American Electric Power

Non-UMWA Postretirement Health Care Plan

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

Employer Contributions for Plan Year Beginning January 1, 2016

April 2016

WillisTowers Watson III"III

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Purpose and actuarial statement

Purposes of valuation

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

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

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

Reliances

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

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

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

Assumptions and methods under ASC 715-60

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

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

Effects of Health Care Legislation

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

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

All subsequent measurements for tax purposes reflect the current law.

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

Nature of actuarial calculations

The results shown in this report have been developed based on actuarial assumptions that, to the extent evaluated or selected by Willis Towers Watson, we consider reasonable and within the "best-estimate range" as described by the Actuarial Standards of Practice. Other actuarial assumptions could also be considered to be reasonable and within the best-estimate range. Thus, reasonable results differing from those presented in this report could have been developed by selecting different points within the best-estimate ranges for various assumptions.

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

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

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

Limitations on use

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

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

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.

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Towers Watson Delaware Inc.

April 2016

Section 1: Summary of key results

Benefit cost, assets & obligations

	All monetary amounts shown in US	S Dollars	
Fiscal Year Begin	ning	January 1, 2016	January 1, 2015
Benefit Cost/ (Income)	Net Periodic Postretirement Benefit Cost/(Income)	(76,551,152)	(98,328,251)
Measurement Dat	e	January 1, 2016	January 1, 2015
Plan Assets	Fair Value of Assets (FVA)	1,551,820,304	1,670,478,421
Benefit Obligations	Accumulated Postretirement Benefit Obligation (APBO)	1,373,723,945	1,354,017,568
Funded Status	Funded Status	178,096,359	316,460,853
Accumulated	Net Transition Obligation/(Asset)	0	0
Other	Net Prior Service Cost/(Credit)	(549,183,980)	(623,477,277)
Comprehensive (Income)/Loss	Net Loss/(Gain)	563,454,160	401,569,594
(1100110)/2000	Total Accumulated Other Comprehensive (Income)/Loss	14,270,180	(221,907,683)
Assumptions ¹	Discount Rate	4.30%	4.00%
	Expected Long-term Return on Plan Assets	7.00%	6.75%
	Rate of Compensation/Salary Increase	Rates vary by age from 3.5% to 12.0%	Rates vary by age from 3.5% to 12.0%
	Current Health Care Cost Trend Rate	7.00%	6.25%
	Ultimate Health Care Cost Trend Rate	5.00%	5.00%
	Year of Ultimate Trend Rate	2024	2020
Participant Data	Census Date	January 1, 2016	January 1, 2015
Plan reporting (AS	C 965) for Plan Year Beginning	January 1, 2016	January 1, 2015
	Present value of accumulated benefits	1,374,114,001	1,354,565,239
	Market value of assets	1,551,820,304	1,670,478,421
	Plan reporting discount rate	4.30%	4.00%
Employer Contribution	utions (net of Medicare subsidy)	Plan Year 2016	Plan Year 2015
Cash Flow	Funding Policy contributions	0	0
	Maximum Tax Deductible contributions	123,506,886 (est)	112,651,434
	Actual contributions	N/A	0
	Expected benefit payments and expenses, net of participant contributions	97,338,870	96,378,874

Employer Contributions

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

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¹ Rates are expressed on an annual basis where applicable.

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

Postretirement welfare cost and funded position

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

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

Change in postretirement welfare cost and funded position

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

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

* Addition of Dolet Hills

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

All monetary amounts shown in US Dollars

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

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

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

Basis for valuation

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

Changes in Assumptions

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

Changes in Methods

None.

Changes in Benefits Valued

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

Section 2: Actuarial exhibits

2.1 Balance sheet asset/(liability)

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

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

² Amount shown is pre-tax and should be adjusted by plan sponsor for tax effects.

