

American Electric Power
Excess Benefit Plan
Actuarial Valuation Report
Benefit Cost for Fiscal Year Beginning
January 1, 2017 under US GAAP

May 2017

Willis Towers Watson 

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Purposes of valuation

American Electric Power Co. engaged Towers Watson Delaware Inc., a subsidiary of Willis Towers Watson PLC ("Willis Towers Watson") to value the Company's pension plan.

As requested by American Electric Power Co. (the Company or AEP), this report documents the results of an actuarial valuation of the American Electric Power Excess Benefit Plan (the Plan) as of January 1, 2017.

The primary purpose of this valuation is to determine the Net Periodic Benefit Cost/(Income) (Benefit Cost), in accordance with FASB Accounting Standards Codification Topic 715 (ASC 715) for the fiscal year beginning January 1, 2017. It is anticipated that a separate report will be prepared for year-end financial reporting purposes.

Limitations

This valuation has been conducted for the purposes described above and may not be suitable for any other purpose. In particular, please note the following:

1. There may be certain events that have occurred since the valuation date that are not reflected in the current valuation. See Subsequent Events in the Basis for Valuation section below for more information.

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Section 1: Summary of key results

Benefit cost, assets & obligations

All monetary amounts shown in US Dollars

Fiscal Year Beginning		01/01/2017	01/01/2016
Benefit Cost/ (Income)	Net Periodic Benefit Cost/(Income)	5,930,849	5,798,047
	Immediate Recognition of Benefit Cost/(Income) due to Special Events	0	0
	Total Benefit Cost/(Income)	5,930,849	5,798,047
Measurement Date		01/01/2017	01/01/2016
Plan Assets	Fair Value of Assets (FVA)	0	0
	Market Related Value of Assets (MRVA)	N/A	N/A
	Return on Fair Value Assets during Prior Year	N/A	N/A
Benefit Obligations	Accumulated Benefit Obligation (ABO)	(71,606,711)	(71,109,773)
	Projected Benefit Obligation (PBO)	(75,671,372)	(74,644,813)
Funded Ratios	Fair Value of Assets to ABO	0.0%	0.0%
	Fair Value of Assets to PBO	0.0%	0.0%
Accumulated Other Comprehensive (Income)/Loss	Net Prior Service Cost/(Credit)	15,251	85,473
	Net Loss/(Gain)	32,719,678	30,862,752
	Total Accumulated Other Comprehensive (Income)/Loss	32,734,929	30,948,225
Assumptions	Discount Rate	3.85%	4.05%
	Expected Long-term Rate of Return on Plan Assets	N/A	N/A
	Rate of Compensation Increase	Rates vary by age from 3.5% to 12.0%	Rates vary by age from 3.5% to 12.0%
Participant Data	Census Date	01/01/2017	01/01/2016

Comments on results

The actuarial gains/(losses) due to demographic experience, including any assumption changes, and investment return different from assumed during the prior year were \$(3,744,278) and \$0 respectively.

Change in net periodic cost and funded position

The net periodic cost increased from \$5,798,047 in fiscal 2016 to \$5,930,849 in fiscal 2017 and the funded position declined from \$(74,644,813) to \$(75,671,372). A reconciliation of net periodic cost from fiscal 2016 to fiscal 2017 is shown below.

All monetary amounts shown in US Dollars

	Net Periodic Cost
Prior year	5.8
Change due to:	
■ Expected based on prior valuation and contributions during prior year	(0.2)
■ Unexpected noninvestment experience	0.3
■ Unexpected investment experience	0
■ Assumption changes	0
■ Plan amendments	0
■ Settlements, curtailments, termination benefits	0
■ Acquisitions	0
■ Method changes	0
■ Changes in estimation techniques	
Current year	5.9

Significant reasons for these changes include the following:

- Demographic experience was less favorable than expected, which increased the pension cost and caused the funded position to deteriorate.
- The discount rate declined 20 basis points compared to the prior year, which slightly increased the pension cost and caused the funded position to deteriorate.
- The lump sum conversion rate was changed from 4.50% to 4.20%, which slightly reduced the pension cost and caused the funded position to deteriorate.

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. Unless otherwise described below under Subsequent Events, assumptions were selected based on information known as of the measurement date.

Changes in assumptions

The discount rate decreased from 4.05% to 3.85%.

The lump sum conversion rate was changed from 4.50% to 4.20%.

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

Changes in methods or estimation techniques

None.

Changes in benefits valued

None.

Subsequent events

None.

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Actuarial certification

This valuation has been conducted in accordance with generally accepted actuarial principles and practices. However, please note the information discussed below regarding this valuation.

Reliances

In preparing the results presented in this report, we have relied upon information regarding plan provisions, participants, assets, and sponsor accounting policies and methods provided by the Company and other persons or organizations designated by the Company. We have relied on all the data and information provided as complete and accurate. 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. The results presented in this report are directly dependent upon the accuracy and completeness of the underlying data and information. Any material inaccuracy in the data, assets, plan provisions or other information provided to us may have produced results that are not suitable for the purposes of this report and such inaccuracies, as corrected by the Company, may produce materially different results that could require that a revised report be issued.

Measurement of benefit obligations, plan assets and balance sheet adjustments

Census date/measurement date

The measurement date is January 1, 2017. The benefit obligations were measured as of January 1, 2017 and are based on participant data as of the census date, January 1, 2017.

Plan assets and balance sheet adjustments

Willis Towers Watson used information supplied by the Company regarding amounts recognized in accumulated other comprehensive income as of December 31, 2016. This data was reviewed for reasonableness and consistency, but no audit was performed.

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

Assumptions and methods under U.S. GAAP

As required by U.S. GAAP, the actuarial assumptions and methods employed in the development of the pension cost and other financial reporting have been selected by the Company. Willis Towers Watson has concurred with these assumptions and methods. U.S. GAAP requires that each significant assumption "individually represent the best estimate of a particular future event."

The results shown in this report have been developed based on actuarial assumptions that, to the extent evaluated by Willis Towers Watson, we consider to be reasonable. Other actuarial assumptions could also be considered to be reasonable. Thus, reasonable results differing from those presented in this report could have been developed by selecting different reasonable assumptions.

A summary of the assumptions and methods used is provided in Appendix A. Note that any subsequent changes in methods or assumptions for the January 1, 2017 measurement date will change the results shown in this report.

Nature of actuarial calculations

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 any certainty. The effects of certain plan provisions may be approximated, or determined to be insignificant and therefore not valued. 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. Any rounding (or lack thereof) used for displaying numbers in this report is not intended to imply a degree of precision, which is not a characteristic of actuarial calculations.

If overall future plan experience produces higher benefit payments or lower investment returns than assumed, the relative level of plan costs 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, changes in economic or demographic assumptions, increases or decreases 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. Due to the limited scope of our assignment, we did not perform an analysis of the potential range of such future measurements.

See Basis for Valuation in Section 1 above 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 letter 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 the Company and its auditors in connection with our actuarial valuation of the pension 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. The Company may distribute this actuarial valuation report to the appropriate authorities who have the legal right to require the Company to provide them this report, in which case the Company will use best efforts to notify Willis Towers Watson in advance of this distribution. Further distribution to, or use by, other parties of all or part of this report is expressly prohibited without Willis Towers Watson's prior written consent. Willis Towers Watson accepts no responsibility for any consequences arising from any other party relying on this report or any advice relating to its contents.

Professional qualifications

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



Joseph A. Perko, FSA, EA, MAAA
Senior Consultant – Valuation Actuary
17-06491
May 5, 2017



Andrew H. Schaumburg, FSA, EA, MAAA
Senior Analyst – Valuation Actuary
17-08443
May 5, 2017



Brian A. Hartman, FSA, EA
Consulting Actuary – Valuation Actuary
17-07613
May 5, 2017

<http://natct.internal.towerswatson.com/clients/604598/AEP2017Valuations/Documents/2017 SERP Expense Report.docx>

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Section 2: Accounting exhibits

2.1 Balance sheet asset/(liability)

All monetary amounts shown in US Dollars

Measurement Date	01/01/2017	01/01/2016
A Development of Balance Sheet Asset/(Liability)¹		
1 Projected benefit obligation (PBO) ²	(75,671,372)	(74,644,813)
2 Fair value of assets (FVA)	0	0
3 Net balance sheet asset/(liability)	(75,671,372)	(74,644,813)
B Current and Noncurrent Allocation³		
1 Noncurrent asset	0	0
2 Current liability	(7,829,009)	(6,651,343)
3 Noncurrent liability	(67,842,363)	(67,993,470)
4 Net balance sheet asset/(liability)	(75,671,372)	(74,644,813)
C Accumulated Benefit Obligation (ABO)	(71,606,711)	(71,109,773)
D Accumulated Other Comprehensive (Income)/Loss		
1 Net prior service cost/(credit)	15,251	85,473
2 Net loss/(gain)	32,719,678	30,862,752
3 Accumulated other comprehensive (income)/loss ⁴	32,734,929	30,948,225
E Assumptions and Dates		
1 Discount rate	3.85%	4.05%
2 Rate of compensation increase	Rates vary by age from 3.5% to 12.0%	Rates vary by age from 3.5% to 12.0%
3 Census date	01/01/2017	01/01/2016

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

² East PBO = \$40,803,873, West PBO = \$34,867,499

³ The current liability (for each underfunded plan) was measured as the discounted value of benefits expected to be paid over the next 12 months in excess of the fair value of the plan's assets at the measurement date.

⁴ Amount shown is pre-tax and should be adjusted by plan sponsor for tax effects.

2.2 Changes in liabilities and assets

All monetary amounts shown in US Dollars

Fiscal Year Beginning	01/01/2017	01/01/2016
A Change in Projected Benefit Obligation (PBO)		
1 PBO at beginning of prior fiscal year	74,644,813	84,042,744
2 Employer service cost	913,710	939,097
3 Interest cost	2,926,767	3,200,406
4 Actuarial loss/(gain)	3,744,278	(8,160,237)
5 Plan participants' contributions	0	0
6 Benefits paid from plan assets	(6,558,196)	(5,377,197)
7 Benefits paid from the Company	0	0
8 Administrative expenses paid ¹	0	0
9 Plan change	0	0
10 Acquisitions/(divestitures)	0	0
11 Curtailments	0	0
12 Settlements	0	0
13 Special/contractual termination benefits	0	0
14 PBO at beginning of current fiscal year	75,671,372	74,644,813

¹ Only if future expenses are accrued in PBO through a load on service cost.

Excess Benefit Plan

2.3 Summary of net balances

All monetary amounts shown in US Dollars

A Summary of Net Prior Service Cost/(Credit)

Base Number	Net Amount at 01/01/2017	Remaining Amortization Period	Amortization Amount in 2017	Effect of Curtailments	Other Events
1	14,637	1.01110	(14,478)	0	0
2	614	0.12296	(614)	0	0
Total	15,251		(15,092)	0	0

All monetary amounts shown in US Dollars

B Summary of Net Loss/(Gain)¹

	Net Amount at 01/01/2017 ²	Amortization Amount in 2017	Effect of Curtailments	Effect of Settlements	Other Events
	32,719,678	(2,012,920)	0	0	0

¹ See Appendix A for description of amortization method.

² Before any immediate recognition on the same date.

2.4 Summary and comparison of benefit cost and cash flows

All monetary amounts shown in US Dollars

Fiscal Year Ending	12/31/2017	12/31/2016
A Total Benefit Cost		
1 Employer service cost	1,096,557	913,710
2 Interest cost	2,806,280	2,926,767
3 Expected return on assets	0	0
4 Subtotal	3,902,837	3,840,477
5 Net prior service cost/(credit) amortization	15,092	70,220
6 Net loss/(gain) amortization	2,012,920	1,887,350
7 Subtotal	2,028,012	1,957,570
8 Net periodic benefit cost/(income)	5,930,849	5,798,047
9 Curtailments	0	0
10 Settlements	0	0
11 Special/contractual termination benefits	0	0
12 Total benefit cost	5,930,849	5,798,047
B Assumptions¹		
1 Discount rate	3.85%	4.05%
2 Rate of return on assets	N/A	N/A
3 Rate of compensation increase	Rates vary by age from 3.5% to 12.0%	Rates vary by age from 3.5% to 12.0%
4 Census date	01/01/2017	01/01/2016
C Fair Market Value of Assets at Beginning of Year		
1 Fair market value	0	0
2 Market-related value	0	0
D Cash Flow		
	Expected	Actual
1 Employer contributions	0	0
2 Plan participants' contributions ²	0	0
3 Benefits paid from the Company	7,829,009	6,558,196
4 Benefits paid from plan assets ²	0	0

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

² Over the fiscal year.

