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# American Electric Power Non-UMWA Postretirement Health Care Plan

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

**Employer Contributions for Plan Year Beginning January 1, 2015** 

April 2015



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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.



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### 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.



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

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

#### Limitations on use

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

The information contained in this report was prepared for the internal use of American Electric Power and its auditors in connection with our actuarial valuation of the postretirement welfare plan as described in Purposes of Valuation above. It is not intended for and may not be used for other purposes, and we accept no responsibility or liability in this regard. American Electric Power may distribute this actuarial valuation report to the appropriate authorities who have the legal right to require American Electric Power to provide them this report, in which case American Electric Power will use best efforts to notify Towers Watson in advance of this distribution, and will include the non-reliance notice included at the end of this report. Further distribution to, or use by, other parties of all or part of this report is expressly prohibited without Towers Watson's prior written consent. In the absence of such consent and an express assumption of responsibility, we accept no responsibility whatsoever for any consequences arising from any third party relying on this report or any advice relating to its contents. There are no intended third-party beneficiaries of this report or the work underlying it.



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### **Professional Qualifications**

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

Martin P. Franzinger, ASA, MAAA

**Consulting Actuary** 

Chad M. Greenwalt, FSA, EA

**Consulting Actuary** 

Joseph A. Perko, FSA, EA, MAAA

Senior Consultant

Towers Watson Delaware Inc.

April 2015



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# Section 1: Summary of key results

### Benefit cost, assets & obligations

All monetary amounts shown in US 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)	
<b>Measurement Dat</b>	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	
<b>Funded Status</b>	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 <sup>1</sup>	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%	, , ,	
	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.



<sup>&</sup>lt;sup>1</sup> Rates are expressed on an annual basis where applicable.

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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 manatary amounts about in millions of LIC Dollars

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



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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 <sup>1</sup>	4,258 <sup>2</sup>
► MOB	2,768 <sup>1</sup>	3,2172
► CSP	2,086	1,976
Medicare Part D Subsidy offsets		
► MOB/COB (EGWP)	$(357)^3$	(805) <sup>4</sup>
► 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.

<sup>&</sup>lt;sup>4</sup> Includes coverage gap discounts, direct payments and reinsurance payments.



<sup>&</sup>lt;sup>1</sup> Inclusive of coverage gap discounts due to EGWP.

<sup>&</sup>lt;sup>2</sup> Exclusive of all EGWP plan cost offsets.

<sup>&</sup>lt;sup>3</sup> Includes CMS direct payments and reinsurance payments only.

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#### **Basis for valuation**

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

None.

**Changes in Benefits Valued** 

None.

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# Section 2: Actuarial exhibits

#### **Balance sheet asset/(liability)** 2.1

	All monetary	amounts shown in US Dollars
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	All monetary amou	unts shown in US Dollars	
Mea	asurement Date	January 1, 2015	January 1, 2014
Α	Development of Balance Sheet Asset/(Liability) <sup>1</sup>		
	<ol> <li>Accumulated postretirement benefit obligation (APBO)</li> </ol>	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	Current 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	Accumulated Other Comprehensive (Income)/Loss  1 Net transition obligation/(asset)	0	0
	2 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 <sup>2</sup>	(221,907,683)	(298,581,286)
D	Assumptions 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
	6 Census date	January 1, 2015	January 1, 2014

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



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.

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# 2.2 Summary and comparison of postretirement benefit cost and cash flows

Fis	cal `	Year Ending	December 31, 2015	December 31, 2014
Α	To	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 <sup>1</sup>		
	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	Се	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
Ε	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

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.



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### 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.

		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

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# 2.4 Detailed results for postretirement welfare cost and funded position

De	taile	d roc	sults		January 1, 2014
				January 1, 2015	January 1, 2014
Α			e Cost	7 704 454	40 200 204
	1 2		dical e insurance	7,784,451 3,031,919	10,209,364 2,704,640
	3		ntal	0,001,019	2,704,040
	4	Tot		10,816,370	12,916,313
В	Ac		ulated Postretirement Benefit Obligation [APBO]		
_	1		dical <sup>1</sup> :		
		а	Participants currently receiving benefits	765,381,619	744,543,186
		b	Fully eligible active participants	29,981,855	24,418,320
		С	Other participants	174,996,519	242,502,413
		d	Total	970,359,993	1,011,463,919
	2	Life	e insurance:		
		а	Participants currently receiving benefits	281,047,212	257,582,776
		b	Fully eligible active participants	15,386,020	7,452,219
		С	Other participants	69,008,494	66,267,434
		d	Total	365,441,726	331,302,429
	3	De	ntal:		
		а	Participants currently receiving benefits	18,215,849	17,893,482
		b	Fully eligible active participants	0	0
		С	Other participants	0	495,850
		d	Total	18,215,849	18,389,332
	4	All	Benefits:		
		а	Participants currently receiving benefits	1,064,644,680	1,020,019,444
		b	Fully eligible active participants	45,367,875	31,870,539
		С	Other participants	244,005,013	309,265,697
		d	Total	1,354,017,568	1,361,155,680
С	As	sets			
	1	Fai	r value [FV]	1,670,478,421	1,678,022,909
D	Fu	nded	l Position		
	1		erfunded (underfunded) APBO	316,460,853	316,867,229
	2	AP	BO funded percentage	123.4%	123.3%

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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Ε	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)
F	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)

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# 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	Summary of Present Value of Benefits January 1, 2015 January 1, 2014				
Α	Medical (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	

### **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.



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Re	cond	ciliation of Present Value of Benefits	Fiscal 2014	Fiscal 2013
Α	Me	edical (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
В	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
С	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
D	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



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# 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



### 2.7 VEBA deduction limits

Re	tiree	e Life Insurance	2014	2013
Α	Qı	ualified 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	ssets		
	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	inded 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 <sup>1</sup> [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

<sup>&</sup>lt;sup>1</sup> Includes amounts not contributed.



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Un	ion l	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	Em	ployer deductions for contributions to VEBAs		
	1	Maximum deduction available <sup>1</sup> [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

<sup>&</sup>lt;sup>1</sup> 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	En	nployer deductions for contributions to VEBAs		
	1	Maximum deduction available <sup>1</sup> [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

<sup>&</sup>lt;sup>1</sup> Includes amounts not contributed.



### 2.8 Cumulative nondeductible contributions

All monetary amounts shown in US Dollars

### **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

### **Retiree Life Insurance 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	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



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# 2.9 Development of maximum deductible contribution – 401(h)

All monetary amounts shown in US Dollars

Pla	ın Y	January 1, 2015	
Α	Dev	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/A
1996	20,271,648	N/A	N/A
1997 - 2002	0	N/A	N/A
2003	19,197,145	39,165,054 *	N/A
2004	18,614,338	56,614,811	N/A
2005	16,222,550	55,872,817	N/A
2006	0	0	N/A
2007	0	0	N/A
2008	0	0	0
2009	N/A	N/A	100,540,448
2010	N/A	N/A	125,586,018
2011	N/A	N/A	62,751,522
2012	N/A	N/A	0
2013	N/A	N/A	65,249,050
2014	N/A	N/A	0
Cumulative pension contributions not for past service	149,356,355	151,652,681	655,136,075
	x 1/3	x 1/3	x 1/3
	49,785,452	50,550,894	218,378,692
Cumulative 401(h) contributions before plan year 2015	49,785,452	50,550,894	192,777,098
Subordination limit	0	0	25,601,594

<sup>\*</sup> Includes only portion of normal cost and contributions after 401(h) account adoption for indicated year



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# 2.10 Expected benefit disbursements, administrative expenses, and participant contributions

			January 1, 2015	January 1, 2014
Α	Me	edical 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
В	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
С	Gr	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
D	RD	os*		
	1	Gross disbursements	(71,882)	(80,443)
	2	Participant contributions	0	0
	3	Net disbursements	(71,882)	(80,443)
Ε	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

<sup>\* 2014-2015</sup> RDS payments expected to be received in 2016-2017.

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# Section 3: Data exhibits

# 3.1 Plan participant data

65-69

70-74

75-79

80-84

85 and over

A 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		All monetary amounts	shown in US Dollars	
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	Census	Date	January 1, 2015	January 1, 2014
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	A D	disingtion Fundamen		
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				
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	1		4.000	20.4
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			•	
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			,	
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			17,214	
4 Average age (years)       47.63       46.63         5 Average credited service (years)       18.16       17.04	2	Total annual compensation/salary	\$1,573,181,281	\$1,352,753,749
5 Average credited service (years) 18.16 17.04	3	Average compensation/salary	\$91,390	\$74,532
	4	Average age (years)	47.63	46.63
6 Average future working life (years)	5	Average credited service (years)	18.16	17.04
	6	Average future working life (years)		
a to full retirement age 13.972 11.696		a to full retirement age	13.972	11.696
b to full eligibility age 12.162 10.934		b to full eligibility age	12.162	10.934
B Retirees and Surviving Spouses	B Ret	irees and Surviving Spouses		
1 Retirees and Surviving Spouses	1	Retirees and Surviving Spouses		
a Number under 65 3,461 3,282		a Number under 65	3,461	3,282
b Number 65 and older 13,519 13,167		b Number 65 and older	13,519	13,167
c Total <sup>1</sup> 16,980 16,449		c Total <sup>1</sup>	16,980	16,449
d Average age (years) 73.1 73.4		d Average age (years)	73.1	73.4
e. Age Distribution at January 1, 2015				
Age Number			Number	
Under 55 207	· ·			
55-59 821		55-59		
60-64 2.433		60-64	2.433	

3,808

3,045

2,267

1,979

2,420

<sup>1</sup> 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.



0		1	1
Cei	nsus Date	January 1, 2015	January 1, 2014
С	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	
	70-74	1,707	
	75-79	1,060	
	80-84	798	
	85 and over	563	

# 3.2 Age and service distribution of participating employees

All monetarv amounts shown in US Do	ollars
-------------------------------------	--------

Attained	All monetary amounts snown in US Dollars Attained Attained Years of Credited Service and Number									
Age		0-4	5-9	10-14	15-19	20-24	25-29	30-34	Over 34	Total
Under 25	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	48	Numb	per of Participants:	: Fully elig	jible	1,228	Males	14,167	
	Service	18			Other		15,986	Females	3,047	
				Cer	nsus 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 <sup>1</sup>	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 <sup>1</sup>			
Representative rates  Weighted average  Medical cost trend rate <sup>2</sup>	Age < 26 26 - 30 31 - 35 36 - 40 41 - 45 46 - 50 > 50  4.80% 2015 2016 2017 2018 2019 2020+	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% 5.00%	
Dental cost trend rate <sup>2</sup>	2014+	5.00%	

<sup>&</sup>lt;sup>1</sup> Only discount rate and asset return assumptions vary between the reporting standards. All other assumptions are consistent throughout.



<sup>&</sup>lt;sup>2</sup>0% trend assumed for non-union VEBA account limit.

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Participation Assumptions			
Inclusion Date	The valuation date coincident with or next following the date 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 (through age 65)

Rates vary by age and sex.

Representative rates:

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

Disability

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

Representative rates:

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

Termination (not due to disability or retirement)

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

Representative rates:

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		



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dical				
Prior to age 65	Age	Aetna		Lumenos
3	< 50 5,849		5,962	
	50 – 54		332	6,964
	55 <b>–</b> 59		608	7,755
	60 – 64		351	10,551
	Average		265	9,443
Age 65 and after (net of	Ago	COR	MOR	CSD
Medicare Parts A & B)	Age	COB	MOB	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	& Cata	ct Payments strophic urance	Manufacturer's Discount*
	65 – 69		25)	N/A
	70 <b>–</b> 74		67)	N/A
	75 – 79	•	80)	N/A
	80 – 84	•	77)	N/A
	85 – 89	•	73)	N/A
	90 – 94	•	41)	N/A
	≥ 95	`	, 76)	N/A
	Average	•	57)	N/A

<sup>\*</sup> Manufacturer's discount factored into gross costs shown for COB and MOB.



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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 trend

Same as medical cost trend, except for growth in expected EGWP subsidies differ as shown above.

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

various points in time, but no earlier than 2040.

The amount of excise tax-related charges valued was 40% times the portion of the cost exceeding the thresholds, grossed up by 35% to account for the nondeductibility of these charges for AEP's

administrators.

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

the year and on average at mid-year.

#### Methods

Census date January 1, 2015 Measurement date January 1, 2015

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

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

eligibility date is counted in allocating costs.



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Market-related value of assets

The fair value of assets on the measurement date.

Amortization of unamortized amounts:

Prior service cost (credit)

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

Net loss (gain)

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

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

ASC 965 (formerly SOP 92-6)

Present value of benefits

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

Funding policy

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

Benefits Not Valued

All benefits described in the Plan Provisions section of this report were valued. Life insurance benefits in excess of \$50,000 and health care benefits for key employees were not included in determining the maximum deductible contribution. 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.



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### 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 - 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.



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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

Medicare Part D subsidy

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



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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 - Significant Demographic Assumptions**

Healthy Mortality Assumptions were selected by the plan sponsor and, as

required by U.S. GAAP, represent a best estimate of future

experience.

Disabled Mortality Assumptions were selected by the plan sponsor and, as

required by U.S. GAAP, represent a best estimate of future

experience.

Termination Termination rates are based on a recent demographic study

and plan sponsor expectations for the future with periodic monitoring of observed gains and losses caused by termination

patterns different than assumed.

Disability Disability rates are based on plan sponsor expectations for the

future with periodic monitoring of observed gains and losses

caused by disability patterns different than assumed.

Retirement rates are based on a recent demographic study and

plan sponsor expectations for the future with periodic

monitoring of observed gains and losses caused by retirement

patterns different than assumed.

Participation

Participants/Spouses

The assumed coverage rates for participants and spouses reflect historical experience as well as anticipated future

reductions in rates due to expected rates of increase in participant contributions and availably of coverage through

public exchanges.

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Covered dependents
 The assumed dependent coverage is based on the dependent

coverage observed among recent retirees and general population statistics on the marital status of individuals of

retirement age.

• Covered Spouse age

The assumed age difference for spouses is based on the age

difference observed among recent retirees and general population statistics of the age difference for married

individuals of retirement age.

### **Source of Prescribed Methods**

Funding methods

The methods used for determining maximum deductible contributions to the 401(h) account and VEBA are chosen from acceptable methods prescribed by law.



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# Appendix B: Summary of substantive plan provisions

#### Health Care Benefits

Eligibility Participants are 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 on or after January 1, 2014 are not eligible to

participate in the plan.

Surviving spouse After the death of a retiree or active employee eligible to retire,

surviving spouses are eligible until death or remarriage. Surviving children are also eligible, subject to the limiting age provision outlined

above.

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 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 live in areas designated as "Network Area" will have reduced benefits (\$500 deductible, 70% coinsurance, \$6,000 out-of-pocket maximum) if they do not use network providers.

or-pocket maximum) if they do not use hetwork providers.

Alternatively, these retirees can elect coverage under consumer driven health plan designs.

Prescription drug benefits are provided under a separate design with the following copayments for those who do not enroll in a consumer driven health plan:

	Generic	Brand Name Formulary	Brand Name Nonformulary
30-day retail	\$10 copay	20% \$20 minimum \$100 maximum	35% \$35 minimum \$200 maximum
90-day retail	\$20 copay	20% \$50 minimum \$200 maximum	35% \$90 minimum \$300 maximum

Prescription drug benefits are also subject to a \$50 deductible and a \$1,000 out-of-pocket maximum per person.



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th Medicare using the carves have the option to "buy up" to

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 employee contributions

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

If an employee retires while disabled and became disabled before January 1, 2001, the waiver of premium provision continues for life as long as the retirement commenced on or before September 1, 2013. If an employee retires while disabled and became disabled after January 1, 2001, the employee will continue to accrue points as if actively-at-



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work until age 65 and be subject to the same contribution schedule as normal retirees.

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

#### Life Insurance Benefits

#### Grandfathered participants

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

#### Grandfathered benefits

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

Life Insurance Benefit Reduction Table for Grandfathered East Participants

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

Grandfathered contributions

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

Nongrandfathered benefits

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

#### Dental Benefits

Eligibility

Participants, including retirees and surviving dependents, are eligible upon retirement after age 55 with ten years of service. There is a one-time election and if coverage terminates there is no opportunity to reenroll.