2.2 Summary and comparison of postretirement benefit cost and cash flows

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

All monetary amounts shown in US Dollars

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

2.3 Detailed results for postretirement welfare cost and funded position

All monetary amounts shown in US	Dollars
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De	taile	d results	January 1, 2016	January 1, 2015
Α	Se	rvice Cost		
	1	Medical	6,850,199	7,784,451
	2	Life insurance	2,468,050	3,031,919
	3	Dental	0	0
	4	Total	9,318,249	10,816,370
в	Ac	cumulated Postretirement Benefit Obligation [APBO]		
	1	Medical ¹ :		
		a Participants currently receiving benefits	801,196,843	765,381,619
		b Fully eligible active participants	38,916,502	29,981,855
		c Other participants	163,727,086	174,996,519
		d Total	1,003,840,431	970,359,993
	2	Life insurance:		
		a Participants currently receiving benefits	278,556,172	281,047,212
		b Fully eligible active participants	17,772,749	15,386,020
		c Other participants	58,708,175	69,008,494
		d Total	355,037,096	365,441,726
	3	Dental:		
		a Participants currently receiving benefits	14,610,629	18,215,849
		b Fully eligible active participants	235,789	0
		c Other participants	0	0
		d Total	14,846,418	18,215,849
	4	All Benefits:		
		a Participants currently receiving benefits	1,094,363,644	1,064,644,680
		b Fully eligible active participants	56,925,040	45,367,875
		c Other participants	222,435,261	244,005,013
		d Total	1,373,723,945	1,354,017,568
С	As	sets		
	1	Fair value [FV]	1,551,820,304	1,670,478,421
D	Fu	nded Position		
	1	Overfunded (underfunded) APBO	178,096,359	316,460,853
	2	APBO funded percentage	113.0%	123.4%

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

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

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2.4 ASC 965 (plan reporting) information

All monetary amounts shown in US Dollars

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

Actuarial assumptions and methods

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

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

2.5 Basic results for employer contributions - VEBAs

All monetary amounts shown in US Dollars

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

2.6 VEBA deduction limits

All monetary amounts shown in US Dollars

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

¹ Includes amounts not contributed.

All monetary amounts shown in US Dollars

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

¹ Includes amounts not contributed.

All monetary amounts shown in US Dollars

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

¹ Includes amounts not contributed.

2.7 Cumulative nondeductible contributions

All monetary a	amounts	shown in	ו US	Dollars
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Non-Union Retiree Medica	I and Dental VEBAs		
	Contributions Made by December 31, 2015, but Not Deducted as of December 31, 2014	Deductible in 2015	Remaining Nondeductible Contributions as of December 31, 2015
2004	\$0	\$0	\$0
2005	0	0	0
2006	0	0	0
2007	0	0	0
2008	0	0	0
2009	105,440,603	0	105,440,603
2010	73,467,453	0	73,467,453
2011	38,701,148	0	38,701,148
2012	68,292,490	0	68,292,490
2013	0	0	0
2014	0	0	0
2015	0	0	0
Total	\$285,901,694	\$0	\$285,901,694

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

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Retiree Life Insurance VEBAs

2.8 Development of maximum deductible contribution – 401(h)

All monetary amounts shown in US Dollars

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

B Subordination Test

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

Year	West Plan	East Plan	Combined Plar
1992	9,766,169	N/A	N/A
1993	22,392,743	N/A	N/A
1994	21,208,326	N/A	N/#
1995	21,683,436	N/A	N/#
1996	20,271,648	N/A	N/#
1997 - 2002	0	N/A	N/.
2003	19,197,145	39,165,054 *	N//
2004	18,614,338	56,614,811	N//
2005	16,222,550	55,872,817	N//
2006	0	0	N//
2007	0	0	N//
2008	0	0	
2009	N/A	N/A	100,540,44
2010	N/A	N/A	125,586,01
2011	N/A	N/A	62,751,52
2012	N/A	N/A	(
2013	N/A	N/A	65,249,05
2014	N/A	N/A	(
2015	N/A	N/A	81,674,77
umulative pension contributions not for past service	149,356,355	151,652,682	736,810,85
	x 1/3	x 1/3	x 1/3
	49,785,452	50,550,894	245,603,61
umulative 401(h) contributions before plan year 2016	49,785,452	50,550,894	192,777,098
Subordination limit	0	0	52,826,519

