KPSC Case No. 2017-00179 AG's First Set of Data Requests Dated: August 14, 2017 Item No. 85 Attachment 1 Page 1 of 58

American Electric Power

Non-UMWA Postretirement Health Care Plan

Actuarial Valuation Report Postretirement Welfare Cost for Fiscal Year Ending December 31, 2015 under U.S. GAAP

Employer Contributions for Plan Year Beginning January 1, 2015

April 2015



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

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Purpose and actuarial statement

Purposes of valuation

American Electric Power retained Towers Watson Delaware Inc. ("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, 2015, and American Electric Power's postretirement welfare cost for fiscal year ending December 31, 2015, 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 2015 plan year.
- (4) The estimated maximum tax-deductible contribution for the tax year in which the 2015 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 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 Towers Watson, except for the expected rate of return on plan assets selected for fiscal 2015. Evaluation of the expected rate of return assumption was outside the scope of 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 2018
- Elimination of lifetime maximums beginning in 2011
- Transitional reinsurance fees beginning in 2014

All subsequent measurements for tax purposes reflect the new 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 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.



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 Towers Watson in advance of this distribution, and will include the nonreliance 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 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.



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.

Mastin P. Trangingen

Martin P. Franzinger, ASA, MAAA Consulting Actuary

Chod greemo

Chad M. Greenwalt, FSA, EA Consulting Actuary

Joseph A. Perko, FSA, EA, MAAA Senior Consultant

Towers Watson Delaware Inc.

April 2015



Section 1: Summary of key results

Benefit cost, assets & obligations

	All monetary amounts shown in U	S Dollars	
Fiscal Year Begin	ning	January 1, 2015	January 1, 2014
Benefit Cost/ (Income)	Net Periodic Postretirement Benefit Cost/(Income)	(98,328,251)	(\$84,466,169)
Measurement Dat	e	January 1, 2015	January 1, 2014
Plan Assets	Fair Value of Assets (FVA)	1,670,478,421	1,678,022,909
Benefit Obligations	Accumulated Postretirement Benefit Obligation (APBO)	1,354,017,568	1,361,155,680
Funded Status	Funded Status	316,460,853	316,867,229
Accumulated	Net Transition Obligation/(Asset)	0	0
Other	Net Prior Service Cost/(Credit)	(623,477,277)	(692,534,083)
Comprehensive (Income)/Loss	Net Loss/(Gain)	401,569,594	393,952,797
	Total Accumulated Other Comprehensive (Income)/Loss	(221,907,683)	(298,581,286)
Assumptions ¹	Discount Rate	4.00%	4.70%
	Expected Long-term Return on Plan Assets	6.75%	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 11.5%
	Current Health Care Cost Trend Rate	6.25%	6.50%
	Ultimate Health Care Cost Trend Rate	5.00%	5.00%
	Year of Ultimate Trend Rate	2020	2020
Participant Data	Census Date	January 1, 2015	January 1, 2014
Plan reporting (AS	C 965) for Plan Year Beginning	January 1, 2015	January 1, 2014
	Present value of accumulated benefits	1,354,565,239	1,361,705,751
	Market value of assets	1,670,478,421	1,678,022,909
	Plan reporting discount rate	4.00%	4.70%
Employer Contribu	utions (net of Medicare subsidy)	Plan Year 2015	Plan Year 2014
Cash Flow	Funding Policy contributions	0	0
	Maximum Tax Deductible contributions	108,007,451	(est.) 0
	Actual contributions	N/A	N/A
	Expected benefit payments and expenses, net of participant contributions	96,378,874	94,150,747

Employer Contributions

Employer contributions are the amounts paid by American Electric Power to provide for postretirement benefits, net of participant contributions and Medicare subsidy. 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 2015 postretirement welfare benefit cost for the plan is \$(98,328,251). 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, 2014 was \$316,460,853 based on the fair value of plan assets of \$1,670,478,421 and the APBO of \$1,354,017,568.

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 January 1, 2015 was derived from a roll forward of the January 1, 2014 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, 2015 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 decreased from \$(84,466,169) in fiscal 2014 to \$(98,328,251) in fiscal 2015 and the funded position decreased from \$316,867,229 on January 1, 2014 to \$316,460,853 on January 1, 2015, as set forth below:

All monetar	/ amounts	shown	in	millions	of	US Dollars
/	y announto	0110 111		1111110110	0.	

(\$ in millions)	Postretirement Welfare Cost
Prior year	(84.5)
Change due to:	
 Expected based on prior valuation and contributions during prior year 	(3.3)
 Unexpected noninvestment experience 	1.4
 Unexpected investment experience 	4.9
 Assumption changes 	(16.8)
 Changes in substantive plan 	0
Current year	(98.3)

Significant reasons for these changes include the following:

On average, per capita claims costs increased less than expected, which decreased the
postretirement welfare cost.

All monetary amounts shown in US Dollars
--

	2015	2014
Medical (Overall Average)		
Under age 65		
► Aetna	9,265	9,425
► Lumenos	9,443	9,591
Age 65 and older (before Part D offsets)		
► COB	3,675 ¹	4,258 ²
► MOB	2,768 ¹	3,217 ²
► CSP	2,086	1,976
Medicare Part D Subsidy offsets		
► MOB/COB (EGWP)	(357) ³	(805)4
► CSP (RDS)	(283)	(286)

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 decreased 70 basis points since the prior year which increased the postretirement welfare cost.
- Actual asset returns during 2014 were less than the assumed rate of 6.75% which increased the
 postretirement welfare cost.
- The mortality assumption was changed to reflect future expectations which increased the postretirement welfare cost.
- An experience study was conducted in 2014, resulting in changes to the termination and retirement assumptions.



¹ Inclusive of coverage gap discounts due to EGWP.

² Exclusive of all EGWP plan cost offsets.

³ Includes CMS direct payments and reinsurance payments only.

⁴ Includes coverage gap discounts, direct payments and reinsurance payments.

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. The most recent plan change reflected in this valuation was effective on January 1, 2013.

Changes in Assumptions

Per capita claims costs were updated to reflect more recent retiree claims experience.

Discount rate was changed from 4.70% to 4.00%.

The mortality table used to value the benefit obligations was updated from the RP2000 with projections to 2021 for annuitants and to 2029 for nonannuitants to modified versions of RP-2014 with long-term mortality improvement rates of 0.75%.

The salary increase rate was updated to reflect experience through 2013.

Retirement rates were updated to reflect experience through 2013.

Termination rates were updated to reflect experience through 2013.

Changes in Methods

None.

Changes in Benefits Valued

None.



Section 2: Actuarial exhibits

2.1 Balance sheet asset/(liability)

			nts shown in US Dollars	
Mea	asure	ement Date	January 1, 2015	January 1, 2014
A		velopment of Balance Sheet set/(Liability) ¹		
	1	Accumulated postretirement benefit obligation (APBO)	1,354,017,568	1,361,155,680
	2	Fair value of assets (FVA)	1,670,478,421	1,678,022,909
	3	Net balance sheet asset/(liability)	316,460,853	316,867,229
в	Cur	rent and Noncurrent Allocation		
	1	Noncurrent assets	316,460,853	316,867,229
	2	Current liabilities	0	0
	3	Noncurrent liabilities	0	0
	4	Net balance sheet asset/(liability)	316,460,853	316,867,229
С	(Inc	cumulated Other Comprehensive come)/Loss		
	1	Net transition obligation/(asset)	0	0
		Net prior service cost/(credit)	(623,477,277)	(692,534,083)
	3	Net loss/(gain)	401,569,594	393,952,797
	4	Accumulated other comprehensive (income)/loss ²	(221,907,683)	(298,581,286)
D	Ass	sumptions and Dates		
	1	Discount rate	4.00%	4.70%
	2	Rate of compensation/salary increase	Rates vary by age from 3.5% to 12.0%	Rates vary by age from 3.5% to 11.5%
	3	Current health care cost trend rate	6.25%	6.50%
	4	Ultimate health care cost trend rate	5.00%	5.00%
	5	Year of ultimate trend rate	2020	2020
	~	Census date	January 1, 2015	January 1, 2014



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

² 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

Fis	cal `	Year Ending	December 31, 2015	December 31, 2014
Α	То	tal Postretirement Benefit Cost		
	1	Employer service cost	10,816,370	12,916,313
	2	Interest cost	52,684,680	62,195,689
	3	Expected return on assets	(109,557,619)	(109,857,082)
	4	Subtotal	(46,056,569)	(34,745,080)
	5	Net prior service cost/(credit) amortization	(69,056,806)	(69,056,806)
	6	Net loss/(gain) amortization	16,785,124	19,335,717
	7	Transition obligation/(asset) amortization	0	0
	8	Amortization subtotal	(52,271,682)	(49,721,089)
	9	Net periodic postretirement benefit cost/(income)	(98,328,251)	(84,466,169)
в	As	sumptions ¹		
	1	Discount rate	4.00%	4.70%
	2	Long-term rate of return on assets	6.75%	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 11.5%
	4	Current health care cost trend rate	6.25%	6.50%
	5	Ultimate health care cost trend rate	5.00%	5.00%
	6	Year ultimate trend rate is expected	2020	2020
С	Ce	nsus Date	January 1, 2015	January 1, 2014
D	As	sets at Beginning of Year		
	1	Fair market value	1,670,478,421	1,678,022,909
Е	Ca	sh Flow	Expected	Actual
	1	Employer contributions	0	0
	2	Plan participants' contributions	30,746,615	41,873,154
	3	Benefits paid from plan assets	127,197,371	129,375,487
	4	Expected Medicare subsidy on current year benefit payments	(71,882)	N/A



¹ 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 Information for deferred tax calculations

The following information is provided for purposes of determining the deferred portion of the tax provision and the deferred tax asset associated with the postretirement welfare cost and obligation, respectively. This information reflects the tax-exempt status of the Retiree Drug Subsidy ("RDS") payment at the valuation date.

All monetary amounts shown in US Dollars

		Book Basis Net of Part D Subsidy	Tax Basis Net of Part D Subsidy after 2012
Α	Postretirement Welfare Cost		
	1 Fiscal 2015	(98,328,251)	(109,904,949)
	2 Fiscal 2014	(84,466,169)	(100,327,313)
в	Funded Position		
	1 Overfunded (underfunded) APBO	316,460,853	316,460,853



2.4 Detailed results for postretirement welfare cost and funded position

All monetary	v amounts	shown in	US	Dollars
	,	00	•••	20.00.0

De	taile	ed results	January 1, 2015	January 1, 2014
Α	Se	ervice Cost		
	1	Medical	7,784,451	10,209,364
	2	Life insurance	3,031,919	2,704,640
	3	Dental	0	2,309
	4	Total	10,816,370	12,916,313
в	Ac	ccumulated Postretirement Benefit Obligation [APBO]		
	1	Medical ¹ :		
		a Participants currently receiving benefits	765,381,619	744,543,186
		b Fully eligible active participants	29,981,855	24,418,320
		c Other participants	174,996,519	242,502,413
		d Total	970,359,993	1,011,463,919
	2	Life insurance:		
		a Participants currently receiving benefits	281,047,212	257,582,776
		b Fully eligible active participants	15,386,020	7,452,219
		c Other participants	69,008,494	66,267,434
		d Total	365,441,726	331,302,429
	3	Dental:		
		a Participants currently receiving benefits	18,215,849	17,893,482
		b Fully eligible active participants	0	0
		c Other participants	0	495,850
		d Total	18,215,849	18,389,332
	4	All Benefits:		
		a Participants currently receiving benefits	1,064,644,680	1,020,019,444
		b Fully eligible active participants	45,367,875	31,870,539
		c Other participants	244,005,013	309,265,697
		d Total	1,354,017,568	1,361,155,680
С	As	ssets		
	1	Fair value [FV]	1,670,478,421	1,678,022,909
D	Fu	unded Position		
	1	Overfunded (underfunded) APBO	316,460,853	316,867,229
	2	APBO funded percentage	123.4%	123.3%

¹ The Transitional Reinsurance Fee was allocated among the different segments of the medical liability in proportion to the total medical liability.



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E Amounts in Accumulated Other Comprehensive Income

		-		
	1	Prior service cost (credit)	(623,477,277)	(692,534,083)
	2	Net actuarial loss (gain)	401,569,594	393,952,797
	3	Transition obligation (asset)	0	0
	4	Total	(221,907,683)	(298,581,286)
=	Eff	fect of Change in Health Care Cost Trend Rate		
	1	One-percentage-point increase:		
		a Sum of service cost and interest cost	2,470,036	2,684,320
		b APBO	60,804,055	56,819,974
	2	One-percentage-point decrease:		
		a Sum of service cost and interest cost	(1,717,224)	(2,065,260)
		b APBO	(48,286,909)	(46,669,068)



2.5 ASC 965 (plan reporting) information (formerly SOP 92-6, as amended by SOP 01-2)

All monetary amounts shown in US Dollars				
Su	mma	ary of Present Value of Benefits	January 1, 2015	January 1, 2014
Α	Ме	edical (ignoring Retiree Drug Subsidy)		
	1	Current retirees	765,929,290	745,093,257
	2	Active participants fully eligible for participants	29,981,855	24,418,320
	3	Other active participants	174,996,519	242,502,413
	4	Total	970,907,664	1,012,013,990
в	Lif	e Insurance		
	1	Current retirees	281,047,212	257,582,776
	2	Active participants fully eligible for participants	15,386,020	7,452,219
	3	Other active participants	69,008,494	66,267,434
	4	Total	365,441,726	331,302,429
С	De	ntal		
	1	Current retirees	18,215,849	17,893,482
	2	Active participants fully eligible for participants	0	0
	3	Other active participants	0	495,850
	4	Total	18,215,849	18,389,332
D	То	tal (ignoring Retiree Drug Subsidy)		
	1	Current retirees	1,065,192,351	1,020,569,515
	2	Active participants fully eligible for participants	45,367,875	31,870,539
	3	Other active participants	244,005,013	309,265,697
	4	Total	1,354,565,239	1,361,705,751

All monetary amounts shown in US Dollars

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 4.70% was used. The same plan provisions shown in Appendix B were used to determine the present value of accumulated benefits.



Rec	cone	ciliation of Present Value of Benefits	Fiscal 2014	Fiscal 2013
Α	Ме	dical (ignoring Retiree Drug Subsidy)		
	1	Benefit obligation, beginning of year	1,012,013,990	1,337,163,000
	2	Service cost	10,209,364	17,844,928
	3	Interest cost	45,537,253	51,716,805
	4	Participant contributions	28,553,900	29,543,748
	5	Actuarial (gain)/loss	11,077,530	(302,373,040)
	6	Plan amendments	0	0)
	7	Gross benefits paid	(136,484,373)	(121,881,451)
	8	Benefit obligation, end of year	970,907,664	1,012,013,990
	Lif	e Insurance		
	1	Benefit obligation, beginning of year	331,302,429	344,074,115
	2	Service cost	2,704,640	3,475,991
	3	Interest cost	15,399,540	13,476,642
	4	Participant contributions	1,499,271	1,590,196
	5	Actuarial (gain)/loss	28,897,356	(16,861,174)
	6	Plan amendments	0	0
	7	Gross benefits paid	(14,361,510)	(14,453,341)
	8	Benefit obligation, end of year	365,441,726	331,302,429
;	De	ntal		
	1	Benefit obligation, beginning of year	18,389,332	21,642,229
	2	Service cost	2,309	4,718
	3	Interest cost	813,324	803,562
	4	Participant contributions	4,321,558	3,769,553
	5	Actuarial (gain)/loss	1,209,901	(1,428,469)
	6	Plan amendments	0	0
	7	Gross benefits paid	(6,520,575)	(6,402,261)
	8	Benefit obligation, end of year	18,215,849	18,389,332
)	То	tal (ignoring Retiree Drug Subsidy)		
	1	Benefit obligation, beginning of year	1,361,705,751	1,702,879,344
	2	Service cost	12,916,313	21,325,637
	3	Interest cost	61,750,117	65,997,009
	4	Participant contributions	34,374,729	34,903,497
	5	Actuarial (gain)/loss	41,184,787	(320,662,683)
	6	Plan amendments	0	0
	7	Gross benefits paid	(157,366,458)	(142,737,053)
	8	Benefit obligation, end of year	1,354,565,239	1,361,705,751

2.6 Basic results for employer contributions - VEBAs

All	Pos	stretirement VEBAs	Estimated December 31, 2015	Actual December 31, 2014
Α	Qu	alified Asset Account Limits [QAAL]	671,896,071	701,532,210
в	As	sets		
	1	Market value	1,279,129,583	1,293,399,346
	2	Unrecognized investment losses (gains)	0	0
	3	Actuarial value [AV]	1,279,129,583	1,293,399,346
С	Fu	nded Position		
	1	Unfunded account limits [QAAL – FV]	(607,233,512)	(591,867,136)
D	En	nployer Contributions		
	1	Maximum deductible available	106,027,676	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
		a Life insurance VEBA	0	0
		b Union medical and dental VEBAs	0	0
		c Non-union medical and dental VEBAs	0	0

All monetary amounts shown in US Dollars



2.7 VEBA deduction limits

All monetary amounts shown in US Dollars

Re	tiree	Life Insurance	2014	2013
Α	Qu	alified Asset Account Limit (QAAL)		
	1	December 31 actuarial accrued liability	225,791,893	217,706,691
	2	Unrecognized liability	0	0
	3	QAAL	225,791,893	217,706,691
в	As	sets		
	1	Market value as of December 31	131,561,938	140,680,665
	2	Unrecognized investment losses (gains)	0	0
	3	Actuarial value [AV]	131,561,938	140,680,665
С	Fu	nded position		
	1	Unfunded account limit [QAAL - AV]	94,229,955	77,026,026
	2	Contributions received in trust, but not yet deducted		
		2007	0	0
		2008	0	0
		2009	0	0
		2010	0	0
		2011	0	0
		2012	0	0
		2013	0	0
		2014	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]	94,229,955	77,026,026
	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

Un	ion	Medical and Dental	2014	2013
Α	Qu	alified Asset Account Limit (QAAL)		
	1	December 31 present value of projected benefits	180,313,868	212,964,386
	2	Unrecognized liability	0	0
	3	QAAL	180,313,868	212,964,386
в	As	sets		
	1	Market value as of December 31	462,037,345	436,275,257
	2	Unrecognized investment losses (gains)	0	0
	3	Actuarial value [AV]	462,037,345	436,275,257
С	Fu	nded position		
	1	Unfunded account limit [QAAL - AV]	(281,723,477)	(233,310,871)
	2	Contributions received in trust, but not yet deducted		
		2007	0	0
		2008	0	0
		2009	0	0
		2010	0	0
		2011	0	0
		2012	0	0
		2013	0	0
		2014	0	N/A
		Total	0	0
D	En	ployer 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	<u>0</u>	<u>0</u>
		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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No	n-Ur	nion Retiree Medical and Dental	2014	2013
Α	Qu	alified Asset Account Limit (QAAL)		
	1	December 31 actuarial accrued liability	295,426,449	319,981,281
	2	Unrecognized liability	0	0
	3	QAAL	295,426,449	319,981,281
в	As	sets		
	1	Market value as of December 31	699,800,062	745,288,655
	2	Unrecognized investment losses (gains)	0	0
	3	Actuarial value [AV]	699,800,062	745,288,655
С	Fu	nded position		
	1	Unfunded account limit [QAAL - AV]	(404,373,613)	(425,307,374)
	2	Contributions received in trust, but not yet deducted		
		2007	0	0
		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	N/A
		Total	285,901,694	285,901,694
D	Em	ployer 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.



2.8 Cumulative nondeductible contributions

Non-Union Retiree Medical and Dental VEBAs				
	Contributions Made by December 31, 2014, but Not Deducted as of December 31, 2013	Deductible in 2014	Remaining Nondeductible Contributions as of December 31, 2014	
2003	\$0	\$0	\$0	
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	
Total	\$285,901,694	\$0	\$285,901,694	

	Contributions Made by December 31, 2014, but Not Deducted as of December 31, 2013	Deductible in 2014	Remaining Nondeductible Contributions as of December 31, 2014
2003	\$0	\$0	\$0
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
Total	\$0	\$0	\$0



Retiree Life Insurance VEBAs

20

2.9 Development of maximum deductible contribution – 401(h)

All monetary amounts shown in US Dollars

Pla	an Y	ear Beginning	January 1, 2015
Α	De	velopment of Maximum Deductible Contribution	
	1	Present value of projected benefits	269,157,261
	2	Fair value of assets	377,079,075
	3	Unfunded surplus [1 - 2]	(107,921,814)
	4 Average present value of future service		12
	5 Preliminary maximum deductible contribution		
		a 10% of unfunded surplus [10% x A.3]	(10,792,181)
		b Aggregate normal cost [A.3 / A.4]	(8,993,485)
		c Greater of A.5.a, A.5.b and 0	0
	6	Preliminary maximum 2015 contribution [1.0753 x A.5.c]	0
	7 Subordination test (development shown below)		25,601,594
	8	Maximum deductible contribution ignoring expenses [lesser of A.6 and A.7]	0
	9	Total trust expenses paid from 401(h) account during 2014	1,979,775
	10	Maximum deductible contribution including expenses [A.8 + A.9]	1,979,775

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/#
1996	20,271,648	N/A	N/#
1997 - 2002	0	N/A	N/#
2003	19,197,145	39,165,054 *	N/#
2004	18,614,338	56,614,811	N/#
2005	16,222,550	55,872,817	N/#
2006	0	0	N/#
2007	0	0	N//
2008	0	0	(
2009	N/A	N/A	100,540,448
2010	N/A	N/A	125,586,018
2011	N/A	N/A	62,751,52
2012	N/A	N/A	
2013	N/A	N/A	65,249,05
2014	N/A	N/A	(
umulative pension contributions not for past service	149,356,355	151,652,681	655,136,07
	x 1/3	x 1/3	x 1/3
	49,785,452	50,550,894	218,378,692
umulative 401(h) contributions before plan year 2015	49,785,452	50,550,894	192,777,098
ubordination limit	0	0	25,601,594

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



2.10 Expected benefit disbursements, administrative expenses, and participant contributions

All monetary amounts shown in US Dollars

		January 1, 2015	January 1, 2014
Me	dical and Dental		
1	Gross disbursements	109,829,926	117,516,479
2	Participant contributions	(29,193,829)	(29,490,760)
3	Net disbursements	80,636,097	88,025,719
Lif	e Insurance		
1	Gross disbursements	17,367,445	16,256,380
2	Participant contributions	(1,552,786)	(1,503,593)
3	Net disbursements	15,814,659	14,752,787
Gro	oss without RDS		
1	Gross disbursements	127,197,371	133,772,859
2	Participant contributions	(30,746,615)	(30,994,353)
3	Net disbursements	96,450,756	102,778,506
RD	S*		
1	Gross disbursements	(71,882)	(80,443)
2	Participant contributions	0	0
3	Net disbursements	(71,882)	(80,443)
Ne	t with RDS		
1	Gross disbursements	127,125,489	133,692,416
2	Participant contributions	(30,746,615)	(30,994,353)
3	Net disbursements	96,378,874	102,698,063
	1 2 3 Lif (1 2 3 Gr (1 2 3 RD 1 2 3 Ne (1 2 3 Ne (1 2 3	 Participant contributions Net disbursements Life Insurance Gross disbursements Participant contributions Net disbursements Gross without RDS Gross disbursements Participant contributions Net disbursements RDS* Gross disbursements Participant contributions Net disbursements Gross disbursements Gross disbursements Participant contributions Net disbursements Gross disbursements Participant contributions RDS* Gross disbursements Participant contributions Net disbursements Participant contributions Net disbursements Participant contributions Participant contributions Participant contributions 	Medical and Dental1Gross disbursements109,829,9262Participant contributions(29,193,829)3Net disbursements80,636,097Life Insurance1Gross disbursements17,367,4452Participant contributions(1,552,786)3Net disbursements15,814,659Gross without RDS1Gross disbursements127,197,3712Participant contributions(30,746,615)3Net disbursements96,450,756RDS*1Gross disbursements(71,882)2Participant contributions03Net disbursements(71,882)2Participant contributions03Net disbursements(71,882)2Participant contributions03Net disbursements(71,882)2Participant contributions03Net disbursements(71,882)2Participant contributions03Net disbursements(71,882)2Participant contributions(30,746,615)3Net disbursements(27,125,489)4Gross disbursements(30,746,615)

* 2014-2015 RDS payments expected to be received in 2016-2017.



Section 3: Data exhibits

3.1 Plan participant data

census Date	January 1, 2015	January 1, 2014
Participating Employees		
1 Number		
a Fully eligible	1,228	694
b Other	15,986	17,868
c Total participating employees	17,214	18,562
2 Total annual compensation/salary	\$1,573,181,281	\$1,352,753,749
3 Average compensation/salary	\$91,390	\$74,532
4 Average age (years)	47.63	46.63
5 Average credited service (years)	18.16	17.04
6 Average future working life (years)		
a to full retirement age	13.972	11.696
b to full eligibility age	12.162	10.934
Retirees and Surviving Spouses		
1 Retirees and Surviving Spouses		
a Number under 65	3,461	3,282
b Number 65 and older	13,519	13,167
c Total ¹	16,980	16,449
d Average age (years)	73.1	73.4
e. Age Distribution at January 1, 2015		
Age	Number	
Under 55	207	
55-59	821	
60-64	2,433	
65-69	3,808	
70-74	3,045	
75-79	2,267	
80-84	1,979	
85 and over	2,420	

¹ Includes 404 disabled participants in 2015 and 412 disabled participants in 2014. These participants were not included in the calculation of the other data statistics in this section.



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Census Date	January 1, 2015	January 1, 2014
C Dependents		
1 Number	8,338	8,386
2 Average Age	68.55	68.4
3 Age Distribution at January 1, 2015		
Age	Number	
Under 55	51	
55-59	377	
60-64	1,423	
65-69	2,359	

1,707 1,060

798

563

65-69 70-74

75-79 80-84

85 and over



3.2 Age and service distribution of participating employees

	Attained Attained Years of Credited Service and Number									
Attained Age		0-4	5-9	Attai 10-14	ned Years of Cre 15-19	dited Service and P 20-24	Number 25-29	30-34	Over 34	Total
	Count	186	3	0	0	0	0	0	0	189
	Total Earnings	\$10,555,037	\$196,073	\$0	\$0	\$0	\$0	\$0	\$0	\$10,751,110
	Average Earnings	\$56,748	\$65,358	\$0	\$0	\$0	\$0	\$0	\$0	\$56,884
25-29	Count	579	399	7	0	0	0	0	0	985
	Total Earnings	\$37,120,013	\$29,869,321	\$550,140	\$0	\$0	\$0	\$0	\$0	\$67,539,474
	Average Earnings	\$64,111	\$74,860	\$78,591	\$0	\$0	\$0	\$0	\$0	\$68,568
30-34	Count	462	914	215	2	0	0	0	0	1,593
	Total Earnings	\$32,241,924	\$72,241,465	\$18,094,335	\$166,608	\$0	\$0	\$0	\$0	\$122,744,332
	Average Earnings	\$69,788	\$79,039	\$84,160	\$83,304	\$0	\$0	\$0	\$0	\$77,052
35-39	Count	334	835	436	123	3	0	0	0	1,731
	Total Earnings	\$23,190,462	\$66,944,541	\$39,285,324	\$10,573,667	\$301,449	\$0	\$0	\$0	\$140,295,443
	Average Earnings	\$69,433	\$80,173	\$90,104	\$85,965	\$100,483	\$0	\$0	\$0	\$81,049
40-44	Count	234	669	434	329	92	1	0	0	1,759
	Total Earnings	\$17,471,731	\$57,179,638	\$40,699,026	\$31,172,114	\$8,847,247	\$155,881	\$0	\$0	\$155,525,636
	Average Earnings	\$74,666	\$85,470	\$93,777	\$94,748	\$96,166	\$155,881	\$0	\$0	\$88,417
45-49	Count	184	529	320	297	480	279	9	0	2,098
	Total Earnings	\$15,171,070	\$44,292,295	\$32,061,405	\$30,442,232	\$49,995,036	\$28,053,414	\$804,507	\$0	\$200,819,958
	Average Earnings	\$82,451	\$83,728	\$100,192	\$102,499	\$104,156	\$100,550	\$89,390	\$0	\$95,720
50-54	Count	121	401	264	285	400	858	755	70	3,154
	Total Earnings	\$9,748,012	\$34,579,455	\$26,363,205	\$26,293,484	\$37,418,262	\$89,836,469	\$76,068,331	\$6,688,752	\$306,995,971
	Average Earnings	\$80,562	\$86,233	\$99,861	\$92,258	\$93,546	\$104,705	\$100,753	\$95,554	\$97,335
55-59	Count	95	275	194	192	286	552	1,027	1,015	3,636
	Total Earnings	\$7,593,717	\$24,175,920	\$19,292,776	\$19,523,832	\$27,493,839	\$52,557,279	\$110,452,322	\$101,280,758	\$362,370,443
	Average Earnings	\$79,934	\$87,912	\$99,447	\$101,687	\$96,132	\$95,212	\$107,549	\$99,784	\$99,662
60-64	Count	42	166	87	97	140	229	332	655	1,748
	Total Earnings	\$3,380,392	\$14,816,306	\$8,343,518	\$11,002,486	\$12,229,792	\$22,078,528	\$34,429,983	\$68,338,008	\$174,619,013
	Average Earnings	\$80,486	\$89,255	\$95,903	\$113,428	\$87,356	\$96,413	\$103,705	\$104,333	\$99,896
65-69	Count	0	43	31	20	31	41	42	86	294
	Total Earnings	\$0	\$3,895,382	\$3,249,586	\$2,221,552	\$2,673,787	\$3,671,494	\$4,181,314	\$9,081,318	\$28,974,433
	Average Earnings	\$0	\$90,590	\$104,825	\$111,078	\$86,251	\$89,549	\$99,555	\$105,597	\$98,552
70 & over	Count	0	0	12	2	3	3	2	5	27
	Total Earnings	\$0	\$0	\$1,170,172	\$178,029	\$295,998	\$243,916	\$250,668	\$406,684	\$2,545,467
	Average Earnings	\$0	\$0	\$97,514	\$89,015	\$98,666	\$81,305	\$125,334	\$81,337	\$94,277
Total	Count	2,237	4,234	2,000	1,347	1,435	1,963	2,167	1,831	17,214
	Total Earnings	\$156,472,358	\$348,190,397	\$189,109,487	\$131,574,004	\$139,255,409	\$196,596,982	\$226,187,125	\$185,795,521	\$1,573,181,282
	Average Earnings	\$69,947	\$82,237	\$94,555	\$97,679	\$97,042	\$100,151	\$104,378	\$101,472	\$91,390
Average:	Age Service	48 18	Numb	per of Participants:	Fully elig Other	ible	1,228 15,986	Males Females	14,167 3,047	
				Cen	sus data as of Ja	anuary 1, 2015				



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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, 2015

Economic Assumptions			
	Postretirement Welfare Cost	Plan Reporting	Employer Contributions
Discount rate ¹	4.00%	4.00%	N/A
Rates of return on assets, pre-tax: ¹			
401(h) accounts	N/A	N/A	7.53%
Life insurance and union medical/dental	N/A	N/A	6.60%
Non-union medical/dental	N/A	N/A	6.64%
Aggregate	6.75%	N/A	N/A
Annual rates of compensation increase ¹			
Representative rates Weighted average Medical cost trend rate ²	Age < 26 26 - 30 31 - 35 36 - 40 41 - 45 46 - 50 > 50 4.80% 2015 2016 2017 2018 2019	Rate 12.00% 8.50 7.00 6.00 5.00 4.00 3.50 6.25% 6.00% 5.75% 5.50% 5.25%	
Dental cost trend rate ²	2020+ 2014+	5.00% 5.00%	

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.



