Service Co of Oklahoma - Transmission	0	0	0	0	0	0	0	0
Public Service Co. of Oklahoma	\$1,395,884	\$0	\$13,001	\$59,053	\$0	(\$1,874)	\$49,371	\$119,551
159 Southwestern Electric Power Co - Distribution	\$83,743	\$0	\$4,666	\$3,706	\$0	\$2	\$2,962	\$11,336
168 Southwestern Electric Power Co - Generation	954,784	0	833	40,054	0	(1,088)	33,769	73,568
161 Southwestern Electric Power Co - Texas - Distribution	0	0	0	0	0	0	0	0
111 Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0
194 Southwestern Electric Power Co - Transmission	87,197	0	0	3,655	0	2	3,084	6,741
Southwestern Electric Power Co.	\$1,125,724	\$0	\$5,499	\$47,415	\$0	(\$1,084)	\$39,815	\$91,645
119 AEP Texas North Company - Distribution	\$830,277	\$0	\$0	\$34,801	\$0	(\$852)	\$29,366	\$63,315
166 AEP Texas North Company - Generation	625,604	0	0	26,222	0	(547)	22,127	47,802
192 AEP Texas North Company - Transmission	0	0	0	0	0	0	0	0
AEP Texas North Co.	\$1,455,881	\$0	\$0	\$61,023	\$0	(\$1,399)	\$51,493	\$111,117
230 Kingsport Power Co - Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
260 Kingsport Power Co - Transmission	0	0	0	0	0	0	0	0
Kingsport Power Co.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
210 Wheeling Power Co - Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
200 Wheeling Power Co - Transmission	0	0	0	0	0	0	0	0
Wheeling Power Co.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
103 American Electric Power Service Corporation	\$67,715,341	\$0	\$455,130	\$2,857,324	\$0	\$0	\$2,394,997	\$5,751,923
American Electric Power Service Corp	\$67,715,341	\$0	\$455,130	\$2,857,324	\$0	\$0	\$2,394,997	\$5,751,923
143 AEP Pro Serv, Inc.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
171 CSW Energy, Inc.	1,574,742	0	15,460	66,652	0	423	55,696	138,231
293 Elmwood	0	0	0	0	0	0	0	0
292 AEP River Operations LLC	180,746	0	4,452	7,762	0	(789)	6,393	17,818
189 Central Coal Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
400 AEP Energy, Inc.	953	0	0	40	0	0	34	74
Miscellaneous	\$1,756,441	\$0	\$19,912	\$74,454	\$0	(\$366)	\$62,123	\$156,123
Total	\$78,190,366	\$0	\$535,719	\$3,299,758	\$0	(\$8,930)	\$2,765,484	\$6,636,503

Excess Benefit Plan

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

Location	Projected Benefit Obligation	Market-Related Value of Assets	Service Cost	Interest Cost	Expected Return on Assets	Amortization of Prior Service Cost	Amortization of Gain/Loss	Net Periodic Pension Cost
140 Appalachian Power Co - Distribution	\$186,660	\$0	\$26	\$8,064	\$0	\$1	\$6,341	\$14,432
215 Appalachian Power Co - Generation	1,470	0	0	63	0	2	50	115
150 Appalachian Power Co - Transmission	0	0	0	0	0	0	0	0
Appalachian Power Co. - FERC	\$188,130	\$0	\$26	\$8,127	\$0	\$3	\$6,391	\$14,547
225 Cedar Coal Co	0	0	0	0	0	0	0	0
Appalachian Power Co. - SEC	\$188,130	\$0	\$26	\$8,127	\$0	\$3	\$6,391	\$14,547
211 AEP Texas Central Company - Distribution	\$3,079,056	\$0	\$4,861	\$133,208	\$0	(\$947)	\$104,597	\$241,719
147 AEP Texas Central Company - Generation	0	0	0	0	0	0	0	0
169 AEP Texas Central Company - Transmission	0	0	0	0	0	0	0	0
AEP Texas Central Co.	\$3,079,056	\$0	\$4,861	\$133,208	\$0	(\$947)	\$104,597	\$241,719
170 Indiana Michigan Power Co - Distribution	\$99,663	\$0	\$10,054	\$4,739	\$0	(\$8)	\$3,386	\$18,171
132 Indiana Michigan Power Co - Generation	9,387	0	711	436	0	4	319	1,470
190 Indiana Michigan Power Co - Nuclear	201,785	0	18,095	9,498	0	(784)	6,855	33,664
120 Indiana Michigan Power Co - Transmission	99,161	0	0	4,283	0	0	3,369	7,652
280 Ind Mich River Transp Lakin	0	0	107	5	0	0	0	112
Indiana Michigan Power Co. - FERC	\$409,996	\$0	\$28,967	\$18,961	\$0	(\$788)	\$13,929	\$61,069
202 Price River Coal	0	0	0	0	0	0	0	0
Indiana Michigan Power Co. - SEC	\$409,996	\$0	\$28,967	\$18,961	\$0	(\$788)	\$13,929	\$61,069
110 Kentucky Power Co - Distribution	\$9	\$0	\$3,027	\$131	\$0	\$0	\$0	\$3,158
117 Kentucky Power Co - Generation	0	0	0	0	0	0	0	0
180 Kentucky Power Co - Transmission	0	0	0	0	0	0	0	0
Kentucky Power Co.	\$9	\$0	\$3,027	\$131	\$0	\$0	\$0	\$3,158
104 Cardinal Operating Company	\$2,534	\$0	\$169	\$117	\$0	(\$3)	\$86	\$369
270 Cook Coal Terminal	0	0	0	0	0	0	0	0
250 Ohio Power Co - Distribution	20,084	0	6,456	1,146	0	10	682	8,294
181 Ohio Power Co - Generation	757,692	0	1	32,728	0	(70)	25,739	58,398
160 Ohio Power Co - Transmission	0	0	0	0	0	0	0	0
Ohio Power Co. - FERC	\$780,310	\$0	\$6,626	\$33,991	\$0	(\$63)	\$26,507	\$67,061
290 Conesville Coal Preparation Company	0	0	0	0	0	0	0	0
Ohio Power Co. - SEC	\$780,310	\$0	\$6,626	\$33,991	\$0	(\$63)	\$26,507	\$67,061
167 Public Service Co of Oklahoma - Distribution	\$964,433	\$0	\$11,672	\$42,162	\$0	(\$983)	\$32,762	\$85,613
198 Public Service Co of Oklahoma - Generation	347,953	0	1,740	15,105	0	(134)	11,820	28,531
114 Public Service Co of Oklahoma - Transmission	0	0	0	0	0	0	0	0
Public Service Co. of Oklahoma	\$1,312,386	\$0	\$13,412	\$57,267	\$0	(\$1,117)	\$44,582	\$114,144
159 Southwestern Electric Power Co - Distribution	\$78,734	\$0	\$4,813	\$3,609	\$0	\$2	\$2,675	\$11,099
168 Southwestern Electric Power Co - Generation	897,672	0	860	38,812	0	(307)	30,494	69,859
161 Southwestern Electric Power Co - Texas - Distribution	0	0	0	0	0	0	0	0
111 Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0
194 Southwestern Electric Power Co - Transmission	81,982	0	0	3,541	0	2	2,785	6,328
Southwestern Electric Power Co.	\$1,058,388	\$0	\$5,673	\$45,962	\$0	(\$303)	\$35,954	\$87,286
119 AEP Texas North Company - Distribution	\$780,613	\$0	\$0	\$33,718	\$0	(\$193)	\$26,518	\$60,043
166 AEP Texas North Company - Generation	588,183	0	0	25,406	0	(102)	19,981	45,285
192 AEP Texas North Company - Transmission	0	0	0	0	0	0	0	0
AEP Texas North Co.	\$1,368,796	\$0	\$0	\$59,124	\$0	(\$295)	\$46,499	\$105,328
230 Kingsport Power Co - Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
260 Kingsport Power Co - Transmission	0	0	0	0	0	0	0	0
Kingsport Power Co.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
210 Wheeling Power Co - Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
200 Wheeling Power Co - Transmission	0	0	0	0	0	0	0	0
Wheeling Power Co.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
103 American Electric Power Service Corporation	\$63,664,839	\$0	\$469,497	\$2,770,248	\$0	\$0	\$2,162,723	\$5,465,192
American Electric Power Service Corp	\$63,664,839	\$0	\$469,497	\$2,770,248	\$0	\$0	\$2,162,723	\$5,465,192
143 AEP Pro Serv, Inc.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
171 CSW Energy, Inc.	1,480,546	0	15,948	64,640	0	423	50,295	131,306
293 Elmwood	0	0	0	0	0	0	0	0
292 AEP River Operations LLC	169,934	0	4,592	7,539	0	(789)	5,773	17,115
189 Central Coal Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
400 AEP Energy, Inc.	896	0	0	39	0	0	30	69
Miscellaneous	\$1,651,376	\$0	\$20,540	\$72,218	\$0	(\$366)	\$56,098	\$148,490
Total	\$73,513,286	\$0	\$552,629	\$3,199,237	\$0	(\$3,876)	\$2,497,280	\$6,307,994