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

2.9 Expected benefit disbursements, administrative expenses, and participant contributions

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

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

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Section 3: Data exhibits

3.1 Plan participant data

Census Date	January 1, 2016	January 1, 2015
A Participating Employees		
1 Number		
a Fully eligible	1,515	1,228
b Other	13,999	15,986
c Total participating employees	15,514	17,214
2 Total annual compensation/salary	\$1,493,280,887	\$1,573,181,281
3 Average compensation/salary	\$96,254	\$91,390
4 Average age (years)	48.62	47.63
5 Average credited service (years)	19.36	18.16
6 Average future working life (years)		
a to full retirement age	13.327	13.972
b to full eligibility age	11.794	12.162
8 Retirees and Surviving Spouses		
1 Retirees and Surviving Spouses	0.407	0.404
a Number under 65 b Number 65 and older	3,487	3,461
	13,765 17,252	13,519 16,980
c Total' d Average age (years)	73.2	73.1
e. Age Distribution at January 1, 2016	15.2	75.1
Age	Number	
Under 55	161	
55-59	904	
60-64	2,422	
65-69	3,910	
70-74	3,149	
75-79	2,320	
80-84	1,942	
85 and over	2,444	

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

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Census Date	January 1, 2016
C Dependents	
1 Number	8,464
2 Average Age	68.54
3 Age Distribution at January 1, 207	16
Age	Number
Under 55	377
55-59	889
60-64	1,719
65-69	2,144
70-74	1,454
75-79	941

80-84

85 and over

3.2 Age and service distribution of participating employees

Attained Age										
		0-4	5-9	Attai 10-14	ned Years of Cree 15-19	dited Service and I 20-24	Number 25-29	30-34	Over 34	Total
Under 25	Count	73	0	0	0	0	0	0	0	73
	Total Earnings	\$4,539,356	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,539,356
	Average Earnings	\$62,183	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$62,183
	Count	370	259	3	0	0	0	0	0	632
	Total Earnings	\$25,624,053	\$20,358,126	\$207,328	\$0	\$0	\$0	\$0	\$0	\$46,189,507
	Average Earnings	\$69,254	\$78,603	\$69,109	\$0	\$0	\$0	\$0	\$0	\$73,085
30-34	Count	349	790	203	2	0	0	0	0	1,344
	Total Earnings	\$26,158,576	\$65,940,405	\$17,580,351	\$172,606	\$0	\$0	\$0	\$0	\$109,851,938
1	Average Earnings	\$74,953	\$82,469	\$86,603	\$86,303	\$0	\$0	\$0	\$0	\$81,735
35-39	Count	259	683	480	140	3	0	0	0	1,565
-	Total Earnings	\$19,493,684	\$57,511,497	\$45,283,245	\$12,729,433	\$296,100	\$0	\$0	\$0	\$135,313,959
,	Average Earnings	\$75,265	\$84,204	\$94,340	\$90,925	\$98,700	\$0	\$0	\$0	\$86,463
	Count	170	570	471	332	87	0	0	0	1,630
	Total Earnings	\$13,307,215	\$49,293,866	\$45,141,185	\$32,132,291	\$8,834,319	\$0	\$0	\$0	\$148,708,876
	Average Earnings	\$78,278	\$86,480	\$95,841	\$96,784	\$101,544	\$0	\$0	\$0	\$91,232
45-49	Count	149	455	354	324	332	248	11	0	1,873
	Total Earnings	\$13,501,641	\$39,156,853	\$35,532,208	\$34,291,795	\$35,605,493	\$26,675,327	\$1,039,767	\$0	\$185,803,084
	Average Earnings	\$90,615	\$86,059	\$100,373	\$105,839	\$107,245	\$107,562	\$94,524	\$0	\$99,201
	Count	96	307	265	316	306	736	651	60	2,737
	Total Earnings	\$8,321,315	\$27,135,246	\$26,631,002	\$31,200,687	\$29,394,052	\$81,307,536	\$66,265,454	\$6,072,214	\$276,327,506
	Average Earnings	\$86,680	\$88,388	\$100,494	\$98,736	\$96,059	\$110,472	\$101,790	\$101,204	\$100,960
	Count	73	207	194	222	218	524	968	1,045	3,451
	Total Earnings	\$6,445,948	\$18,483,938	\$19,168,735	\$22,177,739	\$22,442,268	\$51,268,416	\$110,454,528	\$107,688,202	\$358,129,774
	Average Earnings	\$88,301	\$89,294	\$98,808	\$99,900	\$102,946	\$97,840	\$114,106	\$103,051	\$103,776
	Count	33	123	87	109	111	229	340	816	1,848
	Total Earnings	\$2,904,205	\$10,487,676	\$8,886,969	\$12,801,636	\$10,171,938	\$22,497,374	\$35,158,556	\$89,862,079	\$192,770,433
	Average Earnings	\$88,006	\$85,266	\$102,149	\$117,446	\$91,639	\$98,242	\$103,408	\$110,125	\$104,313
	Count	1	33	31	24	18	39	46	136	328
	Total Earnings	\$61,576	\$2,760,081	\$3,163,265	\$2,043,769	\$1,518,716	\$3,480,033	\$4,749,541	\$14,453,998	\$32,230,980
	Average Earnings	\$61,576	\$83,639	\$102,041	\$85,157	\$84,373	\$89,232	\$103,251	\$106,279	\$98,265
70 & over		0	1	8	7	3	4	0	10	33
	Total Earnings Average Earnings	\$0 \$0	\$136,284 \$136,284	\$942,190 \$117,774	\$719,443 \$102,778	\$304,892 \$101,631	\$310,314 \$77,578	\$0 \$0	\$1,002,351 \$100,235	\$3,415,472 \$103,499
	Average carnings	φU	φ130,204	\$117,774	φ102,778	φ101,031	۵۱۵,۱۱۴	Φ 0	φ100,235	φ103,499
	Count	1,573	3,428	2,096	1,476	1,078	1,780	2,016	2,067	15,514
	Total Earnings	\$120,357,570	\$291,263,972	\$202,536,478	\$148,269,398	\$108,567,777	\$185,539,000	\$217,667,847	\$219,078,844	\$1,493,280,886
	Average Earnings	\$76,515	\$84,966	\$96,630	\$100,454	\$100,712	\$104,235	\$107,970	\$105,989	\$96,254
Average:	Age	48.6	Numbe	er of Participants:	Fully eligi	ble	1,515	Males	12,754	
	Service	19.4			Other		13,999	Females	2,790	
				Cens	sus data as of Jar	nuary 1, 2016				