Participation Assumptions		
Inclusion Date	The valuation date coincident with or next following the date on which the employee is hired.	
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.	95% in 2015 with the rate decreasing by 5% annually beginning in 2016 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%		

Lump sum/annuity conversion

Applicable 417(e) IRS Mortality Table



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Disabled mortality

Rates vary by age and sex.

(through age 65)

esentative rates:			
Age	Males	Females	
30	2.60%	2.60%	
40	2.60	2.60	
50	3.10	3.10	
60	6.20	6.20	
	Age 30 40 50	Age Males 30 2.60% 40 2.60 50 3.10	Age Males Females 30 2.60% 2.60% 40 2.60 2.60 50 3.10 3.10

Disability

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

Representative rates:				

Termination (not due to disability or retirement)

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

Representative rates:

Percentage 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	

2015 Per Capita Claims Costs

Μ

Medical				
Prior to age 65	Age	Aetna		Lumenos
	< 50	5,849		5,962
	50 – 54	6,832		6,964
	55 – 59	7,608		7,755
	60 – 64	10,351		10,551
	Average	9,265		9,443
Age 65 and after (net of Medicare Parts A & B)	Age	СОВ	МОВ	CSP
	65 – 69	2,997	2,483	1,580
	70 – 74	3,499	2,895	1,849
	75 – 79	3,798	3,137	2,007
	80 – 84	3,993	3,291	2,086
	85 – 89	4,177	3,436	2,165
	90 – 94	4,046	3,322	2,134
	≥ 95	3,615	2,959	1,976
	Average	3,675	2,768	2,086
- Medicare Part D - RDS	Age	MOB/COB		CSP
	65 - 69	N/A		(257)
	70 – 74	N/A		(291)
	75 – 79	N/A		(301)
	80 - 84	N/A		(299)
	85 – 89	N/A		(296)
	90 – 94	N/A		(270)
	≥ 95	N/A		(219)
	Average	N/A		(283)
– Medicare Part D - Employer Group Waiver Plan (EGWP) for MOB/COB	Age	CMS Direct Payments & Catastrophic Reinsurance		Manufacturer's Discount*
	65 – 69	(325)		N/A
	70 – 74	(367)		N/A
	75 – 79	(380)		N/A
	80 - 84	(377)		N/A
	85 – 89	(373)		N/A
	90 – 94	(341)		N/A
	≥ 95	(276)		N/A
	Average	(357)		N/A

* Manufacturer's discount factored into gross costs shown for COB and MOB.



Expected EGWP subsidies for direct payments plus catastrophic reinsurance increase in future years at rates different than the annual trend assumption due to the progressive filling in of the Standard Part D coverage gap between 2015 and 2020.

·····			
	2015	7.7%	
	2016	12.4	
	2017	11.8	
	2018	11.2	
	2019	11.5	
	2020+	5.0	
Dental	\$313		
Medicare covered charges tre	nd Same as medical cost trend, except for growth in expected EGWP subsidies differ as shown above.		
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.		
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 valuation trend assumption and compared these on a year-by- basis to the excise tax thresholds beginning in 2018 and projector to future years using CPI (CPI + 1% for 2019). The expected of each non-UMWA benefit combination, which were blended 65/post-65 based on headcounts, exceeded these thresholds various points in time, but no earlier than 2040.		
	The amount of excise tax-related charges the portion of the cost exceeding the three 35% to account for the nondeductibility of administrators.	sholds, grossed up by	
Timing of benefit payments	Benefit payments are assumed to be mac the year and on average at mid-year.	le uniformly throughout	
Methods			
Census date	January 1, 2015		
Measurement date	January 1, 2015		
	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		

ervice 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.

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Market-related value	The fair value of assets on the measurement date.			
of assets 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. 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 4.70% to 4.00%.			
	The mortality table used to value the benefit obligations was updated from the RP2000 with projections to 2021 for annuitants and to 2029 for nonannuitants to modified versions of RP-2014 with long-term improvement rates of 0.75%.			
	Per capita claims costs were updated to reflect 2013 claims experience.			
	Compensation increases and the termination and retirement rates were changed to reflect the recent demographic study and future expectations.			


Data Sources

American Electric Power (AEP), through Mercer, its third party administrator, furnished active and inactive participant data as of January 1, 2015. AEP also provided the accrued postretirement benefit costs as of December 31, 2014. Health plan vendors furnished the claims cost data. AEP supplied 2014 EGW 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 - S	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.



Medicare Part D subsidy trend rates	The assumed rates of increase in Medicare Part D subsidy (RDS) are leveraged and shown under the per capita costs section above.
	For the VEBA funding vehicle of the non-bargained group, no future increases in medical costs (and thus in Part D subsidy reimbursements) have been assumed, in accordance with U.S. tax law.
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 2013 and paid through March 2014. AEP reported prescription rebates they received for 2014. Claim experience rates are calculated for Aetna and Lumenos plans by dividing combined incurred claims, net of prescription rebates by covered lives and trending forward two years to 2015. Adjustments for plan design differences are also made. Medical and prescription drug claim rates are then multiplied by plan change factors representing the effect of any substantive plan design changes for 2015. Aetna and Lumenos claims cost models are developed separately by age-grading these claims rates over standard Towers Watson morbidity curves for both medical and prescription drugs to develop the quinquennial claims cost models.
Post-65 retiree medical rates	2015 monthly claim rates are calculated separately for MOB, COB and CSP Medicare-eligible plans by dividing 2013 incurred claims paid through March 2014 by covered lives and trending forward two years to 2015. Prescription drug claim rates are then multiplied by pricing change factors representing the effect of any substantive design changes for 2015. MOB and COB claims cost models are developed separately by age-grading these claim rates over standard Towers Watson morbidity curves for both medical and prescription drugs to develop the quinquennial claims cost models.
Dental rates	Aetna supplied data on dental claims incurred in 2013 and paid through March 2014. 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 2015 cost of the current prescription drug plans for AEP's post-65 retirees. The tool employs a continuance table of annual retiree drug utilization levels, developed from analyzing the experience of several large Towers Watson clients, 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 2015. 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 2015 minus the greater of \$397.56 per year (the national average Part D premium) and 25.5% of the gross value of Part D to the projected 2015 value of AEP coverage minus



the average projected 2015 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 2014, using the continuance table calibrated to AEP's plan costs. This produced a 2015 per person employer subsidy of \$283 for CSP.

 EGWP Estimated plan cost offsets associated with the EGWP arrangement were developed using actual 2014 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 2014 to 2015 was provided by Express Scripts based on average Part D plan payments risk-adjusted for AEP's post-65 retiree population.

To account for the gradual fill-in of the coverage gap through 2020, higher trend levels are applied to estimated direct monthly EGWP payments between 2015 (effective date of plan change) and 2020, after which EGWP plan cost offsets are assumed to increase at the valuation trend rate assumption.

Assumptions Rationale - Signific	cant 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	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.



Appendix B: Summary of substantive plan provisions

Health Care Benefits									
Eligibility	Participants are eligible upon retirement after age 55 with ten years of service or upon attaining age 55 with ten years of service after becoming permanently disabled. If involuntary termination, then eligible after age 50 with ten years of service.								
	Employees hired or participate in the plate		ry 1, 2014 are not	eligible to					
Surviving spouse	After the death of a surviving spouses a children are also eli above.	are eligible until	death or remarriag	e. Surviving					
Dependent		Eligible dependents are spouse, unmarried children under age 19 (age 25 if a full-time student) and unmarried disabled children of any age.							
Benefits	a deductible of \$20 pocket expense of \$ different benefits (\$ of-pocket maximum	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. Discounted charges and different benefits (\$250 deductible, 85% coinsurance and a \$3,000 out- of-pocket maximum) may be obtained by pre-65 retirees electing to use Aetna network providers.							
	Pre-65 retirees who have reduced bene of-pocket maximum Alternatively, these health plan designs	fits (\$500 dedu n) if they do not retirees can ele	ctible, 70% coinsur use network provid	ance, \$6,000 out- lers.					
	Prescription drug be the following copay 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.



Benefits after age 65 are coordinated with Medicare using the carveout method (MOB benefits). Participants have the option to "buy up" to exclusion coordination of benefits coverage (COB benefits). Exclusion coordination is automatically provided to East retirees who attained age 65 prior to January 1, 2001.

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 government's monthly direct payment amount from offsetting the plan cost to which the contribution percentages are applied.

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-

Disabled employee contributions



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 Age 70 Coverage Age 66 Age 67 Age 68 Age 69 or Over 10 – 11 65% 55% 45% 35% 25%								
	10 - 11 $03%$ $55%$ $43%$ $35%$ $25%11 - 12$ 70 60 50 40 30								
	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 30%.

Changes in Benefits Valued Since Prior Year_

None

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 2016 and 50% of retiree medical benefits 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	50% of retiree medical benefits after 2015 for non-union retirees.





Appendix C: Results by business unit

Summary of key assumptions for Appendix C of 2014 UMWA Postretirement Health Care Plan valuation report:

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Discount Rate	4.00%	4.25%	4.50%	4.75%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Expected Return on Assets	6.75%	6.75%	6.75%	6.75%	6.75%	6.75%	6.75%	6.75%	6.75%	6.75%	6.75%
Initial Medical Trend	6.25%	6.00%	5.75%	5.50%	5.25%	5.00%	5.00%	5.00%	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, 2015

Per capita claims cost 2015 cost models based on actual claims experience incurred through December 31, 2013

Non-UMWA PRW Plan participation assumption: 95% of future retirees will elect coverage in 2015, with rate decreasing by 5% annually beginning in 2016 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 2015 VALUATION

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AMERICAN ELECTRIC POWER NON-UMWA POSTRETIREMENT WELFARE PLAN 2015 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
	-		* 140.040.700				(05.007.007)		
140 Appalachian Power Co Distribution 215 Appalachian Power Co Generation	\$115,352,528 \$95,486,715	\$9,020,044 \$7,203,248	\$142,312,709 \$117,803,861	\$616,211 \$523,451	\$4,460,117 \$3,697,754	(\$9,333,519) (\$7,726,116)	(\$5,097,397) (\$4,162,884)	\$1,429,971 \$1,183,704	(\$7,924,617) (\$6,484,091)
150 Appalachian Power Co Transmission	\$12,231,361	\$879,634	\$15,090,073	\$2,978	\$471,953	(\$989,676)	(\$781,538)	\$151,626	(\$1,144,657)
Appalachian Power Co FERC	\$223,070,604	\$17,102,925	\$275,206,643	\$1,142,640	\$8,629,824	(\$18,049,311)	(\$10,041,819)	\$2,765,301	(\$15,553,365)
225 Cedar Coal Co Appalachian Power Co SEC	\$832,104 \$223,902,708	\$109,451 \$17,212,377	\$1,026,583 \$276,233,226	\$0 \$1,142,640	\$31,117 \$8,660,941	(\$67,328) (\$18,116,639)	(\$8,202) (\$10,050,021)	\$10,315 \$2,775,616	(\$34,098) (\$15,587,463)
211 AEP Texas Central Company - Distribution	\$82,334,760	\$6,093,682	\$101,578,032	\$534,292	\$3,194,083	(\$6,661,952)	(\$3,881,048)	\$1,020,666	(\$5,793,959)
147 AEP Texas Central Company - Generation	\$0	\$0	\$0	\$0	\$0	\$0	(\$15,337)	\$0	(\$15,337)
169 AEP Texas Central Company - Transmission AEP Texas Central Co.	\$7,462,754 \$89,797,514	\$510,257 \$6,603,939	\$9,206,948 \$110,784,980	\$61,324 \$595,616	\$290,858 \$3,484,941	(\$603,834) (\$7,265,786)	(\$391,921) (\$4,288,306)	\$92,512 \$1,113,178	(\$551,061) (\$6,360,357)
	# 50.050.407	A4 704 054	AT4 004 070	0050 540	00 044 500	(04.007.057)	(00.004.400)		(00.000.000)
170 Indiana Michigan Power Co Distribution 132 Indiana Michigan Power Co Generation	\$58,053,187 \$31,966,402	\$4,791,054 \$2,267,747	\$71,621,372 \$39,437,586	\$356,540 \$239,651	\$2,241,508 \$1,243,332	(\$4,697,257) (\$2,586,497)	(\$2,601,438) (\$1,850,054)	\$719,658 \$396,273	(\$3,980,989) (\$2,557,295)
190 Indiana Michigan Power Co Nuclear	\$50,567,561	\$3,102,063	\$62,386,206	\$819,335	\$1,994,043	(\$4,091,573)	(\$3,561,730)	\$626,862	(\$4,213,063)
120 Indiana Michigan Power Co Transmission	\$11,580,749	\$743,053	\$14,287,401	\$70,023	\$451,316	(\$937,033)	(\$596,815)	\$143,561	(\$868,948)
280 Ind Mich River Transp Lakin Indiana Michigan Power Co FERC	\$11,170,753 \$163,338,652	\$727,000 \$11,630,917	\$13,781,580 \$201,514,145	\$140,191 \$1,625,740	\$438,040 \$6,368,239	(\$903,859) (\$13,216,219)	(\$811,278) (\$9,421,315)	\$138,479 \$2,024,833	(\$998,427) (\$12,618,722)
202 Price River Coal	\$0	\$0	\$0	\$0	\$0	(¢10,210,210) \$0	\$0	\$0	\$0
Indiana Michigan Power Co SEC	\$163,338,652	\$11,630,917	\$201,514,145	\$1,625,740	\$6,368,239	(\$13,216,219)	(\$9,421,315)	\$2,024,833	(\$12,618,722)
110 Kentucky Power Co Distribution	\$20,193,184	\$1,437,611	\$24,912,733	\$124,427	\$784,234	(\$1,633,891)	(\$1,210,578)	\$250,325	(\$1,685,483)
117 Kentucky Power Co Generation 180 Kentucky Power Co Transmission	\$12,537,348 \$1,272,901	\$872,292 \$116,822	\$15,467,576 \$1,570,403	\$40,169 \$236	\$485,826 \$48,612	(\$1,014,434) (\$102,994)	(\$611,828) (\$198,150)	\$155,420 \$15,780	(\$944,847) (\$236,516)
600 Kentucky Power Co Kammer Actives	\$923,123	\$6,614	\$1,138,875	\$25,824	\$37,827	(\$74,693)	(\$42,530)	\$11,444	(\$42,128)
701 Kentucky Power Co Mitchell Actives	\$4,527,839	\$28,573	\$5,586,085	\$152,853	\$186,662	(\$366,361)	(\$160,767)	\$56,130	(\$131,483)
702 Kentucky Power Co Mitchell Inactives	\$10,715,550	\$985,953	\$13,219,987	\$0	\$409,096	(\$867,027)	(\$200,743)	\$132,836	(\$525,838)
Kentucky Power Co.	\$50,169,945	\$3,447,865	\$61,895,659	\$343,509	\$1,952,257	(\$4,059,400)	(\$2,424,596)	\$621,935	(\$3,566,295)
250 Ohio Power Co Distribution	\$147,930,791	\$11,205,316	\$182,505,161	\$855,296	\$5,729,534	(\$11,969,524)	(\$5,890,962)	\$1,833,829	(\$9,441,827)
160 Ohio Power Co Transmission	\$19,002,114	\$1,488,234	\$23,443,286	\$6,570	\$730,875	(\$1,537,518)	(\$1,031,548)	\$235,560	(\$1,596,061)
Ohio Power Co.	\$166,932,905	\$12,693,550	\$205,948,447	\$861,866	\$6,460,409	(\$13,507,042)	(\$6,922,510)	\$2,069,389	(\$11,037,888)
167 Public Service Co. of Oklahoma - Distribution	\$49,548,567	\$3,607,412	\$61,129,053	\$377,327	\$1,925,595	(\$4,009,123)	(\$2,477,659)	\$614,230	(\$3,569,630)
198 Public Service Co. of Oklahoma - Generation	\$22,788,054	\$1,524,662	\$28,114,076	\$247,475	\$891,227	(\$1,843,850)	(\$1,498,642)	\$282,493	(\$1,921,297)
114 Public Service Co. of Oklahoma - Transmission Public Service Co. of Oklahoma	\$5,629,582 \$77,966,203	\$438,230 \$5,570,304	\$6,945,327 \$96,188,456	\$54,197 \$678,999	\$218,672 \$3,035,494	(\$455,506) (\$6,308,479)	(\$313,349) (\$4,289,650)	\$69,787 \$966,510	(\$426,199) (\$5,917,126)
159 Southwestern Electric Power Co Distribution 168 Southwestern Electric Power Co Generation	\$33,359,092 \$31,667,494	\$2,295,702 \$2,081,603	\$41,155,776 \$39,068,818	\$293,417 \$371,466	\$1,300,636 \$1,240,335	(\$2,699,184) (\$2,562,312)	(\$1,794,965) (\$2,137,691)	\$413,537 \$392,567	(\$2,486,559) (\$2,695,635)
161 Southwestern Electric Power Co Texas - Distribution	\$15,591,517	\$1,092,751	\$19,235,565	\$134,427	\$607,397	(\$1,261,556)	(\$942,674)	\$193,281	(\$1,269,125)
111 Southwestern Electric Power Co Texas - Transmission		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
194 Southwestern Electric Power Co Transmission Southwestern Electric Power Co.	\$5,165,309 \$85,783,412	\$349,740 \$5,819,796	\$6,372,545 \$105,832,704	\$42,699 \$842,009	\$201,394 \$3,349,762	(\$417,941) (\$6,940,993)	(\$280,205) (\$5,155,535)	\$64,032 \$1,063,417	(\$390,021) (\$6,841,340)
							• • • •		
119 AEP Texas North Company - Distribution 166 AEP Texas North Company - Generation	\$22,642,126 \$6,783,846	\$1,563,353 \$553,322	\$27,934,041 \$8,369,366	\$157,867 \$0	\$881,039 \$260,396	(\$1,832,042) (\$548,901)	(\$1,276,048) (\$67,677)	\$280,684 \$84,096	(\$1,788,500) (\$272,086)
192 AEP Texas North Company - Transmission	\$3,091,279	\$197,018	\$3,813,772	\$32,022	\$121,030	(\$250,125)	(\$233,844)	\$38,321	(\$292,596)
AEP Texas North Co.	\$32,517,251	\$2,313,692	\$40,117,179	\$189,889	\$1,262,465	(\$2,631,068)	(\$1,577,569)	\$403,101	(\$2,353,182)
230 Kingsport Power Co Distribution	\$4,427,484	\$345,622	\$5,462,275	\$32,000	\$171,535	(\$358,241)	(\$177,403)	\$54,885	(\$277,224)
260 Kingsport Power Co Transmission	\$568,480	\$49,515	\$701,345	\$0	\$21,759	(\$45,997)	(\$40,419)	\$7,047	(\$57,610)
Kingsport Power Co.	\$4,995,964	\$395,137	\$6,163,620	\$32,000	\$193,294	(\$404,238)	(\$217,822)	\$61,932	(\$334,834)
210 Wheeling Power Co Distribution	\$5,967,364	\$490,839	\$7,362,056	\$33,382	\$230,309	(\$482,837)	(\$259,071)	\$73,975	(\$404,242)
200 Wheeling Power Co Transmission Wheeling Power Co.	\$336,348 \$6,303,712	\$40,230 \$531,070	\$414,959 \$7,777,015	\$0 \$33,382	\$12,657 \$242,966	(\$27,215) (\$510,052)	(\$2,613) (\$261,684)	\$4,170 \$78,145	(\$13,001) (\$417,243)
Wheeling Power co.	\$0,000,712	<i>4001,010</i>	\$1,111,010	\$00,00L	<i>4141,000</i>	(\$010,002)	(\$201,004)	φr 0, 140	(\$411,240)
103 American Electric Power Service Corporation American Electric Power Service Corporation	\$305,076,322 \$305,076,322	\$19,092,480 \$19,092,480	\$376,378,733 \$376,378,733	\$3,151,965 \$3,151,965	\$11,951,027 \$11,951,027	(\$24,684,642) (\$24,684,642)	(\$17,282,221) (\$17,282,221)	\$3,781,888 \$3,781,888	(\$23,081,983) (\$23,081,983)
143 AEP Pro Serv, Inc. 189 Central Coal Company	\$161,941 \$0	\$17,898 \$0	\$199,790 \$0	\$0 \$0	\$6,123 \$0	(\$13,103) \$0	(\$1,133) \$0	\$2,008 \$0	(\$6,105) \$0
171 CSW Energy, Inc.	\$322,224	\$22,882	\$397,534	\$0 \$0	\$12,436	(\$26,072)	(\$15,366)	\$3,994	(\$25,008)
Miscellaneous	\$484,165	\$40,780	\$597,324	\$0	\$18,559	(\$39,175)	(\$16,499)	\$6,002	(\$31,113)
270 Cook Coal Terminal	\$1,202,555	\$78,911	\$1,483,616	\$7,786	\$46,851	(\$97,302)	(\$67,747)	\$14,908	(\$95,504)
AEP Generating Company	\$1,202,555	\$78,911	\$1,483,616	\$7,786	\$46,851	(\$97,302)	(\$67,747)	\$14,908	(\$95,504)
104 Cardinal Operating Company	\$22,189,601	\$1,564,420	\$27,375,752	\$184,697	\$863,990	(\$1,795,427)	(\$1,116,823)	\$275,074	(\$1,588,489)
181 Ohio Power Co Generation AEP Generation Resources - FERC	\$109,548,977 \$131,738,578	\$8,840,614 \$10,405,035	\$135,152,753 \$162,528,505	\$393,276 \$577,973	\$4,222,611 \$5,086,601	(\$8,863,936) (\$10,659,363)	(\$4,359,566) (\$5,476,389)	\$1,358,028 \$1,633,102	(\$7,249,587) (\$8,838,076)
290 Conesville Coal Preparation Company	\$131,738,578 \$1,411,618	\$10,405,035 \$129,118	\$162,528,505 \$1,741,541	\$577,973 \$0	\$5,086,601 \$53,908	(\$10,659,363) (\$114,218)	(\$5,476,389) (\$51,555)	\$1,633,102 \$17,499	(\$8,838,076) (\$94,366)
AEP Generation Resources - SEC	\$133,150,196	\$10,534,153	\$164,270,046	\$577,973	\$5,140,509	(\$10,773,581)	(\$5,527,944)	\$1,650,601	(\$8,932,442)
175 AEP Energy Partners	\$689,155	\$2,068	\$850,224	\$43,352	\$29,259	(\$55,762)	(\$31,686)	\$8,543	(\$6,294)
AEP Energy Supply	\$133,839,351	\$10,536,220	\$165,120,270	\$621,325	\$5,169,768	(\$10,829,343)	(\$5,559,630)	\$1,659,144	(\$8,938,736)
293 Elmwood	\$1,763,680	\$66,080	\$2,175,887	\$73,100	\$72,163	(\$142,705)	(\$276,067)	\$21,864	(\$251,645)
292 AEP River Operations LLC	\$9,943,229	\$345,755	\$12,267,160	\$616,544	\$415,544	(\$804,536)	(\$1,245,634)	\$123,262	(\$894,820)
AEP River Operations	\$11,706,909	\$411,836	\$14,443,047	\$689,644	\$487,707	(\$947,241)	(\$1,521,701)	\$145,126	(\$1,146,465)
Total	\$1,354,017,568	\$96,378,874	\$1,670,478,421	\$10,816,370	\$52,684,680	(\$109,557,619)	(\$69,056,806)	\$16,785,124	(\$98,328,251)



AMERICAN ELECTRIC POWER NON-UMWA POSTRETIREMENT WELFARE PLAN 10-YEAR PRW COST FORECAST Item No. 85 Attachment 1 Page 48 of 58