Section 3: Data exhibits

3.1 Plan participant data

All monetary amounts shown in US Dollars

Census Date	01/01/2017	01/01/2016
A Participating Employees		
1 Number	16,899	16,859
2 Expected plan compensation for year beginning on the valuation date	1,723,502,524	1,664,312,302
3 Average expected plan compensation	101,988	98,720
4 Average age	48.0	48.2
5 Average credited service	18.2	18.6
6 Average future working life	12.496	12.397
B Participants with Deferred Benefits		
1 Number (non-cash balance)	3	3
2 Total annual pension (non-cash balance)	105,931	103,353
3 Average annual pension (non-cash balance)	35,310	34,451
4 Number of cash balance	7	10
5 Total cash balance	1,989,350	1,357,373
6 Average cash balance	284,193	135,737
7 Average age	60.7	60.3
C Participants Receiving Benefits		
1 Number	75	79
2 Total annual pension	4,517,826	4,588,062
3 Average annual pension	60,238	58,077
4 Average age	76.9	76.0

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Appendix A – Statement of actuarial assumptions and methods

Plan Sponsor

American Electric Power Co.

Statement of Assumptions

The assumptions disclosed in this Appendix are for the fiscal year 2017 benefit cost.

Assumptions and methods for pension cost purposes

Actuarial Assumptions and Methods – Pension Cost Economic Assumptions

Discount rate		3.85%
Annual rates of increase		
■ Compensation:		
– Representative rates	<i>Age</i>	<i>Rate</i>
	< 26	12.00%
	26 – 30	8.50%
	31 – 35	7.00%
	36 – 40	6.00%
	41 – 45	5.00%
	46 – 50	4.00%
	> 50	3.50%
– Weighted average		4.80%
■ Cash balance crediting rate		4.00%
■ Lump sum/annuity conversion rate		4.20%
■ Future Social Security wage bases		4.00%
■ Statutory limits on compensation		3.00%

Demographic Assumptions

Inclusion Date The valuation date coincident with or next following the date on which the employee becomes a participant.

New or rehired employees It was assumed there will be no new or rehired employees.

Mortality 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 white collar adjustment.

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

Termination Rates varying by age and service

Attained Age	Percentage leaving during the year	
	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%

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

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

Retirement Rates varying by age; average retirement age 64:

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%

Benefit commencement date:

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

Form of payment 100% lump sum for all retirement eligible participants. Married and unmarried participants are both assumed to elect a lump sum.

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

Spouse ages Wives are assumed to be three years younger than husbands.

Valuation pay
 2017 base salary pay (Grandfathered) – not estimated due to freeze of final average pay accruals at December 31, 2010.
 2017 expanded pay (Cash Balance) – sum of the following updated one year according to the salary increase assumption:
 (i) 2017 base salary
 (ii) a 15% increase for overtime eligible employees and a target bonus percent increase for incentive-eligible employees

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

Methods – Pension Cost and Funded Position

Service cost and projected benefit obligation

Projected unit credit

Benefits not valued

All benefits described in the Plan Provisions sections of this report were valued. Willis Towers Watson has reviewed the plan provisions with AEP and is not aware of any significant benefits required to be valued that were not.

Data Sources

Willis Towers Watson used participant and asset data as of January 1, 2017, supplied by Mercer, the third party administrator for AEP. 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. In consultation with the Company, the following assumptions were made for missing or apparently inconsistent data elements: To the extent that data was not provided, estimates were made based on prior year information.

The Company also provided the amounts recognized in accumulated other comprehensive income as of the end of the December 31, 2016 fiscal year and amounts recognized in other comprehensive income in the December 31, 2016 fiscal year.

Assumptions Rationale - Significant Economic Assumptions

Discount rate	As required by U.S. GAAP, the discount rate was chosen by the plan sponsor based on market information on the measurement date.
Cash balance interest crediting rate	The plan credits interest to cash balance accounts using the 30-year Treasury rate for the September of the preceding year with a minimum rate of 4.00%. The assumption is based on the plan sponsor's long-term expectations of yields on U.S. Treasuries. We believe that the selected assumption does not significantly conflict with what would be reasonable based on market conditions at the measurement date.
Conversion rate for lump sums and annuities	The plan uses IRC 417(e)(3) as its basis to convert between lump sums and annuities. Because the 417(e)(3) interest rates are based on corporate bond yields, the assumption is based on the plan sponsor's long-term expectations of yields on high-quality corporate bonds. We believe that the selected assumption does not significantly conflict with what would be reasonable based on market conditions at the measurement date.
Rates of increase in compensation	Rates of increase in compensation were based on an experience study conducted in 2014, with annual consideration of whether any conditions have changed that would be expected to produce different results in the future.

Assumptions Rationale - Significant Demographic Assumptions

Mortality	Assumptions were selected by the plan sponsor and, as required by U.S. GAAP, represent a best estimate of future experience.
Termination	<p>Termination rates are based on an experience study conducted in 2014, with annual consideration of whether any conditions have changed that would be expected to produce different results in the future.</p> <p>Assumed termination rates differ by service because of observed differences in termination rates between employees who have attained at least five years of service and those with less than five years of service.</p>
Retirement	Retirement rates are based on an experience study conducted in 2014, with annual consideration of whether any conditions have changed that would be expected to produce different results in the future.
Form of payment	Rates at which retirees elect lump sums versus annuities are based on an experience study conducted in 2014, with annual consideration of whether any conditions have changed that would be expected to produce different results in the future.

Source of Prescribed Methods

Accounting methods	The methods used for accounting purposes as described in Appendix A, are "prescribed methods set by another party", as defined in the actuarial standards of practice (ASOPs). As required by U.S. GAAP, these methods were selected by the plan sponsor.
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Changes in Assumptions and Methods

Change in assumptions since prior valuation	<p>The discount rate decreased from 4.05% to 3.85%.</p> <p>The lump sum conversion rate decreased from 4.50% to 4.20%.</p> <p>The mortality used to convert to 417(e) based forms of payment was updated for an additional year of mortality improvements.</p>
Change in methods since prior valuation	None.

Appendix B – Summary of principal pension plan provisions

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

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

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

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

Effective December 31, 2013, accruals for participates in long-term disability were discontinued.

Future Plan Changes

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

Changes in Benefits Valued Since Prior Year

None.

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Appendix C – Results by business unit

Summary of key assumptions for Appendix C of 2017 Excess Benefit Plan Valuation Report

	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Discount rate	3.85%	4.24%	4.40%	4.43%	4.36%	4.68%	4.99%	5.31%	5.62%	5.94%	6.16%
Cash balance crediting rate	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.36%	4.57%	4.89%	5.11%
Lump sum conversion rate	4.20%	4.59%	4.75%	4.78%	4.71%	5.03%	5.34%	5.66%	5.97%	6.29%	6.51%
Mortality table	RP-2014, factored to 2006, collar adjustments as appropriate.										
Mortality projection scale	Beginning in 2018, new proposed IRS mortality tables assumed for purposes of calculating lump sum amounts and converting cash balances to annuity benefits.										
Retirement rates	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.										
Termination rates	Age-graded rates based on AEP experience during 2009-2013, average retirement age of 64.										
Salary increases	Age and service based rates based on AEP experience during 2009-2013.										
Valuation and data	Age-graded rates based on AEP experience during 2011-2013, with average annual increase of 4.80%. January 1, 2017										

AMERICAN ELECTRIC POWER
 NON-QUALIFIED PENSION PLAN
 10-YEAR PENSION COST FORECAST
 (\$000s)

Location	ASC 715-30 Cost 2017	Estimated Net Periodic Pension Cost									
		2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
140 Appalachian Power Co - Distribution	\$36	\$37	\$39	\$40	\$41	\$42	\$43	\$43	\$45	\$46	\$47
215 Appalachian Power Co - Generation	1	1	1	1	1	1	1	1	1	1	1
150 Appalachian Power Co - Transmission	0	0	0	0	0	0	0	0	0	0	0
Appalachian Power Co. - FERC	37	38	40	41	42	43	44	44	46	47	48
225 Cedar Coal Co	0	0	0	0	0	0	0	0	0	0	0
Appalachian Power Co. - SEC	37	38	40	41	42	43	44	44	46	47	48
211 AEP Texas Central Company - Distribution	170	165	157	149	140	133	127	121	116	111	106
147 AEP Texas Central Company - Generation	0	0	0	0	0	0	0	0	0	0	0
169 AEP Texas Central Company - Transmission	0	0	0	0	0	0	0	0	0	0	0
AEP Texas Central Co.	170	165	157	149	140	133	127	121	116	111	106
119 AEP Texas North Company - Distribution	53	50	46	42	38	34	30	27	23	20	17
166 AEP Texas North Company - Generation	42	41	39	37	34	33	31	29	27	25	23
192 AEP Texas North Company - Transmission	0	0	0	0	0	0	0	0	0	0	0
AEP Texas North Co.	95	91	85	79	72	67	61	56	50	45	40
AEP Texas	265	256	242	228	212	200	188	177	166	156	146
170 Indiana Michigan Power Co - Distribution	28	29	31	34	36	39	42	45	48	51	56
132 Indiana Michigan Power Co - Generation	3	4	4	4	5	5	6	6	7	8	8
190 Indiana Michigan Power Co - Nuclear	123	128	138	149	161	173	185	199	216	233	252
120 Indiana Michigan Power Co - Transmission	7	6	6	5	5	4	4	3	3	3	3
280 Ind Mich River Transp Lakin	8	8	9	8	8	9	9	10	11	11	11
Indiana Michigan Power Co. - FERC	169	175	188	200	215	230	246	263	284	306	330
202 Price River Coal	0	0	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co. - SEC	169	175	188	200	215	230	246	263	284	306	330
110 Kentucky Power Co - Distribution	9	8	9	9	10	11	12	13	14	15	17
117 Kentucky Power Co - Generation	0	0	0	0	0	0	0	0	0	0	0
180 Kentucky Power Co - Transmission	0	0	0	0	0	0	0	0	0	0	0
600 Kentucky Power Co. - Kammer Actives	0	0	0	0	0	0	0	0	0	0	0
701 Kentucky Power Co. - Mitchell Actives	0	0	0	0	0	0	0	0	0	0	0
702 Kentucky Power Co. - Mitchell Inactives	0	0	0	0	0	0	0	0	0	0	0
Kentucky Power Co.	9	8	9	9	10	11	12	13	14	15	17
250 Ohio Power Co - Distribution	39	41	43	45	48	51	55	58	64	69	75
160 Ohio Power Co - Transmission	0	0	0	0	0	0	0	0	0	0	0
Ohio Power Co.	39	41	43	45	48	51	55	58	64	69	75
167 Public Service Co of Oklahoma - Distribution	148	146	143	139	136	133	125	116	116	116	116
198 Public Service Co of Oklahoma - Generation	44	43	41	39	38	37	36	33	30	30	30
114 Public Service Co of Oklahoma - Transmission	0	0	0	0	0	0	0	0	0	0	0
Public Service Co. of Oklahoma	192	189	184	178	174	170	161	149	146	146	146
159 Southwestern Electric Power Co - Distribution	82	83	84	85	84	84	84	86	90	94	99
168 Southwestern Electric Power Co - Generation	100	98	95	92	90	89	87	86	87	85	81
161 Southwestern Electric Power Co - Texas - Distribution	0	0	0	0	0	0	0	0	0	0	0
111 Southwestern Electric Power Co - Texas - Transmissio	0	0	0	0	0	0	0	0	0	0	0
194 Southwestern Electric Power Co - Transmission	2	2	2	2	2	2	2	2	2	2	2
Southwestern Electric Power Co.	184	183	181	179	176	175	173	174	179	181	182
230 Kingsport Power Co - Distribution	0	0	0	0	0	0	0	0	0	0	0
260 Kingsport Power Co - Transmission	0	0	0	0	0	0	0	0	0	0	0
Kingsport Power Co.	0	0	0	0	0	0	0	0	0	0	0
210 Wheeling Power Co - Distribution	0	0	0	0	0	0	0	0	0	0	0
200 Wheeling Power Co - Transmission	0	0	0	0	0	0	0	0	0	0	0
Wheeling Power Co.	0	0	0	0	0	0	0	0	0	0	0
103 American Electric Power Service Corporation	4,672	4,484	4,348	4,230	4,121	4,042	3,971	3,900	3,891	3,900	3,918
293 Elmwood	0	0	0	0	0	0	0	0	0	0	0
292 AEP River Operations LLC	4	0	0	0	0	0	0	0	0	0	0
American Electric Power Service Corp	4,676	4,484	4,348	4,230	4,121	4,042	3,971	3,900	3,891	3,900	3,918
143 AEP Pro Serv, Inc.	0	0	0	0	0	0	0	0	0	0	0
189 Central Coal Company	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0	0	0	0	0	0
270 Cook Coal Terminal	0	0	0	0	0	0	0	0	0	0	0
AEP Generating Company	0	0	0	0	0	0	0	0	0	0	0
104 Cardinal Operating Company	0	0	0	0	0	0	0	0	0	0	0
181 Ohio Power Co - Generation	56	55	53	51	49	47	46	44	44	42	40
AEP Generation Resources - FERC	56	55	53	51	49	47	46	44	44	42	40
290 Conesville Coal Preparation Company	0	0	0	0	0	0	0	0	0	0	0
AEP Generation Resources - SEC	56	55	53	51	49	47	46	44	44	42	40
171 CSW Energy, Inc.	0	0	0	0	0	0	0	0	0	0	0
175 AEP Energy Partners	298	308	316	326	336	346	358	373	397	419	441
419 Onsite Partners	6	7	7	8	8	9	9	10	11	12	13
AEP Energy Supply	360	370	376	385	393	402	413	427	452	473	494
245 Dolet Hills	0	0	0	0	0	0	0	0	0	0	0
Dolet Hills	0	0	0	0	0	0	0	0	0	0	0
Total	\$5,931	\$5,744	\$5,611	\$5,495	\$5,391	\$5,324	\$5,263	\$5,205	\$5,242	\$5,293	\$5,356