Employees hired on or after January 1, 2014 are not eligible to participate in the plan.



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**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.

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AMERICAN ELECTRIC POWER
NON-UMWA POSTRETIREMENT WELFARE PLAN
SUMMARY OF PLAN PARTICIPANTS FOR THE 2015 VALUATION

	Nonrotirod I	Jartiaina nta		Reti Dependent	red Participa	ints	
Location	Nonretired F Active	Total	Retiree	Spouse	Surviving Spouse	Disabled	Total
140 Appalachian Power Co Distribution	996	996	1,100	730	374	42	2,204
215 Appalachian Power Co Generation	834	834	884	631	230	46	1,745
150 Appalachian Power Co Transmission	4	4	139	109	11	8	259
Appalachian Power Co FERC	<b>1,834</b> 0	<b>1,834</b> 0	<b>2,123</b> 11	<b>1,470</b> 3	<b>615</b> 15	<b>96</b> 0	<b>4,208</b> 29
225 Cedar Coal Co Appalachian Power Co SEC	1,834	1,834	2,134	1,473	630	96	4,237
Apparacilian Fower Co 3EC	1,034	1,034	2,134	1,473	030	90	4,231
211 AEP Texas Central Company - Distribution	868	868	858	537	288	24	1,683
147 AEP Texas Central Company - Generation	0	0	0	0	0	0	0
169 AEP Texas Central Company - Transmission	109	109	80	46	32	2	158
AEP Texas Central Co.	977	977	938	583	320	26	1,841
170 Indiana Michigan Power Co Distribution	551	551	648	356	260	9	1,264
132 Indiana Michigan Power Co Generation	362	362	274	180	91	7	545
190 Indiana Michigan Power Co Nuclear	1,107	1,107	401	265	65	13	731
120 Indiana Michigan Power Co Transmission	127	127	119	85	11	1	215
280 Ind Mich River Transp Lakin	228	228	122	55	31	20	208
Indiana Michigan Power Co FERC	2,375	2,375	1,564	941	458	50	2,963
202 Price River Coal	0	0	0	0	0	0	0
Indiana Michigan Power Co SEC	2,375	2,375	1,564	941	458	50	2,963
110 Kentucky Power Co Distribution	237	237	180	101	57	12	338
117 Kentucky Power Co Generation	77	77	109	82	22	11	213
180 Kentucky Power Co Transmission	1	1	16	12	1	1	29
600 Kentucky Power Co Kammer Actives	35	35	0	0	0	0	0
701 Kentucky Power Co Mitchell Actives	228	228	0	0	0	0	0
702 Kentucky Power Co Mitchell Inactives	0	0	116	89	21	4	226
Kentucky Power Co.	578	578	421	284	101	28	806
250 Ohio Power Co Distribution	1,449	1,449	1,649	998	458	30	3,105
160 Ohio Power Co Transmission	10	10	222	158	53	4	433
Ohio Power Co.	1,459	1,459	1,871	1,156	511	34	3,538
167 Public Service Co. of Oklahoma - Distribution	614	614	526	333	173	19	1,032
198 Public Service Co. of Oklahoma - Generation	355	355	214	137	56	9	407
114 Public Service Co. of Oklahoma - Transmission	88	88	54	37	20	1	111
Public Service Co. of Oklahoma	1,057	1,057	794	507	249	29	1,550
159 Southwestern Electric Power Co Distribution	486	486	329	205	87	8	621
168 Southwestern Electric Power Co Generation	584	584	266	187	90	11	543
161 Southwestern Electric Power Co Texas - Distribution	224	224	155	98	42	7	295
111 Southwestern Electric Power Co Texas - Transmission	0	0	0	0	0	0	0
194 Southwestern Electric Power Co Transmission	85	85	51	33	20	0	104
Southwestern Electric Power Co.	1,379	1,379	801	523	239	26	1,563
	1,010	1,010					.,
119 AEP Texas North Company - Distribution	239	239	240	140	68	9	448
166 AEP Texas North Company - Generation	0	0	107	57	35	0	199
192 AEP Texas North Company - Transmission	56	56	34	18	11	0	63
AEP Texas North Co.	295	295	381	215	114	9	710
230 Kingsport Power Co Distribution	49	49	51	30	17	1	98
260 Kingsport Power Co Transmission	0	0	8	4	1	1	13
Kingsport Power Co.	49	49	59	34	18	2	111
210 Wheeling Dower Co. Distribution	46	46	63	39	30	0	132
210 Wheeling Power Co Distribution 200 Wheeling Power Co Transmission	0	0	3	2	7	0	132
Wheeling Power Co Halismission	4 <b>6</b>	4 <b>6</b>	66	41	37	0	144
Wheeling Fower Co.	40	40	00	41	31	U	144
103 American Electric Power Service Corporation	5,203	5,203	2,748	1,636	318	55	4,702
American Electric Power Service Corporation	5,203	5,203	2,748	1,636	318	55	4,702
Autorioun Elocation office Control Conference	0,200	0,200	_,	.,000	0.0	-	.,. 02
143 AEP Pro Serv. Inc.	0	0	1	1	0	0	2
189 Central Coal Company	0	0	0	0	0	0	0
171 CSW Energy, Inc.	0	0	8	2	0	0	10
175 AEP Energy Partners	82	82	0	0	0	0	0
Miscellaneous	82	82	9	3	0	0	12
270 Cook Coal Terminal	20	20	9	6	2	0	17
AEP Generating Company	20	20	9	6	2	0	17
404 Cardinal Caractic C	000					_	
104 Cardinal Operating Company	283	283	194	137	53	6	384
181 Ohio Power Co Generation	606	606	1,135	757	304	24	2,196
AEP Generation Resources - FERC	889	889	1,329				2,580
290 Conesville Coal Preparation Company	0	0	13	11	1	0	25 2.60F
AEP Generation Resources - SEC	889	889	1,342	905	358	30	2,605
293 Elmwood	74	74	18	3	2	1	23
	74 897	74 897	18 59	28	5	1 18	92
292 AEP River Operations LLC			59 <b>77</b>		5 <b>7</b>		
AEP River Operations	971	971	"	31	1	19	115
Total	17,214	17,214	13,214	8,338	3,362	404	24,914
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KPSC Case No. 2017-00179
AG's First Set of Data Requests
Dated: August 14, 2017
43 Item No. 85
Attachment 1

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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	(G)/L	Postretirement Benefit Cost
Localion	Berletit Obligation	rayments	UI ASSEIS	COST	Cost	Assets	F30	(G)/L	Belletit Cost
140 Appalachian Power Co Distribution	\$115,352,528	\$9,020,044	\$142,312,709	\$616,211	\$4,460,117	(\$9,333,519)	(\$5,097,397)	\$1,429,971	(\$7,924,617)
215 Appalachian Power Co Generation	\$95,486,715	\$7,203,248	\$117,803,861	\$523,451	\$3,697,754	(\$7,726,116)	(\$4,162,884)	\$1,183,704	(\$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	\$832,104	\$109,451	\$1,026,583	\$0	\$31,117	(\$67,328)	(\$8,202)	\$10,315	(\$34,098)
Appalachian Power Co SEC	\$223,902,708	\$17,212,377	\$276,233,226	\$1,142,640	\$8,660,941	(\$18,116,639)	(\$10,050,021)	\$2,775,616	(\$15,587,463)
244 AER Teves Control Comment. Distribution	¢00 004 700	<b>#C 002 C02</b>	¢404 570 000	<b>6524 202</b>	#2 404 002	(00,004,050)	(62.004.040)	£4 000 CCC	(CE 702 0E0)
211 AEP Texas Central Company - Distribution 147 AEP Texas Central Company - Generation	\$82,334,760 \$0	\$6,093,682 \$0	\$101,578,032 \$0	\$534,292 \$0	\$3,194,083 \$0	(\$6,661,952) \$0	(\$3,881,048) (\$15,337)	\$1,020,666 \$0	(\$5,793,959) (\$15,337)
169 AEP Texas Central Company - Transmission	\$7,462,754	\$510,257	\$9,206,948	\$61,324	\$290,858	(\$603,834)	(\$391,921)	\$92,512	(\$551,061)
AEP Texas Central Co.	\$89,797,514	\$6,603,939	\$9,200,946 \$110,784,980	\$595,616	\$3,484,941	(\$7,265,786)	(\$4,288,306)	\$1,113,178	(\$6,360,357)
ALI TEXAS CETTUAL CO.	\$03,737,314	ψ0,003,333	\$110,704,300	ψ333,010	ψ3,τ0τ,3τ1	(ψ1,200,100)	(\$4,200,300)	\$1,113,170	(ψ0,300,337)
170 Indiana Michigan Power Co Distribution	\$58,053,187	\$4,791,054	\$71,621,372	\$356,540	\$2,241,508	(\$4,697,257)	(\$2,601,438)	\$719,658	(\$3,980,989)
132 Indiana Michigan Power Co Generation	\$31,966,402	\$2,267,747	\$39,437,586	\$239,651	\$1,243,332	(\$2,586,497)	(\$1,850,054)	\$396,273	(\$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	\$11,170,753	\$727,000	\$13,781,580	\$140,191	\$438,040	(\$903,859)	(\$811,278)	\$138,479	(\$998,427)
Indiana Michigan Power Co FERC	\$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)
202 Price River Coal	\$0	\$0	\$0	\$0	\$0	\$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	\$12,537,348	\$872,292	\$15,467,576	\$40,169	\$485,826	(\$1,033,691)	(\$611,828)	\$155,420	(\$944,847)
180 Kentucky Power Co Transmission	\$1,272,901	\$116,822	\$1,570,403	\$236	\$48,612	(\$102,994)	(\$198,150)	\$15,780	(\$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	\$5,629,582	\$438,230	\$6,945,327	\$54,197	\$218,672	(\$455,506)	(\$313,349)	\$69,787	(\$426,199)
Public Service Co. of Oklahoma	\$77,966,203	\$5,570,304	\$96,188,456	\$678,999	\$3,035,494	(\$6,308,479)	(\$4,289,650)	\$966,510	(\$5,917,126)
	***,****,=***	**,****	400,100,100	*********	**,****,	(+-,,,	(+ 1,=22,222)	4000,010	(40,011,120)
159 Southwestern Electric Power Co Distribution	\$33,359,092	\$2,295,702	\$41,155,776	\$293,417	\$1,300,636	(\$2,699,184)	(\$1,794,965)	\$413,537	(\$2,486,559)
168 Southwestern Electric Power Co Generation	\$31,667,494	\$2,081,603	\$39,068,818	\$371,466	\$1,240,335	(\$2,562,312)	(\$2,137,691)	\$392,567	(\$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	\$0
194 Southwestern Electric Power Co Transmission	\$5,165,309	\$349,740	\$6,372,545	\$42,699	\$201,394	(\$417,941)	(\$280,205)	\$64,032	(\$390,021)
Southwestern Electric Power Co.	\$85,783,412	\$5,819,796	\$105,832,704	\$842,009	\$3,349,762	(\$6,940,993)	(\$5,155,535)	\$1,063,417	(\$6,841,340)
119 AEP Texas North Company - Distribution	\$22,642,126	\$1,563,353	\$27,934,041	\$157,867	\$881,039	(\$1,832,042)	(\$1,276,048)	\$280,684	(\$1,788,500)
166 AEP Texas North Company - Generation	\$6,783,846	\$553,322	\$8,369,366	\$157,667	\$260,396	(\$548,901)	(\$67,677)	\$84,096	(\$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)
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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	\$336,348	\$40,230	\$414,959	\$0	\$12,657	(\$27,215)	(\$2,613)	\$4,170	(\$13,001)
Wheeling Power Co.	\$6,303,712	\$531,070	\$7,777,015	\$33,382	\$242,966	(\$510,052)	(\$261,684)	\$78,145	(\$417,243)
103 American Electric Power Service Corporation	\$305,076,322	\$19,092,480	\$376,378,733	\$3,151,965	\$11,951,027	(\$24,684,642)	(\$17,282,221)	\$3,781,888	(\$23,081,983)
American Electric Power Service Corporation	\$305,076,322 \$305,076,322	\$19,092,480	\$376,378,733	\$3,151,965	\$11,951,027	(\$24,684,642)	(\$17,282,221)	\$3,781,888	(\$23,081,983)
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143 AEP Pro Serv, Inc.	\$161,941	\$17,898	\$199,790	\$0	\$6,123	(\$13,103)	(\$1,133)	\$2,008	(\$6,105)
189 Central Coal Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
171 CSW Energy, Inc.	\$322,224	\$22,882	\$397,534	\$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 Cash Cash Tarri	A4 000 ===		64 400 015	<b>AT TOO</b>	040.00	/AOT 005:	/AA7 = -=	044.000	/00F =0.11
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	\$109,548,977	\$8,840,614	\$135,152,753	\$393,276	\$4,222,611	(\$8,863,936)	(\$4,359,566)	\$1,358,028	(\$7,249,587)
AEP Generation Resources - FERC	\$131,738,578	\$10,405,035	\$162,528,505	\$577,973	\$5,086,601	(\$10,659,363)	(\$5,476,389)	\$1,633,102	(\$8,838,076)
290 Conesville Coal Preparation Company	\$1,411,618	\$129,118	\$1,741,541	\$0	\$53,908	(\$114,218)	(\$51,555)	\$17,499	(\$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 \$445,436	(\$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)
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AG's First Set of Data Requests
Non-UMWA Postretirement Health Care Pate August 14, 2017 Item No. 85