	ASC 715-60				-						
	Cost _ 2015 -	2016	2017	2018	2019	2020	2021	rement Ben 2022	2023	2024	2025
40 Appalachian Power Co - Distribution	(\$7,925)	(\$8,106)	(\$8,293)	(\$8,487)	(\$8,684)	(\$8,786) (\$7,261)	(\$9,012) (\$7,474)	(\$9,242)	(\$8,849) (\$7,270)	(\$5,377)	(\$4,8
15 Appalachian Power Co - Generation	(\$6,484)	(\$6,642)	(\$6,810)	(\$6,985)	(\$7,160)	(\$7,261)	(\$7,474) (\$1,271)	(\$7,698)	(\$7,379)	(\$4,620)	(\$4,2
50 Appalachian Power Co - Transmission	(\$1,145)	(\$1,163)	(\$1,182)	(\$1,204)	(\$1,224)	(\$1,240)	(\$1,271)	(\$1,304)	(\$1,239)	(\$704)	(\$6
Appalachian Power Co FERC	(\$15,554)	(\$15,911)	(\$16,285)	(\$16,676)	(\$17,068)	(\$17,287)	(\$17,757)	(\$18,244)	(\$17,467)	(\$10,701)	(\$9,7
25 Cedar Coal Co.	(\$34)	(\$34)	(\$33)	(\$32)	(\$32)	(\$30)	(\$30)	(\$29)	(\$24)	(\$19)	(\$
Appalachian Power Co SEC	(\$15,588)	(\$15,945)	(\$16,318)	(\$16,708)	(\$17,100)	(\$17,317)	(\$17,787)	(\$18,273)	(\$17,491)	(\$10,720)	(\$9,8
11 AEP Texas Central Company - Distribution	(\$5,794)	(\$5,940)	(\$6,090)	(\$6,248)	(\$6,415)	(\$6,509)	(\$6,699)	(\$6,894)	(\$6,616)	(\$3,987)	(\$3,6
47 AEP Texas Central Company - Generation	(\$15)	(\$15)	(\$15)	(\$15)	(\$15)	(\$15)	(\$15)	(\$15)	(\$9)	(¢0,001) \$0	(\$0,0
69 AEP Texas Central Company - Transmission	(\$551)	(\$566)	(\$583)	(\$599)	(\$617)	(\$627)	(\$646)	(\$665)	(\$639)	(\$374)	(\$3
AEP Texas Central Co.	(\$6,360)	(\$6,521)	(\$6,688)	(\$6,862)	(\$7,047)	(\$7,151)	(\$7,360)	(\$7,574)	(\$7,264)	(\$4,361)	(\$3,9
	• • •		• • •		• • •						•
70 Indiana Michigan Power Co - Distribution	(\$3,981)	(\$4,067)	(\$4,154)	(\$4,244)	(\$4,337)	(\$4,375)	(\$4,478)	(\$4,583)	(\$4,351)	(\$2,585)	(\$2,3
32 Indiana Michigan Power Co - Generation	(\$2,557)	(\$2,620)	(\$2,683)	(\$2,748)	(\$2,815)	(\$2,852)	(\$2,928)	(\$3,002)	(\$2,869)	(\$1,593)	(\$1,3
90 Indiana Michigan Power Co - Nuclear	(\$4,213)	(\$4,352)	(\$4,494)	(\$4,642)	(\$4,803)	(\$4,901)	(\$5,068)	(\$5,244)	(\$5,049)	(\$2,642)	(\$2,3
20 Indiana Michigan Power Co - Transmission	(\$869)	(\$893)	(\$918)	(\$945)	(\$973)	(\$991)	(\$1,023)	(\$1,058)	(\$1,014)	(\$617)	(\$
80 Indiana Michigan River Transportation (Lakin)	(\$998)	(\$1,025)	(\$1,053)	(\$1,083)	(\$1,113)	(\$1,130)	(\$1,160)	(\$1,194)	(\$1,144)	(\$583)	(\$4
Indiana Michigan Power Co FERC	(\$12,618)	(\$12,957)	(\$13,302)	(\$13,662)	(\$14,041)	(\$14,249)	(\$14,657)	(\$15,081)	(\$14,427)	(\$8,020)	(\$7,*
02 Price River Coal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Indiana Michigan Power Co SEC	(\$12,618)	(\$12,957)	(\$13,302)	(\$13,662)	(\$14,041)	(\$14,249)	(\$14,657)	(\$15,081)	(\$14,427)	(\$8,020)	(\$7,
10 Kentucky Power Co - Distribution	(\$1,685)	(\$1,723)	(\$1,763)	(\$1,800)	(\$1,841)	(\$1,864)	(\$1,909)	(\$1,955)	(\$1,872)	(\$1,031)	(\$8
17 Kentucky Power Co - Generation	(\$945)	(\$967)	(\$989)	(\$1,011)	(\$1,035)	(\$1,049)	(\$1,078)	(\$1,106)	(\$1,058)	(\$643)	(\$
30 Kentucky Power Co - Transmission	(\$237)	(\$237)	(\$239)	(\$241)	(\$243)	(\$245)	(\$248)	(\$251)	(\$237)	(\$93)	(\$
00 Kentucky Power Co Kammer Actives	(\$42)	(\$47)	(\$52)	(\$57)	(\$62)	(\$65)	(\$69)	(\$73)	(\$77)	(\$51)	Č
	. ,	. ,							• •	. ,	(\$
11 Kentucky Power Co Mitchell Actives	(\$131)	(\$157)	(\$183)	(\$211)	(\$239)	(\$256)	(\$283)	(\$308)	(\$334)	(\$262)	
2 Kentucky Power Co Mitchell Inactives	(\$526)	(\$535)	(\$543)	(\$551)	(\$564)	(\$571)	(\$590)	(\$610)	(\$631)	(\$562)	(\$
Kentucky Power Co.	(\$3,566)	(\$3,666)	(\$3,769)	(\$3,871)	(\$3,984)	(\$4,050)	(\$4,177)	(\$4,303)	(\$4,209)	(\$2,642)	(\$2,
0 Ohio Power Co - Distribution	(\$9,442)	(\$9,691)	(\$9,945)	(\$10,210)	(\$10,484)	(\$10,623)	(\$10,930)	(\$11,248)	(\$10,795)	(\$6,858)	(\$6
60 Ohio Power Co - Transmission	(\$1,596)	(\$1,620)	(\$1,646)	(\$1,676)	(\$1,708)	(\$1,725)	(\$1,763)	(\$1,805)	(\$1,709)	(\$1,004)	(\$
Ohio Power Co.	(\$11,038)	(\$11,311)	(\$11,591)	(\$11,886)	(\$12,192)	(\$12,348)	(\$12,693)	(\$13,053)	(\$12,504)	(\$7,862)	(\$7
7 Public Service Co of Oklahoma - Distribution	(\$3,570)	(\$3,662)	(\$3,759)	(\$3,858)	(\$3,966)	(\$4,026)	(\$4,139)	(\$4,260)	(\$4,087)	(\$2,404)	(\$2
8 Public Service Co of Oklahoma - Generation	(\$1,921)	(\$1,973)	(\$2,025)	(\$2,081)	(\$2,140)	(\$2,174)	(\$2,234)	(\$2,298)	(\$2,210)	(\$1,169)	(\$1
4 Public Service Co of Oklahoma - Transmission	(\$426)	(\$436)	(\$446)	(\$459)	(\$471)	(\$478)	(\$492)	(\$506)	(\$486)	(\$274)	(\$
Public Service Co. of Oklahoma	(\$5,917)	(\$6,071)	(\$6,230)	(\$6,398)	(\$6,577)	(\$6,678)	(\$6,865)	(\$7,064)	(\$6,783)	(\$3,847)	(\$3
9 Southwestern Electric Power Co - Distribution	(\$2,487)	(\$2,554)	(\$2,629)	(\$2,706)	(\$2,789)	(\$2,839)	(\$2,930)	(\$3,023)	(\$3,037)	(\$1,758)	(\$1
8 Southwestern Electric Power Co - Generation	(\$2,696)	(\$2,770)	(\$2,847)	(\$2,926)	(\$3,007)	(\$3,058)	(\$3,149)	(\$3,239)	(\$3,123)	(\$1,640)	(\$1
1 Southwestern Electric Power Co - Texas - Distribution	(\$1,269)	(\$1,300)	(\$1,333)		(\$1,405)	(\$1,428)	(\$1,469)	(\$1,514)	(\$1,460)	(\$814)	
		,		(\$1,369)					,		(\$
1 Southwestern Electric Power Co - Texas - Transmission	\$0	\$0 (*****	\$0	\$0	\$0 (* 405)	\$0	\$0	\$0	\$0	\$0	
94 Southwestern Electric Power Co - Transmission Southwestern Electric Power Co.	(\$390) (\$6,842)	(\$401) (\$7,025)	(\$412) (\$7,221)	(\$423) (\$7,424)	(\$435) (\$7,636)	(\$443) (\$7,768)	(\$458) (\$8,006)	(\$474) (\$8,250)	(\$457) (\$8,077)	(\$270) (\$4,482)	\$) (\$3,
	(+0,012)	(0.,020)	(*. ,)	(+.,,	(0.,000)	(\$1,100)	(\$0,000)	(\$0,200)	(\$0,011)	(* 1, 102)	(+•
9 AEP Texas North Company - Distribution	(\$1,789)	(\$1,833)	(\$1,881)	(\$1,924)	(\$1,972)	(\$2,000)	(\$2,051)	(\$2,104)	(\$2,017)	(\$1,132)	(\$
6 AEP Texas North Company - Generation	(\$272)	(\$280)	(\$288)	(\$295)	(\$302)	(\$304)	(\$312)	(\$320)	(\$297)	(\$263)	(
2 AEP Texas North Company - Transmission	(\$293)	(\$300)	(\$307)	(\$315)	(\$322)	(\$326)	(\$334)	(\$342)	(\$326)	(\$162)	(\$
AEP Texas North Co.	(\$2,354)	(\$2,413)	(\$2,476)	(\$2,534)	(\$2,596)	(\$2,630)	(\$2,697)	(\$2,766)	(\$2,640)	(\$1,557)	(\$1
Ningenert Deurs Ce. Distribution	(#077)	(0005)	(\$202)	(\$204)	(\$200)	(0.04.4)	(\$20.4)	(0.005)	(\$200)	(0007)	,
0 Kingsport Power Co - Distribution 0 Kingsport Power Co - Transmission	(\$277) (\$58)	(\$285) (\$58)	(\$292) (\$59)	(\$301) (\$59)	(\$308) (\$60)	(\$314) (\$60)	(\$324) (\$61)	(\$335) (\$62)	(\$323) (\$57)	(\$207) (\$29)	(
Kingsport Power Co.	(\$335)	(\$343)	(\$351)	(\$360)	(\$368)	(\$374)	(\$385)	(\$397)	(\$380)	(\$236)	(
				. ,						. ,	
0 Wheeling Power Co - Distribution	(\$404)	(\$413)	(\$422)	(\$431)	(\$442)	(\$447)	(\$459)	(\$471)	(\$451)	(\$274)	(
Wheeling Power Co - Transmission Wheeling Power Co.	(\$13) (\$417)	(\$13) (\$426)	(\$13) (\$435)	(\$13) (\$444)	(\$12) (\$454)	(\$12) (\$459)	(\$11) (\$470)	(\$11) (\$482)	(\$9) (\$460)	(\$7) (\$281)	
	(\$417)	(\$420)	(\$455)	(\$444)	(9434)	(\$455)	(\$470)	(9402)	(\$400)	(\$201)	(
							(007.000)	(\$28,613)	(\$27,474)	(\$16,115)	(\$14
3 American Electric Power Service Corporation	(\$23,082)	(\$23,799)	(\$24,561)	(\$25,350)	(\$26,180)	(\$26,709)	(\$27,628)				(\$14
-	(\$23,082) (\$23,082)	(\$23,799) (\$23,799)	(\$24,561) (\$24,561)	(\$25,350) (\$25,350)	(\$26,180) (\$26,180)	(\$26,709) (\$26,709)	(\$27,628) (\$27,628)	(\$28,613)	(\$27,474)	(\$16,115)	
3 American Electric Power Service Corporation American Electric Power Service Corp	(\$23,082)	(\$23,799)	(\$24,561)	(\$25,350)	(\$26,180)	(\$26,709)	(\$27,628)	(\$28,613)			
American Electric Power Service Corporation American Electric Power Service Corp A A A A A A A A A A A A A A A A A	(\$23,082) (\$6)	(\$23,799) (\$6)	(\$24,561) (\$6)	(\$25,350) (\$6)	(\$26,180) (\$6)	(\$26,709) (\$6)	(\$27,628) (\$6)	(\$28,613) (\$7)	(\$7)	(\$7)	
American Electric Power Service Corporation American Electric Power Service Corp AEP Pro Serv, Inc. CSW Energy, Inc.	(\$23,082) (\$6) (\$25)	(\$23,799) (\$6) (\$26)	(\$24,561) (\$6) (\$26)	(\$25,350) (\$6) (\$27)	(\$26,180) (\$6) (\$27)	(\$26,709) (\$6) (\$28)	(\$27,628) (\$6) (\$29)	(\$28,613) (\$7) (\$30)	(\$7) (\$30)	(\$7) (\$19)	
American Electric Power Service Corporation American Electric Power Service Corp AEP Pro Serv, Inc. CSW Energy, Inc.	(\$23,082) (\$6)	(\$23,799) (\$6) (\$26) \$0	(\$24,561) (\$6) (\$26) \$0	(\$25,350) (\$6)	(\$26,180) (\$6)	(\$26,709) (\$6) (\$28) \$0	(\$27,628) (\$6) (\$29) \$0	(\$28,613) (\$7) (\$30) \$0	(\$7) (\$30) \$0	(\$7) (\$19) \$0	
American Electric Power Service Corporation American Electric Power Service Corp AEP Pro Serv, Inc. CSW Energy, Inc. Contral Coal Company Miscellaneous	(\$23,082) (\$6) (\$25) \$0 (\$31)	(\$23,799) (\$6) (\$26) \$0 (\$32)	(\$24,561) (\$6) (\$26) \$0 (\$32)	(\$25,350) (\$6) (\$27) \$0 (\$33)	(\$26,180) (\$6) (\$27) \$0 (\$33)	(\$26,709) (\$6) (\$28) \$0 (\$34)	(\$27,628) (\$6) (\$29) \$0 (\$35)	(\$28,613) (\$7) (\$30) \$0 (\$37)	(\$7) (\$30) \$0 (\$37)	(\$7) (\$19) \$0 (\$26)	·
 3 American Electric Power Service Corporation American Electric Power Service Corp 3 AEP Pro Serv, Inc. 1 CSW Energy, Inc. 9 Central Coal Company Miscellaneous 3 Elmwood 	(\$23,082) (\$6) (\$25) \$0 (\$31) (\$252)	(\$23,799) (\$6) (\$26) \$0 (\$32) (\$260)	(\$24,561) (\$6) (\$26) \$0 (\$32) (\$269)	(\$25,350) (\$6) (\$27) \$0 (\$33) (\$279)	(\$26,180) (\$6) (\$27) \$0 (\$33) (\$290)	(\$26,709) (\$6) (\$28) \$0 (\$34) (\$297)	(\$27,628) (\$6) (\$29) \$0 (\$35) (\$307)	(\$28,613) (\$7) (\$30) \$0 (\$37) (\$318)	(\$7) (\$30) \$0 (\$37) (\$311)	(\$7) (\$19) \$0 (\$26) (\$114)	
3 American Electric Power Service Corporation American Electric Power Service Corp 3 AEP Pro Serv, Inc. 1 CSW Energy, Inc. 9 Central Coal Company Miscellaneous 3 Elmwood 2 AEP River Operations LLC	(\$23,082) (\$6) (\$25) \$0 (\$31) (\$252) (\$895)	(\$23,799) (\$6) (\$26) \$0 (\$32) (\$260) (\$954)	(\$24,561) (\$6) (\$26) \$0 (\$32) (\$269) (\$269) (\$1,019)	(\$25,350) (\$6) (\$27) \$0 (\$33) (\$279) (\$1,092)	(\$26,180) (\$6) (\$27) \$0 (\$33) (\$290) (\$1,170)	(\$26,709) (\$6) (\$28) \$0 (\$34) (\$297) (\$1,221)	(\$27,628) (\$6) (\$29) \$0 (\$35) (\$307) (\$1,298)	(\$28,613) (\$7) (\$30) \$0 (\$37) (\$318) (\$1,382)	(\$7) (\$30) \$0 (\$37) (\$311) (\$1,381)	(\$7) (\$19) \$0 (\$26) (\$114) (\$551)	(\$
American Electric Power Service Corporation American Electric Power Service Corp AEP Pro Serv, Inc. CSW Energy, Inc. Contral Coal Company Miscellaneous Elmwood	(\$23,082) (\$6) (\$25) \$0 (\$31) (\$252)	(\$23,799) (\$6) (\$26) \$0 (\$32) (\$260)	(\$24,561) (\$6) (\$26) \$0 (\$32) (\$269)	(\$25,350) (\$6) (\$27) \$0 (\$33) (\$279)	(\$26,180) (\$6) (\$27) \$0 (\$33) (\$290)	(\$26,709) (\$6) (\$28) \$0 (\$34) (\$297)	(\$27,628) (\$6) (\$29) \$0 (\$35) (\$307)	(\$28,613) (\$7) (\$30) \$0 (\$37) (\$318)	(\$7) (\$30) \$0 (\$37) (\$311)	(\$7) (\$19) \$0 (\$26) (\$114)	(5
3 American Electric Power Service Corporation American Electric Power Service Corp 3 AEP Pro Serv, Inc. 1 CSW Energy, Inc. 9 Central Coal Company Miscellaneous 3 Elmwood 2 AEP River Operations LLC AEP River Operations 0 Cook Coal Terminal	(\$23,082) (\$6) (\$25) (\$31) (\$252) (\$895) (\$1,147) (\$96)	(\$23,799) (\$6) (\$26) \$0 (\$32) (\$260) (\$954) (\$1,214) (\$98)	(\$24,561) (\$6) (\$26) \$0 (\$229) (\$1,019) (\$1,288) (\$100)	(\$25,350) (\$6) (\$27) \$0 (\$33) (\$279) (\$1,092) (\$1,092) (\$1,371) (\$103)	(\$26,180) (\$27) \$0 (\$23) (\$290) (\$1,170) (\$1,460) (\$105)	(\$26,709) (\$6) (\$28) \$0 (\$34) (\$297) (\$1,221) (\$1,518) (\$106)	(\$27,628) (\$6) (\$29) \$0 (\$35) (\$307) (\$1,298) (\$1,605) (\$109)	(\$28,613) (\$7) (\$30) (\$37) (\$318) (\$1,382) (\$1,700) (\$111)	(\$7) (\$30) \$0 (\$37) (\$311) (\$1,381) (\$1,692) (\$105)	(\$7) (\$19) \$0 (\$26) (\$114) (\$551) (\$665) (\$58)	(S
 3 American Electric Power Service Corporation American Electric Power Service Corp 3 AEP Pro Serv, Inc. 3 CSW Energy, Inc. 9 Central Coal Company Miscellaneous 3 Elmwood 2 AEP River Operations LLC AEP River Operations 	(\$23,082) (\$6) (\$25) \$0 (\$31) (\$252) (\$895) (\$1,147)	(\$23,799) (\$6) (\$26) \$0 (\$32) (\$260) (\$954) (\$1,214)	(\$24,561) (\$6) (\$26) \$0 (\$32) (\$269) (\$1,019) (\$1,288)	(\$25,350) (\$6) (\$27) \$0 (\$33) (\$279) (\$1,092) (\$1,371)	(\$26,180) (\$6) (\$27) \$0 (\$33) (\$290) (\$1,170) (\$1,460)	(\$26,709) (\$6) (\$28) \$0 (\$34) (\$297) (\$1,221) (\$1,218)	(\$27,628) (\$6) (\$29) \$0 (\$335) (\$307) (\$1,298) (\$1,605)	(\$28,613) (\$7) (\$30) \$0 (\$37) (\$318) (\$1,382) (\$1,700)	(\$7) (\$30) \$0 (\$37) (\$311) (\$1,381) (\$1,692)	(\$7) (\$19) \$0 (\$26) (\$114) (\$551) (\$665)	(1) (1) (1)
 33 American Electric Power Service Corporation American Electric Power Service Corp 43 AEP Pro Serv, Inc. 41 CSW Energy, Inc. 49 Central Coal Company Miscellaneous 43 Elmwood 42 AEP River Operations LLC AEP River Operations 70 Cook Coal Terminal AEP Generating Company 	(\$23,082) (\$6) (\$25) \$0 (\$31) (\$252) (\$895) (\$1,147) (\$96) (\$96)	(\$23,799) (\$6) (\$26) (\$26) (\$32) (\$260) (\$954) (\$1,214) (\$98) (\$98)	(\$24,561) (\$6) (\$26) (\$269) (\$1,019) (\$1,288) (\$100) (\$100)	(\$25,350) (\$6) (\$27) \$0 (\$33) (\$1,092) (\$1,371) (\$103) (\$103)	(\$26,180) (\$6) (\$27) \$0 (\$33) (\$290) (\$1,170) (\$1,460) (\$105) (\$105)	(\$26,709) (\$6) (\$28) \$0 (\$34) (\$1221) (\$1,221) (\$1,221) (\$1,221) (\$1,216) (\$106)	(\$27,628) (\$6) (\$29) \$0 (\$307) (\$1,298) (\$1,605) (\$109) (\$109)	(\$28,613) (\$7) (\$30) \$0 (\$37) (\$318) (\$1,382) (\$1,700) (\$111) (\$111)	(\$7) (\$30) \$0 (\$37) (\$311) (\$1,381) (\$1,692) (\$105) (\$105)	(\$7) (\$19) \$0 (\$26) (\$114) (\$551) (\$665) (\$58) (\$58)	(S (S
 33 American Electric Power Service Corporation American Electric Power Service Corp 43 AEP Pro Serv, Inc. 43 AEP Pro Serv, Inc. 43 Ocentral Coal Company Miscellaneous 43 Elmwood 43 Elmwood 44 EP River Operations LLC AEP River Operations 47 Cook Coal Terminal AEP Generating Company 40 Cardinal Operating Company 	(\$23,082) (\$6) (\$25) \$0 (\$31) (\$252) (\$895) (\$1,147) (\$96) (\$96) (\$1,588)	(\$23,799) (\$26) (\$26) (\$22) (\$260) (\$954) (\$954) (\$1,214) (\$98) (\$98) (\$98) (\$1,634)	(\$24,561) (\$6) (\$26) (\$26) (\$1269) (\$1,019) (\$1,288) (\$100) (\$100) (\$100) (\$1,676)	(\$25,350) (\$6) (\$27) \$0 (\$33) (\$1,092) (\$1,092) (\$103) (\$103) (\$103) (\$103)	(\$26,180) (\$27) \$0 (\$33) (\$290) (\$1,170) (\$1,460) (\$105) (\$105) (\$1,776)	(\$26,709) (\$28) (\$28) (\$24) (\$297) (\$1,221) (\$1,221) (\$1,221) (\$1,518) (\$106) (\$106) (\$106) (\$1,809)	(\$27,628) (\$6) (\$29) (\$35) (\$1,298) (\$1,605) (\$109) (\$109) (\$1,867)	(\$28,613) (\$7) (\$30) \$0 (\$37) (\$318) (\$1,382) (\$1,382) (\$1,700) (\$111) (\$111) (\$1926)	(\$7) (\$30) \$0 (\$37) (\$311) (\$1,381) (\$1,692) (\$105) (\$105) (\$105) (\$1,854)	(\$7) (\$19) \$0 (\$26) (\$114) (\$551) (\$565) (\$58) (\$58) (\$1,105)	(\$ (\$ (\$1
 3 American Electric Power Service Corporation American Electric Power Service Corp 3 AEP Pro Serv, Inc. 1 CSW Energy, Inc. 9 Central Coal Company Miscellaneous 3 Elmwood 2 AEP River Operations LLC AEP River Operations 10 Cook Coal Terminal AEP Generating Company 4 Cardinal Operating Company 1 Ohio Power Co - Generation 	(\$23,082) (\$6) (\$25) \$0 (\$31) (\$252) (\$895) (\$1,147) (\$96) (\$96) (\$1,588) (\$7,250)	(\$23,799) (\$6) (\$26) \$0 (\$32) (\$260) (\$954) (\$1,214) (\$98) (\$98) (\$98) (\$98) (\$1,634) (\$7,405)	(\$24,561) (\$6) (\$26) \$0 (\$32) (\$1,019) (\$1,288) (\$100) (\$100) (\$1,676) (\$7,554)	(\$25,350) (\$6) (\$27) \$0 (\$33) (\$1,092) (\$1,092) (\$1,371) (\$103) (\$103) (\$1,725) (\$7,716)	(\$26,180) (\$6) (\$27) \$0 (\$33) (\$290) (\$1,170) (\$1,460) (\$1,460) (\$105) (\$105) (\$105) (\$1,776) (\$7,883)	(\$26,709) (\$6) (\$28) \$0 (\$34) (\$297) (\$1,221) (\$1,221) (\$1,221) (\$1,221) (\$1,21) (\$1,21) (\$1,66) (\$106) (\$1,809) (\$7,967)	(\$27,628) (\$6) (\$29) \$0 (\$35) (\$1,298) (\$1,298) (\$1,298) (\$1,298) (\$1,298) (\$1,298) (\$1,298) (\$1,298) (\$1,298) (\$109) (\$109) (\$1,867) (\$8,175)	(\$28,613) (\$7) (\$30) \$0 (\$37) (\$318) (\$1,382) (\$1,382) (\$1,382) (\$1,382) (\$1,700) (\$111) (\$111) (\$11926) (\$8,394)	(\$7) (\$30) \$0 (\$37) (\$311) (\$1,381) (\$1,692) (\$105) (\$105) (\$105) (\$1,854) (\$7,949)	(\$7) (\$19) \$0 (\$26) (\$114) (\$551) (\$665) (\$58) (\$58) (\$58) (\$1,105) (\$4,971)	(((\$1 (\$1
 33 American Electric Power Service Corporation American Electric Power Service Corp 33 AEP Pro Serv, Inc. 14 CSW Energy, Inc. 39 Central Coal Company Miscellaneous 33 Elmwood 34 EP River Operations LLC AEP River Operations 10 Cook Coal Terminal AEP Generating Company 34 Cardinal Operating Company 35 Ohio Power Co - Generation AEP Generation Resources - FERC 	(\$23,082) (\$6) (\$25) (\$25) (\$31) (\$252) (\$895) (\$1,147) (\$96) (\$96) (\$1,588) (\$7,250) (\$8,838)	(\$23,799) (\$6) (\$26) (\$26) (\$954) (\$1,214) (\$98) (\$98) (\$1,634) (\$7,405) (\$9,039)	(\$24,561) (\$6) (\$26) \$0 (\$32) (\$1,019) (\$1,288) (\$100) (\$100) (\$1,676) (\$7,554) (\$9,230)	(\$25,350) (\$6) (\$27) \$0 (\$33) (\$1,092) (\$1,092) (\$1,371) (\$103) (\$103) (\$1725) (\$7,716) (\$9,441)	(\$26,180) (\$6) (\$27) \$0 (\$33) (\$290) (\$1,170) (\$1,460) (\$1,460) (\$105) (\$105) (\$105) (\$105) (\$1,776) (\$7,883) (\$9,659)	(\$26,709) (\$6) (\$28) \$0 (\$34) (\$1,221) (\$1,221) (\$1,221) (\$1,221) (\$1,221) (\$1,221) (\$1,221) (\$1,21) (\$1,206) (\$1,060) (\$1,809) (\$7,967) (\$9,776)	(\$27,628) (\$6) (\$29) \$0 (\$35) (\$1,298) (\$1,298) (\$1,298) (\$1,298) (\$1,298) (\$1,298) (\$1,298) (\$1,298) (\$1,298) (\$109) (\$109) (\$1,867) (\$8,175) (\$8,175) (\$10,042)	(\$28,613) (\$7) (\$30) \$0 (\$37) (\$318) (\$1,382) (\$1,382) (\$1,700) (\$111) (\$111) (\$1,926) (\$8,394) (\$10,320)	(\$7) (\$30) \$0 (\$37) (\$311) (\$1,381) (\$1,692) (\$105) (\$105) (\$105) (\$1,854) (\$7,949) (\$9,803)	(\$7) (\$19) \$0 (\$26) (\$114) (\$551) (\$555) (\$558) (\$58) (\$58) (\$58) (\$4,971) (\$6,076)	(\$ (\$1 (\$4 (\$ 5
 33 American Electric Power Service Corporation American Electric Power Service Corp 33 AEP Pro Serv, Inc. 14 CSW Energy, Inc. 39 Central Coal Company Miscellaneous 33 Elmwood 24 AEP River Operations LLC AEP River Operations 70 Cook Coal Terminal AEP Generating Company 44 Cardinal Operating Company 45 Oction Operation 45 Comparison 46 Cardinal Operating Company 47 Ohio Power Co - Generation AEP Generation Resources - FERC 40 Conesville Coal Preparation Company 	(\$23,082) (\$6) (\$25) \$0 (\$31) (\$252) (\$895) (\$1,147) (\$96) (\$96) (\$1,588) (\$7,250) (\$8,838) (\$94)	(\$23,799) (\$6) (\$26) (\$26) (\$954) (\$1,214) (\$98) (\$98) (\$98) (\$1,634) (\$7,405) (\$9,039) (\$95)	(\$24,561) (\$6) (\$26) (\$269) (\$1,019) (\$1,288) (\$100) (\$100) (\$1,676) (\$7,554) (\$9,530) (\$97)	(\$25,350) (\$6) (\$27) \$0 (\$33) (\$1,092) (\$1,771) (\$1,092) (\$1,771) (\$9,092) (\$1,772) (\$1,771) (\$9,092) (\$1,772) (\$9,092) (\$1,772) (\$9,092) (\$1,772) (\$9,092) (\$1,992)	(\$26,180) (\$6) (\$27) \$0 (\$33) (\$290) (\$1,170) (\$1,460) (\$1,460) (\$105) (\$105) (\$105) (\$105) (\$1776) (\$7,883) (\$9,659) (\$100)	(\$26,709) (\$6) (\$28) \$0 (\$34) (\$1,221) (\$1,221) (\$1,221) (\$1,221) (\$1,221) (\$1,221) (\$1,221) (\$1,221) (\$1,221) (\$1,221) (\$106) (\$1,809) (\$7,967) (\$9,776) (\$100)	(\$27,628) (\$6) (\$29) \$0 (\$307) (\$1,298) (\$1,298) (\$1,298) (\$1,298) (\$1,298) (\$1,298) (\$1,298) (\$1,298) (\$1,298) (\$1,298) (\$109) (\$1,867) (\$8,175) (\$10,942) (\$101)	(\$28,613) (\$7) (\$30) \$0 (\$37) (\$318) (\$1,382) (\$1,382) (\$1,700) (\$111) (\$11926) (\$8,394) (\$10,320) (\$102)	(\$7) (\$30) \$0 (\$37) (\$1,381) (\$1,692) (\$105) (\$105) (\$1,854) (\$7,949) (\$9,803) (\$96)	(\$7) (\$19) \$0 (\$26) (\$551) (\$5551) (\$5551) (\$5551) (\$5551) (\$5551) (\$5551) (\$5551) (\$5551) (\$5551) (\$5551) (\$5551) (\$5551) (\$5551) (\$5551) (\$5551) (\$5551) (\$5551) (\$55571) (\$55771) (\$55771) (\$	(\$ (\$1 (\$4 (\$ 5
 3 American Electric Power Service Corporation American Electric Power Service Corp 3 AEP Pro Serv, Inc. 1 CSW Energy, Inc. 9 Central Coal Company Miscellaneous 3 Elmwood 2 AEP River Operations LLC AEP River Operations 10 Cook Coal Terminal AEP Generating Company 4 Cardinal Operating Company 10 Operation Resources - FERC 10 Consville Coal Preparation Company AEP Generation Resources - SEC 	(\$23,082) (\$6) (\$25) \$0 (\$31) (\$252) (\$895) (\$1,147) (\$96) (\$96) (\$1,588) (\$7,250) (\$8,838) (\$94) (\$94) (\$8,932)	(\$23,799) (\$26) (\$26) (\$26) (\$254) (\$1,214) (\$98) (\$98) (\$1,634) (\$7,405) (\$9,039) (\$95) (\$9,134)	(\$24,561) (\$6) (\$26) (\$26) (\$1,019) (\$1,288) (\$100) (\$1,676) (\$7,554) (\$9,230) (\$97) (\$9,327)	(\$25,350) (\$6) (\$27) \$0 (\$279) (\$1,092) (\$1,092) (\$1,371) (\$103) (\$103) (\$103) (\$103) (\$1,725) (\$7,716) (\$9,441) (\$98) (\$98) (\$953)	(\$26,180) (\$27) \$0 (\$27) \$0 (\$133) (\$290) (\$1,170) (\$1,460) (\$105) (\$105) (\$100) (\$100) (\$100) (\$9,759)	(\$26,709) (\$6) (\$28) \$0 (\$34) (\$297) (\$1,221) (\$	(\$27,628) (\$6) (\$29) \$0 (\$307) (\$1,298) (\$1,298) (\$1,298) (\$1,298) (\$1,298) (\$1,298) (\$1,298) (\$1,298) (\$1,298) (\$109) (\$10,042) (\$10,143)	(\$28,613) (\$7) (\$30) \$0 (\$37) (\$318) (\$1,382) (\$1,382) (\$1,382) (\$11,382) (\$11,320) (\$111) (\$1,926) (\$8,394) (\$10,320) (\$10,22)	(\$7) (\$30) \$0 (\$37) (\$1,381) (\$1,692) (\$105) (\$105) (\$1,854) (\$7,949) (\$9,803) (\$9,803) (\$96) (\$9,899)	(\$7) (\$19) \$0 (\$26) (\$551) (\$665) (\$58) (\$58) (\$1,105) (\$4,971) (\$6,076) (\$61) (\$6,137)	(\$ (\$1 (\$4 (\$5 (\$5
 33 American Electric Power Service Corporation American Electric Power Service Corp 33 AEP Pro Serv, Inc. 39 Central Coal Company Miscellaneous 39 Elmwood 32 AEP River Operations LLC AEP River Operations 30 Cook Coal Terminal AEP Generating Company 31 Ohio Power Co - Generation AEP Generation Resources - FERC 30 Consville Coal Preparation Company AEP Generation Resources - SEC 35 AEP Energy Partners 	(\$23,082) (\$6) (\$25) \$0 (\$31) (\$252) (\$895) (\$1,147) (\$96) (\$96) (\$1,588) (\$7,250) (\$8,838) (\$7,250) (\$8,838) (\$94) (\$8,932) (\$6)	(\$23,799) (\$6) (\$26) \$0 (\$32) (\$954) (\$1,214) (\$98) (\$98) (\$98) (\$98) (\$98) (\$98) (\$93) (\$93) (\$9,039) (\$9,039) (\$9134) (\$11)	(\$24,561) (\$6) (\$26) \$0 (\$226) (\$1,019) (\$1,019) (\$1,288) (\$100) (\$100) (\$100) (\$1,676) (\$7,554) (\$9,230) (\$9,230) (\$927) (\$9327) (\$17)	(\$25,350) (\$6) (\$27) \$0 (\$33) (\$1,092) (\$1,092) (\$1,371) (\$103) (\$103) (\$103) (\$1,725) (\$7,716) (\$9,441) (\$984) (\$9,539) (\$22)	(\$26,180) (\$27) \$0 (\$23) (\$290) (\$1,170) (\$1,460) (\$105) (\$105) (\$105) (\$105) (\$1,776) (\$7,883) (\$9,659) (\$100) (\$9,759) (\$29)	(\$26,709) (\$6) (\$28) \$0 (\$34) (\$297) (\$1,221) (\$1,221) (\$1,221) (\$1,221) (\$1,221) (\$1,221) (\$1,221) (\$1,221) (\$1,221) (\$106) (\$1,60) ((\$27,628) (\$6) (\$29) \$0 (\$35) (\$1,298) (\$1,298) (\$1,298) (\$1,298) (\$1,298) (\$1,298) (\$1,298) (\$1,298) (\$1,298) (\$1,298) (\$109) (\$109) (\$10,042) (\$101) (\$10,143) (\$40)	(\$28,613) (\$7) (\$30) \$0 (\$37) (\$318) (\$1,382) (\$1,382) (\$1,382) (\$1,382) (\$1,382) (\$1,382) (\$1,382) (\$1,382) (\$1,926) (\$8,394) (\$10,320) (\$10,320) (\$10,320) (\$10,422) (\$48)	(\$7) (\$30) \$0 (\$37) (\$311) (\$1,381) (\$1,692) (\$105) (\$105) (\$105) (\$1854) (\$7,949) (\$9,803) (\$9,803) (\$9,809) (\$53)	(\$7) (\$19) \$0 (\$26) (\$114) (\$551) (\$555) (\$58) (\$58) (\$58) (\$58) (\$58) (\$58) (\$58) (\$58) (\$58) (\$58) (\$58) (\$58) (\$57) (\$66) (\$66) (\$66) (\$57) (\$66) (\$57) ((\$ (\$1 (\$4 (\$5 (\$5
 3 American Electric Power Service Corporation American Electric Power Service Corp 3 AEP Pro Serv, Inc. 1 CSW Energy, Inc. 9 Central Coal Company Miscellaneous 3 Elmwood 2 AEP River Operations LLC AEP River Operations 0 Cook Coal Terminal AEP Generating Company 4 Cardinal Operating Company 1 Ohio Power Co - Generation AEP Generation Resources - FERC 0 Conselie Coal Preparation Company AEP Generation Resources - SEC 	(\$23,082) (\$6) (\$25) \$0 (\$31) (\$252) (\$895) (\$1,147) (\$96) (\$96) (\$1,588) (\$7,250) (\$8,838) (\$94) (\$94) (\$8,932)	(\$23,799) (\$26) (\$26) (\$26) (\$254) (\$1,214) (\$98) (\$98) (\$1,634) (\$7,405) (\$9,039) (\$95) (\$9,134)	(\$24,561) (\$6) (\$26) (\$26) (\$1,019) (\$1,288) (\$100) (\$1,676) (\$7,554) (\$9,230) (\$97) (\$9,327)	(\$25,350) (\$6) (\$27) \$0 (\$279) (\$1,092) (\$1,092) (\$1,371) (\$103) (\$103) (\$103) (\$103) (\$1,725) (\$7,716) (\$9,441) (\$98) (\$98) (\$953)	(\$26,180) (\$27) \$0 (\$27) \$0 (\$133) (\$290) (\$1,170) (\$1,460) (\$105) (\$105) (\$100) (\$100) (\$100) (\$9,759)	(\$26,709) (\$6) (\$28) \$0 (\$34) (\$297) (\$1,221) (\$	(\$27,628) (\$6) (\$29) \$0 (\$307) (\$1,298) (\$1,298) (\$1,298) (\$1,298) (\$1,298) (\$1,298) (\$1,298) (\$1,298) (\$1,298) (\$109) (\$10,042) (\$10,143)	(\$28,613) (\$7) (\$30) \$0 (\$37) (\$318) (\$1,382) (\$1,382) (\$1,382) (\$11,382) (\$11,320) (\$111) (\$1,926) (\$8,394) (\$10,320) (\$10,22)	(\$7) (\$30) \$0 (\$37) (\$1,381) (\$1,692) (\$105) (\$105) (\$1,854) (\$7,949) (\$9,803) (\$9,803) (\$96) (\$9,899)	(\$7) (\$19) \$0 (\$26) (\$551) (\$5551) (\$565) (\$58) (\$58) (\$58) (\$1,105) (\$4,971) (\$6,076) (\$61) (\$6137)	(((\$1 (\$4 (\$2