Excess Benefit Plan

AMERICAN ELECTRIC POWER
NONQUALIFIED RETIREMENT PLAN
2017 NET PERIODIC PENSION COST

Location	Projected Benefit Obligation	Market-Related Value of Assets	Service Cost	Interest Cost	Expected Return on Assets	Amortization of Prior Service Cost	Amortization of Gain/Loss	Net Periodic Pension Cost
140 Appalachian Power Co - Distribution	\$427,625	\$0	\$7,562	\$16,693	\$0	\$1	\$11,375	\$35,631
215 Appalachian Power Co - Generation	2,487	0	394	111	0	2	66	573
150 Appalachian Power Co - Transmission	0	0	0	0	0	0	0	0
Appalachian Power Co. - FERC	\$430,112	\$0	\$7,956	\$16,804	\$0	\$3	\$11,441	\$36,204
225 Cedar Coal Co	0	0	0	0	0	0	0	0
Appalachian Power Co. - SEC	\$430,112	\$0	\$7,956	\$16,804	\$0	\$3	\$11,441	\$36,204
211 AEP Texas Central Company - Distribution	2,487,172	0	12,121	91,994	0	65	66,161	170,341
147 AEP Texas Central Company - Generation	0	0	0	0	0	0	0	0
169 AEP Texas Central Company - Transmission	0	0	0	0	0	0	0	0
AEP Texas Central Co.	\$2,487,172	\$0	\$12,121	\$91,994	\$0	\$65	\$66,161	\$170,341
119 AEP Texas North Company - Distribution	841,972	0	0	30,751	0	17	22,397	53,165
166 AEP Texas North Company - Generation	658,499	0	0	24,392	0	12	17,517	41,921
192 AEP Texas North Company - Transmission	0	0	0	1	0	0	0	1
AEP Texas North Co.	\$1,500,471	\$0	\$0	\$55,144	\$0	\$29	\$39,914	\$95,087
AEP Texas	\$3,987,643	\$0	\$12,121	\$147,138	\$0	\$94	\$106,075	\$265,428
170 Indiana Michigan Power Co - Distribution	188,336	0	15,374	7,825	0	15	5,010	28,224
132 Indiana Michigan Power Co - Generation	6,664	0	2,931	369	0	4	177	3,481
190 Indiana Michigan Power Co - Nuclear	595,156	0	80,680	25,954	0	173	15,832	122,639
120 Indiana Michigan Power Co - Transmission	105,889	0	0	3,866	0	0	2,817	6,683
280 Ind Mich River Transp Lakin	81,434	0	2,916	3,186	0	0	2,166	8,288
Indiana Michigan Power Co. - FERC	\$977,479	\$0	\$101,901	\$41,200	\$0	\$192	\$26,002	\$169,295
202 Price River Coal	0	0	0	0	0	0	0	0
Indiana Michigan Power Co. - SEC	\$977,479	\$0	\$101,901	\$41,200	\$0	\$192	\$26,002	\$169,295
110 Kentucky Power Co - Distribution	66,182	0	4,923	2,224	0	4	1,760	8,911
117 Kentucky Power Co - Generation	0	0	0	0	0	0	0	0
180 Kentucky Power Co - Transmission	0	0	0	0	0	0	0	0
600 Kentucky Power Co. - Kammer Actives	0	0	0	0	0	0	0	0
701 Kentucky Power Co. - Mitchell Actives	121	0	7	5	0	0	3	15
702 Kentucky Power Co. - Mitchell Inactives	0	0	0	0	0	0	0	0
Kentucky Power Co.	\$66,303	\$0	\$4,930	\$2,229	\$0	\$4	\$1,763	\$8,926
250 Ohio Power Co - Distribution	307,033	0	18,431	12,452	0	10	8,167	39,060
160 Ohio Power Co - Transmission	0	0	0	0	0	0	0	0
Ohio Power Co.	\$307,033	\$0	\$18,431	\$12,452	\$0	\$10	\$8,167	\$39,060
167 Public Service Co of Oklahoma - Distribution	1,926,902	0	23,931	72,403	0	(46)	51,257	147,545
198 Public Service Co of Oklahoma - Generation	637,335	0	3,749	23,505	0	7	16,954	44,215
114 Public Service Co of Oklahoma - Transmission	0	0	0	0	0	0	0	0
Public Service Co. of Oklahoma	\$2,564,237	\$0	\$27,680	\$95,908	\$0	(\$39)	\$68,211	\$191,760
159 Southwestern Electric Power Co - Distribution	767,116	0	31,642	29,842	0	0	20,406	81,890
168 Southwestern Electric Power Co - Generation	1,406,367	0	9,669	52,450	0	19	37,411	99,549
161 Southwestern Electric Power Co - Texas - Distribution	0	0	0	1	0	0	0	1
111 Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0
194 Southwestern Electric Power Co - Transmission	27,464	0	48	1,040	0	0	731	1,819
Southwestern Electric Power Co.	\$2,200,947	\$0	\$41,359	\$83,333	\$0	\$19	\$58,548	\$183,259
230 Kingsport Power Co - Distribution	0	0	0	0	0	0	0	0
260 Kingsport Power Co - Transmission	0	0	0	0	0	0	0	0
Kingsport Power Co.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
210 Wheeling Power Co - Distribution	0	0	0	0	0	0	0	0
200 Wheeling Power Co - Transmission	0	0	0	0	0	0	0	0
Wheeling Power Co.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
103 American Electric Power Service Corporation	60,810,465	0	798,088	2,241,759	0	14,587	1,617,607	4,672,041
293 Elmwood	0	0	0	0	0	0	0	0
292 AEP River Operations LLC	84,986	0	0	1,621	0	(201)	2,261	3,681
American Electric Power Service Corp	\$60,895,451	\$0	\$798,088	\$2,243,380	\$0	\$14,386	\$1,619,868	\$4,675,722
143 AEP Pro Serv, Inc.	0	0	0	0	0	0	0	0
189 Central Coal Company	0	0	0	0	0	0	0	0
Miscellaneous	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
270 Cook Coal Terminal	0	0	0	0	0	0	0	0
AEP Generating Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
104 Cardinal Operating Company	3,461	0	28	130	0	0	92	250
181 Ohio Power Co - Generation	880,856	0	0	32,736	0	0	23,431	56,167
AEP Generation Resources - FERC	\$884,317	\$0	\$28	\$32,866	\$0	\$0	\$23,523	\$56,417
290 Conesville Coal Preparation Company	0	0	0	0	0	26	0	26
AEP Generation Resources - SEC	\$884,317	\$0	\$28	\$32,866	\$0	\$26	\$23,523	\$56,443
171 CSW Energy, Inc.	0	0	0	0	0	0	0	0
175 AEP Energy Partners	3,308,993	0	81,011	128,972	0	397	88,022	298,402
419 Onsite Partners	48,857	0	3,052	1,998	0	0	1,300	6,350
AEP Energy Supply	\$4,242,167	\$0	\$84,091	\$163,836	\$0	\$423	\$112,845	\$361,195
245 Dolet Hills	0	0	0	0	0	0	0	0
Dolet Hills	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$75,671,372	\$0	\$1,096,557	\$2,806,280	\$0	\$15,092	\$2,012,920	\$5,930,849

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

Location	Projected Benefit Obligation	Market-Related Value of Assets	Service Cost	Interest Cost	Expected Return on Assets	Amortization of Prior Service Cost	Amortization of Gain/Loss	Net Periodic Pension Cost
140 Appalachian Power Co - Distribution	\$438,604	\$0	\$7,296	\$18,837	\$0	\$0	\$11,232	\$37,365
215 Appalachian Power Co - Generation	2,925	0	380	140	0	0	75	595
150 Appalachian Power Co - Transmission	0	0	0	0	0	0	0	0
Appalachian Power Co. - FERC	\$441,529	\$0	\$7,676	\$18,977	\$0	\$0	\$11,307	\$37,960
225 Cedar Coal Co	0	0	0	0	0	0	0	0
Appalachian Power Co. - SEC	\$441,529	\$0	\$7,676	\$18,977	\$0	\$0	\$11,307	\$37,960
211 AEP Texas Central Company - Distribution	2,316,421	0	11,694	94,198	0	0	59,321	165,213
147 AEP Texas Central Company - Generation	9,741	0	0	0	0	0	0	0
169 AEP Texas Central Company - Transmission	0	0	0	0	0	0	0	0
AEP Texas Central Co.	\$2,316,421	\$0	\$11,694	\$94,198	\$0	\$0	\$59,321	\$165,213
119 AEP Texas North Company - Distribution	767,804	0	0	30,727	0	0	19,663	50,390
166 AEP Texas North Company - Generation	618,380	0	0	25,148	0	0	15,836	40,984
192 AEP Texas North Company - Transmission	30	0	0	2	0	0	1	3
AEP Texas North Co.	\$1,386,214	\$0	\$0	\$55,877	\$0	\$0	\$35,500	\$91,377
AEP Texas	\$3,702,635	\$0	\$11,694	\$150,075	\$0	\$0	\$94,821	\$256,590
170 Indiana Michigan Power Co - Distribution	205,885	0	14,832	9,333	0	0	5,273	29,438
132 Indiana Michigan Power Co - Generation	9,741	0	2,828	533	0	0	249	3,610
190 Indiana Michigan Power Co - Nuclear	682,694	0	77,838	32,206	0	2	17,483	127,529
120 Indiana Michigan Power Co - Transmission	96,493	0	0	3,866	0	0	2,471	6,337
280 Ind Mich River Transp Lakin	82,442	0	2,813	3,542	0	0	2,111	8,466
Indiana Michigan Power Co. - FERC	\$1,077,255	\$0	\$98,311	\$49,480	\$0	\$2	\$27,587	\$175,380
202 Price River Coal	0	0	0	0	0	0	0	0
Indiana Michigan Power Co. - SEC	\$1,077,255	\$0	\$98,311	\$49,480	\$0	\$2	\$27,587	\$175,380
110 Kentucky Power Co - Distribution	45,369	0	4,750	2,122	0	0	1,162	8,034
117 Kentucky Power Co - Generation	0	0	0	0	0	0	0	0
180 Kentucky Power Co - Transmission	0	0	0	0	0	0	0	0
600 Kentucky Power Co. - Kammer Actives	0	0	0	0	0	0	0	0
701 Kentucky Power Co. - Mitchell Actives	130	0	7	6	0	0	3	16
702 Kentucky Power Co. - Mitchell Inactives	0	0	0	0	0	0	0	0
Kentucky Power Co.	\$45,499	\$0	\$4,757	\$2,128	\$0	\$0	\$1,165	\$8,050
250 Ohio Power Co - Distribution	326,347	0	17,782	14,489	0	0	8,357	40,628
160 Ohio Power Co - Transmission	0	0	0	0	0	0	0	0
Ohio Power Co.	\$326,347	\$0	\$17,782	\$14,489	\$0	\$0	\$8,357	\$40,628
167 Public Service Co of Oklahoma - Distribution	1,839,252	0	23,088	75,941	0	(1)	47,102	146,130
198 Public Service Co of Oklahoma - Generation	589,369	0	3,617	24,046	0	0	15,093	42,756
114 Public Service Co of Oklahoma - Transmission	0	0	0	0	0	0	0	0
Public Service Co. of Oklahoma	\$2,428,621	\$0	\$26,705	\$99,987	\$0	(\$1)	\$62,195	\$188,886
159 Southwestern Electric Power Co - Distribution	763,389	0	30,527	32,610	0	0	19,550	82,687
168 Southwestern Electric Power Co - Generation	1,329,556	0	9,328	54,555	0	0	34,049	97,932
161 Southwestern Electric Power Co - Texas - Distribution	43	0	0	3	0	0	1	4
111 Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0
194 Southwestern Electric Power Co - Transmission	26,935	0	46	1,122	0	0	690	1,858
Southwestern Electric Power Co.	\$2,119,923	\$0	\$39,901	\$88,290	\$0	\$0	\$54,290	\$182,481
230 Kingsport Power Co - Distribution	0	0	0	0	0	0	0	0
260 Kingsport Power Co - Transmission	0	0	0	0	0	0	0	0
Kingsport Power Co.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
210 Wheeling Power Co - Distribution	0	0	0	0	0	0	0	0
200 Wheeling Power Co - Transmission	0	0	0	0	0	0	0	0
Wheeling Power Co.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
103 American Electric Power Service Corporation	55,744,981	0	769,976	2,286,567	0	157	1,427,577	4,484,277
293 Elmwood	0	0	0	0	0	0	0	0
292 AEP River Operations LLC	21	0	0	1	0	(2)	1	0
American Electric Power Service Corp	\$55,745,002	\$0	\$769,976	\$2,286,568	\$0	\$155	\$1,427,578	\$4,484,277
143 AEP Pro Serv, Inc.	0	0	0	0	0	0	0	0
189 Central Coal Company	0	0	0	0	0	0	0	0
Miscellaneous	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
270 Cook Coal Terminal	0	0	0	0	0	0	0	0
AEP Generating Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
104 Cardinal Operating Company	3,306	0	27	130	0	0	85	242
181 Ohio Power Co - Generation	832,750	0	0	34,024	0	0	21,326	55,350
AEP Generation Resources - FERC	\$836,056	\$0	\$27	\$34,154	\$0	\$0	\$21,411	\$55,592
290 Conesville Coal Preparation Company	0	0	0	0	0	0	0	0
AEP Generation Resources - SEC	\$836,056	\$0	\$27	\$34,154	\$0	\$0	\$21,411	\$55,592
171 CSW Energy, Inc.	0	0	0	0	0	0	0	0
175 AEP Energy Partners	3,360,994	0	78,157	143,275	0	5	86,072	307,509
419 Onsite Partners	52,664	0	2,944	2,355	0	0	1,349	6,648
AEP Energy Supply	\$4,249,714	\$0	\$81,128	\$179,784	\$0	\$5	\$108,832	\$369,749
245 Dolet Hills	0	0	0	0	0	0	0	0
Dolet Hills	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$70,136,525	\$0	\$1,057,930	\$2,889,778	\$0	\$161	\$1,796,132	\$5,744,001