Attachment 1 Page 48 of 58

AMERICAN ELECTRIC POWER NON-UMWA POSTRETIREMENT WELFARE PLAN 10-YEAR PRW COST FORECAST

10-YEAR PRW COST FORECAST (\$000s)	ASC 715-60										
	Cost 2015	2016	2017	2018	Estimat 2019	ted Net Peri	odic Postreti 2021	rement Ben 2022	efit Cost 2023	2024	2025
	2015	2010	2017	2010	2019	2020	2021	2022	2023	2024	2025
140 Appalachian Power Co - Distribution	(\$7,925)	(\$8,106)	(\$8,293)	(\$8,487)	(\$8,684)	(\$8,786)	(\$9,012)	(\$9,242)	(\$8,849)	(\$5,377)	(\$4,884)
215 Appalachian Power Co - Generation	(\$6,484)	(\$6,642)	(\$6,810)	(\$6,985)	(\$7,160)	(\$7,261)	(\$7,474)	(\$7,698)	(\$7,379)	(\$4,620)	(\$4,286)
150 Appalachian Power Co - Transmission  Appalachian Power Co FERC	(\$1,145) <b>(\$15,554)</b>	(\$1,163) <b>(\$15,911)</b>	(\$1,182) <b>(\$16,285)</b>	(\$1,204) <b>(\$16,676)</b>	(\$1,224) <b>(\$17,068)</b>	(\$1,240) <b>(\$17,287)</b>	(\$1,271) <b>(\$17,757)</b>	(\$1,304) <b>(\$18,244)</b>	(\$1,239) <b>(\$17,467)</b>	(\$704) <b>(\$10,701)</b>	(\$622) <b>(\$9,792)</b>
225 Cedar Coal Co.	(\$34)	(\$13,911)	(\$33)	(\$10,070)	(\$32)	(\$30)	(\$30)	(\$29)	(\$24)	(\$10,701)	(\$3,73 <b>2)</b> (\$18)
Appalachian Power Co SEC	(\$15,588)	(\$15,945)	(\$16,318)	(\$16,708)	(\$17,100)	(\$17,317)	(\$17,787)	(\$18,273)	(\$17,491)	(\$10,720)	(\$9,810)
211 AEP Texas Central Company - Distribution 147 AEP Texas Central Company - Generation	(\$5,794)	(\$5,940) (\$15)	(\$6,090) (\$15)	(\$6,248) (\$15)	(\$6,415) (\$15)	(\$6,509) (\$15)	(\$6,699) (\$15)	(\$6,894) (\$15)	(\$6,616)	(\$3,987) \$0	(\$3,624) \$0
169 AEP Texas Central Company - Transmission	(\$15) (\$551)	(\$566)	(\$15) (\$583)	(\$599)	(\$617)	(\$627)	(\$646)	(\$665)	(\$9) (\$639)	پەر (\$374)	(\$338)
AEP Texas Central Co.	(\$6,360)	(\$6,521)	(\$6,688)	(\$6,862)	(\$7,047)	(\$7,151)	(\$7,360)	(\$7,574)	(\$7,264)	(\$4,361)	(\$3,962)
470 L II - MILLI - D - O - DI LII II	(00.004)	(0.4.00=)	(0.4.5.1)	(0.0.0)	(0.4.00=)	(0.4.075)	(0.4.470)	(0.4.500)	(0.4.054)	(00 505)	(00.007)
170 Indiana Michigan Power Co - Distribution 132 Indiana Michigan Power Co - Generation	(\$3,981) (\$2,557)	(\$4,067) (\$2,620)	(\$4,154) (\$2,683)	(\$4,244) (\$2,748)	(\$4,337) (\$2,815)	(\$4,375) (\$2,852)	(\$4,478) (\$2,928)	(\$4,583) (\$3,002)	(\$4,351) (\$2,869)	(\$2,585) (\$1,593)	(\$2,337) (\$1,393)
190 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)	(\$2,305)
120 Indiana Michigan Power Co - Transmission	(\$869)	(\$893)	(\$918)	(\$945)	(\$973)	(\$991)	(\$1,023)	(\$1,058)	(\$1,014)	(\$617)	(\$566)
280 Indiana Michigan River Transportation (Lakin)	(\$998)	(\$1,025)	(\$1,053)	(\$1,083)	(\$1,113)	(\$1,130)	(\$1,160)	(\$1,194)	(\$1,144)	(\$583)	(\$499)
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)	(\$7,100)
202 Price River Coal	\$0 (\$13.618)	\$0 (\$13.057)	\$0 (\$43.303)	\$0 (\$12.663)	\$0 (\$14.041)	\$0 (\$14.240)	\$0 (\$14.657)	\$0 (\$15.091)	\$0 (\$14.437)	\$0 (\$0.020)	\$0 (\$7.400)
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)	(\$7,100)
110 Kentucky Power Co - Distribution	(\$1,685)	(\$1,723)	(\$1,763)	(\$1,800)	(\$1,841)	(\$1,864)	(\$1,909)	(\$1,955)	(\$1,872)	(\$1,031)	(\$899)
117 Kentucky Power Co - Generation	(\$945)	(\$967)	(\$989)	(\$1,011)	(\$1,035)	(\$1,049)	(\$1,078)	(\$1,106)	(\$1,058)	(\$643)	(\$585)
180 Kentucky Power Co - Transmission	(\$237)	(\$237)	(\$239)	(\$241)	(\$243)	(\$245)	(\$248)	(\$251)	(\$237)	(\$93)	(\$65)
600 Kentucky Power Co Kammer Actives	(\$42)	(\$47)	(\$52)	(\$57)	(\$62)	(\$65)	(\$69)	(\$73)	(\$77)	(\$51)	(\$42)
701 Kentucky Power Co Mitchell Actives	(\$131)	(\$157)	(\$183)	(\$211)	(\$239)	(\$256)	(\$283)	(\$308)	(\$334)	(\$262)	(\$233)
702 Kentucky Power Co Mitchell Inactives	(\$526)	(\$535)	(\$543)	(\$551)	(\$564)	(\$571)	(\$590)	(\$610)	(\$631)	(\$562)	(\$478)
Kentucky Power Co.	(\$3,566)	(\$3,666)	(\$3,769)	(\$3,871)	(\$3,984)	(\$4,050)	(\$4,177)	(\$4,303)	(\$4,209)	(\$2,642)	(\$2,302)
250 Ohio Power Co - Distribution	(\$9,442)	(\$9,691)	(\$9,945)	(\$10,210)	(\$10,484)	(\$10,623)	(\$10,930)	(\$11,248)	(\$10,795)	(\$6,858)	(\$6,369)
160 Ohio Power Co - Transmission	(\$1,596)	(\$1,620)	(\$1,646)	(\$1,676)	(\$1,708)	(\$1,725)	(\$1,763)	(\$1,805)	(\$1,709)	(\$1,004)	(\$896)
Ohio Power Co.	(\$11,038)	(\$11,311)	(\$11,591)	(\$11,886)	(\$12,192)	(\$12,348)	(\$12,693)	(\$13,053)	(\$12,504)	(\$7,862)	(\$7,265)
167 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)	(\$2,168)
198 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)	(\$1,004)
114 Public Service Co of Oklahoma - Transmission	(\$426)	(\$436)	(\$446)	(\$459)	(\$471)	(\$478)	(\$492)	(\$506)	(\$486)	(\$274)	(\$244)
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)	(\$3,416)
159 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)	(\$1,533)
168 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)	(\$1,404)
161 Southwestern Electric Power Co - Texas - Distribution	(\$1,269)	(\$1,300)	(\$1,333)	(\$1,369)	(\$1,405)	(\$1,428)	(\$1,469)	(\$1,514)	(\$1,460)	(\$814)	(\$720)
111 Southwestern Electric Power Co - Texas - Transmission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
194 Southwestern Electric Power Co - Transmission	(\$390)	(\$401)	(\$412)	(\$423)	(\$435)	(\$443)	(\$458)	(\$474)	(\$457)	(\$270)	(\$245)
Southwestern Electric Power Co.	(\$6,842)	(\$7,025)	(\$7,221)	(\$7,424)	(\$7,636)	(\$7,768)	(\$8,006)	(\$8,250)	(\$8,077)	(\$4,482)	(\$3,902)
119 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)	(\$994)
166 AEP Texas North Company - Generation	(\$272)	(\$280)	(\$288)	(\$295)	(\$302)	(\$304)	(\$312)	(\$320)	(\$297)	(\$263)	(\$267)
192 AEP Texas North Company - Transmission	(\$293)	(\$300)	(\$307)	(\$315)	(\$322)	(\$326)	(\$334)	(\$342)	(\$326)	(\$162)	(\$134)
AEP Texas North Co.	(\$2,354)	(\$2,413)	(\$2,476)	(\$2,534)	(\$2,596)	(\$2,630)	(\$2,697)	(\$2,766)	(\$2,640)	(\$1,557)	(\$1,395)
230 Kingsport Power Co - Distribution	(\$277)	(\$285)	(\$292)	(\$301)	(\$308)	(\$314)	(\$324)	(\$335)	(\$323)	(\$207)	(\$194)
260 Kingsport Power Co - Transmission	(\$58)	(\$58)	(\$59)	(\$59)	(\$60)	(\$60)	(\$61)	(\$62)	(\$57)	(\$29)	(\$24)
Kingsport Power Co.	(\$335)	(\$343)	(\$351)	(\$360)	(\$368)	(\$374)	(\$385)	(\$397)	(\$380)	(\$236)	(\$218)
210 Wheeling Power Co - Distribution	(\$404)	(\$413)	(\$422)	(\$431)	(\$442)	(\$447)	(\$459)	(\$471)	(¢4E1)	(\$274)	(\$248)
200 Wheeling Power Co - Transmission	(\$13)	(\$13)	(\$13)	(\$13)	(\$12)	(\$12)	(\$459)	(\$471)	(\$451) (\$9)	(\$274)	(\$246)
Wheeling Power Co.	(\$417)	(\$426)	(\$435)	(\$444)	(\$454)	(\$459)	(\$470)	(\$482)	(\$460)	(\$281)	(\$254)
400 4	(000.000)	(000 700)	(201 = 21)	(00= 0=0)	(200 400)	(000 700)	(007.000)	(000 040)	(00= 4=4)	(040445)	(0.1.1.7.1.5.)
103 American Electric Power Service Corporation  American Electric Power Service Corp	(\$23,082) ( <b>\$23,082</b> )	(\$23,799) ( <b>\$23,799</b> )	(\$24,561) ( <b>\$24,561</b> )	(\$25,350) ( <b>\$25,350</b> )	(\$26,180) ( <b>\$26,180</b> )	(\$26,709) ( <b>\$26,709</b> )	(\$27,628) ( <b>\$27,628</b> )	(\$28,613) ( <b>\$28,613</b> )	(\$27,474) <b>(\$27,474)</b>	(\$16,115) <b>(\$16,115)</b>	(\$14,745) <b>(\$14,745)</b>
American Electric Fower Service Stip	(\$25,002)	(Ψ23,133)	(ψ24,301)	(ψ25,550)	(ψ20, 100)	(ψ20,703)	(ΨΖ1,020)	(ψ20,013)	(ΨΣ1, Ψ1 Ψ)	(ψ10,113)	(ψ14,743)
143 AEP Pro Serv, Inc.	(\$6)	(\$6)	(\$6)	(\$6)	(\$6)	(\$6)	(\$6)	(\$7)	(\$7)	(\$7)	(\$8)
171 CSW Energy, Inc.	(\$25)	(\$26)	(\$26)	(\$27)	(\$27)	(\$28)	(\$29)	(\$30)	(\$30)	(\$19)	(\$18)
189 Central Coal Company	\$0 (\$24)	\$0 (#22)	\$0 (#22)	\$0 (#22)	\$0 (\$33)	\$0 (\$2.4)	\$0 (\$25)	\$0 (\$37)	\$0 (\$37)	\$0 (\$36)	\$0 (#36)
Miscellaneous	(\$31)	(\$32)	(\$32)	(\$33)	(\$33)	(\$34)	(\$35)	(\$37)	(\$37)	(\$26)	(\$26)
293 Elmwood	(\$252)	(\$260)	(\$269)	(\$279)	(\$290)	(\$297)	(\$307)	(\$318)	(\$311)	(\$114)	(\$81)
292 AEP River Operations LLC	(\$895)	(\$954)	(\$1,019)	(\$1,092)	(\$1,170)	(\$1,221)	(\$1,298)	(\$1,382)	(\$1,381)	(\$551)	(\$459)
AEP River Operations	(\$1,147)	(\$1,214)	(\$1,288)	(\$1,371)	(\$1,460)	(\$1,518)	(\$1,605)	(\$1,700)	(\$1,692)	(\$665)	(\$540)
270 Cook Coal Terminal	(\$96)	(\$98)	(\$100)	(\$103)	(\$105)	(\$106)	(\$109)	(\$111)	(\$105)	(\$58)	(\$51)
AEP Generating Company	(\$96)	(\$98)	(\$100)	(\$103)	(\$105)	(\$106)	(\$109)	(\$111)	(\$105)	(\$58)	(\$51)
104 Cardinal Operating Company	(\$1,588)	(\$1,634)	(\$1,676)	(\$1,725)	(\$1,776)	(\$1,809)	(\$1,867)	(\$1,926)	(\$1,854)	(\$1,105)	(\$1,008)
181 Ohio Power Co - Generation	(\$7,250)	(\$7,405)	(\$7,554)	(\$7,716)	(\$7,883)	(\$7,967)	(\$8,175)	(\$8,394)	(\$7,949)	(\$4,971)	(\$4,732)
AEP Generation Resources - FERC	(\$8,838)	(\$9,039)	(\$9,230)	(\$9,441)	(\$9,659)	(\$9,776)	(\$10,042)	(\$10,320)	(\$9,803)	(\$6,076)	(\$5,740)
290 Conesville Coal Preparation Company	(\$94)	(\$95)	(\$97)	(\$98)	(\$100)	(\$100)	(\$101)	(\$102)	(\$96)	(\$61)	(\$56)
AEP Generation Resources - SEC	(\$8,932)	(\$9,134)	(\$9,327)	(\$9,539)	(\$9,759)	(\$9,876)	(\$10,143)	(\$10,422)	(\$9,899)	(\$6,137)	(\$5,796)
175 AEP Energy Partners  AEP Energy Supply	(\$6) <b>(\$8,938)</b>	(\$11) <b>(\$9,145)</b>	(\$17) <b>(\$9,344)</b>	(\$22) <b>(\$9,561)</b>	(\$29) <b>(\$9,788)</b>	(\$33) <b>(\$9,909)</b>	(\$40) <b>(\$10,183)</b>	(\$48) <b>(\$10,470)</b>	(\$53) <b>(\$9,952)</b>	(\$40) <b>(\$6,177)</b>	(\$46) <b>(\$5,842)</b>
Life y outpris	(40,000)	(ψυ, 1+υ)	(43,374)	(40,001)	(43,703)	(43,303)	(ψ.13,103)	(ψ.υ,πιυ)	(40,302)	(ψο, 177)	(40,072)
Total	(\$98,329)	(\$100,966)	(\$103,706)	(\$106,567)	(\$109,561)	(\$111,300)	(\$114,657)	(\$118,174)	(\$113,495)	(\$67,049)	(\$60,828)

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

Page 49 of 58

# AMERICAN ELECTRIC POWER NON-UMWA POSTRETIREMENT WELFARE PLAN ESTIMATED 2016 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	\$109,703,825	\$8,862,631	\$141,979,110	\$603,000	\$4,501,669	(\$9,314,694)	(\$5,097,397)	\$1,201,360	(\$8,106,062)
215 Appalachian Power Co Generation	\$91,088,992	\$7,038,816	\$117,887,722	\$512,229	\$3,745,033	(\$7,734,153)	(\$4,162,884)	\$997,510	(\$6,642,265)
150 Appalachian Power Co Transmission	\$11,645,664	\$845,760	\$15,071,863	\$2,914	\$477,279	(\$988,806)	(\$781,538)	\$127,531	(\$1,162,620)
Appalachian Power Co FERC	\$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)
225 Cedar Coal Co	\$742,234	\$105,401	\$960,602	\$0	\$29,328	(\$63,021)	(\$8,202)	\$8,128	(\$33,767)
Appalachian Power Co SEC	\$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)
211 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)
147 AEP Texas Central Company - Generation	\$0	\$0	\$0	\$0	\$0	\$0	(\$15,337)	\$0	(\$15,337)
169 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)
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)
170 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)
132 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)
190 Indiana Michigan Power Co Nuclear	\$49,509,414	\$3,245,159	\$64,075,273	\$801,769	\$2,069,983	(\$4,203,728)	(\$3,561,730)	\$542,175	(\$4,351,531)
120 Indiana Michigan Power Co Transmission	\$11,185,198	\$736,928	\$14,475,926	\$68,522	\$462,786	(\$949,709)	(\$596,815)	\$122,488	(\$892,728)
280 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)
202 Price River Coal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Indiana Michigan Power Co SEC	\$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)
110 Kentucky Power Co Distribution	\$19,363,295	\$1,440,194	\$25,060,050	\$121,759	\$797,829	(\$1,644,092)	(\$1,210,578)	\$212,046	(\$1,723,036)
117 Kentucky Power Co Generation	\$12,004,481	\$894,823	\$15,536,245	\$39,308	\$493,044	(\$1,044,092)	(\$611,828)	\$131,460	(\$967,288)
180 Kentucky Power Co Transmission	\$1,186,487	\$91,158	\$1,535,556	\$231	\$48,519	(\$100,742)	(\$198,150)	\$12,993	(\$237,149)
600 Kentucky Power Co Kammer Actives	\$965,160	\$20,359	\$1,249,114	\$25,270	\$41,665	(\$81,949)	(\$42,530)	\$10,569	(\$46,975)
701 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 Kentucky Power Co Mitchell Inactives	\$9,983,532	\$950,944	\$12,920,725	\$0	\$404,303	(\$847,678)	(\$200,743)	\$109,329	(\$534,789)
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)
Remucky Fower Co.	φ40,20 <i>1</i> ,004	φ3,403,43 <i>1</i>	<b>\$02,400,220</b>	φ330, 1 <del>44</del>	\$1,992,300	(\$4,050,253)	(\$2,424,350)	φ320,373	(\$3,003,004)
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)
160 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)
one rower oc.	ψ100,000,110	Ψ12,011,100	Ψ200,030,100	ψ0-10,000	ψ0,000,000	(ψ10,001,000)	(40,022,010)	ψ1,14 <u>2</u> ,110	(\$11,515,521)
167 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)
198 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)
114 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)
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)
Tubilo del vice del di citationia	ψ14,040,001	ψ0,000,400	ψου,ου-,ου i	ψουτ, <del>112</del>	ψ0,000,010	(ψυ,υυυ, του)	(\$4,200,000)	ψ020,720	(40,011,000)
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 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)
161 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)
111 Southwestern Electric Power Co Texas - Transmission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
194 Southwestern Electric Power Co Transmission	\$4,982,230	\$359,672	\$6,448,021	\$41,784	\$205,957	(\$423,029)	(\$280,205)	\$54,560	(\$400,933)
Southwestern Electric Power Co.	\$82,867,484	\$5,794,466	\$107,247,415	\$823,957	\$3,435,035	(\$7,036,083)	(\$5,155,535)	\$907,478	(\$7,025,148)
Oddine Stern Electric Fower Co.	ψοΣ,σσ1,4σ4	ψο,1 ο τ, το ο	Ψ101,241,410	<b>4020,007</b>	ψ0,400,000	(ψ1,000,000)	(ψο, 1ου, ουσ)	ψ501,410	(\$1,020,140)
119 AEP Texas North Company - Distribution	\$21,779,193	\$1,578,470	\$28,186,715	\$154,483	\$898,988	(\$1,849,220)	(\$1,276,048)	\$238,503	(\$1,833,294)
166 AEP Texas North Company - Generation	\$6,391,584	\$559,204	\$8,272,012	\$0	\$259,883	(\$542,694)	(\$67,677)	\$69,994	(\$280,494)
192 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)
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230 Kingsport Power Co Distribution	\$4,219,814	\$338,834	\$5,461,299	\$31,314	\$173,548	(\$358,294)	(\$177,403)	\$46,211	(\$284,624)
260 Kingsport Power Co Transmission	\$532,449	\$52,708	\$689,098	\$0	\$21,521	(\$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)
200 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)
143 AEP Pro Serv, Inc.	\$147,868	\$18,498	\$191,371	\$0	\$5,895	(\$12,555)	(\$1,133)	\$1,619	(\$6,174)
189 Central Coal Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
171 CSW Energy, Inc.	\$307,007	\$23,659	\$397,330	\$0	\$12,550	(\$26,067)	(\$15,366)	\$3,362	(\$25,521)
Miscellaneous	\$454,875	\$42,157	\$588,701	\$0	\$18,445	(\$38,622)	(\$16,499)	\$4,981	(\$31,695)
OTO Ocal Ocal Torreit	** **	**- :-	A. =a: ==:	***	*		·** - · - ·	*** ==	
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)
404 October October October	004 010 15	M4 004 ===	007.004.40-	0400 TO-	0000 00-	(04 646 44 ::	(04 410 000)	0000 7:-	/04 COO =0 ::
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)
181 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)
290 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)
175 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)
202 Elmurad	Ø4 044 00C	670 401	00 040 540	<b>674 500</b>	¢70.04=	/64E4 070	(6070 007)	640.070	(0000 00 ()
293 Elmwood	\$1,814,660	\$72,121	\$2,348,540	\$71,533	\$78,647	(\$154,079)	(\$276,067)	\$19,872	(\$260,094)
292 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)
AEP 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)
Total	\$1,300,921,179	\$96,048,090	\$1,683,657,166	\$10,584,479	¢52 740 244	(\$110,458,160)	(\$69,056,806)	\$14 246 242	(\$100,964,964)
ı Jiai	φ1,300,921,179	φ <del>σ</del> υ,040,090	ψ1,000,007,100	φ10,J04,479	\$53,719,211	(400, 100)	(\$00,000,000)	\$14,246,312	(\$100,304,304)