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

215 / 150 / 225 (211 / 147 / 169 / 170 ll 132 ll 190 ll	n Appalachian Power Co Distribution Appalachian Power Co Generation Appalachian Power Co Transmission Appalachian Power Co FERC Cedar Coal Co Appalachian Power Co SEC	Postretirement Benefit Obligation \$109,703,825 \$91,088,992 \$11,645,664	Benefit Payments \$8,862,631 \$7,038,816	Fair Value of Assets \$141,979,110	Service Cost \$603,000	Interest Cost \$4,501,669	Return on Assets (\$9,314,694)	Amortiza PSC (\$5,097,397)	(G)/L \$1,201,360	Postretirement Benefit Cost (\$8,106,062)
215 / 150 / 225 (211 / 147 / 169 / 170 li 132 li 190 li	Appalachian Power Co Generation Appalachian Power Co Transmission Appalachian Power Co FERC Cedar Coal Co	\$91,088,992 \$11,645,664			\$603,000	\$4,501.669	(\$9.314.694)	(\$5,097,397)	\$1 201 360	(\$8,106,062)
215 / 150 / 225 (211 / 147 / 169 / 170 li 132 li 190 li	Appalachian Power Co Generation Appalachian Power Co Transmission Appalachian Power Co FERC Cedar Coal Co	\$91,088,992 \$11,645,664			\$603,000	\$4,501,669	(\$9.314.694)	(\$5,097,397)	\$1 201 360	(\$8,106,062)
150 / 225 (211 / 147 / 169 / 170 ll 132 ll 190 ll	Appalachian Power Co Transmission Appalachian Power Co FERC Cedar Coal Co	\$11,645,664	\$7,030,010		\$512,229	\$3,745,033	(\$7,734,153)	(\$4,162,884)	\$997,510	(\$6,642,265)
225 0 211 / 147 / 169 / 170 h 132 h 190 h 120 h	Appalachian Power Co FERC Cedar Coal Co		\$845,760	\$117,887,722 \$15,071,863	\$2,914	\$477,279	(\$988,806)	(\$781,538)	\$127,531	(\$1,162,620)
225 (211 / 147 / 169 / 170 k 132 k 190 k 120 k	Cedar Coal Co	\$212,438,481	\$16,747,207	\$274,938,695	\$1,118,143	\$8,723,981	(\$18,037,653)	(\$10,041,819)	\$2,326,401	(\$15,910,947)
211 / 147 / 169 / 170 li 132 li 190 li 120 li	Appalachian Power Co SEC	\$742,234	\$105,401	\$960,602	\$0	\$29,328	(\$63,021)	(\$8,202)	\$8,128	(\$33,767)
147 # 169 # 170 132 190 120		\$213,180,715	\$16,852,608	\$275,899,297	\$1,118,143	\$8,753,309	(\$18,100,674)	(\$10,050,021)	\$2,334,529	(\$15,944,714)
147 # 169 # 170 # 132 # 190 # 120 #	AEP Texas Central Company - Distribution	\$78,745,610	\$6,039,614	\$101,912,870	\$522,837	\$3,241,903	(\$6,686,105)	(\$3,881,048)	\$862,339	(\$5,940,074)
170 132 190 120	AEP Texas Central Company - Generation	\$0	\$0	\$0	\$0	\$0	\$0	(\$15,337)	\$0	(\$15,337)
170 132 190 120	AEP Texas Central Company - Transmission	\$7,192,889	\$506,745	\$9,309,064	\$60,009	\$297,592	(\$610,731)	(\$391,921)	\$78,769	(\$566,282)
132 li 190 li 120 li	AEP Texas Central Co.	\$85,938,499	\$6,546,359	\$111,221,934	\$582,846	\$3,539,495	(\$7,296,836)	(\$4,288,306)	\$941,108	(\$6,521,693)
190 li 120 li	Indiana Michigan Power Co Distribution	\$55,005,303	\$4,692,771	\$71,188,074	\$348,896	\$2,253,870	(\$4,670,371)	(\$2,601,438)	\$602,360	(\$4,066,683)
120 li	Indiana Michigan Power Co Generation	\$30,704,438	\$2,291,703	\$39,737,801	\$234,513	\$1,266,713	(\$2,607,042)	(\$1,850,054)	\$336,242	(\$2,619,628)
	Indiana Michigan Power Co Nuclear Indiana Michigan Power Co Transmission	\$49,509,414 \$11,185,198	\$3,245,159 \$736,928	\$64,075,273 \$14,475,926	\$801,769 \$68,522	\$2,069,983 \$462,786	(\$4,203,728) (\$949,709)	(\$3,561,730) (\$596,815)	\$542,175 \$122,488	(\$4,351,531) (\$892,728)
	Ind Mich River Transp Lakin	\$10,853,305	\$750,210	\$14,046,389	\$137,185	\$451,320	(\$921,529)	(\$811,278)	\$118,854	(\$1,025,448)
	Indiana Michigan Power Co FERC	\$157,257,658	\$11,716,771	\$203,523,463	\$1,590,885	\$6,504,672	(\$13,352,379)	(\$9,421,315)	\$1,722,119	(\$12,956,018)
	Price River Coal Indiana Michigan Power Co SEC	\$0 \$157,257,658	\$0 \$11,716,771	\$0 \$203,523,463	\$0 \$1,590,885	\$0 \$6,504,672	\$0 (\$13,352,379)	\$0 (\$9,421,315)	\$0 \$1,722,119	\$0 (\$12,956,018)
		\$137,237,030	\$11,710,771	¥203,323,403	\$1,550,005	ψ0, 30 4,072	(\$13,332,373)	(\$3,421,313)	ψ1,7 22 ,113	(#12,350,010)
	Kentucky Power Co Distribution	\$19,363,295	\$1,440,194	\$25,060,050	\$121,759	\$797,829 \$403.044	(\$1,644,092)	(\$1,210,578)	\$212,046	(\$1,723,036)
	Kentucky Power Co Generation Kentucky Power Co Transmission	\$12,004,481 \$1,186,487	\$894,823 \$91,158	\$15,536,245 \$1,535,556	\$39,308 \$231	\$493,044 \$48,519	(\$1,019,272) (\$100,742)	(\$611,828) (\$198,150)	\$131,460 \$12,993	(\$967,288) (\$237,149)
	Kentucky Power Co Transmission Kentucky Power Co Kammer Actives	\$1,186,487 \$965,160	\$91,158 \$20,359	\$1,535,556 \$1,249,114	\$231 \$25,270	\$48,519 \$41,665	(\$100,742) (\$81,949)	(\$198,150) (\$42,530)	\$12,993	(\$237,149) (\$46,975)
	Kentucky Power Co Mitchell Actives	\$4,764,729	\$87,979	\$6,166,530	\$149,576	\$207,008	(\$404,562)	(\$160,767)	\$52,178	(\$156,567)
702 k	Kentucky Power Co Mitchell Inactives	\$9,983,532	\$950,944	\$12,920,725	\$0	\$404,303	(\$847,678)	(\$200,743)	\$109,329	(\$534,789)
ł	Kentucky Power Co.	\$48,267,684	\$3,485,457	\$62,468,220	\$336,144	\$1,992,368	(\$4,098,295)	(\$2,424,596)	\$528,575	(\$3,665,804)
250 (Ohio Power Co Distribution	\$141,117,101	\$11,121,935	\$182,634,292	\$836,959	\$5,799,166	(\$11,981,922)	(\$5,890,962)	\$1,545,365	(\$9,691,394)
	Ohio Power Co Transmission	\$17,972,009	\$1,395,248	\$23,259,443	\$6,429	\$734,743	(\$1,525,961)	(\$1,031,548)	\$196,810	(\$1,619,527)
(Ohio Power Co.	\$159,089,110	\$12,517,183	\$205,893,735	\$843,388	\$6,533,909	(\$13,507,883)	(\$6,922,510)	\$1,742,175	(\$11,310,921)
167 F	Public Service Co. of Oklahoma - Distribution	\$47,505,755	\$3,575,095	\$61,482,130	\$369,238	\$1,959,507	(\$4,033,602)	(\$2,477,659)	\$520,233	(\$3,662,283)
	Public Service Co. of Oklahoma - Generation	\$22,059,255	\$1,559,802	\$28,549,172	\$242,169	\$915,010	(\$1,873,000)	(\$1,498,642)	\$241,570	(\$1,972,893)
	Public Service Co. of Oklahoma - Transmission	\$5,380,597	\$431,602	\$6,963,589	\$53,035	\$221,853	(\$456,854)	(\$313,349)	\$58,923	(\$436,392)
F	Public Service Co. of Oklahoma	\$74,945,607	\$5,566,499	\$96,994,891	\$664,442	\$3,096,370	(\$6,363,456)	(\$4,289,650)	\$820,726	(\$6,071,568)
159 \$	Southwestern Electric Power Co Distribution	\$32,157,658	\$2,232,686	\$41,618,564	\$287,126	\$1,331,952	(\$2,730,431)	(\$1,794,965)	\$352,157	(\$2,554,161)
168 8	Southwestern Electric Power Co Generation	\$30,720,246	\$2,125,957	\$39,758,260	\$363,502	\$1,276,353	(\$2,608,384)	(\$2,137,691)	\$336,416	(\$2,769,804)
	Southwestern Electric Power Co Texas - Distribution	\$15,007,350	\$1,076,151	\$19,422,570	\$131,545	\$620,773	(\$1,274,239)	(\$942,674)	\$164,345	(\$1,300,250)
	Southwestern Electric Power Co Texas - Transmission Southwestern Electric Power Co Transmission	\$0	\$0 \$359,672	\$0	\$0	\$0	\$0	\$0	\$0 \$54,560	\$0
	Southwestern Electric Power Co Transmission	\$4,982,230 \$82,867,484	\$5,794,466	\$6,448,021 \$107,247,415	\$41,784 \$823,957	\$205,957 \$3,435,035	(\$423,029) (\$7,036,083)	(\$280,205) (\$5,155,535)	\$907,478	(\$400,933) (\$7,025,148)
110	AED To as North Oceanics - District from	* 04 77 0 400	64 570 470	000 400 745	6 454 400	* ****	(01.040.000)	(01.070.040)	0000 500	(04,000,004)
	AEP Texas North Company - Distribution AEP Texas North Company - Generation	\$21,779,193 \$6,391,584	\$1,578,470 \$559,204	\$28,186,715 \$8,272,012	\$154,483 \$0	\$898,988 \$259,883	(\$1,849,220) (\$542,694)	(\$1,276,048) (\$67,677)	\$238,503 \$69,994	(\$1,833,294) (\$280,494)
	AEP Texas North Company - Generation AEP Texas North Company - Transmission	\$3,000,677	\$206,356	\$3,883,488	\$31,335	\$124,521	(\$254,780)	(\$233,844)	\$32,860	(\$299,908)
	AEP Texas North Co.	\$31,171,454	\$2,344,030	\$40,342,215	\$185,818	\$1,283,392	(\$2,646,694)	(\$1,577,569)	\$341,357	(\$2,413,696)
230 1	Kingsport Power Co Distribution	\$4,219,814	\$338,834	\$5,461,299	\$31,314	\$173,548	(\$358,294)	(\$177,403)	\$46,211	(\$284,624)
	Kingsport Power Co Transmission	\$532,449	\$52,708	\$689,098	\$31,314 \$0	\$21,521	(\$338,294) (\$45,209)	(\$40,419)	\$5,831	(\$58,276)
	Kingsport Power Co.	\$4,752,263	\$391,542	\$6,150,397	\$31,314	\$195,069	(\$403,503)	(\$217,822)	\$52,042	(\$342,900)
210 \	Wheeling Power Co Distribution	\$5,652,368	\$473,861	\$7,315,316	\$32,666	\$231,649	(\$479,929)	(\$259,071)	\$61,899	(\$412,786)
	Wheeling Power Co Transmission	\$304,050	\$39,292	\$393,503	\$0	\$12,096	(\$25,816)	(\$2,613)	\$3,330	(\$13,003)
	Wheeling Power Co.	\$5,956,418	\$513,153	\$7,708,819	\$32,666	\$243,745	(\$505,745)	(\$261,684)	\$65,229	(\$425,789)
103 /	American Electric Power Service Corporation	\$296,479,033	\$19,284,547	\$383,704,299	\$3,084,393	\$12,325,917	(\$25,173,337)	(\$17,282,221)	\$3,246,725	(\$23,798,523)
	American Electric Power Service Corporation	\$296,479,033	\$19,284,547	\$383,704,299	\$3,084,393	\$12,325,917	(\$25,173,337)	(\$17,282,221)	\$3,246,725	(\$23,798,523)
1/13 /	AEP Pro Serv, Inc.	\$147,868	\$18,498	\$191,371	\$0	\$5,895	(\$12,555)	(\$1,133)	\$1,619	(\$6,174)
	Central Coal Company	\$0	\$10,490 \$0	\$191,371	\$0 \$0	\$3,895 \$0	(\$12,333) \$0	(\$1,133) \$0	\$1,019	(\$0,174) \$0
	CSW Energy, Inc.	\$307,007	\$23,659	\$397,330	\$0	\$12,550	(\$26,067)	(\$15,366)	\$3,362	(\$25,521)
M	Miscellaneous	\$454,875	\$42,157	\$588,701	\$0	\$18,445	(\$38,622)	(\$16,499)	\$4,981	(\$31,695)
270 (Cook Coal Terminal	\$1,160,249	\$86,127	\$1,501,599	\$7,619	\$47,823	(\$98,514)	(\$67,747)	\$12,706	(\$98,113)
	AEP Generating Company	\$1,160,249	\$86,127	\$1,501,599	\$7,619	\$47,823	(\$98,514)	(\$67,747)	\$12,706	(\$98,113)
104 (Cardinal Operating Company	\$21,342,174	\$1,604,523	\$27,621,123	\$180,737	\$880,982	(\$1,812,114)	(\$1,116,823)	\$233,717	(\$1,633,501)
	Ohio Power Co Generation	\$103,712,380	\$8,741,844	\$134,224,959	\$384,845	\$4,240,301	(\$8,805,975)	(\$4,359,566)	\$1,135,748	(\$7,404,647)
	AEP Generation Resources - FERC	\$125,054,554	\$10,346,367	\$161,846,082	\$565,582	\$5,121,283	(\$10,618,089)	(\$5,476,389)	\$1,369,465	(\$9,038,148)
	Conesville Coal Preparation Company	\$1,315,956	\$117,565	\$1,703,115	\$0	\$53,456	(\$111,735)	(\$51,555)	\$14,411	(\$95,423)
	AEP Generation Resources - SEC	\$126,370,510	\$10,463,932	\$163,549,197	\$565,582	\$5,174,739	(\$10,729,824)	(\$5,527,944)	\$1,383,876	(\$9,133,571)
	AEP Energy Partners	\$748,072	\$5,663	\$968,158	\$42,423	\$33,477	(\$63,517)	(\$31,686)	\$8,192	(\$11,111)
	AEP Energy Supply	\$127,118,582	\$10,469,595	\$164,517,355	\$608,005	\$5,208,216	(\$10,793,341)	(\$5,559,630)	\$1,392,068	(\$9,144,682)
1	Elmwood	\$1,814,660	\$72,121	\$2,348,540	\$71,533	\$78,647	(\$154,079)	(\$276,067)	\$19,872	(\$260,094)
293 E	AEP River Operations LLC	\$10,466,888	\$365,475	\$13,546,286	\$603,326	\$462,799	(\$888,719)	(\$1,245,634)	\$114,622	(\$953,606)
293 E 292 A		A			A	A	101	(A		
293 E 292 A	ALF River Operations	\$12,281,548	\$437,596	\$15,894,826	\$674,859	\$541,446	(\$1,042,798)	(\$1,521,701)	\$134,494	(\$1,213,700)



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

	Accumulated	Expected Net	Fair Value	Saniaa	Internet	Expected	Amortiza	tiona	Net Periodic Postretirement
Location	Postretirement Benefit Obligation	Benefit Payments	of Assets	Service Cost	Interest Cost	Return on Assets	Amortiza PSC	(G)/L	Benefit Cost
	Donom obligation	<i>i ujinonto</i>	0,7,000,00	0001	0001	100010		(0)/2	Denone Cool
140 Appalachian Power Co Distribution	\$104,324,480	\$8,665,356	\$141,747,944	\$590,072	\$4,528,330	(\$9,304,598)	(\$5,097,397)	\$990,799	(\$8,292,794)
215 Appalachian Power Co Generation	\$86,955,992	\$6,914,596	\$118,149,001	\$501,247	\$3,781,709	(\$7,755,520)	(\$4,162,884)	\$825,845	(\$6,809,603)
150 Appalachian Power Co Transmission	\$11,107,468	\$807,019	\$15,091,959	\$2,852	\$482,006	(\$990,664)	(\$781,538)	\$105,491	(\$1,181,853)
Appalachian Power Co FERC	\$202,387,940	\$16,386,971	\$274,988,904	\$1,094,171	\$8,792,045	(\$18,050,782)	(\$10,041,819)	\$1,922,135	(\$16,284,250)
225 Cedar Coal Co	\$655,966	\$94,041	\$891,275	\$0	\$27,426	(\$58,505)	(\$8,202)	\$6,230	(\$33,051)
Appalachian Power Co SEC	\$203,043,906	\$16,481,012	\$275,880,179	\$1,094,171	\$8,819,471	(\$18,109,287)	(\$10,050,021)	\$1,928,365	(\$16,317,301)
244 AER Taura Caster Company, Distribution	¢75 000 407	#E 004 004	¢400.040.044	¢544.000	¢0,000,070	(\$6.745.070)	(\$2,004,040)	¢745 440	(\$\$\$,000,074)
211 AEP Texas Central Company - Distribution 147 AEP Texas Central Company - Generation	\$75,300,437 \$0	\$5,894,661 \$0	\$102,312,344 \$0	\$511,628 \$0	\$3,280,372 \$0	(\$6,715,972) \$0	(\$3,881,048) (\$15,337)	\$715,149 \$0	(\$6,089,871) (\$15,337)
169 AEP Texas Central Company - Generation 169 AEP Texas Central Company - Transmission	\$6.935.948	\$0 \$518.172	\$0 \$9,424,024	\$0 \$58,722	\$303.230	ەر (\$618,610)	(\$391,921)	\$65,873	(\$582,706)
AEP Texas Central Co.	\$82,236,385	\$6,412,833	\$9,424,024 \$111,736,368	\$570,350	\$3,583,602	(\$7,334,582)	(\$4,288,306)	\$781,022	(\$6,687,914)
	<i>401,200,000</i>	<i>\\</i> 0, <i>\</i> 12,000	¢111,700,000	\$010,000	\$0,000,00 1	(\$1,004,002)	(\$4,200,000)	<i>Q</i> IO1 , O22	(\$0,001,014)
170 Indiana Michigan Power Co Distribution	\$52,105,489	\$4,555,770	\$70,796,863	\$341,416	\$2,258,734	(\$4,647,237)	(\$2,601,438)	\$494,860	(\$4,153,665)
132 Indiana Michigan Power Co Generation	\$29,456,161	\$2,287,846	\$40,022,728	\$229,485	\$1,284,944	(\$2,627,166)	(\$1,850,054)	\$279,753	(\$2,683,038)
190 Indiana Michigan Power Co Nuclear	\$48,384,035	\$3,301,163	\$65,740,443	\$784,580	\$2,139,129	(\$4,315,325)	(\$3,561,730)	\$459,517	(\$4,493,829)
120 Indiana Michigan Power Co Transmission	\$10,811,548	\$742,996	\$14,689,886	\$67,053	\$473,004	(\$964,271)	(\$596,815)	\$102,680	(\$918,349)
280 Ind Mich River Transp Lakin	\$10,527,977	\$742,989	\$14,304,592	\$134,244	\$463,267	(\$938,980)	(\$811,278)	\$99,987	(\$1,052,760)
Indiana Michigan Power Co FERC	\$151,285,210	\$11,630,764	\$205,554,512	\$1,556,778	\$6,619,078	(\$13,492,979)	(\$9,421,315)	\$1,436,797	(\$13,301,641)
202 Price River Coal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Indiana Michigan Power Co SEC	\$151,285,210	\$11,630,764	\$205,554,512	\$1,556,778	\$6,619,078	(\$13,492,979)	(\$9,421,315)	\$1,436,797	(\$13,301,641)
110 Kentucky Power Co Distribution	\$18,554,323	\$1,472,178	\$25,210,163	\$119,149	\$807,547	(\$1,654,842)	(\$1,210,578)	\$176,216	(\$1,762,508)
117 Kentucky Power Co Generation	\$11,463,842	\$881,481	\$15,576,172	\$38,465	\$497,989	(\$1,022,449)	(\$611,828)	\$108,875	(\$988,948)
180 Kentucky Power Co Transmission	\$1,126,570	\$86,886	\$1,530,695	\$226	\$48,772	(\$100,478)	(\$198,150)	\$10,699	(\$238,931)
600 Kentucky Power Co Kammer Actives	\$996,253	\$37,972	\$1,353,631	\$24,728	\$45,099	(\$88,855)	(\$42,530)	\$9,462	(\$52,096)
701 Kentucky Power Co Mitchell Actives	\$4,956,304	\$151,367	\$6,734,238	\$146,369	\$226,252	(\$442,048)	(\$160,767)	\$47,071	(\$183,123)
702 Kentucky Power Co Mitchell Inactives	\$9,292,470	\$871,753	\$12,625,881	\$0	\$398,763	(\$828,786)	(\$200,743)	\$88,253	(\$542,513)
Kentucky Power Co.	\$46,389,762	\$3,501,637	\$63,030,780	\$328,937	\$2,024,422	(\$4,137,458)	(\$2,424,596)	\$440,576	(\$3,768,119)
250 Ohio Power Co Distribution	\$134,540,302	\$10,876,216	\$182,802,840	\$819,016	\$5,849,147	(\$11,999,518)	(\$5,890,962)	\$1,277,767	(\$9,944,550)
160 Ohio Power Co Transmission	\$17,052,901	\$1,316,081	\$23,170,148	\$6,291	\$738,378	(\$1,520,932)	(\$1,031,548)	\$161,956	(\$1,645,855)
Ohio Power Co.	\$151,593,203	\$12,192,297	\$205,972,988	\$825,307	\$6,587,525	(\$13,520,450)	(\$6,922,510)	\$1,439,723	(\$11,590,405)
167 Public Service Co. of Oklahoma - Distribution	\$45,551,457	\$3,547,473	\$61,891,757	\$361,322	\$1,987,135	(\$4,062,690)	(\$2,477,659)	\$432,615	(\$3,759,277)
198 Public Service Co. of Oklahoma - Generation	\$45,551,457 \$21,325,201	\$1,539,940	\$28,975,015	\$236,977	\$936,031	(\$4,062,690) (\$1,901,974)	(\$2,477,659) (\$1,498,642)	\$432,615 \$202,531	(\$2,025,077)
114 Public Service Co. of Oklahoma - Transmission	\$5,143,937	\$394,165	\$6,989,179	\$51,898	\$225,041	(\$458,783)	(\$313,349)	\$48,853	(\$446,340)
Public Service Co. of Oklahoma	\$72,020,595	\$5,481,578	\$97,855,951	\$650,197	\$3,148,207	(\$6,423,447)	(\$4,289,650)	\$683,999	(\$6,230,694)
	<i><i>ψ</i>, <i>μ</i>, <i>μ</i>, <i>μ</i>, <i>μ</i>, <i>μ</i>, <i>μ</i>, <i>μ</i>, <i>μ</i>, </i>	<i>\\</i> 0,401,010	<i>451,000,001</i>	\$000,101	<i>\\</i> 0,140,201	(\$0,420,447)	(\$4,200,000)	4000,000	(\$0,200,004)
159 Southwestern Electric Power Co Distribution	\$31,061,304	\$2,237,402	\$42,203,671	\$280,970	\$1,360,615	(\$2,770,327)	(\$1,794,965)	\$294,998	(\$2,628,709)
168 Southwestern Electric Power Co Generation	\$29,771,444	\$2,165,090	\$40,451,110	\$355,709	\$1,307,543	(\$2,655,286)	(\$2,137,691)	\$282,748	(\$2,846,977)
161 Southwestern Electric Power Co Texas - Distribution	\$14,458,802	\$1,056,247	\$19,645,489	\$128,725	\$632,935	(\$1,289,566)	(\$942,674)	\$137,319	(\$1,333,261)
111 Southwestern Electric Power Co Texas - Transmission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
194 Southwestern Electric Power Co Transmission	\$4,795,765	\$363,667	\$6,516,110	\$40,888	\$209,557	(\$427,730)	(\$280,205)	\$45,547	(\$411,943)
Southwestern Electric Power Co.	\$80,087,315	\$5,822,406	\$108,816,380	\$806,292	\$3,510,650	(\$7,142,909)	(\$5,155,535)	\$760,612	(\$7,220,890)
	* *** ***	A 4 040 050	* ~~ * ~~ * ~~	0454 474	0044.005	(01.000.000)	(04.070.040)	* 400 7 00	(04.000.044)
119 AEP Texas North Company - Distribution 166 AEP Texas North Company - Generation	\$20,928,922 \$5,999,028	\$1,649,658 \$551,648	\$28,436,582 \$8,151,010	\$151,171 \$0	\$911,895 \$257,681	(\$1,866,630) (\$535,047)	(\$1,276,048) (\$67,677)	\$198,768 \$56,974	(\$1,880,844) (\$288,069)
192 AEP Texas North Company - Transmission	\$2,905,028	\$220,264	\$3,947,125	\$0 \$30,663	\$127,205	(\$259,097)	(\$233,844)	\$30,974 \$27,590	(\$288,009) (\$307,483)
AEP Texas North Co.	\$29,832,978	\$2,421,570	\$40,534,717	\$181,834	\$1,296,781	(\$2,660,774)	(\$1,577,569)	\$283,332	(\$307,483) (\$2,476,396)
ALI TEXAS NOTITI CO.	\$23,032,370	ψ2,421,570	ψ + 0,35 4 ,717	\$101,00 4	ψ1,230,701	(\$2,000,774)	(\$1,577,503)	<i>\$</i> 205,552	(\$2,470,550)
230 Kingsport Power Co Distribution	\$4,023,313	\$324,604	\$5,466,563	\$30,643	\$175,205	(\$358,835)	(\$177,403)	\$38,211	(\$292,179)
260 Kingsport Power Co Transmission	\$493,591	\$48,689	\$670,653	\$0	\$21,128	(\$44,023)	(\$40,419)	\$4,688	(\$58,626)
Kingsport Power Co.	\$4,516,904	\$373,293	\$6,137,216	\$30,643	\$196,333	(\$402,858)	(\$217,822)	\$42,899	(\$350,805)
210 Wheeling Power Co Distribution	\$5,359,526	\$453,431	\$7,282,105	\$31,966	\$232,527	(\$478,011)	(\$259,071)	\$50,901	(\$421,688)
200 Wheeling Power Co Transmission	\$272,617	\$38,227	\$370,411	\$0	\$11,417	(\$24,314)	(\$2,613)	\$2,589	(\$12,921)
Wheeling Power Co.	\$5,632,143	\$491,658	\$7,652,516	\$31,966	\$243,944	(\$502,325)	(\$261,684)	\$53,490	(\$434,609)
103 American Electric Power Service Corporation	\$288,126,807	\$19,647,839	\$391,484,167	\$3,018,269	\$12,664,317	(\$25,697,750)	(\$17,282,221)	\$2,736,422	(\$24,560,963)
American Electric Power Service Corporation	\$288,126,807 \$288,126,807	\$19,647,839	\$391,484,167 \$391,484,167	\$3,018,269 \$3,018,269	\$12,664,317	(\$25,697,750)	(\$17,282,221)	\$2,736,422 \$2,736,422	(\$24,560,963) (\$24,560,963)
American Electric i ower bervice corporation	φ200, 120,001	\$13,047,033	<i>4</i> 551,404,107	\$3,010,203	φ12,00 4 ,517	(\$25,057,750)	(\$17,202,221)	ψ 2 ,750,422	(\$24,500,505)
143 AEP Pro Serv, Inc.	\$133,195	\$19,067	\$180,975	\$0	\$5,569	(\$11,880)	(\$1,133)	\$1,265	(\$6,179)
189 Central Coal Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
171 CSW Energy, Inc.	\$291,370	\$15,444	\$395,891	\$0	\$12,768	(\$25,987)	(\$15,366)	\$2,767	(\$25,818)
Miscellaneous	\$424,565	\$34,511	\$576,866	\$0	\$18,337	(\$37,867)	(\$16,499)	\$4,032	(\$31,997)
270 Cook Coal Terminal	\$1,112,277	\$84,287	\$1,511,275	\$7,456	\$48,512	(\$99,203)	(\$67,747)	\$10,564	(\$100,418)
AEP Generating Company	\$1,112,277	\$84,287	\$1,511,275	\$7,456	\$48,512	(\$99,203)	(\$67,747)	\$10,564	(\$100,418)
104 Cordinal Operating Company	\$20 491 0E0	¢1 500 105	¢07 000 061	¢176 960	¢005 700	(\$1,906,696)	(\$1 116 900)	£104 E14	(\$1 676 252)
104 Cardinal Operating Company 181 Ohio Power Co Generation	\$20,481,059 \$98,071,482	\$1,520,125 \$8,333,493	\$27,828,061 \$133,251,859	\$176,862 \$376 594	\$895,780 \$4,244,723	(\$1,826,686) (\$8,746,899)	(\$1,116,823) (\$4,359,566)	\$194,514 \$931,412	(\$1,676,353) (\$7,553,736)
AEP Generation Resources - FERC	\$98,071,482 \$118,552,541	\$9,853,618	\$133,251,859 \$161,079,920	\$376,594 \$553,456	\$4,244,723 \$5,140,503	(\$8,746,899) (\$10,573,585)	(\$4,359,566) (\$5,476,389)	\$931,412 \$1,125,926	(\$7,553,736) (\$9,230,089)
290 Conesville Coal Preparation Company	\$1,232,689	\$111,286	\$1,674,881	\$ 333,430 \$0	\$52,995	(\$109,942)	(\$51,555)	\$11,707	(\$96,795)
AEP Generation Resources - SEC	\$119,785,230	\$9,964,904	\$1,074,001 \$162,754,801	\$553,456	\$5,193,498	(\$109,942)	(\$5,527,944)	\$1,137,633	(\$96,795) (\$9,326,884)
175 AEP Energy Partners	\$805,786	\$11,012	\$1,094,839	\$333,430 \$41,514	\$37,883	(\$71,867)	(\$31,686)	\$7,653	(\$16,503)
AEP Energy Supply	\$120,591,016	\$9,975,916	\$163,849,640	\$594,970	\$5,231,381	(\$10,755,394)	(\$5,559,630)	\$1,145,286	(\$9,343,387)
293 Elmwood	\$1,863,753	\$86,055	\$2,532,322	\$69,999	\$85,104	(\$166,226)	(\$276,067)	\$17,701	(\$269,489)
292 AEP River Operations LLC	\$10,996,631	\$403,227	\$14,941,362	\$590,391	\$512,443	(\$980,779)	(\$1,245,634)	\$104,438	(\$1,019,141)
AEP River Operations	\$12,860,384	\$489,282	\$17,473,684	\$660,390	\$597,547	(\$1,147,005)	(\$1,521,701)	\$122,139	(\$1,288,630)
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Total	\$1,249,753,450	\$95,040,883	\$1,698,067,239	\$10,357,560	\$54,590,107	(\$111,464,288)	(\$69,056,806)	\$11,869,258	(\$103,704,169)