Excess Benefit Plan

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

Location	Projected Benefit Obligation	Market-Related Value of Assets	Service Cost	Interest Cost	Expected Return on Assets	Amortization of Prior Service Cost	Amortization of Gain/Loss	Net Periodic Pension Cost
140 Appalachian Power Co - Distribution	\$456,182	\$0	\$7,558	\$20,259	\$0	\$0	\$11,123	\$38,940
215 Appalachian Power Co - Generation	3,406	0	394	167	0	0	83	644
150 Appalachian Power Co - Transmission	0	0	0	0	0	0	0	0
Appalachian Power Co. - FERC	\$459,588	\$0	\$7,952	\$20,426	\$0	\$0	\$11,206	\$39,584
225 Cedar Coal Co	0	0	0	0	0	0	0	0
Appalachian Power Co. - SEC	\$459,588	\$0	\$7,952	\$20,426	\$0	\$0	\$11,206	\$39,584
211 AEP Texas Central Company - Distribution	2,181,953	0	12,114	91,842	0	0	53,204	157,160
147 AEP Texas Central Company - Generation	0	0	0	0	0	0	0	0
169 AEP Texas Central Company - Transmission	0	0	0	0	0	0	0	0
AEP Texas Central Co.	\$2,181,953	\$0	\$12,114	\$91,842	\$0	\$0	\$53,204	\$157,160
119 AEP Texas North Company - Distribution	703,272	0	0	29,061	0	0	17,148	46,209
166 AEP Texas North Company - Generation	585,705	0	0	24,646	0	0	14,282	38,928
192 AEP Texas North Company - Transmission	61	0	0	3	0	0	1	4
AEP Texas North Co.	\$1,289,038	\$0	\$0	\$53,710	\$0	\$0	\$31,431	\$85,141
AEP Texas	\$3,470,991	\$0	\$12,114	\$145,552	\$0	\$0	\$84,635	\$242,301
170 Indiana Michigan Power Co - Distribution	226,234	0	15,365	10,599	0	0	5,516	31,480
132 Indiana Michigan Power Co - Generation	12,952	0	2,929	699	0	0	316	3,944
190 Indiana Michigan Power Co - Nuclear	781,802	0	80,634	37,815	0	0	19,063	137,512
120 Indiana Michigan Power Co - Transmission	88,579	0	0	3,670	0	0	2,160	5,830
280 Ind Mich River Transp Lakin	84,358	0	2,914	3,617	0	0	2,057	8,588
Indiana Michigan Power Co. - FERC	\$1,193,925	\$0	\$101,842	\$56,400	\$0	\$0	\$29,112	\$187,354
202 Price River Coal	0	0	0	0	0	0	0	0
Indiana Michigan Power Co. - SEC	\$1,193,925	\$0	\$101,842	\$56,400	\$0	\$0	\$29,112	\$187,354
110 Kentucky Power Co - Distribution	51,496	0	4,920	2,477	0	0	1,256	8,653
117 Kentucky Power Co - Generation	0	0	0	0	0	0	0	0
180 Kentucky Power Co - Transmission	0	0	0	0	0	0	0	0
600 Kentucky Power Co. - Kammer Actives	0	0	0	0	0	0	0	0
701 Kentucky Power Co. - Mitchell Actives	141	0	7	7	0	0	3	17
702 Kentucky Power Co. - Mitchell Inactives	0	0	0	0	0	0	0	0
Kentucky Power Co.	\$51,637	\$0	\$4,927	\$2,484	\$0	\$0	\$1,259	\$8,670
250 Ohio Power Co - Distribution	349,721	0	18,420	15,995	0	0	8,527	42,942
160 Ohio Power Co - Transmission	0	0	0	0	0	0	0	0
Ohio Power Co.	\$349,721	\$0	\$18,420	\$15,995	\$0	\$0	\$8,527	\$42,942
167 Public Service Co of Oklahoma - Distribution	1,773,747	0	23,917	75,699	0	0	43,250	142,866
198 Public Service Co of Oklahoma - Generation	558,311	0	3,747	23,639	0	0	13,614	41,000
114 Public Service Co of Oklahoma - Transmission	0	0	0	0	0	0	0	0
Public Service Co. of Oklahoma	\$2,332,058	\$0	\$27,664	\$99,338	\$0	\$0	\$56,864	\$183,866
159 Southwestern Electric Power Co - Distribution	767,522	0	31,624	34,087	0	0	18,715	84,426
168 Southwestern Electric Power Co - Generation	1,273,224	0	9,663	54,225	0	0	31,046	94,934
161 Southwestern Electric Power Co - Texas - Distribution	87	0	0	5	0	0	2	7
111 Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0
194 Southwestern Electric Power Co - Transmission	26,737	0	48	1,155	0	0	652	1,855
Southwestern Electric Power Co.	\$2,067,570	\$0	\$41,335	\$89,472	\$0	\$0	\$50,415	\$181,222
230 Kingsport Power Co - Distribution	0	0	0	0	0	0	0	0
260 Kingsport Power Co - Transmission	0	0	0	0	0	0	0	0
Kingsport Power Co.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
210 Wheeling Power Co - Distribution	0	0	0	0	0	0	0	0
200 Wheeling Power Co - Transmission	0	0	0	0	0	0	0	0
Wheeling Power Co.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
103 American Electric Power Service Corporation	52,962,364	0	797,629	2,258,780	0	0	1,291,412	4,347,821
293 Elmwood	0	0	0	0	0	0	0	0
292 AEP River Operations LLC	22	0	0	1	0	0	1	2
American Electric Power Service Corp	\$52,962,386	\$0	\$797,629	\$2,258,781	\$0	\$0	\$1,291,413	\$4,347,823
143 AEP Pro Serv, Inc.	0	0	0	0	0	0	0	0
189 Central Coal Company	0	0	0	0	0	0	0	0
Miscellaneous	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
270 Cook Coal Terminal	0	0	0	0	0	0	0	0
AEP Generating Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
104 Cardinal Operating Company	2,882	0	28	118	0	0	70	216
181 Ohio Power Co - Generation	796,343	0	0	33,719	0	0	19,418	53,137
AEP Generation Resources - FERC	\$799,225	\$0	\$28	\$33,837	\$0	\$0	\$19,488	\$53,353
290 Conesville Coal Preparation Company	0	0	0	0	0	0	0	0
AEP Generation Resources - SEC	\$799,225	\$0	\$28	\$33,837	\$0	\$0	\$19,488	\$53,353
171 CSW Energy, Inc.	0	0	0	0	0	0	0	0
175 AEP Energy Partners	3,421,632	0	80,964	151,545	0	0	83,432	315,941
419 Onsite Partners	57,194	0	3,050	2,646	0	0	1,395	7,091
AEP Energy Supply	\$4,278,051	\$0	\$84,042	\$188,028	\$0	\$0	\$104,315	\$376,385
245 Dolet Hills	0	0	0	0	0	0	0	0
Dolet Hills	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$67,165,927	\$0	\$1,095,925	\$2,876,476	\$0	\$0	\$1,637,746	\$5,610,147

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

Location	Projected Benefit Obligation	Market-Related Value of Assets	Service Cost	Interest Cost	Expected Return on Assets	Amortization of Prior Service Cost	Amortization of Gain/Loss	Net Periodic Pension Cost
140 Appalachian Power Co - Distribution	\$476,581	\$0	\$7,931	\$21,023	\$0	\$0	\$11,226	\$40,180
215 Appalachian Power Co - Generation	3,961	0	413	194	0	0	93	700
150 Appalachian Power Co - Transmission	0	0	0	0	0	0	0	0
Appalachian Power Co. - FERC	\$480,542	\$0	\$8,344	\$21,217	\$0	\$0	\$11,319	\$40,880
225 Cedar Coal Co	0	0	0	0	0	0	0	0
Appalachian Power Co. - SEC	\$480,542	\$0	\$8,344	\$21,217	\$0	\$0	\$11,319	\$40,880
211 AEP Texas Central Company - Distribution	2,066,994	0	12,713	87,458	0	0	48,690	148,861
147 AEP Texas Central Company - Generation	0	0	0	0	0	0	0	0
169 AEP Texas Central Company - Transmission	0	0	0	0	0	0	0	0
AEP Texas Central Co.	\$2,066,994	\$0	\$12,713	\$87,458	\$0	\$0	\$48,690	\$148,861
119 AEP Texas North Company - Distribution	644,875	0	0	26,699	0	0	15,191	41,890
166 AEP Texas North Company - Generation	557,837	0	0	23,569	0	0	13,140	36,709
192 AEP Texas North Company - Transmission	85	0	0	4	0	0	2	6
AEP Texas North Co.	\$1,202,797	\$0	\$0	\$50,272	\$0	\$0	\$28,333	\$78,605
AEP Texas	\$3,269,791	\$0	\$12,713	\$137,730	\$0	\$0	\$77,023	\$227,466
170 Indiana Michigan Power Co - Distribution	250,371	0	16,125	11,768	0	0	5,898	33,791
132 Indiana Michigan Power Co - Generation	16,555	0	3,074	870	0	0	390	4,334
190 Indiana Michigan Power Co - Nuclear	892,848	0	84,620	42,924	0	0	21,032	148,576
120 Indiana Michigan Power Co - Transmission	81,686	0	0	3,397	0	0	1,924	5,321
280 Ind Mich River Transp Lakin	80,525	0	3,058	3,510	0	0	1,897	8,465
Indiana Michigan Power Co. - FERC	\$1,321,985	\$0	\$106,877	\$62,469	\$0	\$0	\$31,141	\$200,487
202 Price River Coal	0	0	0	0	0	0	0	0
Indiana Michigan Power Co. - SEC	\$1,321,985	\$0	\$106,877	\$62,469	\$0	\$0	\$31,141	\$200,487
110 Kentucky Power Co - Distribution	58,566	0	5,163	2,816	0	0	1,380	9,359
117 Kentucky Power Co - Generation	0	0	0	0	0	0	0	0
180 Kentucky Power Co - Transmission	0	0	0	0	0	0	0	0
600 Kentucky Power Co. - Kammer Actives	0	0	0	0	0	0	0	0
701 Kentucky Power Co. - Mitchell Actives	154	0	7	7	0	0	4	18
702 Kentucky Power Co. - Mitchell Inactives	0	0	0	0	0	0	0	0
Kentucky Power Co.	\$58,720	\$0	\$5,170	\$2,823	\$0	\$0	\$1,384	\$9,377
250 Ohio Power Co - Distribution	374,246	0	19,331	17,231	0	0	8,816	45,378
160 Ohio Power Co - Transmission	0	0	0	0	0	0	0	0
Ohio Power Co.	\$374,246	\$0	\$19,331	\$17,231	\$0	\$0	\$8,816	\$45,378
167 Public Service Co of Oklahoma - Distribution	1,714,656	0	25,100	73,730	0	0	40,390	139,220
198 Public Service Co of Oklahoma - Generation	534,768	0	3,932	22,809	0	0	12,597	39,338
114 Public Service Co of Oklahoma - Transmission	0	0	0	0	0	0	0	0
Public Service Co. of Oklahoma	\$2,249,424	\$0	\$29,032	\$96,539	\$0	\$0	\$52,987	\$178,558
159 Southwestern Electric Power Co - Distribution	782,651	0	33,187	33,661	0	0	18,436	85,284
168 Southwestern Electric Power Co - Generation	1,233,157	0	10,141	52,989	0	0	29,048	92,178
161 Southwestern Electric Power Co - Texas - Distribution	132	0	0	6	0	0	3	9
111 Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0
194 Southwestern Electric Power Co - Transmission	26,824	0	50	1,166	0	0	632	1,848
Southwestern Electric Power Co.	\$2,042,764	\$0	\$43,378	\$87,822	\$0	\$0	\$48,119	\$179,319
230 Kingsport Power Co - Distribution	0	0	0	0	0	0	0	0
260 Kingsport Power Co - Transmission	0	0	0	0	0	0	0	0
Kingsport Power Co.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
210 Wheeling Power Co - Distribution	0	0	0	0	0	0	0	0
200 Wheeling Power Co - Transmission	0	0	0	0	0	0	0	0
Wheeling Power Co.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
103 American Electric Power Service Corporation	51,041,459	0	837,059	2,190,293	0	0	1,202,322	4,229,674
293 Elmwood	0	0	0	0	0	0	0	0
292 AEP River Operations LLC	23	0	0	1	0	0	1	2
American Electric Power Service Corp	\$51,041,482	\$0	\$837,059	\$2,190,294	\$0	\$0	\$1,202,323	\$4,229,676
143 AEP Pro Serv, Inc.	0	0	0	0	0	0	0	0
189 Central Coal Company	0	0	0	0	0	0	0	0
Miscellaneous	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
270 Cook Coal Terminal	0	0	0	0	0	0	0	0
AEP Generating Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
104 Cardinal Operating Company	2,546	0	29	105	0	0	60	194
181 Ohio Power Co - Generation	768,246	0	0	32,718	0	0	18,097	50,815
AEP Generation Resources - FERC	\$770,792	\$0	\$29	\$32,823	\$0	\$0	\$18,157	\$51,009
290 Conesville Coal Preparation Company	0	0	0	0	0	0	0	0
AEP Generation Resources - SEC	\$770,792	\$0	\$29	\$32,823	\$0	\$0	\$18,157	\$51,009
171 CSW Energy, Inc.	0	0	0	0	0	0	0	0
175 AEP Energy Partners	3,530,853	0	84,967	157,573	0	0	83,172	325,712
419 Onsite Partners	62,600	0	3,201	2,910	0	0	1,475	7,586
AEP Energy Supply	\$4,364,245	\$0	\$88,197	\$193,306	\$0	\$0	\$102,804	\$384,307
245 Dolet Hills	0	0	0	0	0	0	0	0
Dolet Hills	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$65,203,199	\$0	\$1,150,101	\$2,809,431	\$0	\$0	\$1,535,916	\$5,495,448