**AMERICAN ELECTRIC POWER
 NONQUALIFIED RETIREMENT PLAN
 ESTIMATED 2016 NET PERIODIC PENSION COST**

Location	Projected Benefit Obligation	Market-Related Value of Assets	Service Cost	Interest Cost	Expected Return on Assets	Amortization of Prior Service Cost	Amortization of Gain/Loss	Net Periodic Pension Cost
140 Appalachian Power Co - Distribution	\$175,361	\$0	\$27	\$7,768	\$0	\$1	\$5,787	\$13,583
215 Appalachian Power Co - Generation	1,381	0	0	61	0	2	46	109
150 Appalachian Power Co - Transmission	0	0	0	0	0	0	0	0
Appalachian Power Co. - FERC	\$176,742	\$0	\$27	\$7,829	\$0	\$3	\$5,833	\$13,692
225 Cedar Coal Co	0	0	0	0	0	0	0	0
Appalachian Power Co. - SEC	\$176,742	\$0	\$27	\$7,829	\$0	\$3	\$5,833	\$13,692
211 AEP Texas Central Company - Distribution	\$2,892,683	\$0	\$5,044	\$128,334	\$0	\$333	\$95,456	\$229,167
147 AEP Texas Central Company - Generation	0	0	0	0	0	0	0	0
169 AEP Texas Central Company - Transmission	0	0	0	0	0	0	0	0
AEP Texas Central Co.	\$2,892,683	\$0	\$5,044	\$128,334	\$0	\$333	\$95,456	\$229,167
170 Indiana Michigan Power Co - Distribution	\$93,631	\$0	\$10,433	\$4,609	\$0	(\$6)	\$3,090	\$18,126
132 Indiana Michigan Power Co - Generation	8,819	0	738	423	0	4	291	1,456
190 Indiana Michigan Power Co - Nuclear	189,571	0	18,777	9,227	0	(720)	6,256	33,540
120 Indiana Michigan Power Co - Transmission	93,159	0	0	4,126	0	0	3,074	7,200
280 Ind Mich River Transp Lakin	0	0	111	5	0	0	0	116
Indiana Michigan Power Co. - FERC	\$385,180	\$0	\$30,059	\$18,390	\$0	(\$722)	\$12,711	\$60,438
202 Price River Coal	0	0	0	0	0	0	0	0
Indiana Michigan Power Co. - SEC	\$385,180	\$0	\$30,059	\$18,390	\$0	(\$722)	\$12,711	\$60,438
110 Kentucky Power Co - Distribution	\$9	\$0	\$3,141	\$140	\$0	\$0	\$0	\$3,281
117 Kentucky Power Co - Generation	0	0	0	0	0	0	0	0
180 Kentucky Power Co - Transmission	0	0	0	0	0	0	0	0
Kentucky Power Co.	\$9	\$0	\$3,141	\$140	\$0	\$0	\$0	\$3,281
104 Cardinal Operating Company	\$2,380	\$0	\$175	\$113	\$0	(\$3)	\$79	\$364
270 Cook Coal Terminal	0	0	0	0	0	0	0	0
250 Ohio Power Co - Distribution	18,868	0	6,699	1,132	0	10	623	8,464
181 Ohio Power Co - Generation	711,829	0	1	31,525	0	(65)	23,490	54,951
160 Ohio Power Co - Transmission	0	0	0	0	0	0	0	0
Ohio Power Co. - FERC	\$733,077	\$0	\$6,875	\$32,770	\$0	(\$58)	\$24,192	\$63,779
290 Conesville Coal Preparation Company	0	0	0	0	0	0	0	0
Ohio Power Co. - SEC	\$733,077	\$0	\$6,875	\$32,770	\$0	(\$58)	\$24,192	\$63,779
167 Public Service Co of Oklahoma - Distribution	\$906,057	\$0	\$12,111	\$40,664	\$0	(\$417)	\$29,899	\$82,257
198 Public Service Co of Oklahoma - Generation	326,892	0	1,805	14,557	0	47	10,787	27,196
114 Public Service Co of Oklahoma - Transmission	0	0	0	0	0	0	0	0
Public Service Co. of Oklahoma	\$1,232,949	\$0	\$13,916	\$55,221	\$0	(\$370)	\$40,686	\$109,453
159 Southwestern Electric Power Co - Distribution	\$73,968	\$0	\$4,994	\$3,497	\$0	\$2	\$2,441	\$10,934
168 Southwestern Electric Power Co - Generation	843,337	0	892	37,389	0	99	27,829	66,209
161 Southwestern Electric Power Co - Texas - Distribution	0	0	0	0	0	0	0	0
111 Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0
194 Southwestern Electric Power Co - Transmission	77,019	0	0	3,411	0	2	2,542	5,955
Southwestern Electric Power Co.	\$994,324	\$0	\$5,886	\$44,297	\$0	\$103	\$32,812	\$83,098
119 AEP Texas North Company - Distribution	\$733,363	\$0	\$0	\$32,479	\$0	\$122	\$24,200	\$56,801
166 AEP Texas North Company - Generation	552,581	0	0	24,473	0	98	18,235	42,806
192 AEP Texas North Company - Transmission	0	0	0	0	0	0	0	0
AEP Texas North Co.	\$1,285,944	\$0	\$0	\$56,952	\$0	\$220	\$42,435	\$99,607
230 Kingsport Power Co - Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
260 Kingsport Power Co - Transmission	0	0	0	0	0	0	0	0
Kingsport Power Co.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
210 Wheeling Power Co - Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
200 Wheeling Power Co - Transmission	0	0	0	0	0	0	0	0
Wheeling Power Co.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
103 American Electric Power Service Corporation	\$59,811,267	\$0	\$487,186	\$2,670,493	\$0	\$0	\$1,973,710	\$5,202,430
American Electric Power Service Corp	\$59,811,267	\$0	\$487,186	\$2,670,493	\$0	\$0	\$1,973,710	\$5,202,430
143 AEP Pro Serv, Inc.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
171 CSW Energy, Inc.	1,390,930	0	16,549	62,334	0	423	45,899	125,205
293 Elmwood	0	0	0	0	0	0	0	0
292 AEP River Operations LLC	159,648	0	4,765	7,282	0	(750)	5,268	16,565
189 Central Coal Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
400 AEP Energy, Inc.	842	0	0	37	0	0	28	65
Miscellaneous	\$1,551,420	\$0	\$21,314	\$69,653	\$0	(\$327)	\$51,195	\$141,835
Total	\$69,063,595	\$0	\$573,448	\$3,084,079	\$0	(\$818)	\$2,279,030	\$6,006,780