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Appendix A: Statement of actuarial assumptions and methods

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

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

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

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

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Medicare covered charges trend rate	Same as medical cost trend
Retiree contribution trend rate	Same as medical cost trend. For capped retirees, future retiree contributions are developed based on expected gross costs compared to the applicable cap.
Participation Assumptions	

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

Demographic Assumptions

Mortality

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

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

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

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

Disabled mortality

Rates vary by age and sex.

(through age 65)

F	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.

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

Termination (not due to disability or retirement)

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

Representative rates:

Percentage leaving during the year			
	Less than five	Five or more	
Attained Age	years of service	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	

dical				
Prior to age 65	Age	HSA Basic	HSA Plus	HRA
	< 50	5,404	5,962	6,618
	50 – 54	6,313	6,965	7,731
	55 – 59	7,031	7,756	8,610
	60 - 64	9,565	10,553	11,714
	Average	8,637	9,529	10,578
Age 65 and after (net of	Age	СОВ	MOB	CSP
Medicare Parts A & B)	65 – 69	3,888	3,101	1,507
	70 – 74	4,510	3,585	1,763
	75 – 79	4,853	3,837	1,913
	80 - 84	5,048	3,967	1,989
	85 – 89	5,232	4,089	2,064
	90 - 94	5,019	3,899	2,034
	≥ 95	4,417	3,400	1,883
	Average	4,633	3,387	1,999
Medicare Part D - RDS	Age MOB/COB		/COB	CSP
	65 – 69	N	/A	(244)
	70 – 74	N	/A	(276)
	75 – 79		/A	(286)
	80 - 84	N/A		(283)
	85 – 89		/A	(281)
	90 – 94		/A	(256)
	≥ 95		/A	(208)
_	Average	N	/A	(274)
Medicare Part D - Employer Group Waiver Plan (EGWP)		CMS Direct Payments & Catastrophic		Manufacturer's Coverage Gap
for MOB/COB	Age		urance	Discount
	65 – 69		36)	(421)
	70 – 74		30)	(476)
	75 – 79	•	93)	(493)
	80 – 84	•	90) 96)	(489)
	85 - 89	•	36) 52)	(485)
	90 – 94 > 05		53) 26)	(442)
	≥ 95 Average	•	36) 58)	(358) (462)