Excess Benefit Plan

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

Location	Projected Benefit Obligation	Market-Related Value of Assets	Service Cost	Interest Cost	Expected Return on Assets	Amortization of Prior Service Cost	Amortization of Gain/Loss	Net Periodic Pension Cost
140 Appalachian Power Co - Distribution	\$488,424	\$0	\$8,406	\$21,225	\$0	\$0	\$11,345	\$40,976
215 Appalachian Power Co - Generation	4,596	0	438	219	0	0	107	764
150 Appalachian Power Co - Transmission	0	0	0	0	0	0	0	0
Appalachian Power Co. - FERC	\$493,020	\$0	\$8,844	\$21,444	\$0	\$0	\$11,452	\$41,740
225 Cedar Coal Co	0	0	0	0	0	0	0	0
Appalachian Power Co. - SEC	\$493,020	\$0	\$8,844	\$21,444	\$0	\$0	\$11,452	\$41,740
211 AEP Texas Central Company - Distribution	1,965,932	0	13,474	80,990	0	0	45,665	140,129
147 AEP Texas Central Company - Generation	0	0	0	0	0	0	0	0
169 AEP Texas Central Company - Transmission	0	0	0	0	0	0	0	0
AEP Texas Central Co.	\$1,965,932	\$0	\$13,474	\$80,990	\$0	\$0	\$45,665	\$140,129
119 AEP Texas North Company - Distribution	589,893	0	0	23,920	0	0	13,702	37,622
166 AEP Texas North Company - Generation	532,496	0	0	22,084	0	0	12,369	34,453
192 AEP Texas North Company - Transmission	110	0	0	5	0	0	3	8
AEP Texas North Co.	\$1,122,499	\$0	\$0	\$46,009	\$0	\$0	\$26,074	\$72,083
AEP Texas	\$3,088,431	\$0	\$13,474	\$126,999	\$0	\$0	\$71,739	\$212,212
170 Indiana Michigan Power Co - Distribution	278,267	0	17,091	12,839	0	0	6,464	36,394
132 Indiana Michigan Power Co - Generation	20,625	0	3,258	1,041	0	0	479	4,778
190 Indiana Michigan Power Co - Nuclear	1,009,341	0	89,688	47,725	0	0	23,445	160,858
120 Indiana Michigan Power Co - Transmission	75,445	0	0	3,079	0	0	1,752	4,831
280 Ind Mich River Transp Lakin	78,797	0	3,242	3,414	0	0	1,830	8,486
Indiana Michigan Power Co. - FERC	\$1,462,475	\$0	\$113,279	\$68,098	\$0	\$0	\$33,970	\$215,347
202 Price River Coal	0	0	0	0	0	0	0	0
Indiana Michigan Power Co. - SEC	\$1,462,475	\$0	\$113,279	\$68,098	\$0	\$0	\$33,970	\$215,347
110 Kentucky Power Co - Distribution	66,634	0	5,473	3,135	0	0	1,548	10,156
117 Kentucky Power Co - Generation	0	0	0	0	0	0	0	0
180 Kentucky Power Co - Transmission	0	0	0	0	0	0	0	0
600 Kentucky Power Co. - Kammer Actives	0	0	0	0	0	0	0	0
701 Kentucky Power Co. - Mitchell Actives	169	0	8	8	0	0	4	20
702 Kentucky Power Co. - Mitchell Inactives	0	0	0	0	0	0	0	0
Kentucky Power Co.	\$66,803	\$0	\$5,481	\$3,143	\$0	\$0	\$1,552	\$10,176
250 Ohio Power Co - Distribution	403,968	0	20,489	18,305	0	0	9,383	48,177
160 Ohio Power Co - Transmission	0	0	0	0	0	0	0	0
Ohio Power Co.	\$403,968	\$0	\$20,489	\$18,305	\$0	\$0	\$9,383	\$48,177
167 Public Service Co of Oklahoma - Distribution	1,671,226	0	26,603	70,603	0	0	38,819	136,025
198 Public Service Co of Oklahoma - Generation	516,501	0	4,168	21,718	0	0	11,997	37,883
114 Public Service Co of Oklahoma - Transmission	0	0	0	0	0	0	0	0
Public Service Co. of Oklahoma	\$2,187,727	\$0	\$30,771	\$92,321	\$0	\$0	\$50,816	\$173,908
159 Southwestern Electric Power Co - Distribution	740,810	0	35,175	31,702	0	0	17,208	84,085
168 Southwestern Electric Power Co - Generation	1,208,372	0	10,749	51,124	0	0	28,068	89,941
161 Southwestern Electric Power Co - Texas - Distribution	169	0	0	8	0	0	4	12
111 Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0
194 Southwestern Electric Power Co - Transmission	27,107	0	53	1,160	0	0	630	1,843
Southwestern Electric Power Co.	\$1,976,458	\$0	\$45,977	\$83,994	\$0	\$0	\$45,910	\$175,881
230 Kingsport Power Co - Distribution	0	0	0	0	0	0	0	0
260 Kingsport Power Co - Transmission	0	0	0	0	0	0	0	0
Kingsport Power Co.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
210 Wheeling Power Co - Distribution	0	0	0	0	0	0	0	0
200 Wheeling Power Co - Transmission	0	0	0	0	0	0	0	0
Wheeling Power Co.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
103 American Electric Power Service Corporation	49,445,809	0	887,200	2,084,846	0	0	1,148,533	4,120,579
293 Elmwood	0	0	0	0	0	0	0	0
292 AEP River Operations LLC	24	0	0	1	0	0	1	2
American Electric Power Service Corp	\$49,445,833	\$0	\$887,200	\$2,084,847	\$0	\$0	\$1,148,534	\$4,120,581
143 AEP Pro Serv, Inc.	0	0	0	0	0	0	0	0
189 Central Coal Company	0	0	0	0	0	0	0	0
Miscellaneous	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
270 Cook Coal Terminal	0	0	0	0	0	0	0	0
AEP Generating Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
104 Cardinal Operating Company	2,274	0	31	94	0	0	53	178
181 Ohio Power Co - Generation	745,485	0	0	31,219	0	0	17,316	48,535
AEP Generation Resources - FERC	\$747,759	\$0	\$31	\$31,313	\$0	\$0	\$17,369	\$48,713
290 Conesville Coal Preparation Company	0	0	0	0	0	0	0	0
AEP Generation Resources - SEC	\$747,759	\$0	\$31	\$31,313	\$0	\$0	\$17,369	\$48,713
171 CSW Energy, Inc.	0	0	0	0	0	0	0	0
175 AEP Energy Partners	3,676,921	0	90,056	160,158	0	0	85,408	335,622
419 Onsite Partners	68,906	0	3,393	3,146	0	0	1,601	8,140
AEP Energy Supply	\$4,493,586	\$0	\$93,480	\$194,617	\$0	\$0	\$104,378	\$392,475
245 Dolet Hills	0	0	0	0	0	0	0	0
Dolet Hills	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$63,618,301	\$0	\$1,218,995	\$2,693,768	\$0	\$0	\$1,477,734	\$5,390,497