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

UMWA Postretirement Health Care P軸向: August 14, 2017 Item No. 85 Attachment 1 Page 50 of 58

Part		Accumulated	Expected Net				Expected			Net Periodic
14   April	Location									Postretirement
20   Content	Location	Benefit Obligation	rayments	UI ASSEIS	Cost	Cost	Assets	F30	(G)/L	Berleill Cost
Secretary   Process   Company   Co	• •						,			
Separate   Property Co FEED   1922-2079   1922-20	• •									
Page	***									
271   April   March   Company   Co	225 Cedar Coal Co						(\$58,505)			(\$33,051)
167   Per Para Certain Corpus, - Termination   182,000   281,000	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)
167   Per Para Certain Corpus, - Termination   182,000   281,000	211 AEP Texas Central Company - Distribution	\$75,300,437	\$5,894,661	\$102,312,344	\$511,628	\$3,280,372	(\$6,715,972)	(\$3,881,048)	\$715,149	(\$6,089,871)
APT Traves Current Cec.   1962-206-206   1964-206   1	147 AEP Texas Central Company - Generation	\$0	\$0	\$0	\$0	\$0	\$0	(\$15,337)	\$0	(\$15,337)
Tell   Part										
12   12   12   13   13   13   13   13	AEP Texas Central Co.	\$82,236,385	\$6,412,833	\$111,736,368	\$570,350	\$3,583,602	(\$7,334,582)	(\$4,288,306)	\$781,022	(\$6,687,914)
1901   Color Michigan Power Co Histories   940-254-035   53-31-163   185-724-045   1870-580   52-13-162   181-53-525   53-162-00   181-52-02   18	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)
220   104   105										
			, ,							
119 Kentacky Power Co Dasibation 13 1 - Section 1										
17   Mentucky Power Co Temmination   \$11,469,622   \$881,461   \$15,576,172   \$34,865   \$867,999   \$(8),002.449)   \$(811,828)   \$10,8875   \$(8986,948)   \$(800	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)
100 Nerticky/Power Co Timmerination   \$1,26.770   \$88.895   \$1,530.695   \$2.26   \$496.772   \$100.470   \$191.81,500   \$20.828.831)   \$100.0000   \$20.0000   \$100.00000   \$100.0000   \$100.00000   \$100.0000	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)
BOD Nemburky Prover Co Hammer Actives   Sept. 253   \$37,772   \$1,325,531   \$24,722   \$45,059   \$68,855   \$642,259   \$24,252,159   \$24,252										
770   Netricky Power Co Michell Anchines   \$4,685.304   \$515,357   \$8,774.238   \$16,599   \$220,522   \$26,420,204   \$169,779   \$41,707   \$16,181,122   \$10,700   \$10,000   \$										
Venuchy Power Co Institution Institution   \$4,03,977.20   \$5,00,173.20   \$10,00,000   \$10,0										
Control Prover Co.   1446,389,762   33,61637   \$53,004,760   \$328,037   \$3,044,422   \$4,177,689   \$24,045,96   \$34,051,190   \$31,045,190   \$10,000   \$10,0										
190 Ohio Power Co Transmission	· · · · · · · · · · · · · · · · · · ·				\$328,937					
190 Ohio Power Co Transmission	250 Ohio Bower Co. Distribution	¢424 E40 200	¢40 070 040	¢100 000 040	¢040.040	¢E 040 447	(\$14.000 E40)	(\$E 900 000)	¢1 077 707	(\$0.044.FEQ)
Ohio Power Co.   S151,993,203   \$12,192,297   \$205,972,988   \$325,307   \$6,887,525   \$(\$13,20,406)   \$(\$5,822,510)   \$31,493,723   \$(\$11,902,407)   \$11,902,407   \$11,90								(, -, , - ,		
189 Public Senue Co. of Oklahoma - Generation   \$21,325,201   \$1,539,040   \$22,637   \$326,077   \$336,077   \$395,031   \$1,91,974   \$1,406,622   \$222,531   \$220,577   \$14 Public Service Co. of Oklahoma - Transmission   \$35,143,937   \$354,887   \$351,898   \$365,0197   \$3,148,207   \$4,289,650   \$363,999   \$4,200,699   \$3,240,247   \$4,289,650   \$363,999   \$4,200,699   \$4,289,600   \$363,999   \$4,200,699   \$4,289,600   \$4,2				, ., .					,	
189 Public Senue Co. of Oklahoma - Generation   \$21,325,201   \$1,539,040   \$22,637   \$326,077   \$336,077   \$395,031   \$1,91,974   \$1,406,622   \$222,531   \$220,577   \$14 Public Service Co. of Oklahoma - Transmission   \$35,143,937   \$354,887   \$351,898   \$365,0197   \$3,148,207   \$4,289,650   \$363,999   \$4,200,699   \$3,240,247   \$4,289,650   \$363,999   \$4,200,699   \$4,289,600   \$363,999   \$4,200,699   \$4,289,600   \$4,2										
114 Public Service Co. of Oklahoma Transmission   \$5,143,937   \$394,165   \$354,868   \$325,041   \$454,973   \$374,474   \$42,493,769   \$883,859   \$443,940   \$443,940   \$444,940   \$454,940   \$443,940   \$444,940   \$443,940   \$444,940   \$443,940   \$444,940   \$443,940   \$443,940   \$444,940   \$443,940   \$444,940   \$443,940							,			
Public Service Co. of Oklahoma  \$72,020,999 \ \$8,481,776 \ \$97,856,591 \ \$980,197 \ \$3,148,070 \ (84,423,447) \ (84,289,650) \ \$883,999 \ (82,200,949) \ \$159 Southwestern Electric Power Co Centeration \$31,061,504 \ \$2,237,402 \ \$42,203,671 \ \$260,970 \ \$1,300,615 \ (82,770,327) \ \$31,7543 \ \$62,652,709 \ \$1,300,615 \ (82,770,327) \ \$31,7543 \ \$62,652,709 \ \$1,300,615 \ (82,770,327) \ \$150,000,610 \ \$10										
188 Southwestern Electric Power Co Tears—Distribution 15 30, 195, 237, 1944 52, 165, 000 \$40, 451, 110 \$335, 700 \$1, 310, 7543 \$1, 326, 528) \$1, 327, 313 \$1, 333, 321, 321										
188 Southwestern Electric Power Co Tears—Distribution 15 30, 195, 237, 1944 52, 165, 000 \$40, 451, 110 \$335, 700 \$1, 310, 7543 \$1, 326, 528) \$1, 327, 313 \$1, 333, 321, 321	450 W 4 50 W 50 O 50 W W	*******	** ***		****	** ***	(40 00-)	(0.1 = 0.1 0.0=)	****	(40,000,000)
161 Southwestern Electric Power Co Texas - Institutution   154 4,458,802   150,60,247   151,90,664,809   128,725   150,00,500   150   150,000,500   150   150,000,500   150   150,000,500   150   150,000,500,500   150,000,5										
111 Southwestern Electric Power Co Transmission										
Southwestern Electric Power Co.   \$80,087,315   \$5,822,466   \$108,616,300   \$806,292   \$3,510,650   \$(7,142,999)   \$(5,155,555)   \$750,612   \$(7,220,899)   \$198,768   \$1198,768   \$198,7										
119 AEP Texas North Company - Distribution										,
166 AEP Texas North Company - Generation	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)
166 AEP Texas North Company - Generation	119 AEP Texas North Company - Distribution	\$20,928,922	\$1,649,658	\$28,436,582	\$151,171	\$911,895	(\$1,866,630)	(\$1,276,048)	\$198,768	(\$1,880,844)
AEP Texas North Co.										
230 Kingsport Power Co Distribution \$4,023,313 \$324,604 \$5,466,563 \$3,0,643 \$175,205 \$(336,835) \$(\$177,403) \$38,211 \$(\$292,179) \$260 Kingsport Power Co Transmission \$430,501 \$48,689 \$70,653 \$0 \$21,128 \$(\$44,023) \$(\$40,419) \$4,688 \$(\$58,626) \$1,000 \$4,516,904 \$373,293 \$6,137,216 \$30,643 \$196,333 \$(\$402,859) \$(\$217,822) \$42,899 \$(\$535,085) \$210 Wheeling Power Co Distribution \$5,359,526 \$453,431 \$7,282,105 \$31,966 \$232,827 \$478,011) \$(\$25,013) \$50,901 \$42,899 \$(\$12,822) \$42,899										
280 Kingsport Power Co Transmission \$493,591 \$48,889 \$670,653 \$0 \$21,128 \$(\$44,023) \$(\$40,419)\$ \$4,688 \$(\$55,626)\$ \$10,000 \$4,618 \$4,516,904 \$373,293 \$6,137,216 \$30,643 \$196,333 \$(\$402,885) \$(\$217,822)\$ \$42,899 \$(\$550,805)\$ \$210 Wheeling Power Co Distribution \$5,359,626 \$453,431 \$7,282,105 \$31,966 \$232,527 \$(\$478,011) \$(\$229,071) \$50,901 \$(\$421,689)\$ \$200 Wheeling Power Co Transmission \$272,617 \$38,227 \$370,411 \$50 \$11,417 \$(\$24,314) \$(\$22,613) \$2,589 \$(\$12,921)\$ \$43,609 \$1,600	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	(\$2,476,396)
Kingsport Power Co. — 1	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)
210 Wheeling Power Co Distribution \$5,350,526 \$453,431 \$7,282,105 \$31,966 \$222,527 \$(\$478,011) \$(\$259,071) \$50,001 \$(\$421,688) 200 Wheeling Power Co Transmission \$272,617 \$38,227 \$370,411 \$0 \$11,417 \$(\$24,314) \$(\$2,613) \$2,589 \$(\$12,921) \$2,706,000 \$35,632,143 \$491,655 \$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) \$496,7839 \$391,484,167 \$3,018,269 \$12,664,317 \$(\$25,697,750) \$(\$17,282,221) \$2,736,422 \$(\$24,560,963) \$496,7839 \$391,484,167 \$3,018,269 \$12,664,317 \$(\$25,697,750) \$(\$17,282,221) \$2,736,422 \$(\$24,560,963) \$496,7839 \$391,484,167 \$3,018,269 \$12,664,317 \$(\$25,697,750) \$(\$17,282,221) \$2,736,422 \$(\$24,560,963) \$496,7839 \$391,484,167 \$3,018,269 \$12,664,317 \$(\$25,697,750) \$(\$17,282,221) \$2,736,422 \$(\$24,560,963) \$496,7839 \$391,484,167 \$3,018,269 \$12,664,317 \$(\$25,697,750) \$(\$17,282,221) \$2,736,422 \$(\$24,560,963) \$496,7839 \$391,484,167 \$3,018,269 \$12,664,317 \$(\$25,697,750) \$(\$17,282,221) \$2,736,422 \$(\$24,560,963) \$496,7839 \$391,484,167 \$3,018,269 \$12,664,317 \$(\$25,697,750) \$(\$17,282,221) \$2,736,422 \$(\$24,560,963) \$496,7839 \$391,484,167 \$3,018,269 \$12,664,317 \$(\$25,697,750) \$(\$17,282,221) \$2,736,422 \$(\$24,560,963) \$496,740 \$496,7839 \$496,740 \$496										
200 Wheeling Power Co Transmission   \$272,617   \$38,227   \$370,411   \$0   \$11,417   \$(\$24,314)   \$(\$2,613)   \$2,2589   \$(\$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)   \$10,34 merican 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)   \$143, AEP Pro Serv, Inc.   \$133,195   \$19,647,839   \$391,484,167   \$3,018,269   \$12,664,317   \$(\$25,697,750)   \$(\$17,282,221)   \$2,736,422   \$24,560,963)   \$143, AEP Pro Serv, Inc.   \$133,195   \$19,067   \$180,975   \$0   \$5,509   \$(\$11,880)   \$(\$1,133)   \$5,2736,422   \$24,560,963)   \$19,067   \$180,975   \$0   \$5,509   \$0   \$0   \$0   \$0   \$0   \$0   \$0	Kingsport Power Co.	\$4,516,904	\$373,293	\$6,137,216	\$30,643	\$196,333	(\$402,858)	(\$217,822)	\$42,899	(\$350,805)
200 Wheeling Power Co Transmission   \$272,617   \$38,227   \$370,411   \$0   \$11,417   \$(\$24,314)   \$(\$2,613)   \$2,2589   \$(\$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)   \$10,34 merican 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)   \$143, AEP Pro Serv, Inc.   \$133,195   \$19,647,839   \$391,484,167   \$3,018,269   \$12,664,317   \$(\$25,697,750)   \$(\$17,282,221)   \$2,736,422   \$24,560,963)   \$143, AEP Pro Serv, Inc.   \$133,195   \$19,067   \$180,975   \$0   \$5,509   \$(\$11,880)   \$(\$1,133)   \$5,2736,422   \$24,560,963)   \$19,067   \$180,975   \$0   \$5,509   \$0   \$0   \$0   \$0   \$0   \$0   \$0	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)
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	•									
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)           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	Wheeling Power Co.	\$5,632,143	\$491,658	\$7,652,516	\$31,966	\$243,944	(\$502,325)	(\$261,684)	\$53,490	(\$434,609)
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)           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	103 American Electric Power Senice Corporation	\$288 126 807	\$19 647 830	\$391 484 167	\$3 018 260	\$12 664 317	(\$25 697 750)	(\$17 282 221)	\$2 736 422	(\$24.560.963)
143 AEP Pro Serv, Inc. 189 Central Coal Company 180 Superior Str. 180,975 Superior Str.										
189 Central Coal Company	·				,.	, , , , , ,	(, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(, , , , ,	. ,	
171 CSW Energy, Inc.     Miscellaneous     \$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     \$20,481,059     \$1,520,125     \$27,828,061     \$13,251,255     \$27,828,061     \$136,862     \$895,780     \$895,780     \$8,746,899     \$8,345,355     \$88,248,795     \$118,552,541     \$9,853,618     \$161,079,920     \$553,456     \$5,140,503     \$48,247,23     \$88,746,899     \$48,359,566     \$931,412     \$89,374,482     \$111,286     \$111,28										
Miscellaneous         \$424,565         \$34,511         \$576,866         \$0         \$18,337         (\$37,867)         (\$16,499)         \$4,032         (\$31,997)           270 Cook Coal Terminal AEP Generating Company         \$1,112,277         \$84,287         \$1,511,275         \$7,456         \$48,512         (\$99,203)         (\$67,747)         \$10,564         (\$100,418)           104 Cardinal Operating Company         \$20,481,059         \$1,520,125         \$27,828,061         \$176,862         \$895,780         (\$1,826,686)         (\$1,116,823)         \$194,514         (\$1,676,353)           181 Ohio Power Co Generation         \$98,071,482         \$8,333,493         \$133,251,859         \$376,594         \$4,244,723         (\$8,746,899)         (\$4,359,566)         \$931,412         (\$7,553,736)           AEP Generation Resources - FERC         \$118,552,541         \$9,853,618         \$161,079,920         \$553,456         \$5,140,503         \$10,573,585         \$55,468,899         \$1,125,926         \$9,230,089           290 Conesville Coal Preparation Company         \$1,232,689         \$111,286         \$1,674,881         \$0         \$55,405         \$5,140,503         \$10,573,585         \$5,147,633         \$11,707         \$99,6795           AEP Generation Resources - SEC         \$119,785,230         \$9,964,904         \$162,754,801										
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 Cardinal Operating Company \$20,481,059 \$1,520,125 \$27,828,061 \$176,862 \$895,780 (\$1,826,686) (\$1,116,823) \$194,514 (\$1,676,353) \$181 Ohio Power Co Generation \$98,071,482 \$8,333,493 \$133,251,859 \$376,594 \$4,244,723 (\$8,746,889) (\$4,359,566) \$931,412 (\$7,553,736) \$4 Generation Resources - FERC \$118,552,541 \$9,853,618 \$161,079,920 \$553,456 \$5,140,503 (\$10,573,585) (\$5,476,389) \$11,125,926 (\$9,20,089) \$209 Conesville Coal Preparation Company \$1,232,689 \$111,286 \$1,674,881 \$0 \$52,995 (\$109,942) (\$51,555) \$11,707 (\$96,795) \$4 EP Generation Resources - SEC \$119,785,230 \$9,964,904 \$162,754,801 \$553,456 \$5,193,498 (\$10,683,527) (\$5,527,944) \$1,137,633 (\$9,326,884) \$175 AEP Energy Partners \$805,786 \$11,012 \$1,094,839 \$41,514 \$37,883 (\$71,867) (\$31,686) \$7,653 (\$16,503) \$4 EP 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) \$294 AEP River Operations LLC \$10,996,631 \$403,227 \$14,941,362 \$590,391 \$512,443 (\$980,779) (\$1,245,634) \$104,438 (\$10,19,141) \$4 AEP River Operations	•••									
AEP Generating Company \$1,112,277 \$84,287 \$1,511,275 \$7,456 \$48,512 (\$99,203) (\$67,747) \$10,564 (\$100,418) \$10.4 Cardinal Operating Company \$20,481,059 \$1,520,125 \$27,828,061 \$176,862 \$895,780 (\$1,826,686) (\$1,116,823) \$194,514 (\$1,676,353) \$181 Ohio Power Co Generation \$98,071,482 \$8,333,493 \$133,251,859 \$376,594 \$4,244,723 (\$8,746,899) (\$4,359,566) \$931,412 (\$7,553,736) \$4EP Generation Resources - FERC \$118,552,541 \$9,853,618 \$161,079,920 \$553,456 \$5,140,503 (\$10,573,585) (\$5,476,389) \$1,125,926 (\$9,230,089) \$10.4 Company \$1,232,689 \$111,286 \$1,674,881 \$0 \$52,995 (\$109,942) (\$51,555) \$11,707 (\$96,795) \$4EP Generation Resources - SEC \$119,785,230 \$9,964,904 \$162,754,801 \$553,456 \$5,193,498 (\$10,683,527) (\$5,527,944) \$1,137,633 (\$9,325,884) \$175 AEP Energy Partners \$805,786 \$11,012 \$1,094,839 \$41,514 \$37,883 (\$71,867) (\$31,686) \$7,653 (\$16,503) \$4EP 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 (\$9,343,3877) \$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) \$4EP 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)		,					. , ,	. , ,		. , ,
104 Cardinal Operating Company \$20,481,059 \$1,520,125 \$27,828,061 \$176,862 \$895,780 (\$1,826,686) (\$1,116,823) \$194,514 (\$1,676,353) \$181 Ohio Power Co Generation \$98,071,482 \$8,333,493 \$133,251,859 \$376,594 \$4,244,723 (\$8,746,899) (\$4,359,566) \$931,412 (\$7,553,736) \$4EP Generation Resources - FERC \$118,552,541 \$9,853,618 \$161,079,920 \$553,456 \$5,140,503 (\$10,573,585) (\$5,476,389) \$1,125,926 (\$9,230,089) \$290 Conesville Coal Preparation Company \$1,232,689 \$111,286 \$1,674,881 \$0 \$553,456 \$5,140,503 (\$10,573,585) (\$5,476,389) \$1,125,926 (\$9,230,089) \$175 AEP Generation Resources - SEC \$119,785,230 \$9,964,904 \$162,754,801 \$553,456 \$5,193,498 (\$10,683,527) (\$5,527,944) \$1,137,633 (\$9,326,884) \$175 AEP Energy Partners \$805,786 \$11,1012 \$1,094,839 \$41,514 \$37,883 (\$71,867) (\$31,686) \$7,653 (\$1,503) 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) \$294 AEP River Operations LLC \$10,996,631 \$403,227 \$14,941,362 \$590,391 \$512,443 (\$980,779) (\$1,245,634) \$104,438 (\$10,191,141) AEP River Operations										
181 Ohio Power Co Generation \$98,071,482 \$8,333,493 \$133,251,859 \$376,594 \$4,244,723 (\$8,746,899) (\$4,359,566) \$931,412 (\$7,553,736) AEP Generation Resources - FERC \$118,552,541 \$9,853,618 \$161,079,920 \$553,456 \$5,140,503 (\$10,573,585) (\$5,476,889) \$1,125,926 (\$9,230,089) \$1,123,2689 \$111,286 \$1,674,881 \$0 \$52,995 (\$109,942) (\$51,555) \$11,707 (\$96,795) AEP Generation Resources - SEC \$119,785,230 \$9,964,904 \$162,754,801 \$553,456 \$5,193,498 (\$10,683,527) (\$5,527,944) \$1,137,633 (\$9,326,884) \$175 AEP Energy Partners \$805,786 \$11,012 \$1,094,839 \$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) \$129,292 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	AEP Generating Company	\$1,112,277	\$84,287	\$1,511,275	\$7,456	\$48,512	(\$99,203)	(\$67,747)	\$10,564	(\$100,418)
181 Ohio Power Co Generation \$98,071,482 \$8,333,493 \$133,251,859 \$376,594 \$4,244,723 (\$8,746,899) (\$4,359,566) \$931,412 (\$7,553,736) AEP Generation Resources - FERC \$118,552,541 \$9,853,618 \$161,079,920 \$553,456 \$5,140,503 (\$10,573,585) (\$5,476,889) \$1,125,926 (\$9,230,089) \$1,123,2689 \$111,286 \$1,674,881 \$0 \$52,995 (\$109,942) (\$51,555) \$11,707 (\$96,795) AEP Generation Resources - SEC \$119,785,230 \$9,964,904 \$162,754,801 \$553,456 \$5,193,498 (\$10,683,527) (\$5,527,944) \$1,137,633 (\$9,326,884) \$175 AEP Energy Partners \$805,786 \$11,012 \$1,094,839 \$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) \$129,292 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	104 Cardinal Operating Company	\$20,481,059	\$1,520,125	\$27,828,061	\$176,862	\$895,780	(\$1,826,686)	(\$1,116,823)	\$194,514	(\$1,676,353)
290 Conesville Coal Preparation Company \$1,232,689 \$111,286 \$1,674,881 \$0 \$55,995 (\$109,942) \$51,555) \$11,707 (\$96,795) AEP Generation Resources - SEC \$119,785,230 \$9,964,904 \$162,754,801 \$53,456 \$5,193,498 (\$10,683,527) (\$5,527,944) \$1,137,633 (\$9,326,884) \$175 AEP Energy Partners \$805,786 \$11,012 \$1,094,839 \$41,514 \$37,883 (\$71,867) (\$31,686) \$7,653 (\$16,03) 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 (\$10,19141) AEP River Operations	181 Ohio Power Co Generation	\$98,071,482	\$8,333,493	\$133,251,859	\$376,594	\$4,244,723	(\$8,746,899)	(\$4,359,566)	\$931,412	
AEP Generation Resources - SEC \$119,785,230 \$9,964,904 \$162,754,801 \$553,456 \$5,193,498 (\$10,683,527) (\$5,527,944) \$1,137,633 (\$9,326,884) \$175 AEP Energy Partners \$805,786 \$11,012 \$1,094,839 \$41,514 \$37,883 (\$71,867) (\$51,867) (\$531,686) \$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) \$1293 Elmwood \$1,863,753 \$86,055 \$2,532,322 \$69,999 \$85,104 (\$166,226) (\$276,067) \$17,701 (\$269,489) \$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 LLC \$12,860,384 \$489,282 \$17,473,684 \$660,390 \$597,547 (\$1,147,005) (\$1,521,701) \$122,139 (\$1,288,630)										
175 AEP Energy Partners         \$805,786         \$11,012         \$1,094,839         \$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)							* '	,		
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)										
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)										
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)										
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)		Ţ. <u>1,000,00</u> 4	Ţ-00,20 <u>2</u>	Ţ,Ŧ/0,00 <b>Ŧ</b>	<b>4000,000</b>	4301 ju-11	(+.,1,000)	(+.,021,101)	Ţ.ZZ, 103	(4.,200,000)
	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)



