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American Electric Power Non-UMWA Postretirement Health Care Plan

Actuarial Valuation Report Postretirement Welfare Cost for Fiscal Year Ending December 31, 2016 under U.S. GAAP

Employer Contributions for Plan Year Beginning January 1, 2016

April 2016

Willis Towers Watson In 1911

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Purpose and actuarial statement

Purposes of valuation

American Electric Power retained Towers Watson Delaware Inc. ("Willis Towers Watson"), to perform an actuarial valuation of its postretirement welfare programs for the purpose of determining the following:

- (1) The value of benefit obligations as of January 1, 2016, and American Electric Power's postretirement welfare cost for fiscal year ending December 31, 2016, in accordance with FASB Accounting Standards Codification Topic 715 (ASC 715-60). It is anticipated that a separate report will be prepared for year-end financial reporting and disclosure purposes.
- (2) Plan reporting information in accordance with FASB Accounting Standards Codification Topic 965 (ASC 965).
- (3) Expected contributions under the plan sponsor's funding policy for the 2016 plan year.
- (4) The estimated maximum tax-deductible contribution for the tax year in which the 2016 plan year ends as allowed by the Internal Revenue Code. The maximum tax-deductible contribution should be finalized in consultation with American Electric Power's tax advisor.

This valuation has been conducted in accordance with generally accepted actuarial principles and practices.

Reliances

In preparing the results presented in this report, we have relied upon information regarding plan provisions, participants, claims data, contributions and assets (if any) provided by American Electric Power and other persons or organizations designated by American Electric Power. We have reviewed this information for overall reasonableness and consistency, but have neither audited nor independently verified this information. Based on discussions with and concurrence by the plan sponsor, assumptions or estimates may have been made if 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. We have relied on all the information provided as complete and accurate. The results presented in this report are dependent upon the accuracy and completeness of the underlying data and information. Any material inaccuracy in the data and information provided to us may have produced results that are not suitable for the purposes of this report and such inaccuracies, as corrected by American Electric Power, may produce materially different results that could require that a revised report be issued.

Assumptions and methods under the Internal Revenue Code for contribution limit purposes

The actuarial assumptions and methods employed in the development of the contribution limits have been selected by the plan sponsor, with the concurrence of Willis Towers Watson. The Internal Revenue Code requires the use of reasonable assumptions (taking into account the experience of the plan and reasonable expectations) which, in combination, offer the actuary's best estimate of anticipated experience under the plan. We believe that the assumptions used in our valuation are reasonable and appropriate for the purposes for which they have been used.

Assumptions and methods under ASC 715-60

The actuarial assumptions and methods employed in the development of the postretirement welfare cost have been selected by the plan sponsor with the concurrence of Willis Towers Watson, except for the expected rate of return on plan assets selected for fiscal 2016. Evaluation of the expected rate of return assumption was outside the scope of Willis Towers Watson's assignment and would have required substantial additional work that we were not engaged to perform. ASC 715-60 requires that each significant assumption "individually represent the best estimate of a particular future event".

Accumulated other comprehensive (income)/loss amounts shown in the report are shown prior to adjustment for deferred taxes. Any deferred tax effects in AOCI should be determined in consultation with American Electric Power's tax advisors and auditors.

Effects of Health Care Legislation

In March 2010, the Patient Protection and Affordable Care Act (PPACA) and Health Care and Education Reconciliation Act (HCERA) were enacted. The key aspects of the Acts affecting American Electric Power's benefit obligation and cost of providing retiree medical benefits are:

- Preventive care benefits covered at 100% beginning in 2011
- Mandatory coverage for adult children until age 26 beginning in 2011
- Loss of the tax free status of the Retiree Drug Subsidy (RDS) beginning in 2013
- Excise ("Cadillac") tax on high-cost plans beginning in 2020
- Elimination of lifetime maximums beginning in 2011
- Transitional reinsurance fees beginning in 2014

All subsequent measurements for tax purposes reflect the current law.

This valuation reflects our understanding of the relevant provisions of PPACA and HCERA. The IRS and HHS have yet to issue final guidance with respect to many aspects of this law. It is possible that future guidance may conflict with our understanding of these laws based on currently available guidance and could therefore affect the results shown in this report.

Nature of actuarial calculations

The results shown in this report have been developed based on actuarial assumptions that, to the extent evaluated or selected by Willis Towers Watson, we consider 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 results shown in this report are estimates based on data that may be imperfect and on assumptions about future events that cannot be predicted with certainty. The effects of certain plan provisions may be approximated, or determined to be insignificant and therefore not valued. Assumptions may be made, in consultation with American Electric Power, about participant data or other factors. Reasonable efforts were made in preparing this valuation to confirm that items that are significant in the context of the actuarial liabilities or costs are treated appropriately, and are not excluded or included inappropriately. The numbers shown in this report are not rounded. This is for convenience only and should not imply precision; by their nature, actuarial calculations are not precise.



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If overall future plan experience produces higher benefit payments or lower investment returns than assumed, the relative level of plan costs or contribution requirements reported in this valuation will likely increase in future valuations (and vice versa). Future actuarial measurements may differ significantly from the current measurements presented in this report due to many factors, including: plan experience differing from that anticipated by the economic or demographic assumptions; increases or reductions expected as part of the natural operation of the methodology used for the measurements (such as the end of an amortization period); and changes in plan provisions or applicable law. It is beyond the scope of this valuation to analyze the potential range of future postretirement welfare contributions, but we can do so upon request.

See Basis for Valuation in Section 1 below for a discussion of any material events that have occurred after the valuation date that are not reflected in this valuation.

Limitations on use

This report is provided subject to the terms set out herein and in our master consulting services agreement dated July 29, 2004, and any accompanying or referenced terms and conditions.

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 postretirement welfare plan as described in Purposes of Valuation above. It is not intended for and may not be used for other purposes, and we accept no responsibility or liability in this regard. American Electric Power may 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 Willis Towers Watson in advance of this distribution, and will include the non-reliance notice included at the end of this report. Further distribution to, or use by, other parties of all or part of this report is expressly prohibited without Willis Towers Watson's prior written consent. In the absence of such consent and an express assumption of responsibility, we accept no responsibility whatsoever for any consequences arising from any third party relying on this report or any advice relating to its contents. There are no intended third-party beneficiaries of this report or the work underlying it.

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Professional Qualifications

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 postretirement welfare plans. Our objectivity is not impaired by any relationship between American Electric Power and our employer, Towers Watson Delaware Inc.

Martin P. Franzinger, ASA, MAAA

Consulting Actuary

Chad M. Greenwalt, FSA, EA

Consulting Actuary

Joseph A. Perko, FSA, EA, MAAA

Senior Consultant

Towers Watson Delaware Inc.

April 2016

Section 1: Summary of key results

Benefit cost, assets & obligations

	All monetary amounts shown in US	S Dollars	
Fiscal Year Begin	ning	January 1, 2016	January 1, 2015
Benefit Cost/ (Income)	Net Periodic Postretirement Benefit Cost/(Income)	(76,551,152)	(98,328,251)
Measurement Dat	e	January 1, 2016	January 1, 2015
Plan Assets	Fair Value of Assets (FVA)	1,551,820,304	1,670,478,421
Benefit Obligations	Accumulated Postretirement Benefit Obligation (APBO)	1,373,723,945	1,354,017,568
Funded Status	Funded Status	178,096,359	316,460,853
Accumulated	Net Transition Obligation/(Asset)	0	0
Other	Net Prior Service Cost/(Credit)	(549,183,980)	(623,477,277)
Comprehensive (Income)/Loss	Net Loss/(Gain)	563,454,160	401,569,594
	Total Accumulated Other Comprehensive (Income)/Loss	14,270,180	(221,907,683)
Assumptions ¹	Discount Rate	4.30%	4.00%
	Expected Long-term Return on Plan Assets	7.00%	6.75%
	Rate of Compensation/Salary Increase	Rates vary by age from 3.5% to 12.0%	Rates vary by age from 3.5% to 12.0%
	Current Health Care Cost Trend Rate	7.00%	6.25%
	Ultimate Health Care Cost Trend Rate	5.00%	5.00%
	Year of Ultimate Trend Rate	2024	2020
Participant Data	Census Date	January 1, 2016	January 1, 2015
Plan reporting (AS	C 965) for Plan Year Beginning	January 1, 2016	January 1, 2015
	Present value of accumulated benefits	1,374,114,001	1,354,565,239
	Market value of assets	1,551,820,304	1,670,478,421
	Plan reporting discount rate	4.30%	4.00%
Employer Contribu	utions (net of Medicare subsidy)	Plan Year 2016	Plan Year 2015
Cash Flow	Funding Policy contributions	0	0
	Maximum Tax Deductible contributions	123,506,886 (est)	112,651,434
	Actual contributions	N/A	0
	Expected benefit payments and expenses, net of participant contributions	97,338,870	96,378,874

Employer Contributions

Employer contributions are the amounts paid by American Electric Power to provide for postretirement benefits, net of participant contributions and Medicare Part D payments. Most participants receiving benefits are required to contribute toward the cost of the plan.

¹ Rates are expressed on an annual basis where applicable.

American Electric Power's funding policy is to contribute an amount equal to the postretirement welfare cost plus retiree drug subsidy payments received (the sum of which can be no less than zero). American Electric Power maximizes its contribution to the 401(h) account and contributes the remainder to the various VEBAs. American Electric Power may deviate from this policy, as permitted by its terms, based on cash, tax or other considerations.

Postretirement welfare cost and funded position

The cost of the postretirement welfare plan is determined in accordance with generally accepted accounting principles in the U.S. ("U.S. GAAP"). The fiscal 2016 postretirement welfare benefit cost/(income) for the plan is \$(76,551,152). Under U.S. GAAP, the funded position (fair value of plan assets less the projected benefit obligation, or "APBO") of each postretirement welfare plan at the plan sponsor's fiscal year-end (measurement date) is required to be reported as a liability. The APBO is the actuarial present value of benefits attributed to service rendered prior to the measurement date, taking into consideration expected future pay increases for pay-related plans. The plan's overfunded (underfunded) APBO as of January 1, 2016 was \$178,096,359 based on the fair value of plan assets of \$1,551,820,304 and the APBO of \$1,373,723,945.

Fiscal year-end financial reporting information and disclosures are prepared before detailed participant data and full valuation results are available. Therefore, the postretirement benefit asset (liability) at December 31, 2015 was derived from a roll forward of the January 1, 2015 valuation results, adjusted for the year-end discount rate and asset values, as well as significant changes in plan provisions and participant population. The next fiscal year financial reporting information will be developed based on the results of the January 1, 2016 valuation, projected to the end of the year and similarly adjusted for the year-end discount rate and asset values, as well as significant changes in plan provisions and participant population.

Change in postretirement welfare cost and funded position

The postretirement welfare cost/(income) increased from \$(98,328,251) in fiscal 2015 to \$(76,551,152) in fiscal 2016 and the funded position decreased from \$316,460,853 on January 1, 2015 to \$178,096,359 on January 1, 2016, as set forth below:

	All monetary amounts shown in millions of US Dollars		
(\$	in millions)	Postretirement Welfare Cost	
Prior year		(98.3)	
Ch	ange due to:		
•	Expected based on prior valuation and contributions during prior year	(2.6)	
•	Unexpected noninvestment experience	0.9	
•	Unexpected investment experience	20.8	
•	Assumption changes	2.0	
•	Changes in substantive plan*	0.6	
Cu	Current year (76.6)		
**	Assumption changes Changes in substantive plan*	2.0 0.6	

^{*} Addition of Dolet Hills

Significant reasons for these changes include the following:

Per capita claims costs were updated but did not greatly affect the postretirement welfare cost.

All monetary amounts shown in US Dollars

	2016	2015
Medical (Overall Average)		
Under age 65		
► Aetna PPO	N/A	9,265
► HSA Basic	8,637	N/A
► HSA Plus	9,529	N/A
► HRA	10,578	9,443
Age 65 and older (before Part D offsets)		
► COB	4,633	4,129
► MOB	3,387	3,222
► CSP	1,999	2,086
Medicare Part D Subsidy offsets		
► MOB/COB (EGWP)	(830)	(769)
► CSP (RDS)	(274)	(283)

See Appendix A for additional details on per capita claims costs assumptions including assumed claims costs adjusted for age-related morbidity adjustments.

- The discount rate increased 30 basis points since the prior year which decreased the postretirement welfare cost.
- Actual asset returns during 2015 were less than the assumed rate of 6.75% which increased the postretirement welfare cost.
- The health care trend assumption was increased to an initial rate of 7.00% decreasing to 5.00% in 2024, which increased the postretirement welfare cost.
- The expected return on assets assumption was increased from 6.75% to 7.00%, which decreased the postretirement welfare cost.
- Dolet Hills was extended coverage, which increased the postretirement welfare benefit cost.

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Basis for valuation

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

Changes in Assumptions

- Per capita claims costs were updated to reflect more recent retiree claims experience.
- Discount rate was changed from 4.00% to 4.30%.
- The medical and prescription drug trend assumption was changed from 6.25% in 2016, grading to an ultimate rate of 5.00% in 2020 to 7.00% in 2016, grading to an ultimate rate of 5.00% in 2024. The dental trend assumption was changed from 5.00% to 3.00% per year.
- The expected return on assets was changed to 7.00% from 6.75%.

Changes in Methods

None.

Changes in Benefits Valued

Benefits have been extended to Dolet Hills effective January 1, 2016.

Section 2: Actuarial exhibits

Balance sheet asset/(liability) 2.1

ΑII	moneta	ary amour	nts shown i	in US Do	llars

	All monetary amounts shown in US Dollars			
Mea	asurement Date	January 1, 2016	January 1, 2015	
Α	Development of Balance Sheet Asset/(Liability) ¹			
	 Accumulated postretirement benefit obligation (APBO) 	1,373,723,945	1,354,017,568	
	2 Fair value of assets (FVA)	1,551,820,304	1,670,478,421	
	3 Net balance sheet asset/(liability)	178,096,359	316,460,853	
В	Current and Noncurrent Allocation			
	1 Noncurrent assets	178,096,359	316,460,853	
	2 Current liabilities	0	0	
	3 Noncurrent liabilities	0	0	
	4 Net balance sheet asset/(liability)	178,096,359	316,460,853	
С	Accumulated Other Comprehensive (Income)/Loss 1 Net transition obligation/(asset)	0	0	
	2 Net prior service cost/(credit)	(549,183,980)	(623,477,277)	
	3 Net loss/(gain)	563,454,160	401,569,594	
	4 Accumulated other comprehensive (income)/loss ²	14,270,180	(221,907,683)	
D	Assumptions and Dates			
	1 Discount rate	4.30%	4.00%	
	2 Rate of compensation/salary increase	Rates vary by age from 3.5% to 12.0%	Rates vary by age from 3.5% to 12.0%	
	3 Current health care cost trend rate	7.00%	6.25%	
	4 Ultimate health care cost trend rate	5.00%	5.00%	
	5 Year of ultimate trend rate	2024	2020	
	6 Census date	January 1, 2016	January 1, 2015	

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.

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

2.2 Summary and comparison of postretirement benefit cost and cash flows

All monetary amounts shown in US Dollars

Fis	cal `	Year Ending	December 31, 2016	December 31, 2015
Α	To	tal Postretirement Benefit Cost		
	1	Employer service cost	9,318,249	10,816,370
	2	Interest cost	57,400,055	52,684,680
	3	Expected return on assets	(105,278,181)	(109,557,619)
	4	Subtotal	(38,559,877)	(46,056,569)
	5	Net prior service cost/(credit) amortization	(68,626,236)	(69,056,806)
	6	Net loss/(gain) amortization	30,634,961	16,785,124
	7	Transition obligation/(asset) amortization	0	0
	8	Amortization subtotal	(37,991,275)	(52,271,682)
	9	Net periodic postretirement benefit cost/(income)	(76,551,152)	(98,328,251)
В	As	sumptions ¹		
	1	Discount rate	4.30%	4.00%
	2	Long-term rate of return on assets	7.00%	6.75%
	3	Rate of compensation/salary increase	Rates vary by age from 3.5% to 12.0%	Rates vary by age from 3.5% to 12.0%
	4	Current health care cost trend rate	7.00%	6.25%
	5	Ultimate health care cost trend rate	5.00%	5.00%
	6	Year ultimate trend rate is expected	2024	2020
С	Се	nsus Date	January 1, 2016	January 1, 2015
D	As	sets at Beginning of Year		
	1	Fair market value	1,551,820,304	1,670,478,421
Ε	Ca	sh Flow	Expected	Actual
	1	Employer contributions	0	0
	2	Plan participants' contributions	35,878,980	33,261,944
	3	Benefits paid from plan assets	133,276,640	123,508,785
	4	Expected Medicare retiree drug subsidy on current year benefit payments	(58,790)	(514,882)

These assumptions were used to calculate the Net Postretirement 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.

2.3 Detailed results for postretirement welfare cost and funded position

All monetary amounts shown in US Dollars

De	ta <u>ile</u>	d <u>re</u>	sults	January 1, 2016	January 1, 2015
Α			e Cost		.,
	1		edical	6,850,199	7,784,451
	2		e insurance	2,468,050	3,031,919
	3	De	ntal	0	0
	4	То	tal	9,318,249	10,816,370
В	Ac 1		ulated Postretirement Benefit Obligation [APBO] edical ¹ :		
		а	Participants currently receiving benefits	801,196,843	765,381,619
		b	Fully eligible active participants	38,916,502	29,981,855
		С	Other participants	163,727,086	174,996,519
		d	Total	1,003,840,431	970,359,993
	2	Life	e insurance:		
		а	Participants currently receiving benefits	278,556,172	281,047,212
		b	Fully eligible active participants	17,772,749	15,386,020
		С	Other participants	58,708,175	69,008,494
		d	Total	355,037,096	365,441,726
	3	De	ntal:		
		а	Participants currently receiving benefits	14,610,629	18,215,849
		b	Fully eligible active participants	235,789	0
		С	Other participants	0	0
		d	Total	14,846,418	18,215,849
	4	All	Benefits:		
		а	Participants currently receiving benefits	1,094,363,644	1,064,644,680
		b	Fully eligible active participants	56,925,040	45,367,875
		С	Other participants	222,435,261	244,005,013
		d	Total	1,373,723,945	1,354,017,568
С	As	sets			
	1	Fa	ir value [FV]	1,551,820,304	1,670,478,421
D	Fu	nde	d Position		
	1	Ov	erfunded (underfunded) APBO	178,096,359	316,460,853
	2	AF	PBO funded percentage	113.0%	123.4%

The Transitional Reinsurance Fee was allocated among the different segments of the medical liability in proportion to the total medical liability.

Ε	Amounts in Accumulated Other Comprehensive Income				
	1	Pri	or service cost (credit)	(549,183,980)	(623,477,277)
	2	Ne	t actuarial loss (gain)	563,454,160	401,569,594
	3	Tra	ansition obligation (asset)	0	0
	4	То	tal	14,270,180	(221,907,683)
F	Eff	ect	of Change in Health Care Cost Trend Rate		
	1	Or	ne-percentage-point increase:		
		а	Sum of service cost and interest cost	2,089,961	2,470,036
		b	APBO	54,993,823	60,804,055
	2	Or	ne-percentage-point decrease:		
		а	Sum of service cost and interest cost	(1,544,014)	(1,717,224)
		b	APBO	(45,202,710)	(48,286,909)

2.4 ASC 965 (plan reporting) information

All monetary amounts shown in US Dollars

Su	mma	ary of Present Value of Benefits	January 1, 2016	January 1, 2015
Α	Me	edical (ignoring Retiree Drug Subsidy)		
	1	Current retirees	801,586,899	765,929,290
	2	Active participants fully eligible for participants	38,916,502	29,981,855
	3	Other active participants	163,727,086	174,996,519
	4	Total	1,004,230,487	970,907,664
В	Lif	e Insurance		
	1	Current retirees	278,556,172	281,047,212
	2	Active participants fully eligible for participants	17,772,749	15,386,020
	3	Other active participants	58,708,175	69,008,494
	4	Total	355,037,096	365,441,726
С	De	ntal		
	1	Current retirees	14,610,629	18,215,849
	2	Active participants fully eligible for participants	235,789	0
	3	Other active participants	0	0
	4	Total	14,846,418	18,215,849
D	То	tal (ignoring Retiree Drug Subsidy)		
	1	Current retirees	1,094,753,700	1,065,192,351
	2	Active participants fully eligible for participants	56,925,040	45,367,875
	3	Other active participants	222,435,261	244,005,013
	4	Total	1,374,114,001	1,354,565,239

Actuarial assumptions and methods

The key actuarial assumptions used for plan reporting calculations are the same as those used to determine the postretirement welfare cost and are shown in the Actuarial Assumptions and Methods section, except that the Retiree Drug Subsidy (RDS) associated with Medicare Part D is not reflected. For the prior valuation, a discount rate of 4.00% was used. The same plan provisions shown in Appendix B were used to determine the present value of accumulated benefits.

Re	con	ciliation of Present Value of Benefits	Fiscal 2015	Fiscal 2014
Α	Me	edical (ignoring Retiree Drug Subsidy)		
	1	Benefit obligation, beginning of year	970,907,664	1,012,013,990
	2	Service cost	7,784,451	10,209,364
	3	Interest cost	37,683,366	45,537,253
	4	Participant contributions	28,014,393	28,553,900
	5	Actuarial (gain)/loss	61,795,934	11,077,530
	6	Plan amendments	0	0)
	7	Gross benefits paid	(101,955,321)	(136,484,373)
	8	Benefit obligation, end of year	1,004,230,487	970,907,664
В	Lif	e Insurance		
	1	Benefit obligation, beginning of year	365,441,726	331,302,429
	2	Service cost	3,031,919	2,704,640
	3	Interest cost	14,438,813	15,399,540
	4	Participant contributions	1,288,420	1,499,271
	5	Actuarial (gain)/loss	(12,720,149)	28,897,356
	6	Plan amendments	0	0
	7	Gross benefits paid	(16,443,633)	(14,361,510)
	8	Benefit obligation, end of year	355,037,096	365,441,726
С	De	ntal		
	1	Benefit obligation, beginning of year	18,215,849	18,389,332
	2	Service cost	0	2,309
	3	Interest cost	705,846	813,324
	4	Participant contributions	3,959,131	4,321,558
	5	Actuarial (gain)/loss	(2,924,577)	1,209,901
	6	Plan amendments	0	0
	7	Gross benefits paid	(5,109,831)	(6,520,575)
	8	Benefit obligation, end of year	14,846,418	18,215,849
D	То	tal (ignoring Retiree Drug Subsidy)		
	1	Benefit obligation, beginning of year	1,354,565,239	1,361,705,751
	2	Service cost	10,816,370	12,916,313
	3	Interest cost	52,828,025	61,750,117
	4	Participant contributions	33,261,944	34,374,729
	5	Actuarial (gain)/loss	46,151,208	41,184,787
	6	Plan amendments	0	0
	7	Gross benefits paid	(123,508,785)	(157,366,458)
	8	Benefit obligation, end of year	1,374,114,001	1,354,565,239

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2.5 Basic results for employer contributions - VEBAs

All monetary amounts shown in US Dollars

All	Pos	tretirement VEBAs	Estimated December 31, 2016	Actual December 31, 2015
Α	Qu	alified Asset Account Limits [QAAL]	597,802,167	637,753,679
В	As	sets		
	1	Market value	1,159,631,404	1,179,216,936
	2	Unrecognized investment losses (gains)	0	0
	3	Actuarial value [AV]	1,159,631,404	1,179,216,936
С	Fu	nded Position		
	1	Unfunded account limits [QAAL – FV]	(561,829,237)	(541,463,257)
D	Em	nployer Contributions		
	1	Maximum deductible available	121,825,463	110,671,659
	2	Qualified additions		
		a Prior years' carryover	0	0
		b Current year additions	0	0
		c Total deductions available [a + b]	0	0
	3	Other non-deductible current year additions	0	0
	4	Total additions [2.c + 3]	0	0
		a Life insurance VEBA	0	0
		b Union medical and dental VEBAs	0	0
		c Non-union medical and dental VEBAs	0	0

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2.6 VEBA deduction limits

All monetary amounts shown in US Dollars

Re	tiree	Life Insurance	2015	2014
Α	Qu	alified Asset Account Limit (QAAL)		
	1	December 31 actuarial accrued liability	229,502,632	225,791,893
	2	Unrecognized liability	0	0
	3	QAAL	229,502,632	225,791,893
В	As	sets		
	1	Market value as of December 31	118,830,974	131,561,938
	2	Unrecognized investment losses (gains)	0	0
	3	Actuarial value [AV]	118,830,974	131,561,938
С	Fu	nded position		
	1	Unfunded account limit [QAAL - AV]	110,671,658	94,229,955
	2	Contributions received in trust, but not yet deducted		
		Through 2008	0	0
		2009	0	0
		2010	0	0
		2011	0	0
		2012	0	0
		2013	0	0
		2014	0	0
		2015	0	N/A
		Total	0	0
D	En	nployer deductions for contributions to VEBAs		
	1	Maximum deduction available ¹ [C.1 + Total of C.2]	110,671,658	94,229,955
	2	Qualified additions		
		a Prior years' carryover	0	0
		b Current year additions	0	0
		c Total deductions available [a + b]	0	0
	3	Other non-deductible current year additions	0	0
	4	Total additions [2.c + 3]	0	0

¹ Includes amounts not contributed.

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All monetary amounts shown in US Dollars

Un	ion	Medical and Dental	2015	2014
Α	Qu	ralified Asset Account Limit (QAAL)		
	1	December 31 present value of projected benefits	183,231,640	180,313,868
	2	Unrecognized liability	0	0
	3	QAAL	183,231,640	180,313,868
В	As	sets		
	1	Market value as of December 31	436,005,018	462,037,345
	2	Unrecognized investment losses (gains)	0	0
	3	Actuarial value [AV]	436,005,018	462,037,345
С	Fu	nded position		
	1	Unfunded account limit [QAAL - AV]	(252,773,378)	(281,723,477)
	2	Contributions received in trust, but not yet deducted		
		Through 2008	0	0
		2009	0	0
		2010	0	0
		2011	0	0
		2012	0	0
		2013	0	0
		2014	0	0
		2015	0	N/A
		Total	0	0
D	En	nployer deductions for contributions to VEBAs		
	1	Maximum deduction available ¹ [C.1 + Total of C.2]	0	0
	2	Qualified additions		
		a Prior years' carryover	0	0
		b Current year additions	0	0
		c Total deductions available [a + b]	0	0
	3	Other non-deductible current year additions	0	0
	4	Total additions [2.c + 3]	0	0

¹ Includes amounts not contributed.

All monetary amounts shown in US Dollars

No	n-Ur	nion Retiree Medical and Dental	2015	2014
Α	Qu	nalified Asset Account Limit (QAAL)		
	1	December 31 actuarial accrued liability	225,019,406	295,426,449
	2	Unrecognized liability	0	0
	3	QAAL	225,019,406	295,426,449
В	As	sets		
	1	Market value as of December 31	624,380,944	699,800,062
	2	Unrecognized investment losses (gains)	0	0
	3	Actuarial value [AV]	624,380,944	699,800,062
С	Fu	nded position		
	1	Unfunded account limit [QAAL - AV]	(399,361,538)	(404,373,613)
	2	Contributions received in trust, but not yet deducted		
		Through 2008	0	0
		2009	105,440,603	105,440,603
		2010	73,467,453	73,467,453
		2011	38,701,148	38,701,148
		2012	68,292,490	68,292,490
		2013	0	0
		2014	0	0
		2015	0	N/A
		Total	285,901,694	285,901,694
D	En	nployer deductions for contributions to VEBAs		
	1	Maximum deduction available ¹ [greater of C.1+C.2 and 0]	0	0
	2	Qualified additions		
		a Prior years' carryover	0	0
		b Current year additions	0	0
		c Total deductions available [a + b]	0	0
	3	Other non-deductible current year additions	0	0
	4	Total additions [2.c + 3]	0	0

¹ Includes amounts not contributed.