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

Location	Projected Benefit Obligation	Market-Related Value of Assets	Service Cost	Interest Cost	Expected Return on Assets	Amortization of Prior Service Cost	Amortization of Gain/Loss	Net Periodic Pension Cost
140 Appalachian Power Co - Distribution	\$490,054	\$0	\$8,639	\$22,834	\$0	\$0	\$10,707	\$42,180
215 Appalachian Power Co - Generation	5,172	0	450	263	0	0	113	826
150 Appalachian Power Co - Transmission	0	0	0	0	0	0	0	0
Appalachian Power Co. - FERC	\$495,226	\$0	\$9,089	\$23,097	\$0	\$0	\$10,820	\$43,006
225 Cedar Coal Co	0	0	0	0	0	0	0	0
Appalachian Power Co. - SEC	\$495,226	\$0	\$9,089	\$23,097	\$0	\$0	\$10,820	\$43,006
211 AEP Texas Central Company - Distribution	1,785,839	0	13,847	79,747	0	0	39,018	132,612
147 AEP Texas Central Company - Generation	0	0	0	0	0	0	0	0
169 AEP Texas Central Company - Transmission	0	0	0	0	0	0	0	0
AEP Texas Central Co.	\$1,785,839	\$0	\$13,847	\$79,747	\$0	\$0	\$39,018	\$132,612
119 AEP Texas North Company - Distribution	522,105	0	0	22,564	0	0	11,407	33,971
166 AEP Texas North Company - Generation	494,246	0	0	21,913	0	0	10,798	32,711
192 AEP Texas North Company - Transmission	131	0	0	7	0	0	3	10
AEP Texas North Co.	\$1,016,482	\$0	\$0	\$44,484	\$0	\$0	\$22,208	\$66,692
AEP Texas	\$2,802,321	\$0	\$13,847	\$124,231	\$0	\$0	\$61,226	\$199,304
170 Indiana Michigan Power Co - Distribution	301,652	0	17,563	14,892	0	0	6,591	39,046
132 Indiana Michigan Power Co - Generation	24,536	0	3,348	1,305	0	0	536	5,189
190 Indiana Michigan Power Co - Nuclear	1,120,106	0	92,166	56,174	0	0	24,472	172,812
120 Indiana Michigan Power Co - Transmission	67,720	0	0	2,953	0	0	1,480	4,433
280 Ind Mich River Transp Lakin	76,673	0	3,331	3,626	0	0	1,675	8,632
Indiana Michigan Power Co. - FERC	\$1,590,687	\$0	\$116,408	\$78,950	\$0	\$0	\$34,754	\$230,112
202 Price River Coal	0	0	0	0	0	0	0	0
Indiana Michigan Power Co. - SEC	\$1,590,687	\$0	\$116,408	\$78,950	\$0	\$0	\$34,754	\$230,112
110 Kentucky Power Co - Distribution	73,682	0	5,624	3,700	0	0	1,610	10,934
117 Kentucky Power Co - Generation	0	0	0	0	0	0	0	0
180 Kentucky Power Co - Transmission	0	0	0	0	0	0	0	0
600 Kentucky Power Co. - Kammer Actives	0	0	0	0	0	0	0	0
701 Kentucky Power Co. - Mitchell Actives	182	0	8	9	0	0	4	21
702 Kentucky Power Co. - Mitchell Inactives	0	0	0	0	0	0	0	0
Kentucky Power Co.	\$73,864	\$0	\$5,632	\$3,709	\$0	\$0	\$1,614	\$10,955
250 Ohio Power Co - Distribution	426,686	0	21,055	20,791	0	0	9,322	51,168
160 Ohio Power Co - Transmission	0	0	0	0	0	0	0	0
Ohio Power Co.	\$426,686	\$0	\$21,055	\$20,791	\$0	\$0	\$9,322	\$51,168
167 Public Service Co of Oklahoma - Distribution	1,584,654	0	27,338	71,077	0	0	34,622	133,037
198 Public Service Co of Oklahoma - Generation	498,064	0	4,283	22,065	0	0	10,685	37,033
114 Public Service Co of Oklahoma - Transmission	0	0	0	0	0	0	0	0
Public Service Co. of Oklahoma	\$2,073,718	\$0	\$31,621	\$93,142	\$0	\$0	\$45,307	\$170,070
159 Southwestern Electric Power Co - Distribution	697,828	0	36,147	32,343	0	0	15,246	83,736
168 Southwestern Electric Power Co - Generation	1,157,810	0	11,046	52,510	0	0	25,296	88,852
161 Southwestern Electric Power Co - Texas - Distribution	200	0	0	10	0	0	4	14
111 Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0
194 Southwestern Electric Power Co - Transmission	26,778	0	55	1,229	0	0	585	1,869
Southwestern Electric Power Co.	\$1,882,616	\$0	\$47,248	\$86,092	\$0	\$0	\$41,131	\$174,471
230 Kingsport Power Co - Distribution	0	0	0	0	0	0	0	0
260 Kingsport Power Co - Transmission	0	0	0	0	0	0	0	0
Kingsport Power Co.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
210 Wheeling Power Co - Distribution	0	0	0	0	0	0	0	0
200 Wheeling Power Co - Transmission	0	0	0	0	0	0	0	0
Wheeling Power Co.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
103 American Electric Power Service Corporation	46,594,758	0	911,710	2,111,950	0	0	1,018,017	4,041,677
293 Elmwood	0	0	0	0	0	0	0	0
292 AEP River Operations LLC	25	0	0	1	0	0	1	2
American Electric Power Service Corp	\$46,594,783	\$0	\$911,710	\$2,111,951	\$0	\$0	\$1,018,018	\$4,041,679
143 AEP Pro Serv, Inc.	0	0	0	0	0	0	0	0
189 Central Coal Company	0	0	0	0	0	0	0	0
Miscellaneous	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
270 Cook Coal Terminal	0	0	0	0	0	0	0	0
AEP Generating Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
104 Cardinal Operating Company	2,063	0	32	92	0	0	45	169
181 Ohio Power Co - Generation	705,972	0	0	31,682	0	0	15,424	47,106
AEP Generation Resources - FERC	\$708,035	\$0	\$32	\$31,774	\$0	\$0	\$15,469	\$47,275
290 Conesville Coal Preparation Company	0	0	0	0	0	0	0	0
AEP Generation Resources - SEC	\$708,035	\$0	\$32	\$31,774	\$0	\$0	\$15,469	\$47,275
171 CSW Energy, Inc.	0	0	0	0	0	0	0	0
175 AEP Energy Partners	3,679,596	0	92,544	172,597	0	0	80,393	345,534
419 Onsite Partners	73,966	0	3,487	3,616	0	0	1,616	8,719
AEP Energy Supply	\$4,461,597	\$0	\$96,063	\$207,987	\$0	\$0	\$97,478	\$401,528
245 Dolet Hills	0	0	0	0	0	0	0	0
Dolet Hills	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$60,401,498	\$0	\$1,252,673	\$2,749,950	\$0	\$0	\$1,319,670	\$5,322,293

Excess Benefit Plan

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

Location	Projected Benefit Obligation	Market-Related Value of Assets	Service Cost	Interest Cost	Expected Return on Assets	Amortization of Prior Service Cost	Amortization of Gain/Loss	Net Periodic Pension Cost
140 Appalachian Power Co - Distribution	\$492,492	\$0	\$8,890	\$23,965	\$0	\$0	\$10,032	\$42,887
215 Appalachian Power Co - Generation	5,800	0	463	313	0	0	118	894
150 Appalachian Power Co - Transmission	0	0	0	0	0	0	0	0
Appalachian Power Co. - FERC	\$498,292	\$0	\$9,353	\$24,278	\$0	\$0	\$10,150	\$43,781
225 Cedar Coal Co	0	0	0	0	0	0	0	0
Appalachian Power Co. - SEC	\$498,292	\$0	\$9,353	\$24,278	\$0	\$0	\$10,150	\$43,781
211 AEP Texas Central Company - Distribution	1,661,597	0	14,250	78,710	0	0	33,846	126,806
147 AEP Texas Central Company - Generation	0	0	0	0	0	0	0	0
169 AEP Texas Central Company - Transmission	0	0	0	0	0	0	0	0
AEP Texas Central Co.	\$1,661,597	\$0	\$14,250	\$78,710	\$0	\$0	\$33,846	\$126,806
119 AEP Texas North Company - Distribution	457,143	0	0	20,903	0	0	9,312	30,215
166 AEP Texas North Company - Generation	456,831	0	0	21,500	0	0	9,306	30,806
192 AEP Texas North Company - Transmission	153	0	0	8	0	0	3	11
AEP Texas North Co.	\$914,127	\$0	\$0	\$42,411	\$0	\$0	\$18,621	\$61,032
AEP Texas	\$2,575,724	\$0	\$14,250	\$121,121	\$0	\$0	\$52,467	\$187,838
170 Indiana Michigan Power Co - Distribution	327,297	0	18,074	17,034	0	0	6,667	41,775
132 Indiana Michigan Power Co - Generation	28,769	0	3,446	1,608	0	0	586	5,640
190 Indiana Michigan Power Co - Nuclear	1,226,330	0	94,850	65,289	0	0	24,980	185,119
120 Indiana Michigan Power Co - Transmission	60,454	0	0	2,797	0	0	1,231	4,028
280 Ind Mich River Transp Lakin	77,408	0	3,428	3,921	0	0	1,577	8,926
Indiana Michigan Power Co. - FERC	\$1,720,258	\$0	\$119,798	\$90,649	\$0	\$0	\$35,041	\$245,488
202 Price River Coal	0	0	0	0	0	0	0	0
Indiana Michigan Power Co. - SEC	\$1,720,258	\$0	\$119,798	\$90,649	\$0	\$0	\$35,041	\$245,488
110 Kentucky Power Co - Distribution	81,340	0	5,788	4,335	0	0	1,657	11,780
117 Kentucky Power Co - Generation	0	0	0	0	0	0	0	0
180 Kentucky Power Co - Transmission	0	0	0	0	0	0	0	0
600 Kentucky Power Co. - Kammer Actives	0	0	0	0	0	0	0	0
701 Kentucky Power Co. - Mitchell Actives	196	0	8	10	0	0	4	22
702 Kentucky Power Co. - Mitchell Inactives	0	0	0	0	0	0	0	0
Kentucky Power Co.	\$81,536	\$0	\$5,796	\$4,345	\$0	\$0	\$1,661	\$11,802
250 Ohio Power Co - Distribution	454,815	0	21,668	23,593	0	0	9,264	54,525
160 Ohio Power Co - Transmission	0	0	0	0	0	0	0	0
Ohio Power Co.	\$454,815	\$0	\$21,668	\$23,593	\$0	\$0	\$9,264	\$54,525
167 Public Service Co of Oklahoma - Distribution	1,472,885	0	28,134	67,152	0	0	30,002	125,288
198 Public Service Co of Oklahoma - Generation	464,400	0	4,407	22,201	0	0	9,460	36,068
114 Public Service Co of Oklahoma - Transmission	0	0	0	0	0	0	0	0
Public Service Co. of Oklahoma	\$1,937,285	\$0	\$32,541	\$89,353	\$0	\$0	\$39,462	\$161,356
159 Southwestern Electric Power Co - Distribution	669,755	0	37,199	33,386	0	0	13,643	84,228
168 Southwestern Electric Power Co - Generation	1,110,358	0	11,367	53,297	0	0	22,618	87,282
161 Southwestern Electric Power Co - Texas - Distribution	232	0	0	12	0	0	5	17
111 Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0
194 Southwestern Electric Power Co - Transmission	26,531	0	56	1,298	0	0	540	1,894
Southwestern Electric Power Co.	\$1,806,876	\$0	\$48,622	\$87,993	\$0	\$0	\$36,806	\$173,421
230 Kingsport Power Co - Distribution	0	0	0	0	0	0	0	0
260 Kingsport Power Co - Transmission	0	0	0	0	0	0	0	0
Kingsport Power Co.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
210 Wheeling Power Co - Distribution	0	0	0	0	0	0	0	0
200 Wheeling Power Co - Transmission	0	0	0	0	0	0	0	0
Wheeling Power Co.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
103 American Electric Power Service Corporation	44,159,382	0	938,259	2,132,737	0	0	899,515	3,970,511
293 Elmwood	0	0	0	0	0	0	0	0
292 AEP River Operations LLC	26	0	0	1	0	0	1	2
American Electric Power Service Corp	\$44,159,408	\$0	\$938,259	\$2,132,738	\$0	\$0	\$899,516	\$3,970,513
143 AEP Pro Serv. Inc.	0	0	0	0	0	0	0	0
189 Central Coal Company	0	0	0	0	0	0	0	0
Miscellaneous	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
270 Cook Coal Terminal	0	0	0	0	0	0	0	0
AEP Generating Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
104 Cardinal Operating Company	1,886	0	33	90	0	0	38	161
181 Ohio Power Co - Generation	669,208	0	0	31,967	0	0	13,632	45,599
AEP Generation Resources - FERC	\$671,094	\$0	\$33	\$32,057	\$0	\$0	\$13,670	\$45,760
290 Conesville Coal Preparation Company	0	0	0	0	0	0	0	0
AEP Generation Resources - SEC	\$671,094	\$0	\$33	\$32,057	\$0	\$0	\$13,670	\$45,760
171 CSW Energy, Inc.	0	0	0	0	0	0	0	0
175 AEP Energy Partners	3,720,145	0	95,239	186,513	0	0	75,778	357,530
419 Onsite Partners	79,516	0	3,588	4,135	0	0	1,620	9,343
AEP Energy Supply	\$4,470,755	\$0	\$98,860	\$222,705	\$0	\$0	\$91,068	\$412,633
245 Dolet Hills	0	0	0	0	0	0	0	0
Dolet Hills	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$57,704,949	\$0	\$1,289,147	\$2,796,775	\$0	\$0	\$1,175,435	\$5,261,357