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

Page 51 of 58

# 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		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	\$577,422	\$4,540,651	(\$9,303,915)	(\$5,097,397)	\$796,569	(\$8,486,670)
215 Appalachian Power Co Generation	\$83,033,862	\$6,867,642	\$118,535,727	\$490,501	\$3,806,193	(\$7,784,936)	(\$4,162,884)	\$666,519	(\$6,984,607)
150 Appalachian Power Co Transmission	\$10,620,250	\$812,307	\$15,161,032	\$2,791	\$485,526	(\$995,714)	(\$781,538)	\$85,250	(\$1,203,685)
Appalachian Power Co FERC	\$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	\$0	\$25,512	(\$54,410)	(\$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)
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Indiana Michigan Power Co SEC	\$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)
marana mionigan i ower oo. OLO	ψ140,001,024	ψ11,000,000	Ψ201,000,102	ψ1,020,402	ψ0,7 10,043	(ψ10,041,000)	(45,421,515)	ψ1,100,400	(\$10,001,200)
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 Distribution	\$17,733,236 \$10,948,654	\$861,138	\$15,629,848	\$37,640	\$501,634	(\$1,026,504)	(\$611,828)	\$87,886	(\$1,799,693)
· · · · · · · · · · · · · · · · · · ·				\$37,640 \$221		(\$1,026,504)	(\$011,828) (\$198,150)		,
180 Kentucky Power Co Transmission	\$1,072,021 \$1,012,374	\$83,721	\$1,530,373		\$48,966		,	\$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	\$4,949,783	\$398,472	\$7,066,107	\$50,785	\$228,173	(\$464,073)	(\$313,349)	\$39,732	(\$458,732)
Public Service Co. of Oklahoma	\$69,260,986	\$5,401,894	\$98,874,135	\$636,257	\$3,193,312	(\$6,493,644)	(\$4,289,650)	\$555,963	(\$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)
Soddiwestern Electric Fower Co.	ψ11,513,244	ψ3,003,337	\$110,405,427	\$103,003	ψ3,370,013	(\$1,254,101)	(\$5,155,555)	<b>\$021,123</b>	(\$1,425,505)
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)		\$45,094	(\$294,965)
		\$218,010					(\$67,677)		
192 AEP Texas North Company - Transmission	\$2,799,129		\$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)
000 I/C I B O	00.044.000	0007.000	<b>AF 400 004</b>	000 000	0470.057	(0000 474)	(0477 400)	000 000	(0000 074)
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	\$458,898	\$39,867	\$655,104	\$0	\$20,862	(\$43,025)	(\$40,419)	\$3,684	(\$58,898)
Kingsport Power Co.	\$4,303,700	\$367,696	\$6,143,785	\$29,986	\$197,219	(\$403,499)	(\$217,822)	\$34,547	(\$359,569)
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)
103 American Electric Power Service Corporation	\$279,812,779	\$19,791,529	\$399,449,216	\$2,953,561	\$12,966,805	(\$26,234,174)	(\$17,282,221)	\$2,246,081	(\$25,349,948)
American Electric Power Service Corporation	\$279,812,779	\$19,791,529	\$399,449,216	\$2,953,561	\$12,966,805	(\$26,234,174)	(\$17,282,221)	\$2,246,081	(\$25,349,948)
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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)
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270 Cook Coal Terminal	\$1,067,369	\$92,072	\$1,523,732	\$7,296	\$48,885	(\$100,072)	(\$67,747)	\$8,568	(\$103,070)
AEP Generating Company	\$1,067,369	\$92,072	\$1,523,732	\$7,296	\$48,885	(\$100,072)	(\$67,747)	\$8,568	(\$103,070)
ALI Constantly Company	ψ1,001,309	ψ3 <b>2,</b> 01 <b>2</b>	ψ1,523,132	φ1,230	ψ-0,005	(ψ100,012)	(401,141)	φυ, υσο	(ψ.υυ,υτυ)
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)
									(\$7,715,908) ( <b>\$9,440,693)</b>
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	
290 Conesville Coal Preparation Company	\$1,156,425	\$115,275	\$1,650,865	\$0 \$544.500	\$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)

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

UMWA Postretirement Health Care 呼噜问: August 14, 2017 Item No. 85 Attachment 1 Page 52 of 58