2.7 Cumulative nondeductible contributions

All monetary amounts shown in US Dollars

Non Union E	Datiroa Madiaal	and Dental VEB	Λ.
	Keuree Medical	and Denial VED	AS

	Contributions Made by December 31, 2015, but Not Deducted as of December 31, 2014	Deductible in 2015	Remaining Nondeductible Contributions as of December 31, 2015
2004	\$0	\$0	\$0
2005	0	0	0
2006	0	0	0
2007	0	0	0
2008	0	0	0
2009	105,440,603	0	105,440,603
2010	73,467,453	0	73,467,453
2011	38,701,148	0	38,701,148
2012	68,292,490	0	68,292,490
2013	0	0	0
2014	0	0	0
2015	0	0	0
Total	\$285,901,694	\$0	\$285,901,694

Retiree Life Insurance VEBAs

	Contributions Made by December 31, 2015, but Not Deducted as of December 31, 2014	Deductible in 2015	Remaining Nondeductible Contributions as of December 31, 2015
2004	\$0	\$0	\$0
2005	0	0	0
2006	0	0	0
2007	0	0	0
2008	0	0	0
2009	0	0	0
2010	0	0	0
2011	0	0	0
2012	0	0	0
2013	0	0	0
2014	0	0	0
2015	0	0	0
Total	\$0	\$0	\$0

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Development of maximum deductible contribution – 401(h) 2.8

All monetary amounts shown in US Dollars

Pla	n Y	January 1, 2016	
Α	Dev	velopment of Maximum Deductible Contribution	
	1	Present value of projected benefits	368,776,935
	2	Fair value of assets	372,603,368
	3	Unfunded surplus [1 - 2]	(3,826,433)
	4	Average present value of future service	12
	5	Preliminary maximum deductible contribution	
		a 10% of unfunded surplus [10% x A.3]	(382,643)
		b Aggregate normal cost [A.3 / A.4]	(318,869)
		c Greater of A.5.a, A.5.b and 0	0
	6	Preliminary maximum 2016 contribution [1.0753 x A.5.c]	0
	7	Subordination test (development shown below)	52,826,519
	8	Maximum deductible contribution ignoring expenses [lesser of A.6 and A.7]	0
	9	Total trust expenses paid from 401(h) account during 2015	1,681,423
	10	Maximum deductible contribution including expenses [A.8 + A.9]	1,681,423

B Subordination Test

Year-by-year minimum of actual pension plan contribution and pension plan normal cost with interest

Year	West Plan	East Plan	Combined Plan
1992	9,766,169	N/A	N/A
1993	22,392,743	N/A	N/A
1994	21,208,326	N/A	N/A
1995	21,683,436	N/A	N/A
1996	20,271,648	N/A	N/A
1997 - 2002	0	N/A	N/A
2003	19,197,145	39,165,054 *	N/A
2004	18,614,338	56,614,811	N/A
2005	16,222,550	55,872,817	N/A
2006	0	0	N/A
2007	0	0	N/A
2008	0	0	0
2009	N/A	N/A	100,540,448
2010	N/A	N/A	125,586,018
2011	N/A	N/A	62,751,522
2012	N/A	N/A	0
2013	N/A	N/A	65,249,050
2014	N/A	N/A	0
2015	N/A	N/A	81,674,776
Cumulative pension contributions not for past service	149,356,355	151,652,682	736,810,851
	x 1/3	x 1/3	x 1/3
	49,785,452	50,550,894	245,603,617
Cumulative 401(h) contributions before plan year 2016	49,785,452	50,550,894	192,777,098
Subordination limit	0	0	52,826,519

^{*} Includes only portion of normal cost and contributions after 401(h) account adoption for indicated year

2.9 Expected benefit disbursements, administrative expenses, and participant contributions

All monetary amounts shown in US Dollars

			January 1, 2016	January 1, 2015
Α	Me	edical and Dental		
	1	Gross disbursements	115,532,542	109,829,926
	2	Participant contributions	(34,489,188)	(29,193,829)
	3	Net disbursements	81,043,354	80,636,097
В	Lif	e Insurance		
	1	Gross disbursements	17,744,098	17,367,445
	2	Participant contributions	(1,389,792)	(1,552,786)
	3	Net disbursements	16,354,306	15,814,659
С	Gr	oss without RDS		
	1	Gross disbursements	133,276,640	127,197,371
	2	Participant contributions	(35,878,980)	(30,746,615)
	3	Net disbursements	97,397,660	96,450,756
D	RD	os*		
	1	Gross disbursements	(58,790)	(71,882)
	2	Participant contributions	0	0
	3	Net disbursements	(58,790)	(71,882)
E	Ne	t with RDS		
	1	Gross disbursements	133,217,850	127,125,489
	2	Participant contributions	(35,878,980)	(30,746,615)
	3	Net disbursements	97,338,870	96,378,874

^{* 2015-2016} RDS payments expected to be received in 2017-2018.

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Section 3: Data exhibits

3.1 Plan participant data

	All monetary amo	unts shown in US Dollars	
Cer	nsus Date	January 1, 2016	January 1, 2015
Α	Participating Employees		
	1 Number		
	a Fully eligible	1,515	1,228
	b Other	13,999	15,986
	c Total participating employees	15,514	17,214
	2 Total annual compensation/salary	\$1,493,280,887	\$1,573,181,281
	3 Average compensation/salary	\$96,254	\$91,390
	4 Average age (years)	48.62	47.63
	5 Average credited service (years)	19.36	18.16
	6 Average future working life (years)		
	a to full retirement age	13.327	13.972
	b to full eligibility age	11.794	12.162
В	Retirees and Surviving Spouses		
	1 Retirees and Surviving Spouses		
	a Number under 65	3,487	3,461
	b Number 65 and older	13,765	13,519
	c Total ¹	17,252	16,980
	d Average age (years)	73.2	73.1
	e. Age Distribution at January 1, 2016		
	Age	Number	

3 .	
Age	Number
Under 55	161
55-59	904
60-64	2,422
65-69	3,910
70-74	3,149
75-79	2,320
80-84	1,942
85 and over	2,444

¹ Includes 370 disabled participants in 2016 and 404 disabled participants in 2015. These participants were not included in the calculation of the other data statistics in this section.

Cei	nsus Date	January 1, 2016	January 1, 2015
С	Dependents		
	1 Number	8,464	8,338
	2 Average Age	68.54	68.55
	3 Age Distribution at January 1, 2016		
	Age	Number	
	Under 55	377	
	55-59	889	
	60-64	1,719	
	65-69	2,144	
	70-74	1,454	
	75-79	941	
	80-84	623	
	85 and over	317	

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3.2 Age and service distribution of participating employees

				All moneta		wn in US Dollars				
Attained Age		0-4	5-9	Attai 10-14	ned Years of Cred	dited Service and 20-24	Number 25-29	30-34	Over 34	Total
Under 25	Count	73	0	0	0	0	0	0	0	73
	Total Earnings	\$4,539,356	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,539,356
	Average Earnings	\$62,183	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$62,183
25-29	Count	370	259	3	0	0	0	0	0	632
	Total Earnings	\$25,624,053	\$20,358,126	\$207,328	\$0	\$0	\$0	\$0	\$0	\$46,189,507
	Average Earnings	\$69,254	\$78,603	\$69,109	\$0	\$0	\$0	\$0	\$0	\$73,085
30-34	Count Total Earnings Average Earnings	349 \$26,158,576 \$74,953	790 \$65,940,405 \$82,469	203 \$17,580,351 \$86,603	\$172,606 \$86,303	0 \$0 \$0	0 \$0 \$0	0 \$0 \$0	0 \$0 \$0	1,344 \$109,851,938 \$81,735
35-39	Count	259	683	480	140	3	0	0	0	1,565
	Total Earnings	\$19,493,684	\$57,511,497	\$45,283,245	\$12,729,433	\$296,100	\$0	\$0	\$0	\$135,313,959
	Average Earnings	\$75,265	\$84,204	\$94,340	\$90,925	\$98,700	\$0	\$0	\$0	\$86,463
40-44	Count	170	570	471	332	87	0	0	0	1,630
	Total Earnings	\$13,307,215	\$49,293,866	\$45,141,185	\$32,132,291	\$8,834,319	\$0	\$0	\$0	\$148,708,876
	Average Earnings	\$78,278	\$86,480	\$95,841	\$96,784	\$101,544	\$0	\$0	\$0	\$91,232
45-49	Count	149	455	354	324	332	248	11	0	1,873
	Total Earnings	\$13,501,641	\$39,156,853	\$35,532,208	\$34,291,795	\$35,605,493	\$26,675,327	\$1,039,767	\$0	\$185,803,084
	Average Earnings	\$90,615	\$86,059	\$100,373	\$105,839	\$107,245	\$107,562	\$94,524	\$0	\$99,201
50-54	Count	96	307	265	316	306	736	651	60	2,737
	Total Earnings	\$8,321,315	\$27,135,246	\$26,631,002	\$31,200,687	\$29,394,052	\$81,307,536	\$66,265,454	\$6,072,214	\$276,327,506
	Average Earnings	\$86,680	\$88,388	\$100,494	\$98,736	\$96,059	\$110,472	\$101,790	\$101,204	\$100,960
55-59	Count	73	207	194	222	218	524	968	1,045	3,451
	Total Earnings	\$6,445,948	\$18,483,938	\$19,168,735	\$22,177,739	\$22,442,268	\$51,268,416	\$110,454,528	\$107,688,202	\$358,129,774
	Average Earnings	\$88,301	\$89,294	\$98,808	\$99,900	\$102,946	\$97,840	\$114,106	\$103,051	\$103,776
60-64	Count	33	123	87	109	111	229	340	816	1,848
	Total Earnings	\$2,904,205	\$10,487,676	\$8,886,969	\$12,801,636	\$10,171,938	\$22,497,374	\$35,158,556	\$89,862,079	\$192,770,433
	Average Earnings	\$88,006	\$85,266	\$102,149	\$117,446	\$91,639	\$98,242	\$103,408	\$110,125	\$104,313
65-69	Count	1	33	31	24	18	39	46	136	328
	Total Earnings	\$61,576	\$2,760,081	\$3,163,265	\$2,043,769	\$1,518,716	\$3,480,033	\$4,749,541	\$14,453,998	\$32,230,980
	Average Earnings	\$61,576	\$83,639	\$102,041	\$85,157	\$84,373	\$89,232	\$103,251	\$106,279	\$98,265
70 & over	Count	0	1	8	7	3	4	0	10	33
	Total Earnings	\$0	\$136,284	\$942,190	\$719,443	\$304,892	\$310,314	\$0	\$1,002,351	\$3,415,472
	Average Earnings	\$0	\$136,284	\$117,774	\$102,778	\$101,631	\$77,578	\$0	\$100,235	\$103,499
Total	Count	1,573	3,428	2,096	1,476	1,078	1,780	2,016	2,067	15,514
	Total Earnings	\$120,357,570	\$291,263,972	\$202,536,478	\$148,269,398	\$108,567,777	\$185,539,000	\$217,667,847	\$219,078,844	\$1,493,280,886
	Average Earnings	\$76,515	\$84,966	\$96,630	\$100,454	\$100,712	\$104,235	\$107,970	\$105,989	\$96,254
Average:	Age	48.6	Numb	er of Participants:	Fully eligi	ble	1,515	Males	12,754	
	Service	19.4		_	Other		13,999	Females	2,790	
				Cens	sus data as of Jai	nuary 1, 2016				

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Appendix A: Statement of actuarial assumptions and methods

Actuarial Assumptions and Methods — Postretirement Welfare Cost and Funding/Tax Deductions Based on Plan Year beginning January 1, 2016

Economic Assumptions			
	Postretirement Welfare Cost	Plan Reporting	Employer Contributions
Discount rate ¹	4.30%	4.30%	N/A
Rates of return on assets, pre-tax: 1			
401(h) accounts	N/A	N/A	7.78%
Life insurance and union medical/dental	N/A	N/A	6.85%
Non-union medical/dental	N/A	N/A	6.89%
Aggregate	7.00%	N/A	N/A
Annual rates of compensation increase ¹			
Representative rates	Age < 26 26 - 30 31 - 35 36 - 40 41 - 45 46 - 50 > 50	Rate 12.00% 8.50 7.00 6.00 5.00 4.00 3.50	
Weighted average		4.80%	
Medical cost trend rate ²	2016 2017 2018 2019 2020 2021 2022 2023 2024+	7.00% 6.75% 6.50% 6.25% 6.00% 5.75% 5.50% 5.25% 5.00%	
Dental cost trend rate ²	2016+	3.00%	

¹ Only discount rate and asset return assumptions vary between the reporting standards. All other assumptions are consistent throughout.

²0% trend assumed for non-union VEBA account limit.

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Non-OMWA Postretirement mealth Care Pr

Medicare covered charges trend rate Same as medical cost trend

Retiree contribution trend rate Same as medical cost trend. For capped retirees,

future retiree contributions are developed based on expected gross costs compared to the applicable cap.

Participation Assumptions				
Inclusion Date The valuation date coincident with or next following the which the employee is hired.		with or next following the date on		
New or rehired employees	It was assumed there will be no new or rehired employees.			
	Current Retirees	Future Retirees		
Participation	Based on valuation census data.	90% in 2016 with the rate decreasing by 5% annually to an ultimate rate of 75% in 2019.		
Persistency	Non-capped retirees will drop coverage at a rate of 2% annually and Capped retirees will drop coverage at a rate of 4% annually.	Same as current retirees		
Percent married	Based on valuation census data.	69% for males, 50% for females.		
Spouse age	Based on valuation census data.	Wife three years younger than husband.		

Demographic Assumptions

Mortality

Based on modified versions of RP-2014 with long-term improvement rates of 0.75%.

Base mortality rates are derived from the RP-2014 mortality table with improvements factored to 2006 with no collar adjustments.

Mortality improvements are projected forward on a generational basis. Improvement rates grade linearly from the MP-2014 rate in 2007 to the ultimate rate in 2015:

Age	Ultimate Improvement rate per year	Age	Ultimate improvement rate per year
85 and younger	0.750%	91	0.300%
86	0.675%	92	0.225%
87	0.600%	93	0.150%
88	0.525%	94	0.075%
89	0.450%	95 and older	0.000%
90	0.375%		

Disabled mortality (through age 65)

Rates vary by age and sex.

Representative rates:

Age	Males	Females
30	2.60%	2.60%
40	2.60	2.60
50	3.10	3.10
60	6.20	6.20

Disability

Rates apply to employees not eligible to retire and vary by age and sex.

Representative rates:

Percentage becoming disabled during the year					
Age	Males	Females			
20	0.060%	0.090%			
30	0.060	0.090			
40	0.074	0.110			
50	0.178	0.270			
60	0.690	1.035			

Termination (not due to disability or retirement)

Rates apply to employees not eligible to retire and vary by age and service.

Representative rates:

Pe	rcentage leaving during the	year
Attained Age	Less than five years of service	Five or more years of service
< 25	8.00%	7.30%
25 – 29	8.00%	5.00%
30 – 34	8.00%	4.20%
35 - 39	8.00%	3.40%
40 – 44	8.00%	2.50%
45 – 49	8.00%	1.90%
50 +	8.00%	1.70%

Retirement

Rates vary by age.

Representative rates:

Percentage retiring during the year				
Age	Rate			
55 – 57	1.00%			
58 – 60	6.00%			
61 – 63	16.00%			
64 - 69	13.00%			
70 +	100.00%			
Age	Rate			

2016 Per Capita Claims Costs				
Medical				
Prior to age 65	Age	HSA Basic	HSA Plus	HRA
	< 50	5,404	5,962	6,618
	50 – 54	6,313	6,965	7,731
	55 – 59	7,031	7,756	8,610
	60 – 64	9,565	10,553	11,714
	Average	8,637	9,529	10,578
Age 65 and after (net of	Age	COB	MOB	CSP
Medicare Parts A & B)	65 – 69	3,888	3,101	1,507
	70 – 74	4,510	3,585	1,763
	75 – 79	4,853	3,837	1,913
	80 – 84	5,048	3,967	1,989
	85 – 89	5,232	4,089	2,064
	90 – 94	5,019	3,899	2,034
	≥ 95	4,417	3,400	1,883
	Average	4,633	3,387	1,999
– Medicare Part D - RDS	Age	MOB/COB		CSP
	65 – 69		/A	(244)
	70 – 74	N.		(276)
	75 – 79	N		(286)
	80 – 84	N	/A	(283)
	85 – 89	N/A		(281)
	90 – 94	N/A		(256)
	≥ 95	≥ 95 N/A		(208)
_	Average	N.	/A	(274)
Medicare Part D - Employer Group Waiver Plan (EGWP) for MOB/COB	Age	CMS Direct Payments & Catastrophic Reinsurance		Manufacturer's Coverage Gap Discount
	65 – 69	(336)		(421)
	70 – 74	(380)		(476)
	75 – 79	75 – 79 (393)		(493)
	80 – 84	(390)		(489)
	85 – 89	(386)		(485)
	90 – 94	(35	•	(442)
	≥ 95	(28	•	(358)
	Average	(368)		(462)

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Dental \$320

Administrative expenses Included in claims costs shown above.

Additional Assumptions

Excise tax To determine impact of the excise tax on the non-UMWA

postretirement plan, we projected future gross plan costs using the valuation trend assumption and compared these on a year-by-year basis to the excise tax thresholds beginning in 2018 and projected to future years using CPI (CPI + 1% for 2019). The expected cost of each non-UMWA benefit combination, which were blended pre-65/post-65 based on headcounts, exceeded these thresholds at

various points in time, but no earlier than 2040.

Timing of benefit payments Benefit payments are assumed to be made uniformly throughout

the year and on average at mid-year.

Methods

Census date January 1, 2016

Measurement date January 1, 2016

Service cost and APBO Costs are determined using the Projected Unit Credit Cost Method.

The annual service cost is equal to the present value of the portion of the projected benefit attributable to service during the upcoming year, and the Accumulated Postretirement Benefit Obligation (APBO) is equal to the present value of the portion of the projected benefit attributable to service before the valuation date. Service from hire date through the expected full eligibility date is counted in allocating

costs.

Market-related value of assets

The fair value of assets on the measurement date.

Amortization of unamortized amounts:

Prior service cost (credit)

Increase in APBO resulting from a plan amendment is amortized on a straight-line basis over the average expected remaining service of active participants expected to benefit under the plan. Amortization of net prior service cost/(credit) resulting from a plan change is included as a component of Net Periodic Postretirement Benefit Cost/(Income) in the year first recognized and every year thereafter until such time as it is fully amortized. The annual amortization payment is determined in the first year as the increase in APBO due to the plan change divided by the average remaining service period to full eligibility for participating employees expected to receive benefits under the Plan. Reductions in APBO first reduce any unrecognized prior service cost; any remaining amount is amortized on a straight-line basis as described above.

Net loss (gain)

Amortization of the net gain or loss resulting from experience different from that assumed and from changes in assumptions (excluding asset gains and losses not yet reflected in market-related value) is included as a component of Net Periodic Postretirement Benefit Cost/(Income) for a year.

Net loss (gain) in excess of 10% of the greater of APBO or the market-related value of assets is amortized on a straight-line basis over the average expected remaining service of active participants expected to benefit under the plan.

ASC 965 (formerly SOP 92-6)

Present value of benefits

Present value of benefits is equal to the present value of the portion of the projected benefit attributable to service before the valuation date. Service from hire date through the expected full eligibility date is counted in allocating costs.

Funding policy

AEP's funding policy is to contribute an amount equal to the postretirement welfare cost plus retiree drug subsidy payments received (the sum of which can be no less than zero). AEP maximizes its contribution to the 401(h) account and contributes the remainder to the VEBAs.

Benefits Not Valued

All benefits described in the Plan Provisions section of this report were valued. Life insurance benefits in excess of \$50,000 and health care benefits for key employees were not included in determining the maximum deductible contribution. Willis Towers Watson has reviewed the plan provisions with AEP and based on that review is not aware of any significant benefits required to be valued that were not included.

Change in Assumptions and Methods Since Prior Valuation

- The discount rate for APBO was changed from 4.00% to 4.30%.
- Per capita claims costs were updated to reflect 2014 claims experience.
- The health care trend assumption was increased to an initial rate of 7.00%, decreasing to 5.00% in 2024.
- The expected return on assets assumption was increased from 6.75% to 7.00%.

Data Sources

American Electric Power (AEP), through Mercer, its third party administrator, furnished active and inactive participant data as of January 1, 2016. AEP also provided the accrued postretirement benefit costs as of December 31, 2015. Health plan vendors furnished the claims cost data. AEP supplied 2015 EGWP payments and prescription rebates. Data were reviewed for reasonableness and consistency, but no audit was performed. Based on discussions with the plan sponsor, assumptions or estimates were made when data were not available, and the data was adjusted to reflect any significant events that occurred between the date the data was collected and the measurement date. We are not aware of any errors or omissions in the data that would have a significant effect on the results of our calculations.

Assumptions Rationale - Significant Economic Assumptions - Funding and Accounting

Interest rate (funding)

The interest rate is the expected rate of return on plan assets, and

represents an estimate of future experience for trust asset returns, reflecting the plan's current asset allocation, and current and expected

future market conditions.

Rates of increase in:

Plan administrative expenses

Administrative expenses are included in per capita claims costs and thus

the medical plan trend rate is applied to these expenses.

Claims cost trend rates

Assumed increases were chosen by the plan sponsor and, as required by U.S. GAAP, they represent an estimate of future experience, informed by an analysis of recent plan experience, leading to select and ultimate assumed trend rates and reflecting the expected near-term effect of recently enacted plan changes. In setting near term trend rates, other pertinent statistics were considered, including surveys on general medical cost increases. In setting the ultimate trend rate, considerations included assumed GDP growth consistent with the assumed future economic conditions inherent in other economic assumptions chosen by the client at the measurement date.

After examining historical variability in trend rates, we believe that the selected assumptions do not significantly conflict with what would be reasonable based on a combination of market conditions at the measurement date and future expectations consistent with other economic assumptions used, other than the discount rate.

For the VEBA funding vehicle of the non-bargained group, no future increases in medical costs (and thus in the plan's per capita claims costs) have been assumed, in accordance with U.S. tax law.

Participant contribution trend rates

In accordance with the substantive plan communicated to participants, participant contributions for non-capped participants are intended to remain a fixed percentage of total plan costs, and thus the trend rates, and the description of the derivation of the trend rates, are the same as for claims costs as shown above.

Basis for Per Capita Claims Cost Assumptions

Pre-65 retiree medical rates

Aetna, Medco, Lumenos and Magellan supplied data on retiree medical claims incurred in 2014 and paid through March 2015. AEP reported prescription rebates they received for 2015. Claim experience rates were calculated for medical plans by normalizing claims experience for benefit differences and combining, then dividing combined incurred claims, net of prescription rebates by covered lives and trending forward two years to 2016. Adjustments for plan design and network changes were also made. Finally, administrative expense rates were added to claims cost rates. Claims cost models were developed by age-grading these claims rates over standard Willis Towers Watson morbidity curves for both medical and prescription drugs to develop the quinquennial claims cost models.

Post-65 retiree medical rates

2016 monthly medical claim rates were calculated separately for MOB, COB and CSP Medicare-eligible plans by dividing 2014 incurred claims paid through March 2015 by covered lives and trending forward two years to 2016. Prescription drug claim rates were then multiplied by pricing change factors representing the effect of any pricing and other program changes for 2015 and 2016. Finally, administrative expense rates were added to claims cost rates. Claims cost models were developed separately for medical and prescription drug by age-grading these rates over standard Willis Towers Watson morbidity curves for medical and prescription drugs to develop the quinquennial claims cost models.

Dental rates

Aetna supplied data on dental claims incurred in 2014 and paid through March 2015. Combined claims experience for all active and retired employees was analyzed to derive the dental claim rates.

Medicare Part D offsets

RDS

We calibrated our modelling tool to reflect the 2016 cost of the current prescription drug plans for AEP's CSP retirees. The tool employs a continuance table of annual retiree drug utilization levels, developed from analyzing the experience of several large companies, including 3.1 million Medicare-eligible members.

After the plan-specific benefit provisions have been calibrated to current costs, the Modeler trends costs forward to 2016. Actuarial equivalence was determined using the following two-prong approach outlined in the regulations for Medicare Part D:

Gross Value Test – The Modeler calculates the value of standard Medicare Part D coverage and compares it to AEP's plan costs. AEP's plans passed this test by being richer than the projected value of standard Medicare part D coverage for these groups.

Net Value Test – The net value prong of the test compares the value of Standard Part D coverage in 2016 minus the greater of \$409.20 per year (the national average Part D premium) and 25.5% of the gross value of Part D to the projected 2016 value of AEP coverage minus the average projected 2016 retiree contribution rate. For this purpose, retiree contributions were assumed to apply pro rata between the value of medical benefits and prescription drug benefits.

When the plans are deemed to be actuarially equivalent, the tool calculates the average expected value of the employer subsidy in 2016, using the continuance table calibrated to AEP's plan costs. This produced a 2016

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per person employer subsidy of \$274 for CSP, which was then converted to rates that varied by participant age band using Willis Towers Watson's prescription drug morbidity curve.

EGWP

Estimated plan cost offsets associated with the EGWP arrangement were developed using actual 2015 payment AEP received for direct payments, coverage gap discounts and reinsurance payments. An estimate of the change in direct monthly government payments under the EGWP from 2015 to 2016 was provided by Express Scripts based on average Part D plan payments risk-adjusted for AEP's post-65 retiree population.

Assumptions Rationale - Significant Demographic Assumptions

Healthy Mortality Assumptions were selected by the plan sponsor and, as required by U.S.

GAAP, represent a best estimate of future experience.

Disabled Mortality Assumptions were selected by the plan sponsor and, as required by U.S.

GAAP, represent a best estimate of future experience.

Termination Termination rates are based on a recent demographic study and plan

sponsor expectations for the future with periodic monitoring of observed gains and losses caused by termination patterns different than assumed.

Disability Disability rates are based on plan sponsor expectations for the future with

periodic monitoring of observed gains and losses caused by disability

patterns different than assumed.

Retirement rates are based on a recent demographic study and plan

sponsor expectations for the future with periodic monitoring of observed gains and losses caused by retirement patterns different than assumed.

Participation

Participants/ Spouses The assumed coverage rates for participants and spouses reflect historical experience as well as anticipated future reductions in rates due to expected rates of increase in participant contributions and availably of coverage through public exchanges.

Covered dependents The assumed dependent coverage is based on the dependent coverage observed among recent retirees and general population statistics on the marital status of individuals of retirement age.

Covered Spouse age The assumed age difference for spouses is based on the age difference observed among recent retirees and general population statistics of the age difference for married individuals of retirement age.

Source of Prescribed Methods

Funding methods The methods used for determining maximum deductible contributions to

the 401(h) account and VEBA are chosen from acceptable methods

prescribed by law.

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Appendix B: Summary of substantive plan provisions

Health Care Benefits										
Eligibility	Participants are eligibl service or upon attaini permanently disabled with ten years of servi	ng age 55 with te	n years of service a	after becoming						
	Employees hired on o the plan.	r after January 1,	2014 are not eligibl	e to participate in						
Surviving spouse	After the death of a re spouses are eligible u eligible, subject to the	ntil death or rema	rriage. Surviving cl	hildren are also						
Dependent	Eligible dependents ar age 19 (age 25 if a ful age.			ed children of any						
Benefits – Post-65	deductible of \$200, 80	The AEP Post-65 Medical Plan provides broad medical coverage with a deductible of \$200, 80% coinsurance and a maximum annual out-of-pocket expense of \$2,000 per person.								
		Prescription drug benefits are provided under a separate design with the following copayments for those who do not enroll in a consumer driven health plan:								
		Generic	Brand Name Formulary	Brand Name Nonformulary						
	30-day retail	\$10 copay	20% \$20 minimum \$100 maximum	35% \$35 minimum \$200 maximum						
	90-day retail	\$20 copay	20% \$50 minimum \$200 maximum	35% \$90 minimum \$300 maximum						
		Prescription drug benefits are also subject to a \$50 deductible and a \$1,000 out-of-pocket maximum per person.								
	method (MOB benefits exclusion coordination	Benefits after age 65 are coordinated with Medicare using the carve-out method (MOB benefits). Participants have the option to "buy up" to exclusion coordination of benefits coverage (COB benefits). Exclusion								

prior to January 1, 2001.

coordination is automatically provided to East retirees who attained age 65

Deductibles and out-of-pocket maximums are assumed to increase over

time at approximately the same rate as benefit costs.