Excess Benefit Plan

AMERICAN ELECTRIC POWER
 NONQUALIFIED RETIREMENT PLAN
 ESTIMATED 2017 NET PERIODIC PENSION COST

Location	Projected Benefit Obligation	Market-Related Value of Assets	Service Cost	Interest Cost	Expected Return on Assets	Amortization of Prior Service Cost	Amortization of Gain/Loss	Net Periodic Pension Cost
140 Appalachian Power Co - Distribution	\$165,451	\$0	\$28	\$7,566	\$0	\$1	\$5,083	\$12,678
215 Appalachian Power Co - Generation	1,303	0	0	60	0	2	40	102
150 Appalachian Power Co - Transmission	0	0	0	0	0	0	0	0
Appalachian Power Co. - FERC	\$166,754	\$0	\$28	\$7,626	\$0	\$3	\$5,123	\$12,780
225 Cedar Coal Co	0	0	0	0	0	0	0	0
Appalachian Power Co. - SEC	\$166,754	\$0	\$28	\$7,626	\$0	\$3	\$5,123	\$12,780
211 AEP Texas Central Company - Distribution	\$2,729,205	\$0	\$5,203	\$125,026	\$0	\$65	\$83,848	\$214,142
147 AEP Texas Central Company - Generation	0	0	0	0	0	0	0	0
169 AEP Texas Central Company - Transmission	0	0	0	0	0	0	0	0
AEP Texas Central Co.	\$2,729,205	\$0	\$5,203	\$125,026	\$0	\$65	\$83,848	\$214,142
170 Indiana Michigan Power Co - Distribution	\$88,339	\$0	\$10,762	\$4,531	\$0	\$15	\$2,714	\$18,022
132 Indiana Michigan Power Co - Generation	8,321	0	761	415	0	4	256	1,436
190 Indiana Michigan Power Co - Nuclear	178,858	0	19,370	9,064	0	173	5,495	34,102
120 Indiana Michigan Power Co - Transmission	87,894	0	0	4,019	0	0	2,700	6,719
280 Ind Mich River Transp Lakin	0	0	114	5	0	0	0	119
Indiana Michigan Power Co. - FERC	\$363,412	\$0	\$31,007	\$18,034	\$0	\$192	\$11,165	\$60,398
202 Price River Coal	0	0	0	0	0	0	0	0
Indiana Michigan Power Co. - SEC	\$363,412	\$0	\$31,007	\$18,034	\$0	\$192	\$11,165	\$60,398
110 Kentucky Power Co - Distribution	\$8	\$0	\$3,240	\$149	\$0	\$4	\$0	\$3,393
117 Kentucky Power Co - Generation	0	0	0	0	0	0	0	0
180 Kentucky Power Co - Transmission	0	0	0	0	0	0	0	0
Kentucky Power Co.	\$8	\$0	\$3,240	\$149	\$0	\$4	\$0	\$3,393
104 Cardinal Operating Company	\$2,246	\$0	\$180	\$111	\$0	\$0	\$69	\$360
270 Cook Coal Terminal	0	0	0	0	0	0	0	0
250 Ohio Power Co - Distribution	17,802	0	6,911	1,130	0	10	547	8,598
181 Ohio Power Co - Generation	671,601	0	1	30,708	0	0	20,633	51,342
160 Ohio Power Co - Transmission	0	0	0	0	0	0	0	0
Ohio Power Co. - FERC	\$691,649	\$0	\$7,092	\$31,949	\$0	\$10	\$21,249	\$60,300
290 Conesville Coal Preparation Company	0	0	0	0	0	0	0	0
Ohio Power Co. - SEC	\$691,649	\$0	\$7,092	\$31,949	\$0	\$10	\$21,249	\$60,300
167 Public Service Co of Oklahoma - Distribution	\$854,852	\$0	\$12,494	\$39,658	\$0	(\$46)	\$26,263	\$78,369
198 Public Service Co of Oklahoma - Generation	308,418	0	1,862	14,187	0	7	9,475	25,531
114 Public Service Co of Oklahoma - Transmission	0	0	0	0	0	0	0	0
Public Service Co. of Oklahoma	\$1,163,270	\$0	\$14,356	\$53,845	\$0	(\$39)	\$35,738	\$103,900
159 Southwestern Electric Power Co - Distribution	\$69,788	\$0	\$5,152	\$3,427	\$0	\$0	\$2,144	\$10,723
168 Southwestern Electric Power Co - Generation	795,676	0	920	36,423	0	19	24,445	61,807
161 Southwestern Electric Power Co - Texas - Distribution	0	0	0	0	0	0	0	0
111 Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0
194 Southwestern Electric Power Co - Transmission	72,667	0	0	3,323	0	0	2,233	5,556
Southwestern Electric Power Co.	\$938,131	\$0	\$6,072	\$43,173	\$0	\$19	\$28,822	\$78,086
119 AEP Texas North Company - Distribution	\$691,918	\$0	\$0	\$31,637	\$0	\$17	\$21,258	\$52,912
166 AEP Texas North Company - Generation	521,352	0	0	23,838	0	12	16,017	39,867
192 AEP Texas North Company - Transmission	0	0	0	0	0	0	0	0
AEP Texas North Co.	\$1,213,270	\$0	\$0	\$55,475	\$0	\$29	\$37,275	\$92,779
230 Kingsport Power Co - Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
260 Kingsport Power Co - Transmission	0	0	0	0	0	0	0	0
Kingsport Power Co.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
210 Wheeling Power Co - Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
200 Wheeling Power Co - Transmission	0	0	0	0	0	0	0	0
Wheeling Power Co.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
103 American Electric Power Service Corporation	\$56,431,062	\$0	\$502,563	\$2,603,188	\$0	\$0	\$1,733,711	\$4,854,047
American Electric Power Service Corp	\$56,431,062	\$0	\$502,563	\$2,603,188	\$0	\$0	\$1,733,711	\$4,854,047
143 AEP Pro Serv, Inc.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
171 CSW Energy, Inc.	1,312,322	0	17,071	60,784	0	423	40,318	118,596
293 Elmwood	0	0	0	0	0	0	0	0
292 AEP River Operations LLC	150,626	0	4,916	7,112	0	(201)	4,628	16,455
189 Central Coal Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
400 AEP Energy, Inc.	794	0	0	36	0	0	24	60
Miscellaneous	\$1,463,742	\$0	\$21,987	\$67,932	\$0	\$222	\$44,970	\$135,111
Total	\$65,160,503	\$0	\$591,548	\$3,006,397	\$0	\$505	\$2,001,901	\$5,614,936