	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	\$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	<b>\$15,591,946</b> \$80,730	\$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 Appalachian Power Co SEC	\$510,429 <b>\$184,228,557</b>	\$15,672,676	\$766,277 <b>\$276,571,355</b>	\$0 <b>\$1,047,759</b>	\$23,528 <b>\$8,876,779</b>	(\$50,369) (\$18,179,474)	(\$8,202) (\$10,050,021)	\$3,340 <b>\$1,205,522</b>	(\$31,703) <b>(\$17,099,435)</b>
, pp. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.	<b>4.0.,220,00</b> .	Ų.0,0.2,0.0	<b>42.</b> 0,0. 1,000	<b>\$1,011,100</b>	40,010,110	(4.0,0,)	(4:0,000,02:)	<b>V</b> .,200,022	(\$11,000,100)
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 - Generation	\$0	\$0	\$0	\$0	\$0	\$0	(\$15,337)	\$0	(\$15,337)
169 AEP Texas Central Company - Transmission <b>AEP Texas Central Co.</b>	\$6,435,861 <b>\$75,459,958</b>	\$508,521 <b>\$6,195,355</b>	\$9,661,775 <b>\$113,283,539</b>	\$56,231 <b>\$546,156</b>	\$312,047 <b>\$3,647,311</b>	(\$635,084) <b>(\$7,446,307)</b>	(\$391,921) ( <b>\$4,288,306</b> )	\$42,114 <b>\$493,781</b>	(\$616,613) <b>(\$7,047,365)</b>
ALI TEXAS GETTIAL GO.	ψ13,433,330	ψ0,133,333	ψ113,203,333	ψ3 <del>-1</del> 0,130	ψ3,047,311	(\$1,440,501)	(\$4,200,300)	ψ <del>-</del> 33,761	(ψ1,041,303)
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 120 Indiana Michigan Power Co Transmission	\$46,241,523 \$10,092,251	\$3,300,560 \$740,297	\$69,419,643 \$15,150,895	\$751,300 \$64,208	\$2,268,134 \$489,541	(\$4,563,063) (\$995,892)	(\$3,561,730) (\$596,815)	\$302,587 \$66,040	(\$4,802,772) (\$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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	(\$1,073,000)	(\$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 <b>\$64,338,375</b>	\$0	\$391,825	(\$808,204)	(\$200,743)	\$53,594	(\$563,528)
Kentucky Power Co.	\$42,856,810	\$3,346,155	<b>\$64,338,37</b> 5	\$314,983	\$2,075,958	(\$4,229,063)	(\$2,424,596)	\$280,438	(\$3,982,280)
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)
159 Southwestern Electric Power Co Distribution	\$20 OOF 407	¢2 207 240	¢42 E20 077	\$260.0E1	¢1 400 71E	(\$2.964.22E)	(\$1.704.06E)	¢190 735	(\$2.789.600)
168 Southwestern Electric Power Co Distribution	\$28,995,407 \$27,885,026	\$2,207,240 \$2,109,451	\$43,529,077 \$41,862,128	\$269,051 \$340,621	\$1,408,715 \$1,359,189	(\$2,861,235) (\$2,751,664)	(\$1,794,965) (\$2,137,691)	\$189,735 \$182,469	(\$2,788,699) (\$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 - Generation	\$5,256,751	\$526,016	\$7,891,647	\$0	\$249,848	(\$518,730)	(\$67,677)	\$34,398	(\$302,161)
192 AEP Texas North Company - Transmission	\$2,698,452	\$221,203	\$4,051,025	\$29,363	\$130,928	(\$266,280)	(\$233,844)	\$17,658	(\$322,175)
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)
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 Wheeling Power Co.	\$212,941 <b>\$5,063,097</b>	\$34,561 <b>\$455,682</b>	\$319,676 <b>\$7,600,926</b>	\$0 <b>\$30,610</b>	\$9,794 <b>\$243,433</b>	(\$21,013) <b>(\$499,621)</b>	(\$2,613) <b>(\$261,684)</b>	\$1,393 <b>\$33,131</b>	(\$12,439) <b>(\$454,131)</b>
Triceing Fower Sc.	ψο,οσο,οστ	Ψ-100,002	ψ1,000,020	ψου, στο	Ψ2-10,-100	(ψ-355,621)	(\$201,004)	ψου, το τ	(\$104,101)
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	¢E 17E	(\$10,810)	(61 122)	¢717	(CC 0E1)
189 Central Coal Company	\$109,547	\$12,246	\$104,430 \$0	\$0 \$0	\$5,175 \$0	(\$10,810)	(\$1,133) \$0	\$717 \$0	(\$6,051) \$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)
	*****	***	******		***	(0.400.00=)	(200 - 10)	****	(0.10=.000)
270 Cook Coal Terminal  AEP Generating Company	\$1,015,692 <b>\$1,015,692</b>	\$90,544 <b>\$90,544</b>	\$1,524,798 <b>\$1,524,798</b>	\$7,140 <b>\$7,140</b>	\$48,906 <b>\$48,906</b>	(\$100,227) ( <b>\$100,227)</b>	(\$67,747) <b>(\$67,747)</b>	\$6,646 <b>\$6,646</b>	(\$105,282) ( <b>\$105,282)</b>
AEF Generating Company	\$1,015,092	\$90,544	\$1,524,796	\$7,140	<b>\$40,900</b>	(\$100,227)	(\$67,747)	\$6,646	(\$105,262)
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 \$530,070	\$51,011 \$5,000,610	(\$106,242)	(\$51,555)	\$7,045	(\$99,741)
AEP Generation Resources - SEC 175 AEP Energy Partners	<b>\$108,144,919</b> \$912,149	<b>\$9,359,561</b> \$21,607	<b>\$162,351,522</b> \$1,369,355	<b>\$529,979</b> \$39,753	<b>\$5,202,610</b> \$47,062	(\$10,671,623) (\$90,010)	(\$5,527,944) (\$31,686)	<b>\$707,659</b> \$5,969	<b>(\$9,759,319)</b> (\$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)
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 AEP River Operations	\$12,000,263 <b>\$13,933,961</b>	\$489,772 <b>\$588,476</b>	\$18,015,280 <b>\$20,918,226</b>	\$565,348 <b>\$632,377</b>	\$616,186 <b>\$713,785</b>	(\$1,184,173) <b>(\$1,374,988)</b>	(\$1,245,634) <b>(\$1,521,701)</b>	\$78,525 <b>\$91,178</b>	(\$1,169,748) <b>(\$1,459,349)</b>
Sparations	¥10,000,001	ψ550,410	<b>4_0,010,220</b>	4002,011	ψ. 13,703	(+1,01-1,000)	(+.,021,101)	ψυ1,110	(+.,+00,040)
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)



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

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

	Accumulated	Expected Net				Expected			Net Periodic
	Postretirement	Benefit	Fair Value	Service	Interest	Return on	Amortiza	tions	Postretirement
Location	Benefit Obligation	Payments	of Assets	Cost	Cost	Assets	PSC	(G)/L	Benefit Cost
140 Appalachian Power Co Distribution	\$92,097,511	\$8,111,544	\$141,849,000	\$578,463	\$4,433,483	(\$9,330,092)	(\$5,097,397)	\$629,852	(\$8,785,691)
215 Appalachian Power Co Generation	\$77,727,291	\$6,392,759	\$119,715,923	\$491,385	\$3,753,064	(\$7,874,293)	(\$4,162,884)	\$531,574	(\$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	\$07,004,077	\$0	\$0	\$0	\$0	\$0	(\$15,337)	\$0	(\$15,337)
169 AEP Texas Central Company - Transmission	\$6,358,574	\$509,124	\$9,793,504	\$57,566	\$308,234	(\$644,166)	(\$391,921)	\$43,486	(\$626,801)
AEP Texas Central Co.	\$74,192,651	\$6,090,653	\$114,271,854	\$559,127	\$3,587,180	(\$7,516,210)	(\$4,288,306)	\$507,401	(\$7,150,808)
170 Indiana Michigan Power Co Distribution	\$45,459,102	\$4,178,683	\$70,016,313	\$334,698	\$2,186,497	(\$4,605,310)	(\$2,601,438)	\$310,893	(\$4,374,660)
132 Indiana Michigan Power Co Generation 190 Indiana Michigan Power Co Nuclear	\$26,630,117 \$46,420,001	\$2,200,991 \$3,342,847	\$41,015,826 \$71,496,294	\$224,970 \$769,143	\$1,288,401 \$2,276,905	(\$2,697,808) (\$4,702,656)	(\$1,850,054) (\$3,561,730)	\$182,122 \$317,465	(\$2,852,369) (\$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	\$138,349,587	\$11,230,218	\$213,086,655	\$1,526,147	\$6,716,456	(\$14,015,736)	(\$9,421,315)	\$946,167	(\$14,248,281)
202 Price River Coal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Indiana Michigan Power Co SEC	\$138,349,587	\$11,230,218	\$213,086,655	\$1,526,147	\$6,716,456	(\$14,015,736)	(\$9,421,315)	\$946,167	(\$14,248,281)
110 Kentucky Power Co Distribution	\$16,684,725	\$1,402,146	\$25,697,888	\$116,805	\$805,450	(\$1,690,274)	(\$1,210,578)	\$114,106	(\$1,864,491)
117 Kentucky Power Co Generation	\$10,269,925	\$830,290	\$15,817,785	\$37,708	\$494,878	(\$1,040,412)	(\$611,828)	\$70,236	(\$1,049,418)
180 Kentucky Power Co Transmission	\$1,011,113	\$70,978	\$1,557,321	\$221	\$48,814	(\$102,433)	(\$198,150)	\$6,915	(\$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  Public Service Co. of Oklahoma	\$4,700,802	\$385,994	\$7,240,196	\$50,876	\$228,052	(\$476,223)	(\$313,349)	\$32,149 <b>\$449,756</b>	(\$478,495)
Public Service Co. of Oktaholila	\$65,763,665	\$5,416,672	\$101,289,492	\$637,402	\$3,186,289	(\$6,662,298)	(\$4,289,650)	\$ <del>44</del> 9,756	(\$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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
194 Southwestern Electric Power Co Transmission	\$4,433,884	\$325,965	\$6,829,088	\$40,083	\$215,649	(\$449,182)	(\$280,205)	\$30,323	(\$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.	\$276,519	\$17,045	\$425,896	\$0	\$13,405	(\$28,013)	(\$15,366)	\$1,891	(\$28,083)
Miscellaneous	\$380,020	\$21,349	\$585,309	\$0	\$18,474	(\$38,498)	(\$16,499)	\$2,599	(\$33,924)
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270 Cook Coal Terminal  AEP Generating Company	\$991,006	\$93,313	\$1,526,352	\$7,310 \$7,310	\$47,611	(\$100,396)	(\$67,747)	\$6,777	(\$106,445)
AEF Generating Company	\$991,006	\$93,313	\$1,526,352	\$7,310	\$47,611	(\$100,396)	(\$67,747)	\$6,777	(\$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	\$9,044,453	\$162,588,803	\$542,566	\$5,081,930	(\$10,694,249)	(\$5,527,944)	\$721,943	(\$9,875,754)
175 AEP Energy Partners	\$987,131	\$23,416	\$1,520,384 \$164,100,197	\$40,697	\$50,813	(\$100,003)	(\$31,686)	\$6,751 \$739 604	(\$33,428)
AEP Energy Supply	\$106,550,258	\$9,067,869	\$164,109,187	\$583,263	\$5,132,743	(\$10,794,252)	(\$5,559,630)	\$728,694	(\$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	\$12,818,945	\$545,843	\$19,743,797	\$578,775	\$656,406	(\$1,298,645)	(\$1,245,634)	\$87,668	(\$1,221,430)
AEP River Operations	\$14,838,563	\$654,667	\$22,854,422	\$647,396	\$758,131	(\$1,503,246)	(\$1,521,701)	\$101,480	(\$1,517,940)
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)

Item No. 85

Attachment 1 Page 54 of 58

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

ESTIMATED 2021 NET TENIODIC FOSTILETINEMENT BENEFIT	1 0001								
	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	\$88,997,913	\$7,975,887	\$142,189,113	\$592,201	\$4,282,541	(\$9,357,795)	(\$5,097,397)	\$568,589 \$482.858	(\$9,011,861)
215 Appalachian Power Co Generation 150 Appalachian Power Co Transmission	\$75,578,981 \$9,749,404	\$6,262,347 \$712,406	\$120,750,115 \$15,576,310	\$503,055 \$2,862	\$3,649,453 \$470,020	(\$7,946,845) (\$1,025,113)	(\$4,162,884) (\$781,538)	\$482,858 \$62,287	(\$7,474,363) (\$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)
244 450 T	*** ***		****		** *** ***	(00.040.40=)	(00.001.010)	****	(00.000.00.1)
211 AEP Texas Central Company - Distribution 147 AEP Texas Central Company - Generation	\$66,033,055 \$0	\$5,579,213 \$0	\$105,498,895 \$0	\$513,473 \$0	\$3,189,547 \$0	(\$6,943,127) \$0	(\$3,881,048) (\$15,337)	\$421,871 \$0	(\$6,699,284)
169 AEP Texas Central Company - Transmission	\$6,215,250	\$509,846	\$9,929,906	\$58,933	\$301,118	(\$653,510)	(\$391,921)	\$39,708	(\$15,337) (\$645,672)
AEP Texas Central Co.	\$72,248,305	\$6,089,059	\$115,428,801	\$572,406	\$3,490,665	(\$7,596,637)	(\$4,288,306)	\$461,579	(\$7,360,293)
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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 Generation	\$25,942,497	\$2,238,087	\$41,447,496	\$230,313	\$1,253,371	(\$2,727,756)	(\$1,850,054)	\$165,741	(\$2,928,385)
190 Indiana Michigan Power Co Nuclear 120 Indiana Michigan Power Co Transmission	\$46,123,202 \$9,822,519	\$3,406,045 \$738,479	\$73,689,561 \$15,693,124	\$787,410 \$67,294	\$2,261,418 \$476,254	(\$4,849,681) (\$1,032,801)	(\$3,561,730) (\$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	\$470,234	(\$1,016,989)	(\$811,278)	\$61,793	(\$1,023,314)
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
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	\$989,170	\$64,693	\$1,580,365	\$226	\$47,872	(\$104,007)	(\$198,150)	\$6,320	(\$247,739)
600 Kentucky Power Co Kammer Actives	\$1,039,890	\$90,529	\$1,661,399	\$24,817 \$146.897	\$51,000	(\$109,341)	(\$42,530)	\$6,644	(\$69,410)
701 Kentucky Power Co Mitchell Actives 702 Kentucky Power Co Mitchell Inactives	\$5,478,119 \$7,650,992	\$366,099 \$646,403	\$8,752,215 \$12,223,745	\$146,897 \$0	\$272,210 \$366,587	(\$576,004) (\$804,473)	(\$160,767) (\$200,743)	\$34,999 \$48,881	(\$282,665) (\$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)
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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)	\$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	\$4,363,651	\$314,840	\$6,971,665	\$41,035	\$212,459	(\$458,821)	(\$280,205)	\$27,878	(\$457,654)
Southwestern Electric Power Co.	\$72,963,172	\$5,767,272	\$116,570,921	\$809,200	\$3,546,195	(\$7,671,802)	(\$5,155,535)	\$466,147	(\$8,005,795)
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	\$4,763,060	\$499,994	\$7,609,788	\$0	\$225,806	(\$500,818)	(\$67,677)	\$30,430	(\$312,259)
192 AEP Texas North Company - Transmission	\$2,600,937	\$220,245	\$4,155,434	\$30,774	\$126,147	(\$273,479)	(\$233,844)	\$16,617	(\$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)
230 Kingsport Power Co Distribution	\$3,524,933	\$290,759	\$5,631,672	\$30,753	\$170,604	(\$370,633)	(\$177,403)	\$22,520	(\$324,159)
260 Kingsport Power Co Transmission	\$397,879	\$34,007	\$635,679	\$30,733 \$0	\$19,054	(\$41,836)	(\$40,419)	\$2,542	(\$60,659)
Kingsport Power Co.	\$3,922,812	\$324,766	\$6,267,351	\$30,753	\$189,658	(\$412,469)	(\$217,822)	\$25,062	(\$384,818)
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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	\$166,178	\$30,358	\$265,497	\$0	\$7,559	(\$17,473)	(\$2,613)	\$1,062	(\$11,465)
Wheeling Power Co.	\$4,749,769	\$438,311	\$7,588,553	\$32,081	\$228,268	(\$499,420)	(\$261,684)	\$30,346	(\$470,409)
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	\$104,266 \$0	\$4,426 \$0	\$100,582	\$0 \$0	\$5,104 \$0	(\$10,963)	(\$1,133) \$0	\$000 \$0	(\$0,326) \$0
171 CSW Energy, Inc.	\$272,879	\$17,502	\$435,970	\$0	\$13,212	(\$28,692)	(\$15,366)	\$1,743	(\$29,103)
Miscellaneous	\$377,145	\$21,928	\$602,552	\$0	\$18,316	(\$39,655)	(\$16,499)	\$2,409	(\$35,429)
OTO Ocal Cool Tourisal	0050.044	#04.000	04 504 004	07.404	045.750	(0400 404)	(007.747)	00.000	(0400 504)
270 Cook Coal Terminal  AEP Generating Company	\$952,614 <b>\$952,614</b>	\$91,328 <b>\$91,328</b>	\$1,521,961 <b>\$1,521,961</b>	\$7,484 <b>\$7,484</b>	\$45,750 <b>\$45,750</b>	(\$100,164) <b>(\$100,164)</b>	(\$67,747) <b>(\$67,747)</b>	\$6,086 <b>\$6,086</b>	(\$108,591) <b>(\$108,591)</b>
ALI Generating company	\$352,01 <del>4</del>	ψ31,320	\$1,521,501	ψ1,404	Ψ-5,750	(\$100,104)	(ψοι,ιπι)	ψ0,000	(\$100,551)
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	\$101,179,880	\$8,714,876	\$161,651,851	\$555,452	\$4,871,552	(\$10,638,683)	(\$5,476,389)	\$646,418	(\$10,041,650)
290 Conesville Coal Preparation Company	\$963,290	\$109,468	\$1,539,018	\$0 \$555.453	\$45,461	(\$101,286)	(\$51,555)	\$6,154	(\$101,226)
AEP Generation Resources - SEC 175 AEP Energy Partners	<b>\$102,143,170</b> \$1,055,225	<b>\$8,824,344</b> \$28,537	<b>\$163,190,869</b> \$1,685,899	<b>\$555,452</b> \$41,664	<b>\$4,917,013</b> \$54,140	(\$10,739,969) (\$110,953)	<b>(\$5,527,944)</b> (\$31,686)	<b>\$652,572</b> \$6,742	(\$10,142,876) (\$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 \$15,509,423	\$640,047 \$762,265	\$21,581,751 \$24,006,722	\$592,521 \$662,773	\$689,234 \$702,759	(\$1,420,345)	(\$1,245,634)	\$86,302	(\$1,297,922) (\$1,604,742)
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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KPSC Case No. 2017-00179
AG's First Set of Data Requests
Dated: August 14, 2017
51 Item No. 85
Attachment 1