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Benefits – Pre-65

Pre-65 retirees can elect coverage under the following plan options:

		2016	
	HRA	HSA High	HSA Low
Embedded Individual Amounts*	None	Out-of-Pocket Maximum Only	Deductible & Out-of-Pocket Maximum
DeductibleIndividualTwo PersonFamily	\$1,500 \$2,250 \$3,000	\$2,000 \$3,000 \$4,000	\$2,700 \$5,400 \$8,100
AEP Account SeedSingleTwo PersonFamily	\$1,000 \$1,500 \$2,000	\$500 \$750 \$1,000	\$0 \$0 \$0
 Coinsurance 	85%	85%	90%
Out-of-Pocket MaximumIndividualTwo PersonFamily	\$4,000 \$6,000 \$8,000	\$4,000 \$6,000 \$8,000	\$4,000 \$8,000 \$12,000

Deductibles and out-of-pocket maximums are assumed to increase over time at approximately the same rate as benefit costs.

Postretirement contributions

Participant contributions are determined as a percentage of plan costs and vary by points (age at retirement plus service) as follows:

Points	Retiree Cost
65-69	46%
70-74	42
75-79	36
80-84	32
85-89	26
90-94	22
95+	20
Grandfathered	20

For participants retiring on or after January 1, 2013, AEP's subsidy is capped at \$11,500 and \$3,800 times employer cost sharing percentage for pre-65 and post-65 participants, respectively.

For East participants who retired prior to January 1, 1989, and West participants who retired prior to January 1, 1993, no contributions are required.

For East participants who retired on or after January 1, 1989, and West participants who retired on or after January 1, 1993, the 20% "Grandfathered" contributions are in effect if they retired by December 31, 2000, or attained age 50 and had ten or more years of service with the company on that date. The percentages described above are applied to plan costs that differ from the per capita claims costs assumed in the valuation as follows:

The Medicare status of dependents is not used to determine whether "pre-65" or "post-65" rates apply. The pre-65 plan rates used to calculate participant contributions are a blend of pre-65 retiree costs and active employee costs for those participants retired prior to January 1, 2013, only.

For purposes of determining retiree contribution rates, AEP excludes the value of the government's monthly direct payment amount and its catastrophic reinsurance payments from offsetting the plan cost to which the contribution percentages are applied.

Disabled employee contributions

Disabled employees have a provision where active employee contribution rates are charged while an employee remains disabled and is receiving LTD benefits.

If an employee retires while disabled and became disabled before January 1, 2001, the waiver of premium provision continues for life as long as the retirement commenced on or before September 1, 2013. If an employee retires while disabled and became disabled after January 1, 2001, the employee will continue to accrue points as if actively-at-work until age 65 and be subject to the same contribution schedule as normal retirees.

Those participants retiring after January 1, 2013, pay a percentage of true pre-65 retiree costs.

Life Insurance Benefits

Grandfathered participants

Participants over age 50 with ten years of service as of December 31, 2000.

Grandfathered benefits

Grandfathered participants have the option of keeping current coverage. Active employee coverage for grandfathered East participants is one times final base pay at no cost with the option to buy up to two times base pay. The entire amount of coverage (basic plus supplemental) in force prior to retirement can be carried into retirement subject to reduction beginning at age 66. Current coverage for grandfathered West participants is one and one-half times final base pay prior to age 60, one times final base pay from age 60 to 64 and one-half times final base pay after age 65.

Life Insurance Benefit Reduction Table for Grandfathered East Participants

Years of Coverage	Age 66	Age 67	Age 68	Age 69	Age 70 or Over
10 – 11	65%	55%	45%	35%	25%
11 – 12	70	60	50	40	30
12 – 13	75	65	55	45	35
13 – 14	80	70	60	50	40
14 – 15	85	75	65	55	45
15 or more	90	80	70	60	50

Grandfathered contributions

Grandfathered East retirees must contribute \$0.60/\$1,000 of coverage (basic + supplemental) per month. West retirees are not required to contribute to the cost of coverage.

Nongrandfathered benefits

\$30,000 for those hired before January 1, 2011. No benefit for those hired on or after January 1, 2011.

Dental Benefits	
Eligibility	Participants, including retirees and surviving dependents, are eligible upon retirement after age 55 with ten years of service. There is a one-time election and if coverage terminates there is no opportunity to reenroll.
	Employees hired on or after January 1, 2014 are not eligible to participate in the plan.
Benefits	The AEP Dental Plan provides dental coverage with a deductible of \$50 single/\$150 family, 100% coinsurance for preventive care, 80% coinsurance for basic restorative care, 50% coinsurance for major restorative care and 50% coinsurance for orthodontia.
	Most retirees pay the full cost of dental coverage if they enroll. CSW employees who retire before January 1, 1993, contribute nothing to enroll for dental coverage. Former CSW employees retiring after January 1, 1993, who were either retired or had attained age 50 with ten years of service as of January 1, 2001, pay 40%.

Changes in Benefits Valued Since Prior Year

Benefits have been extended to Dolet Hills effective January 1, 2016.

Overview of Benefits Provided by Funding Vehicles

Funding vehicle	Provides for
Non-union postretirement medical/dental VEBAs	100% of medical benefits to non-union employees before 2018 and 26.5% of retiree medical benefits incurred thereafter.
	100% of dental benefits to non-union employees.
Union postretirement medical/dental VEBAs	100% of medical/dental benefits to union employees.
Postretirement life insurance VEBA	Life insurance benefits for all retirees.
401(h) account	73.5% of retiree medical benefits incurred after 2017 for non-union retirees.

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Appendix C: Results by business unit

Summary of key assumptions for Appendix C of 2016 NUMWA Postretirement Health Care Plan valuation report:

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Discount Rate	4.30%	4.50%	4.75%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Expected Return on Assets	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%
Initial Medical Trend	7.00%	6.75%	6.50%	6.25%	6.00%	5.75%	5.50%	5.25%	5.00%	5.00%	5.00%

Mortality table RP-2014, factored to 2006, no collar adjustment, headcount weighted

Mortality projection scale Rates grade linearly by year from MP-2014 in 2007 to 0.75% in 2015. Rates grade linearly by age to zero at age 95 from age 85.

Valuation and data January 1, 2016

Per capita claims cost 2016 cost models based on actual claims experience incurred through December 31, 2014

Non-UMWA PRW Plan participation assumption: 90% of future retirees will elect coverage in 2016, with rate decreasing by 5% annually to ultimate rate of 75% in 2019+.

Non-UMWA PRW Plan persistency assumption: Non-capped retirees will drop coverage at a rate of 2% annually; capped retirees will drop coverage at a rate of 4% annually.

Includes Transitional Reinsurance Fees and Comparative Effectiveness fees under Health Care Reform.

AMERICAN ELECTRIC POWER NON-UMWA POSTRETIREMENT WELFARE PLAN SUMMARY OF PLAN PARTICIPANTS FOR THE 2016 VALUATION

			Retired Participants				
	Nonretired Pa			Dependent	Surviving		
Location	Active	Total	Retiree	Spouse	Spouse	Disabled	Total
140 Appalachian Power Co Distribution	954	954	1,067	718	374	43	2,159
215 Appalachian Power Co Generation	731	731	942	663	223	35	1,828
150 Appalachian Power Co Transmission Appalachian Power Co FERC	4 1,689	4 1,689	139 2,148	106 1,487	11 608	5 83	256 4,243
225 Cedar Coal Co	0	0	10	3	13	0	26
Appalachian Power Co SEC	1,689	1,689	2,158	1,490	621	83	4,269
211 AEP Texas Central Company - Distribution	838	838	843	527	285	22	1,655
147 AEP Texas Central Company - Generation	0	0	0	0	0	0	0
169 AEP Texas Central Company - Transmission	101 939	101 939	76 919	46 573	32 317	3 25	154 1,809
AEP Texas Central Co.	939	939	919	3/3	317	25	1,009
170 Indiana Michigan Power Co Distribution	520	520	631	355	248	10	1,234
132 Indiana Michigan Power Co Generation	278	278	323	218	88	8	629
190 Indiana Michigan Power Co Nuclear	1,051	1,051	421	271	66	12	758
120 Indiana Michigan Power Co Transmission 280 Ind Mich River Transp Lakin	109 210	109 210	124 128	88 59	16 34	2 16	228 221
Indiana Michigan Power Co FERC	2,168	2,168	1,627	991	452	48	3,070
202 Price River Coal	0	0	0	0	0	0	0
Indiana Michigan Power Co SEC	2,168	2,168	1,627	991	452	48	3,070
110 Kentucky Power Co Distribution	231	231	183	98	55	10	336
117 Kentucky Power Co Generation	46	46	127	94	26	6	247
180 Kentucky Power Co Transmission 600 Kentucky Power Co Kammer Actives	1 3	1	16 0	12 0	1 0	1 0	29 0
701 Kentucky Power Co Mitchell Actives	229	229	0	0	0	0	0
702 Kentucky Power Co Mitchell Inactives	0	0	133	101	21	8	255
Kentucky Power Co.	510	510	459	305	103	25	867
250 Ohio Power Co Distribution	1,398	1,398	1,607	965	469	27	3,041
160 Ohio Power Co Transmission	10	10	212	149	56	4	417
Ohio Power Co.	1,408	1,408	1,819	1,114	525	31	3,458
167 Public Service Co. of Oklahoma - Distribution	585	585	524	334	167	18	1,025
198 Public Service Co. of Oklahoma - Generation	340	340	216	145	55	7	416
114 Public Service Co. of Oklahoma - Transmission	81	81	57	41	18	1	116
Public Service Co. of Oklahoma	1,006	1,006	797	520	240	26	1,557
159 Southwestern Electric Power Co Distribution	465	465	324	198	87	11	609
168 Southwestern Electric Power Co Generation	567 213	567	269	187 101	91	9	547
161 Southwestern Electric Power Co Texas - Distribution 111 Southwestern Electric Power Co Texas - Transmission	213	213 0	159 0	0	45 0	7 0	305 0
194 Southwestern Electric Power Co Transmission	78	78	51	33	19	1	103
Southwestern Electric Power Co.	1,323	1,323	803	519	242	28	1,564
119 AEP Texas North Company - Distribution	228	228	245	145	64	10	454
166 AEP Texas North Company - Generation	0	0	101	54	33	0	188
192 AEP Texas North Company - Transmission	54 282	54 282	35 381	18 217	11 108	0 10	64 706
AEP Texas North Co.	282	282	381	217	108	10	706
230 Kingsport Power Co Distribution	49	49	49	28	16	1	93
260 Kingsport Power Co Transmission	0	0	8	5	1	1	14
Kingsport Power Co.	49	49	57	33	17	2	107
210 Wheeling Power Co Distribution	45	45	60	37	32	0	129
200 Wheeling Power Co Transmission	0	0 45	3	2	7	0 0	12
Wheeling Power Co.	45	45	63	39	39	U	141
103 American Electric Power Service Corporation	4,953	4,953	2,850	1,691	326	69	4,867
293 Elmwood	0	0	38	2	1	0	41
292 AEP River Operations LLC American Electric Power Service Corporation	0 4,953	0 4,953 0	165 3,053	33 1,726	4 331	0 69	202 5,110
142 AED Dro Conv. Inc.	0	0	1	1	0	0	2
143 AEP Pro Serv, Inc. 189 Central Coal Company	0	0	0	0	0	0	0
171 CSW Energy, Inc.	0	0	8	3	0	0	11
Miscellaneous	0	0	9	4	0	0	13
270 Cook Coal Terminal	18	18	11	7	2	0	20
AEP Generating Company	18	18	11	7	2	0	20
104 Cardinal Operating Company	287	287	189	135	58	4	382
181 Ohio Power Co Generation	527	527	1,166	780	302	17 21	2,248
AEP Generation Resources - FERC 290 Conesville Coal Preparation Company	814 0	814 0	1,355 13	915 10	360 1	21 0	2,630 24
AEP Generation Resources - SEC	814	814	1,368	925	361	21	2,654
175 AEP Energy Partners	78	78	0	0	0	0	0
AEP Energy Supply	892	892	1,368	925	361	21	2,654
245 Dolet Hills	232	232	0	1	0	2	1
Dolet Hills	232	232	0	1	0	2	1
Total	15,514	15,514	13,524	8,464	3,358	370	25,346

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AMERICAN ELECTRIC POWER
NON-UMWA POSTRETIREMENT WELFARE PLAN
2016 NET PERIODIC POSTRETIREMENT BENEFIT COST

	Accumulated	Expected Net				Expected			Net Periodic
Location	Postretirement Benefit Obligation	Benefit Payments	Fair Value of Assets	Service Cost	Interest Cost	Return on	Amortiza PSC	ations (G)/L	Postretirement Benefit Cost
	-	-							
140 Appalachian Power Co Distribution215 Appalachian Power Co Generation	\$114,976,239 98,243,712	\$8,744,158 7,561,059	\$129,882,327 110,980,512	\$548,671 439,258	\$4,781,550 4,082,516	(\$8,811,442) (7,529,110)	(\$5,097,397) (4,162,884)	\$2,564,047 2,190,900	(\$6,014,571) (4,979,320)
150 Appalachian Power Co Transmission	12,318,104	816,312	13,915,084	2,787	512,432	(944,023)	(781,538)	274,702	(935,640)
Appalachian Power Co FERC 225 Cedar Coal Co	\$225,538,055 762,985	\$17,121,529 105,743	\$254,777,923 861,902	\$990,716 0	\$9,376,498 30,559	(\$17,284,575) (58,473)	(\$10,041,819) (8,202)	\$5,029,649 17,015	(\$11,929,531) (19,101)
Appalachian Power Co SEC	\$226,301,040	\$17,227,272	\$255,639,825	\$990,716	\$9,407,057	(\$17,343,048)	(\$10,050,021)	\$5,046,664	(\$11,948,632)
211 AEP Texas Central Company - Distribution	\$81,823,181	\$5,903,226	\$92,431,142	\$487,336	\$3,413,769	(\$6,270,689)	(\$3,881,048)	\$1,824,712	(\$4,425,920)
147 AEP Texas Central Company - Generation 169 AEP Texas Central Company - Transmission	0 7,773,361	0 508,514	0 8,781,138	0 53,979	0 325,758	0 (595,728)	(15,337) (391,921)	0 173,351	(15,337) (434,561)
AEP Texas Central Co.	\$89,596,542	\$6,411,740	\$101,212,280	\$541,315	\$3,739,527	(\$6,866,417)	(\$4,288,306)	\$1,998,063	(\$4,875,818)
170 Indiana Michigan Power Co Distribution	\$57,980,342	\$4,683,929	\$65,497,200	\$322,930	\$2,407,396	(\$4,443,444)	(\$2,601,438)	\$1,293,000	(\$3,021,556)
132 Indiana Michigan Power Co Generation	34,497,405	2,771,280	38,969,819	181,830	1,432,252	(2,643,780)	(1,850,054)	769,315	(2,110,437)
190 Indiana Michigan Power Co Nuclear 120 Indiana Michigan Power Co Transmission	51,644,052 11,876,348	3,142,945 797,648	58,339,442 13,416,056	760,596 61,895	2,186,538 496,376	(3,957,849) (910,169)	(3,561,730) (596,815)	1,151,697 264,850	(3,420,748) (683,863)
280 Ind Mich River Transp Lakin	11,695,768	781,304	13,212,065	123,315	491,599	(896,329)	(811,278)	260,823	(831,870)
Indiana Michigan Power Co FERC 202 Price River Coal	\$167,693,915 0	\$12,177,106 0	\$189,434,582 0	\$1,450,566 0	\$7,014,161 0	(\$12,851,571)	(\$9,421,315) 0	\$3,739,685 0	(\$10,068,474)
Indiana Michigan Power Co SEC	\$167,693,915	\$12,177,106	\$189,434,582	\$1,450,566	\$7,014,161	(\$12,851,571)	(\$9,421,315)	\$3,739,685	(\$10,068,474)
110 Kentucky Power Co Distribution	\$20,186,330	\$1,405,786	\$22,803,386	\$108,881	\$842,788	(\$1,547,021)	(\$1,210,578)	\$450,169	(\$1,355,761)
117 Kentucky Power Co Generation	13,195,515	1,085,818	14,906,247	26,555	545,450	(1,011,266)	(611,828)	294,269	(756,820)
180 Kentucky Power Co Transmission 600 Kentucky Power Co Kammer Actives	1,295,666 118,183	93,782 707	1,463,643 133,505	173 1,563	53,726 5,134	(99,296) (9,057)	(198,150) (42,530)	28,894 2,636	(214,653) (42,254)
701 Kentucky Power Co Mitchell Actives	4,851,512	31,384	5,480,486	145,390	214,199	(371,806)	(160,767)	108,192	(64,792)
702 Kentucky Power Co Mitchell Inactives	11,946,626	1,154,403	13,495,446	0	489,146	(915,554)	(200,743)	266,418	(360,733)
Kentucky Power Co.	\$51,593,832	\$3,771,880	\$58,282,713	\$282,562	\$2,150,443	(\$3,954,000)	(\$2,424,596)	\$1,150,578	(\$2,795,013)
250 Ohio Power Co Distribution	\$149,167,997	\$11,231,131	\$168,506,873	\$792,726	\$6,209,383	(\$11,431,799)	(\$5,890,962)	\$3,326,546	(\$6,994,106)
160 Ohio Power Co Transmission Ohio Power Co.	18,897,723 \$168,065,720	1,348,265 \$12,579,396	21,347,717 \$189,854,590	6,899 \$799,625	784,216 \$6,993,599	(1,448,266) (\$12,880,065)	(1,031,548) (\$6,922,510)	421,432 \$3,747,978	(1,267,267) (\$8,261,373)
407 Dublic Comics Co. of Oldshames. Distribution									
167 Public Service Co. of Oklahoma - Distribution 198 Public Service Co. of Oklahoma - Generation	\$49,137,509 23,594,911	\$3,538,188 1,601,414	\$55,507,938 26,653,872	\$343,052 230,568	\$2,052,394 990,428	(\$3,765,755) (1,808,245)	(\$2,477,659) (1,498,642)	\$1,095,799 526,182	(\$2,752,169) (1,559,709)
114 Public Service Co. of Oklahoma - Transmission	5,789,480	446,912	6,540,057	46,295	241,431	(443,689)	(313,349)	129,109	(340,203)
Public Service Co. of Oklahoma	\$78,521,900	\$5,586,514	\$88,701,867	\$619,915	\$3,284,253	(\$6,017,689)	(\$4,289,650)	\$1,751,090	(\$4,652,081)
159 Southwestern Electric Power Co Distribution	\$33,146,007	\$2,185,145	\$37,443,219	\$267,030	\$1,390,274	(\$2,540,213)	(\$1,794,965)	\$739,178	(\$1,938,696)
168 Southwestern Electric Power Co Generation 161 Southwestern Electric Power Co Texas - Distribution	32,151,931 15,951,002	2,109,254 1,070,621	36,320,266 18,018,969	338,883 118,640	1,352,233 668,219	(2,464,030) (1,222,438)	(2,137,691) (942,674)	717,010 355,718	(2,193,595) (1,022,535)
111 Southwestern Electric Power Co Texas - Transmission	0	0	0	0	0	0	0	0	0
194 Southwestern Electric Power Co Transmission	5,160,169	366,251	5,829,159	36,899	215,682	(395,460)	(280,205)	115,075	(308,009)
Southwestern Electric Power Co.	\$86,409,109	\$5,731,271	\$97,611,613	\$761,452	\$3,626,408	(\$6,622,141)	(\$5,155,535)	\$1,926,981	(\$5,462,835)
119 AEP Texas North Company - Distribution 166 AEP Texas North Company - Generation	\$23,412,684 6,655,316	\$1,626,192 555,168	\$26,448,020 7,518,144	\$140,551 0	\$978,194 274,368	(\$1,794,280) (510,044)	(\$1,276,048) (67,677)	\$522,118 148,418	(\$1,429,465) (154,935)
192 AEP Texas North Company - Transmission	3,270,385	229,656	3,694,374	28,910	136,984	(250,633)	(233,844)	72,932	(245,651)
AEP Texas North Co.	\$33,338,385	\$2,411,016	\$37,660,538	\$169,461	\$1,389,546	(\$2,554,957)	(\$1,577,569)	\$743,468	(\$1,830,051)
230 Kingsport Power Co Distribution	\$4,385,880	\$328,763	\$4,954,487	\$31,042	\$182,934	(\$336,121)	(\$177,403)	\$97,808	(\$201,740)
260 Kingsport Power Co Transmission Kingsport Power Co.	618,019 \$5,003,899	56,018 \$384,781	698,142 \$5,652,629	0 \$31,042	25,383 \$208,317	(47,363) (\$383,484)	(40,419) (\$217,822)	13,782 \$111,590	(48,617) (\$250,357)
210 Wheeling Power Co Distribution 200 Wheeling Power Co Transmission	\$6,061,166 366,054	\$476,043 46,390	\$6,846,966 413,511	\$29,668 0	\$251,779 14,753	(\$464,510) (28,053)	(\$259,071) (2,613)	\$135,168 8,163	(\$306,966) (7,750)
Wheeling Power Co.	\$6,427,220	\$522,433	\$7,260,477	\$29,668	\$266,532	(\$492,563)	(\$261,684)	\$143,331	(\$314,716)
103 American Electric Power Service Corporation	\$313,459,240	\$19,110,095	\$354,097,644	\$2,893,679	\$13,196,632	(\$24,022,599)	(\$17,282,221)	\$6,990,350	(\$18,224,159)
293 Elmwood	757,727	53,559	855,962	0	31,443	(58,070)	(276,067)	16,898	(285,796)
292 AEP River Operations LLC American Electric Power Service Corporation	5,009,800 \$319,226,767	400,990 \$19,564,644	5,659,295 \$360,612,901	0 \$2,893,679	206,891 \$13,434,966	(383,936) (\$24,464,605)	(1,245,634) (\$18,803,922)	111,722 \$7,118,970	(1,310,957) (\$19,820,912)
143 AEP Pro Serv, Inc.	\$156,535	\$20,507	\$176,829	\$0	\$6,295	(\$11,996)	(\$1,133)	\$3,491	(\$3,343)
171 CSW Energy, Inc.	375,934	24,509	424,672	0	15,644	(28,810)	(15,366)	8,384	(20,148)
189 Central Coal Company Miscellaneous	0 \$532,469	0 \$45,016	0 \$601,50 1	0 \$0	0 \$21,939	0 (\$40,806)	0 (\$16,499)	0 \$11,875	0 (\$23,491)
270 Cook Coal Terminal	\$1,251,701		\$1,413,978	\$7,292	\$52,000			\$27,914	
AEP Generating Company	\$1,251,701 \$1,251,701	\$100,427 \$100,427	\$1,413,978 \$1,413,978	\$7,292 \$7,292	\$52,000 \$ 52,000	(\$95,927) (\$95,927)	(\$67,747) (\$67,747)	\$27,914 \$27,914	(\$76,468) (\$76,468)
104 Cardinal Operating Company	\$22,419,675	\$1,532,081	\$25,326,272	\$178,413	\$939,125	(\$1,718,178)	(\$1,116,823)	\$499,974	(\$1,217,489)
181 Ohio Power Co Generation	111,570,347	9,147,596	126,034,878	318,900	4,616,634	(8,550,425)	(4,359,566)	2,488,093	(5,486,364)
AEP Generation Resources - FERC 290 Conesville Coal Preparation Company	\$133,990,022 1,381,940	\$10,679,677 111,223	\$151,361,150 1,561,102	\$497,313 0	\$5,555,759 57,057	(\$10,268,603) (105,908)	(\$5,476,389) (51,555)	\$2,988,067 30,818	(\$6,703,853) (69,588)
AEP Generation Resources - SEC	\$135,371,962	\$10,790,900	\$152,922,252	\$497,313	\$5,612,816	(\$10,374,511)	(\$5,527,944)	\$3,018,885	(\$6,773,441)
175 AEP Energy Partners AEP Energy Supply	729,957 \$136,101,919	2,400 \$10,793,300	824,592 \$153,746,844	41,239 \$538,552	33,110 \$5,645,926	(55,942) (\$10,430,453)	(31,686) (\$5,559,630)	16,279 \$3,035,164	3,000 (\$6,770,441)
245 Dolet Hills	\$3,659,527	\$32,074	\$4.133.966	\$202,404	\$165,381	(\$280,455)	\$430,570	\$81,610	\$599,510
Dolet Hills	\$3,659,527	\$32,074	\$4,133,966	\$202,404	\$165,381	(\$280,455)	\$430,570 \$430,570	\$81,610	\$599,510
Total	\$1,373,723,945	\$97,338,870	\$1,551,820,304	\$9,318,249	\$57,400,055	(\$105,278,181)	(\$68,626,236)	\$30,634,961	(\$76,551,152)

Attachment 2

Page 48 of 58 AMERICAN ELECTRIC POWER
NON-UMWA POSTRETIREMENT WELFARE PLAN
10-YEAR PRW COST FORECAST
(\$000s) ASC 715-60 Cost