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

	Accumulated	Expected Net				Expected			Net Periodic
	Postretirement	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	\$99,235,239	\$8,539,060	\$141,664,146 \$118,535,737	\$577,422	\$4,540,651	(\$9,303,915)	(\$5,097,397)	\$796,569	(\$8,486,670)
215 Appalachian Power Co Generation 150 Appalachian Power Co Transmission	\$83,033,862 \$10,620,250	\$6,867,642 \$812,307	\$118,535,727 \$15,161,032	\$490,501 \$2,791	\$3,806,193 \$485,526	(\$7,784,936) (\$995,714)	(\$4,162,884) (\$781,538)	\$666,519 \$85,250	(\$6,984,607) (\$1,203,685)
Appalachian Power Co FERC	\$10,020,230 \$192,889,351	\$16,219,009	\$275,360,905	\$1.070.714	\$8,832,370	(\$18,084,565)	(\$10,041,819)	\$1,548,338	(\$16,674,962)
225 Cedar Coal Co	\$580,332	\$87,482	\$828,458	\$1,070,714 \$0	\$25,512	(\$18,004,303) (\$54,410)	(\$10,041,819) (\$8,202)	\$4,658	(\$32,442)
Appalachian Power Co SEC	\$193,469,683	\$16,306,491	\$276,189,363	\$1,070,714	\$8,857,882	(\$18,138,975)	(\$10,050,021)	\$1,552,996	(\$16,707,404)
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211 AEP Texas Central Company - Distribution	\$72,077,566	\$5,792,855	\$102,894,969	\$500,659	\$3,311,481	(\$6,757,716)	(\$3,881,048)	\$578,572	(\$6,248,052)
147 AEP Texas Central Company - Generation	\$0	\$0	\$0	\$0	\$0	\$0	(\$15,337)	\$0	(\$15,337)
169 AEP Texas Central Company - Transmission	\$6,675,972	\$505,521	\$9,530,343	\$57,463	\$307,971	(\$625,913)	(\$391,921)	\$53,589	(\$598,811)
AEP Texas Central Co.	\$78,753,538	\$6,298,376	\$112,425,312	\$558,122	\$3,619,452	(\$7,383,629)	(\$4,288,306)	\$632,161	(\$6,862,200)
170 Indiana Michigan Power Co Distribution	\$49,382,381	\$4,463,377	\$70,496,256	\$334.096	\$2,256,757	(\$4,629,902)	(\$2,601,438)	\$396.396	(\$4,244,091)
132 Indiana Michigan Power Co Generation	\$28,243,787	\$2,276,126	\$40,319,669	\$224,565	\$1,298,816	(\$2,648,029)	(\$1,850,054)	\$226,715	(\$2,747,987)
190 Indiana Michigan Power Co Nuclear	\$47,271,894	\$3,284,246	\$67,483,412	\$767,760	\$2,204,788	(\$4,432,031)	(\$3,561,730)	\$379,455	(\$4,641,758)
120 Indiana Michigan Power Co Transmission	\$10,446,256	\$744,604	\$14,912,645	\$65,615	\$481,835	(\$979,401)	(\$596,815)	\$83,853	(\$944,913)
280 Ind Mich River Transp Lakin	\$10,223,606	\$767,150	\$14,594,800	\$131,366	\$473,853	(\$958,526)	(\$811,278)	\$82,066	(\$1,082,519)
Indiana Michigan Power Co FERC	\$145,567,924	\$11,535,503	\$207,806,782	\$1,523,402	\$6,716,049	(\$13,647,889)	(\$9,421,315)	\$1,168,485	(\$13,661,268)
202 Price River Coal Indiana Michigan Power Co SEC	\$0 \$145,567,924	\$0 \$11,535,503	\$0 \$207,806,782	\$0 \$1,523,402	\$0 \$6,716,049	\$0 (\$13,647,889)	\$0 (\$9,421,315)	\$0 \$1,168,485	\$0 (\$13,661,268)
Indiana Michigan Fower Co SEC	\$145,567,924	\$11,555,505	\$207,000,782	\$1,525,402	\$0,710,049	(\$13,047,009)	(\$9,421,315)	\$1,100,40 5	(\$13,001,200)
110 Kentucky Power Co Distribution	\$17,733,236	\$1,419,527	\$25,315,238	\$116,595	\$814,544	(\$1,662,600)	(\$1,210,578)	\$142,346	(\$1,799,693)
117 Kentucky Power Co Generation	\$10,948,654	\$861,138	\$15,629,848	\$37,640	\$501,634	(\$1,026,504)	(\$611,828)	\$87,886	(\$1,011,172)
180 Kentucky Power Co Transmission	\$1,072,021	\$83,721	\$1,530,373	\$221	\$48,966	(\$100,509)	(\$198,150)	\$8,605	(\$240,867)
600 Kentucky Power Co Kammer Actives	\$1,012,374	\$52,636	\$1,445,223	\$24,198	\$48,002	(\$94,916)	(\$42,530)	\$8,126	(\$57,120)
701 Kentucky Power Co Mitchell Actives	\$5,098,321	\$221,052	\$7,278,153	\$143,231	\$243,785	(\$477,999)	(\$160,767)	\$40,925	(\$210,825)
702 Kentucky Power Co Mitchell Inactives	\$8,684,508	\$761,612	\$12,397,646	\$0	\$394,636	(\$814,226)	(\$200,743)	\$69,711	(\$550,622)
Kentucky Power Co.	\$44,549,114	\$3,399,686	\$63,596,481	\$321,885	\$2,051,567	(\$4,176,754)	(\$2,424,596)	\$357,599	(\$3,870,299)
250 Ohio Power Co Distribution	\$128,337,660	\$10,764,452	\$183,209,566	\$801,457	\$5,881,418	(\$12,032,446)	(\$5,890,962)	\$1,030,176	(\$10,210,357)
160 Ohio Power Co Transmission	\$16,229,258	\$1,291,793	\$23,168,221	\$6,156	\$740,858	(\$1,521,593)	(\$1,031,548)	\$130,273	(\$1,675,854)
Ohio Power Co.	\$144,566,918	\$12,056,245	\$206,377,787	\$807,613	\$6,622,276	(\$13,554,039)	(\$6,922,510)	\$1,160,449	(\$11,886,211)
167 Public Service Co. of Oklahoma - Distribution	\$43,673,677	\$3,457,592	\$62,346,745	\$353,576	\$2,010,129	(\$4,094,676)	(\$2,477,659)	\$350,572	(\$3,858,058)
198 Public Service Co. of Oklahoma - Generation	\$20,637,526	\$1,545,830	\$29,461,283	\$231,896	\$955,010	(\$1,934,895)	(\$1,498,642)	\$165,659	(\$2,080,972)
114 Public Service Co. of Oklahoma - Transmission Public Service Co. of Oklahoma	\$4,949,783 \$69,260,986	\$398,472 \$5,401,894	\$7,066,107 \$98,874,135	\$50,785	\$228,173	(\$464,073)	(\$313,349)	\$39,732 \$555,963	(\$458,732)
Public Service Co. of Oktanolila	\$09,200,900	\$5,401,694	\$90,074,135	\$636,257	\$3,193,312	(\$6,493,644)	(\$4,289,650)	\$ 555,965	(\$6,397,762)
159 Southwestern Electric Power Co Distribution	\$29,999,247	\$2,214,194	\$42,825,691	\$274,946	\$1,386,047	(\$2,812,614)	(\$1,794,965)	\$240,806	(\$2,705,780)
168 Southwestern Electric Power Co Generation	\$28,821,667	\$2,185,599	\$41,144,627	\$348,083	\$1,334,257	(\$2,702,209)	(\$2,137,691)	\$231,354	(\$2,926,206)
161 Southwestern Electric Power Co Texas - Distribution	\$13,947,448	\$1,069,700	\$19,910,803	\$125,965	\$643,376	(\$1,307,659)	(\$942,674)	\$111,957	(\$1,369,035)
111 Southwestern Electric Power Co Texas - Transmission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
194 Southwestern Electric Power Co Transmission	\$4,610,882	\$339,864	\$6,582,306	\$40,011	\$212,939	(\$432,299)	(\$280,205)	\$37,012	(\$422,542)
Southwestern Electric Power Co.	\$77,379,244	\$5,809,357	\$110,463,427	\$789,005	\$3,576,619	(\$7,254,781)	(\$5,155,535)	\$621,129	(\$7,423,563)
119 AEP Texas North Company - Distribution	\$20,031,013	\$1,592,392	\$28,595,450	\$147,930	\$921,119	(\$1,878,031)	(\$1,276,048)	\$160,790	(\$1,924,240)
166 AEP Texas North Company - Generation	\$5,617,751	\$533,618	\$8,019,670	\$0	\$254,317	(\$526,699)	(\$67,677)	\$45,094	(\$294,965)
192 AEP Texas North Company - Transmission	\$2,799,129	\$218,010	\$3,995,921	\$30,006	\$129,266	(\$262,436)	(\$233,844)	\$22,469	(\$314,539)
AEP Texas North Co.	\$28,447,893	\$2,344,020	\$40,611,041	\$177,936	\$1,304,702	(\$2,667,166)	(\$1,577,569)	\$228,353	(\$2,533,744)
230 Kingsport Power Co Distribution	\$3,844,802	\$327,829	\$5,488,681	\$29,986	\$176,357	(\$360,474)	(\$177,403)	\$30,863	(\$300,671)
260 Kingsport Power Co Transmission Kingsport Power Co.	\$458,898 \$4,303,700	\$39,867 \$367,696	\$655,104 \$6,143,785	\$0 \$29,986	\$20,862 \$197,219	(\$43,025) (\$403,499)	(\$40,419) (\$217,822)	\$3,684 \$34,547	(\$58,898) (\$359,569)
Kingsport Fower Co.	\$ 4,303,700	\$307,090	\$0,145,765	\$25,500	φ197,219	(\$403,433)	(\$217,022)	\$3 4 ,547	(\$555,505)
210 Wheeling Power Co Distribution	\$5,091,458	\$430,429	\$7,268,356	\$31,281	\$233,226	(\$477,356)	(\$259,071)	\$40,870	(\$431,050)
200 Wheeling Power Co Transmission	\$242,045	\$36,437	\$345,533	\$0	\$10,642	(\$22,693)	(\$2,613)	\$1,943	(\$12,721)
Wheeling Power Co.	\$5,333,503	\$466,866	\$7,613,889	\$31,281	\$243,868	(\$500,049)	(\$261,684)	\$42,813	(\$443,771)
		A.A. 20.4 200					(6.17.000.00.1)		(405 0 10 0 10)
103 American Electric Power Service Corporation American Electric Power Service Corporation	\$279,812,779 \$279,812,779	\$19,791,529 \$19,791,529	\$399,449,216 \$399,449,216	\$2,953,561 \$2,953,561	\$12,966,805 \$12,966,805	(\$26,234,174) (\$26,234,174)	(\$17,282,221) (\$17,282,221)	\$2,246,081 \$2,246,081	(\$25,349,948) (\$25,349,948)
American Electric Power Service Corporation	\$219,012,119	\$15,751,JZ5	\$3 33,443, 210	φ 2 ,955,501	\$12,500,005	(\$20,234,174)	(\$17,202,221)	\$2,240,001	(\$23,343,340)
143 AEP Pro Serv, Inc.	\$117,865	\$11,933	\$168,259	\$0	\$5,318	(\$11,051)	(\$1,133)	\$946	(\$5,920)
189 Central Coal Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
171 CSW Energy, Inc.	\$284,276	\$16,175	\$405,821	\$0	\$13,123	(\$26,653)	(\$15,366)	\$2,282	(\$26,614)
Miscellaneous	\$402,141	\$28,108	\$574,080	\$0	\$18,441	(\$37,704)	(\$16,499)	\$3,228	(\$32,534)
270 Cook Cool Terminal	¢4 007 000	\$00 0 7 0	¢4 500 700	67 000	¢40.005	(\$400.070)	1007 747	\$0 F00	(\$402.070)
270 Cook Coal Terminal AEP Generating Company	\$1,067,369 \$1,067,369	\$92,072 \$92,072	\$1,523,732 \$1,523,732	\$7,296 \$7,296	\$48,885 \$48,885	(\$100,072) (\$100,072)	(\$67,747) (\$67,747)	\$8,568 \$8,568	(\$103,070) (\$103,070)
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104 Cardinal Operating Company	\$19,726,985	\$1,495,595	\$28,161,433	\$173,070	\$910,144	(\$1,849,526)	(\$1,116,823)	\$158,350	(\$1,724,785)
181 Ohio Power Co Generation	\$92,915,242	\$8,106,739	\$132,641,979	\$368,520	\$4,240,677	(\$8,711,376)	(\$4,359,566)	\$745,837	(\$7,715,908)
AEP Generation Resources - FERC	\$112,642,227	\$9,602,334	\$160,803,412	\$541,590	\$5,150,821	(\$10,560,902)	(\$5,476,389)	\$904,187	(\$9,440,693)
290 Conesville Coal Preparation Company	\$1,156,425	\$115,275	\$1,650,865	\$0	\$52,224	(\$108,422)	(\$51,555)	\$9,283	(\$98,470)
AEP Generation Resources - SEC	\$113,798,652	\$9,717,609	\$162,454,277	\$541,590	\$5,203,045	(\$10,669,324)	(\$5,527,944)	\$913,470	(\$9,539,163)
175 AEP Energy Partners	\$860,793	\$17,499	\$1,228,833	\$40,624	\$42,407	(\$80,705)	(\$31,686)	\$6,910	(\$22,450)
AEP Energy Supply	\$114,659,445	\$9,735,108	\$163,683,110	\$582,214	\$5,245,452	(\$10,750,029)	(\$5,559,630)	\$920,380	(\$9,561,613)
293 Elmwood	\$1,903,222	\$99,295	\$2,716,961	\$68,498	\$91,326	(\$178,439)	(\$276,067)	\$15,277	(\$279,405)
292 AEP River Operations LLC	\$11,517,240	\$471,646	\$16,441,538	\$577,734	\$563,440	(\$1,079,812)	(\$1,245,634)	\$92,450	(\$1,091,822)
AEP River Operations	\$13,420,462	\$570,941	\$19,158,499	\$646,232	\$654,766	(\$1,258,251)	(\$1,521,701)	\$107,727	(\$1,371,227)
Total	\$1,200,994,699	\$94,203,892	\$1,714,490,639	\$10,135,504	\$55,317,295	(\$112,600,655)	(\$69,056,806)	\$9,640,479	(\$106,564,183)



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AMERICAN ELECTRIC POWER NON-UMWA POSTRETIREMENT WELFARE PLAN ESTIMATED 2019 NET PERIODIC POSTRETIREMENT BENEFIT COST