2	1
0	1
-	

Dental	\$320	
Administrative expenses	Included in claims costs shown above.	
Additional Assumptions		
Excise tax	To determine impact of the excise tax on the non-UMWA postretirement plan, we projected future gross plan costs using the valuation trend assumption and compared these on a year-by-year basis to the excise tax thresholds beginning in 2018 and projected to future years using CPI (CPI + 1% for 2019). The expected cost of each non-UMWA benefit combination, which were blended pre-65/post-65 based on headcounts, exceeded these thresholds at various points in time, but no earlier than 2040.	
Timing of benefit payments	Benefit payments are assumed to be made uniformly throughout the year and on average at mid-year.	
Methods		
Census date	January 1, 2016	
Measurement date	January 1, 2016	
Service cost and APBO	Costs are determined using the Projected Unit Credit Cost Method. The annual service cost is equal to the present value of the portion of the projected benefit attributable to service during the upcoming year and the Accumulated Postretirement Benefit Obligation (APBO) is equal to the present value of the portion of the projected benefit attributable to service before the valuation date. Service from hire date through the expected full eligibility date is counted in allocating	

costs.

Market-related value of assets

The fair value of assets on the measurement date.

Amortization of unamortized amounts:

Prior service cost (credit)	Increase in APBO resulting from a plan amendment is amortized on a straight-line basis over the average expected remaining service of active participants expected to benefit under the plan. Amortization of net prior service cost/(credit) resulting from a plan change is included as a component of Net Periodic Postretirement Benefit Cost/(Income) in the year first recognized and every year thereafter until such time as it is fully amortized. The annual amortization payment is determined in the first year as the increase in APBO due to the plan change divided by the average remaining service period to full eligibility for participating employees expected to receive benefits under the Plan. Reductions in APBO first reduce any unrecognized prior service cost; any remaining amount is amortized on a straight-line basis as described above.
Net loss (gain)	Amortization of the net gain or loss resulting from experience different from that assumed and from changes in assumptions (excluding asset gains and losses not yet reflected in market-related value) is included as a component of Net Periodic Postretirement Benefit Cost/(Income) for a year.
	Net loss (gain) in excess of 10% of the greater of APBO or the market-related value of assets is amortized on a straight-line basis over the average expected remaining service of active participants expected to benefit under the plan.
ASC 965 (formerly SOP 92-6)	
Present value of benefits	Present value of benefits is equal to the present value of the portion of the projected benefit attributable to service before the valuation date. Service from hire date through the expected full eligibility date is counted in allocating costs.
Funding policy	AEP's funding policy is to contribute an amount equal to the postretirement welfare cost plus retiree drug subsidy payments received (the sum of which can be no less than zero). AEP maximizes its contribution to the 401(h) account and contributes the remainder to the VEBAs.
Benefits Not Valued	All benefits described in the Plan Provisions section of this report were valued. Life insurance benefits in excess of \$50,000 and health care benefits for key employees were not included in determining the maximum deductible contribution. Willis Towers Watson has reviewed the plan provisions with AEP and based on that review is not aware of any significant benefits required to be valued that were not included.
Change in Assumptions and Methods Since Prior Valuation	The discount rate for APBO was changed from 4.00% to 4.30%.
	Per capita claims costs were updated to reflect 2014 claims experience.
	The health care trend assumption was increased to an initial rate of 7.00%, decreasing to 5.00% in 2024.
	The expected return on assets assumption was increased from 6.75% to 7.00%.