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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
	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	\$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	\$9,509,880	\$718,428	\$15,791,012	\$2,930	\$457,899	(\$1,039,921)	(\$781,538)	\$56,401	(\$1,304,229)
Appalachian Power Co FERC	\$168,875,790	\$14,648,260	\$280,415,693	\$1,124,199	\$8,138,260	(\$18,466,850)	(\$10,041,819)	\$1,001,573	(\$18,244,637)
225 Cedar Coal Co	\$357,487	\$59,858	\$593,602	\$0	\$16,396	(\$39,092)	(\$8,202)	\$2,120	(\$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	\$64,156,862	\$5,563,972	\$106,531,498	\$525,668	\$3,096,724	(\$7,015,660)	(\$3,881,048)	\$380,503	(\$6,893,813)
147 AEP Texas Central Company - Generation	\$0	\$0	\$0	\$0	\$0	\$0	(\$15,337)	\$0	(\$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)
170 Indiana Michigan Power Co Distribution	\$42,176,929	\$3,935,438	\$70,034,152	\$350,785	\$2,029,200	(\$4,612,118)	(\$2,601,438)	\$250,144	(\$4,583,427)
132 Indiana Michigan Power Co Generation	\$25,188,094	\$2,177,890	\$41,824,449	\$235,783	\$1,217,411	(\$2,754,360)	(\$1,850,054)	\$149,386	(\$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	\$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)
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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	\$89,864	\$1,702,293	\$25,406	\$50,310	(\$112,105)	(\$42,530)	\$6,080	(\$72,839)
701 Kentucky Power Co Mitchell Actives	\$5,531,127	\$406,146	\$9,184,353	\$150,386	\$274,046	(\$604,838)	(\$160,767)	\$32,804	(\$308,369)
702 Kentucky Power Co Mitchell Inactives	\$7,371,176	\$619,310	\$12,239,726	\$130,380	\$353,265	(\$806,050)	(\$200,743)	\$43,717	(\$609,811)
Kentucky Power Co.	\$40,269,630	\$3,339,084	\$66,867,112	\$337,963	\$1,947,921	(\$4,403,551)		\$238,832	(\$4,303,431)
Remucky Fower Co.	φ <del>4</del> 0,209,030	\$3,339,004	\$00,007,112	\$337, <del>3</del> 03	\$1,547,521	(\$4,403,331)	(\$2,424,596)	\$230,032	(\$4,303,431)
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.									
Onio 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)
407 Dublic Coning Co. of Oldahama . Distribution	\$39,108,587	¢2 240 0C2	¢C4 020 047	¢274 220	¢4 004 000	(64 07C F00)	(CO 477 CEO)	\$231.946	(64.050.700)
167 Public Service Co. of Oklahoma - Distribution	, , ,	\$3,349,862	\$64,939,217	\$371,238	\$1,891,266	(\$4,276,589)	(\$2,477,659)		(\$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)
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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)
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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)
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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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(ψ0,032) \$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	(\$30,104) ( <b>\$37,016</b> )
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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	\$90,361	\$1,518,547	\$7,662	\$43,878	(\$100,004)	(\$67,747)	\$5,424	(\$110,787)
ALI Generating company	ψ314,320	ψ30,301	\$1,510,547	Ψ1,002	Ψ-3,070	(ψ100,004)	(\$01,141)	Ψ5,727	(ψ110,707)
104 Cardinal Operating Company	\$18,042,398	\$1,467,205	\$29,959,129	\$181,716	\$874,973	(\$1,972,966)	(\$1,116,823)	\$107,006	(\$1,926,094)
181 Ohio Power Co Generation	\$79,849,610	\$7,096,608	\$132,589,068	\$386,928	\$3,836,576	(\$8,731,688)	(\$4,359,566)	\$473,574	(\$8,394,176)
AEP Generation Resources - FERC	\$97,892,008	\$8,563,813	\$162,548,197	\$568,644	\$4,711,549	(\$10,704,654)	(\$5,476,389)	\$580,580	(\$10,320,270)
290 Conesville Coal Preparation Company						(\$10,704,634)			
	\$899,283	\$93,827	\$1,493,246	\$0 \$569.644	\$42,647	,	(\$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)
202 Flannad	00 400 500	0404.0=:	00 541 115	074 010	0400 07	(0000 000	(0070 007)	040 01-	/004T TOO:
293 Elmwood	\$2,132,597	\$131,671	\$3,541,145	\$71,919	\$106,974	(\$233,203)	(\$276,067)	\$12,648	(\$317,729)
292 AEP River Operations LLC	\$14,149,991	\$697,132	\$23,495,846	\$606,593	\$720,613	(\$1,547,325)	(\$1,245,634)	\$83,921	(\$1,381,832)
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)
	***		A. A	***	A======				<b>***</b>
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)

AMERICAN ELECTRIC POWER NON-UMWA POSTRETIREMENT WELFARE PLAN
ESTIMATED 2023 NET PERIODIC POSTRETIREMENT BENEFIT COST

Item No. 85 Attachment 1 Page 56 of 58

	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	\$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 Appalachian Power Co SEC	\$314,025 <b>\$163,804,014</b>	\$53,583 <b>\$14,285,837</b>	\$542,981 <b>\$283,233,866</b>	\$0 <b>\$1,150,899</b>	\$14,378 <b>\$7,894,956</b>	(\$35,786) (\$18,666,981)	(\$4,704) <b>(\$8,764,607)</b>	\$1,714 <b>\$894,288</b>	(\$24,398) <b>(\$17,491,445)</b>
Apparachian i ower co occ	\$105,004,014	\$14,203,037	ψ203,233,000	\$1,130,033	\$7,034,330	(\$10,000,301)	(40,704,007)	ψ03 <del>4</del> ,200	(\$17,431,443)
211 AEP Texas Central Company - Distribution	\$62,215,282	\$5,467,214	\$107,576,575	\$538,153	\$3,002,658	(\$7,090,006)	(\$3,406,020)	\$339,664	(\$6,615,551)
147 AEP Texas Central Company - Generation	\$0	\$0	\$0	\$0	\$0	\$0	(\$9,150)	\$0	(\$9,150)
169 AEP Texas Central Company - Transmission AEP Texas Central Co.	\$5,920,472 <b>\$68,135,754</b>	\$496,861 <b>\$5,964,075</b>	\$10,237,101 <b>\$117,813,676</b>	\$61,766 <b>\$599,919</b>	\$286,842 <b>\$3,289,500</b>	(\$674,693) ( <b>\$7,764,699</b> )	(\$345,328) <b>(\$3,760,498)</b>	\$32,323 <b>\$371,987</b>	(\$639,090) <b>(\$7,263,791)</b>
ALF TEXAS CENTIAL CO.	ф00, 133, <i>1</i> 34	\$3, <del>3</del> 04,073	\$117,013,070	φυσσ,σ1σ	\$3,209,300	(\$1,104,099)	(\$3,700,436)	φ3/1, <del>3</del> 0/	(\$1,203,191)
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 120 Indiana Michigan Power Co Transmission	\$45,428,423 \$9,401,529	\$3,415,144 \$748,093	\$78,550,382 \$16,256,204	\$825,256 \$70,528	\$2,228,347 \$455,129	(\$5,176,989) (\$1,071,391)	(\$3,173,548) (\$519,191)	\$248,016 \$51,328	(\$5,048,918) (\$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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Indiana Michigan Power Co SEC	\$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)
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 702 Kentucky Power Co Mitchell Inactives	\$5,549,413 \$7,105,131	\$395,373 \$572,082	\$9,595,502 \$12,285,497	\$153,958 \$0	\$275,405 \$341,129	(\$632,407)	(\$160,758) (\$200,742)	\$30,297 \$38,790	(\$333,505)
Kentucky Power Co Militerial mactives  Kentucky Power Co.	\$39,216,430	\$3,243,151	\$67,809,212	\$345,989	\$1,898,032	(\$809,695) <b>(\$4,469,074)</b>	(\$200,742) ( <b>\$2,196,331)</b>	\$214,102	(\$630,518) <b>(\$4,207,282)</b>
nontacky rower co.	ψου,Σ10,400	ψο,Σ-το, το τ	<b>401,000,212</b>	ψ0-10,000	ψ1,030,00 <u>2</u>	(\$4,405,074)	(42,100,001)	Ψ214,102	(44,201,202)
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)
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)
159 Southwestern Electric Power Co Distribution	\$27,009,977	\$2,216,463	\$46,703,008	\$295,536	\$1,310,540	(\$3,078,036)	(\$1,712,430)	\$147,461	(\$3,036,929)
168 Southwestern Electric Power Co Generation	\$26,272,204	\$2,180,241	\$45,427,323	\$374,152	\$1,278,477	(\$2,993,960)	(\$1,924,757)	\$143,433	(\$3,122,655)
161 Southwestern Electric Power Co Texas - Distribution	\$12,594,034	\$1,016,268	\$21,776,371	\$135,398	\$611,375	(\$1,435,207)	(\$840,316)	\$68,757	(\$1,459,993)
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.	\$4,230,765 <b>\$70,106,980</b>	\$327,670 <b>\$5,740,642</b>	\$7,315,425 <b>\$121,222,127</b>	\$43,008 <b>\$848,094</b>	\$205,597 <b>\$3,405,989</b>	(\$482,135) <b>(\$7,989,338)</b>	(\$246,131) <b>(\$4,723,634)</b>	\$23,098 <b>\$382,749</b>	(\$456,563) <b>(\$8,076,140)</b>
Southwestern Electric Fower Co.	ψτο, 100,300	ψ3,740,04 <u>2</u>	ψ121,222,121	<b>4040,034</b>	<b>\$3,403,303</b>	(\$1,505,550)	(\$4,723,034)	ψ30Z,7 <del>4</del> 3	(\$0,070,140)
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 <b>AEP Texas North Co.</b>	\$2,470,297 <b>\$23,969,434</b>	\$214,624 <b>\$2,251,774</b>	\$4,271,396 <b>\$41,445,599</b>	\$32,253 <b>\$191,262</b>	\$119,827 <b>\$1,152,426</b>	(\$281,513) ( <b>\$2,731,539)</b>	(\$210,477) ( <b>\$1,383,204)</b>	\$13,487 <b>\$130,862</b>	(\$326,423)
AEF TEXAS NOTHI CO.	φ <b>2</b> 3,303,434	\$2,231,774	<b>941,443,333</b>	\$191,202	\$1,132,420	(\$2,731,339)	(\$1,363,204)	\$130,002	(\$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	\$0	\$17,550	(\$41,889)	(\$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)
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)
400 Associate Florido Bosso Osciato Oscontino	************	040 040 540	0.450.040.444	00 474 747	640 740 770	(000 700 074)	(045,000,750)	<b>64 400 070</b>	(007, 470, 704)
103 American Electric Power Service Corporation  American Electric Power Service Corporation	\$260,622,805 <b>\$260,622,805</b>	\$19,319,548 <b>\$19,319,548</b>	\$450,643,441 <b>\$450,643,441</b>	\$3,174,747 <b>\$3,174,747</b>	\$12,712,779 <b>\$12,712,779</b>	(\$29,700,374) ( <b>\$29,700,374</b> )	(\$15,083,759) ( <b>\$15,083,759)</b>	\$1,422,873 <b>\$1,422,873</b>	(\$27,473,734) ( <b>\$27,473,734)</b>
American Electric Fower Service Corporation	\$200,022,003	\$13,313,340	<b>ф430,043,44</b> 1	\$3,174,747	\$12,712,775	(\$25,700,374)	(\$13,063,739)	\$1,422,073	(\$21,413,134)
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)
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)
	********	** *** ***		****	****	(00.000.010)	(****	***	(0.4.000.000)
104 Cardinal Operating Company 181 Ohio Power Co Generation	\$17,631,882 \$76,976,506	\$1,430,593 \$6,888,813	\$30,487,324 \$133,100,239	\$186,032 \$396,118	\$855,567 \$3,698,511	(\$2,009,316) (\$8,772,184)	(\$982,050) (\$3,691,307)	\$96,261 \$420,253	(\$1,853,506) (\$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)
293 Elmwood	\$2,179,819	\$139,922	\$3,769,130	\$73,627	\$109,217	(\$248,411)	(\$257,329)	\$11,901	(\$310,995)
292 AEP River Operations LLC	\$14,780,065	\$751,552	\$25,556,242	\$621,000	\$751,494	(\$1,684,325)	(\$1,149,926)	\$80,692	(\$1,381,065)
AEP River Operations	\$16,959,884	\$891,474	\$29,325,372	\$694,627	\$860,711	(\$1,932,736)	(\$1,407,255)	\$92,593	(\$1,692,060)
Total	\$1,061,132,638	\$88 UES ESE	\$1 834 pnc coa	\$10 804 527	\$51 426 647	(\$120 02E 9E9)	(\$60 684 202)	¢5 702 257	(\$113 AQ2 Q4A)
i Jiai	φ1,001,132,038	\$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)