**AMERICAN ELECTRIC POWER
 NONQUALIFIED RETIREMENT PLAN
 ESTIMATED 2024 NET PERIODIC PENSION COST**

Location	Projected Benefit Obligation	Market-Related Value of Assets	Service Cost	Interest Cost	Expected Return on Assets	Amortization of Prior Service Cost	Amortization of Gain/Loss	Net Periodic Pension Cost
140 Appalachian Power Co - Distribution	\$476,103	\$0	\$9,183	\$24,949	\$0	\$0	\$9,049	\$43,181
215 Appalachian Power Co - Generation	6,487	0	478	357	0	0	123	958
150 Appalachian Power Co - Transmission	0	0	0	0	0	0	0	0
Appalachian Power Co. - FERC	\$482,590	\$0	\$9,661	\$25,306	\$0	\$0	\$9,172	\$44,139
225 Cedar Coal Co	0	0	0	0	0	0	0	0
Appalachian Power Co. - SEC	\$482,590	\$0	\$9,661	\$25,306	\$0	\$0	\$9,172	\$44,139
211 AEP Texas Central Company - Distribution	1,534,234	0	14,719	76,742	0	0	29,159	120,620
147 AEP Texas Central Company - Generation	0	0	0	0	0	0	0	0
169 AEP Texas Central Company - Transmission	0	0	0	0	0	0	0	0
AEP Texas Central Co.	\$1,534,234	\$0	\$14,719	\$76,742	\$0	\$0	\$29,159	\$120,620
119 AEP Texas North Company - Distribution	395,213	0	0	19,067	0	0	7,511	26,578
166 AEP Texas North Company - Generation	420,032	0	0	20,935	0	0	7,983	28,918
192 AEP Texas North Company - Transmission	177	0	0	10	0	0	3	13
AEP Texas North Co.	\$815,422	\$0	\$0	\$40,012	\$0	\$0	\$15,497	\$55,509
AEP Texas	\$2,349,656	\$0	\$14,719	\$116,754	\$0	\$0	\$44,656	\$176,129
170 Indiana Michigan Power Co - Distribution	349,549	0	18,670	19,382	0	0	6,643	44,695
132 Indiana Michigan Power Co - Generation	33,368	0	3,559	1,961	0	0	634	6,154
190 Indiana Michigan Power Co - Nuclear	1,342,320	0	97,976	75,115	0	0	25,512	198,603
120 Indiana Michigan Power Co - Transmission	53,608	0	0	2,625	0	0	1,019	3,644
280 Ind Mich River Transp Lakin	79,103	0	3,541	4,285	0	0	1,503	9,329
Indiana Michigan Power Co. - FERC	\$1,857,948	\$0	\$123,746	\$103,368	\$0	\$0	\$35,311	\$262,425
202 Price River Coal	0	0	0	0	0	0	0	0
Indiana Michigan Power Co. - SEC	\$1,857,948	\$0	\$123,746	\$103,368	\$0	\$0	\$35,311	\$262,425
110 Kentucky Power Co - Distribution	89,718	0	5,978	5,066	0	0	1,705	12,749
117 Kentucky Power Co - Generation	0	0	0	0	0	0	0	0
180 Kentucky Power Co - Transmission	0	0	0	0	0	0	0	0
600 Kentucky Power Co. - Kammer Actives	0	0	0	0	0	0	0	0
701 Kentucky Power Co. - Mitchell Actives	211	0	9	12	0	0	4	25
702 Kentucky Power Co. - Mitchell Inactives	0	0	0	0	0	0	0	0
Kentucky Power Co.	\$89,929	\$0	\$5,987	\$5,078	\$0	\$0	\$1,709	\$12,774
250 Ohio Power Co - Distribution	486,006	0	22,382	26,830	0	0	9,237	58,449
160 Ohio Power Co - Transmission	0	0	0	0	0	0	0	0
Ohio Power Co.	\$486,006	\$0	\$22,382	\$26,830	\$0	\$0	\$9,237	\$58,449
167 Public Service Co of Oklahoma - Distribution	1,236,942	0	29,061	63,426	0	0	23,509	115,996
198 Public Service Co of Oklahoma - Generation	436,684	0	4,553	20,370	0	0	8,300	33,223
114 Public Service Co of Oklahoma - Transmission	0	0	0	0	0	0	0	0
Public Service Co. of Oklahoma	\$1,673,626	\$0	\$33,614	\$83,796	\$0	\$0	\$31,809	\$149,219
159 Southwestern Electric Power Co - Distribution	654,695	0	38,425	35,020	0	0	12,443	85,888
168 Southwestern Electric Power Co - Generation	1,052,088	0	11,742	54,117	0	0	19,996	85,855
161 Southwestern Electric Power Co - Texas - Distribution	265	0	0	15	0	0	5	20
111 Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0
194 Southwestern Electric Power Co - Transmission	26,353	0	58	1,371	0	0	501	1,930
Southwestern Electric Power Co.	\$1,733,401	\$0	\$50,225	\$90,523	\$0	\$0	\$32,945	\$173,693
230 Kingsport Power Co - Distribution	0	0	0	0	0	0	0	0
260 Kingsport Power Co - Transmission	0	0	0	0	0	0	0	0
Kingsport Power Co.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
210 Wheeling Power Co - Distribution	0	0	0	0	0	0	0	0
200 Wheeling Power Co - Transmission	0	0	0	0	0	0	0	0
Wheeling Power Co.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
103 American Electric Power Service Corporation	41,886,377	0	969,176	2,134,498	0	0	796,081	3,899,755
293 Elmwood	0	0	0	0	0	0	0	0
292 AEP River Operations LLC	27	0	0	1	0	0	1	2
American Electric Power Service Corp	\$41,886,404	\$0	\$969,176	\$2,134,499	\$0	\$0	\$796,082	\$3,899,757
143 AEP Pro Serv, Inc.	0	0	0	0	0	0	0	0
189 Central Coal Company	0	0	0	0	0	0	0	0
Miscellaneous	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
270 Cook Coal Terminal	0	0	0	0	0	0	0	0
AEP Generating Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
104 Cardinal Operating Company	1,739	0	34	89	0	0	33	156
181 Ohio Power Co - Generation	634,666	0	0	32,207	0	0	12,062	44,269
AEP Generation Resources - FERC	\$636,405	\$0	\$34	\$32,296	\$0	\$0	\$12,095	\$44,425
290 Conesville Coal Preparation Company	0	0	0	0	0	0	0	0
AEP Generation Resources - SEC	\$636,405	\$0	\$34	\$32,296	\$0	\$0	\$12,095	\$44,425
171 CSW Energy, Inc.	0	0	0	0	0	0	0	0
175 AEP Energy Partners	3,793,024	0	98,378	202,632	0	0	72,089	373,099
419 Onsite Partners	85,595	0	3,706	4,727	0	0	1,627	10,060
AEP Energy Supply	\$4,515,024	\$0	\$102,118	\$239,655	\$0	\$0	\$85,811	\$427,584
245 Dolet Hills	0	0	0	0	0	0	0	0
Dolet Hills	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$55,074,584	\$0	\$1,331,628	\$2,825,809	\$0	\$0	\$1,046,732	\$5,204,169

Excess Benefit Plan

AMERICAN ELECTRIC POWER
NONQUALIFIED RETIREMENT PLAN
ESTIMATED 2025 NET PERIODIC PENSION COST

Location	Projected Benefit Obligation	Market-Related Value of Assets	Service Cost	Interest Cost	Expected Return on Assets	Amortization of Prior Service Cost	Amortization of Gain/Loss	Net Periodic Pension Cost
140 Appalachian Power Co - Distribution	\$475,553	\$0	\$9,667	\$26,246	\$0	\$0	\$8,713	\$44,626
215 Appalachian Power Co - Generation	6,774	0	504	313	0	0	124	941
150 Appalachian Power Co - Transmission	0	0	0	0	0	0	0	0
Appalachian Power Co. - FERC	\$482,327	\$0	\$10,171	\$26,559	\$0	\$0	\$8,837	\$45,567
225 Cedar Coal Co	0	0	0	0	0	0	0	0
Appalachian Power Co. - SEC	\$482,327	\$0	\$10,171	\$26,559	\$0	\$0	\$8,837	\$45,567
211 AEP Texas Central Company - Distribution	1,405,462	0	15,496	74,839	0	0	25,751	116,086
147 AEP Texas Central Company - Generation	0	0	0	0	0	0	0	0
169 AEP Texas Central Company - Transmission	0	0	0	0	0	0	0	0
AEP Texas Central Co.	\$1,405,462	\$0	\$15,496	\$74,839	\$0	\$0	\$25,751	\$116,086
119 AEP Texas North Company - Distribution	338,653	0	0	17,145	0	0	6,205	23,350
166 AEP Texas North Company - Generation	385,964	0	0	20,261	0	0	7,072	27,333
192 AEP Texas North Company - Transmission	202	0	0	12	0	0	4	16
AEP Texas North Co.	\$724,819	\$0	\$0	\$37,418	\$0	\$0	\$13,281	\$50,699
AEP Texas	\$2,130,281	\$0	\$15,496	\$112,257	\$0	\$0	\$39,032	\$166,785
170 Indiana Michigan Power Co - Distribution	378,385	0	19,654	21,529	0	0	6,933	48,116
132 Indiana Michigan Power Co - Generation	38,611	0	3,747	2,381	0	0	707	6,835
190 Indiana Michigan Power Co - Nuclear	1,452,915	0	103,142	86,065	0	0	26,621	215,828
120 Indiana Michigan Power Co - Transmission	47,434	0	0	2,445	0	0	869	3,314
280 Ind Mich River Transp Lakin	82,405	0	3,728	4,784	0	0	1,510	10,022
Indiana Michigan Power Co. - FERC	\$1,999,750	\$0	\$130,271	\$117,204	\$0	\$0	\$36,640	\$284,115
202 Price River Coal	0	0	0	0	0	0	0	0
Indiana Michigan Power Co. - SEC	\$1,999,750	\$0	\$130,271	\$117,204	\$0	\$0	\$36,640	\$284,115
110 Kentucky Power Co - Distribution	99,441	0	6,294	5,923	0	0	1,822	14,039
117 Kentucky Power Co - Generation	0	0	0	0	0	0	0	0
180 Kentucky Power Co - Transmission	0	0	0	0	0	0	0	0
600 Kentucky Power Co. - Kammer Actives	0	0	0	0	0	0	0	0
701 Kentucky Power Co. - Mitchell Actives	229	0	9	13	0	0	4	26
702 Kentucky Power Co. - Mitchell Inactives	0	0	0	0	0	0	0	0
Kentucky Power Co.	\$99,670	\$0	\$6,303	\$5,936	\$0	\$0	\$1,826	\$14,065
250 Ohio Power Co - Distribution	525,135	0	23,562	30,715	0	0	9,622	63,899
160 Ohio Power Co - Transmission	0	0	0	0	0	0	0	0
Ohio Power Co.	\$525,135	\$0	\$23,562	\$30,715	\$0	\$0	\$9,622	\$63,899
167 Public Service Co of Oklahoma - Distribution	1,176,048	0	30,594	64,164	0	0	21,548	116,306
198 Public Service Co of Oklahoma - Generation	342,387	0	4,793	18,700	0	0	6,273	29,766
114 Public Service Co of Oklahoma - Transmission	0	0	0	0	0	0	0	0
Public Service Co. of Oklahoma	\$1,518,435	\$0	\$35,387	\$82,864	\$0	\$0	\$27,821	\$146,072
159 Southwestern Electric Power Co - Distribution	655,353	0	40,451	37,430	0	0	12,008	89,889
168 Southwestern Electric Power Co - Generation	1,020,109	0	12,361	55,538	0	0	18,691	86,590
161 Southwestern Electric Power Co - Texas - Distribution	302	0	0	18	0	0	6	24
111 Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0
194 Southwestern Electric Power Co - Transmission	26,391	0	61	1,452	0	0	484	1,997
Southwestern Electric Power Co.	\$1,702,155	\$0	\$52,873	\$94,438	\$0	\$0	\$31,189	\$178,500
230 Kingsport Power Co - Distribution	0	0	0	0	0	0	0	0
260 Kingsport Power Co - Transmission	0	0	0	0	0	0	0	0
Kingsport Power Co.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
210 Wheeling Power Co - Distribution	0	0	0	0	0	0	0	0
200 Wheeling Power Co - Transmission	0	0	0	0	0	0	0	0
Wheeling Power Co.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
103 American Electric Power Service Corporation	39,322,193	0	1,020,285	2,149,749	0	0	720,471	3,890,505
293 Elmwood	0	0	0	0	0	0	0	0
292 AEP River Operations LLC	28	0	0	2	0	0	1	3
American Electric Power Service Corp	\$39,322,221	\$0	\$1,020,285	\$2,149,751	\$0	\$0	\$720,472	\$3,890,508
143 AEP Pro Serv, Inc.	0	0	0	0	0	0	0	0
189 Central Coal Company	0	0	0	0	0	0	0	0
Miscellaneous	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
270 Cook Coal Terminal	0	0	0	0	0	0	0	0
AEP Generating Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
104 Cardinal Operating Company	1,637	0	36	89	0	0	30	155
181 Ohio Power Co - Generation	605,545	0	0	32,479	0	0	11,095	43,574
AEP Generation Resources - FERC	\$607,182	\$0	\$36	\$32,568	\$0	\$0	\$11,125	\$43,729
290 Conesville Coal Preparation Company	0	0	0	0	0	0	0	0
AEP Generation Resources - SEC	\$607,182	\$0	\$36	\$32,568	\$0	\$0	\$11,125	\$43,729
171 CSW Energy, Inc.	0	0	0	0	0	0	0	0
175 AEP Energy Partners	3,913,305	0	103,565	221,664	0	0	71,701	396,930
419 Onsite Partners	92,787	0	3,902	5,417	0	0	1,700	11,019
AEP Energy Supply	\$4,613,274	\$0	\$107,503	\$259,649	\$0	\$0	\$84,526	\$451,678
245 Dolet Hills	0	0	0	0	0	0	0	0
Dolet Hills	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$52,393,248	\$0	\$1,401,851	\$2,879,373	\$0	\$0	\$959,965	\$5,241,189