Data Sources

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

Assumptions Rationale - Significant Economic Assumptions – Funding and Accounting

Interest rate (funding)	The interest rate is the expected rate of return on plan assets, and represents an estimate of future experience for trust asset returns, reflecting the plan's current asset allocation, and current and expected future market conditions.
Rates of increase in:	
Plan administrative expenses	Administrative expenses are included in per capita claims costs and thus the medical plan trend rate is applied to these expenses.
Claims cost trend rates	Assumed increases were chosen by the plan sponsor and, as required by U.S. GAAP, they represent an estimate of future experience, informed by an analysis of recent plan experience, leading to select and ultimate assumed trend rates and reflecting the expected near-term effect of recently enacted plan changes. In setting near term trend rates, other pertinent statistics were considered, including surveys on general medical cost increases. In setting the ultimate trend rate, considerations included assumed GDP growth consistent with the assumed future economic conditions inherent in other economic assumptions chosen by the client at the measurement date.
	After examining historical variability in trend rates, we believe that the selected assumptions do not significantly conflict with what would be reasonable based on a combination of market conditions at the measurement date and future expectations consistent with other economic assumptions used, other than the discount rate.
	For the VEBA funding vehicle of the non-bargained group, no future increases in medical costs (and thus in the plan's per capita claims costs) have been assumed, in accordance with U.S. tax law.
Participant contribution trend rates	In accordance with the substantive plan communicated to participants, participant contributions for non-capped participants are intended to remain a fixed percentage of total plan costs, and thus the trend rates, and the description of the derivation of the trend rates, are the same as for claims costs as shown above.

Basis for Per Capita Claims Cost Assumptions		
Pre-65 retiree medical rates	Aetna, Medco, Lumenos and Magellan supp claims incurred in 2014 and paid through Ma prescription rebates they received for 2015. calculated for medical plans by normalizing of differences and combining, then dividing com- prescription rebates by covered lives and tre 2016. Adjustments for plan design and netw Finally, administrative expense rates were an Claims cost models were developed by age- standard Willis Towers Watson morbidity cur prescription drugs to develop the quinquenni	arch 2015. AEP reported Claim experience rates were claims experience for benefit nbined incurred claims, net of ending forward two years to vork changes were also made. dded to claims cost rates. •grading these claims rates over rves for both medical and
Post-65 retiree medical rates	2016 monthly medical claim rates were calcu COB and CSP Medicare-eligible plans by div paid through March 2015 by covered lives and to 2016. Prescription drug claim rates were change factors representing the effect of any changes for 2015 and 2016. Finally, adminis added to claims cost rates. Claims cost mod for medical and prescription drug by age-gra Willis Towers Watson morbidity curves for m to develop the quinquennial claims cost mod	viding 2014 incurred claims nd trending forward two years then multiplied by pricing y pricing and other program strative expense rates were els were developed separately iding these rates over standard nedical and prescription drugs
Dental rates	Aetna supplied data on dental claims incurre March 2015. Combined claims experience for employees was analyzed to derive the denta	or all active and retired
Medicare Part D offsets		
RDS	We calibrated our modelling tool to reflect the prescription drug plans for AEP's CSP retired continuance table of annual retiree drug utiliz analyzing the experience of several large co Medicare-eligible members.	es. The tool employs a zation levels, developed from
	After the plan-specific benefit provisions hav costs, the Modeler trends costs forward to 20 determined using the following two-prong ap regulations for Medicare Part D:	016. Actuarial equivalence was
	Gross Value Test – The Modeler calculates Part D coverage and compares it to AEI passed this test by being richer than the Medicare part D coverage for these grou	P's plan costs. AEP's plans projected value of standard
	Net Value Test – The net value prong of the Standard Part D coverage in 2016 minu year (the national average Part D premi value of Part D to the projected 2016 va average projected 2016 retiree contribut retiree contributions were assumed to a of medical benefits and prescription drug	s the greater of \$409.20 per um) and 25.5% of the gross lue of AEP coverage minus the tion rate. For this purpose, pply pro rata between the value
Willis Towers Watson	When the plans are deemed to be actuarially the average expected value of the employer continuance table calibrated to AEP's plan c	subsidy in 2016, using the