(\$000S)	Cost				Estim	ated Net Perio	dic Postretirem	ent Benefit Co	et		
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Location											
440 Assolvation Davis Co. Distribution	(CC 045)	(CC 470)	(CC 240)	(#C FOO)	(fc 700)	(67.050)	(67.240)	(CC 027)	(#2 400)	(\$2.005)	(62,200)
140 Appalachian Power Co - Distribution	(\$6,015)	(\$6,172)	(\$6,349)	(\$6,522)	(\$6,789)	(\$7,050)	(\$7,310)	(\$6,937)	(\$3,482)	(\$2,995)	(\$3,266)
215 Appalachian Power Co - Generation	(\$4,979)	(\$5,112)	(\$5,261)	(\$5,403)	(\$5,626)	(\$5,851)	(\$6,079)	(\$5,762)	(\$2,992)	(\$2,644)	(\$2,902)
150 Appalachian Power Co - Transmission	(\$936)	(\$953)	(\$972)	(\$990)	(\$1,022)	(\$1,055)	(\$1,089)	(\$1,023)	(\$488) (\$6.063)	(\$406)	(\$438)
Appalachian Power Co FERC 225 Cedar Coal Co.	(\$11,930)	(\$12,237)	(\$12,582)	(\$12,915)	(\$13,437)	(\$13,956)	(\$14,478)	(\$13,722)	(\$6,962)	(\$6,045)	(\$6,606)
Appalachian Power Co SEC	(\$19) (\$14.040)	(\$19)	(\$20)	(\$20)	(\$20)	(\$20)	(\$21) (\$14,400)	(\$17)	(\$12)	(\$12)	(\$12)
Appaiachian Fower Co SEC	(\$11,949)	(\$12,256)	(\$12,602)	(\$12,935)	(\$13,457)	(\$13,976)	(\$14,499)	(\$13,739)	(\$6,974)	(\$6,057)	(\$6,618)
211 AEP Texas Central Company - Distribution	(\$4,426)	(\$4,545)	(\$4,679)	(\$4,815)	(\$5,013)	(\$5,214)	(\$5,412)	(\$5,139)	(\$2,508)	(\$2,141)	(\$2,348)
147 AEP Texas Central Company - Generation	(\$15)	(\$15)	(\$15)	(\$15)	(\$15)	(\$15)	(\$15)	(\$9)	\$0	\$0	\$0
169 AEP Texas Central Company - Transmission	(\$435)	(\$447)	(\$461)	(\$475)	(\$495)	(\$515)	(\$535)	(\$509)	(\$244)	(\$206)	(\$229)
AEP Texas Central Co.	(\$4,876)	(\$5,007)	(\$5,155)	(\$5,305)	(\$5,523)	(\$5,744)	(\$5,962)	(\$5,657)	(\$2,752)	(\$2,347)	(\$2,577)
470 Indiana Minhina Dawas Co. Distribution	(#2 022)	(\$2,000)	(62.404)	(\$2.200)	(#2.204)	(60.540)	(62.624)	(60.444)	(64.050)	(64.404)	(64.500)
170 Indiana Michigan Power Co - Distribution	(\$3,022)	(\$3,099)	(\$3,184)	(\$3,269)	(\$3,391)	(\$3,513)	(\$3,634)	(\$3,411)	(\$1,650)	(\$1,401)	(\$1,529)
132 Indiana Michigan Power Co - Generation	(\$2,110)	(\$2,156)	(\$2,207)	(\$2,255)	(\$2,332)	(\$2,407)	(\$2,483)	(\$2,347)	(\$1,066)	(\$862)	(\$942)
190 Indiana Michigan Power Co - Nuclear	(\$3,421)	(\$3,515)	(\$3,626)	(\$3,741)	(\$3,886)	(\$4,039)	(\$4,199)	(\$3,981)	(\$1,548)	(\$1,180)	(\$1,387)
120 Indiana Michigan Power Co - Transmission	(\$684)	(\$702)	(\$722)	(\$742)	(\$773)	(\$806)	(\$839)	(\$795)	(\$396)	(\$344)	(\$379)
280 Indiana Michigan River Transportation (Lakin)	(\$832)	(\$851)	(\$874)	(\$896)	(\$926)	(\$956)	(\$987)	(\$934)	(\$368)	(\$277)	(\$314)
Indiana Michigan Power Co FERC	(\$10,069)	(\$10,323)	(\$10,613)	(\$10,903)	(\$11,308)	(\$11,721)	(\$12,142)	(\$11,468)	(\$5,028)	(\$4,064)	(\$4,551)
202 Price River Coal Indiana Michigan Power Co SEC	\$0 (\$10,069)	\$0 (\$10,323)	\$0 (\$10,613)	\$0 (\$10,903)	\$0 (\$11,308)	\$0 (\$11,721)	\$0 (\$12,142)	\$0 (\$11,468)	\$0 (\$5,028)	\$0 (\$4,064)	\$0 (\$4,551)
malana michigan i ower oo ozo	(\$10,003)	(\$10,020)	(\$10,010)	(\$10,303)	(\$11,500)	(ψ11,721)	(\$12,142)	(\$11,400)	(\$0,020)	(\$4,004)	(ψ4,551)
110 Kentucky Power Co - Distribution	(\$1,356)	(\$1,386)	(\$1,420)	(\$1,453)	(\$1,503)	(\$1,553)	(\$1,602)	(\$1,519)	(\$678)	(\$545)	(\$600)
117 Kentucky Power Co - Generation	(\$757)	(\$772)	(\$790)	(\$807)	(\$835)	(\$865)	(\$893)	(\$846)	(\$430)	(\$370)	(\$399)
180 Kentucky Power Co - Transmission	(\$215)	(\$216)	(\$218)	(\$220)	(\$223)	(\$227)	(\$231)	(\$216)	(\$73)	(\$44)	(\$48)
600 Kentucky Power Co Kammer Actives	(\$42)	(\$43)	(\$43)	(\$43)	(\$44)	(\$44)	(\$45)	(\$45)	(\$15)	(\$3)	(\$3)
701 Kentucky Power Co Mitchell Actives	(\$65)	(\$80)	(\$98)	(\$116)	(\$137)	(\$160)	(\$181)	(\$205)	(\$130)	(\$95)	(\$123)
702 Kentucky Power Co Mitchell Inactives	(\$361)	(\$371)	(\$383)	(\$394)	(\$417)	(\$439)	(\$461)	(\$485)	(\$417)	(\$334)	(\$359)
Kentucky Power Co.	(\$2,796)	(\$2,868)	(\$2,952)	(\$3,033)	(\$3,159)	(\$3,288)	(\$3,413)	(\$3,316)	(\$1,743)	(\$1,391)	(\$1,532)
250 Ohio Bower Co. Diotributic-	(CC 004)	(\$7.00E)	(\$7.40E)	(67.000)	(60.044)	(00.054)	(60,000)	(60,000)	(64.000)	(62.040)	(64.400)
250 Ohio Power Co - Distribution 160 Ohio Power Co - Transmission	(\$6,994) (\$1,267)	(\$7,205) (\$1,292)	(\$7,435) (\$1,320)	(\$7,666) (\$1,348)	(\$8,011) (\$1,392)	(\$8,354) (\$1,437)	(\$8,696) (\$1,482)	(\$8,260) (\$1,389)	(\$4,333) (\$687)	(\$3,840) (\$581)	(\$4,199) (\$623)
	(\$1,267)			(\$1,348)		(\$1,437)					
Ohio Power Co.	(\$8,261)	(\$8,497)	(\$8,755)	(\$9,014)	(\$9,403)	(\$9,791)	(\$10,178)	(\$9,649)	(\$5,020)	(\$4,421)	(\$4,822)
167 Public Service Co of Oklahoma - Distribution	(\$2,752)	(\$2,826)	(\$2,907)	(\$2,991)	(\$3,110)	(\$3,229)	(\$3,350)	(\$3,174)	(\$1,486)	(\$1,240)	(\$1,370)
198 Public Service Co of Oklahoma - Generation	(\$1,560)	(\$1,598)	(\$1,641)	(\$1,686)	(\$1,745)	(\$1,808)	(\$1,870)	(\$1,779)	(\$737)	(\$569)	(\$639)
114 Public Service Co of Oklahoma - Transmission	(\$340)	(\$348)	(\$358)	(\$367)	(\$382)	(\$395)	(\$409)	(\$388)	(\$174)	(\$142)	(\$158)
Public Service Co. of Oklahoma	(\$4,652)	(\$4,772)	(\$4,906)	(\$5,044)	(\$5,237)	(\$5,432)	(\$5,629)	(\$5,341)	(\$2,397)	(\$1,951)	(\$2,167)
159 Southwestern Electric Power Co - Distribution	(\$1,939)	(\$1,991)	(\$2,053)	(\$2,115)	(\$2,201)	(\$2,289)	(\$2,379)	(\$2,387)	(\$1,098)	(\$863)	(\$963)
168 Southwestern Electric Power Co - Generation	(\$2,194)	(\$2,248)	(\$2,308)	(\$2,370)	(\$2,457)	(\$2,544)	(\$2,634)	(\$2,513)	(\$1,023)	(\$781)	(\$882)
161 Southwestern Electric Power Co - Texas - Distribution	(\$1,023)	(\$1,048)	(\$1,076)	(\$1,104)	(\$1,145)	(\$1,187)	(\$1,230)	(\$1,172)	(\$523)	(\$424)	(\$472)
111 Southwestern Electric Power Co - Texas - Transmission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 (2107)	\$0	\$0
194 Southwestern Electric Power Co - Transmission Southwestern Electric Power Co.	(\$308) (\$5,464)	(\$315) (\$5,602)	(\$324) (\$5,761)	(\$333) (\$5,922)	(\$347) (\$6,150)	(\$361) (\$6,381)	(\$375) (\$6,618)	(\$356) (\$6,428)	(\$167) (\$2,811)	(\$140) (\$2,208)	(\$155) (\$2,472)
oddinestern Electric Fower oo.	(ψο,τοτ)	(\$3,002)	(ψο,101)	(40,322)	(\$0,100)	(ψ0,501)	(\$0,010)	(\$0,420)	(\$2,011)	(42,200)	(ψΞ,Ψ/Ξ)
119 AEP Texas North Company - Distribution	(\$1,429)	(\$1,466)	(\$1,504)	(\$1,544)	(\$1,600)	(\$1,657)	(\$1,714)	(\$1,628)	(\$746)	(\$609)	(\$668)
166 AEP Texas North Company - Generation	(\$155)	(\$163)	(\$171)	(\$179)	(\$192)	(\$204)	(\$215)	(\$196)	(\$166)	(\$173)	(\$180)
192 AEP Texas North Company - Transmission	(\$246)	(\$251)	(\$257)	(\$262)	(\$270)	(\$278)	(\$286)	(\$271)	(\$106)	(\$78)	(\$86)
AEP Texas North Co.	(\$1,830)	(\$1,880)	(\$1,932)	(\$1,985)	(\$2,062)	(\$2,139)	(\$2,215)	(\$2,095)	(\$1,018)	(\$860)	(\$934)
230 Kingsport Power Co - Distribution	(\$202)	(\$208)	(CO45)	(\$222)	(\$233)	(\$244)	(\$254)	(\$243)	(\$126)	(6440)	(\$125)
260 Kingsport Power Co - Transmission	(\$49)	(\$49)	(\$215) (\$50)	(\$51)	(\$52)		(\$55)	(\$51)	(\$120)	(\$112) (\$18)	(\$125)
Kingsport Power Co.	(\$251)	(\$257)	(\$265)	(\$273)	(\$285)	(\$53) (\$297)	(\$309)	(\$294)	(\$23) (\$149)	(\$130)	(\$144)
Tanigoport Fortor Go.	(420.)	(420.)	(4200)	(42.0)	(4200)	(420.)	(\$000)	(4201)	(0.10)	(\$100)	(\$111)
210 Wheeling Power Co - Distribution	(\$307)	(\$315)	(\$324)	(\$333)	(\$347)	(\$361)	(\$374)	(\$354)	(\$179)	(\$154)	(\$167)
200 Wheeling Power Co - Transmission	(\$8)	(\$8)	(\$8)	(\$8)	(\$8)	(\$9)	(\$8)	(\$7)	(\$5)	(\$5)	(\$5)
Wheeling Power Co.	(\$315)	(\$323)	(\$332)	(\$341)	(\$355)	(\$370)	(\$382)	(\$361)	(\$184)	(\$159)	(\$172)
103 American Electric Power Service Corporation	(\$18,224)	(\$18,759)	(\$19,369)	(\$19,995)	(\$20,860)	(\$21,751)	(\$22,688)	(\$21,465)	(\$9,996)	(\$8,489)	(¢0 cos)
293 Elmwood						(\$21,751) (\$294)			(\$9,996)		(\$9,623)
	(\$286)	(\$287)	(\$288)	(\$289)	(\$291)		(\$296)	(\$280)		(\$28)	(\$31)
292 AEP River Operations LLC American Electric Power Service Corp	(\$1,311) (\$19,821)	(\$1,316) (\$20,362)	(\$1,323) (\$20,980)	(\$1,329) (\$21,613)	(\$1,342) (\$22,493)	(\$1,355) (\$23,400)	(\$1,369) (\$24,353)	(\$1,288) (\$23,033)	(\$366) (\$10,434)	(\$170) (\$8,687)	(\$187) (\$9,841)
	(+.0,02.)	(+==),00=)	(+=3,000)	(+= -,0 .0)	(+==),.00/	(+==,-00)	(+= /,000)	(+==),000)	(+,10-1)	(+5,00.)	(+5,5.1)
143 AEP Pro Serv, Inc.	(\$3)	(\$3)	(\$3)	(\$4)	(\$4)	(\$4)	(\$5)	(\$5)	(\$4)	(\$5)	(\$6)
171 CSW Energy, Inc.	(\$20)	(\$21)	(\$21)	(\$22)	(\$23)	(\$24)	(\$25)	(\$25)	(\$15)	(\$13)	(\$14)
189 Central Coal Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous	(\$23)	(\$24)	(\$24)	(\$26)	(\$27)	(\$28)	(\$30)	(\$30)	(\$19)	(\$18)	(\$20)
270 Cook Coal Terminal	(\$76)	(\$78)	(\$80)	(\$82)	(\$84)	(\$87)	(\$89)	(\$84)	(\$37)	(\$29)	(\$32)
AEP Generating Company	(\$76)	(\$78)	(\$80)	(\$82)	(\$84)	(\$87)	(\$89)	(\$84)	(\$37)	(\$29)	(\$32)
404.0 - 15 - 1.0 15 - 1.0 1	/#·	(04 == ::	(04	(04	(04	/04 ·=··	(04	(04	/===	,a==	,
104 Cardinal Operating Company	(\$1,217)	(\$1,251)	(\$1,292)	(\$1,334)	(\$1,393)	(\$1,454)	(\$1,514)	(\$1,443)	(\$691)	(\$591)	(\$663)
181 Ohio Power Co - Generation	(\$5,486)	(\$5,625)	(\$5,772)	(\$5,920)	(\$6,160)	(\$6,400)	(\$6,638)	(\$6,207)	(\$3,240)	(\$3,000)	(\$3,249)
AEP Generation Resources - FERC	(\$6,703)	(\$6,876)	(\$7,064)	(\$7,254)	(\$7,553)	(\$7,854)	(\$8,152)	(\$7,650)	(\$3,931)	(\$3,591)	(\$3,912)
290 Conesville Coal Preparation Company	(\$70)	(\$71)	(\$73)	(\$75)	(\$77)	(\$79)	(\$81)	(\$77)	(\$42)	(\$37)	(\$41)
AEP Generation Resources - SEC	(\$6,773)	(\$6,947)	(\$7,137)	(\$7,329)	(\$7,630)	(\$7,933)	(\$8,233)	(\$7,727)	(\$3,973)	(\$3,628)	(\$3,953)
175 AEP Energy Partners	\$3	\$0	(\$3)	(\$7)	(\$10)	(\$14)	(\$19)	(\$22)	(\$5)	(\$8)	(\$17)
AEP Energy Supply	(\$6,770)	(\$6,947)	(\$7,140)	(\$7,336)	(\$7,640)	(\$7,947)	(\$8,252)	(\$7,749)	(\$3,978)	(\$3,636)	(\$3,970)
245 Dolet Hills	\$600	\$586	\$569	\$552	\$536	\$519	\$500	\$479	\$457	\$430	\$400
Dolet Hills	\$600	\$586	\$569	\$552	\$536	\$519	\$500	\$479	\$457	\$430	\$400

(\$76,553) (\$78,610) (\$80,928)

(\$83,260)

(\$86,647)

(\$90,082)

(\$93,571)

(\$88,765)

Total

(\$35,528)

(\$39,452)

(\$42,087)

KPSC Case No. 2017-00179 Commission Staff's First Set of Data Request Dated May 22, 2017 Item No. 52 45Attachment 2 Page 49 of 58

AMERICAN ELECTRIC POWER
NON-UMWA POSTRETIREMENT WELFARE PLAN
ESTIMATED 2017 NET PERIODIC POSTRETIREMENT BENEFIT COST

	Accumulated	Expected Net				Expected			Net Periodic
Location	Postretirement Benefit Obligation	Benefit Payments	Fair Value of Assets	Service Cost	Interest Cost	Return on Assets	Amortiza PSC	(G)/L	Postretirement Benefit Cost
140 Appalachian Power Co Distribution	\$111,030,273	\$8,662,900	\$129,558,436	\$543,146	\$4,828,033	(\$8,789,980)	(\$5,097,397)	\$2,344,003	(\$6,172,195)
215 Appalachian Power Co Generation	94,750,407	7,465,305	110,561,870	434,835	4,117,215	(7,501,145)	(4,162,884)	2,000,313	(5,111,666)
150 Appalachian Power Co Transmission Appalachian Power Co FERC	11,959,703 \$217,740,383	829,671 \$16.957.876	13,955,477 \$254.075.783	2,759 \$980,740	519,849 \$9,465,097	(946,819)	(781,538) (\$10,041,819)	252,486 \$4,596,802	(953,263)
225 Cedar Coal Co	684,521	94,013	798,750	\$9 60,740 0	28,711	(\$17,237,944) (54,192)	(\$10,041,619)	14,451	(\$12,237,124) (19,232)
Appalachian Power Co SEC	\$218,424,904	\$17,051,889	\$254,874,533	\$980,740	\$9,493,808	(\$17,292,136)	(\$10,050,021)	\$4,611,253	(\$12,256,356)
211 AEP Texas Central Company - Distribution	\$79,440,402	\$5,892,259	\$92,697,009	\$482,429	\$3,465,410	(\$6,289,091)	(\$3,881,048)	\$1,677,097	(\$4,545,203)
147 AEP Texas Central Company - Generation 169 AEP Texas Central Company - Transmission	0 7,608,128	0 529,625	0 8,877,733	0 53,435	0 332,985	0 (602,316)	(15,337) (391,921)	0 160,618	(15,337) (447,199)
AEP Texas Central Co.	\$87,048,530	\$6,421,884	\$101,574,742	\$535,864	\$3,798,395	(\$6,891,407)	(\$4,288,306)	\$1,837,715	(\$5,007,739)
170 Indiana Michigan Power Co Distribution	\$55,759,553	\$4,650,393	\$65,064,422	\$319,678	\$2,420,083	(\$4,414,340)	(\$2,601,438)	\$1,177,162	(\$3,098,855)
132 Indiana Michigan Power Co Generation	33,181,211	2,726,096	38,718,322	179,999	1,440,592	(2,626,871)	(1,850,054)	700,501	(2,155,833)
190 Indiana Michigan Power Co Nuclear 120 Indiana Michigan Power Co Transmission	51,202,890 11,581,475	3,229,701 787,783	59,747,366 13,514,132	752,937 61,272	2,266,144 506,394	(4,053,601) (916,875)	(3,561,730) (596,815)	1,080,964 244,501	(3,515,286) (701,523)
280 Ind Mich River Transp Lakin	11,474,396	797,205	13,389,184	122,073	504,101	(908,398)	(811,278)	242,240	(851,262)
Indiana Michigan Power Co FERC	\$163,199,525	\$12,191,178	\$190,433,426	\$1,435,959	\$7,137,314	(\$12,920,085)	(\$9,421,315)	\$3,445,368	(\$10,322,759)
202 Price River Coal Indiana Michigan Power Co SEC	0 \$163,199,525	0 \$12,191,178	0 \$190,433,426	0 \$1,435,959	0 \$7,137,314	0 (\$12,920,085)	0 (\$9,421,315)	0 \$3,445,368	(\$10,322,759)
110 Kentucky Power Co Distribution	\$19,638,112	\$1,411,574	\$22,915,220	\$107,785	\$857,154	(\$1,554,699)	(\$1,210,578)	\$414,588	(\$1,385,750)
117 Kentucky Power Co Generation	12,621,224	1,043,339	14,727,389	26,288	545,921	(999,190)	(611,828)	266,452	(772,357)
180 Kentucky Power Co Transmission	1,249,794	84,441	1,458,353	171	54,369	(98,943)	(198,150)	26,385	(216,168)
600 Kentucky Power Co Kammer Actives	123,581	2,568	144,204	1,547	5,574	(9,784)	(42,530)	2,609	(42,584)
701 Kentucky Power Co Mitchell Actives	5,155,015	98,207	6,015,257	143,926 0	236,267 481,081	(408,109)	(160,767)	108,830 237,030	(79,853)
702 Kentucky Power Co Mitchell Inactives Kentucky Power Co.	11,227,569 \$50,015,295	1,085,708 \$3,725,837	13,101,168 \$58,361,591	\$279,717	\$2,180,366	(888,858) (\$3,959,583)	(200,743) (\$2,424,596)	\$1,055,894	(371,490) (\$2,868,202)
250 Ohio Power Co Distribution	\$144,247,776	\$11,274,036	\$168,319,106	\$784,744	\$6,275,589	(\$11,419,724)	(\$5,890,962)	\$3,045,271	(\$7,205,082)
160 Ohio Power Co Transmission	18,253,109	1,333,310	21,299,094	6,830	792,028	(1.445.051)	(1,031,548)	385,348	(1,292,393)
Ohio Power Co.	\$162,500,885	\$12,607,346	\$189,618,200	\$791,574	\$7,067,617	(\$12,864,775)	(\$6,922,510)	\$3,430,619	(\$8,497,475)
167 Public Service Co. of Oklahoma - Distribution	\$47,765,885	\$3,559,479	\$55,736,811	\$339,598	\$2,085,540	(\$3,781,502)	(\$2,477,659)	\$1,008,404	(\$2,825,619)
198 Public Service Co. of Oklahoma - Generation	23,103,785	1,634,723	26,959,226	228,246	1,013,565	(1,829,067)	(1,498,642)	487,753	(1,598,145)
114 Public Service Co. of Oklahoma - Transmission	5,603,444	427,387	6,538,518	45,829	244,707	(443,610)	(313,349)	118,296	(348,127)
Public Service Co. of Oklahoma	\$76,473,114	\$5,621,589	\$89,234,555	\$613,673	\$3,343,812	(\$6,054,179)	(\$4,289,650)	\$1,614,453	(\$4,771,891)
159 Southwestern Electric Power Co Distribution	\$32,462,613	\$2,186,342	\$37,879,808	\$264,341	\$1,424,062	(\$2,569,981)	(\$1,794,965)	\$685,331	(\$1,991,212)
168 Southwestern Electric Power Co Generation 161 Southwestern Electric Power Co Texas - Distribution	31,582,458 15,592,525	2,181,003 1,088,775	36,852,777 18,194,526	335,471 117,445	1,387,774 682,721	(2,500,302) (1,234,420)	(2,137,691) (942,674)	666,750 329,180	(2,247,998) (1,047,748)
111 Southwestern Electric Power Co Texas - Distribution	15,592,525	1,000,775	10,194,520	117,445	002,721	(1,234,420)	(942,074)	0	(1,047,748)
194 Southwestern Electric Power Co Transmission	5,022,433	348,300	5,860,551	36,527	219,903	(397,613)	(280,205)	106,031	(315,357)
Southwestern Electric Power Co.	\$84,660,029	\$5,804,420	\$98,787,662	\$753,784	\$3,714,460	(\$6,702,316)	(\$5,155,535)	\$1,787,292	(\$5,602,315)
119 AEP Texas North Company - Distribution	\$22,796,004	\$1,685,601	\$26,600,084	\$139,136	\$994,573	(\$1,804,701)	(\$1,276,048)	\$481,255	(\$1,465,785)
166 AEP Texas North Company - Generation	6,344,117	549,728	7,402,791	0	273,252	(502,247)	(67,677)	133,933	(162,739)
192 AEP Texas North Company - Transmission AEP Texas North Co.	3,191,331 \$32,331,452	233,389 \$2,468,718	3,723,884 \$37,726,759	28,619 \$167,755	139,704 \$1,407,529	(252,649) (\$2,559,597)	(233,844) (\$1,577,569)	67,373 \$682,561	(250,797) (\$1,879,321)
230 Kingsport Power Co Distribution	\$4,250,725	\$325,615	\$4,960,064	\$30,729	\$185,420	(\$336,519)	(\$177,403)	\$89,739	(\$208,034)
260 Kingsport Power Co Transmission	584,583	45,577	682,135	0	25,292	(46,280)	(40,419)	12,341	(49,066)
Kingsport Power Co.	\$4,835,308	\$371,192	\$5,642,199	\$30,729	\$210,712	(\$382,799)	(\$217,822)	\$102,080	(\$257,100)
210 Wheeling Power Co Distribution	\$5,838,593	\$478,622	\$6,812,907	\$29,369	\$253,408	(\$462,226)	(\$259,071)	\$123,261	(\$315,259)
200 Wheeling Power Co Transmission	332,822	45,135	388,362	0	13,973	(26,349)	(2,613)	7,026	(7,963)
Wheeling Power Co.	\$6,171,415	\$523,757	\$7,201,269	\$29,369	\$267,381	(\$488,575)	(\$261,684)	\$130,287	(\$323,222)
103 American Electric Power Service Corporation	\$308,959,002	\$19,634,069	\$360,516,499	\$2,864,543	\$13,595,153	(\$24,459,486)	(\$17,282,221)	\$6,522,554	(\$18,759,457)
293 Elmwood	732,103	49,888	854,273	0	31,835	(57,959)	(276,067)	15,456	(286,735)
292 AEP River Operations LLC American Electric Power Service Corporation	4,792,735 \$314,483,840	360,893 \$20,044,850	5,592,522 \$366,963,294	0 \$2,864,543	207,642 \$13,834,630	(379,428) (\$24,896,873)	(1,245,634) (\$18,803,922)	101,181 \$6,639,191	(1,316,239) (\$20,362,431)
143 AEP Pro Serv. Inc.	\$141,644	\$13,463	\$165,281	\$0	\$6,074	(\$11,214)	(\$1,133)	\$2,990	(\$3,283)
171 CSW Energy, Inc.	365,318	24,736	426,280	0	15,889	(28,921)	(15,366)	7,712	(20,686)
189 Central Coal Company Miscellaneous	0 \$506,962	0 \$38,199	0 \$591,561	0 \$0	0 \$21,963	0 (\$40,135)	0 (\$16,499)	0 \$10,702	0 (\$23,969)
270 Cook Coal Terminal AEP Generating Company	\$1,204,793 \$1,204,793	\$102,714 \$102,714	\$1,405,843 \$1,405,843	\$7,219 \$7,219	\$52,255 \$52,255	(\$95,380) (\$95,380)	(\$67,747) (\$67,747)	\$25,435 \$25,435	(\$78,218) (\$78,218)
104 Cardinal Operating Company	\$21,900,192	\$1,472,972	\$25,554,784	\$176,617	\$960,679	(\$1,733,782)	(\$1,116,823)	\$462,343	(\$1,250,966)
181 Ohio Power Co Generation	106,846,304	8,987,427	124,676,268	315,689	4,622,298	(8,458,746)	(4,359,566)	2,255,674	(5,624,651)
AEP Generation Resources - FERC	\$128,746,496	\$10,460,399	\$150,231,052	\$492,306	\$5,582,977	(\$10,192,528)	(\$5,476,389)	\$2,718,017	(\$6,875,617)
290 Conesville Coal Preparation Company	1,321,442	117,989	1,541,957 \$151,773,009	6402 206	56,839	(104,615)	(51,555) (\$5,527,944)	27,897	(71,434)
AEP Generation Resources - SEC 175 AEP Energy Partners	\$130,067,938 798,082	\$10,578,388 9,065	\$151,773,009 931,262	\$492,306 40,824	\$5,639,816 37,549	(\$10,297,143) (63,182)	(\$5,527,944) (31,686)	\$2,745,914 16,849	(\$6,947,051) 354
AEP Energy Supply	\$130,866,020	\$10,587,453	\$152,704,271	\$533,130	\$5,677,365	(\$10,360,325)	(\$5,559,630)	\$2,762,763	(\$6,946,697)
245 Dolet Hills	\$3,976,185	\$97,068	\$4,639,710	\$200,366	\$185,785	(\$314,784)	\$430,570	\$83,943	\$585,880
Dolet Hills	\$3,976,185	\$97,068	\$4,639,710	\$200,366	\$185,785	(\$314,784)	\$430,570	\$83,943	\$585,880
Total	\$1,336,698,257	\$97,658,094	\$1,559,759,615	\$9,224,422	\$58,393,392	(\$105,822,949)	(\$68,626,236)	\$28,219,556	(\$78,611,815)

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AMERICAN ELECTRIC POWER
NON-UMWA POSTRETIREMENT WELFARE PLAN
ESTIMATED 2018 NET PERIODIC POSTRETIREMENT BENEFIT COST