	A	-				F			
	Accumulated	Expected Net	Fair Value	Sonico	Interest	Expected Boturn on	Amortiza	tions	Net Periodic Postretirement
Location	Postretirement Benefit Obligation	Benefit Payments	Fair Value of Assets	Service Cost	Interest Cost	Return on Assets	Amortiza PSC	(G)/L	Benefit Cost
								(-),-	
140 Appalachian Power Co Distribution	\$94,347,922	\$8,268,762	\$141,638,913	\$565,043	\$4,541,451	(\$9,310,150)	(\$5,097,397)	\$617,377	(\$8,683,676)
215 Appalachian Power Co Generation	\$79,231,519	\$6,576,947	\$118,945,558	\$479,985	\$3,823,157	(\$7,818,480)	(\$4,162,884)	\$518,461	(\$7,159,761)
150 Appalachian Power Co Transmission	\$10,138,687	\$746,237	\$15,220,607	\$2,731	\$488,643	(\$1,000,475)	(\$781,538)	\$66,344	(\$1,224,295)
Appalachian Power Co FERC	\$183,718,128	\$15,591,946	\$275,805,078	\$1,047,759	\$8,853,251	(\$18,129,105)	(\$10,041,819)	\$1,202,182	(\$17,067,732)
225 Cedar Coal Co	\$510,429	\$80,730	\$766,277	\$0	\$23,528	(\$50,369)	(\$8,202)	\$3,340	(\$31,703)
Appalachian Power Co SEC	\$184,228,557	\$15,672,676	\$276,571,355	\$1,047,759	\$8,876,779	(\$18,179,474)	(\$10,050,021)	\$1,205,522	(\$17,099,435)
211 AEP Texas Central Company - Distribution	\$69,024,097	\$5,686,834	\$103,621,764	\$489,925	\$3,335,264	(\$6,811,223)	(\$3,881,048)	\$451,667	(\$6,415,415)
147 AEP Texas Central Company - Distribution	\$09,024,097	\$5,080,834	\$105,021,704	\$409,925 \$0	\$3,333,204	(\$0,811,223)	(\$15,337)	\$451,007 \$0	(\$0,415,415) (\$15,337)
169 AEP Texas Central Company - Transmission	\$6,435,861	\$508,521	\$9,661,775	\$56,231	\$312.047	(\$635,084)	(\$391,921)	\$42,114	(\$616,613)
AEP Texas Central Co.	\$75,459,958	\$6,195,355	\$113,283,539	\$546,156	\$3,647,311	(\$7,446,307)	(\$4,288,306)	\$493,781	(\$7,047,365)
	<i>410,100,000</i>	\$0,100,000	¢110,200,000	<i>40</i> 10,100	¢0,0.1.,011	(41,110,001)	(+ .,200,000)	<i><i>v</i>,</i>	(0.,0.1,000)
170 Indiana Michigan Power Co Distribution	\$46,782,772	\$4,348,785	\$70,232,188	\$326,933	\$2,248,092	(\$4,616,473)	(\$2,601,438)	\$306,129	(\$4,336,757)
132 Indiana Michigan Power Co Generation	\$27,070,322	\$2,232,981	\$40,639,061	\$219,751	\$1,309,360	(\$2,671,270)	(\$1,850,054)	\$177,138	(\$2,815,075)
190 Indiana Michigan Power Co Nuclear	\$46,241,523	\$3,300,560	\$69,419,643	\$751,300	\$2,268,134	(\$4,563,063)	(\$3,561,730)	\$302,587	(\$4,802,772)
120 Indiana Michigan Power Co Transmission	\$10,092,251	\$740,297	\$15,150,895	\$64,208	\$489,541	(\$995,892)	(\$596,815)	\$66,040	(\$972,918)
280 Ind Mich River Transp Lakin	\$9,907,692	\$780,553	\$14,873,828	\$128,550	\$482,536	(\$977,680)	(\$811,278)	\$64,832	(\$1,113,040)
Indiana Michigan Power Co FERC	\$140,094,560	\$11,403,176	\$210,315,615	\$1,490,742	\$6,797,663	(\$13,824,378)	(\$9,421,315)	\$916,726	(\$14,040,562)
202 Price River Coal	\$0 \$1.40.004.500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 (\$44.040.5cm)
Indiana Michigan Power Co SEC	\$140,094,560	\$11,403,176	\$210,315,615	\$1,490,742	\$6,797,663	(\$13,824,378)	(\$9,421,315)	\$916,726	(\$14,040,562)
110 Kentucky Power Co Distribution	\$16,980,935	\$1,395,783	\$25,492,466	\$114,095	\$820,283	(\$1,675,660)	(\$1,210,578)	\$111,117	(\$1,840,743)
117 Kentucky Power Co Generation	\$10,464,159	\$837,126	\$15,709,218	\$36,833	\$504,377	(\$1,032,592)	(\$611,828)	\$68,473	(\$1,034,737)
180 Kentucky Power Co Transmission	\$1,021,609	\$70,084	\$1,533,681	\$216	\$49,361	(\$100,811)	(\$198,150)	\$6,685	(\$242,699)
600 Kentucky Power Co Kammer Actives	\$1,016,145	\$58,540	\$1,525,478	\$23,679	\$50,546	(\$100,272)	(\$42,530)	\$6,649	(\$61,928)
701 Kentucky Power Co Mitchell Actives	\$5,183,721	\$268,397	\$7,782,011	\$140,160	\$259,566	(\$511,524)	(\$160,767)	\$33,920	(\$238,645)
702 Kentucky Power Co Mitchell Inactives	\$8,190,241	\$716,225	\$12,295,521	\$0	\$391,825	(\$808,204)	(\$200,743)	\$53,594	(\$563,528)
Kentucky Power Co.	\$42,856,810	\$3,346,155	\$64,338,375	\$314,983	\$2,075,958	(\$4,229,063)	(\$2,424,596)	\$280,438	(\$3,982,280)
	\$100 0F1 100	640 505 000	0 100 000 101	A704 075		(\$40.070.007)	(05 000 000)		(840,400,005)
250 Ohio Power Co Distribution	\$122,354,483	\$10,565,280	\$183,683,494	\$784,275	\$5,896,028	(\$12,073,807)	(\$5,890,962)	\$800,641	(\$10,483,825)
160 Ohio Power Co Transmission	\$15,444,446	\$1,290,602	\$23,185,826	\$6,024	\$740,652	(\$1,524,041)	(\$1,031,548)	\$101,063	(\$1,707,850)
Ohio Power Co.	\$137,798,929	\$11,855,882	\$206,869,320	\$790,299	\$6,636,680	(\$13,597,848)	(\$6,922,510)	\$901,704	(\$12,191,675)
167 Public Service Co. of Oklahoma - Distribution	\$41,928,154	\$3,441,410	\$62,944,239	\$345,996	\$2,028,722	(\$4,137,424)	(\$2,477,659)	\$274,362	(\$3,966,003)
198 Public Service Co. of Oklahoma - Generation	\$19,968,261	\$1,569,371	\$29,977,160	\$226,924	\$971,004	(\$1,970,446)	(\$1,498,642)	\$130,665	(\$2,140,495)
114 Public Service Co. of Oklahoma - Transmission	\$4,756,347	\$382,637	\$7,140,420	\$49,696	\$230,853	(\$469,351)	(\$313,349)	\$31,124	(\$471,027)
Public Service Co. of Oklahoma	\$66,652,762	\$5,393,418	\$100,061,819	\$622,616	\$3,230,579	(\$6,577,221)	(\$4,289,650)	\$436,151	(\$6,577,525)
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159 Southwestern Electric Power Co Distribution	\$28,995,407	\$2,207,240	\$43,529,077	\$269,051	\$1,408,715	(\$2,861,235)	(\$1,794,965)	\$189,735	(\$2,788,699)
168 Southwestern Electric Power Co Generation	\$27,885,026	\$2,109,451	\$41,862,128	\$340,621	\$1,359,189	(\$2,751,664)	(\$2,137,691)	\$182,469	(\$3,007,076)
161 Southwestern Electric Power Co Texas - Distribution	\$13,438,236	\$1,028,247	\$20,174,023	\$123,264	\$652,682	(\$1,326,070)	(\$942,674)	\$87,935	(\$1,404,863)
111 Southwestern Electric Power Co Texas - Transmission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
194 Southwestern Electric Power Co Transmission	\$4,454,734	\$320,678	\$6,687,627	\$39,153	\$216,775	(\$439,588)	(\$280,205)	\$29,150	(\$434,715)
Southwestern Electric Power Co.	\$74,773,403	\$5,665,616	\$112,252,855	\$772,089	\$3,637,361	(\$7,378,557)	(\$5,155,535)	\$489,289	(\$7,635,353)
119 AEP Texas North Company - Distribution	\$19,209,127	\$1,579,175	\$28,837,518	\$144,759	\$928,696	(\$1,895,536)	(\$1,276,048)	\$125,697	(\$1,972,432)
166 AEP Texas North Company - Distribution	\$5,256,751	\$526,016	\$7,891,647	\$144,739 \$0	\$249,848	(\$1,895,330) (\$518,730)	(\$67,677)	\$34,398	(\$302,161)
192 AEP Texas North Company - Generation 192 AEP Texas North Company - Transmission	\$2,698,452	\$221,203	\$4,051,025	\$29,363	\$130,928	(\$266,280)	(\$233,844)	\$17,658	(\$302,101)
AEP Texas North Co.	\$27,164,330	\$2,326,394	\$40,780,190	\$174,122	\$1,309,472	(\$2,680,546)	(\$1,577,569)	\$177,753	(\$2,596,768)
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230 Kingsport Power Co Distribution	\$3,666,335	\$297,756	\$5,504,050	\$29,343	\$177,431	(\$361,790)	(\$177,403)	\$23,991	(\$308,428)
260 Kingsport Power Co Transmission	\$433,161	\$40,041	\$650,279	\$0	\$20,669	(\$42,744)	(\$40,419)	\$2,834	(\$59,660)
Kingsport Power Co.	\$4,099,496	\$337,797	\$6,154,329	\$29,343	\$198,100	(\$404,534)	(\$217,822)	\$26,825	(\$368,088)
210 Wheeling Power Co Distribution	\$4,850,156	\$421,121	\$7,281,250	\$30,610	\$233,639	(\$478,608)	(\$259,071)	\$31,738	(\$441,692)
200 Wheeling Power Co Transmission	\$212,941	\$34,561	\$319,676	\$0	\$9,794	(\$21,013)	(\$2,613)	\$1,393	(\$12,439)
Wheeling Power Co.	\$5,063,097	\$455,682	\$7,600,926	\$30,610	\$243,433	(\$499,621)	(\$261,684)	\$33,131	(\$454,131)
103 American Electric Power Service Corporation	\$271,718,638	\$19,565,127	\$407,914,997	\$2,890,239	\$13,247,280	(\$26,812,899)	(\$17,282,221)	\$1,778,023	(\$26,179,578)
American Electric Power Service Corporation	\$271,718,638	\$19,565,127	\$407,914,997	\$2,890,239	\$13,247,280	(\$26,812,899)	(\$17,282,221)	\$1,778,023	(\$26,179,578)
143 AEP Pro Serv, Inc.	\$109,547	\$12,246	\$164,456	\$0	\$5,175	(\$10,810)	(\$1,133)	\$717	(\$6,051)
189 Central Coal Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
171 CSW Energy, Inc.	\$276,920	\$16,576	\$415,723	\$0	\$13,437	(\$27,326)	(\$15,366)	\$1,812	(\$27,443)
Miscellaneous	\$386,467	\$28,822	\$580,179	\$0	\$18,612	(\$38,136)	(\$16,499)	\$2,529	(\$33,494)
270 Cook Coal Terminal	\$1,015,692	\$90,544	\$1,524,798	\$7,140	\$48,906	(\$100,227)	(\$67,747)	\$6,646	(\$105,282)
AEP Generating Company	\$1,015,692	\$90,544 \$90,544	\$1,524,798	\$7,140 \$7,140	\$48,906	(\$100,227) (\$100,227)	(\$67,747)	\$6,646	(\$105,282) (\$105,282)
ALI Generating company	\$1,015,05 <u>2</u>	430,344	ψ1, 52 4 ,750	φ/,140	φ 1 0,300	(\$100,227)	(\$01,141)	φ0,0 4 0	(\$105,202)
104 Cardinal Operating Company	\$19,019,016	\$1,456,053	\$28,552,115	\$169,360	\$923,461	(\$1,876,776)	(\$1,116,823)	\$124,453	(\$1,776,325)
181 Ohio Power Co Generation	\$88,049,262	\$7,789,254	\$132,183,110	\$360,619	\$4,228,138	(\$8,688,605)	(\$4,359,566)	\$576,161	(\$7,883,253)
AEP Generation Resources - FERC	\$107,068,278	\$9,245,307	\$160,735,225	\$529,979	\$5,151,599	(\$10,565,381)	(\$5,476,389)	\$700,614	(\$9,659,578)
290 Conesville Coal Preparation Company	\$1,076,641	\$114,254	\$1,616,297	\$0	\$51,011	(\$106,242)	(\$51,555)	\$7,045	(\$99,741)
AEP Generation Resources - SEC	\$108,144,919	\$9,359,561	\$162,351,522	\$529,979	\$5,202,610	(\$10,671,623)	(\$5,527,944)	\$707,659	(\$9,759,319)
175 AEP Energy Partners	\$912,149	\$21,607	\$1,369,355	\$39,753	\$47,062	(\$90,010)	(\$31,686)	\$5,969	(\$28,912)
AEP Energy Supply	\$109,057,068	\$9,381,168	\$163,720,877	\$569,732	\$5,249,672	(\$10,761,633)	(\$5,559,630)	\$713,628	(\$9,788,231)
	A4 000 00-		60 600 0 15	00-000	AAR	(0400.04-)	(0000 0000	A 10 07-	(0000 000)
293 Elmwood	\$1,933,698	\$98,704	\$2,902,946	\$67,029	\$97,599	(\$190,815)	(\$276,067)	\$12,653	(\$289,601)
292 AEP River Operations LLC	\$12,000,263	\$489,772	\$18,015,280	\$565,348	\$616,186	(\$1,184,173)	(\$1,245,634)	\$78,525	(\$1,169,748)
AEP River Operations	\$13,933,961	\$588,476	\$20,918,226	\$632,377	\$713,785	(\$1,374,988)	(\$1,521,701)	\$91,178	(\$1,459,349)
Total	\$1,154,303,728	\$92,306,288	\$1,732,887,400	\$9,918,207	\$55,931,591	(\$113,905,432)	(\$69,056,806)	\$7,553,324	(\$109,559,116)
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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	Interact	Expected Return on	A mont :	tions	Net Periodic Postretirement
Location	Postretirement Benefit Obligation	Payments	of Assets	Cost	Interest Cost	Assets	Amortiza PSC	(G)/L	Postretirement Benefit Cost
140 Appelantian Device Co. Distribution	¢00.007.544	CO 444 544	£111 040 000	¢570.400	¢4 400 400	(**** 220.002)	(\$5.007.007)	¢000.050	(60 705 004)
140 Appalachian Power Co Distribution 215 Appalachian Power Co Generation	\$92,097,511 \$77,727,291	\$8,111,544 \$6,392,759	\$141,849,000 \$119,715,923	\$578,463 \$491,385	\$4,433,483 \$3,753,064	(\$9,330,092) (\$7,874,293)	(\$5,097,397) (\$4,162,884)	\$629,852 \$531,574	(\$8,785,691) (\$7,261,154)
150 Appalachian Power Co Transmission	\$9,982,662	\$717,606	\$15,375,341	\$2,796	\$481,552	(\$1,011,310)	(\$781,538)	\$68,271	(\$1,240,229)
Appalachian Power Co FERC	\$179,807,464	\$15,221,909	\$276,940,264	\$1,072,644	\$8,668,099	(\$18,215,695)	(\$10,041,819)	\$1,229,697	(\$17,287,074)
225 Cedar Coal Co	\$457,759	\$73,311	\$705,042	\$0	\$21,078	(\$46,374)	(\$8,202)	\$3,131	(\$30,367)
Appalachian Power Co SEC	\$180,265,223	\$15,295,220	\$277,645,306	\$1,072,644	\$8,689,177	(\$18,262,069)	(\$10,050,021)	\$1,232,828	(\$17,317,441)
211 AEP Texas Central Company - Distribution	\$67,834,077	\$5,581,529	\$104,478,350	\$501,561	\$3,278,946	(\$6,872,044)	(\$3,881,048)	\$463,915	(\$6,508,670)
147 AEP Texas Central Company - Generation	\$0	\$0	\$0	\$0	\$0	\$0	(\$15,337)	\$0	(\$15,337)
169 AEP Texas Central Company - Transmission AEP Texas Central Co.	\$6,358,574 \$74,192,651	\$509,124 \$6,090,653	\$9,793,504 \$114,271,854	\$57,566 \$559,127	\$308,234 \$3,587,180	(\$644,166) (\$7,516,210)	(\$391,921) (\$4,288,306)	\$43,486 \$507,401	(\$626,801) (\$7,150,808)
			\$114,£11,004		φ0,001,100	(\$1,010,210)			(\$1,100,000)
170 Indiana Michigan Power Co Distribution 132 Indiana Michigan Power Co Generation	\$45,459,102 \$26,630,117	\$4,178,683 \$2,200,991	\$70,016,313 \$41,015,826	\$334,698 \$224,970	\$2,186,497 \$1,288,401	(\$4,605,310) (\$2,697,808)	(\$2,601,438) (\$1,850,054)	\$310,893 \$182,122	(\$4,374,660) (\$2,852,369)
190 Indiana Michigan Power Co Nuclear	\$46,420,001	\$3,342,847	\$71,496,294	\$769,143	\$2,276,905	(\$4,702,656)	(\$3,561,730)	\$317,465	(\$4,900,873)
120 Indiana Michigan Power Co Transmission	\$10,004,760	\$733,388	\$15,409,376	\$65,733	\$485,414	(\$1,013,549)	(\$596,815)	\$68,422	(\$990,795)
280 Ind Mich River Transp Lakin	\$9,835,607	\$774,309	\$15,148,846	\$131,603	\$479,239	(\$996,413)	(\$811,278)	\$67,265	(\$1,129,584)
Indiana Michigan Power Co FERC 202 Price River Coal	\$138,349,587 \$0	\$11,230,218 \$0	\$213,086,655 \$0	\$1,526,147 \$0	\$6,716,456 \$0	(\$14,015,736) \$0	(\$9,421,315) \$0	\$946,167 \$0	(\$14,248,281) \$0
Indiana Michigan Power Co SEC	پ₀ں \$138,349,587	پ₀ں \$11,230,218	\$213,086,655	\$1,526,147	\$6,716,456	پ₀ (\$14,015,736)	هو (\$9,421,315)	\$946,167	پ₀ (\$14,248,281)
110 Kontucky Rower Co. Distribution	¢16 694 705	¢1 400 146	¢05 607 898	\$116 90E	¢905 450	(\$1,600,074)	(\$1.010.579)	¢114 106	(\$1 964 401)
110 Kentucky Power Co Distribution 117 Kentucky Power Co Generation	\$16,684,725 \$10,269,925	\$1,402,146 \$830,290	\$25,697,888 \$15,817,785	\$116,805 \$37,708	\$805,450 \$494,878	(\$1,690,274) (\$1,040,412)	(\$1,210,578) (\$611,828)	\$114,106 \$70,236	(\$1,864,491) (\$1,049,418)
180 Kentucky Power Co Transmission	\$1,011,113	\$70,978	\$1,557,321	\$221	\$48,814	(\$1,040,412) (\$102,433)	(\$198,150)	\$6,915	(\$1,049,418) (\$244,633)
600 Kentucky Power Co Kammer Actives	\$1,042,148	\$77,895	\$1,605,121	\$24,241	\$51,396	(\$105,577)	(\$42,530)	\$7,127	(\$65,343)
701 Kentucky Power Co Mitchell Actives	\$5,368,201	\$301,705	\$8,268,127	\$143,489	\$268,134	(\$543,835)	(\$160,767)	\$36,713	(\$256,266)
702 Kentucky Power Co Mitchell Inactives	\$7,944,499	\$674,085	\$12,236,153	\$0	\$380,578	(\$804,831)	(\$200,743)	\$54,332	(\$570,664)
Kentucky Power Co.	\$42,320,611	\$3,357,099	\$65,182,395	\$322,464	\$2,049,250	(\$4,287,362)	(\$2,424,596)	\$289,429	(\$4,050,815)
250 Ohio Power Co Distribution	\$119,654,201	\$10,297,424	\$184,291,938	\$802,902	\$5,768,559	(\$12,121,768)	(\$5,890,962)	\$818,311	(\$10,622,958)
160 Ohio Power Co Transmission	\$15,049,525	\$1,242,638	\$23,179,346	\$6,167	\$722,098	(\$1,524,617)	(\$1,031,548)	\$102,923	(\$1,724,977)
Ohio Power Co.	\$134,703,726	\$11,540,062	\$207,471,284	\$809,069	\$6,490,657	(\$13,646,385)	(\$6,922,510)	\$921,234	(\$12,347,935)
167 Public Service Co. of Oklahoma - Distribution	\$41,270,077	\$3,447,400	\$63,564,358	\$354,213	\$1,996,081	(\$4,180,934)	(\$2,477,659)	\$282,245	(\$4,026,054)
198 Public Service Co. of Oklahoma - Generation	\$19,792,786	\$1,583,278	\$30,484,938	\$232,313	\$962,156	(\$2,005,141)	(\$1,498,642)	\$135,362	(\$2,173,952)
114 Public Service Co. of Oklahoma - Transmission	\$4,700,802	\$385,994	\$7,240,196	\$50,876	\$228,052	(\$476,223)	(\$313,349)	\$32,149	(\$478,495)
Public Service Co. of Oklahoma	\$65,763,665	\$5,416,672	\$101,289,492	\$637,402	\$3,186,289	(\$6,662,298)	(\$4,289,650)	\$449,756	(\$6,678,501)
159 Southwestern Electric Power Co Distribution	\$28,750,592	\$2,204,166	\$44,281,791	\$275,441	\$1,396,870	(\$2,912,627)	(\$1,794,965)	\$196,624	(\$2,838,657)
168 Southwestern Electric Power Co Generation	\$27,750,139	\$2,134,688	\$42,740,889	\$348,711	\$1,352,226	(\$2,811,274)	(\$2,137,691)	\$189,782	(\$3,058,246)
161 Southwestern Electric Power Co Texas - Distribution	\$13,317,794	\$1,026,441	\$20,512,126	\$126,192	\$646,851	(\$1,349,181)	(\$942,674)	\$91,080	(\$1,427,732)
111 Southwestern Electric Power Co Texas - Transmission 194 Southwestern Electric Power Co Transmission	\$0 \$4,433,884	\$0 \$325,965	\$0 \$6,829,088	\$0 \$40,083	\$0 \$215,649	\$0 (\$449,182)	\$0 (\$280,205)	\$0 \$30,323	\$0 (\$443,332)
Southwestern Electric Power Co.	\$74,252,409	\$5,691,260	\$114,363,894	\$790,427	\$3,611,596	(\$7,522,264)	(\$5,155,535)	\$507,809	(\$7,767,967)
119 AEP Texas North Company - Distribution	\$18,890,441	\$1,589,430	\$29,095,142	\$148,197	\$912,681	(\$1,913,728)	(\$1,276,048)	\$129,191	(\$1,999,707)
166 AEP Texas North Company - Generation	\$5,030,389	\$506,344	\$7,747,828	\$0	\$239,015	(\$509,612)	(\$67,677)	\$34,403	(\$303,871)
192 AEP Texas North Company - Transmission	\$2,663,915	\$222,248	\$4,102,974	\$30,060	\$129,210	(\$269,872)	(\$233,844)	\$18,218	(\$326,228)
AEP Texas North Co.	\$26,584,745	\$2,318,022	\$40,945,944	\$178,257	\$1,280,906	(\$2,693,212)	(\$1,577,569)	\$181,812	(\$2,629,806)
230 Kingsport Power Co Distribution	\$3,611,107	\$291,083	\$5,561,843	\$30,040	\$174,869	(\$365,829)	(\$177,403)	\$24,696	(\$313,627)
260 Kingsport Power Co Transmission	\$417,927	\$39,958	\$643,693	\$0	\$19,910	(\$42,339)	(\$40,419)	\$2,858	(\$59,990)
Kingsport Power Co.	\$4,029,034	\$331,041	\$6,205,536	\$30,040	\$194,779	(\$408,168)	(\$217,822)	\$27,554	(\$373,617)
210 Wheeling Power Co Distribution	\$4,740,217	\$416,261	\$7,300,904	\$31,337	\$228,298	(\$480,216)	(\$259,071)	\$32,418	(\$447,234)
200 Wheeling Power Co Transmission	\$190,056	\$32,576	\$292,725	\$0	\$8,698	(\$19,254)	(\$2,613)	\$1,300	(\$11,869)
Wheeling Power Co.	\$4,930,273	\$448,837	\$7,593,629	\$31,337	\$236,996	(\$499,470)	(\$261,684)	\$33,718	(\$459,103)
103 American Electric Power Service Corporation	\$270,973,944	\$19,615,763	\$417,355,285	\$2,958,882	\$13,212,228	(\$27,451,467)	(\$17,282,221)	\$1,853,183	(\$26,709,395)
American Electric Power Service Corporation	\$270,973,944	\$19,615,763	\$417,355,285	\$2,958,882	\$13,212,228	(\$27,451,467)	(\$17,282,221)	\$1,853,183	(\$26,709,395)
143 AEP Pro Serv, Inc.	\$103,501	\$4,304	\$159,413	\$0	\$5,069	(\$10,485)	(\$1,133)	\$708	(\$5,841)
189 Central Coal Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
171 CSW Energy, Inc. Miscellaneous	\$276,519 \$380,020	\$17,045 \$21,349	\$425,896 \$585,309	\$0 \$0	\$13,405 \$18,474	(\$28,013) (\$38,498)	(\$15,366) (\$16,499)	\$1,891 \$2,599	(\$28,083) (\$33,924)
270 Cook Coal Terminal AEP Generating Company	\$991,006 \$991,006	\$93,313 \$93,313	\$1,526,352 \$1,526,352	\$7,310 \$7,310	\$47,611 \$47,611	(\$100,396) (\$100,396)	(\$67,747) (\$67,747)	\$6,777 \$6,777	(\$106,445) (\$106,445)
104 Cardinal Operating Company	\$18,842,342	\$1,477,612	\$29,021,060	\$173,382	\$914,296	(\$1,908,855)	(\$1,116,823)	\$128,862	(\$1,809,138)
181 Ohio Power Co Generation	\$85,697,253	\$7,458,108	\$131,991,294	\$369,184	\$4,119,143	(\$8,681,703)	(\$4,359,566)	\$586,081	(\$7,966,861)
AEP Generation Resources - FERC	\$104,539,595	\$8,935,720	\$161,012,354	\$542,566	\$5,033,439	(\$10,590,558)	(\$5,476,389)	\$714,943	(\$9,775,999)
290 Conesville Coal Preparation Company	\$1,023,532	\$108,733	\$1,576,449	\$0	\$48,491	(\$103,691)	(\$51,555)	\$7,000	(\$99,755)
AEP Generation Resources - SEC	\$105,563,127 \$097,121	\$9,044,453 \$23,416	\$162,588,803 \$1,520,384	\$542,566 \$40,607	\$5,081,930 \$50,813	(\$10,694,249)	(\$5,527,944)	\$721,943 \$6 751	(\$9,875,754)
175 AEP Energy Partners AEP Energy Supply	\$987,131 \$106,550,258	\$23,416 \$9,067,869	\$1,520,384 \$164,109,187	\$40,697 \$583,263	\$50,813 \$5,132,743	(\$100,003) (\$10,794,252)	(\$31,686) (\$5,559,630)	\$6,751 \$728,694	(\$33,428) (\$9,909,182)
293 Elmwood	\$2,019,618	\$108,824	\$3,110,625	\$68,621	\$101,725	(\$204,601)	(\$276,067)	\$13,812	(\$296,510)
292 AEP River Operations LLC AEP River Operations	\$12,818,945 \$14,838,563	\$545,843 \$654,667	\$19,743,797 \$22,854,422	\$578,775 \$647,396	\$656,406 \$758,131	(\$1,298,645) (\$1,503,246)	(\$1,245,634) (\$1,521,701)	\$87,668 \$101,480	(\$1,221,430) (\$1,517,940)
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Total	\$1,139,125,715	\$91,172,045	\$1,754,486,544	\$10,153,765	\$55,212,473	(\$115,401,033)	(\$69,056,806)	\$7,790,441	(\$111,301,160)