**AMERICAN ELECTRIC POWER
 NONQUALIFIED RETIREMENT PLAN
 ESTIMATED 2026 NET PERIODIC PENSION COST**

Location	Projected Benefit Obligation	Market-Related Value of Assets	Service Cost	Interest Cost	Expected Return on Assets	Amortization of Prior Service Cost	Amortization of Gain/Loss	Net Periodic Pension Cost
140 Appalachian Power Co - Distribution	\$469,780	\$0	\$10,129	\$27,891	\$0	\$0	\$7,864	\$45,884
215 Appalachian Power Co - Generation	4,094	0	528	275	0	0	69	872
150 Appalachian Power Co - Transmission	0	0	0	0	0	0	0	0
Appalachian Power Co. - FERC	\$473,874	\$0	\$10,657	\$28,166	\$0	\$0	\$7,933	\$46,756
225 Cedar Coal Co	0	0	0	0	0	0	0	0
Appalachian Power Co. - SEC	\$473,874	\$0	\$10,657	\$28,166	\$0	\$0	\$7,933	\$46,756
211 AEP Texas Central Company - Distribution	1,301,540	0	16,236	73,198	0	0	21,789	111,223
147 AEP Texas Central Company - Generation	0	0	0	0	0	0	0	0
169 AEP Texas Central Company - Transmission	0	0	0	0	0	0	0	0
AEP Texas Central Co.	\$1,301,540	\$0	\$16,236	\$73,198	\$0	\$0	\$21,789	\$111,223
119 AEP Texas North Company - Distribution	284,804	0	0	15,095	0	0	4,768	19,863
166 AEP Texas North Company - Generation	351,074	0	0	19,373	0	0	5,877	25,250
192 AEP Texas North Company - Transmission	226	0	0	14	0	0	4	18
AEP Texas North Co.	\$636,104	\$0	\$0	\$34,482	\$0	\$0	\$10,649	\$45,131
AEP Texas	\$1,937,644	\$0	\$16,236	\$107,680	\$0	\$0	\$32,438	\$156,354
170 Indiana Michigan Power Co - Distribution	385,329	0	20,594	24,024	0	0	6,451	51,069
132 Indiana Michigan Power Co - Generation	44,290	0	3,926	2,864	0	0	741	7,531
190 Indiana Michigan Power Co - Nuclear	1,576,193	0	108,072	98,640	0	0	26,387	233,099
120 Indiana Michigan Power Co - Transmission	41,488	0	0	2,246	0	0	695	2,941
280 Ind Mich River Transp Lakin	87,976	0	3,906	5,283	0	0	1,473	10,662
Indiana Michigan Power Co. - FERC	\$2,135,276	\$0	\$136,498	\$133,057	\$0	\$0	\$35,747	\$305,302
202 Price River Coal	0	0	0	0	0	0	0	0
Indiana Michigan Power Co. - SEC	\$2,135,276	\$0	\$136,498	\$133,057	\$0	\$0	\$35,747	\$305,302
110 Kentucky Power Co - Distribution	109,853	0	6,594	6,894	0	0	1,839	15,327
117 Kentucky Power Co - Generation	0	0	0	0	0	0	0	0
180 Kentucky Power Co - Transmission	0	0	0	0	0	0	0	0
600 Kentucky Power Co. - Kammer Actives	0	0	0	0	0	0	0	0
701 Kentucky Power Co. - Mitchell Actives	246	0	9	15	0	0	4	28
702 Kentucky Power Co. - Mitchell Inactives	0	0	0	0	0	0	0	0
Kentucky Power Co.	\$110,099	\$0	\$6,603	\$6,909	\$0	\$0	\$1,843	\$15,355
250 Ohio Power Co - Distribution	569,264	0	24,689	35,098	0	0	9,530	69,317
160 Ohio Power Co - Transmission	0	0	0	0	0	0	0	0
Ohio Power Co.	\$569,264	\$0	\$24,689	\$35,098	\$0	\$0	\$9,530	\$69,317
167 Public Service Co of Oklahoma - Distribution	1,127,729	0	32,056	65,233	0	0	18,879	116,168
198 Public Service Co of Oklahoma - Generation	333,233	0	5,022	19,232	0	0	5,579	29,833
114 Public Service Co of Oklahoma - Transmission	0	0	0	0	0	0	0	0
Public Service Co. of Oklahoma	\$1,460,962	\$0	\$37,078	\$84,465	\$0	\$0	\$24,458	\$146,001
159 Southwestern Electric Power Co - Distribution	666,073	0	42,385	40,661	0	0	11,151	94,197
168 Southwestern Electric Power Co - Generation	988,263	0	12,952	55,034	0	0	16,544	84,530
161 Southwestern Electric Power Co - Texas - Distribution	337	0	0	21	0	0	6	27
111 Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0
194 Southwestern Electric Power Co - Transmission	26,406	0	64	1,535	0	0	442	2,041
Southwestern Electric Power Co.	\$1,681,079	\$0	\$55,401	\$97,251	\$0	\$0	\$28,143	\$180,795
230 Kingsport Power Co - Distribution	0	0	0	0	0	0	0	0
260 Kingsport Power Co - Transmission	0	0	0	0	0	0	0	0
Kingsport Power Co.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
210 Wheeling Power Co - Distribution	0	0	0	0	0	0	0	0
200 Wheeling Power Co - Transmission	0	0	0	0	0	0	0	0
Wheeling Power Co.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
103 American Electric Power Service Corporation	37,868,694	0	1,069,053	2,196,653	0	0	633,949	3,899,655
293 Elmwood	0	0	0	0	0	0	0	0
292 AEP River Operations LLC	29	0	0	2	0	0	0	2
American Electric Power Service Corp	\$37,868,723	\$0	\$1,069,053	\$2,196,655	\$0	\$0	\$633,949	\$3,899,657
143 AEP Pro Serv, Inc.	0	0	0	0	0	0	0	0
189 Central Coal Company	0	0	0	0	0	0	0	0
Miscellaneous	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
270 Cook Coal Terminal	0	0	0	0	0	0	0	0
AEP Generating Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
104 Cardinal Operating Company	1,548	0	38	86	0	0	26	150
181 Ohio Power Co - Generation	576,164	0	0	32,408	0	0	9,645	42,053
AEP Generation Resources - FERC	\$577,712	\$0	\$38	\$32,494	\$0	\$0	\$9,671	\$42,203
290 Conesville Coal Preparation Company	0	0	0	0	0	0	0	0
AEP Generation Resources - SEC	\$577,712	\$0	\$38	\$32,494	\$0	\$0	\$9,671	\$42,203
171 CSW Energy, Inc.	0	0	0	0	0	0	0	0
175 AEP Energy Partners	4,050,181	0	108,516	243,055	0	0	67,803	419,374
419 Onsite Partners	100,465	0	4,088	6,189	0	0	1,682	11,959
AEP Energy Supply	\$4,728,358	\$0	\$112,642	\$281,738	\$0	\$0	\$79,156	\$473,536
245 Dolet Hills	0	0	0	0	0	0	0	0
Dolet Hills	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$50,965,279	\$0	\$1,468,857	\$2,971,019	\$0	\$0	\$853,197	\$5,293,073

Excess Benefit Plan

AMERICAN ELECTRIC POWER
NONQUALIFIED RETIREMENT PLAN
ESTIMATED 2027 NET PERIODIC PENSION COST

Location	Projected Benefit Obligation	Market-Related Value of Assets	Service Cost	Interest Cost	Expected Return on Assets	Amortization of Prior Service Cost	Amortization of Gain/Loss	Net Periodic Pension Cost
140 Appalachian Power Co - Distribution	\$484,391	\$0	\$10,641	\$29,405	\$0	\$0	\$7,436	\$47,482
215 Appalachian Power Co - Generation	4,873	0	554	334	0	0	75	963
150 Appalachian Power Co - Transmission	0	0	0	0	0	0	0	0
Appalachian Power Co. - FERC	\$489,264	\$0	\$11,195	\$29,739	\$0	\$0	\$7,511	\$48,445
225 Cedar Coal Co	0	0	0	0	0	0	0	0
Appalachian Power Co. - SEC	\$489,264	\$0	\$11,195	\$29,739	\$0	\$0	\$7,511	\$48,445
211 AEP Texas Central Company - Distribution	1,211,553	0	17,056	70,704	0	0	18,599	106,359
147 AEP Texas Central Company - Generation	0	0	0	0	0	0	0	0
169 AEP Texas Central Company - Transmission	0	0	0	0	0	0	0	0
AEP Texas Central Co.	\$1,211,553	\$0	\$17,056	\$70,704	\$0	\$0	\$18,599	\$106,359
119 AEP Texas North Company - Distribution	236,492	0	0	12,876	0	0	3,630	16,506
166 AEP Texas North Company - Generation	318,296	0	0	18,116	0	0	4,886	23,002
192 AEP Texas North Company - Transmission	254	0	0	16	0	0	4	20
AEP Texas North Co.	\$555,042	\$0	\$0	\$31,008	\$0	\$0	\$8,520	\$39,528
AEP Texas	\$1,766,595	\$0	\$17,056	\$101,712	\$0	\$0	\$27,119	\$145,887
170 Indiana Michigan Power Co - Distribution	424,863	0	21,633	27,406	0	0	6,522	55,561
132 Indiana Michigan Power Co - Generation	50,831	0	4,124	3,385	0	0	780	8,289
190 Indiana Michigan Power Co - Nuclear	1,726,464	0	113,525	112,156	0	0	26,503	252,184
120 Indiana Michigan Power Co - Transmission	36,113	0	0	2,016	0	0	554	2,570
280 Ind Mich River Transp Lakin	90,746	0	4,103	5,675	0	0	1,393	11,171
Indiana Michigan Power Co. - FERC	\$2,329,017	\$0	\$143,385	\$150,638	\$0	\$0	\$35,752	\$329,775
202 Price River Coal	0	0	0	0	0	0	0	0
Indiana Michigan Power Co. - SEC	\$2,329,017	\$0	\$143,385	\$150,638	\$0	\$0	\$35,752	\$329,775
110 Kentucky Power Co - Distribution	121,966	0	6,927	7,913	0	0	1,872	16,712
117 Kentucky Power Co - Generation	0	0	0	0	0	0	0	0
180 Kentucky Power Co - Transmission	0	0	0	0	0	0	0	0
600 Kentucky Power Co. - Kammer Actives	0	0	0	0	0	0	0	0
701 Kentucky Power Co. - Mitchell Actives	261	0	10	16	0	0	4	30
702 Kentucky Power Co. - Mitchell Inactives	0	0	0	0	0	0	0	0
Kentucky Power Co.	\$122,227	\$0	\$6,937	\$7,929	\$0	\$0	\$1,876	\$16,742
250 Ohio Power Co - Distribution	619,765	0	25,934	39,138	0	0	9,514	74,586
160 Ohio Power Co - Transmission	0	0	0	0	0	0	0	0
Ohio Power Co.	\$619,765	\$0	\$25,934	\$39,138	\$0	\$0	\$9,514	\$74,586
167 Public Service Co of Oklahoma - Distribution	1,094,699	0	33,673	66,001	0	0	16,805	116,479
198 Public Service Co of Oklahoma - Generation	326,507	0	5,275	19,553	0	0	5,012	29,840
114 Public Service Co of Oklahoma - Transmission	0	0	0	0	0	0	0	0
Public Service Co. of Oklahoma	\$1,421,206	\$0	\$38,948	\$85,554	\$0	\$0	\$21,817	\$146,319
159 Southwestern Electric Power Co - Distribution	697,132	0	44,524	44,020	0	0	10,702	99,246
168 Southwestern Electric Power Co - Generation	900,226	0	13,605	53,899	0	0	13,819	81,323
161 Southwestern Electric Power Co - Texas - Distribution	377	0	0	24	0	0	6	30
111 Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0
194 Southwestern Electric Power Co - Transmission	26,617	0	68	1,605	0	0	409	2,082
Southwestern Electric Power Co.	\$1,624,352	\$0	\$58,197	\$99,548	\$0	\$0	\$24,936	\$182,681
230 Kingsport Power Co - Distribution	0	0	0	0	0	0	0	0
260 Kingsport Power Co - Transmission	0	0	0	0	0	0	0	0
Kingsport Power Co.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
210 Wheeling Power Co - Distribution	0	0	0	0	0	0	0	0
200 Wheeling Power Co - Transmission	0	0	0	0	0	0	0	0
Wheeling Power Co.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
103 American Electric Power Service Corporation	36,981,335	0	1,122,993	2,227,638	0	0	567,700	3,918,331
293 Elmwood	0	0	0	0	0	0	0	0
292 AEP River Operations LLC	31	0	0	2	0	0	0	2
American Electric Power Service Corp	\$36,981,366	\$0	\$1,122,993	\$2,227,640	\$0	\$0	\$567,700	\$3,918,333
143 AEP Pro Serv, Inc.	0	0	0	0	0	0	0	0
189 Central Coal Company	0	0	0	0	0	0	0	0
Miscellaneous	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
270 Cook Coal Terminal	0	0	0	0	0	0	0	0
AEP Generating Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
104 Cardinal Operating Company	1,368	0	39	53	0	0	21	113
181 Ohio Power Co - Generation	543,854	0	0	31,834	0	0	8,349	40,183
AEP Generation Resources - FERC	\$545,222	\$0	\$39	\$31,887	\$0	\$0	\$8,370	\$40,296
290 Conesville Coal Preparation Company	0	0	0	0	0	0	0	0
AEP Generation Resources - SEC	\$545,222	\$0	\$39	\$31,887	\$0	\$0	\$8,370	\$40,296
171 CSW Energy, Inc.	0	0	0	0	0	0	0	0
175 AEP Energy Partners	4,245,295	0	113,991	261,909	0	0	65,169	441,069
419 Onsite Partners	109,479	0	4,294	6,983	0	0	1,681	12,958
AEP Energy Supply	\$4,899,996	\$0	\$118,324	\$300,779	\$0	\$0	\$75,220	\$494,323
245 Dolet Hills	0	0	0	0	0	0	0	0
Dolet Hills	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$50,253,788	\$0	\$1,542,969	\$3,042,677	\$0	\$0	\$771,445	\$5,357,091