	Accumulated	Expected Net	5 : W /	0 .		Expected			Net Periodic
Location	Postretirement Benefit Obligation	Benefit Payments	Fair Value of Assets	Service Cost	Interest Cost	Return on Assets	Amortiza PSC	(G)/L	Postretirement Benefit Cost
140 Appalachian Power Co Distribution	\$106,698,803	\$8,650,916	\$129,280,894	\$533,180	\$4,890,443	(\$8,772,084)	(\$5,097,397)	\$2,097,165	(\$6,348,693)
215 Appalachian Power Co Generation 150 Appalachian Power Co Transmission	90,950,862 11,540,184	7,471,912 810,536	110,200,006 13,982,587	426,857 2,708	4,165,042 529,260	(7,477,390) (948,759)	(4,162,884) (781,538)	1,787,639 226,822	(5,260,736) (971,507)
Appalachian Power Co FERC	\$209,189,849	\$16,933,364	\$253,463,487	\$962,745	\$9,584,745	(\$17,198,233)	(\$10,041,819)	\$4,111,626	(\$12,580,936)
225 Cedar Coal Co Appalachian Power Co SEC	613,243 \$209,803,092	88,172 \$17,021,536	743,032 \$254,206,519	9 62,745	27,059 \$9,611,804	(50,417) (\$17,248,650)	(8,202) (\$10,050,021)	12,053 \$4,123,679	(19,507) (\$12,600,443)
211 AEP Texas Central Company - Distribution 147 AEP Texas Central Company - Generation	\$76,748,094 0	\$5,871,921 0	\$92,991,317 0	\$473,577 0	\$3,530,189 0	(\$6,309,731) 0	(\$3,881,048) (15,337)	\$1,508,484 0	(\$4,678,529) (15,337)
169 AEP Texas Central Company - Transmission	7,392,882	538,216	8,957,536	52,455	341,019	(607,795)	(391,921)	145,307	(460,935)
AEP Texas Central Co.	\$84,140,976	\$6,410,137	\$101,948,853	\$526,032	\$3,871,208	(\$6,917,526)	(\$4,288,306)	\$1,653,791	(\$5,154,801)
170 Indiana Michigan Power Co Distribution 132 Indiana Michigan Power Co Generation	\$53,329,243 31,766,154	\$4,603,231 2,716,940	\$64,616,022 38,489,249	\$313,813 176,696	\$2,439,987 1,453,507	(\$4,384,385) (2,611,607)	(\$2,601,438) (1,850,054)	\$1,048,186 624,364	(\$3,183,837) (2,207,094)
190 Indiana Michigan Power Co Nuclear	50,500,161	3,318,662	61,188,184	739,122	2,355,962	(4,151,796)	(3,561,730)	992,581	(3,625,861)
120 Indiana Michigan Power Co Transmission	11,251,713	784,612	13,633,063	60,148	518,895	(925,043)	(596,815)	221,152	(721,663)
280 Ind Mich River Transp Lakin Indiana Michigan Power Co FERC	11,194,280 \$158,041,551	825,207 \$12,248,652	13,563,475 \$191,489,993	119,833 \$1,409,612	518,049 \$7,286,400	(920,321) (\$12,993,152)	(811,278) (\$9,421,315)	220,024 \$3,106,307	(873,693) (\$10,612,148)
202 Price River Coal	0	0	0	0	0	0	(\$3,421,313)	0	0
Indiana Michigan Power Co SEC	\$158,041,551	\$12,248,652	\$191,489,993	\$1,409,612	\$7,286,400	(\$12,993,152)	(\$9,421,315)	\$3,106,307	(\$10,612,148)
110 Kentucky Power Co Distribution	\$19,006,266	\$1,440,228	\$23,028,816	\$105,807	\$874,015	(\$1,562,572)	(\$1,210,578)	\$373,568	(\$1,419,760)
117 Kentucky Power Co Generation 180 Kentucky Power Co Transmission	12,032,838 1,208,120	1,014,313 82,926	14,579,508 1.463.811	25,806 168	548,975 55,447	(989,262) (99,324)	(611,828) (198,150)	236,505 23,746	(789,804) (218,113)
600 Kentucky Power Co Kammer Actives	126,897	5,100	153,754	1,519	5,980	(10,433)	(42,530)	2,494	(42,970)
701 Kentucky Power Co Mitchell Actives	5,384,530	168,353	6,524,130	141,285	258,524	(442,681)	(160,767)	105,833	(97,806)
702 Kentucky Power Co Mitchell Inactives Kentucky Power Co.	10,520,424 \$48,279,075	996,286 \$3,707,206	12,747,002 \$58,497,021	0 \$274,585	476,333 \$2,219,274	(864,921) (\$3,969,193)	(200,743) (\$2,424,596)	206,779 \$948,925	(382,552) (\$2,951,005)
•									
250 Ohio Power Co Distribution 160 Ohio Power Co Transmission	\$138,682,651 17,547,660	\$11,187,972 1,349,468	\$168,033,910 21,261,505	\$770,346 6,705	\$6,361,386 802,154	(\$11,401,589) (1,442,655)	(\$5,890,962) (1,031,548)	\$2,725,808 344,899	(\$7,435,011) (1,320,445)
Ohio Power Co.	\$156,230,311	\$12,537,440	\$189,295,415	\$777,051	\$7,163,540	(\$12,844,244)	(\$6,922,510)	\$3,070,707	(\$8,755,456)
167 Public Service Co. of Oklahoma - Distribution	\$46,181,519	\$3,540,499	\$55,955,530	\$333,367	\$2,126,346	(\$3,796,745)	(\$2,477,659)	\$907,698	(\$2,906,993)
198 Public Service Co. of Oklahoma - Generation	22,491,698	1,645,068	27,251,916	224,058	1,040,381	(1,849,122)	(1,498,642)	442,074	(1,641,251)
114 Public Service Co. of Oklahoma - Transmission	5,413,837	426,590	6,559,640	44,988	249,280	(445,091)	(313,349)	106,409	(357,763)
Public Service Co. of Oklahoma	\$74,087,054	\$5,612,157	\$89,767,086	\$602,413	\$3,416,007	(\$6,090,958)	(\$4,289,650)	\$1,456,181	(\$4,906,007)
159 Southwestern Electric Power Co Distribution	\$31,656,194	\$2,243,818	\$38,356,017	\$259,491	\$1,463,323	(\$2,602,567)	(\$1,794,965)	\$622,203	(\$2,052,515)
168 Southwestern Electric Power Co Generation 161 Southwestern Electric Power Co Texas - Distribution	30,824,326 15,156,223	2,172,802 1,109,175	37,348,089 18,363,937	329,316 115,290	1,428,793 699,360	(2,534,176) (1,246,046)	(2,137,691) (942,674)	605,852 297,896	(2,307,906) (1,076,174)
111 Southwestern Electric Power Co Texas - Transmission	0	0	0	0	0	0	0	0	0
194 Southwestern Electric Power Co Transmission Southwestern Electric Power Co.	4,882,980	350,087	5,916,430	35,857	225,427	(401,447)	(280,205)	95,975	(324,393)
Southwestern Electric Fower Co.	\$82,519,723	\$5,875,882	\$99,984,473	\$739,954	\$3,816,903	(\$6,784,236)	(\$5,155,535)	\$1,621,926	(\$5,760,988)
119 AEP Texas North Company - Distribution 166 AEP Texas North Company - Generation	\$22,029,442 6,009,084	\$1,689,545 550,956	\$26,691,827 7,280,867	\$136,583 0	\$1,013,225 272,498	(\$1,811,118) (494,028)	(\$1,276,048) (67,677)	\$432,989 118,109	(\$1,504,369) (171,098)
192 AEP Texas North Company - Transmission	3,096,094	241,938	3,751,362	28,094	142,720	(254,541)	(233,844)	60,854	(256,717)
AEP Texas North Co.	\$31,134,620	\$2,482,439	\$37,724,056	\$164,677	\$1,428,443	(\$2,559,687)	(\$1,577,569)	\$611,952	(\$1,932,184)
230 Kingsport Power Co Distribution	\$4,101,293	\$315,590	\$4,969,304	\$30,165	\$188,836	(\$337,182)	(\$177,403)	\$80,611	(\$214,973)
260 Kingsport Power Co Transmission Kingsport Power Co.	558,852 \$4,660,145	45,542 \$361,132	677,129 \$5,646,433	0 \$30,165	25,476 \$214,312	(45,945) (\$383,127)	(40,419) (\$217,822)	10,984 \$91,595	(49,904) (\$264,877)
	\$5,588,292	\$449,233	\$6,771,017	\$28,830	\$256,268	(\$459.433)		\$109,838	(\$323.568)
210 Wheeling Power Co Distribution 200 Wheeling Power Co Transmission	298,749	43,625	361,977	\$20,030 0	13,167	(24,561)	(\$259,071) (2,613)	5,872	(\$323,366)
Wheeling Power Co.	\$5,887,041	\$492,858	\$7,132,994	\$28,830	\$269,435	(\$483,994)	(\$261,684)	\$115,710	(\$331,703)
103 American Electric Power Service Corporation	\$302,833,607	\$20,100,966	\$366,926,320	\$2,811,984	\$14,046,305	(\$24,897,015)	(\$17,282,221)	\$5,952,196	(\$19,368,751)
293 Elmwood	707,159	41,084	856,824	0	32,626	(58,138)	(276,067)	13,899	(287,680)
292 AEP River Operations LLC American Electric Power Service Corporation	4,594,710 \$308,135,476	332,136 \$20,474,186	5,567,150 \$373,350,294	\$2,811,984	210,452 \$14,289,383	(377,747) (\$25,332,900)	(1,245,634) (\$18,803,922)	90,309 \$6,056,404	(1,322,620) (\$20,979,051)
143 AEP Pro Serv, Inc.	\$132,959	\$13,405	\$161,099	\$0	\$6,001	(\$10,931)	(\$1,133)	\$2,613	(\$3,450)
171 CSW Energy, Inc.	353,031	19,741	427,748	0	16,306	(29,024)	(15,366)	6,939	(21,145)
189 Central Coal Company Miscellaneous	0 \$485,990	0 \$33,146	0 \$588,847	0 \$0	0 \$22,307	0 (\$39,955)	0 (\$16,499)	0 \$9,552	(\$24,595)
270 Cook Coal Terminal	\$1,150,343	\$101,983	\$1,393,805	\$7,087	\$52,584	(\$94,574)	(\$67,747)	\$22,610	(\$80,040)
AEP Generating Company	\$1,150,343	\$101,983	\$1,393,805	\$7,087	\$52,584	(\$94,574)	(\$67,747)	\$22,610	(\$80,040)
104 Cardinal Operating Company	\$21,356,404	\$1,487,911	\$25,876,345	\$173,376	\$987,737	(\$1,755,785)	(\$1,116,823)	\$419,760	(\$1,291,735)
181 Ohio Power Co Generation AEP Generation Resources - FERC	101,804,806 \$123,161,210	8,706,365 \$10,194,276	123,351,115 \$149,227,460	309,897 \$483,273	4,646,071 \$5,633,808	(8,369,731) (\$10,125,516)	(4,359,566) (\$5,476,389)	2,000,974 \$2,420,734	(5,772,355) (\$7,064,090)
290 Conesville Coal Preparation Company	1,248,129	117,901	1,512,287	\$463,273 0	56,518	(102,613)	(51,555)	24,532	(73,118)
AEP Generation Resources - SEC	\$124,409,339	\$10,312,177	\$150,739,747	\$483,273	\$5,690,326	(\$10,228,129)	(\$5,527,944)	\$2,445,266	(\$7,137,208)
175 AEP Energy Partners AEP Energy Supply	859,019 \$125,268,358	16,061 \$10,328,238	1,040,825 \$151,780,572	40,075 \$523,348	42,330 \$5,732,656	(70,623) (\$10,298,752)	(31,686) (\$5,559,630)	16,884 \$2,462,150	(3,020) (\$7,140,228)
245 Dolet Hills	\$4,224,105	\$153,089	\$5,118,109	\$196,690	\$206,394	(\$347,279)	\$430,570	\$83,025	\$569,400
Dolet Hills	\$4,224,105	\$153,089	\$5,118,109	\$196,690	\$206,394	(\$347,279)	\$430,570	\$83,025	\$569,400
Total	\$1,294,047,860	\$97,840,081	\$1,567,924,470	\$9,055,173	\$59,600,650	(\$106,388,227)	(\$68,626,236)	\$25,434,514	(\$80,924,126)
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AMERICAN ELECTRIC POWER NON-UMWA POSTRETIREMENT WELFARE PLAN ESTIMATED 2019 NET PERIODIC POSTRETIREMENT BENEFIT COST

	Accumulated	Expected Net				Expected			Net Periodic
Location	Postretirement Benefit Obligation	Benefit Payments	Fair Value of Assets	Service Cost	Interest Cost	Return on Assets	Amortiza PSC	ations (G)/L	Postretirement Benefit Cost
140 Appalachian Power Co Distribution	\$102,472,941	\$8,490,155	\$128,962,523	\$523,397	\$4,940,152	(\$8,754,563)	(\$5,097,397)	\$1,865,915	(\$6,522,496)
215 Appalachian Power Co Generation	87,220,907	7,198,805	109,767,790	419,025	4,204,222	(7,451,537)	(4,162,884)	1,588,193	(5,402,981)
150 Appalachian Power Co Transmission Appalachian Power Co FERC	11,152,934 \$200,846,782	782,169 \$16.471.129	14,036,003 \$252,766,316	2,658 \$945,080	538,464 \$9,682,838	(952,828) (\$17,158,928)	(781,538) (\$10,041,819)	203,082 \$3,657,190	(990,162) (\$12,915,639)
225 Cedar Coal Co	546,802	82,117	688,152	0	25,312	(46,715)	(8,202)	9,957	(19,648)
Appalachian Power Co SEC	\$201,393,584	\$16,553,246	\$253,454,468	\$945,080	\$9,708,150	(\$17,205,643)	(\$10,050,021)	\$3,667,147	(\$12,935,287)
211 AEP Texas Central Company - Distribution 147 AEP Texas Central Company - Generation	\$74,157,298 0	\$5,866,001 0	\$93,327,196 0	\$464,888 0	\$3,586,248 0	(\$6,335,475) 0	(\$3,881,048) (15,337)	\$1,350,320 0	(\$4,815,067) (15,337)
169 AEP Texas Central Company - Transmission AEP Texas Central Co.	7,178,191 \$81,335,489	537,625 \$6,403,626	9,033,776 \$102,360,972	51,493 \$516,381	348,208 \$3,934,456	(613,254) (\$6,948,729)	(391,921) (\$4,288,306)	130,707 \$1,481,027	(474,767) (\$5,305,171)
170 Indiana Michigan Power Co Distribution 132 Indiana Michigan Power Co Generation	\$50,982,998 30,383,340	\$4,560,185 2,587,308	\$64,162,266 38,237,530	\$308,055 173,454	\$2,451,939 1,463,946	(\$4,355,627) (2,595,738)	(\$2,601,438) (1,850,054)	\$928,342 553,246	(\$3,268,729) (2,255,146)
190 Indiana Michigan Power Co Nuclear	49,791,381	3,377,178	62,662,612	725,561	2,442,447	(4,253,823)	(3,561,730)	906,644	(3,740,901)
120 Indiana Michigan Power Co Transmission	10,939,541	772,172	13,767,447	59,044	530,860	(934,597)	(596,815)	199,197	(742,311)
280 Ind Mich River Transp Lakin Indiana Michigan Power Co FERC	10,900,731 \$152,997,991	842,821 \$12,139,664	13,718,605 \$192,548,460	117,634 \$1,383,748	530,105 \$7,419,297	(931,281) (\$13,071,066)	(811,278) (\$9,421,315)	198,490 \$2,785,919	(896,330) (\$10,903,417)
202 Price River Coal Indiana Michigan Power Co SEC	0 \$152,997,991	9 \$12,139,664	0 \$192,548,460	0 \$1,383,748	0 \$7,419,297	(\$13,071,066)	0 (\$9,421,315)	0 \$2,785,919	0 (\$10,903,417)
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110 Kentucky Power Co Distribution 117 Kentucky Power Co Generation	\$18,366,880 11,481,423	\$1,437,256 985,972	\$23,114,777 14,449,407	\$103,866 25,333	\$888,044 550,989	(\$1,569,136) (980,892)	(\$1,210,578) (611,828)	\$334,440 209,064	(\$1,453,364) (807,334)
180 Kentucky Power Co Transmission	1,169,413	78,149	1,471,710	165	56,549	(99,906)	(198,150)	21,294	(220,048)
600 Kentucky Power Co Kammer Actives	128,048	7,876	161,149	1,491	6,282	(10,940)	(42,530)	2,332	(43,365)
701 Kentucky Power Co Mitchell Actives	5,561,788	213,451	6,999,528 12,464,165	138,693 0	279,753	(475,160)	(160,767)	101,274	(116,207)
702 Kentucky Power Co Mitchell Inactives Kentucky Power Co.	9,903,960 \$46,611,512	910,260 \$3,632,964	\$58,660,736	\$269,548	472,719 \$2,254,336	(846,124) (\$3,982,158)	(200,743) (\$2,424,596)	180,340 \$848,744	(393,808) (\$3,034,126)
250 Ohio Power Co Distribution	\$133,327,177	\$11,024,340	\$167,792,678	\$756,212	\$6,431,923	(\$11,390,531)	(\$5,890,962)	\$2,427,735	(\$7,665,623)
160 Ohio Power Co Transmission	16,842,922	1,348,473	21,196,871	6,582	809,175	(1,438,940)	(1,031,548)	306,690	(1,348,041)
Ohio Power Co.	\$150,170,099	\$12,372,813	\$188,989,549	\$762,794	\$7,241,098	(\$12,829,471)	(\$6,922,510)	\$2,734,425	(\$9,013,664)
167 Public Service Co. of Oklahoma - Distribution	\$44,665,481	\$3,555,601	\$56,211,650	\$327,250	\$2,161,831	(\$3,815,903)	(\$2,477,659)	\$813,307	(\$2,991,174)
198 Public Service Co. of Oklahoma - Generation	21,897,682	1,671,167	27,558,303	219,947	1,064,612	(1,870,783)	(1,498,642)	398,732	(1,686,134)
114 Public Service Co. of Oklahoma - Transmission Public Service Co. of Oklahoma	5,230,545 \$71,793,708	419,972 \$5,646,740	6,582,658 \$90,352,611	44,163 \$591,360	253,364 \$3,479,807	(446,861) (\$6,133,547)	(313,349) (\$4,289,650)	95,242 \$1,307,281	(367,441) (\$5,044,749)
159 Southwestern Electric Power Co Distribution	\$30,834,715	\$2,276,090	\$38,805,587	\$254,730	\$1,498,264	(\$2,634,300)	(\$1,794,965)	\$561,465	(\$2,114,806)
168 Southwestern Electric Power Co Generation	30,116,160	2,148,052	37,901,283	323,274	1,468,925	(2,572,912)	(2,137,691)	548,381	(2,370,023)
161 Southwestern Electric Power Co Texas - Distribution 111 Southwestern Electric Power Co Texas - Transmission	14,718,273 0	1,098,809 0	18,522,994 0	113,175 0	714,437 0	(1,257,425) 0	(942,674) 0	268,003 0	(1,104,484)
194 Southwestern Electric Power Co Texas - Transmission	4,747,910	340,627	5,975,260	35,199	230,744	(405,628)	(280,205)	86,454	(333,436)
Southwestern Electric Power Co.	\$80,417,058	\$5,863,578	\$101,205,124	\$726,378	\$3,912,370	(\$6,870,265)	(\$5,155,535)	\$1,464,303	(\$5,922,749)
119 AEP Texas North Company - Distribution	\$21,282,315	\$1,707,862	\$26,783,861	\$134,077	\$1,028,644	(\$1,818,210)	(\$1,276,048)	\$387,527	(\$1,544,010)
166 AEP Texas North Company - Generation 192 AEP Texas North Company - Transmission	5,675,322 2,995,777	544,148 242,573	7,142,411 3,770,195	0 27,579	270,328 145,177	(484,859) (255,938)	(67,677) (233,844)	103,341 54,550	(178,867) (262,476)
AEP Texas North Co.	\$29,953,414	\$2,494,583	\$37,696,467	\$161,656	\$1,444,149	(\$2,559,007)	(\$1,577,569)	\$545,418	(\$1,985,353)
230 Kingsport Power Co Distribution	\$3,966,056	\$309,170	\$4,991,294	\$29,612	\$192,148	(\$338,832)	(\$177,403)	\$72,217	(\$222,258)
260 Kingsport Power Co Transmission Kingsport Power Co.	533,586 \$4,499,642	46,448 \$355,618	671,520 \$5,662,814	0 \$29,612	25,532 \$217,680	(45,586) (\$384,418)	(40,419) (\$217,822)	9,716 \$81,933	(50,757) (\$273,015)
210 Wheeling Power Co Distribution 200 Wheeling Power Co Transmission	\$5,371,810 265,702	\$446,095 42,036	\$6,760,440 334,387	\$28,301 0	\$258,989 12,247	(\$458,929) (22,700)	(\$259,071) (2,613)	\$97,815 4,838	(\$332,895) (8,228)
Wheeling Power Co.	\$5,637,512	\$488,131	\$7,094,827	\$28,301	\$271,236	(\$481,629)	(\$261,684)	\$102,653	(\$341,123)
103 American Electric Power Service Corporation	\$296,699,677	\$20,273,030	\$373,397,493	\$2,760,388	\$14,472,360	(\$25,347,921)	(\$17,282,221)	\$5,402,559	(\$19,994,835)
293 Elmwood	691,958	36,073	870,831 5,574,990	0	33,707	(59,116)	(276,067)	12,600	(288,876) (1,329,342)
292 AEP River Operations LLC American Electric Power Service Corporation	4,429,858 \$301,821,493	299,967 \$20,609,070	\$3 79,843,314	\$2,760,388	214,085 \$14,720,152	(378,456) (\$25,785,493)	(1,245,634) (\$18,803,922)	80,663 \$5,495,822	(\$21,613,053)
143 AEP Pro Serv, Inc.	\$124,343	\$13,899	\$156,486	\$0	\$5,874	(\$10,623)	(\$1,133)	\$2,264	(\$3,618)
171 CSW Energy, Inc.	346,222	20,689	435,721	0	16,800	(29,579)	(15,366)	6,304	(21,841)
189 Central Coal Company Miscellaneous	0 \$470,565	0 \$34,588	0 \$592,207	0 \$0	0 \$22,674	(\$40,202)	0 (\$16,499)	0 \$8,568	0 (\$25,459)
270 Cook Coal Terminal	\$1,097,338	\$105,604	\$1,381,003	\$6,957	\$52,607	(\$93,749)	(\$67,747)	\$19,981	(\$81,951)
AEP Generating Company	\$1,097,338	\$105,604	\$1,381,003	\$6,957	\$52,607	(\$93,749)	(\$67,747)	\$19,981	(\$81,951)
104 Cardinal Operating Company	\$20,826,656	\$1,500,892	\$26,210,413	\$170,195	\$1,012,778	(\$1,779,282)	(\$1,116,823)	\$379,230	(\$1,333,902)
181 Ohio Power Co Generation AEP Generation Resources - FERC	97,108,119 \$117,934,775	8,387,758 \$9,888,650	122,210,878 \$148,421,291	304,211 \$474,406	4,663,480 \$5,676,258	(8,296,231) (\$10,075,513)	(4,359,566) (\$5,476,389)	1,768,228 \$2,147,458	(5,919,878) (\$7,253,780)
290 Conesville Coal Preparation Company	1,175,293	121,598	1,479,110	0	55,762	(100,409)	(51,555)	21,401	(74,801)
AEP Generation Resources - SEC	\$119,110,068	\$10,010,248	\$149,900,401	\$474,406	\$5,732,020	(\$10,175,922)	(\$5,527,944)	\$2,168,859	(\$7,328,581)
175 AEP Energy Partners AEP Energy Supply	916,433 \$120,026,501	19,204 \$10,029,452	1,153,334 \$151,053,735	39,340 \$513,746	47,314 \$5,779,334	(78,294) (\$10,254,216)	(31,686) (\$5,559,630)	16,687 \$2,185,546	(6,639) (\$7,335,220)
245 Dolet Hills	\$4,430,922	\$193,669	\$5,576,329	\$193,081	\$226,417	(\$378,547)	\$430,570	\$80,682	\$552,203
Dolet Hills	\$4,430,922	\$193,669	\$5,576,329	\$193,081	\$226,417	(\$378,547)	\$430,570	\$80,682	\$552,203
Total	\$1,252,656,828	\$96,923,346	\$1,576,472,616	\$8,889,030	\$60,683,763	(\$107,018,140)	(\$68,626,236)	\$22,809,449	(\$83,262,134)

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AMERICAN ELECTRIC POWER
NON-UMWA POSTRETIREMENT WELFARE PLAN
ESTIMATED 2020 NET PERIODIC POSTRETIREMENT BENEFIT COST