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	tions (G)/L	Postretirement Benefit Cost
140 Appeloabies Down Co. Distribution	¢00.007.040	¢7 075 007	\$140,400,440	¢500.004	¢4 000 544	(*** 257 705)	(RE 007 207)	¢500,500	(\$0.044.004)
140 Appalachian Power Co Distribution 215 Appalachian Power Co Generation	\$88,997,913 \$75,578,981	\$7,975,887 \$6,262,347	\$142,189,113 \$120,750,115	\$592,201 \$503,055	\$4,282,541 \$3,649,453	(\$9,357,795) (\$7,946,845)	(\$5,097,397) (\$4,162,884)	\$568,589 \$482,858	(\$9,011,861) (\$7,474,363)
150 Appalachian Power Co Transmission	\$9,749,404	\$712,406	\$15,576,310	\$2,862	\$470,020	(\$1,025,113)	(\$781,538)	\$62,287	(\$1,271,482)
Appalachian Power Co FERC	\$174,326,298	\$14,950,640	\$278,515,538	\$1,098,118	\$8,402,014	(\$18,329,753)	(\$10,041,819)	\$1,113,734	(\$17,757,706)
225 Cedar Coal Co	\$405,526	\$66,669	\$647,896	\$0	\$18,630	(\$42,640)	(\$8,202)	\$2,591	(\$29,621)
Appalachian Power Co SEC	\$174,731,824	\$15,017,309	\$279,163,434	\$1,098,118	\$8,420,644	(\$18,372,393)	(\$10,050,021)	\$1,116,325	(\$17,787,327)
211 AEP Texas Central Company - Distribution	\$66,033,055	\$5,579,213	\$105,498,895	\$513,473	\$3,189,547	(\$6,943,127)	(\$3,881,048)	\$421,871	(\$6,699,284)
147 AEP Texas Central Company - Generation	\$0	\$0	\$0	\$0	\$0	\$0	(\$15,337)	\$0	(\$15,337)
169 AEP Texas Central Company - Transmission AEP Texas Central Co.	\$6,215,250 \$72,248,305	\$509,846 \$6,089,059	\$9,929,906 \$115,428,801	\$58,933 \$572,406	\$301,118 \$3,490,665	(\$653,510) (\$7,596,637)	(\$391,921) (\$4,288,306)	\$39,708 \$461,579	(\$645,672) (\$7,360,293)
	¢,0,000	\$0,000,000	¢,	<i>••••</i> <u>-</u> ,	<i>40,100,000</i>	(+,,000,001)	(+ !,200,000)	\$101,010	(+:,000,200)
170 Indiana Michigan Power Co Distribution	\$43,801,614	\$4,073,939	\$69,980,435	\$342,647	\$2,106,607	(\$4,605,575)	(\$2,601,438)	\$279,839	(\$4,477,920)
132 Indiana Michigan Power Co Generation190 Indiana Michigan Power Co Nuclear	\$25,942,497	\$2,238,087 \$3,406,045	\$41,447,496	\$230,313	\$1,253,371	(\$2,727,756)	(\$1,850,054) (\$3,561,730)	\$165,741 \$294,672	(\$2,928,385)
120 Indiana Michigan Power Co Transmission	\$46,123,202 \$9,822,519	\$738,479	\$73,689,561 \$15,693,124	\$787,410 \$67,294	\$2,261,418 \$476,254	(\$4,849,681) (\$1,032,801)	(\$596,815)	\$294,672 \$62,754	(\$5,067,911) (\$1,023,314)
280 Ind Mich River Transp Lakin	\$9,672,140	\$759,654	\$15,452,868	\$134,729	\$471,584	(\$1,016,989)	(\$811,278)	\$61,793	(\$1,160,161)
Indiana Michigan Power Co FERC	\$135,361,972	\$11,216,204	\$216,263,484	\$1,562,393	\$6,569,234	(\$14,232,802)	(\$9,421,315)	\$864,799	(\$14,657,691)
202 Price River Coal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 (\$44.657.694)
Indiana Michigan Power Co SEC	\$135,361,972	\$11,216,204	\$216,263,484	\$1,562,393	\$6,569,234	(\$14,232,802)	(\$9,421,315)	\$864,799	(\$14,657,691)
110 Kentucky Power Co Distribution	\$16,204,834	\$1,387,057	\$25,889,944	\$119,579	\$781,967	(\$1,703,877)	(\$1,210,578)	\$103,529	(\$1,909,380)
117 Kentucky Power Co Generation	\$9,972,221	\$840,362	\$15,932,298	\$38,604	\$479,788	(\$1,048,541)	(\$611,828)	\$63,710	(\$1,078,267)
180 Kentucky Power Co Transmission 600 Kentucky Power Co Kammer Actives	\$989,170 \$1,039,890	\$64,693 \$90,529	\$1,580,365 \$1,661,399	\$226 \$24,817	\$47,872 \$51,000	(\$104,007) (\$109,341)	(\$198,150) (\$42,530)	\$6,320 \$6,644	(\$247,739) (\$69,410)
701 Kentucky Power Co Mitchell Actives	\$5,478,119	\$366,099	\$8,752,215	\$146,897	\$272,210	(\$576,004)	(\$160,767)	\$34,999	(\$282,665)
702 Kentucky Power Co Mitchell Inactives	\$7,650,992	\$646,403	\$12,223,745	\$0	\$366,587	(\$804,473)	(\$200,743)	\$48,881	(\$589,748)
Kentucky Power Co.	\$41,335,226	\$3,395,143	\$66,039,966	\$330,123	\$1,999,424	(\$4,346,243)	(\$2,424,596)	\$264,083	(\$4,177,209)
250 Ohio Power Co Distribution	\$115,928,238	\$10,127,305	\$185,214,830	\$821,971	\$5,587,416	(\$12,189,417)	(\$5,890,962)	\$740,641	(\$10,930,351)
160 Ohio Power Co Transmission	\$14,535,152	\$1,182,645	\$23,222,346	\$6,313	\$697,868	(\$1,528,316)	(\$1,031,548)	\$92,862	(\$1,762,821)
Ohio Power Co.	\$130,463,390	\$11,309,950	\$208,437,176	\$828,284	\$6,285,284	(\$13,717,733)	(\$6,922,510)	\$833,503	(\$12,693,172)
167 Public Service Co. of Oklahoma - Distribution	\$40,172,971	\$3,370,554	\$64,183,068	\$362,626	\$1,943,544	(\$4,224,036)	(\$2,477,659)	\$256.657	(\$4,138,868)
198 Public Service Co. of Oklahoma - Generation	\$19,403,977	\$1,567,088	\$31,001,112	\$237,830	\$943,391	(\$2,040,255)	(\$1,498,642)	\$230,037 \$123,968	(\$2,233,708)
114 Public Service Co. of Oklahoma - Transmission	\$4,593,736	\$378,880	\$7,339,265	\$52,084	\$222,935	(\$483,014)	(\$313,349)	\$29,348	(\$491,996)
Public Service Co. of Oklahoma	\$64,170,684	\$5,316,522	\$102,523,445	\$652,540	\$3,109,870	(\$6,747,305)	(\$4,289,650)	\$409,973	(\$6,864,572)
159 Southwestern Electric Power Co Distribution	\$28,218,737	\$2,248,893	\$45,084,172	\$281,983	\$1,369,499	(\$2,967,094)	(\$1,794,965)	\$180,284	(\$2,930,293)
168 Southwestern Electric Power Co Generation	\$27,316,388	\$2,208,498	\$43,642,517	\$356,993	\$1,329,130	(\$2,872,215)	(\$2,137,691)	\$174,519	(\$3,149,264)
161 Southwestern Electric Power Co Texas - Distribution	\$13,064,396	\$995,041	\$20,872,567	\$129,189	\$635,107	(\$1,373,672)	(\$942,674)	\$83,466	(\$1,468,584)
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.	\$4,363,651 \$72,963,172	\$314,840 \$5,767,272	\$6,971,665 \$116,570,921	\$41,035 \$809,200	\$212,459 \$3,546,195	(\$458,821) (\$7,671,802)	(\$280,205) (\$5,155,535)	\$27,878 \$466,147	(\$457,654) (\$8,005,795)
	\$12,000,112	<i>Q</i> 0 ,101,212	\$110,010,0 <u>2</u> 1	<i>4000,200</i>	\$0,040,100	(\$7,571,002)	(\$0,100,000)	\$100 , 141	(\$0,000,700)
119 AEP Texas North Company - Distribution	\$18,361,889	\$1,567,690	\$29,336,201	\$151,717	\$886,966	(\$1,930,683)	(\$1,276,048)	\$117,310	(\$2,050,738)
166 AEP Texas North Company - Generation 192 AEP Texas North Company - Transmission	\$4,763,060 \$2,600,937	\$499,994 \$220,245	\$7,609,788 \$4,155,434	\$0 \$30,774	\$225,806 \$126,147	(\$500,818) (\$273,479)	(\$67,677) (\$233,844)	\$30,430 \$16,617	(\$312,259) (\$333,785)
AEP Texas North Co.	\$25,725,886	\$2,287,929	\$41,101,423	\$182,491	\$1,238,919	(\$2,704,980)	(\$1,577,569)	\$164,357	(\$2,696,782)
					• • • • • • • • • • • • • • • • • •				(000 / / 00)
230 Kingsport Power Co Distribution 260 Kingsport Power Co Transmission	\$3,524,933 \$397,879	\$290,759 \$34,007	\$5,631,672 \$635,679	\$30,753 \$0	\$170,604 \$19,054	(\$370,633) (\$41,836)	(\$177,403) (\$40,419)	\$22,520 \$2,542	(\$324,159) (\$60,659)
Kingsport Power Co.	\$3,922,812	\$324,007 \$324,766	\$6,267,351	\$30,753	\$189,658	(\$412,469)	(\$217,822)	\$2,042 \$25,062	(\$384,818)
210 Wheeling Power Co Distribution	\$4,583,591	\$407,953	\$7,323,056	\$32,081	\$220,709	(\$481,947)	(\$259,071)	\$29,284	(\$458,944)
200 Wheeling Power Co Transmission Wheeling Power Co.	\$166,178 \$4,749,769	\$30,358 \$438,311	\$265,497 \$7,588,553	\$0 \$32,081	\$7,559 \$228,268	(\$17,473) (\$499,420)	(\$2,613) (\$261,684)	\$1,062 \$30,346	(\$11,465) (\$470,409)
Wheeling I ower 66.	ψ 1 ,143,103	4 -30,311	\$7,500,555	\$52,001	\$220,200	(\$433,420)	(\$201,004)	430,340	(\$470,403)
103 American Electric Power Service Corporation	\$267,529,291	\$19,529,902	\$427,422,971	\$3,029,152	\$13,045,627	(\$28,129,694)	(\$17,282,221)	\$1,709,191	(\$27,627,945)
American Electric Power Service Corporation	\$267,529,291	\$19,529,902	\$427,422,971	\$3,029,152	\$13,045,627	(\$28,129,694)	(\$17,282,221)	\$1,709,191	(\$27,627,945)
143 AEP Pro Serv, Inc.	\$104,266	\$4,426	\$166,582	\$0	\$5,104	(\$10,963)	(\$1,133)	\$666	(\$6,326)
189 Central Coal Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
171 CSW Energy, Inc. Miscellaneous	\$272,879 \$377,145	\$17,502 \$21,928	\$435,970 \$602,552	\$0 \$0	\$13,212 \$18,316	(\$28,692) (\$39,655)	(\$15,366) (\$16,499)	\$1,743 \$2,409	(\$29,103) (\$35,429)
Miscenarieous	<i>4511</i> ,1 4 5	φ21,320	4002,332	φu	\$10,510	(\$55,055)	(\$10,433)	ψ2,403	(\$33,423)
270 Cook Coal Terminal	\$952,614	\$91,328	\$1,521,961	\$7,484	\$45,750	(\$100,164)	(\$67,747)	\$6,086	(\$108,591)
AEP Generating Company	\$952,614	\$91,328	\$1,521,961	\$7,484	\$45,750	(\$100,164)	(\$67,747)	\$6,086	(\$108,591)
104 Cardinal Operating Company	\$18,452,408	\$1,482,397	\$29,480,821	\$177,500	\$894,887	(\$1,940,201)	(\$1,116,823)	\$117,889	(\$1,866,748)
181 Ohio Power Co Generation	\$82,727,472	\$7,232,479	\$132,171,030	\$377,952	\$3,976,665	(\$8,698,482)	(\$4,359,566)	\$528,529	(\$8,174,902)
AEP Generation Resources - FERC 290 Conesville Coal Preparation Company	\$101,179,880 \$963,290	\$8,714,876 \$109,468	\$161,651,851 \$1,539,018	\$555,452 \$0	\$4,871,552 \$45,461	(\$10,638,683) (\$101,286)	(\$5,476,389) (\$51,555)	\$646,418 \$6,154	(\$10,041,650) (\$101,226)
AEP Generation Resources - SEC	\$963,290 \$102,143,170	\$109,468 \$8,824,344	\$1,539,018 \$163,190,869	₅0 \$555,452	\$40,401 \$4,917,013	(\$101,286) (\$10,739,969)	(\$51,555) (\$5,527,944)	\$6,154 \$652,572	(\$101,226) (\$10,142,876)
175 AEP Energy Partners	\$1,055,225	\$28,537	\$1,685,899	\$41,664	\$54,140	(\$110,953)	(\$31,686)	\$6,742	(\$40,093)
AEP Energy Supply	\$103,198,395	\$8,852,881	\$164,876,768	\$597,116	\$4,971,153	(\$10,850,922)	(\$5,559,630)	\$659,314	(\$10,182,969)
293 Elmwood	\$2,081,140	\$123,318	\$3,324,971	\$70,251	\$104,524	(\$218,824)	(\$276,067)	\$13,296	(\$306,820)
292 AEP River Operations LLC	\$13,508,283	\$640,047	\$21,581,751	\$592,521	\$689,234	(\$1,420,345)	(\$1,245,634)	\$86,302	(\$1,297,922)
AEP River Operations	\$15,589,423	\$763,365	\$24,906,722	\$662,772	\$793,758	(\$1,639,169)	(\$1,521,701)	\$99,598	(\$1,604,742)
Total	\$1,113,319,908	\$90,421,869	\$1,778,715,528	\$10,394,913	\$53,952,765	(\$117,061,388)	(\$69,056,806)	\$7,112,772	(\$114,657,744)
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AMERICAN ELECTRIC POWER NON-UMWA POSTRETIREMENT WELFARE PLAN ESTIMATED 2022 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
Location	Benefit Obligation	Fayments	01 433613	COST	COST	Assels	F30	(<i>G)//L</i>	Benefit Cost
140 Appalachian Power Co Distribution	\$85,896,768	\$7,801,949	\$142,630,283	\$606,266	\$4,132,482	(\$9,392,955)	(\$5,097,397)	\$509,439	(\$9,242,165)
215 Appalachian Power Co Generation	\$73,469,142	\$6,127,883	\$121,994,398	\$515,003	\$3,547,879	(\$8,033,974)	(\$4,162,884)	\$435,733	(\$7,698,243)
150 Appalachian Power Co Transmission Appalachian Power Co FERC	\$9,509,880	\$718,428 \$14,648,260	\$15,791,012	\$2,930 \$1,124,199	\$457,899	(\$1,039,921) (\$18,466,850)	(\$781,538)	\$56,401	(\$1,304,229)
225 Cedar Coal Co	\$168,875,790 \$357,487	\$14,048,200 \$59,858	\$280,415,693 \$593,602	\$1,124,199 \$0	\$8,138,260 \$16,396	(\$18,466,650) (\$39,092)	(\$10,041,819) (\$8,202)	\$1,001,573 \$2,120	(\$18,244,637) (\$28,778)
Appalachian Power Co SEC	\$169,233,277	\$14,708,118	\$281,009,295	\$1,124,199	\$8,154,656	(\$18,505,942)	(\$10,050,021)	\$1,003,693	(\$18,273,415)
211 AEP Texas Central Company - Distribution 147 AEP Texas Central Company - Generation	\$64,156,862 \$0	\$5,563,972 \$0	\$106,531,498 \$0	\$525,668 \$0	\$3,096,724 \$0	(\$7,015,660) \$0	(\$3,881,048) (\$15,337)	\$380,503 \$0	(\$6,893,813) (\$15,337)
169 AEP Texas Central Company - Transmission	\$6,065,455	\$499,276	\$10,071,596	\$60,333	\$293,960	(\$663,268)	(\$391,921)	\$35,973	(\$664,923)
AEP Texas Central Co.	\$70,222,317	\$6,063,248	\$116,603,094	\$586,001	\$3,390,684	(\$7,678,928)	(\$4,288,306)	\$416,476	(\$7,574,073)
470 Indiana Mishinga Dawar Ca. Diatrikutian	¢ 40, 470, 000	\$2.025.420	¢70 004 450	\$250 Z05	¢2,020,200	(64 040 440)	(\$2,004,420)	\$050 444	(64 502 407)
170 Indiana Michigan Power Co Distribution 132 Indiana Michigan Power Co Generation	\$42,176,929 \$25,188,094	\$3,935,438 \$2,177,890	\$70,034,152 \$41,824,449	\$350,785 \$235,783	\$2,029,200 \$1,217,411	(\$4,612,118) (\$2,754,360)	(\$2,601,438) (\$1,850,054)	\$250,144 \$149,386	(\$4,583,427) (\$3,001,834)
190 Indiana Michigan Power Co Nuclear	\$45,765,985	\$3,388,596	\$75,993,725	\$806,111	\$2,244,923	(\$5,004,587)	(\$3,561,730)	\$271,430	(\$5,243,853)
120 Indiana Michigan Power Co Transmission	\$9,627,588	\$760,982	\$15,986,464	\$68,892	\$466,031	(\$1,052,793)	(\$596,815)	\$57,100	(\$1,057,585)
280 Ind Mich River Transp Lakin	\$9,518,799	\$751,843	\$15,805,822	\$137,929	\$464,270	(\$1,040,897)	(\$811,278)	\$56,454	(\$1,193,522)
Indiana Michigan Power Co FERC	\$132,277,395	\$11,014,749	\$219,644,612	\$1,599,500	\$6,421,835	(\$14,464,755)	(\$9,421,315)	\$784,514	(\$15,080,221)
202 Price River Coal	\$0	\$0	\$0	\$0	\$0	\$0 (\$44.404.755)	\$0	\$0	\$0
Indiana Michigan Power Co SEC	\$132,277,395	\$11,014,749	\$219,644,612	\$1,599,500	\$6,421,835	(\$14,464,755)	(\$9,421,315)	\$784,514	(\$15,080,221)
110 Kentucky Power Co Distribution	\$15,719,323	\$1,336,972	\$26,101,698	\$122,419	\$759,070	(\$1,718,934)	(\$1,210,578)	\$93,229	(\$1,954,794)
117 Kentucky Power Co Generation	\$9,650,251	\$820,597	\$16,024,096	\$39,521	\$464,224	(\$1,055,271)	(\$611,828)	\$57,234	(\$1,106,120)
180 Kentucky Power Co Transmission	\$972,575	\$66,195	\$1,614,946	\$231	\$47,006	(\$106,353)	(\$198,150)	\$5,768	(\$251,498)
600 Kentucky Power Co Kammer Actives	\$1,025,178 \$5,531,127	\$89,864	\$1,702,293	\$25,406	\$50,310	(\$112,105)	(\$42,530)	\$6,080	(\$72,839)
701 Kentucky Power Co Mitchell Actives		\$406,146 \$610,310	\$9,184,353 \$12,239,726	\$150,386 \$0	\$274,046 \$353,265	(\$604,838)	(\$160,767)	\$32,804 \$43,717	(\$308,369)
702 Kentucky Power Co Mitchell Inactives Kentucky Power Co.	\$7,371,176 \$40,269,630	\$619,310 \$3,339,084	\$12,239,720 \$66,867,112	\$0 \$337,963	\$353,265 \$1,947,921	(\$806,050) (\$4,403,551)	(\$200,743) (\$2,424,596)	\$43,717 \$238,832	(\$609,811) (\$4,303,431)
Nondoky i ower oo.	\$ +0,200,000	¥0,000,004	<i>400,001,112</i>	<i>4001,000</i>	¢1,547,521	(\$4,400,001)	(42,424,000)	<i>\$200,002</i>	(\$4,000,401)
250 Ohio Power Co Distribution	\$112,210,320	\$9,989,671	\$186,323,537	\$841,493	\$5,405,895	(\$12,270,386)	(\$5,890,962)	\$665,500	(\$11,248,460)
160 Ohio Power Co Transmission	\$14,056,688	\$1,183,742	\$23,340,918	\$6,463	\$673,925	(\$1,537,122)	(\$1,031,548)	\$83,368	(\$1,804,914)
Ohio Power Co.	\$126,267,008	\$11,173,413	\$209,664,455	\$847,956	\$6,079,820	(\$13,807,508)	(\$6,922,510)	\$748,868	(\$13,053,374)
167 Public Service Co. of Oklahoma - Distribution	\$39,108,587	\$3,349,862	\$64,939,217	\$371,238	\$1,891,266	(\$4,276,589)	(\$2,477,659)	\$231,946	(\$4,259,798)
198 Public Service Co. of Oklahoma - Generation	\$19,018,110	\$1,577,654	\$31,579,284	\$243,478	\$924,119	(\$2,079,662)	(\$1,498,642)	\$112,793	(\$2,297,914)
114 Public Service Co. of Oklahoma - Transmission	\$4,489,875	\$370,374	\$7,455,369	\$53,321	\$218,013	(\$490,975)	(\$313,349)	\$26,629	(\$506,361)
Public Service Co. of Oklahoma	\$62,616,572	\$5,297,890	\$103,973,870	\$668,037	\$3,033,398	(\$6,847,226)	(\$4,289,650)	\$371,368	(\$7,064,073)
159 Southwestern Electric Power Co Distribution	\$27,621,326	\$2,240,207	\$45,864,794	\$288,680	\$1,340,178	(\$3,020,438)	(\$1,794,965)	\$163,817	(\$3,022,728)
168 Southwestern Electric Power Co Generation	\$26,794,013	\$2,191,145	\$44,491,053	\$365,472	\$1,303,864	(\$2,929,970)	(\$2,137,691)	\$158,911	(\$3,239,414)
161 Southwestern Electric Power Co Texas - Distribution	\$12,833,651	\$995,583	\$21,310,083	\$132,257	\$623,709	(\$1,403,381)	(\$942,674)	\$76,114	(\$1,513,975)
111 Southwestern Electric Power Co Texas - Transmission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
194 Southwestern Electric Power Co Transmission	\$4,302,305	\$322,794	\$7,143,912	\$42,010	\$209,244	(\$470,464)	(\$280,205)	\$25,516	(\$473,899)
Southwestern Electric Power Co.	\$71,551,295	\$5,749,729	\$118,809,842	\$828,419	\$3,476,995	(\$7,824,253)	(\$5,155,535)	\$424,358	(\$8,250,016)
119 AEP Texas North Company - Distribution	\$17,832,882	\$1,561,581	\$29,611,231	\$155,320	\$860,847	(\$1,950,056)	(\$1,276,048)	\$105,764	(\$2,104,173)
166 AEP Texas North Company - Generation	\$4,488,872	\$489,557	\$7,453,704	\$0	\$212,354	(\$490,866)	(\$67,677)	\$26,623	(\$319,566)
192 AEP Texas North Company - Transmission	\$2,537,613	\$221,800	\$4,213,668	\$31,505	\$122,979	(\$277,492)	(\$233,844)	\$15,050	(\$341,802)
AEP Texas North Co.	\$24,859,367	\$2,272,938	\$41,278,603	\$186,825	\$1,196,180	(\$2,718,414)	(\$1,577,569)	\$147,437	(\$2,765,541)
230 Kingsport Power Co Distribution	\$3,435,531	\$285,408	\$5,704,647	\$31,483	\$166,303	(\$375,681)	(\$177,403)	\$20,376	(\$334,922)
260 Kingsport Power Co Transmission	\$382,926	\$33,661	\$635,843	\$0	\$18,315	(\$41,874)	(\$40,419)	\$2,271	(\$61,707)
Kingsport Power Co.	\$3,818,457	\$319,069	\$6,340,490	\$31,483	\$184,618	(\$417,555)	(\$217,822)	\$22,647	(\$396,629)
210 Wheeling Power Co Distribution	\$4,428,428	\$408,582	\$7,353,338	\$32,843	\$212,974	(\$484,256)	(\$259,071)	\$26,264	(\$471,246)
200 Wheeling Power Co Transmission	\$143,379	\$27,982	\$238,079	\$0	\$6,478	(\$15,679)	(\$2,613)	\$850	(\$10,964)
Wheeling Power Co.	\$4,571,807	\$436,564	\$7,591,417	\$32,843	\$219,452	(\$499,935)	(\$261,684)	\$27,114	(\$482,210)
103 American Electric Power Service Corporation	\$264,074,168	\$19,431,362	\$438,491,159	\$3,101,094	\$12,878,905	(\$28,876,951)	(\$17,282,221)	\$1,566,174	(\$28,612,999)
American Electric Power Service Corporation	\$264,074,168	\$19,431,362	\$438,491,159	\$3,101,094	\$12,878,905	(\$28,876,951)	(\$17,282,221)	\$1,566,174	(\$28,612,999)
143 AEP Pro Serv, Inc.	\$104,944	\$4,552	\$174,258	\$0	\$5,135	(\$11,476)	(\$1,133)	\$622	(\$6,852)
189 Central Coal Company	\$104,944	\$4,552	\$174,238	\$0 \$0	\$0,155 \$0	(\$11,470) \$0	(\$1,133) \$0	\$022	(\$0,852) \$0
171 CSW Energy, Inc.	\$268,589	\$18,214	\$445,988	\$0	\$12,980	(\$29,371)	(\$15,366)	\$1,593	(\$30,164)
Miscellaneous	\$373,533	\$22,766	\$620,246	\$0	\$18,115	(\$40,847)	(\$16,499)	\$2,215	(\$37,016)
270 Cook Coal Terminal	\$914,520	\$90,361	\$1,518,547	\$7,662	\$43,878	(\$100,004)	(\$67,747)	\$5,424	(\$110,787)
AEP Generating Company	\$914,520 \$914,520	\$90,361	\$1,518,547 \$1,518,547	\$7,662	\$43,878	(\$100,004) (\$100,004)	(\$67,747) (\$67,747)	\$5,424 \$5,424	(\$110,787)
	A40 0 10 00-	A4 100 000	***		007 - 07-	(64.670.007)	(04.440.000)		(64,655,55)
104 Cardinal Operating Company 181 Ohio Power Co Generation	\$18,042,398 \$79,849,610	\$1,467,205 \$7,096,608	\$29,959,129 \$132,589,068	\$181,716 \$386,928	\$874,973 \$3,836,576	(\$1,972,966) (\$8,731,688)	(\$1,116,823) (\$4,359,566)	\$107,006 \$473,574	(\$1,926,094) (\$8,394,176)
AEP Generation Resources - FERC	\$79,849,810 \$97,892,008	\$8,563,813	\$162,548,197	\$568,644	\$3,838,578 \$4,711,549	(\$0,731,000) (\$10,704,654)	(\$4,359,366) (\$5,476,389)	\$473,574 \$580,580	(\$8,394,178) (\$10,320,270)
290 Conesville Coal Preparation Company	\$899,283	\$93,827	\$1,493,246	\$ 308,044 \$0	\$42,647	(\$98,338)	(\$51,555)	\$5,333	(\$101,913)
AEP Generation Resources - SEC	\$98,791,291	\$8,657,640	\$164,041,443	\$568,644	\$4,754,196	(\$10,802,992)	(\$5,527,944)	\$585,913	(\$10,422,183)
175 AEP Energy Partners	\$1,122,492	\$34,776	\$1,863,881	\$42,654	\$57,399	(\$122,746)	(\$31,686)	\$6,657	(\$47,722)
AEP Energy Supply	\$99,913,783	\$8,692,416	\$165,905,324	\$611,298	\$4,811,595	(\$10,925,738)	(\$5,559,630)	\$592,570	(\$10,469,905)
293 Elmwood	\$2,132,597	\$131,671	\$3,541,145	\$71,919	\$106,974	(\$233,203)	(\$276,067)	\$12,648	(\$317,729)
293 EIMwood 292 AEP River Operations LLC	\$2,132,597 \$14,149,991	\$131,671 \$697,132	\$3,541,145 \$23,495,846	\$606,593	\$106,974 \$720,613	(\$233,203) (\$1,547,325)	(\$276,067) (\$1,245,634)	\$12,648 \$83,921	(\$317,729)
AEP River Operations	\$16,282,588	\$828,803	\$27,036,991	\$678,512	\$827,587	(\$1,780,528)	(\$1,521,701)	\$96,569	(\$1,699,561)
Tatal	£4 007 045 74-	too 440 545	\$4 005 055 055	\$40 C44 700	\$50 COT 000	16440 000 405	(\$CD 050 000)	¢6 440 050	16440 470 054
Total	\$1,087,245,717	\$89,440,510	\$1,805,355,057	\$10,641,792	\$52,685,639	(\$118,892,135)	(\$69,056,806)	\$6,448,259	(\$118,173,251)





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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	Fair Value of Assets	Service Cost	Interest Cost	Return on Assets	Amortiza PSC	(G)/L	Postretirement Benefit Cost
Location	Benefit Obligation	Payments	UI ASSels	COSI	COSI	ASSels	P30	(G)/L	Benefit Cost
140 Appalachian Power Co Distribution	\$82,833,567	\$7,573,226	\$143,227,695	\$620,665	\$3,985,690	(\$9,439,650)	(\$4,467,940)	\$452,230	(\$8,849,005)
215 Appalachian Power Co Generation	\$71,404,141	\$5,931,022	\$123,465,051	\$527,234	\$3,450,102	(\$8,137,162)	(\$3,609,086)	\$389,831	(\$7,379,081)
150 Appalachian Power Co Transmission	\$9,252,281	\$728,006	\$15,998,139	\$3,000	\$444,786	(\$1,054,383)	(\$682,877)	\$50,513	(\$1,238,961)
Appalachian Power Co FERC	\$163,489,989	\$14,232,254	\$282,690,885	\$1,150,899	\$7,880,578	(\$18,631,195)	(\$8,759,903)	\$892,574	(\$17,467,047)
225 Cedar Coal Co	\$314,025	\$53,583	\$542,981	\$0	\$14,378	(\$35,786)	(\$4,704)	\$1,714	(\$24,398)
Appalachian Power Co SEC	\$163,804,014	\$14,285,837	\$283,233,866	\$1,150,899	\$7,894,956	(\$18,666,981)	(\$8,764,607)	\$894,288	(\$17,491,445)
					** *** ***	(47 000 000)	(00, (00, 000)		
211 AEP Texas Central Company - Distribution	\$62,215,282	\$5,467,214 \$0	\$107,576,575	\$538,153 \$0	\$3,002,658 \$0	(\$7,090,006)	(\$3,406,020)	\$339,664 \$0	(\$6,615,551)
147 AEP Texas Central Company - Generation 169 AEP Texas Central Company - Transmission	\$0 \$5.920.472	\$496,861	\$0 \$10,237,101	\$0 \$61,766	ەپ \$286.842	\$0 (\$674,693)	(\$9,150) (\$345,328)	\$32,323	(\$9,150) (\$639,090)
AEP Texas Central Co.	\$68,135,754	\$5,964,075	\$117,813,676	\$599,919	\$3,289,500	(\$7,764,699)	(\$3,760,498)	\$371,987	(\$7,263,791)
ALI TOXUS COMULI CO.	<i>400,100,104</i>	<i>40,004,010</i>	<i>Q</i> (11,010,010	4000,010	<i>\\</i> 0,200,000	(\$1,104,000)	(40,100,400)	<i>Q</i> (1,50)	(\$7,200,701)
170 Indiana Michigan Power Co Distribution	\$40,621,476	\$3,778,577	\$70,238,680	\$359,116	\$1,955,717	(\$4,629,193)	(\$2,258,362)	\$221,773	(\$4,350,949)
132 Indiana Michigan Power Co Generation	\$24,463,398	\$2,181,215	\$42,299,713	\$241,383	\$1,181,374	(\$2,787,830)	(\$1,637,929)	\$133,558	(\$2,869,444)
190 Indiana Michigan Power Co Nuclear	\$45,428,423	\$3,415,144	\$78,550,382	\$825,256	\$2,228,347	(\$5,176,989)	(\$3,173,548)	\$248,016	(\$5,048,918)
120 Indiana Michigan Power Co Transmission	\$9,401,529	\$748,093	\$16,256,204	\$70,528	\$455,129	(\$1,071,391)	(\$519,191)	\$51,328	(\$1,013,597)
280 Ind Mich River Transp Lakin	\$9,369,155	\$741,744	\$16,200,226	\$141,205	\$457,201	(\$1,067,702)	(\$726,153)	\$51,151	(\$1,144,298)
Indiana Michigan Power Co FERC	\$129,283,981	\$10,864,773	\$223,545,205	\$1,637,488	\$6,277,768	(\$14,733,105)	(\$8,315,183)	\$705,826	(\$14,427,206)
202 Price River Coal Indiana Michigan Power Co SEC	0 \$129,283,981	\$0 \$10,864,773	\$0 \$223,545,205	\$0 \$1,637,488	\$0 \$6,277,768	\$0 (\$14,733,105)	\$0 (\$8,315,183)	\$0 \$705,826	\$0 (\$14,427,206)
Indiana Michigan Fower Co SEC	\$129,20 <u>3,90</u> 1	\$10,004,775	\$223,343,203	φ1,037, 4 00	<i>40,211,100</i>	(\$14,755,105)	(\$0,515,165)	\$705,820	(\$14,427,200)
110 Kentucky Power Co Distribution	\$15,263,840	\$1,316,286	\$26,392,738	\$125,326	\$736,953	(\$1,739,456)	(\$1,077,751)	\$83,333	(\$1,871,595)
117 Kentucky Power Co Generation	\$9,333,399	\$799,471	\$16,138,400	\$40,460	\$448,950	(\$1,063,627)	(\$534,759)	\$50,956	(\$1,058,020)
180 Kentucky Power Co Transmission	\$953,617	\$67,533	\$1,648,901	\$236	\$46,025	(\$108,673)	(\$179,802)	\$5,206	(\$237,008)
600 Kentucky Power Co Kammer Actives	\$1,011,030	\$92,406	\$1,748,174	\$26,009	\$49,570	(\$115,216)	(\$42,519)	\$5,520	(\$76,636)
701 Kentucky Power Co Mitchell Actives	\$5,549,413	\$395,373	\$9,595,502	\$153,958	\$275,405	(\$632,407)	(\$160,758)	\$30,297	(\$333,505)
702 Kentucky Power Co Mitchell Inactives	\$7,105,131	\$572,082	\$12,285,497	\$0	\$341,129	(\$809,695)	(\$200,742)	\$38,790	(\$630,518)
Kentucky Power Co.	\$39,216,430	\$3,243,151	\$67,809,212	\$345,989	\$1,898,032	(\$4,469,074)	(\$2,196,331)	\$214,102	(\$4,207,282)
250 Ohio Power Co Distribution	\$108,468,037	\$9,768,289	\$187,552,311	\$861,478	\$5,225,247	(\$12,360,935)	(\$5,113,012)	\$592,181	(\$10,795,041)
160 Ohio Power Co Transmission	\$13,553,334	\$1,170,022	\$23,435,098	\$6,616	\$649,104	(\$1,544,528)	(\$894,314)	\$73,994	(\$1,709,128)
Ohio Power Co.	\$122,021,371	\$10,938,311	\$210,987,409	\$868,094	\$5,874,351	(\$13,905,463)	(\$6,007,326)	\$666,175	(\$12,504,169)
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167 Public Service Co. of Oklahoma - Distribution	\$38,021,229	\$3,333,853	\$65,742,587	\$380,055	\$1,837,734	(\$4,332,870)	(\$2,179,866)	\$207,577	(\$4,087,370)
198 Public Service Co. of Oklahoma - Generation	\$18,608,053	\$1,609,632	\$32,175,224	\$249,261	\$903,116	(\$2,120,560)	(\$1,343,022)	\$101,591	(\$2,209,614)
114 Public Service Co. of Oklahoma - Transmission	\$4,390,835	\$350,264	\$7,592,202	\$54,587	\$213,621	(\$500,376)	(\$277,975)	\$23,972	(\$486,171)
Public Service Co. of Oklahoma	\$61,020,117	\$5,293,749	\$105,510,013	\$683,903	\$2,954,471	(\$6,953,806)	(\$3,800,863)	\$333,140	(\$6,783,155)
150 Southwestern Electric Dower Co. Distribution	¢27,000,077	¢0.016.460	¢46 702 009	\$205 526	¢1 210 540	(\$2,079,026)	(\$1 710 420)	£147 461	(\$2,026,020)
159 Southwestem Electric Power Co Distribution 168 Southwestem Electric Power Co Generation	\$27,009,977 \$26,272,204	\$2,216,463 \$2,180,241	\$46,703,008 \$45,427,323	\$295,536 \$374,152	\$1,310,540 \$1,278,477	(\$3,078,036) (\$2,993,960)	(\$1,712,430) (\$1,924,757)	\$147,461 \$143,433	(\$3,036,929) (\$3,122,655)
161 Southwestern Electric Power Co Generation 161 Southwestern Electric Power Co Texas - Distribution	\$26,272,204 \$12,594,034	\$2,180,241 \$1,016,268	\$21,776,371	\$374,152 \$135,398	\$611,375	(\$2,993,960) (\$1,435,207)	(\$1,924,757) (\$840,316)	\$68,757	(\$3,122,655) (\$1,459,993)
111 Southwestern Electric Power Co Texas - Transmission	\$0	\$0	\$0	\$0	\$0	(\$1,433,207)	(\$040,310) \$0	\$00,7 <i>5</i> 7	(#1, 4 39,995) \$0
194 Southwestern Electric Power Co Transmission	\$4,230,765	\$327,670	\$7,315,425	\$43,008	\$205,597	(\$482,135)	(\$246,131)	\$23,098	(\$456,563)
Southwestern Electric Power Co.	\$70,106,980	\$5,740,642	\$121,222,127	\$848,094	\$3,405,989	(\$7,989,338)	(\$4,723,634)	\$382,749	(\$8,076,140)
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119 AEP Texas North Company - Distribution	\$17,287,468	\$1,560,776	\$29,891,797	\$159,009	\$833,780	(\$1,970,067)	(\$1,133,906)	\$94,381	(\$2,016,803)
166 AEP Texas North Company - Generation	\$4,211,669	\$476,374	\$7,282,406	\$0	\$198,819	(\$479,959)	(\$38,821)	\$22,994	(\$296,967)
192 AEP Texas North Company - Transmission	\$2,470,297	\$214,624	\$4,271,396	\$32,253	\$119,827	(\$281,513)	(\$210,477)	\$13,487	(\$326,423)
AEP Texas North Co.	\$23,969,434	\$2,251,774	\$41,445,599	\$191,262	\$1,152,426	(\$2,731,539)	(\$1,383,204)	\$130,862	(\$2,640,193)
230 Kingsport Power Co Distribution	\$3,347,909	\$270,882	\$5,788,877	\$32,231	\$162,318	(\$381,525)	(\$154,125)	\$18,278	(\$322,823)
260 Kingsport Power Co Transmission	\$367,580	\$33,561	\$635,583	\$32,231 \$0	\$17,550	(\$381,323)	(\$34,972)	\$2,007	(\$57,304)
Kingsport Power Co.	\$3,715,489	\$304,443	\$6,424,460	\$32,231	\$179,868	(\$423,414)	(\$189,097)	\$20,285	(\$380,127)
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210 Wheeling Power Co Distribution	\$4,265,663	\$400,991	\$7,375,767	\$33,623	\$205,062	(\$486,112)	(\$226,479)	\$23,288	(\$450,618)
200 Wheeling Power Co Transmission	\$121,875	\$25,282	\$210,734	\$0	\$5,469	(\$13,889)	(\$1,501)	\$665	(\$9,256)
Wheeling Power Co.	\$4,387,538	\$426,273	\$7,586,501	\$33,623	\$210,531	(\$500,001)	(\$227,980)	\$23,953	(\$459,874)
103 American Electric Power Service Corporation	\$260,622,805	\$19,319,548	\$450,643,441	\$3,174,747	\$12,712,779	(\$29,700,374)	(\$15,083,759)	\$1,422,873	(\$27,473,734)
American Electric Power Service Corporation	\$260,622,803 \$260,622,805	\$19,319,548 \$19,319,548	\$450,643,441 \$450,643,441	\$3,174,747	\$12,712,779	(\$29,700,374)	(\$15,083,759)	\$1,422,873 \$1,422,873	(\$27,473,734)
American Electric i over cervice corporation	<i>\</i> \\\\\\\\\\\\\	\$10,010,040	\$100,010,111	<i>\</i> 0,114,141	<i>Q</i> 12,712,713	(\$20,100,014)	(#10,000,100)	ψ1, 4 22,010	(\$21,410,104)
143 AEP Pro Serv, Inc.	\$105,527	\$4,975	\$182,467	\$0	\$5,153	(\$12,026)	(\$650)	\$576	(\$6,947)
189 Central Coal Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
171 CSW Energy, Inc.	\$263,355	\$18,836	\$455,368	\$0	\$12,703	(\$30,012)	(\$13,873)	\$1,438	(\$29,744)
Miscellaneous	\$368,882	\$23,811	\$637,835	\$0	\$17,856	(\$42,038)	(\$14,523)	\$2,014	(\$36,691)
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270 Cook Coal Terminal	\$875,699	\$77,391	\$1,514,173	\$7,844	\$42,266	(\$99,794)	(\$60,465)	\$4,781	(\$105,368)
AEP Generating Company	\$875,699	\$77,391	\$1,514,173	\$7,844	\$42,266	(\$99,794)	(\$60,465)	\$4,781	(\$105,368)
104 Cardinal Operating Company	\$17,631,882	\$1,430,593	\$30,487,324	\$186,032	\$855,567	(\$2,009,316)	(\$982,050)	\$96,261	(\$1,853,506)
181 Ohio Power Co Generation	\$76,976,506	\$6,888,813	\$133,100,239	\$396,118	\$3,698,511	(\$8,772,184)	(\$3,691,307)	\$420,253	(\$7,948,609)
AEP Generation Resources - FERC	\$94,608,388	\$8,319,406	\$163,587,563	\$582,150	\$4,554,078	(\$10,781,500)	(\$4,673,357)	\$516,514	(\$9,802,115)
290 Conesville Coal Preparation Company	\$848,103	\$83,480	\$1,466,457	\$0	\$40,344	(\$96,649)	(\$44,779)	\$4,630	(\$96,454)
AEP Generation Resources - SEC	\$95,456,491	\$8,402,886	\$165,054,020	\$582,150	\$4,594,422	(\$10,878,149)	(\$4,718,136)	\$521,144	(\$9,898,569)
175 AEP Energy Partners	\$1,187,769	\$34,447	\$2,053,774	\$43,667	\$60,721	(\$135,357)	(\$28,522)	\$6,485	(\$53,006)
AEP Energy Supply	\$96,644,260	\$8,437,333	\$167,107,794	\$625,817	\$4,655,143	(\$11,013,506)	(\$4,746,658)	\$527,629	(\$9,951,575)
203 Elmwood	¢0 470 040	¢400.000	\$3 760 400	\$70 007	¢400 047	(0040 444)	(\$257 200)	¢11 001	(4240.005)
293 Elmwood 292 AEP River Operations LLC	\$2,179,819 \$14,780,065	\$139,922 \$751,552	\$3,769,130 \$25,556,242	\$73,627 \$621,000	\$109,217 \$751,494	(\$248,411) (\$1,684,325)	(\$257,329) (\$1,149,926)	\$11,901 \$80,692	(\$310,995) (\$1,381,065)
AEP River Operations	\$14,780,065 \$16,959,884	\$751,552 \$891,474	\$25,556,242 \$29,325,372	\$621,000 \$694,627	\$751,494 \$860,711	(\$1,684,325) (\$1,932,736)	(\$1,149,926) (\$1,407,255)	\$80,692 \$92,593	(\$1,381,065) (\$1,692,060)
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Total	\$1,061,132,638	\$88,062,585	\$1,834,806,683	\$10,894,537	\$51,426,647	(\$120,925,868)	(\$60,681,383)	\$5,793,257	(\$113,492,810)
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AMERICAN ELECTRIC POWER NON-UMWA POSTRETIREMENT WELFARE PLAN ESTIMATED 2024 NET PERIODIC POSTRETIREMENT BENEFIT COST