**AMERICAN ELECTRIC POWER
 NONQUALIFIED RETIREMENT PLAN
 ESTIMATED 2018 NET PERIODIC PENSION COST**

Location	Projected Benefit Obligation	Market-Related Value of Assets	Service Cost	Interest Cost	Expected Return on Assets	Amortization of Prior Service Cost	Amortization of Gain/Loss	Net Periodic Pension Cost
140 Appalachian Power Co - Distribution	\$157,171	\$0	\$29	\$7,314	\$0	\$0	\$4,514	\$11,857
215 Appalachian Power Co - Generation	1,238	0	0	58	0	0	36	94
150 Appalachian Power Co - Transmission	0	0	0	0	0	0	0	0
Appalachian Power Co. - FERC	\$158,409	\$0	\$29	\$7,372	\$0	\$0	\$4,550	\$11,951
225 Cedar Coal Co	0	0	0	0	0	0	0	0
Appalachian Power Co. - SEC	\$158,409	\$0	\$29	\$7,372	\$0	\$0	\$4,550	\$11,951
211 AEP Texas Central Company - Distribution	\$2,592,619	\$0	\$5,399	\$120,878	\$0	\$0	\$74,457	\$200,734
147 AEP Texas Central Company - Generation	0	0	0	0	0	0	0	0
169 AEP Texas Central Company - Transmission	0	0	0	0	0	0	0	0
AEP Texas Central Co.	\$2,592,619	\$0	\$5,399	\$120,878	\$0	\$0	\$74,457	\$200,734
170 Indiana Michigan Power Co - Distribution	\$83,918	\$0	\$11,168	\$4,424	\$0	\$0	\$2,410	\$18,002
132 Indiana Michigan Power Co - Generation	7,904	0	790	405	0	0	227	1,422
190 Indiana Michigan Power Co - Nuclear	169,907	0	20,099	8,840	0	2	4,879	33,820
120 Indiana Michigan Power Co - Transmission	83,495	0	0	3,885	0	0	2,398	6,283
280 Ind Mich River Transp Lakin	0	0	119	6	0	0	0	125
Indiana Michigan Power Co. - FERC	\$345,224	\$0	\$32,176	\$17,560	\$0	\$2	\$9,914	\$59,652
202 Price River Coal	0	0	0	0	0	0	0	0
Indiana Michigan Power Co. - SEC	\$345,224	\$0	\$32,176	\$17,560	\$0	\$2	\$9,914	\$59,652
110 Kentucky Power Co - Distribution	\$8	\$0	\$3,362	\$157	\$0	\$0	\$0	\$3,519
117 Kentucky Power Co - Generation	0	0	0	0	0	0	0	0
180 Kentucky Power Co - Transmission	0	0	0	0	0	0	0	0
Kentucky Power Co.	\$8	\$0	\$3,362	\$157	\$0	\$0	\$0	\$3,519
104 Cardinal Operating Company	\$2,134	\$0	\$187	\$108	\$0	\$0	\$61	\$356
270 Cook Coal Terminal	0	0	0	0	0	0	0	0
250 Ohio Power Co - Distribution	16,911	0	7,171	1,120	0	0	486	8,777
181 Ohio Power Co - Generation	637,990	0	1	29,684	0	0	18,322	48,007
160 Ohio Power Co - Transmission	0	0	0	0	0	0	0	0
Ohio Power Co. - FERC	\$657,035	\$0	\$7,359	\$30,912	\$0	\$0	\$18,869	\$57,140
290 Conesville Coal Preparation Company	0	0	0	0	0	0	0	0
Ohio Power Co. - SEC	\$657,035	\$0	\$7,359	\$30,912	\$0	\$0	\$18,869	\$57,140
167 Public Service Co of Oklahoma - Distribution	\$812,070	\$0	\$12,964	\$38,386	\$0	(\$1)	\$23,322	\$74,671
198 Public Service Co of Oklahoma - Generation	292,983	0	1,932	13,721	0	0	8,414	24,067
114 Public Service Co of Oklahoma - Transmission	0	0	0	0	0	0	0	0
Public Service Co. of Oklahoma	\$1,105,053	\$0	\$14,896	\$52,107	\$0	(\$1)	\$31,736	\$98,738
159 Southwestern Electric Power Co - Distribution	\$66,295	\$0	\$5,346	\$3,333	\$0	\$0	\$1,904	\$10,583
168 Southwestern Electric Power Co - Generation	755,856	0	955	35,212	0	0	21,707	57,874
161 Southwestern Electric Power Co - Texas - Distribution	0	0	0	0	0	0	0	0
111 Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0
194 Southwestern Electric Power Co - Transmission	69,030	0	0	3,212	0	0	1,982	5,194
Southwestern Electric Power Co.	\$891,181	\$0	\$6,301	\$41,757	\$0	\$0	\$25,593	\$73,651
119 AEP Texas North Company - Distribution	\$657,290	\$0	\$0	\$30,582	\$0	\$0	\$18,876	\$49,458
166 AEP Texas North Company - Generation	495,260	0	0	23,043	0	0	14,223	37,266
192 AEP Texas North Company - Transmission	0	0	0	0	0	0	0	0
AEP Texas North Co.	\$1,152,550	\$0	\$0	\$53,625	\$0	\$0	\$33,099	\$86,724
230 Kingsport Power Co - Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
260 Kingsport Power Co - Transmission	0	0	0	0	0	0	0	0
Kingsport Power Co.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
210 Wheeling Power Co - Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
200 Wheeling Power Co - Transmission	0	0	0	0	0	0	0	0
Wheeling Power Co.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
103 American Electric Power Service Corporation	\$53,606,915	\$0	\$521,497	\$2,518,424	\$0	\$0	\$1,539,517	\$4,579,596
American Electric Power Service Corp	\$53,606,915	\$0	\$521,497	\$2,518,424	\$0	\$0	\$1,539,517	\$4,579,596
143 AEP Pro Serv, Inc.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
171 CSW Energy, Inc.	1,246,646	0	17,714	58,827	0	5	35,802	112,348
293 Elmwood	0	0	0	0	0	0	0	0
292 AEP River Operations LLC	143,088	0	5,101	6,895	0	(2)	4,109	16,103
189 Central Coal Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
400 AEP Energy, Inc.	754	0	0	35	0	0	22	57
Miscellaneous	\$1,390,488	\$0	\$22,815	\$65,757	\$0	\$3	\$39,933	\$128,508
Total	\$61,899,482	\$0	\$613,834	\$2,908,549	\$0	\$4	\$1,777,668	\$5,300,213