	Accumulated Postretirement	Expected Net Benefit	Fair Value	Service	Interest	Expected Return on	Amortiza	ations	Net Periodic Postretirement
Location	Benefit Obligation	Payments	of Assets	Cost	Cost	Assets	PSC	(G)/L	Benefit Cost
140 Appalachian Power Co Distribution 215 Appalachian Power Co Generation	\$99,446,335 84,645,349	\$8,517,883 7,024,242	\$128,766,430 109,601,620	\$535,828 428,977	\$4,788,758 4,080,252	(\$8,742,987) (7,441,734)	(\$5,097,397) (4,162,884)	\$1,726,461 1,469,505	(\$6,789,337) (5,625,884)
150 Appalachian Power Co Transmission	10,911,887	778,339	14,129,075	2,721	526,509	(959,336)	(781,538)	189,438	(1,022,206)
Appalachian Power Co FERC 225 Cedar Coal Co	\$195,003,571 489,997	\$16,320,464 75,643	\$252,497,125 634,464	\$967,526	\$9,395,519 22,632	(\$17,144,057) (43,079)	(\$10,041,819) (8,202)	\$3,385,404 8,507	(\$13,437,427) (20,142)
Appalachian Power Co SEC	\$195,493,568	\$16,396,107	\$253,131,589	\$967,526	\$9,418,151	(\$17,187,136)	(\$10,050,021)	\$3,393,911	(\$13,457,569)
211 AEP Texas Central Company - Distribution 147 AEP Texas Central Company - Generation	\$72,342,433 0	\$5,866,541 0	\$93,671,394 0	\$475,929 0	\$3,496,043 0	(\$6,360,103) 0	(\$3,881,048) (15,337)	\$1,255,917 0	(\$5,013,262) (15,337)
169 AEP Texas Central Company - Transmission AEP Texas Central Co.	7,040,267 \$79,382,700	555,751 \$6,422,292	9,115,972 \$102,787,366	52,716 \$528,645	340,925 \$3,836,968	(618,957) (\$6,979,060)	(391,921) (\$4,288,306)	122,224 \$1,378,141	(495,013) (\$5,523,612)
170 Indiana Michigan Power Co Distribution	\$49,182,807	\$4,451,882	\$63,683,538	\$315,371	\$2,364,969	(\$4,323,987) (2,587,688)	(\$2,601,438)	\$853,849	(\$3,391,236)
132 Indiana Michigan Power Co Generation190 Indiana Michigan Power Co Nuclear	29,433,432 49,582,211	2,575,336 3,452,993	38,111,389 64,200,700	177,574 742,793	1,416,952 2,430,978	(4,359,101)	(1,850,054) (3,561,730)	510,986 860,783	(2,332,230) (3,886,277)
120 Indiana Michigan Power Co Transmission	10,757,273	764,684	13,928,876	60,446	522,002	(945,743)	(596,815)	186,754	(773,356)
280 Ind Mich River Transp Lakin Indiana Michigan Power Co FERC	10,705,649 \$149,661,372	845,186 \$12,090,081	13,862,031 \$193,786,534	120,428 \$1,416,612	520,432 \$7,255,333	(941,205) (\$13,157,724)	(811,278) (\$9,421,315)	185,858 \$2,598,230	(925,765) (\$11,308,864)
202 Price River Coal	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co SEC	\$149,661,372	\$12,090,081	\$193,786,534	\$1,416,612	\$7,255,333	(\$13,157,724)	(\$9,421,315)	\$2,598,230	(\$11,308,864)
110 Kentucky Power Co Distribution	\$17,921,534	\$1,443,873	\$23,205,400	\$106,333	\$865,737	(\$1,575,601)	(\$1,210,578)	\$311,131	(\$1,502,978)
117 Kentucky Power Co Generation 180 Kentucky Power Co Transmission	11,071,773 1,147,978	933,855 74,352	14,336,101 1,486,440	25,935 169	531,824 55,571	(973,393) (100,926)	(611,828) (198,150)	192,214 19,930	(835,248) (223,406)
600 Kentucky Power Co Kammer Actives	127,945	10,669	165,667	1,526	6,210	(11,248)	(42,530)	2,221	(43,821)
701 Kentucky Power Co Mitchell Actives	5,766,783	288,477	7,467,023	141,987 0	288,315	(506,996)	(160,767)	100,116	(137,345)
702 Kentucky Power Co Mitchell Inactives Kentucky Power Co.	9,466,419 \$45,502,432	863,990 \$3,615,216	12,257,435 \$58,918,066	\$275,950	451,985 \$2,199,642	(832,256) (\$4,000,420)	(200,743) (\$2,424,596)	164,344 \$789,956	(416,670) (\$3,159,468)
250 Ohio Power Co Distribution	\$129,490,972	\$10,975,201	\$167,669,227	\$774,172	\$6,242,224	(\$11,384,410)	(\$5,890,962)	\$2,248,057	(\$8,010,919)
160 Ohio Power Co Transmission Ohio Power Co.	16,310,206 \$145,801,178	1,315,379 \$12,290,580	21,118,998 \$188,788,225	6,738 \$780,910	783,364 \$7,025,588	(1,433,938) (\$12,818,348)	(1,031,548) (\$6,922,510)	283,157 \$2,531,214	(1,392,227) (\$9,403,146)
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167 Public Service Co. of Oklahoma - Distribution 198 Public Service Co. of Oklahoma - Generation	\$43,598,961 21,511,074	\$3,567,513 1,662,083	\$56,453,388 27,853,256	\$335,022 225,171	\$2,108,599 1,045,767	(\$3,833,074) (1,891,181)	(\$2,477,659) (1,498,642)	\$756,910 373,448	(\$3,110,202) (1,745,437)
114 Public Service Co. of Oklahoma - Transmission	5,108,100	433,390	6,614,138	45,212	246,963	(449,087)	(313,349)	88,680	(381,581)
Public Service Co. of Oklahoma	\$70,218,135	\$5,662,986	\$90,920,782	\$605,405	\$3,401,329	(\$6,173,342)	(\$4,289,650)	\$1,219,038	(\$5,237,220)
159 Southwestern Electric Power Co Distribution	\$30,311,619	\$2,313,491	\$39,248,495	\$260,780	\$1,471,488	(\$2,664,895)	(\$1,794,965)	\$526,232	(\$2,201,360)
168 Southwestern Electric Power Co Generation 161 Southwestern Electric Power Co Texas - Distribution	29,760,307 14,447,076	2,243,562 1,084,241	38,534,638 18,706,556	330,952 115,863	1,449,158 701,372	(2,616,426) (1,270,138)	(2,137,691) (942,674)	516,661 250,812	(2,457,346) (1,144,765)
111 Southwestern Electric Power Co Texas - Transmission	0	0	0	0	0	0	0	0	0
194 Southwestern Electric Power Co Transmission Southwestern Electric Power Co.	4,673,226 \$79,192,228	336,195 \$5,977,489	6,051,049 \$102,540,738	36,035 \$743,630	227,161 \$3,849,179	(410,854) (\$6,962,313)	(280,205) (\$5,155,535)	81,131 \$1,374,836	(346,732) (\$6,150,203)
119 AEP Texas North Company - Distribution	\$20,737,174	\$1,695,188	\$26,851,184	\$137,261	\$1,001,859	(\$1,823,142)	(\$1,276,048)	\$360,012	(\$1,600,058)
166 AEP Texas North Company - Generation	5,401,502	542,513	6,994,045	0	256,678	(474,882)	(67,677)	93,774	(192,107)
192 AEP Texas North Company - Transmission AEP Texas North Co.	2,925,960 \$29,064,636	249,223 \$2,486,924	3,788,631 \$37,633,860	28,234 \$165,495	141,555 \$1,400,092	(257,241) (\$2,555,265)	(233,844) (\$1,577,569)	50,797 \$504,583	(270,499) (\$2,062,664)
230 Kingsport Power Co Distribution 260 Kingsport Power Co Transmission	\$3,878,646 512,670	\$309,356 41,145	\$5,022,200 663,822	\$30,315 0	\$187,808 24,617	(\$340,997) (45,072)	(\$177,403) (40,419)	\$67,336 8,900	(\$232,941) (51,974)
Kingsport Power Co.	\$4,391,316	\$350,501	\$5,686,022	\$30,315	\$212,425	(\$386,069)	(\$217,822)	\$76,236	(\$284,915)
210 Wheeling Power Co Distribution	\$5,213,005	\$449,913	\$6,749,973	\$28,973	\$250,988	(\$458,310)	(\$259,071)	\$90,502	(\$346,918)
200 Wheeling Power Co Transmission Wheeling Power Co.	235,913 \$5,448,918	39,825 \$489,738	305,468 \$7,055,441	0 \$28,973	10,812 \$261,800	(20,741) (\$479,051)	(2,613) (\$261,684)	4,096 \$94,598	(8,446) (\$355,364)
103 American Electric Power Service Corporation	\$293,659,395	\$20,587,931	\$380,239,971	\$2,825,947	\$14,315,848	(\$25,817,543)	(\$17,282,221)	\$5,098,136	(\$20,859,833)
293 Elmwood	689,592	37,650	892,907	0	33,550	(60,627)	(276,067)	11,972	(291,172)
292 AEP River Operations LLC American Electric Power Service Corporation	4,343,976 \$298,692,963	306,268 \$20,931,849	5,624,725 \$386,757,603	0 \$2,825,947	209,635 \$14,559,033	(381,908) (\$26,260,078)	(1,245,634) (\$18,803,922)	75,415 \$5,185,523	(1,342,492) (\$22,493,497)
143 AEP Pro Serv, Inc.	\$116,318	\$4,941	\$150,612	\$0	\$5,694	(\$10,226)	(\$1,133)	\$2,019	(\$3,646)
171 CSW Energy, Inc. 189 Central Coal Company	342,333 0	21,322 0	443,264 0	0	16,590 0	(30,097)	(15,366) 0	5,943 0	(22,930)
Miscellaneous	\$458,651	\$26,263	\$593,876	\$0	\$22,284	(\$40,323)	(\$16,499)	\$7,962	(\$26,576)
270 Cook Coal Terminal	\$1,051,298	\$100,983	\$1,361,256	\$7,122	\$50,427	(\$92,427)	(\$67,747)	\$18,251	(\$84,374)
AEP Generating Company	\$1,051,298	\$100,983	\$1,361,256	\$7,122	\$50,427	(\$92,427)	(\$67,747)	\$18,251	(\$84,374)
104 Cardinal Operating Company 181 Ohio Power Co Generation	\$20,508,737 93,688,052	\$1,539,876 8,157,228	\$26,555,396 121,310,413	\$174,237 311,436	\$996,121 4,498,531	(\$1,803,059) (8,236,738)	(\$1,116,823) (4,359,566)	\$356,047 1,626,493	(\$1,393,477) (6,159,844)
AEP Generation Resources - FERC	\$114,196,789	\$9,697,104	\$147,865,809	\$485,673	\$5,494,652	(\$10,039,797)	(\$5,476,389)	\$1,982,540	(\$7,553,321)
290 Conesville Coal Preparation Company AEP Generation Resources - SEC	1,109,457 \$115,306,246	116,674 \$9,813,778	1,436,562 \$149,302,371	0 \$485,673	52,592 \$5,547,244	(97,540) (\$10,137,337)	(51,555) (\$5,527,944)	19,261 \$2,001,801	(77,242) (\$7,630,563)
175 AEP Energy Partners	983,883	22,985	1,273,965	40,274	50,640	(86,500)	(31,686)	17,081	(10,191)
AEP Energy Supply	\$116,290,129	\$9,836,763	\$150,576,336	\$525,947	\$5,597,884	(\$10,223,837)	(\$5,559,630)	\$2,018,882	(\$7,640,754)
245 Dolet Hills Dolet Hills	\$4,656,751 \$4,656,751	\$244,919 \$244,919	\$6,029,716 \$6,029,716	\$197,667 \$197,667	\$236,673 \$236,673	(\$409,406) (\$409,406)	\$430,570 \$430,570	\$80,845 \$80,845	\$536,349 \$536,349
Total	\$1,225,306,275	\$96,922,691	\$1,586,567,410	\$9,100,144	\$59,326,808	(\$107,724,799)	(\$68,626,236)	\$21,272,206	(\$86,651,877)

KPSC Case No. 2017-00179 Commission Staff's First Set of Data Request Dated May 22, 2017 Item No. 52 49Attachment 2 Page 53 of 58

AMERICAN ELECTRIC POWER
NON-UMWA POSTRETIREMENT WELFARE PLAN
ESTIMATED 2021 NET PERIODIC POSTRETIREMENT BENEFIT COST

	Accumulated	Expected Net				Expected			Net Periodic
Location	Postretirement Benefit Obligation	Benefit Payments	Fair Value of Assets	Service Cost	Interest Cost	Return on Assets	Amortiza PSC	ations (G)/L	Postretirement Benefit Cost
140 Appalachian Power Co Distribution	\$96,253,038	\$8,389,860	\$128,467,844	\$548,554	\$4,632,891	(\$8,726,293)	(\$5,097,397)	\$1,592,733	(\$7,049,512)
215 Appalachian Power Co Generation	82,130,336	6,835,568	109,618,433	439,165	3,959,670	(7,445,930)	(4,162,884)	1,359,040	(5,850,939)
150 Appalachian Power Co Transmission	10,662,778	777,851	14,231,489	2,786	514,069	(966,687)	(781,538)	176,441	(1,054,929)
Appalachian Power Co FERC 225 Cedar Coal Co	\$189,046,152 436,986	\$16,003,279 69,130	\$252,317,766 583,240	\$990,505 0	\$9,106,630 20,142	(\$17,138,910) (39,617)	(\$10,041,819) (8,202)	\$3,128,214 7,231	(\$13,955,380) (20,446)
Appalachian Power Co SEC	\$189,483,138	\$16,072,409	\$252,901,006	\$990,505	\$9,126,772	(\$17,178,527)	(\$10,050,021)	\$3,135,445	(\$13,975,826)
211 AEP Texas Central Company - Distribution	\$70,447,864	\$5,890,804	\$94,025,969	\$487,232	\$3,401,281	(\$6,386,798)	(\$3,881,048)	\$1,165,726	(\$5,213,607)
147 AEP Texas Central Company - Generation 169 AEP Texas Central Company - Transmission	0 6,878,157	0 549,904	0 9,180,199	0 53,968	0 333,026	0 (623,573)	(15,337) (391,921)	0 113,815	(15,337) (514,685)
AEP Texas Central Co.	\$77,326,021	\$6,440,708	\$103,206,168	\$541,200	\$3,734,307	(\$7,010,371)	(\$4,288,306)	\$1,279,541	(\$5,743,629)
170 Indiana Michigan Power Co Distribution	\$47,411,265	\$4,341,737	\$63,279,280	\$322,861	\$2,279,487	(\$4,298,301)	(\$2,601,438)	\$784,531	(\$3,512,860)
132 Indiana Michigan Power Co Generation	28,452,622	2,514,527	37,975,394 65.804.143	181,791	1,369,624	(2,579,512)	(1,850,054)	470,816	(2,407,335)
190 Indiana Michigan Power Co Nuclear 120 Indiana Michigan Power Co Transmission	49,302,989 10,575,037	3,503,888 791,068	14,114,383	760,434 61,882	2,416,642 512,310	(4,469,805) (958,732)	(3,561,730) (596,815)	815,834 174,989	(4,038,625) (806,366)
280 Ind Mich River Transp Lakin	10,501,323	841,543	14,015,997	123,288	510,449	(952,049)	(811,278)	173,769	(955,821)
Indiana Michigan Power Co FERC 202 Price River Coal	\$146,243,236	\$11,992,763	\$195,189,197 0	\$1,450,256	\$7,088,512	(\$13,258,399)	(\$9,421,315)	\$2,419,939 0	(\$11,721,007)
Indiana Michigan Power Co SEC	\$146,243,236	\$11,992,763	\$195,189,197	\$1,450,256	\$7,088,512	(\$13,258,399)	(\$9,421,315)	\$2,419,939	(\$11,721,007)
110 Kentucky Power Co Distribution	\$17,449,731	\$1,450,439	\$23,289,959	\$108,858	\$842,111	(\$1,581,991)	(\$1,210,578)	\$288,747	(\$1,552,853)
117 Kentucky Power Co Generation	10,695,677	920,192	14,275,399	26,551	513,387	(969,669)	(611,828)	176,985	(864,574)
180 Kentucky Power Co Transmission 600 Kentucky Power Co Kammer Actives	1,129,366	75,561	1,507,352	173	54,611	(102,388)	(198,150)	18,688	(227,066)
701 Kentucky Power Co Kammer Actives	125,012 5,908,608	11,264 361,558	166,852 7,886,152	1,562 145,359	6,051 293,770	(11,334) (535,674)	(42,530) (160,767)	2,069 97,772	(44,182) (159,540)
702 Kentucky Power Co Mitchell Inactives	9,054,414	816,169	12,084,824	0	432,565	(820,872)	(200,743)	149,827	(439,223)
Kentucky Power Co.	\$44,362,808	\$3,635,183	\$59,210,538	\$282,503	\$2,142,495	(\$4,021,928)	(\$2,424,596)	\$734,088	(\$3,287,438)
250 Ohio Power Co Distribution	\$125,532,167	\$10,862,319	\$167,546,367	\$792,559	\$6,047,991	(\$11,380,736)	(\$5,890,962)	\$2,077,225	(\$8,353,923)
160 Ohio Power Co Transmission	15,784,929	1,294,036	21,067,967	6,898	757,635	(1,431,060)	(1,031,548)	261,199	(1,436,876)
Ohio Power Co.	\$141,317,096	\$12,156,355	\$188,614,334	\$799,457	\$6,805,626	(\$12,811,796)	(\$6,922,510)	\$2,338,424	(\$9,790,799)
167 Public Service Co. of Oklahoma - Distribution	\$42,475,069	\$3,543,276	\$56,690,995	\$342,979	\$2,053,401	(\$3,850,786)	(\$2,477,659)	\$702,850	(\$3,229,215)
198 Public Service Co. of Oklahoma - Generation	21,119,929	1,688,581	28,188,531	230,519	1,025,823	(1,914,731)	(1,498,642)	349,479	(1,807,552)
114 Public Service Co. of Oklahoma - Transmission Public Service Co. of Oklahoma	4,966,885 \$68,561,883	407,840 \$5,639,697	6,629,245 \$91,508,771	46,286 \$619,784	240,587 \$3,319,811	(450,297) (\$6,215,814)	(313,349) (\$4,289,650)	82,189 \$1,134,518	(394,584) (\$5,431,351)
159 Southwestern Electric Power Co Distribution	\$29,730,396	\$2,333,860	\$39,680,824	\$266,974	\$1,442,234	(\$2,695,355)	(\$1,794,965)	\$491,959	(\$2,289,153)
168 Southwestern Electric Power Co Generation	29,296,855	2,266,080	39,102,182	338,812	1,425,822	(2,656,051)	(2,137,691)	484,785	(2,544,323)
161 Southwestern Electric Power Co Texas - Distribution	14,180,070	1,082,675	18,925,979	118,615	688,198	(1,285,564)	(942,674)	234,643	(1,186,782)
111 Southwestern Electric Power Co Texas - Transmission 194 Southwestern Electric Power Co Transmission	0 4,600,227	0 339,245	0 6,139,871	0 36,891	0 223,478	0 (417,056)	0 (280,205)	0 76,122	0 (360,770)
Southwestern Electric Power Co.	\$77,807,548	\$6,021,860	\$103,848,856	\$761,292	\$3,779,732	(\$7,054,026)	(\$5,155,535)	\$1,287,509	(\$6,381,028)
119 AEP Texas North Company - Distribution	\$20,181,106	\$1,708,736	\$26,935,494	\$140,521	\$973,884	(\$1,829,617)	(\$1,276,048)	\$333,944	(\$1,657,316)
166 AEP Texas North Company - Generation	5,115,667	536,755	6,827,823	0	242,528	(463,786)	(67,677)	84,651	(204,284)
192 AEP Texas North Company - Transmission AEP Texas North Co.	2,846,526 \$28,143,299	245,825 \$2,491,316	3,799,226 \$37,562,543	28,905 \$169,426	137,701 \$1,354,113	(258,066) (\$2,551,469)	(233,844) (\$1,577,569)	47,102 \$465,697	(278,202) (\$2,139,802)
230 Kingsport Power Co Distribution	\$3,787,413	\$312,174	\$5,055,017	\$31,035	\$183,213	(\$343,367)	(\$177,403)	\$62,672	(\$243,850)
260 Kingsport Power Co Transmission	496,142	40,996	662,195	0	23,795	(44,980)	(40,419)	8,210	(53,394)
Kingsport Power Co.	\$4,283,555	\$353,170	\$5,717,212	\$31,035	\$207,008	(\$388,347)	(\$217,822)	\$70,882	(\$297,244)
210 Wheeling Power Co Distribution 200 Wheeling Power Co Transmission	\$5,043,053	\$452,189	\$6,730,906	\$29,661 0	\$242,469	(\$457,203)	(\$259,071)	\$83,449	(\$360,695)
Wheeling Power Co.	206,900 \$5,249,953	37,349 \$489,538	276,147 \$7,007,053	\$29,661	9,423 \$251,892	(18,758) (\$475,961)	(2,613) (\$261,684)	3,424 \$86,873	(8,524) (\$369,219)
103 American Electric Power Service Corporation	\$290,213,259	\$20,612,004	\$387,344,366	\$2,893,061	\$14,146,301	(\$26,310,709)	(\$17,282,221)	\$4,802,262	(\$21,751,306)
293 Elmwood	685,492	38,460	914,918	0	33,325	(62,147)	(276,067)	11,343	(293,546)
292 AEP River Operations LLC American Electric Power Service Corporation	4,247,343 \$295,146,094	277,051 \$20,927,515	5,668,881 \$393,928,165	0 \$2,893,061	205,525 \$14,385,151	(385,064) (\$26,757,920)	(1,245,634) (\$18,803,922)	70,282 \$4,883,887	(1,354,891) (\$23,399,743)
143 AEP Pro Serv. Inc.	\$117,071	\$5,112	\$156,253	\$0	\$5,727	(\$10,614)	(\$1,133)	\$1,937	(\$4,083)
171 CSW Energy, Inc.	337,601	22,098	450,592	0	16,334	(30,607)	(15,366)	5,586	(24,053)
189 Central Coal Company Miscellaneous	0 \$454,672	0 \$27,210	0 \$606,845	0 \$0	0 \$22,061	0 (\$41,221)	0 (\$16,499)	0 \$7,523	0 (\$28,136)
270 Cook Coal Terminal	\$1,007,864	\$97,876	\$1.345.185	\$7,291	\$48,341			\$16,677	(\$86,811)
AEP Generating Company	\$1,007,864	\$97,876	\$1,345,185	\$7,291 \$7,291	\$48,341	(\$91,373) (\$91,373)	(\$67,747) (\$67,747)	\$16,677	(\$86,811)
104 Cardinal Operating Company	\$20,139,219	\$1,565,706	\$26,879,588	\$178,375	\$977,214	(\$1,825,820)	(\$1,116,823)	\$333,251	(\$1,453,803)
181 Ohio Power Co Generation AEP Generation Resources - FERC	90,340,791 \$110,480,010	7,966,582 \$9,532,288	120,576,834 \$147,456,422	318,833 \$497 208	4,336,246 \$5,313,460	(8,190,289) (\$10,016,100)	(4,359,566) (\$5,476,389)	1,494,901	(6,399,875) (\$7,853,678)
290 Conesville Coal Preparation Company	\$110,480,010 1,045,375	\$9,532,288 110,691	\$1 47,456,422 1,395,250	\$497,208 0	\$5,313,460 49,535	(\$10,016,109) (94,774)	(\$5,476,389) (51,555)	\$1,828,152 17,298	(\$7,853,678) (79,496)
AEP Generation Resources - SEC	\$111,525,385	\$9,642,979	\$148,851,672	\$497,208	\$5,362,995	(\$10,110,883)	(\$5,527,944)	\$1,845,450	(\$7,933,174)
175 AEP Energy Partners AEP Energy Supply	1,051,812 \$112,577,197	28,923 \$9,671,902	1,403,842 \$150,255,514	41,231 \$538,439	53,938 \$5,416,933	(95,357) (\$10,206,240)	(31,686) (\$5,559,630)	17,405 \$1,862,855	(14,469) (\$7,947,643)
245 Dolet Hills Dolet Hills	\$4,846,172 \$4,846,172	\$271,614 \$271,614	\$6,468,131 \$6,468,131	\$202,362 \$202,362	\$245,719 \$245,719	(\$439,354) (\$439,354)	\$430,570 \$430,570	\$80,191 \$80,191	\$519,488 \$519,488
Total	\$1,196,810,536	\$96,289,116	\$1,597,369,518	\$9,316,272	\$57,928,473	(\$108,502,746)	(\$68,626,236)	\$19,804,049	(\$90,080,188)

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AMERICAN ELECTRIC POWER NON-UMWA POSTRETIREMENT WELFARE PLAN ESTIMATED 2022 NET PERIODIC POSTRETIREMENT BENEFIT COST

	Accumulated Postretirement	Expected Net Benefit	Fair Value	Service	Interest	Expected Return on	Amortiza	ations	Net Periodic Postretirement
Location	Benefit Obligation	Payments	of Assets	Cost	Cost	Assets	PSC	(G)/L	Benefit Cost
140 Appalachian Power Co Distribution 215 Appalachian Power Co Generation	\$93,044,623 79,693,603	\$8,275,160 6,629,717	\$128,247,471 109,845,176	\$561,582 449,595	\$4,475,955 3,843,439	(\$8,715,748) (7,465,121)	(\$5,097,397) (4,162,884)	\$1,465,817 1,255,486	(\$7,309,791) (6,079,485)
150 Appalachian Power Co Transmission Appalachian Power Co FERC	10,401,782 \$183,140,008	794,801 \$15,699,678	14,337,231 \$252,429,878	2,852 \$1,014,029	500,604 \$8,819,998	(974,364) (\$17,155,233)	(781,538) (\$10,041,819)	163,869 \$2,885,172	(1,088,577) (\$14,477,853)
225 Cedar Coal Co	387,998	62,320	534,795	\$1,014,029	17,861	(36,345)	(8,202)	6,112	(20,574)
Appalachian Power Co SEC	\$183,528,006	\$15,761,998	\$252,964,673	\$1,014,029	\$8,837,859	(\$17,191,578)	(\$10,050,021)	\$2,891,284	(\$14,498,427)
211 AEP Texas Central Company - Distribution 147 AEP Texas Central Company - Generation	\$68,445,573 0	\$5,823,997 0	\$94,341,525 0	\$498,804 0	\$3,303,395 0	(\$6,411,487) 0	(\$3,881,048) (15,337)	\$1,078,286 0	(\$5,412,050) (15,337)
169 AEP Texas Central Company - Transmission AEP Texas Central Co.	6,715,247 \$75,160,820	542,318 \$6,366,315	9,255,918 \$103,597,443	55,250 \$554,054	325,132 \$3,628,527	(629,036) (\$7,040,523)	(391,921) (\$4,288,306)	105,791 \$1,184,077	(534,784) (\$5,962,171)
170 Indiana Michigan Power Co Distribution	\$45,671,876	\$4,229,949	\$62,951,543	\$330,529	\$2,195,661	(\$4,278,211)	(\$2,601,438)	\$719,511	(\$3,633,948)
132 Indiana Michigan Power Co Generation	27,489,510	2,469,556 3.532.295	37,889,993	186,109	1,322,795 2,400,503	(2,575,019)	(1,850,054)	433,067 771,567	(2,483,102) (4,198,900)
190 Indiana Michigan Power Co Nuclear 120 Indiana Michigan Power Co Transmission	48,976,177 10,358,161	801,165	67,506,005 14,277,106	778,494 63,352	501,291	(4,587,734) (970,278)	(3,561,730) (596,815)	163,182	(839,268)
280 Ind Mich River Transp Lakin	10,293,517	826,899	14,188,004	126,216	500,566	(964,222)	(811,278)	162,163	(986,555)
Indiana Michigan Power Co FERC 202 Price River Coal	\$142,789,241 0	\$11,859,864 0	\$196,812,651 0	\$1,484,700 0	\$6,920,816 0	(\$13,375,464)	(\$9,421,315) 0	\$2,249,490 0	(\$12,141,773) 0
Indiana Michigan Power Co SEC	\$142,789,241	\$11,859,864	\$196,812,651	\$1,484,700	\$6,920,816	(\$13,375,464)	(\$9,421,315)	\$2,249,490	(\$12,141,773)
110 Kentucky Power Co Distribution	\$16,950,261	\$1,431,206	\$23,363,286	\$111,443	\$817,741	(\$1,587,778)	(\$1,210,578)	\$267,033	(\$1,602,139)
117 Kentucky Power Co Generation	10,315,423	886,372	14,218,198	27,182	495,241	(966,274)	(611,828)	162,508	(893,171)
180 Kentucky Power Co Transmission 600 Kentucky Power Co Kammer Actives	1,108,589 121,361	77,612 13,231	1,528,017 167,277	177 1,599	53,522 5,821	(103,845) (11,368)	(198,150) (42,530)	17,465 1,912	(230,831) (44,566)
701 Kentucky Power Co Mitchell Actives	5,986,179	377,732	8,251,012	148,811	297,421	(560,742)	(160,767)	94,306	(180,971)
702 Kentucky Power Co Mitchell Inactives	8,670,810	750,446	11,951,356	0	415,008	(812,219)	(200,743)	136,599	(461,355)
Kentucky Power Co.	\$43,152,623	\$3,536,599	\$59,479,146	\$289,212	\$2,084,754	(\$4,042,226)	(\$2,424,596)	\$679,823	(\$3,413,033)
250 Ohio Power Co Distribution 160 Ohio Power Co Transmission	\$121,510,398 15,255,426	\$10,717,430 1,275,093	\$167,483,093 21,027,220	\$811,382 7,062	\$5,851,421 731,636	(\$11,382,216) (1,429,018)	(\$5,890,962) (1,031,548)	\$1,914,265 240,333	(\$8,696,110) (1,481,535)
Ohio Power Co Transmission	\$136,765,824	\$11,992,523	\$188,510,313	\$818,444	\$6,583,057	(\$12,811,234)	(\$6,922,510)	\$2,154,598	(\$10,177,645)
167 Public Service Co. of Oklahoma - Distribution	\$41,328,173	\$3,536,326	\$56,964,427	\$351,125	\$1,996,635	(\$3,871,325)	(\$2,477,659)	\$651,081	(\$3,350,143)
198 Public Service Co. of Oklahoma - Generation	20,687,690	1,687,681	28,514,747	235,994	1,004,507	(1,937,873)	(1,498,642)	325,912	(1,870,102)
114 Public Service Co. of Oklahoma - Transmission Public Service Co. of Oklahoma	4,845,918 \$66,861,781	396,463 \$5,620,470	6,679,341 \$92,158,515	47,385 \$634,504	234,874 \$3,236,016	(453,931) (\$6,263,129)	(313,349) (\$4,289,650)	76,342 \$1,053,335	(408,679) (\$5,628,924)
159 Southwestern Electric Power Co Distribution 168 Southwestern Electric Power Co Generation	\$29,105,744 28,795,409	\$2,352,047 2,282,492	\$40,117,719 39,689,971	\$273,315 346,859	\$1,410,869 1,400,747	(\$2,726,416) (2,697,346)	(\$1,794,965) (2,137,691)	\$458,529 453,640	(\$2,378,668) (2,633,791)
161 Southwestern Electric Power Co Texas - Distribution	13,904,208	1,095,555	19,164,778	121,432	674,227	(1,302,446)	(942,674)	219,046	(1,230,415)
111 Southwestern Electric Power Co Texas - Transmission 194 Southwestern Electric Power Co Transmission	0 4,521,351	0 346,262	0 6,231,976	0 37,767	0 219,405	0 (423,528)	0 (280,205)	0 71,229	0 (375,332)
Southwestern Electric Power Co.	\$76,326,712	\$6,076,356	\$105,204,444	\$779,373	\$3,705,248	(\$7,149,736)	(\$5,155,535)	\$1,202,444	(\$6,618,206)
119 AEP Texas North Company - Distribution	\$19,586,775	\$1,691,666	\$26,997,308	\$143,858	\$944,756	(\$1,834,748)	(\$1,276,048)	\$308,568	(\$1,713,614)
166 AEP Texas North Company - Generation 192 AEP Texas North Company - Transmission	4,821,440 2,767,307	527,895 237,587	6,645,601 3,814,300	0 29,591	228,036 133,978	(451,638) (259,221)	(67,677) (233,844)	75,957 43,596	(215,322) (285,900)
AEP Texas North Co.	\$27,175,522	\$2,457,148	\$37,457,209	\$173,449	\$1,306,770	(\$2,545,607)	(\$1,577,569)	\$428,121	(\$2,214,836)
230 Kingsport Power Co Distribution	\$3,689,487	\$294,753	\$5,085,381	\$31,772	\$178,784	(\$345,604)	(\$177,403)	\$58,124	(\$254,327)
260 Kingsport Power Co Transmission Kingsport Power Co.	478,941 \$4,168,428	43,255 \$338,008	660,145 \$5,745,526	0 \$31,772	22,879 \$201,663	(44,864) (\$390,468)	(40,419) (\$217,822)	7,545 \$65,669	(54,859) (\$309,186)
210 Wheeling Power Co Distribution	\$4,862,994	\$446,627	\$6,702,877	\$30,365	\$233,638	(\$455,530)	(\$259,071)	\$76,611	(\$373,987)
200 Wheeling Power Co Transmission	178,974	34,329	246,688	0	8,101	(16,765)	(2,613)	2,820	(8,457)
Wheeling Power Co.	\$5,041,968	\$480,956	\$6,949,565	\$30,365	\$241,739	(\$472,295)	(\$261,684)	\$79,431	(\$382,444)
103 American Electric Power Service Corporation	\$286,640,617	\$20,756,874	\$395,089,294	\$2,961,773	\$13,967,528	(\$26,850,419)	(\$17,282,221)	\$4,515,714	(\$22,687,625)
293 Elmwood 292 AEP River Operations LLC	680,357 4,175,817	38,988 268,541	937,766 5,755,711	0	33,055 202,159	(63,731) (391,160)	(276,067) (1,245,634)	10,718 65,785	(296,025) (1,368,850)
American Electric Power Service Corporation	\$291,496,791	\$21,064,403	\$401,782,771	\$2,961,773	\$14,202,742	(\$27,305,310)	(\$18,803,922)	\$4,592,217	(\$24,352,500)
143 AEP Pro Serv, Inc. 171 CSW Energy, Inc.	\$117,686 331,837	\$5,612 22,856	\$162,212 457,385	\$0 0	\$5,746 16,027	(\$11,024) (31,084)	(\$1,133)	\$1,854 5,228	(\$4,557)
189 Central Coal Company	331,037	22,000	457,365	0	10,027	(31,064)	(15,366) 0	5,226	(25,195) 0
Miscellaneous	\$449,523	\$28,468	\$619,597	\$0	\$21,773	(\$42,108)	(\$16,499)	\$7,082	(\$29,752)
270 Cook Coal Terminal AEP Generating Company	\$965,620 \$965,620	\$96,035 \$96,035	\$1,330,956 \$1,330,956	\$7,464 \$7,464	\$46,283 \$46,283	(\$90,452) (\$90,452)	(\$67,747) (\$67,747)	\$15,212 \$15,212	(\$89,240) (\$89,240)
104 Cardinal Operating Company	\$19,729,102	\$1,541,019	\$27,193,484	\$182,611	\$957,530	(\$1,848,080)	(\$1,116,823)	\$310,811	(\$1,513,951)
181 Ohio Power Co Generation	87,029,288	7,762,232	119,956,272	326,405	4,176,096	(8,152,275)	(4,359,566)	1,371,052	(6,638,288)
AEP Generation Resources - FERC	\$106,758,390	\$9,303,251	\$147,149,756	\$509,016	\$5,133,626	(\$10,000,355)	(\$5,476,389)	\$1,681,863	(\$8,152,239)
290 Conesville Coal Preparation Company AEP Generation Resources - SEC	984,219 \$107,742,609	93,563 \$9,396,814	1,356,592 \$148,506,348	0 \$509,016	46,900 \$5,180,526	(92,195) (\$10,092,550)	(51,555) (\$5,527,944)	15,505 \$1,697,368	(81,345) (\$8,233,584)
175 AEP Energy Partners	1,118,058	31,876	1,541,068	42,210	57,226	(104,732)	(31,686)	17,614	(19,368)
AEP Energy Supply	\$108,860,667	\$9,428,690	\$150,047,416	\$551,226	\$5,237,752	(\$10,197,282)	(\$5,559,630)	\$1,714,982	(\$8,252,952)
245 Dolet Hills Dolet Hills	\$5,022,639 \$5,022,639	\$303,691 \$303,691	\$6,922,923 \$6,922,923	\$207,168 \$207,168	\$253,991 \$253,991	(\$470,485) (\$470,485)	\$430,570 \$430,570	\$79,126 \$79,126	\$500,370 \$500,370
Total	\$1,167,766,165	\$95,411,524	\$1,609,583,148	\$9,537,533	\$56,508,990	(\$109,387,897)	(\$68,626,236)	\$18,396,891	(\$93,570,719)
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AMERICAN ELECTRIC POWER
NON-UMWA POSTRETIREMENT WELFARE PLAN
ESTIMATED 2023 NET PERIODIC POSTRETIREMENT BENEFIT COST