	Accumulated Postretirement	Expected Net Benefit	Fair Value	Service	Interest	Expected Return on	Amortiza	tions	Net Periodic Postretirement
Location	Benefit Obligation	Payments	of Assets	Cost	Cost	Assets	PSC	(G)/L	Benefit Cost
140 Appalachian Power Co Distribution	\$79,866,696	\$7,343,316	\$144,065,957	\$635,406	\$3,843,761	(\$9,502,818)	(\$750,141)	\$396,676	(\$5,377,116)
215 Appalachian Power Co Generation 150 Appalachian Power Co Transmission	\$69,450,455 \$8,972,061	\$5,855,306 \$734,050	\$125,276,827 \$16,184,074	\$539,756 \$3,071	\$3,354,913 \$430,629	(\$8,263,457) (\$1,067,527)	(\$596,598) (\$114,808)	\$344,941 \$44,562	(\$4,620,445) (\$704,073)
Appalachian Power Co FERC	\$158,289,212	\$13,932,672	\$285,526,858	\$1,178,233	\$7,629,303	(\$18,833,802)	(\$1,461,547)	\$786,179	(\$10,701,634)
225 Cedar Coal Co Appalachian Power Co SEC	\$274,820 \$158,564,032	\$47,453 \$13,980,125	\$495,729 \$286,022,587	\$0 \$1,178,233	\$12,569 \$7,641,872	(\$32,699) (\$18,866,501)	\$0 (\$1,461,547)	\$1,365 \$787,544	(\$18,765) (\$10,720,399)
211 AEP Texas Central Company - Distribution	\$60,288,879	\$5,394,093	\$108,750,899	\$550,934	\$2,908,783	(\$7,173,381)	(\$572,702)	\$299,438	(\$3,986,928)
147 AEP Texas Central Company - Generation	\$00,200,075	\$0,00 4 ,000 \$0	\$100,730,033 \$0	\$000,004 \$0	\$2,300,703 \$0	(\$7,173,301) \$0	(\$170)	\$0	(\$3,300,320) (\$170)
169 AEP Texas Central Company - Transmission AEP Texas Central Co.	\$5,772,219 \$66,061,098	\$492,098 \$5,886,191	\$10,412,103 \$119,163,002	\$63,233 \$614,167	\$279,620 \$3,188,403	(\$686,799) (\$7,860,180)	(\$58,681) (\$631,553)	\$28,669 \$328,107	(\$373,958) (\$4,361,056)
						(\$7,000,100)			
170 Indiana Michigan Power Co Distribution 132 Indiana Michigan Power Co Generation	\$39,157,732 \$23,704,940	\$3,623,037 \$2,117,887	\$70,633,899 \$42,759,686	\$367,645 \$247,116	\$1,886,798 \$1,145,301	(\$4,659,123) (\$2,820,496)	(\$374,954) (\$282,661)	\$194,486 \$117,736	(\$2,585,148) (\$1,593,004)
190 Indiana Michigan Power Co Nuclear	\$45,066,882	\$3,402,457	\$81,293,002	\$844,856	\$2,211,563	(\$5,362,215)	(\$560,473)	\$223,835	(\$2,642,434)
120 Indiana Michigan Power Co Transmission	\$9,179,093	\$759,122	\$16,557,525	\$72,203	\$443,818	(\$1,092,160)	(\$86,552)	\$45,590	(\$617,101)
280 Ind Mich River Transp Lakin Indiana Michigan Power Co FERC	\$9,225,817 \$126,334,464	\$730,667 \$10,633,170	\$16,641,807 \$227,885,919	\$144,559 \$1,676,379	\$450,475 \$6,137,955	(\$1,097,720) (\$15,031,714)	(\$126,462) (\$1,431,102)	\$45,822 \$627,469	(\$583,326) (\$8,021,013)
202 Price River Coal	\$0	\$0	\$0	\$0	\$0	(¢10,001,114) \$0	\$0	\$0 \$0	\$0
Indiana Michigan Power Co SEC	\$126,334,464	\$10,633,170	\$227,885,919	\$1,676,379	\$6,137,955	(\$15,031,714)	(\$1,431,102)	\$627,469	(\$8,021,013)
110 Kentucky Power Co Distribution 117 Kentucky Power Co Generation	\$14,809,833	\$1,273,741	\$26,714,424	\$128,302	\$715,452	(\$1,762,126)	(\$186,335)	\$73,556	(\$1,031,151) (\$643,108)
180 Kentucky Power Co Transmission	\$9,023,338 \$932,345	\$782,684 \$69,257	\$16,276,569 \$1,681,792	\$41,421 \$242	\$433,910 \$44,919	(\$1,073,628) (\$110,934)	(\$89,627) (\$32,292)	\$44,816 \$4,631	(\$93,434)
600 Kentucky Power Co Kammer Actives	\$994,203	\$93,077	\$1,793,373	\$26,627	\$48,743	(\$118,294)	(\$12,715)	\$4,938	(\$50,701)
701 Kentucky Power Co Mitchell Actives	\$5,583,403	\$414,056	\$10,071,511	\$157,615	\$276,826	(\$664,333)	(\$60,305)	\$27,731	(\$262,466)
702 Kentucky Power Co Mitchell Inactives Kentucky Power Co.	\$6,874,178 \$38,217,300	\$571,616 \$3,204,431	\$12,399,850 \$68,937,519	\$0 \$354,207	\$329,593 \$1,849,443	(\$817,914) (\$4,547,229)	(\$108,102) (\$489,376)	\$34,142 \$189,814	(\$562,281) (\$2,643,141)
250 Ohio Power Co Distribution 160 Ohio Power Co Transmission	\$104,786,473 \$13,039,032	\$9,458,519 \$1,168,873	\$189,017,003 \$23,520,199	\$881,938 \$6,773	\$5,049,842 \$623.425	(\$12,467,860) (\$1,551,429)	(\$841,947) (\$147,780)	\$520,446 \$64,761	(\$6,857,581) (\$1,004,250)
Ohio Power Co.	\$117,825,505	\$10,627,392	\$212,537,202	\$888,711	\$5,673,267	(\$14,019,289)	(\$989,727)	\$585,207	(\$7,861,831)
167 Public Service Co. of Oklahoma - Distribution	\$26 00E 16E	\$2 060 E42	¢66 570 650	\$380.081	¢1 704 102	(\$4.201.105)	(\$260.064)	\$183,298	(\$2,402,507)
198 Public Service Co. of Oklahoma - Generation	\$36,905,165 \$18,150,798	\$3,260,543 \$1,568,237	\$66,570,650 \$32,740,957	\$389,081 \$255,181	\$1,784,193 \$881,571	(\$4,391,105) (\$2,159,645)	(\$369,064) (\$235,833)	\$103,290	(\$2,403,597) (\$1,168,576)
114 Public Service Co. of Oklahoma - Transmission	\$4,308,779	\$348,569	\$7,772,306	\$55,883	\$209,625	(\$512,674)	(\$47,953)	\$21,401	(\$273,718)
Public Service Co. of Oklahoma	\$59,364,742	\$5,177,349	\$107,083,913	\$700,145	\$2,875,389	(\$7,063,424)	(\$652,850)	\$294,849	(\$3,845,891)
159 Southwestern Electric Power Co Distribution	\$26,399,590	\$2,201,502	\$47,620,377	\$302,555	\$1,280,741	(\$3,141,115)	(\$331,569)	\$131,119	(\$1,758,269)
168 Southwestern Electric Power Co Generation 161 Southwestern Electric Power Co Texas - Distribution	\$25,744,592 \$12,324,539	\$2,209,873 \$1,004,192	\$46,438,872 \$22,231,375	\$383,038 \$138,614	\$1,251,809 \$598,359	(\$3,063,181) (\$1,466,417)	(\$339,735) (\$145,622)	\$127,866 \$61,213	(\$1,640,203) (\$813,853)
111 Southwestern Electric Power Co Texas - Transmission	\$0	\$0	\$0	\$130,014	\$030,355 \$0	(\$1,400,417)	\$0	\$0	(\$013,033) \$0
194 Southwestern Electric Power Co Transmission	\$4,151,700	\$338,533	\$7,488,962	\$44,029	\$201,426	(\$493,984)	(\$41,708)	\$20,620	(\$269,617)
Southwestern Electric Power Co.	\$68,620,421	\$5,754,100	\$123,779,586	\$868,236	\$3,332,335	(\$8,164,697)	(\$858,634)	\$340,818	(\$4,481,942)
119 AEP Texas North Company - Distribution	\$16,719,481 \$3,934,114	\$1,514,075 \$460,950	\$30,159,104	\$162,785 \$0	\$806,723 \$185,323	(\$1,989,342)	(\$194,782) \$0	\$83,041 \$19,540	(\$1,131,575)
166 AEP Texas North Company - Generation 192 AEP Texas North Company - Transmission	\$3,934,114 \$2,407,753	\$460,950 \$206,063	\$7,096,474 \$4,343,178	\$0 \$33,019	\$185,323 \$116,950	(\$468,095) (\$286,483)	\$0 (\$37,182)	\$19,540 \$11,959	(\$263,232) (\$161,737)
AEP Texas North Co.	\$23,061,348	\$2,181,088	\$41,598,756	\$195,804	\$1,108,996	(\$2,743,920)	(\$231,964)	\$114,540	(\$1,556,544)
230 Kingsport Power Co Distribution	\$3,271,576	\$273,952	\$5,901,368	\$32,996	\$158,463	(\$389,264)	(\$25,400)	\$16,249	(\$206,956)
260 Kingsport Power Co Transmission	\$351,569	\$33,130	\$634,171	\$0	\$16,760	(\$41,831)	(\$5,843)	\$1,746	(\$29,168)
Kingsport Power Co.	\$3,623,145	\$307,082	\$6,535,539	\$32,996	\$175,223	(\$431,095)	(\$31,243)	\$17,995	(\$236,124)
210 Wheeling Power Co Distribution	\$4,103,357	\$393,418	\$7,401,759	\$34,422	\$197,173	(\$488,232)	(\$37,583)	\$20,380	(\$273,840)
200 Wheeling Power Co Transmission Wheeling Power Co.	\$102,062 \$4,205,419	\$22,393 \$415,811	\$184,103 \$7,585,862	\$0 \$34,422	\$4,550 \$201,723	(\$12,144) (\$500,376)	\$0 (\$37,583)	\$507 \$20,887	(\$7,087) (\$280,927)
103 American Electric Power Service Corporation American Electric Power Service Corporation	\$257,190,783 \$257,190,783	\$19,206,514 \$19,206,514	\$463,928,501 \$463,928,501	\$3,250,147 \$3,250,147	\$12,547,740 \$12,547,740	(\$30,601,454) (\$30,601,454)	(\$2,589,281) (\$2,589,281)	\$1,277,397 \$1,277,397	(\$16,115,451) (\$16,115,451)
143 AEP Pro Serv, Inc.	\$105,705	\$5,106	\$190,674	\$0			\$0	\$525	
145 AEP PIO Serv, Inc. 189 Central Coal Company	\$105,705 \$0	\$5,106 \$0	\$190,874	\$0 \$0	\$5,159 \$0	(\$12,577) \$0	\$0 \$0	\$525 \$0	(\$6,893) \$0
171 CSW Energy, Inc.	\$257,222	\$19,202	\$463,985	\$0	\$12,387	(\$30,605)	(\$2,497)	\$1,278	(\$19,437)
Miscellaneous	\$362,927	\$24,308	\$654,659	\$0	\$17,546	(\$43,182)	(\$2,497)	\$1,803	(\$26,330)
270 Cook Coal Terminal AEP Generating Company	\$848,418 \$848,418	\$71,784 \$71,784	\$1,530,402 \$1,530,402	\$8,030 \$8,030	\$41,050 \$41,050	(\$100,948) (\$100,948)	(\$10,620) (\$10,620)	\$4,214 \$4,214	(\$58,274) (\$58,274)
104 Cardinal Operating Company	\$17,242,888	\$1,426,675	\$31,103,242	\$190,450	\$836,435	(\$2,051,619)	(\$166, 189)	\$85,641	(\$1,105,282)
181 Ohio Power Co Generation AEP Generation Resources - FERC	\$74,182,322	\$6,592,815	\$133,812,311 \$164,915,553	\$405,526	\$3,566,582	(\$8,826,471)	(\$484,947)	\$368,443	(\$4,970,867)
290 Conesville Coal Preparation Company	\$91,425,210 \$804,967	\$8,019,490 \$65,372	\$164,915,553 \$1,452,024	\$595,976 \$0	\$4,403,017 \$38,634	(\$10,878,090) (\$95,778)	(\$651,136) (\$7,443)	\$454,084 \$3,998	(\$6,076,149) (\$60,589)
AEP Generation Resources - SEC	\$92,230,177	\$8,084,862	\$166,367,577	\$595,976	\$4,441,651	(\$10,973,868)	(\$658,579)	\$458,082	(\$6,136,738)
175 AEP Energy Partners	\$1,257,710 \$93,487,887	\$37,551 \$8 122 413	\$2,268,695 \$168,636,272	\$44,704 \$640,680	\$64,193 \$4,505,844	(\$149,647) (\$11 123 515)	(\$5,145) (\$663 724)	\$6,247 \$464 329	(\$39,648) (\$6 176 386)
AEP Energy Supply	φ 3 3,407,007	\$8,122,413	\$168,636,272	φ040,000	φ 4 ,JUD,044	(\$11,123,515)	(\$663,724)	\$464,329	(\$6,176,386)
293 Elmwood	\$2,222,741	\$149,791	\$4,009,447	\$75,376	\$111,207	(\$264,469)	(\$47,195)	\$11,040	(\$114,041)
292 AEP River Operations LLC AEP River Operations	\$15,401,007 \$17,623,748	\$805,373 \$955,164	\$27,780,801 \$31,790,248	\$635,749 \$711,125	\$781,949 \$893,156	(\$1,832,465) (\$2,096,934)	(\$212,552) (\$259,747)	\$76,493 \$87,533	(\$550,826) (\$664,867)
Total	\$1,035,391,237	\$86,546,922	\$1,867,669,967	\$11,153,282	\$50,189,942	(\$123,194,458)	(\$10,341,448)	\$5,142,506	(\$67,050,176)



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

	Accumulated	Expected Net				Expected			Net Periodic
	Postretirement	Benefit	Fair Value	Service	Interest	Return on	Amortiza		Postretirement
Location	Benefit Obligation	Payments	of Assets	Cost	Cost	Assets	PSC	(G)/L	Benefit Cost
140 Appalachian Power Co Distribution	\$77,002,547	\$7,109,327	\$145,158,490	\$650,497	\$3,707,087	(\$9,583,606)	\$0	\$342,465	(\$4,883,557)
215 Appalachian Power Co Generation	\$67,489,818	\$5,705,488	\$127,225,922	\$552,575	\$3,261,222	(\$8,399,668)	\$0	\$300,158	(\$4,285,713)
150 Appalachian Power Co Transmission	\$8,671,711	\$737,689	\$16,347,154	\$3,144	\$415,525	(\$1,079,266)	\$0	\$38,567	(\$622,030)
Appalachian Power Co FERC	\$153,164,076	\$13,552,504	\$288,731,566	\$1,206,216	\$7.383.834	(\$19,062,540)	\$0	\$681,190	(\$9,791,300)
225 Cedar Coal Co	\$239,936	\$41,484	\$452,306	\$0	\$10,972	(\$29,862)	\$0	\$1,067	(\$17,823)
Appalachian Power Co SEC	\$153,404,012	\$13,593,988	\$289,183,872	\$1,206,216	\$7,394,806	(\$19,092,402)	\$0	\$682,257	(\$9,809,123)
211 AEP Texas Central Company - Distribution	\$58,354,503	\$5,278,658	\$110,004,823	\$564,019	\$2,815,569	(\$7,262,702)	\$0	\$259,529	(\$3,623,585)
147 AEP Texas Central Company - Generation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
169 AEP Texas Central Company - Transmission	\$5,622,974	\$479,501	\$10,599,940	\$64,735	\$272,544	(\$699,826)	\$0	\$25,008	(\$337,539)
AEP Texas Central Co.	\$63,977,477	\$5,758,159	\$120,604,763	\$628,754	\$3,088,113	(\$7,962,528)	\$0	\$284,537	(\$3,961,124)
170 Indiana Michigan Power Co Distribution	\$37,789,138	\$3,499,606	\$71,236,789	\$376,377	\$1,821,853	(\$4,703,172)	\$0	\$168,065	(\$2,336,877)
132 Indiana Michigan Power Co Generation	\$22,979,470	\$2,034,364	\$43,318,894	\$252,985	\$1,111,384	(\$2,859,986)	\$0 \$0	\$102,200	(\$2,330,877) (\$1,393,417)
190 Indiana Michigan Power Co Nuclear	\$44,720,844	\$3,345,433	\$84,303,837	\$864,921	\$2,196,673	(\$5,565,880)	\$0 \$0	\$198,894	(\$2,305,392)
120 Indiana Michigan Power Co Transmission	\$8,935,992	\$731,731	\$16,845,353	\$73,918	\$432,425	(\$1,112,158)	\$0	\$39,742	(\$566,073)
280 Ind Mich River Transp Lakin	\$9,090,184	\$734,095	\$17,136,023	\$147,992	\$443,780	(\$1,131,349)	\$0	\$40,428	(\$499,149)
Indiana Michigan Power Co FERC	\$123,515,628	\$10,345,229	\$232,840,896	\$1,716,193	\$6,006,115	(\$15,372,545)	\$0	\$549,329	(\$7,100,908)
202 Price River Coal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Indiana Michigan Power Co SEC	\$123,515,628	\$10,345,229	\$232,840,896	\$1,716,193	\$6,006,115	(\$15,372,545)	\$0	\$549,329	(\$7,100,908)
110 Kentucky Power Co Distribution	\$14,379,846	\$1,232,702	\$27,107,632	\$131,349	\$695,118	(\$1,789,691)	\$0	\$63,954	(\$899,270)
117 Kentucky Power Co Generation	\$8,715,985	\$762,098	\$16,430,615	\$42,405	\$419,099	(\$1,084,777)	\$0	\$38,764	(\$584,509)
180 Kentucky Power Co Transmission	\$908,249	\$69,716	\$1,712,152	\$248	\$43,703	(\$113,039)	\$0	\$4,039	(\$65,049)
600 Kentucky Power Co Kammer Actives	\$976,496	\$88,903	\$1,840,805	\$27,259	\$47,992	(\$121,533)	\$0	\$4,343	(\$41,939)
701 Kentucky Power Co Mitchell Actives	\$5,603,788	\$420,221	\$10,563,773	\$161,358	\$277,880	(\$697,438)	\$0	\$24,923	(\$233,277)
702 Kentucky Power Co Mitchell Inactives	\$6,632,155	\$570,723	\$12,502,361	\$0	\$317,514	(\$825,427)	\$0	\$29,496	(\$478,417)
Kentucky Power Co.	\$37,216,519	\$3,144,363	\$70,157,338	\$362,619	\$1,801,306	(\$4,631,905)	\$0	\$165,519	(\$2,302,461)
250 Ohio Power Co Distribution	\$101,259,734	\$9,205,007	\$190,886,024	\$902,884	\$4,880,813	(\$12,602,614)	\$0	\$450,348	(\$6,368,569)
160 Ohio Power Co Transmission	\$12,500,357	\$1,136,500	\$23,564,583	\$6,934	\$597,299	(\$1,555,773)	\$0	\$55,595	(\$895,945)
Ohio Power Co.	\$113,760,091	\$10,341,507	\$214,450,607	\$909,818	\$5,478,112	(\$14,158,387)	\$0	\$505,943	(\$7,264,514)
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167 Public Service Co. of Oklahoma - Distribution	\$35,817,896	\$3,175,988	\$67,520,776	\$398,322	\$1,732,380	(\$4,457,834)	\$0 \$0	\$159,298	(\$2,167,834)
198 Public Service Co. of Oklahoma - Generation	\$17,719,313	\$1,534,483	\$33,402,904	\$261,242	\$861,134	(\$2,205,315)	\$0 \$0	\$78,806	(\$1,004,133)
114 Public Service Co. of Oklahoma - Transmission	\$4,225,718	\$346,561	\$7,965,955	\$57,210	\$205,588	(\$525,926)	\$0	\$18,794	(\$244,334)
Public Service Co. of Oklahoma	\$57,762,927	\$5,057,032	\$108,889,635	\$716,774	\$2,799,102	(\$7,189,075)	\$0	\$256,898	(\$3,416,301)
159 Southwestern Electric Power Co Distribution	\$25,781,384	\$2,162,219	\$48,600,818	\$309,741	\$1,251,160	(\$3,208,707)	\$0	\$114,661	(\$1,533,145)
168 Southwestern Electric Power Co Generation	\$25,169,566	\$2,172,145	\$47,447,472	\$392,135	\$1,224,444	(\$3,132,561)	\$0	\$111,940	(\$1,404,042)
161 Southwestern Electric Power Co Texas - Distribution	\$12,057,320	\$1,008,747	\$22,729,409	\$141,906	\$585,050	(\$1,500,634)	\$0	\$53,624	(\$720,054)
111 Southwestern Electric Power Co Texas - Transmission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
194 Southwestern Electric Power Co Transmission	\$4,058,622	\$350,460	\$7,650,960	\$45,075	\$196,530	(\$505,129)	\$0	\$18,051	(\$245,473)
Southwestern Electric Power Co.	\$67,066,892	\$5,693,571	\$126,428,659	\$888,857	\$3,257,184	(\$8,347,031)	\$0	\$298,276	(\$3,902,714)
119 AEP Texas North Company - Distribution	\$16,174,914	\$1,472,241	\$30,491,538	\$166,651	\$780,721	(\$2,013,102)	\$0	\$71,937	(\$993,793)
166 AEP Texas North Company - Generation	\$3,658,487	\$444,383	\$6,896,661	\$0	\$171,950	(\$455,329)	\$0	\$16,271	(\$267,108)
192 AEP Texas North Company - Transmission	\$2,351,659	\$213,302	\$4,433,143	\$33,803	\$114,006	(\$292,683)	\$0	\$10,459	(\$134,415)
AEP Texas North Co.	\$22,185,060	\$2,129,926	\$41,821,342	\$200,454	\$1,066,677	(\$2,761,114)	\$0	\$98,667	(\$1,395,316)
230 Kingsport Power Co Distribution	\$3,189,083	\$269,663	\$6,011,781	\$33,780	\$154,484	(\$396,908)	\$0	\$14,183	(\$194,461)
260 Kingsport Power Co Transmission	\$335,199	\$32,575	\$631,888	\$33,780 \$0	\$15,956	(\$390,908) (\$41,718)	\$0 \$0	\$1,491	(\$194,401) (\$24,271)
Kingsport Power Co.	\$3,524,282	\$302,238	\$6,643,669	\$33,780	\$170,440	(\$438,626)	\$0 \$0	\$15,674	(\$218,732)
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210 Wheeling Power Co Distribution	\$3,941,534	\$381,731	\$7,430,236	\$35,240	\$189,412	(\$490,557)	\$0	\$17,530	(\$248,375)
200 Wheeling Power Co Transmission	\$84,219	\$19,681	\$158,762	\$0	\$3,725	(\$10,482)	\$0	\$375	(\$6,382)
Wheeling Power Co.	\$4,025,753	\$401,412	\$7,588,998	\$35,240	\$193,137	(\$501,039)	\$0	\$17,905	(\$254,757)
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103 American Electric Power Service Corporation	\$253,782,156	\$19,079,404	\$478,408,000	\$3,327,337	\$12,384,310	(\$31,585,295)	\$0	\$1,128,682	(\$14,744,966)
American Electric Power Service Corporation	\$253,782,156	\$19,079,404	\$478,408,000	\$3,327,337	\$12,384,310	(\$31,585,295)	\$0	\$1,128,682	(\$14,744,966)
143 AEP Pro Serv, Inc.	\$105,758	\$5,560	\$199,366	\$0	\$5,151	(\$13,162)	\$0	\$470	(\$7,541)
189 Central Coal Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
171 CSW Energy, Inc.	\$250,407	\$19,604	\$472,045	\$0	\$12,036	(\$31,165)	\$0	\$1,114	(\$18,015)
Miscellaneous	\$356,165	\$25,164	\$671,411	\$0	\$17,187	(\$44,327)	\$0	\$1,584	(\$25,556)
370 Cook Cool Terminal	CODE 714	¢ce ece	\$1 EEC EC4	¢0.001	\$40.079	(\$100 767)	03	¢2 670	(\$50,706)
270 Cook Coal Terminal	\$825,714	\$65,565	\$1,556,564	\$8,221	\$40,078	(\$102,767)	\$0	\$3,672	(\$50,796)
AEP Generating Company	\$825,714	\$65,565	\$1,556,564	\$8,221	\$40,078	(\$102,767)	\$0	\$3,672	(\$50,796)
104 Cardinal Operating Company	\$16,843,098	\$1,371,901	\$31,751,140	\$194,973	\$818,024	(\$2,096,263)	\$0	\$74,909	(\$1,008,357)
181 Ohio Power Co Generation	\$71,561,615	\$6,401,605	\$134,901,719	\$415,157	\$3,440,750	(\$2,090,203) (\$8,906,437)	\$0 \$0	\$318,267	(\$4,732,263)
AEP Generation Resources - FERC	\$88,404,713	\$7,773,506	\$166,652,859	\$610,130	\$4,258,774	(\$11,002,700)	\$0	\$393,176	(\$5,740,620)
290 Conesville Coal Preparation Company	\$778,229	\$55,840	\$1,467,049	\$0	\$37,532	(\$96,857)	\$0 \$0	\$3,461	(\$55,864)
AEP Generation Resources - SEC	\$89,182,942	\$7,829,346	\$168,119,908	\$610,130	\$4,296,306	(\$11,099,557)	\$0	\$396,637	(\$5,796,484)
175 AEP Energy Partners	\$1,329,056	\$40,676	\$2,505,421	\$45,766	\$67,737	(\$165,412)	\$0	\$5,911	(\$45,998)
AEP Energy Supply	\$90,511,998	\$7,870,022	\$170,625,329	\$655,896	\$4,364,043	(\$11,264,969)	\$0	\$402,548	(\$5,842,482)
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293 Elmwood	\$2,259,533	\$145,318	\$4,259,475	\$77,166	\$113,246	(\$281,218)	\$0	\$10,049	(\$80,757)
292 AEP River Operations LLC	\$16,013,332	\$845,461	\$30,186,938	\$650,848	\$812,330	(\$1,992,992)	\$0	\$71,218	(\$458,596)
AEP River Operations	\$18,272,865	\$990,779	\$34,446,413	\$728,014	\$925,576	(\$2,274,210)	\$0	\$81,267	(\$539,353)
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Total	\$1,010,187,539	\$84,798,359	\$1,904,317,496	\$11,418,173	\$48,986,186	(\$125,726,220)	\$0	\$4,492,758	(\$60,829,103)