Excess Benefit Plan

AMERICAN ELECTRIC POWER
 NONQUALIFIED RETIREMENT PLAN
 ESTIMATED 2019 NET PERIODIC PENSION COST

Location	Projected Benefit Obligation	Market-Related Value of Assets	Service Cost	Interest Cost	Expected Return on Assets	Amortization of Prior Service Cost	Amortization of Gain/Loss	Net Periodic Pension Cost
140 Appalachian Power Co - Distribution	\$149,863	\$0	\$31	\$6,981	\$0	\$0	\$4,129	\$11,141
215 Appalachian Power Co - Generation	1,180	0	0	55	0	0	33	88
150 Appalachian Power Co - Transmission	0	0	0	0	0	0	0	0
Appalachian Power Co. - FERC	\$151,043	\$0	\$31	\$7,036	\$0	\$0	\$4,162	\$11,229
225 Cedar Coal Co	0	0	0	0	0	0	0	0
Appalachian Power Co. - SEC	\$151,043	\$0	\$31	\$7,036	\$0	\$0	\$4,162	\$11,229
211 AEP Texas Central Company - Distribution	\$2,472,076	\$0	\$5,669	\$115,401	\$0	\$0	\$68,105	\$189,175
147 AEP Texas Central Company - Generation	0	0	0	0	0	0	0	0
169 AEP Texas Central Company - Transmission	0	0	0	0	0	0	0	0
AEP Texas Central Co.	\$2,472,076	\$0	\$5,669	\$115,401	\$0	\$0	\$68,105	\$189,175
170 Indiana Michigan Power Co - Distribution	\$80,016	\$0	\$11,726	\$4,273	\$0	\$0	\$2,204	\$18,203
132 Indiana Michigan Power Co - Generation	7,537	0	830	390	0	0	208	1,428
190 Indiana Michigan Power Co - Nuclear	162,007	0	21,104	8,528	0	0	4,463	34,095
120 Indiana Michigan Power Co - Transmission	79,613	0	0	3,708	0	0	2,193	5,901
280 Ind Mich River Transp Lakin	0	0	125	6	0	0	0	131
Indiana Michigan Power Co. - FERC	\$329,173	\$0	\$33,785	\$16,905	\$0	\$0	\$9,068	\$59,758
202 Price River Coal	0	0	0	0	0	0	0	0
Indiana Michigan Power Co. - SEC	\$329,173	\$0	\$33,785	\$16,905	\$0	\$0	\$9,068	\$59,758
110 Kentucky Power Co - Distribution	\$7	\$0	\$3,531	\$165	\$0	\$0	\$0	\$3,696
117 Kentucky Power Co - Generation	0	0	0	0	0	0	0	0
180 Kentucky Power Co - Transmission	0	0	0	0	0	0	0	0
Kentucky Power Co.	\$7	\$0	\$3,531	\$165	\$0	\$0	\$0	\$3,696
104 Cardinal Operating Company	\$2,034	\$0	\$197	\$104	\$0	\$0	\$56	\$357
270 Cook Coal Terminal	0	0	0	0	0	0	0	0
250 Ohio Power Co - Distribution	16,124	0	7,529	1,102	0	0	444	9,075
181 Ohio Power Co - Generation	608,327	0	1	28,333	0	0	16,759	45,093
160 Ohio Power Co - Transmission	0	0	0	0	0	0	0	0
Ohio Power Co. - FERC	\$626,485	\$0	\$7,727	\$29,539	\$0	\$0	\$17,259	\$54,525
290 Conesville Coal Preparation Company	0	0	0	0	0	0	0	0
Ohio Power Co. - SEC	\$626,485	\$0	\$7,727	\$29,539	\$0	\$0	\$17,259	\$54,525
167 Public Service Co of Oklahoma - Distribution	\$774,313	\$0	\$13,613	\$36,698	\$0	\$0	\$21,332	\$71,643
198 Public Service Co of Oklahoma - Generation	279,361	0	2,029	13,106	0	0	7,696	22,831
114 Public Service Co of Oklahoma - Transmission	0	0	0	0	0	0	0	0
Public Service Co. of Oklahoma	\$1,053,674	\$0	\$15,642	\$49,804	\$0	\$0	\$29,028	\$94,474
159 Southwestern Electric Power Co - Distribution	\$63,213	\$0	\$5,614	\$3,206	\$0	\$0	\$1,741	\$10,561
168 Southwestern Electric Power Co - Generation	720,712	0	1,003	33,614	0	0	19,855	54,472
161 Southwestern Electric Power Co - Texas - Distribution	0	0	0	0	0	0	0	0
111 Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0
194 Southwestern Electric Power Co - Transmission	65,820	0	0	3,066	0	0	1,813	4,879
Southwestern Electric Power Co.	\$849,745	\$0	\$6,617	\$39,886	\$0	\$0	\$23,409	\$69,912
119 AEP Texas North Company - Distribution	\$626,729	\$0	\$0	\$29,190	\$0	\$0	\$17,266	\$46,456
166 AEP Texas North Company - Generation	472,233	0	0	21,994	0	0	13,010	35,004
192 AEP Texas North Company - Transmission	0	0	0	0	0	0	0	0
AEP Texas North Co.	\$1,098,962	\$0	\$0	\$51,184	\$0	\$0	\$30,276	\$81,460
230 Kingsport Power Co - Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
260 Kingsport Power Co - Transmission	0	0	0	0	0	0	0	0
Kingsport Power Co.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
210 Wheeling Power Co - Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
200 Wheeling Power Co - Transmission	0	0	0	0	0	0	0	0
Wheeling Power Co.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
103 American Electric Power Service Corporation	\$51,114,485	\$0	\$547,568	\$2,406,155	\$0	\$0	\$1,408,190	\$4,361,914
American Electric Power Service Corp	\$51,114,485	\$0	\$547,568	\$2,406,155	\$0	\$0	\$1,408,190	\$4,361,914
143 AEP Pro Serv, Inc.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
171 CSW Energy, Inc.	1,188,684	0	18,600	56,229	0	0	32,748	107,577
293 Elmwood	0	0	0	0	0	0	0	0
292 AEP River Operations LLC	136,435	0	5,356	6,604	0	0	3,759	15,719
189 Central Coal Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
400 AEP Energy, Inc.	719	0	0	33	0	0	20	53
Miscellaneous	\$1,325,838	\$0	\$23,956	\$62,866	\$0	\$0	\$36,527	\$123,349
Total	\$59,021,488	\$0	\$644,526	\$2,778,941	\$0	\$0	\$1,626,024	\$5,049,492