	Accumulated	Expected Net				Expected			Net Periodic
Location	Postretirement Benefit Obligation	Benefit Payments	Fair Value of Assets	Service Cost	Interest Cost	Return on Assets	Amortiza PSC	(G)/L	Postretirement Benefit Cost
140 Appalachian Power Co Distribution	\$89,807,000	\$8,057,823	\$128,080,517	\$574,920	\$4,320,107	(\$8,709,238)	(\$4,467,940)	\$1,344,717	(\$6,937,434)
215 Appalachian Power Co Generation 150 Appalachian Power Co Transmission	77,356,920 10,110,437	6,486,916 808,931	110,324,522 14,419,255	460,273 2,920	3,730,665 485,691	(7,501,863) (980,483)	(3,609,086) (682,877)	1,158,297 151,388	(5,761,714) (1,023,361)
Appalachian Power Co Transmission	\$177,274,357	\$15,353,670	\$252,824,294	\$1,038,113	\$8,536,463	(\$17,191,584)	(\$8,759,903)	\$2,654,402	(\$13,722,509)
225 Cedar Coal Co	343,539	55,887	489,947	0	15,797	(33,315)	(4,704)	5,144	(17,078)
Appalachian Power Co SEC	\$177,617,896	\$15,409,557	\$253,314,241	\$1,038,113	\$8,552,260	(\$17,224,899)	(\$8,764,607)	\$2,659,546	(\$13,739,587)
211 AEP Texas Central Company - Distribution 147 AEP Texas Central Company - Generation	\$66,423,775	\$5,786,611 0	\$94,731,941 0	\$510,651 0	\$3,203,820 0	(\$6,441,597) 0	(\$3,406,020)	\$994,590 0	(\$5,138,556)
169 AEP Texas Central Company - Transmission	0 6,553,311	544,884	9,346,170	56,562	317,038	(635,522)	(9,150) (345,328)	98,125	(9,150) (509,125)
AEP Texas Central Co.	\$72,977,086	\$6,331,495	\$104,078,111	\$567,213	\$3,520,858	(\$7,077,119)	(\$3,760,498)	\$1,092,715	(\$5,656,831)
170 Indiana Michigan Power Co Distribution	\$43,968,117	\$4,094,272	\$62,706,239	\$338,379	\$2,114,216	(\$4,263,908)	(\$2,258,362)	\$658,352	(\$3,411,323)
132 Indiana Michigan Power Co Generation 190 Indiana Michigan Power Co Nuclear	26,528,858 48,622,879	2,429,747 3,577,150	37,834,800 69,344,745	190,529 796,983	1,275,967 2,382,655	(2,572,696) (4,715,314)	(1,637,929) (3,173,548)	397,227 728,050	(2,346,902) (3,981,174)
120 Indiana Michigan Power Co Transmission	10,121,639	813,269	14,435,231	64,857	489,241	(981,569)	(519,191)	151,555	(795,107)
280 Ind Mich River Transp Lakin	10,093,400	815,364	14,394,957	129,214	490,995	(978,830)	(726,153)	151,133	(933,641)
Indiana Michigan Power Co FERC 202 Price River Coal	\$139,334,893 0	\$11,729,802 0	\$198,715,972 0	\$1,519,962 0	\$6,753,074 0	(\$13,512,317) 0	(\$8,315,183) 0	\$2,086,317 0	(\$11,468,147) 0
Indiana Michigan Power Co SEC	\$139,334,893	\$11,729,802	\$198,715,972	\$1,519,962	\$6,753,074	(\$13,512,317)	(\$8,315,183)	\$2,086,317	(\$11,468,147)
110 Kentucky Power Co Distribution	\$16,448,239	\$1,398,016	\$23,458,071	\$114,090	\$793,592	(\$1,595,105)	(\$1,077,751)	\$246,286	(\$1,518,888)
117 Kentucky Power Co Generation 180 Kentucky Power Co Transmission	9,951,474	874,184	14,192,546	27,828	477,377	(965,067)	(534,759)	149,007 16,241	(845,614)
600 Kentucky Power Co Transmission 600 Kentucky Power Co Kammer Actives	1,084,676 115,550	79,473 12,453	1,546,938 164,795	181 1,637	52,280 5,552	(105,189) (11,206)	(179,802) (42,519)	1,730	(216,289) (44,806)
701 Kentucky Power Co Mitchell Actives	6,054,679	403,834	8,635,033	152,345	300,378	(587,166)	(160,758)	90,659	(204,542)
702 Kentucky Power Co Mitchell Inactives Kentucky Power Co.	8,335,372 \$41,989,990	710,747 \$3,478,707	11,887,701 \$59,885,084	0 \$296,081	399,217 \$2,028,396	(808,342) (\$4,072,075)	(200,742) (\$2,196,331)	124,809 \$628,732	(485,058) (\$3,315,197)
•	\$41,303,330	φ3,476,707	\$39,003,004	\$250,00 i	\$2,020,390	(\$4,072,073)	(\$2,190,331)	\$020,732	(\$3,313,197)
250 Ohio Power Co Distribution	\$117,455,771	\$10,518,501	\$167,512,509	\$830,652	\$5,654,566	(\$11,390,541)	(\$5,113,012)	\$1,758,713	(\$8,259,622)
160 Ohio Power Co Transmission Ohio Power Co.	14,719,031 \$132,174,802	1,280,147 \$11,798,648	20,991,917 \$188,504,426	7,230 \$837,882	704,700 \$6,359,266	(1,427,412) (\$12,817,953)	(894,314) (\$6,007,326)	220,394 \$1,979,107	(1,389,402) (\$9,649,024)
167 Public Service Co. of Oklahoma - Distribution 198 Public Service Co. of Oklahoma - Generation	\$40,139,607 20,240,510	\$3,506,327 1,703,420	\$57,246,113 28,866,514	\$359,464 241,599	\$1,938,365 982,039	(\$3,892,630) (1,962,870)	(\$2,179,866) (1,343,022)	\$601,027 303,069	(\$3,173,640) (1,779,185)
114 Public Service Co. of Oklahoma - Transmission	4,731,714	389,611	6,748,253	48,510	229,390	(458,869)	(277,975)	70,850	(388,094)
Public Service Co. of Oklahoma	\$65,111,831	\$5,599,358	\$92,860,880	\$649,573	\$3,149,794	(\$6,314,369)	(\$3,800,863)	\$974,946	(\$5,340,919)
159 Southwestern Electric Power Co Distribution	\$28,437,881	\$2,343,878	\$40,557,401	\$279,806	\$1,378,002	(\$2,757,828)	(\$1,712,430)	\$425,812	(\$2,386,638)
168 Southwestern Electric Power Co Generation 161 Southwestern Electric Power Co Texas - Distribution	28,260,523 13,604,312	2,306,659 1,102,743	40,304,457 19,402,133	355,097 124,316	1,373,818 659,199	(2,740,629) (1,319,309)	(1,924,757) (840,316)	423,156 203,703	(2,513,315) (1,172,407)
111 Southwestern Electric Power Co Texas - Transmission	0	0	0	0	0	0	0	0	0
194 Southwestern Electric Power Co Transmission	4,432,261	358,528	6,321,181	38,664	214,692	(429,829)	(246,131)	66,366	(356,238)
Southwestern Electric Power Co.	\$74,734,977	\$6,111,808	\$106,585,172	\$797,883	\$3,625,711	(\$7,247,595)	(\$4,723,634)	\$1,119,037	(\$6,428,598)
119 AEP Texas North Company - Distribution	\$18,983,723	\$1,672,378	\$27,074,115	\$147,275	\$915,250	(\$1,840,990)	(\$1,133,906)	\$284,251	(\$1,628,120)
166 AEP Texas North Company - Generation 192 AEP Texas North Company - Transmission	4,521,581 2,693,289	514,670 231,255	6,448,567 3,841,102	0 30,294	213,369 130,468	(438,491) (261,188)	(38,821) (210,477)	67,703 40,328	(196,240) (270,575)
AEP Texas North Co.	\$26,198,593	\$2,418,303	\$37,363,784	\$177,569	\$1,259,087	(\$2,540,669)	(\$1,383,204)	\$392,282	(\$2,094,935)
230 Kingsport Power Co Distribution	\$3,605,290	\$298,679	\$5,141,775	\$32,527	\$174,515	(\$349,631)	(\$154,125)	\$53,983	(\$242,731)
260 Kingsport Power Co Transmission	458,565	42,607	653,994	0	21,876	(44,470)	(34,972)	6,866	(50,700)
Kingsport Power Co.	\$4,063,855	\$341,286	\$5,795,769	\$32,527	\$196,391	(\$394,101)	(\$189,097)	\$60,849	(\$293,431)
210 Wheeling Power Co Distribution	\$4,680,370	\$435,412	\$6,675,028	\$31,086 0	\$224,820	(\$453,890)	(\$226,479)	\$70,081	(\$354,382)
200 Wheeling Power Co Transmission Wheeling Power Co.	152,746 \$4,833,116	30,760 \$466,172	217,843 \$6,892,871	\$31, 086	6,878 \$231,698	(14,813) (\$468,703)	(1,501) (\$227,980)	2,287 \$72,368	(7,149) (\$361,531)
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103 American Electric Power Service Corporation 293 Elmwood	\$282,813,044 674,424	\$20,820,788 39,545	\$403,340,949 961,847	\$3,032,114 0	\$13,778,088 32,745	(\$27,426,437) (65,404)	(\$15,083,759) (257,329)	\$4,234,678 10,098	(\$21,465,316) (279,890)
292 AEP River Operations LLC	4,109,435	270,404	5,860,774	0	198,794	(398,522)	(1,149,926)	61,532	(1,288,122)
American Electric Power Service Corporation	\$287,596,903	\$21,130,737	\$410,163,570	\$3,032,114	\$14,009,627	(\$27,890,363)	(\$16,491,014)	\$4,306,308	(\$23,033,328)
143 AEP Pro Serv, Inc.	\$117,820	\$5,775	\$168,032	\$0	\$5,748	(\$11,426)	(\$650)	\$1,764	(\$4,564)
171 CSW Energy, Inc.	325,008	23,631	463,518	0	15,667	(31,518)	(13,873)	4,866	(24,858)
189 Central Coal Company Miscellaneous	0 \$442,828	0 \$29,406	0 \$631,550	0 \$0	0 \$21,415	0 (\$42,944)	0 (\$14,523)	0 \$6,630	(\$29,422)
070 Cook Cook Towniant	6000 000	670.050	£4 040 000	P7 C44	644.577	(000 540)		642.005	(000,004)
270 Cook Coal Terminal AEP Generating Company	\$923,332 \$923,332	\$79,850 \$79,850	\$1,316,833 \$1,316,833	\$7,641 \$7,641	\$44,577 \$44,577	(\$89,542) (\$89,542)	(\$60,465) (\$60,465)	\$13,825 \$13,825	(\$83,964) (\$83,964)
104 Cardinal Operating Company	\$19,328,224	\$1,564,858	\$27,565,434	\$186,948	\$937,114	(\$1,874,399)	(\$982,050)	\$289,409	(\$1,442,978)
181 Ohio Power Co Generation	83,769,557	7,516,806	119,470,066	334,157	4,019,558	(8,123,744)	(3,691,307)	1,254,316	(6,207,020)
AEP Generation Resources - FERC	\$103,097,781	\$9,081,664	\$147,035,500	\$521,105	\$4,956,672	(\$9,998,143)	(\$4,673,357)	\$1,543,725	(\$7,649,998)
290 Conesville Coal Preparation Company AEP Generation Resources - SEC	937,556 \$104,035,337	83,344 \$9,165,008	1,337,119 \$148,372,619	0 \$521,105	44,820 \$5,001,492	(90,922) (\$10,089,065)	(44,779) (\$4,718,136)	14,038 \$1,557,763	(76,843) (\$7,726,841)
175 AEP Energy Partners	1,185,618	34,216	1,690,899	43,212	60,597	(114,978)	(28,522)	17,753	(21,938)
AEP Energy Supply	\$105,220,955	\$9,199,224	\$150,063,518	\$564,317	\$5,062,089	(\$10,204,043)	(\$4,746,658)	\$1,575,516	(\$7,748,779)
245 Dolet Hills	\$5,180,107	\$333,828	\$7,387,740	\$212,088	\$261,366	(\$502,353)	\$430,570	\$77,564	\$479,235
Dolet Hills	\$5,180,107	\$333,828	\$7,387,740	\$212,088	\$261,366	(\$502,353)	\$430,570	\$77,564	\$479,235
Total	\$1,138,401,164	\$94,458,181	\$1,623,559,521	\$9,764,049	\$55,075,609	(\$110,399,045)	(\$60,250,813)	\$17,045,742	(\$88,764,458)

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AMERICAN ELECTRIC POWER NON-UMWA POSTRETIREMENT WELFARE PLAN ESTIMATED 2024 NET PERIODIC POSTRETIREMENT BENEFIT COST

Landing.	Accumulated Postretirement	Expected Net Benefit	Fair Value	Service	Interest	Expected Return on	Amortiza		Net Periodic Postretirement
Location	Benefit Obligation	Payments	of Assets	Cost	Cost	Assets	PSC	(G)/L	Benefit Cost
140 Appalachian Power Co Distribution	\$86,644,204	\$7,889,271	\$128,116,369	\$588,574	\$4,166,813	(\$8,717,316)	(\$750,141)	\$1,230,524	(\$3,481,546)
215 Appalachian Power Co Generation 150 Appalachian Power Co Transmission	75,060,942 9,790,117	6,382,964 819,320	110,988,790 14,476,147	471,204 2,989	3,618,980 469,422	(7,551,918) (984,988)	(596,598) (114,808)	1,066,018 139,040	(2,992,314) (488,345)
Appalachian Power Co FERC	\$171,495,263	\$15,091,555	\$253,581,306	\$1,062,767	\$8,255,215	(\$17,254,222)	(\$1,461,547)	\$2,435,582	(\$6,962,205)
225 Cedar Coal Co	303,449	49,610	448,695	0	13,947	(30,530)	0	4,310	(12,273)
Appalachian Power Co SEC	\$171,798,712	\$15,141,165	\$254,030,001	\$1,062,767	\$8,269,162	(\$17,284,752)	(\$1,461,547)	\$2,439,892	(\$6,974,478)
211 AEP Texas Central Company - Distribution 147 AEP Texas Central Company - Generation	\$64,351,635 0	\$5,723,048 0	\$95,153,483 0	\$522,779 0	\$3,102,390 0	(\$6,474,450) 0	(\$572,702) (170)	\$913,924 0	(\$2,508,059) (170)
169 AEP Texas Central Company - Transmission	6,382,027	542,230	9,436,778	57,905	308,606	(642,099)	(58,681)	90,638	(243,631)
AEP Texas Central Co.	\$70,733,662	\$6,265,278	\$104,590,261	\$580,684	\$3,410,996	(\$7,116,549)	(\$631,553)	\$1,004,562	(\$2,751,860)
170 Indiana Michigan Power Co Distribution	\$42,326,440	\$3,939,889	\$62,585,950	\$346.416	\$2,036,347	(\$4,258,484)	(\$374,954)	\$601.122	(\$1,649,553)
132 Indiana Michigan Power Co Generation	25,565,607	2,329,738	37,802,560	195,054	1,230,500	(2,572,168)	(282,661)	363,084	(1,066,191)
190 Indiana Michigan Power Co Nuclear	48,225,367	3,593,022	71,308,393	815,911	2,363,334	(4,851,978)	(560,473)	684,898	(1,548,308)
120 Indiana Michigan Power Co Transmission 280 Ind Mich River Transp Lakin	9,862,468 9,898,245	804,313 816,978	14,583,129 14,636,030	66,397 132,283	476,581 481,351	(992,268) (995,867)	(86,552) (126,462)	140,067 140,575	(395,775) (368,120)
Indiana Michigan Power Co FERC	\$135,878,127	\$11,483,940	\$200,916,062	\$1,556,061	\$6,588,113	(\$13,670,765)	(\$1,431,102)	\$1,929,746	(\$5,027,947)
202 Price River Coal	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co SEC	\$135,878,127	\$11,483,940	\$200,916,062	\$1,556,061	\$6,588,113	(\$13,670,765)	(\$1,431,102)	\$1,929,746	(\$5,027,947)
110 Kentucky Power Co Distribution	\$15,957,905	\$1,362,530	\$23,596,141	\$116,800	\$770,087	(\$1,605,533)	(\$186,335)	\$226,635	(\$678,346)
117 Kentucky Power Co Generation	9,582,495	853,585	14,169,147	28,489	459,470	(964,100)	(89,627)	136,091	(429,677)
180 Kentucky Power Co Transmission	1,057,664	80,834	1,563,914	185	50,896	(106,412)	(32,292)	15,021	(72,602)
600 Kentucky Power Co Kammer Actives 701 Kentucky Power Co Mitchell Actives	110,286 6.103.568	11,632 448,997	163,074 9,025,035	1,676 155,963	5,311 301,889	(11,096) (614,083)	(12,715) (60,305)	1,566 86,683	(15,258) (129,853)
702 Kentucky Power Co Mitchell Inactives	8,023,842	697,477	11,864,446	0	383,968	(807,283)	(108,102)	113,955	(417,462)
Kentucky Power Co.	\$40,835,760	\$3,455,055	\$60,381,757	\$303,113	\$1,971,621	(\$4,108,507)	(\$489,376)	\$579,951	(\$1,743,198)
250 Ohio Power Co Distribution	\$113,422,488	\$10.285.529	\$167,712,053	\$850,380	\$5,459,641	(\$11,411,492)	(\$841,947)	\$1,610,830	(\$4,332,588)
160 Ohio Power Co Transmission	14,150,814	1,279,513	20,924,088	7,402	676,313	(1,423,720)	(147,780)	200,970	(686,815)
Ohio Power Co.	\$127,573,302	\$11,565,042	\$188,636,141	\$857,782	\$6,135,954	(\$12,835,212)	(\$989,727)	\$1,811,800	(\$5,019,403)
167 Public Service Co. of Oklahoma - Distribution	\$38,931,109	\$3,475,257	\$57,565,447	\$368,001	\$1,879,134	(\$3,916,878)	(\$369,064)	\$552,901	(\$1,485,906)
198 Public Service Co. of Oklahoma - Generation	19,760,728	1,691,214	29,219,181	247,337	958,639	(1,988,137)	(235,833)	280,643	(737,351)
114 Public Service Co. of Oklahoma - Transmission	4,620,003	384,438	6,831,363	49,662	223,990	(464,821)	(47,953)	65,613	(173,509)
Public Service Co. of Oklahoma	\$63,311,840	\$5,550,909	\$93,615,991	\$665,000	\$3,061,763	(\$6,369,836)	(\$652,850)	\$899,157	(\$2,396,766)
159 Southwestern Electric Power Co Distribution	\$27,751,811	\$2,314,092	\$41,035,189	\$286,451	\$1,344,766	(\$2,792,123)	(\$331,569)	\$394,132	(\$1,098,343)
168 Southwestern Electric Power Co Generation	27,682,779	2,318,955	40,933,115	363,531	1,345,049	(2,785,178)	(339,735)	393,152	(1,023,181)
161 Southwestern Electric Power Co Texas - Distribution	13,285,084	1,093,963	19,643,977	127,269	643,602	(1,336,619)	(145,622)	188,675	(522,695)
111 Southwestern Electric Power Co Texas - Transmission 194 Southwestern Electric Power Co Transmission	0 4,327,089	0 369,958	0 6,398,246	0 39,582	0 209,197	0 (435,351)	0 (41,708)	0 61,453	(166,827)
Southwestern Electric Power Co.	\$73,046,763	\$6,096,968	\$108,010,527	\$816,833	\$3,542,614	(\$7,349,271)	(\$858,634)	\$1,037,412	(\$2,811,046)
440 AEDT N. (1.0)	040.070.070	04.054.004	007.400.505	0450 770	2005.004	(04.040.004)	(0404 700)	0000 040	(0710 000)
119 AEP Texas North Company - Distribution 166 AEP Texas North Company - Generation	\$18,373,870 4,220,280	\$1,654,901 499,260	\$27,168,505 6,240,313	\$150,773 0	\$885,364 198,685	(\$1,848,604) (424,604)	(\$194,782) 0	\$260,946 59,937	(\$746,303) (165,982)
192 AEP Texas North Company - Transmission	2,622,796	228,014	3,878,195	31,013	127,060	(263,881)	(37,182)	37,249	(105,741)
AEP Texas North Co.	\$25,216,946	\$2,382,175	\$37,287,013	\$181,786	\$1,211,109	(\$2,537,089)	(\$231,964)	\$358,132	(\$1,018,026)
230 Kingsport Power Co Distribution	\$3,513,653	\$296,546	\$5,195,460	\$33,300	\$170,024	(\$353,510)	(\$25,400)	\$49,901	(\$125,685)
260 Kingsport Power Co Transmission	437,834	42,171	647,403	0	20,850	(44,051)	(5,843)	6,218	(22,826)
Kingsport Power Co.	\$3,951,487	\$338,717	\$5,842,863	\$33,300	\$190,874	(\$397,561)	(\$31,243)	\$56,119	(\$148,511)
210 Wheeling Power Co Distribution	\$4,500,864	\$433.072	\$6,655,198	\$31,824	\$215,940	(\$452,834)	(\$37,583)	\$63,921	(\$178.732)
200 Wheeling Power Co Transmission	128,864	27,201	190,545	0	5,771	(12,965)	0	1,830	(5,364)
Wheeling Power Co.	\$4,629,728	\$460,273	\$6,845,743	\$31,824	\$221,711	(\$465,799)	(\$37,583)	\$65,751	(\$184,096)
103 American Electric Power Service Corporation	\$278,802,458	\$20,884,275	\$412,250,982	\$3,104,129	\$13,579,591	(\$28,050,453)	(\$2,589,279)	\$3,959,564	(\$9,996,448)
293 Elmwood	667,624	40,299	987,182	0	32,386	(67,170)	(47,195)	9,482	(72,497)
292 AEP River Operations LLC	4,037,825	269,045	5,970,526	0	195,247	(406,248)	(212,552)	57,345	(366,208)
American Electric Power Service Corporation	\$283,507,907	\$21,193,619	\$419,208,690	\$3,104,129	\$13,807,224	(\$28,523,871)	(\$2,849,026)	\$4,026,391	(\$10,435,153)
143 AEP Pro Serv, Inc.	\$117,793	\$5,929	\$174,175	\$0	\$5,743	(\$11,851)	\$0	\$1,673	(\$4,435)
171 CSW Energy, Inc.	317,044	24,221	468,797	0	15,254	(31,898)	(2,497)	4,503	(14,638)
189 Central Coal Company Miscellaneous	0 \$434,837	0	0 \$642,972	0 \$0	620.007	0 (\$43.740)	0 (\$2.407)	0	(\$40.073)
Miscellaneous	\$434,63 <i>1</i>	\$30,150	\$042,972	ŞU	\$20,997	(\$43,749)	(\$2,497)	\$6,176	(\$19,073)
270 Cook Coal Terminal	\$895,700	\$75,380	\$1,324,426	\$7,822	\$43,315	(\$90,117)	(\$10,620)	\$12,721	(\$36,879)
AEP Generating Company	\$895,700	\$75,380	\$1,324,426	\$7,822	\$43,315	(\$90,117)	(\$10,620)	\$12,721	(\$36,879)
104 Cardinal Operating Company	\$18,887,428	\$1,537,492	\$27,927,877	\$191,388	\$915,972	(\$1,900,273)	(\$166,189)	\$268,240	(\$690,862)
181 Ohio Power Co Generation	80,606,466	7,261,733	119,188,673	342,093	3,868,099	(8,109,856)	(484,947)	1,144,776	(3,239,835)
AEP Generation Resources - FERC	\$99,493,894	\$8, 799,225	\$147,116,550	\$533,481 0	\$4,784,071	(\$10,010,129)	(\$651,136)	\$1,413,016	(\$3,930,697)
290 Conesville Coal Preparation Company AEP Generation Resources - SEC	899,032 \$100,392,926	73,607 \$8,872,832	1,329,353 \$148,445,903	\$533,481	43,134 \$4,827,205	(90,452) (\$10,100,581)	(7,443) (\$658,579)	12,768 \$1,425,784	(41,993) (\$3,972,690)
175 AEP Energy Partners	1,255,211	37,847	1,856,017	44,238	64,038	(126,287)	(5,145)	17,827	(5,329)
AEP Energy Supply	\$101,648,137	\$8,910,679	\$150,301,920	\$577,719	\$4,891,243	(\$10,226,868)	(\$663,724)	\$1,443,611	(\$3,978,019)
245 Dolet Hills	\$5,319,733	\$338,710	\$7,866,018	\$217,125	\$268,478	(\$535,221)	\$430,570	\$75,551	\$456,503
Dolet Hills	\$5,319,733	\$338,710	\$7,866,018	\$217,125	\$268,478	(\$535,221)	\$430,570	\$75,551	\$456,503
Total	\$1 100 700 6/4	\$02.200.000	\$1 620 F00 205	\$0 00F 04F		(\$111 EEE 407)	(\$0.040.076\	\$15.746.070	(\$42.007.0E0)
Total	\$1,108,782,641	\$93,288,060	\$1,639,500,385	\$9,995,945	\$53,635,174	(\$111,555,167)	(\$9,910,876)	\$15,746,972	(\$42,087,952)