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

Page 57 of 58

#### AMERICAN ELECTRIC POWER NON-UMWA POSTRETIREMENT WELFARE PLAN ESTIMATED 2024 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
Location	Benefit Obligation	Fayinents	Ul ASSEIS	COST	Cost	ASSEIS	F30	(G)/L	Benefit Cost
140 Appalachian Power Co Distribution	\$79,866,696 \$69,450,455	\$7,343,316 \$5,855,306	\$144,065,957 \$125,276,827	\$635,406 \$539,756	\$3,843,761 \$3,354,913	(\$9,502,818)	(\$750,141)	\$396,676 \$344,941	(\$5,377,116)
215 Appalachian Power Co Generation 150 Appalachian Power Co Transmission	\$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	\$274,820	\$47,453	\$495,729	\$0	\$12,569	(\$32,699)	\$0	\$1,365	(\$18,765)
Appalachian Power Co SEC	\$158,564,032	\$13,980,125	\$286,022,587	\$1,178,233	\$7,641,872	(\$18,866,501)	(\$1,461,547)	\$787,544	(\$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	\$0	\$0	\$0	\$0	\$0	\$0	(\$170)	\$0	(\$170)
169 AEP Texas Central Company - Transmission AEP Texas Central Co.	\$5,772,219 <b>\$66,061,098</b>	\$492,098 <b>\$5,886,191</b>	\$10,412,103 <b>\$119,163,002</b>	\$63,233 <b>\$614,167</b>	\$279,620 <b>\$3,188,403</b>	(\$686,799) ( <b>\$7,860,180</b> )	(\$58,681) <b>(\$631,553)</b>	\$28,669 <b>\$328,107</b>	(\$373,958) <b>(\$4,361,056)</b>
ALF Texas central co.	\$00,001,030	\$5,000,191	\$119,103,002	\$014,107	φ3, 100, <del>4</del> 03	(\$7,000,100)	(\$031,333)	\$320, TU?	(\$4,301,030)
170 Indiana Michigan Power Co Distribution	\$39,157,732	\$3,623,037	\$70,633,899	\$367,645	\$1,886,798	(\$4,659,123)	(\$374,954)	\$194,486	(\$2,585,148)
132 Indiana Michigan Power Co Generation	\$23,704,940	\$2,117,887	\$42,759,686	\$247,116	\$1,145,301	(\$2,820,496)	(\$282,661)	\$117,736	(\$1,593,004)
190 Indiana Michigan Power Co Nuclear 120 Indiana Michigan Power Co Transmission	\$45,066,882 \$9,179,093	\$3,402,457 \$759,122	\$81,293,002 \$16,557,525	\$844,856 \$72,203	\$2,211,563 \$443,818	(\$5,362,215) (\$1,092,160)	(\$560,473) (\$86,552)	\$223,835 \$45,590	(\$2,642,434) (\$617,101)
280 Ind Mich River Transp Lakin	\$9,225,817	\$730,667	\$16,641,807	\$144,559	\$450,475	(\$1,097,720)	(\$126,462)	\$45,822	(\$583,326)
Indiana Michigan Power Co FERC	\$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)
202 Price River Coal Indiana Michigan Power Co SEC	\$0 <b>\$126,334,464</b>	\$0 <b>\$10,633,170</b>	\$0 <b>\$227,885,919</b>	\$0 <b>\$1,676,379</b>	\$0 <b>\$6,137,955</b>	\$0 (\$15.031.714)	\$0 (\$1,431,102)	\$0 <b>\$627,469</b>	\$0 <b>(\$8,021,013)</b>
indiana Michigan Power Co SEC	\$120,334,404	\$10,033,170	\$227,005,919	\$1,676,379	<b>36,137,933</b>	(\$15,031,714)	(\$1,431,102)	\$627,469	(\$0,021,013)
110 Kentucky Power Co Distribution	\$14,809,833	\$1,273,741	\$26,714,424	\$128,302	\$715,452	(\$1,762,126)	(\$186,335)	\$73,556	(\$1,031,151)
117 Kentucky Power Co Generation	\$9,023,338	\$782,684	\$16,276,569	\$41,421	\$433,910	(\$1,073,628)	(\$89,627)	\$44,816	(\$643,108)
180 Kentucky Power Co Transmission 600 Kentucky Power Co Kammer Actives	\$932,345 \$994,203	\$69,257 \$93,077	\$1,681,792 \$1,793,373	\$242 \$26,627	\$44,919 \$48,743	(\$110,934) (\$118,294)	(\$32,292) (\$12,715)	\$4,631 \$4,938	(\$93,434) (\$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	\$6,874,178	\$571,616	\$12,399,850	\$0	\$329,593	(\$817,914)	(\$108,102)	\$34,142	(\$562,281)
Kentucky Power Co.	\$38,217,300	\$3,204,431	\$68,937,519	\$354,207	\$1,849,443	(\$4,547,229)	(\$489,376)	\$189,814	(\$2,643,141)
250 Ohio Power Co Distribution	\$104,786,473	\$9,458,519	\$189,017,003	\$881,938	\$5,049,842	(\$12,467,860)	(\$841,947)	\$520,446	(\$6,857,581)
160 Ohio Power Co Transmission	\$13,039,032	\$1,168,873	\$23,520,199	\$6,773	\$623,425	(\$1,551,429)	(\$147,780)	\$64,761	(\$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	\$36,905,165	\$3,260,543	\$66,570,650	\$389,081	\$1.784.193	(\$4,391,105)	(\$369,064)	\$183,298	(\$2,403,597)
198 Public Service Co. of Oklahoma - Generation	\$18,150,798	\$1,568,237	\$32,740,957	\$255,181	\$881,571	(\$2,159,645)	(\$235,833)	\$90,150	(\$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	\$25,744,592	\$2,209,873	\$46,438,872	\$383,038	\$1,251,809	(\$3,063,181)	(\$339,735)	\$127,866	(\$1,640,203)
161 Southwestern Electric Power Co Texas - Distribution	\$12,324,539	\$1,004,192	\$22,231,375	\$138,614	\$598,359	(\$1,466,417)	(\$145,622)	\$61,213	(\$813,853)
111 Southwestern Electric Power Co Texas - Transmission	\$0	\$0	\$0	\$0	\$0	\$0 (\$402.004)	\$0 (\$44.700)	\$0	\$0 (\$200,047)
194 Southwestern Electric Power Co Transmission Southwestern Electric Power Co.	\$4,151,700 <b>\$68,620,421</b>	\$338,533 <b>\$5,754,100</b>	\$7,488,962 <b>\$123,779,586</b>	\$44,029 <b>\$868,236</b>	\$201,426 <b>\$3,332,335</b>	(\$493,984) <b>(\$8,164,697)</b>	(\$41,708) <b>(\$858,634)</b>	\$20,620 <b>\$340,818</b>	(\$269,617) <b>(\$4,481,942)</b>
						(+=, += +, ==+,			
119 AEP Texas North Company - Distribution	\$16,719,481	\$1,514,075	\$30,159,104	\$162,785	\$806,723	(\$1,989,342)	(\$194,782)	\$83,041	(\$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)
	** ***	****		***			(000,100)	***	(2000 000)
230 Kingsport Power Co Distribution 260 Kingsport Power Co Transmission	\$3,271,576 \$351,569	\$273,952 \$33,130	\$5,901,368 \$634,171	\$32,996 \$0	\$158,463 \$16,760	(\$389,264) (\$41,831)	(\$25,400) (\$5,843)	\$16,249 \$1,746	(\$206,956) (\$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 200 Wheeling Power Co Transmission	\$4,103,357	\$393,418	\$7,401,759 \$194,103	\$34,422	\$197,173 \$4,550	(\$488,232) (\$12,144)	(\$37,583) \$0	\$20,380	(\$273,840)
Wheeling Power Co.	\$102,062 <b>\$4,205,419</b>	\$22,393 <b>\$415,811</b>	\$184,103 <b>\$7,585,862</b>	\$0 <b>\$34,422</b>	\$4,550 <b>\$201,723</b>	(\$500,376)	(\$37,583)	\$507 <b>\$20,887</b>	(\$7,087) <b>(\$280,927)</b>
<u>-</u>									
103 American Electric Power Service Corporation  American Electric Power Service Corporation	\$257,190,783 <b>\$257,190,783</b>	\$19,206,514	\$463,928,501 <b>\$463,928,501</b>	\$3,250,147	\$12,547,740 <b>\$12,547,740</b>	(\$30,601,454)	(\$2,589,281)	\$1,277,397	(\$16,115,451)
American Electric Power Service Corporation	\$257,190,765	\$19,206,514	\$463,926,501	\$3,250,147	\$12,547,740	(\$30,601,454)	(\$2,589,281)	\$1,277,397	(\$16,115,451)
143 AEP Pro Serv, Inc.	\$105,705	\$5,106	\$190,674	\$0	\$5,159	(\$12,577)	\$0	\$525	(\$6,893)
189 Central Coal Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
171 CSW Energy, Inc. Miscellaneous	\$257,222 <b>\$362,927</b>	\$19,202 <b>\$24,308</b>	\$463,985 <b>\$654,659</b>	\$0 <b>\$0</b>	\$12,387 <b>\$17,546</b>	(\$30,605) <b>(\$43,182)</b>	(\$2,497) <b>(\$2,497)</b>	\$1,278 <b>\$1,803</b>	(\$19,437) <b>(\$26,330)</b>
Miscentineous	\$302,321	Ψ24,300	ψ03-1,033	40	ψ17,3 <del>4</del> 0	(ψ-3, 102)	(\$2,437)	ψ1,003	(\$20,550)
270 Cook Coal Terminal	\$848,418	\$71,784	\$1,530,402	\$8,030	\$41,050	(\$100,948)	(\$10,620)	\$4,214	(\$58,274)
AEP Generating Company	\$848,418	\$71,784	\$1,530,402	\$8,030	\$41,050	(\$100,948)	(\$10,620)	\$4,214	(\$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	\$74,182,322	\$6,592,815	\$133,812,311	\$405,526	\$3,566,582	(\$8,826,471)	(\$484,947)	\$368,443	(\$4,970,867)
AEP Generation Resources - FERC	\$91,425,210	\$8,019,490	\$164,915,553	\$595,976	\$4,403,017	(\$10,878,090)	(\$651,136)	\$454,084	(\$6,076,149)
290 Conesville Coal Preparation Company	\$804,967 \$02,220,177	\$65,372	\$1,452,024 \$166,367,577	\$0 \$505.076	\$38,634 \$4,441,651	(\$95,778)	(\$7,443) (\$659,570)	\$3,998	(\$60,589)
AEP Generation Resources - SEC 175 AEP Energy Partners	<b>\$92,230,177</b> \$1,257,710	<b>\$8,084,862</b> \$37,551	<b>\$166,367,577</b> \$2,268,695	<b>\$595,976</b> \$44,704	<b>\$4,441,651</b> \$64,193	(\$10,973,868) (\$149,647)	<b>(\$658,579)</b> (\$5,145)	<b>\$458,082</b> \$6,247	<b>(\$6,136,738)</b> (\$39,648)
AEP Energy Supply	\$93,487,887	\$8,122,413	\$168,636,272	\$640,680	\$4,505,844	(\$11,123,515)	(\$663,724)	\$464,329	(\$6,176,386)
293 Elmwood	¢0 000 744	¢140.704	\$4,000,447	¢75 270	¢111 007	(¢264.460\	(\$47.40E)	¢44 040	(\$114 O41)
293 Elmwood 292 AEP River Operations LLC	\$2,222,741 \$15,401,007	\$149,791 \$805,373	\$4,009,447 \$27,780,801	\$75,376 \$635,749	\$111,207 \$781,949	(\$264,469) (\$1,832,465)	(\$47,195) (\$212,552)	\$11,040 \$76,493	(\$114,041) (\$550,826)
AEP River Operations	\$17,623,748	\$955,164	\$31,790,248	\$711,125	\$893,156	(\$2,096,934)	(\$259,747)	\$87,533	(\$664,867)
T	<b>64 005 554 5</b> 55	***	<b>A4 007 555 55</b>		<b>AFO</b> /				
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)

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

-UMWA Postretirement Health Care <del>P軸向</del>d: August 14, 2017 Item No. 85 Attachment 1 Page 58 of 58

	Accumulated	Expected Net				Expected			Net Periodic
	Postretirement	Benefit	Fair Value	Service	Interest	Return on	Amortiza	tions	Postretirement
Location	Benefit Obligation	Payments	of Assets	Cost	Cost	Assets	PSC	(G)/L	Benefit Cost
440 Association Process On Protein Pro-	A77.000.547	<b>67</b> 400 007	0445 450 400	0050 407	40 707 007	(00 500 000)		0040 405	(04 000 557)
140 Appalachian Power Co Distribution 215 Appalachian Power Co Generation	\$77,002,547 \$67,489,818	\$7,109,327 \$5,705,488	\$145,158,490 \$127,225,922	\$650,497 \$552,575	\$3,707,087 \$3,261,222	(\$9,583,606)	\$0 \$0	\$342,465 \$300,158	(\$4,883,557)
150 Appalachian Power Co Generation	\$8,671,711	\$737,689	\$16,347,154	\$352,575 \$3,144	\$3,261,222 \$415,525	(\$8,399,668) (\$1,079,266)	\$0 \$0	\$38,567	(\$4,285,713) (\$622,030)
Appalachian Power Co FERC	\$153.164.076	\$13,552,504	\$288,731,566	\$1,206,216	\$7,383,834	(\$19,062,540)	\$ <b>0</b>	\$681,190	(\$9,791,300)
225 Cedar Coal Co	\$239,936	\$41,484	\$452,306	\$1,200,210	\$10,972	(\$29,862)	<b>\$</b> 0	\$1,067	(\$3,731,300)
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)
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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	\$102,200	(\$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 \$443,780	(\$1,112,158)	\$0 \$0	\$39,742 \$40,428	(\$566,073)
280 Ind Mich River Transp Lakin	\$9,090,184 <b>\$123,515,628</b>	\$734,095 <b>\$10,345,229</b>	\$17,136,023	\$147,992 <b>\$1,716,193</b>	\$6,006,115	(\$1,131,349) (\$15,373,545)	\$0 <b>\$0</b>	\$40,428 <b>\$549,329</b>	(\$499,149) <b>(\$7,100,908)</b>
Indiana Michigan Power Co FERC 202 Price River Coal	\$123,515,626	\$10,343,229	<b>\$232,840,896</b> \$0	\$1,716,193	\$0,000,113	<b>(\$15,372,545)</b> \$0	\$0 \$0	\$549,329 \$0	(\$7,100,908) \$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)
malana mionigan i over oo. O20	ψ120,010,020	ψ10,040, <u>22</u> 0	<b>\$202,040,000</b>	ψ1,110,100	ψο,οοο, 11ο	(ψ10,012,040)	Ψ	ψ0-10,020	(\$7,100,500)
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)
167 Public Service Co. of Oklahoma - Distribution	POE 047 000	¢2.475.000	¢c7 500 770	¢200 200	¢4 700 000	(C4 457 004)	\$0	£450,000	(00.407.004)
198 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)
114 Public Service Co. of Oklahoma - Transmission	\$17,719,313 \$4,225,718	\$1,534,483 \$346,561	\$33,402,904 \$7,965,955	\$261,242 \$57,210	\$861,134 \$205,588	(\$2,205,315) (\$525,926)	\$0 \$0	\$78,806 \$18,794	(\$1,004,133) (\$244,334)
Public Service Co. of Oklahoma	\$57,762,927	\$5,057,032	\$108,889,635	\$77,210 \$716,774	\$2,799,102	(\$7,189,075)	\$0	\$256,898	(\$3,416,301)
Public Service Co. of Oktaholila	\$51,162,921	\$5,057,032	\$100,009,033	\$710,774	\$2,799,102	(\$7,169,075)	φu	\$250,090	(\$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)
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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	\$0	\$15,956	(\$41,718)	\$0	\$1,491	(\$24,271)
Kingsport Power Co.	\$3,524,282	\$302,238	\$6,643,669	\$33,780	\$170,440	(\$438,626)	\$0	\$15,674	(\$218,732)
O40 M/haaliaa Baara Oa - Biatiib ii aa	00.044.504	2004 704	07 400 000	005.040	0400 440	(0.400 557)		047 500	(00.40.075)
210 Wheeling Power Co Distribution	\$3,941,534	\$381,731	\$7,430,236	\$35,240	\$189,412	(\$490,557)	\$0 ©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)
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	\$253,762,156 \$253,782,156	\$19,079,404	\$478,408,000 \$478,408,000	\$3,327,337	\$12,384,310 \$12,384,310	(\$31,585,295)	\$0 <b>\$0</b>	\$1,128,682	(\$14,744,966) (\$14,744,966)
American Electric Fower Service Corporation	φ233,762,130	\$15,075,404	<b>\$470,400,000</b>	\$3,321,331	\$12,364,310	(\$31,363,293)	φ0	φ1,120,002	(\$14,744,500)
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)
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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	(\$8,906,437)	\$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	\$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)	<b>\$0</b>	\$396,637	(\$5,796,484)
175 AEP Energy Partners	\$1,329,056	\$40,676	\$2,505,421	\$45,766	\$67,737	(\$165,412)	\$0 <b>\$0</b>	\$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)
202 Elmwood	¢0.0E0.E00	Q14E 240	\$4.0E0.475	¢77 160	¢442 040	(¢204 240)	60	¢10.040	(¢00 757)
293 Elmwood 292 AEP River Operations LLC	\$2,259,533 \$16,013,332	\$145,318 \$845,461	\$4,259,475 \$30,186,938	\$77,166 \$650,848	\$113,246 \$812,330	(\$281,218)	\$0 \$0	\$10,049 \$71,218	(\$80,757) (\$458,596)
AEP River Operations	\$16,013,332 \$18,272,865	\$845,461 <b>\$990,779</b>	\$34,446,413	\$050,848 \$ <b>728,014</b>	\$812,330 <b>\$925,576</b>	(\$1,992,992) <b>(\$2,274,210)</b>	\$∪ <b>\$0</b>	\$71,218 <b>\$81,267</b>	(\$458,596) <b>(\$539,353)</b>
ALI INVEL OPERATIONS	ψ10,212,000	φ330,179	ψυ <del>τ,44</del> 0, <del>4</del> 13	ψι 20,014	φ323,376	(ΨΣ,Σ14,Σ1U)	φυ	ψ01,207	(4003,000)
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)
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