**AMERICAN ELECTRIC POWER
 NONQUALIFIED RETIREMENT PLAN
 ESTIMATED 2020 NET PERIODIC PENSION COST**

Location	Projected Benefit Obligation	Market-Related Value of Assets	Service Cost	Interest Cost	Expected Return on Assets	Amortization of Prior Service Cost	Amortization of Gain/Loss	Net Periodic Pension Cost
140 Appalachian Power Co - Distribution	\$143,346	\$0	\$32	\$6,674	\$0	\$0	\$3,775	\$10,481
215 Appalachian Power Co - Generation	1,129	0	0	53	0	0	30	83
150 Appalachian Power Co - Transmission	0	0	0	0	0	0	0	0
Appalachian Power Co. - FERC	\$144,475	\$0	\$32	\$6,727	\$0	\$0	\$3,805	\$10,564
225 Cedar Coal Co	0	0	0	0	0	0	0	0
Appalachian Power Co. - SEC	\$144,475	\$0	\$32	\$6,727	\$0	\$0	\$3,805	\$10,564
211 AEP Texas Central Company - Distribution	\$2,364,572	\$0	\$5,952	\$110,341	\$0	\$0	\$62,266	\$178,559
147 AEP Texas Central Company - Generation	0	0	0	0	0	0	0	0
169 AEP Texas Central Company - Transmission	0	0	0	0	0	0	0	0
AEP Texas Central Co.	\$2,364,572	\$0	\$5,952	\$110,341	\$0	\$0	\$62,266	\$178,559
170 Indiana Michigan Power Co - Distribution	\$76,537	\$0	\$12,312	\$4,136	\$0	\$0	\$2,015	\$18,463
132 Indiana Michigan Power Co - Generation	7,209	0	871	376	0	0	190	1,437
190 Indiana Michigan Power Co - Nuclear	154,962	0	22,160	8,244	0	0	4,081	34,485
120 Indiana Michigan Power Co - Transmission	76,151	0	0	3,545	0	0	2,005	5,550
280 Ind Mich River Transp Lakin	0	0	131	6	0	0	0	137
Indiana Michigan Power Co. - FERC	\$314,859	\$0	\$35,474	\$16,307	\$0	\$0	\$8,291	\$60,072
202 Price River Coal	0	0	0	0	0	0	0	0
Indiana Michigan Power Co. - SEC	\$314,859	\$0	\$35,474	\$16,307	\$0	\$0	\$8,291	\$60,072
110 Kentucky Power Co - Distribution	\$7	\$0	\$3,707	\$173	\$0	\$0	\$0	\$3,880
117 Kentucky Power Co - Generation	0	0	0	0	0	0	0	0
180 Kentucky Power Co - Transmission	0	0	0	0	0	0	0	0
Kentucky Power Co.	\$7	\$0	\$3,707	\$173	\$0	\$0	\$0	\$3,880
104 Cardinal Operating Company	\$1,946	\$0	\$206	\$100	\$0	\$0	\$51	\$357
270 Cook Coal Terminal	0	0	0	0	0	0	0	0
250 Ohio Power Co - Distribution	15,423	0	7,906	1,086	0	0	406	9,398
181 Ohio Power Co - Generation	581,872	0	1	27,084	0	0	15,322	42,407
160 Ohio Power Co - Transmission	0	0	0	0	0	0	0	0
Ohio Power Co. - FERC	\$599,241	\$0	\$8,113	\$28,270	\$0	\$0	\$15,779	\$52,162
290 Conesville Coal Preparation Company	0	0	0	0	0	0	0	0
Ohio Power Co. - SEC	\$599,241	\$0	\$8,113	\$28,270	\$0	\$0	\$15,779	\$52,162
167 Public Service Co of Oklahoma - Distribution	\$740,640	\$0	\$14,293	\$35,140	\$0	\$0	\$19,503	\$68,936
198 Public Service Co of Oklahoma - Generation	267,212	0	2,130	12,537	0	0	7,036	21,703
114 Public Service Co of Oklahoma - Transmission	0	0	0	0	0	0	0	0
Public Service Co. of Oklahoma	\$1,007,852	\$0	\$16,423	\$47,677	\$0	\$0	\$26,539	\$90,639
159 Southwestern Electric Power Co - Distribution	\$60,464	\$0	\$5,894	\$3,089	\$0	\$0	\$1,592	\$10,575
168 Southwestern Electric Power Co - Generation	689,371	0	1,053	32,137	0	0	18,153	51,343
161 Southwestern Electric Power Co - Texas - Distribution	0	0	0	0	0	0	0	0
111 Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0
194 Southwestern Electric Power Co - Transmission	62,958	0	0	2,931	0	0	1,658	4,589
Southwestern Electric Power Co.	\$812,793	\$0	\$6,947	\$38,157	\$0	\$0	\$21,403	\$66,507
119 AEP Texas North Company - Distribution	\$599,475	\$0	\$0	\$27,904	\$0	\$0	\$15,786	\$43,690
166 AEP Texas North Company - Generation	451,697	0	0	21,025	0	0	11,895	32,920
192 AEP Texas North Company - Transmission	0	0	0	0	0	0	0	0
AEP Texas North Co.	\$1,051,172	\$0	\$0	\$48,929	\$0	\$0	\$27,681	\$76,610
230 Kingsport Power Co - Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
260 Kingsport Power Co - Transmission	0	0	0	0	0	0	0	0
Kingsport Power Co.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
210 Wheeling Power Co - Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
200 Wheeling Power Co - Transmission	0	0	0	0	0	0	0	0
Wheeling Power Co.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
103 American Electric Power Service Corporation	\$48,891,649	\$0	\$574,948	\$2,302,520	\$0	\$0	\$1,287,462	\$4,164,931
American Electric Power Service Corp	\$48,891,649	\$0	\$574,948	\$2,302,520	\$0	\$0	\$1,287,462	\$4,164,931
143 AEP Pro Serv, Inc.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
171 CSW Energy, Inc.	1,136,991	0	19,530	53,833	0	0	29,940	103,303
293 Elmwood	0	0	0	0	0	0	0	0
292 AEP River Operations LLC	130,502	0	5,624	6,336	0	0	3,437	15,397
189 Central Coal Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
400 AEP Energy, Inc.	688	0	0	32	0	0	18	50
Miscellaneous	\$1,268,181	\$0	\$25,154	\$60,201	\$0	\$0	\$33,395	\$118,750
Total	\$56,454,801	\$0	\$676,750	\$2,659,302	\$0	\$0	\$1,486,621	\$4,822,674

Excess Benefit Plan

AMERICAN ELECTRIC POWER
 NONQUALIFIED RETIREMENT PLAN
 ESTIMATED 2021 NET PERIODIC PENSION COST

Location	Projected Benefit Obligation	Market-Related Value of Assets	Service Cost	Interest Cost	Expected Return on Assets	Amortization of Prior Service Cost	Amortization of Gain/Loss	Net Periodic Pension Cost
140 Appalachian Power Co - Distribution	\$137,085	\$0	\$34	\$6,368	\$0	\$0	\$3,454	\$9,856
215 Appalachian Power Co - Generation	1,079	0	0	50	0	0	27	77
150 Appalachian Power Co - Transmission	0	0	0	0	0	0	0	0
Appalachian Power Co. - FERC	\$138,164	\$0	\$34	\$6,418	\$0	\$0	\$3,481	\$9,933
225 Cedar Coal Co	0	0	0	0	0	0	0	0
Appalachian Power Co. - SEC	\$138,164	\$0	\$34	\$6,418	\$0	\$0	\$3,481	\$9,933
211 AEP Texas Central Company - Distribution	\$2,261,294	\$0	\$6,250	\$105,308	\$0	\$0	\$56,975	\$168,533
147 AEP Texas Central Company - Generation	0	0	0	0	0	0	0	0
169 AEP Texas Central Company - Transmission	0	0	0	0	0	0	0	0
AEP Texas Central Co.	\$2,261,294	\$0	\$6,250	\$105,308	\$0	\$0	\$56,975	\$168,533
170 Indiana Michigan Power Co - Distribution	\$73,194	\$0	\$12,928	\$4,000	\$0	\$0	\$1,844	\$18,772
132 Indiana Michigan Power Co - Generation	6,894	0	915	363	0	0	174	1,452
190 Indiana Michigan Power Co - Nuclear	148,193	0	23,268	7,963	0	0	3,734	34,965
120 Indiana Michigan Power Co - Transmission	72,825	0	0	3,382	0	0	1,835	5,217
280 Ind Mich River Transp Lakin	0	0	138	6	0	0	0	144
Indiana Michigan Power Co. - FERC	\$301,106	\$0	\$37,249	\$15,714	\$0	\$0	\$7,587	\$60,550
202 Price River Coal	0	0	0	0	0	0	0	0
Indiana Michigan Power Co. - SEC	\$301,106	\$0	\$37,249	\$15,714	\$0	\$0	\$7,587	\$60,550
110 Kentucky Power Co - Distribution	\$7	\$0	\$3,892	\$181	\$0	\$0	\$0	\$4,073
117 Kentucky Power Co - Generation	0	0	0	0	0	0	0	0
180 Kentucky Power Co - Transmission	0	0	0	0	0	0	0	0
Kentucky Power Co.	\$7	\$0	\$3,892	\$181	\$0	\$0	\$0	\$4,073
104 Cardinal Operating Company	\$1,861	\$0	\$217	\$97	\$0	\$0	\$47	\$361
270 Cook Coal Terminal	0	0	0	0	0	0	0	0
250 Ohio Power Co - Distribution	14,750	0	8,301	1,071	0	0	372	9,744
181 Ohio Power Co - Generation	556,457	0	1	25,843	0	0	14,020	39,864
160 Ohio Power Co - Transmission	0	0	0	0	0	0	0	0
Ohio Power Co. - FERC	\$573,068	\$0	\$8,519	\$27,011	\$0	\$0	\$14,439	\$49,969
290 Conesville Coal Preparation Company	0	0	0	0	0	0	0	0
Ohio Power Co. - SEC	\$573,068	\$0	\$8,519	\$27,011	\$0	\$0	\$14,439	\$49,969
167 Public Service Co of Oklahoma - Distribution	\$708,291	\$0	\$15,008	\$33,591	\$0	\$0	\$17,846	\$66,445
198 Public Service Co of Oklahoma - Generation	255,541	0	2,237	11,972	0	0	6,439	20,648
114 Public Service Co of Oklahoma - Transmission	0	0	0	0	0	0	0	0
Public Service Co. of Oklahoma	\$963,832	\$0	\$17,245	\$45,563	\$0	\$0	\$24,285	\$87,093
159 Southwestern Electric Power Co - Distribution	\$57,823	\$0	\$6,189	\$2,973	\$0	\$0	\$1,457	\$10,619
168 Southwestern Electric Power Co - Generation	659,261	0	1,105	30,668	0	0	16,611	48,384
161 Southwestern Electric Power Co - Texas - Distribution	0	0	0	0	0	0	0	0
111 Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0
194 Southwestern Electric Power Co - Transmission	60,208	0	0	2,796	0	0	1,517	4,313
Southwestern Electric Power Co.	\$777,292	\$0	\$7,294	\$36,437	\$0	\$0	\$19,585	\$63,316
119 AEP Texas North Company - Distribution	\$573,291	\$0	\$0	\$26,624	\$0	\$0	\$14,445	\$41,069
166 AEP Texas North Company - Generation	431,968	0	0	20,061	0	0	10,884	30,945
192 AEP Texas North Company - Transmission	0	0	0	0	0	0	0	0
AEP Texas North Co.	\$1,005,259	\$0	\$0	\$46,685	\$0	\$0	\$25,329	\$72,014
230 Kingsport Power Co - Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
260 Kingsport Power Co - Transmission	0	0	0	0	0	0	0	0
Kingsport Power Co.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
210 Wheeling Power Co - Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
200 Wheeling Power Co - Transmission	0	0	0	0	0	0	0	0
Wheeling Power Co.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
103 American Electric Power Service Corporation	\$46,756,191	\$0	\$603,696	\$2,199,455	\$0	\$0	\$1,178,066	\$3,981,218
American Electric Power Service Corp	\$46,756,191	\$0	\$603,696	\$2,199,455	\$0	\$0	\$1,178,066	\$3,981,218
143 AEP Pro Serv, Inc.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
171 CSW Energy, Inc.	1,087,330	0	20,507	51,449	0	0	27,396	99,352
293 Elmwood	0	0	0	0	0	0	0	0
292 AEP River Operations LLC	124,802	0	5,905	6,070	0	0	3,145	15,120
189 Central Coal Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
400 AEP Energy, Inc.	658	0	0	31	0	0	17	48
Miscellaneous	\$1,212,790	\$0	\$26,412	\$57,550	\$0	\$0	\$30,558	\$114,520
Total	\$53,989,003	\$0	\$710,591	\$2,540,322	\$0	\$0	\$1,360,305	\$4,611,219