KPSC Case No. 2017-00179 Commission Staff's First Set of Data Request Dated May 22, 2017 Item No. 52 53Attachment 2 Page 57 of 58

AMERICAN ELECTRIC POWER
NON-UMWA POSTRETIREMENT WELFARE PLAN
ESTIMATED 2025 NET PERIODIC POSTRETIREMENT BENEFIT COST

	Assumulated	Europeta d Nat				Expected			Net Periodic
	Accumulated Postretirement	Expected Net Benefit	Fair Value	Service	Interest	Return on	Amortiza	ations	Postretirement
Location	Benefit Obligation	Payments	of Assets	Cost	Cost	Assets	PSC	(G)/L	Benefit Cost
140 Appalachian Power Co Distribution	\$83,510,320	\$7,643,607	\$128,289,683	\$602,553	\$4,016,884	(\$8,736,496)	\$0	\$1,121,773	(\$2,995,286)
215 Appalachian Power Co Generation	72,768,162	6,214,057	111,787,434	482,395	3,509,071	(7,612,697)	0	977,476	(2,643,755)
150 Appalachian Power Co Transmission	9,443,208	819,946 \$14,677,610	14,506,784	3,060	452,065	(987,908)	0 \$0	126,848	(405,935) (\$6,044,976)
Appalachian Power Co FERC 225 Cedar Coal Co	\$165,721,690 267,786	43,606	\$254,583,901 411,376	\$1,088,008 0	\$7,978,020 12,312	(\$17,337,101) (28,015)	\$0 0	\$2,226,097 3,597	(12,106)
Appalachian Power Co SEC	\$165,989,476	\$14,721,216	\$254,995,277	\$1,088,008	\$7,990,332	(\$17,365,116)	\$0	\$2,229,694	(\$6,057,082)
211 AEP Texas Central Company - Distribution	\$62,253,756	\$5,625,438	\$95,635,062	\$535,195	\$3,000,527	(\$6,512,725)	\$0	\$836,239	(\$2,140,764)
147 AEP Texas Central Company - Distribution	0	95,025,438	0	φ333, 193 0	93,000,527	(\$0,512,725)	0	0	(\$2,140,704)
169 AEP Texas Central Company - Transmission	6,206,308	527,874	9,534,214	59,280	300,244	(649,278)	0	83,368	(206,386)
AEP Texas Central Co.	\$68,460,064	\$6,153,312	\$105,169,276	\$594,475	\$3,300,771	(\$7,162,003)	\$0	\$919,607	(\$2,347,150)
170 Indiana Michigan Power Co Distribution	\$40,769,314	\$3,814,855	\$62,630,371	\$354,643	\$1,961,990	(\$4,265,113)	\$0	\$547,644	(\$1,400,836)
132 Indiana Michigan Power Co Generation	24,661,423	2,252,110	37,885,211	199,687	1,187,439	(2,579,974)	0	331,271	(861,577)
190 Indiana Michigan Power Co Nuclear	47,811,590	3,582,967	73,448,811	835,289	2,343,862	(5,001,846)	0	642,241	(1,180,454)
120 Indiana Michigan Power Co Transmission 280 Ind Mich River Transp Lakin	9,601,133 9,694,901	797,370 809,780	14,749,390 14,893,438	67,974 135,425	463,764 471,519	(1,004,430) (1,014,240)	0	128,970 130,229	(343,722) (277,067)
Indiana Michigan Power Co FERC	\$132,538,361	\$11,257,082	\$203,607,221	\$1,593,018	\$6,428,574	(\$13,865,603)	\$0	\$1,780,355	(\$4,063,656)
202 Price River Coal	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co SEC	\$132,538,361	\$11,257,082	\$203,607,221	\$1,593,018	\$6,428,574	(\$13,865,603)	\$0	\$1,780,355	(\$4,063,656)
110 Kentucky Power Co Distribution	\$15,482,262	\$1,327,874	\$23,784,060	\$119,574	\$747,300	(\$1,619,689)	\$0	\$207,969	(\$544,846)
117 Kentucky Power Co Generation	9,216,869	833,718	14,159,079	29,166	441,713	(964,230)	0	123,808	(369,543)
180 Kentucky Power Co Transmission 600 Kentucky Power Co Kammer Actives	1,027,911 105,641	82,121 9,437	1,579,091 162,287	189 1,716	49,377 5,135	(107,536) (11,052)	0	13,808 1,419	(44,162) (2,782)
701 Kentucky Power Co Mitchell Actives	6,112,423	443,849	9,389,987	159,667	302,644	(639,456)	0	82,107	(95,038)
702 Kentucky Power Co Mitchell Inactives	7,710,333	677,355	11,844,718	0	368,789	(806,622)	0	103,571	(334,262)
Kentucky Power Co.	\$39,655,439	\$3,374,354	\$60,919,222	\$310,312	\$1,914,958	(\$4,148,585)	\$0	\$532,682	(\$1,390,633)
250 Ohio Power Co Distribution	\$109,446,980	\$9,974,795	\$168,133,931	\$870,577	\$5,269,550	(\$11,449,880)	\$0	\$1,470,174	(\$3,839,579)
160 Ohio Power Co Transmission	13,555,016	1,246,610	20,823,399	7,578	647,345	(1,418,068)	0	182,081	(581,064)
Ohio Power Co.	\$123,001,996	\$11,221,405	\$188,957,330	\$878,155	\$5,916,895	(\$12,867,948)	\$0	\$1,652,255	(\$4,420,643)
167 Public Service Co. of Oklahoma - Distribution	\$37,702,987	\$3,346,171	\$57,919,838	\$376,741	\$1,821,352	(\$3,944,327)	\$0	\$506,455	(\$1,239,779)
198 Public Service Co. of Oklahoma - Generation	19,275,490	1,664,708	29,611,268	253,211	935,325	(2,016,520)	0	258,923	(569,061)
114 Public Service Co. of Oklahoma - Transmission	4,509,217	383,283	6,927,120	50,841	218,538	(471,735)	0	60,571	(141,785)
Public Service Co. of Oklahoma	\$61,487,694	\$5,394,162	\$94,458,226	\$680,793	\$2,975,215	(\$6,432,582)	\$0	\$825,949	(\$1,950,625)
159 Southwestern Electric Power Co Distribution	\$27,068,936	\$2,283,078	\$41,583,666	\$293,254	\$1,311,729	(\$2,831,838)	\$0	\$363,610	(\$863,245)
168 Southwestern Electric Power Co Generation	27,072,404	2,292,503	41,588,993	372,165	1,315,615	(2,832,200)	0	363,657	(780,763)
161 Southwestern Electric Power Co Texas - Distribution111 Southwestern Electric Power Co Texas - Transmission	12,961,992 0	1,085,856 0	19,912,387 0	130,292 0	627,799 0	(1,356,029) 0	0	174,115 0	(423,823) 0
194 Southwestern Electric Power Co Transmission	4,205,910	373,825	6,461,176	40,522	203,090	(440,005)	0	56,497	(139,896)
Southwestern Electric Power Co.	\$71,309,242	\$6,035,262	\$109,546,222	\$836,233	\$3,458,233	(\$7,460,072)	\$0	\$957,879	(\$2,207,727)
119 AEP Texas North Company - Distribution	\$17,755,106	\$1,604,732	\$27,275,634	\$154,354	\$855,844	(\$1,857,464)	\$0	\$238,500	(\$608,766)
166 AEP Texas North Company - Generation	3,919,705	469,735	6,021,504	0	184,385	(410,063)	0	52,652	(173,026)
192 AEP Texas North Company - Transmission	2,552,855	232,924	3,921,730	31,750	123,478	(267,069)	0	34,292	(77,549)
AEP Texas North Co.	\$24,227,666	\$2,307,391	\$37,218,868	\$186,104	\$1,163,707	(\$2,534,596)	\$0	\$325,444	(\$859,341)
230 Kingsport Power Co Distribution	\$3,420,431	\$295,114	\$5,254,512	\$34,091	\$165,438	(\$357,831)	\$0	\$45,946	(\$112,356)
260 Kingsport Power Co Transmission	416,513	40,950	639,853	0	19,814	(43,574)	0	5,595	(18,165)
Kingsport Power Co.	\$3,836,944	\$336,064	\$5,894,365	\$34,091	\$185,252	(\$401,405)	\$0	\$51,541	(\$130,521)
210 Wheeling Power Co Distribution	\$4,315,556	\$417,734	\$6,629,615	\$32,580	\$207,091	(\$451,475)	\$0	\$57,970	(\$153,834)
200 Wheeling Power Co Transmission	107,434	23,897	165,042	0	4,782	(11,239)	0	1,443	(5,014)
Wheeling Power Co.	\$4,422,990	\$441,631	\$6,794,657	\$32,580	\$211,873	(\$462,714)	\$0	\$59,413	(\$158,848)
103 American Electric Power Service Corporation	\$274,601,903	\$20,941,336	\$421,847,159	\$3,177,850	\$13,371,838	(\$28,727,688)	\$0	\$3,688,657	(\$8,489,343)
293 Elmwood	659,711	40,628	1,013,457	0	31,982	(69,016)	0	8,862	(28,172)
292 AEP River Operations LLC American Electric Power Service Corporation	3,964,027 \$279,225,641	256,649 \$21,238,613	6,089,592 \$428,950,208	0 \$3,177,850	191,863 \$13,595,683	(414,700) (\$29,211,404)	0 \$0	53,248 \$3,750,767	(169,589) (\$8,687,104)
American Electric Fower Service Scriptianon	ΨΕ13,ΕΕ3,041	Ψ2 1,230,010	ψ-120,300,200	40,177,000	ψ10,000,000	(\$25,211,404)	ΨŪ	ψο,,, ου,,, οι	(\$0,001,104)
143 AEP Pro Serv, Inc.	\$117,607	\$6,438	\$180,669	\$0	\$5,721	(\$12,304)	\$0	\$1,580	(\$5,003)
171 CSW Energy, Inc. 189 Central Coal Company	308,077 0	24,510 0	473,272 0	0	14,799 0	(32,230)	0	4,138 0	(13,293) 0
Miscellaneous	\$425,684	\$30,948	\$653,941	\$0	\$20,520	(\$44,534)	\$0	\$5,718	(\$18,296)
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270 Cook Coal Terminal AEP Generating Company	\$871,457 \$871,457	\$71,824 \$71,824	\$1,338,744 \$1,338,744	\$8,008 \$8,008	\$42,200 \$42,200	(\$91,168) (\$91,168)	\$0 \$0	\$11,706 \$11,706	(\$29,254) (\$29,254)
· · · · · · · · · · · · · · · · · · ·		***,*=		*-,		(401,110)			(4-5,-5.7)
104 Cardinal Operating Company	\$18,457,296	\$1,501,468	\$28,354,348	\$195,933	\$895,583	(\$1,930,924)	\$0	\$247,932	(\$591,476)
181 Ohio Power Co Generation AEP Generation Resources - FERC	77,554,925 \$96,012,221	7,017,919 \$8,519,387	119,140,924 \$147,495,272	350,218 \$546,151	3,721,949 \$4,617,532	(8,113,468) (\$10,044,392)	0 \$0	1,041,776 \$1,289,708	(2,999,525) (\$3,591,001)
290 Conesville Coal Preparation Company	868,559	62,631	1,334,292	0	41,881	(90,865)	0	11,667	(37,317)
AEP Generation Resources - SEC	\$96,880,780	\$8,582,018	\$148,829,564	\$546,151	\$4,659,413	(\$10,135,257)	\$0	\$1,301,375	(\$3,628,318)
175 AEP Energy Partners AEP Energy Supply	1,325,640 \$98,206,420	41,741 \$8,623,759	2,036,466 \$150,866,030	45,289 \$591,440	67,516 \$4,726,929	(138,683) (\$10,273,940)	0 \$0	17,807 \$1,319,182	(8,071) (\$3,636,389)
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245 Dolet Hills	\$5,466,626	\$345,973	\$8,397,905	\$222,282	\$275,902	(\$571,895)	\$430,570	\$73,432	\$430,291
Dolet Hills	\$5,466,626	\$345,973	\$8,397,905	\$222,282	\$275,902	(\$571,895)	\$430,570	\$73,432	\$430,291
Total	\$1,079,125,700	\$91,552,996	\$1,657,767,492	\$10,233,349	\$52,207,044	(\$112,893,565)	\$430,570	\$14,495,624	(\$35,526,978)

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AMERICAN ELECTRIC POWER NON-UMWA POSTRETIREMENT WELFARE PLAN ESTIMATED 2026 NET PERIODIC POSTRETIREMENT BENEFIT COST

	Accumulated	Expected Net				Expected			Net Periodic
	Postretirement	Benefit	Fair Value	Service	Interest	Return on	Amortiz	ations	Postretirement
Location	Benefit Obligation	Payments	of Assets	Cost	Cost	Assets	PSC	(G)/L	Benefit Cost
440 Annalashina Bauran Ca - Bioteibudian	000 400 450	67 400 000	6400 707 004	0040 004	#0.070.400	(00 770 474)		64 040 000	(60 005 000)
140 Appalachian Power Co Distribution 215 Appalachian Power Co Generation	\$80,486,150 70,545,571	\$7,408,666 6,085,699	\$128,707,864 112,811,580	\$616,864 493,852	\$3,872,193 3,401,684	(\$8,773,174) (7,689,628)	\$0 0	\$1,018,208 892,453	(\$3,265,909) (2,901,639)
150 Appalachian Power Co Transmission	9,078,387	812,874	14,517,526	3,133	434,002	(989,565)	0	114,848	(437,582)
Appalachian Power Co FERC	\$160.110.108	\$14,307,239	\$256,036,970	\$1,113,849	\$7,707,879	(\$17,452,367)	\$0	\$2,025,509	(\$6,605,130)
225 Cedar Coal Co	236,492	38,317	378,182	0	10,878	(25,778)	0	2,992	(11,908)
Appalachian Power Co SEC	\$160,346,600	\$14,345,556	\$256,415,152	\$1,113,849	\$7,718,757	(\$17,478,145)	\$0	\$2,028,501	(\$6,617,038)
044 AERT	*******		****		******	(00 550 040)	••		(00.047.540)
211 AEP Texas Central Company - Distribution 147 AEP Texas Central Company - Generation	\$60,164,040 0	\$5,432,143 0	\$96,210,157 0	\$547,906 0	\$2,901,450 0	(\$6,558,018) 0	\$0 0	\$761,119 0	(\$2,347,543) 0
169 AEP Texas Central Company - Generation	6,037,958	516,223	9,655,483	60,688	292,184	(658,151)	0	76,385	(228,894)
AEP Texas Central Co.	\$66,201,998	\$5,948,366	\$105,865,640	\$608,594	\$3,193,634	(\$7,216,169)	\$0	\$837,504	(\$2,576,437)
170 Indiana Michigan Power Co Distribution	\$39,271,092	\$3,644,347	\$62,799,604	\$363,066	\$1,891,710	(\$4,280,639)	\$0	\$496,808	(\$1,529,055)
132 Indiana Michigan Power Co Generation	23,796,439	2,173,048	38,053,613	204,430	1,146,380	(2,593,866)	0	301,042	(942,014)
190 Indiana Michigan Power Co Nuclear	47,407,774	3,559,598	75,811,222	855,127	2,325,241	(5,167,556)	0	599,743	(1,387,445)
120 Indiana Michigan Power Co Transmission 280 Ind Mich River Transp Lakin	9,335,501	800,129	14,928,685	69,588	450,495	(1,017,591)	0	118,101	(379,407)
Indiana Michigan Power Co FERC	9,492,065 \$129,302,871	782,578 \$10,959,700	15,179,051 \$206,772,175	138,641 \$1,630,852	462,209 \$6,276,035	(1,034,657) (\$14,094,309)	\$0	120,082 \$1,635,776	(313,725) (\$4,551,646)
202 Price River Coal	0	0	0	0 0 0 0 0 0	0,270,033	(\$14,034,303)	0	0 0	(\$4,551,040)
Indiana Michigan Power Co SEC	\$129,302,871	\$10,959,700	\$206,772,175	\$1,630,852	\$6,276,035	(\$14,094,309)	\$0	\$1,635,776	(\$4,551,646)
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110 Kentucky Power Co Distribution	\$15,021,262	\$1,311,998	\$24,020,960	\$122,414	\$724,784	(\$1,637,352)	\$0	\$190,030	(\$600,124)
117 Kentucky Power Co Generation	8,854,030	801,452	14,158,750	29,859	424,403	(965,109)	0	112,010	(398,837)
180 Kentucky Power Co Transmission	995,356	82,460	1,591,704	193	47,741	(108,496)	0	12,592	(47,970)
600 Kentucky Power Co Kammer Actives	103,055	7,802 434,208	164,798	1,757	5,048	(11,233)	0	1,304 77,560	(3,124)
701 Kentucky Power Co Mitchell Actives 702 Kentucky Power Co Mitchell Inactives	6,130,885 7,401,767	660,569	9,804,086 11,836,392	163,459 0	303,994 353,776	(668,280) (806,810)	0	93,638	(123,267) (359,396)
Kentucky Power Co.	\$38,506,355	\$3,298,489	\$61,576,690	\$317,682	\$1,859,746	(\$4,197,280)	\$0	\$487,134	(\$1,532,718)
Remucky Fower Co.	φ30,300,333	φ3,230,403	\$01,570,030	\$317,002	\$1,033,740	(\$4,137,200)	40	φ401,134	(\$1,552,710)
250 Ohio Power Co Distribution	\$105,612,312	\$9,699,279	\$168,887,879	\$891,253	\$5,085,654	(\$11,511,983)	\$0	\$1,336,072	(\$4,199,004)
160 Ohio Power Co Transmission	12,963,329	1,243,211	20,730,056	7,758	617,853	(1,413,032)	0	163,996	(623,425)
Ohio Power Co.	\$118,575,641	\$10,942,490	\$189,617,935	\$899,011	\$5,703,507	(\$12,925,015)	\$0	\$1,500,068	(\$4,822,429)
407 B 4 1	*** *** ***	** ***	450 450 070	****		(00.004.500)	••	****	(0.4.0=0.040)
167 Public Service Co. of Oklahoma - Distribution	\$36,554,909	\$3,272,285	\$58,456,073	\$385,689	\$1,766,221	(\$3,984,569)	\$0	\$462,446	(\$1,370,213)
198 Public Service Co. of Oklahoma - Generation 114 Public Service Co. of Oklahoma - Transmission	18,799,318 4,395,313	1,607,308 380,483	30,062,564 7,028,679	259,225 52,048	913,235 212,972	(2,049,169)	0	237,825 55,604	(638,884)
Public Service Co. of Oklahoma	\$59,749,540	\$5,260,076	\$95,547,316	\$696,962	\$2,892,428	(479,099) (\$6,512,837)	\$0	\$755,875	(158,475) (\$2,167,572)
Tubile del vide do. di ditanonia	ψ05,1 4 5,040	ψ0,200,010	\$35,547,510	ψ030,302	Ψ L ,03 L ,4 L 0	(40,012,001)	Ψ	ψ1 00,010	(42,107,072)
159 Southwestern Electric Power Co Distribution	\$26,390,841	\$2,221,226	\$42,202,401	\$300,219	\$1,279,700	(\$2,876,662)	\$0	\$333,863	(\$962,880)
168 Southwestern Electric Power Co Generation	26,467,681	2,246,437	42,325,278	381,004	1,286,958	(2,885,038)	0	334,835	(882,241)
161 Southwestern Electric Power Co Texas - Distribution	12,634,227	1,063,194	20,203,779	133,386	612,125	(1,377,160)	0	159,832	(471,817)
111 Southwestern Electric Power Co Texas - Transmission	0	0	0	0	0	0	0	0	0
194 Southwestern Electric Power Co Transmission	4,075,697	372,938	6,517,572	41,484	196,649	(444,260)	0	51,561	(154,566)
Southwestern Electric Power Co.	\$69,568,446	\$5,903,795	\$111,249,030	\$856,093	\$3,375,432	(\$7,583,120)	\$0	\$880,091	(\$2,471,504)
119 AEP Texas North Company - Distribution	\$17,160,572	\$1,559,887	\$27,441,996	\$158,020	\$827,408	(\$1,870,542)	\$0	\$217,094	(\$668,020)
166 AEP Texas North Company - Generation	3,634,355	448,370	5,811,808	0	170,645	(396,153)	0	45,977	(179,531)
192 AEP Texas North Company - Transmission	2,475,159	230,712	3,958,102	32,504	119,686	(269,798)	0	31,313	(86,295)
AEP Texas North Co.	\$23,270,086	\$2,238,969	\$37,211,906	\$190,524	\$1,117,739	(\$2,536,493)	\$0	\$294,384	(\$933,846)
000 161	******	****		****	****	(0000 440)	••	***	(0.10.1 =0.0)
230 Kingsport Power Co Distribution	\$3,324,846	\$296,496	\$5,316,863	\$34,901	\$160,665	(\$362,416)	\$0	\$42,062	(\$124,788)
260 Kingsport Power Co Transmission Kingsport Power Co.	395,377 \$3,720,223	39,810 \$336,306	632,259 \$5,949,122	0 \$34,901	18,786 \$179,451	(43,097) (\$405,513)	0 \$0	5,002 \$47,064	(19,309) (\$144,097)
Kingsport Fower Co.	\$3,720,223	\$330,300	\$3,349,122	\$34,901	\$179,431	(\$405,513)	40	\$41,00 4	(\$144,097)
210 Wheeling Power Co Distribution	\$4,137,493	\$400,678	\$6,616,392	\$33,354	\$198,648	(\$450,996)	\$0	\$52,342	(\$166,652)
200 Wheeling Power Co Transmission	88,319	20,596	141,234	0	3,907	(9,627)	0	1,117	(4,603)
Wheeling Power Co.	\$4,225,812	\$421,274	\$6,757,626	\$33,354	\$202,555	(\$460,623)	\$0	\$53,459	(\$171,255)
103 American Electric Power Service Corporation	\$270,210,255	\$20,832,789	\$432,101,486	\$3,253,323	\$13,158,712	(\$29,453,533)	\$0	\$3,418,354	(\$9,623,144)
293 Elmwood	651,065	41,143	1,041,138	0	31,537	(70,968)	0	8,236	(31,195)
292 AEP River Operations LLC American Electric Power Service Corporation	3,899,241 \$274,760,561	258,190 \$21,132,122	6,235,396 \$439,378,020	0 \$3,253,323	188,586 \$13,378,835	(425,026) (\$29,949,527)	0 \$0	49,328 \$3,475,918	(187,112) (\$9,841,451)
American Electric Fower Service Corporation	φ214,100,301	Ψ21,132,122	\$439,570,020	\$3,233,323	\$13,370,033	(\$23,343,321)	40	φ5,475,510	(\$3,041,431)
143 AEP Pro Serv, Inc.	\$116,890	\$6,585	\$186,922	\$0	\$5,682	(\$12,741)	\$0	\$1,479	(\$5,580)
171 CSW Energy, Inc.	298,366	24,907	477,126	0	14,303	(32,523)	0	3,775	(14,445)
189 Central Coal Company	0	0	0	0	0	0	0	0	0
Miscellaneous	\$415,256	\$31,492	\$664,048	\$0	\$19,985	(\$45,264)	\$0	\$5,254	(\$20,025)
270 Cook Cool Torminal	¢040.044	PC0 F00	£1 250 007	60 100	¢44.200	(600 63E)	60	£40.7E4	(622.470)
270 Cook Coal Terminal	\$849,841	\$68,580	\$1,359,007	\$8,198	\$41,208	(\$92,635)	\$0 \$0	\$10,751	(\$32,478)
AEP Generating Company	\$849,841	\$68,580	\$1,359,007	\$8,198	\$41,208	(\$92,635)	\$0	\$10,751	(\$32,478)
104 Cardinal Operating Company	\$18,047,344	\$1,481,943	\$28,860,060	\$200,586	\$875,800	(\$1,967,202)	\$0	\$228,312	(\$662,504)
181 Ohio Power Co Generation	74,609,173	6,789,672	119,309,811	358,536	3,580,714	(8,132,570)	0	943,860	(3,249,460)
AEP Generation Resources - FERC	\$92,656,517	\$8,271,615	\$148,169,871	\$559,122	\$4,456,514	(\$10,099,772)	\$0	\$1,172,172	(\$3,911,964)
290 Conesville Coal Preparation Company	847,809	62,884	1,355,757	0	40,838	(92,413)	0	10,725	(40,850)
AEP Generation Resources - SEC	\$93,504,326	\$8,334,499	\$149,525,628	\$559,122	\$4,497,352	(\$10,192,185)	\$0	\$1,182,897	(\$3,952,814)
175 AEP Energy Partners	1,396,704	48,763	2,233,512	46,365	70,949	(152,244)	0	17,669	(17,261)
AEP Energy Supply	\$94,901,030	\$8,383,262	\$151,759,140	\$605,487	\$4,568,301	(\$10,344,429)	\$0	\$1,200,566	(\$3,970,075)
245 Dolet Hills	\$5,618,837	\$352,163	\$8,985,254	\$227,561	\$283,623	(\$612,466)	\$430,570	\$71,082	\$400,370
Dolet Hills	\$5,618,837	\$352,163	\$8,985,254	\$227,561	\$283,623	(\$612,466)	\$430,570	\$71,082	\$400,370
Total	\$1,050,013,097	\$89,622,640	\$1,679,108,061	\$10,476,391	\$50,811,236	(\$114,453,825)	\$430,570	\$13,283,427	(\$39,452,201)