**AMERICAN ELECTRIC POWER
 NONQUALIFIED RETIREMENT PLAN
 ESTIMATED 2022 NET PERIODIC PENSION COST**

Location	Projected Benefit Obligation	Market-Related Value of Assets	Service Cost	Interest Cost	Expected Return on Assets	Amortization of Prior Service Cost	Amortization of Gain/Loss	Net Periodic Pension Cost
140 Appalachian Power Co - Distribution	\$130,627	\$0	\$35	\$6,161	\$0	\$0	\$3,168	\$9,364
215 Appalachian Power Co - Generation	1,029	0	0	49	0	0	25	74
150 Appalachian Power Co - Transmission	0	0	0	0	0	0	0	0
Appalachian Power Co. - FERC	\$131,656	\$0	\$35	\$6,210	\$0	\$0	\$3,193	\$9,438
225 Cedar Coal Co	0	0	0	0	0	0	0	0
Appalachian Power Co. - SEC	\$131,656	\$0	\$35	\$6,210	\$0	\$0	\$3,193	\$9,438
211 AEP Texas Central Company - Distribution	\$2,154,772	\$0	\$6,562	\$101,621	\$0	\$0	\$52,251	\$160,434
147 AEP Texas Central Company - Generation	0	0	0	0	0	0	0	0
169 AEP Texas Central Company - Transmission	0	0	0	0	0	0	0	0
AEP Texas Central Co.	\$2,154,772	\$0	\$6,562	\$101,621	\$0	\$0	\$52,251	\$160,434
170 Indiana Michigan Power Co - Distribution	\$69,746	\$0	\$13,574	\$3,289	\$0	\$0	\$1,691	\$18,554
132 Indiana Michigan Power Co - Generation	6,569	0	960	310	0	0	159	1,429
190 Indiana Michigan Power Co - Nuclear	141,212	0	24,431	6,660	0	0	3,424	34,515
120 Indiana Michigan Power Co - Transmission	69,395	0	0	3,273	0	0	1,683	4,956
280 Ind Mich River Transp Lakin	0	0	144	0	0	0	0	144
Indiana Michigan Power Co. - FERC	\$286,922	\$0	\$39,109	\$13,532	\$0	\$0	\$6,957	\$59,598
202 Price River Coal	0	0	0	0	0	0	0	0
Indiana Michigan Power Co. - SEC	\$286,922	\$0	\$39,109	\$13,532	\$0	\$0	\$6,957	\$59,598
110 Kentucky Power Co - Distribution	\$7	\$0	\$4,087	\$0	\$0	\$0	\$0	\$4,087
117 Kentucky Power Co - Generation	0	0	0	0	0	0	0	0
180 Kentucky Power Co - Transmission	0	0	0	0	0	0	0	0
Kentucky Power Co.	\$7	\$0	\$4,087	\$0	\$0	\$0	\$0	\$4,087
104 Cardinal Operating Company	\$1,773	\$0	\$228	\$84	\$0	\$0	\$43	\$355
270 Cook Coal Terminal	0	0	0	0	0	0	0	0
250 Ohio Power Co - Distribution	14,055	0	8,716	663	0	0	341	9,720
181 Ohio Power Co - Generation	530,245	0	1	25,007	0	0	12,858	37,866
160 Ohio Power Co - Transmission	0	0	0	0	0	0	0	0
Ohio Power Co. - FERC	\$546,073	\$0	\$8,945	\$25,754	\$0	\$0	\$13,242	\$47,941
290 Conesville Coal Preparation Company	0	0	0	0	0	0	0	0
Ohio Power Co. - SEC	\$546,073	\$0	\$8,945	\$25,754	\$0	\$0	\$13,242	\$47,941
167 Public Service Co of Oklahoma - Distribution	\$674,926	\$0	\$15,758	\$31,830	\$0	\$0	\$16,366	\$63,954
198 Public Service Co of Oklahoma - Generation	243,503	0	2,349	11,484	0	0	5,905	19,738
114 Public Service Co of Oklahoma - Transmission	0	0	0	0	0	0	0	0
Public Service Co. of Oklahoma	\$918,429	\$0	\$18,107	\$43,314	\$0	\$0	\$22,271	\$83,692
159 Southwestern Electric Power Co - Distribution	\$55,099	\$0	\$6,498	\$2,599	\$0	\$0	\$1,336	\$10,433
168 Southwestern Electric Power Co - Generation	628,205	0	1,161	29,627	0	0	15,233	46,021
161 Southwestern Electric Power Co - Texas - Distribution	0	0	0	0	0	0	0	0
111 Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0
194 Southwestern Electric Power Co - Transmission	57,372	0	0	2,706	0	0	1,391	4,097
Southwestern Electric Power Co.	\$740,676	\$0	\$7,659	\$34,932	\$0	\$0	\$17,960	\$60,551
119 AEP Texas North Company - Distribution	\$546,285	\$0	\$0	\$25,763	\$0	\$0	\$13,247	\$39,010
166 AEP Texas North Company - Generation	411,620	0	0	19,412	0	0	9,981	29,393
192 AEP Texas North Company - Transmission	0	0	0	0	0	0	0	0
AEP Texas North Co.	\$957,905	\$0	\$0	\$45,175	\$0	\$0	\$23,228	\$68,403
230 Kingsport Power Co - Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
260 Kingsport Power Co - Transmission	0	0	0	0	0	0	0	0
Kingsport Power Co.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
210 Wheeling Power Co - Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
200 Wheeling Power Co - Transmission	0	0	0	0	0	0	0	0
Wheeling Power Co.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
103 American Electric Power Service Corporation	\$44,553,659	\$0	\$633,881	\$2,101,201	\$0	\$0	\$1,080,381	\$3,815,464
American Electric Power Service Corp	\$44,553,659	\$0	\$633,881	\$2,101,201	\$0	\$0	\$1,080,381	\$3,815,464
143 AEP Pro Serv, Inc.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
171 CSW Energy, Inc.	1,036,109	0	21,532	48,864	0	0	25,125	95,521
293 Elmwood	0	0	0	0	0	0	0	0
292 AEP River Operations LLC	118,923	0	6,200	5,609	0	0	2,884	14,693
189 Central Coal Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
400 AEP Energy, Inc.	627	0	0	30	0	0	15	45
Miscellaneous	\$1,155,659	\$0	\$27,732	\$54,503	\$0	\$0	\$28,024	\$110,259
Total	\$51,445,758	\$0	\$746,117	\$2,426,242	\$0	\$0	\$1,247,507	\$4,419,867

Excess Benefit Plan

AMERICAN ELECTRIC POWER
 NONQUALIFIED RETIREMENT PLAN
 ESTIMATED 2023 NET PERIODIC PENSION COST

Location	Projected Benefit Obligation	Market-Related Value of Assets	Service Cost	Interest Cost	Expected Return on Assets	Amortization of Prior Service Cost	Amortization of Gain/Loss	Net Periodic Pension Cost
140 Appalachian Power Co - Distribution	\$124,895	\$0	\$37	\$5,805	\$0	\$0	\$2,903	\$8,745
215 Appalachian Power Co - Generation	983	0	0	46	0	0	23	69
150 Appalachian Power Co - Transmission	0	0	0	0	0	0	0	0
Appalachian Power Co. - FERC	\$125,878	\$0	\$37	\$5,851	\$0	\$0	\$2,926	\$8,814
225 Cedar Coal Co	0	0	0	0	0	0	0	0
Appalachian Power Co. - SEC	\$125,878	\$0	\$37	\$5,851	\$0	\$0	\$2,926	\$8,814
211 AEP Texas Central Company - Distribution	\$2,060,215	\$0	\$6,891	\$96,042	\$0	\$0	\$47,886	\$150,819
147 AEP Texas Central Company - Generation	0	0	0	0	0	0	0	0
169 AEP Texas Central Company - Transmission	0	0	0	0	0	0	0	0
AEP Texas Central Co.	\$2,060,215	\$0	\$6,891	\$96,042	\$0	\$0	\$47,886	\$150,819
170 Indiana Michigan Power Co - Distribution	\$66,685	\$0	\$14,253	\$3,761	\$0	\$0	\$1,550	\$19,564
132 Indiana Michigan Power Co - Generation	6,281	0	1,008	339	0	0	146	1,493
190 Indiana Michigan Power Co - Nuclear	135,016	0	25,653	7,465	0	0	3,138	36,256
120 Indiana Michigan Power Co - Transmission	66,349	0	0	3,083	0	0	1,542	4,625
280 Ind Mich River Transp Lakin	0	0	152	7	0	0	0	159
Indiana Michigan Power Co. - FERC	\$274,331	\$0	\$41,066	\$14,655	\$0	\$0	\$6,376	\$62,097
202 Price River Coal	0	0	0	0	0	0	0	0
Indiana Michigan Power Co. - SEC	\$274,331	\$0	\$41,066	\$14,655	\$0	\$0	\$6,376	\$62,097
110 Kentucky Power Co - Distribution	\$6	\$0	\$4,291	\$200	\$0	\$0	\$0	\$4,491
117 Kentucky Power Co - Generation	0	0	0	0	0	0	0	0
180 Kentucky Power Co - Transmission	0	0	0	0	0	0	0	0
Kentucky Power Co.	\$6	\$0	\$4,291	\$200	\$0	\$0	\$0	\$4,491
104 Cardinal Operating Company	\$1,695	\$0	\$239	\$90	\$0	\$0	\$39	\$368
270 Cook Coal Terminal	0	0	0	0	0	0	0	0
250 Ohio Power Co - Distribution	13,438	0	9,152	1,050	0	0	312	10,514
181 Ohio Power Co - Generation	506,976	0	1	23,555	0	0	11,784	35,340
160 Ohio Power Co - Transmission	0	0	0	0	0	0	0	0
Ohio Power Co. - FERC	\$522,109	\$0	\$9,392	\$24,695	\$0	\$0	\$12,135	\$46,222
290 Conesville Coal Preparation Company	0	0	0	0	0	0	0	0
Ohio Power Co. - SEC	\$522,109	\$0	\$9,392	\$24,695	\$0	\$0	\$12,135	\$46,222
167 Public Service Co of Oklahoma - Distribution	\$645,308	\$0	\$16,546	\$30,751	\$0	\$0	\$14,999	\$62,296
198 Public Service Co of Oklahoma - Generation	232,818	0	2,466	10,932	0	0	5,411	18,809
114 Public Service Co of Oklahoma - Transmission	0	0	0	0	0	0	0	0
Public Service Co. of Oklahoma	\$878,126	\$0	\$19,012	\$41,683	\$0	\$0	\$20,410	\$81,105
159 Southwestern Electric Power Co - Distribution	\$52,681	\$0	\$6,823	\$2,765	\$0	\$0	\$1,224	\$10,812
168 Southwestern Electric Power Co - Generation	600,638	0	1,219	27,964	0	0	13,961	43,144
161 Southwestern Electric Power Co - Texas - Distribution	0	0	0	0	0	0	0	0
111 Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0
194 Southwestern Electric Power Co - Transmission	54,854	0	0	2,549	0	0	1,275	3,824
Southwestern Electric Power Co.	\$708,173	\$0	\$8,042	\$33,278	\$0	\$0	\$16,460	\$57,780
119 AEP Texas North Company - Distribution	\$522,313	\$0	\$0	\$24,268	\$0	\$0	\$12,140	\$36,408
166 AEP Texas North Company - Generation	393,557	0	0	18,285	0	0	9,147	27,432
192 AEP Texas North Company - Transmission	0	0	0	0	0	0	0	0
AEP Texas North Co.	\$915,870	\$0	\$0	\$42,553	\$0	\$0	\$21,287	\$63,840
230 Kingsport Power Co - Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
260 Kingsport Power Co - Transmission	0	0	0	0	0	0	0	0
Kingsport Power Co.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
210 Wheeling Power Co - Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
200 Wheeling Power Co - Transmission	0	0	0	0	0	0	0	0
Wheeling Power Co.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
103 American Electric Power Service Corporation	\$42,598,535	\$0	\$665,575	\$2,010,139	\$0	\$0	\$990,122	\$3,665,837
American Electric Power Service Corp	\$42,598,535	\$0	\$665,575	\$2,010,139	\$0	\$0	\$990,122	\$3,665,837
143 AEP Pro Serv, Inc.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
171 CSW Energy, Inc.	990,642	0	22,608	47,078	0	0	23,026	92,712
293 Elmwood	0	0	0	0	0	0	0	0
292 AEP River Operations LLC	113,704	0	6,510	5,585	0	0	2,643	14,738
189 Central Coal Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
400 AEP Energy, Inc.	599	0	0	28	0	0	14	42
Miscellaneous	\$1,104,945	\$0	\$29,118	\$52,691	\$0	\$0	\$25,683	\$107,492
Total	\$49,188,188	\$0	\$783,424	\$2,321,787	\$0	\$0	\$1,143,285	\$4,248,497

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