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

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

Assumptions Rationale - Significant Demographic Assumptions

Healthy Mortality	Assumptions were selected by the plan sponsor and, as required by U.S. GAAP, represent a best estimate of future experience.
Disabled Mortality	Assumptions were selected by the plan sponsor and, as required by U.S. GAAP, represent a best estimate of future experience.
Termination	Termination rates are based on a recent demographic study and plan sponsor expectations for the future with periodic monitoring of observed gains and losses caused by termination patterns different than assumed.
Disability	Disability rates are based on plan sponsor expectations for the future with periodic monitoring of observed gains and losses caused by disability patterns different than assumed.
Retirement	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	

1	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.
1	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 the plan.	after January 1, 2	2014 are not eligib	le to participate in				
Surviving spouse	After the death of a ret spouses are eligible ur eligible, subject to the l	til death or remar	riage. Surviving c	hildren are also				
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 – Post-65	The AEP Post-65 Medical Plan provides broad medical coverage with a deductible of \$200, 80% coinsurance and a maximum annual out-of-pocket expense of \$2,000 per person.							
	Prescription drug benefits are provided under a separate design with the following copayments for those who do not enroll in a consumer driven health plan: Brand Name Brand Name Generic Formulary 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 bene out-of-pocket maximun	•	ect to a \$50 deduct	ible and a \$1,000				
	Benefits after age 65 are coordinated with Medicare using the carve-out method (MOB benefits). Participants have the option to "buy up" to exclusion coordination of benefits coverage (COB benefits). Exclusion 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 time at approximately the same rate as benefit costs.							

Benefits – Pre-65

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

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

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

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

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

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

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

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

	The Medicare status of dependents is not used to determine whether "pre- 65" or "post-65" rates apply. The pre-65 plan rates used to calculate participant contributions are a blend of pre-65 retiree costs and active employee costs for those participants retired prior to January 1, 2013, only.								
	For purposes of determining retiree contribution rates, AEP excludes the value of the government's monthly direct payment amount and its catastrophic reinsurance payments from offsetting the plan cost to which the contribution percentages are applied.								
Disabled employee contributions						nployee contributio d and is receiving L			
	If an employee retires while disabled and became disabled before Janu 1, 2001, the waiver of premium provision continues for life as long as th retirement commenced on or before September 1, 2013. If an employe retires while disabled and became disabled after January 1, 2001, the employee will continue to accrue points as if actively-at-work until age 6 and be subject to the same contribution schedule as normal retirees.								
	Those participar pre-65 retiree co		after Janua	ary 1, 20)13, pay a	a percentage of tru	е		
Life Insurance Benefits									
Grandfathered participants	Participants ove	r age 50 wit	th ten vea	rs of se	rvice as o	f December 31, 20	00.		
Grandfathered benefits	Active employee final base pay at The entire amou retirement can b age 66. Current one-half times fi	Participants over age 50 with ten years of service as of December 31, 2000. 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.							
			rance Ber andfathere						
	Years of Coverage	Age 66	Age 67	Ago 68	Age 60	Age 70 or Over			
	10 – 11	Age 00 65%	Age 07 55%	45%	Age 09 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 E (basic + supplen contribute to the	nental) per	month. W						
Nongrandfathered benefits	\$30,000 for thos on or after Janua			ry 1, 20	11. No b	enefit for those hire	эd		

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

Changes in Benefits Valued Since Prior Year

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

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

Appendix C: Results by business unit

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

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

Mortality table

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

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

Valuation and data January 1, 2016

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

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

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

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

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

				Ret	ired Participa	nts	
Location	Nonretired Pa	rticipants Total	Retiree	Dependent Spouse	Surviving Spouse	Disabled	Total
140 Appalachian Power Co Distribution	954	954	1,067	718	374	43	2.159
215 Appalachian Power Co Generation	731	731	942	663	223	35	1,828
150 Appalachian Power Co Transmission	4	4	139	106	11	5	256
Appalachian Power Co FERC	1,689	1,689	2,148	1,487	608	83	4,243
225 Cedar Coal Co Appalachian Power Co SEC	0 1,689	0 1,689	10 2,158	3 1,490	13 621	0 83	26 4,269
211 AEP Texas Central Company - Distribution	838	838	843	527	285	22	1,655
147 AEP Texas Central Company - Generation	0	0	0	0	0	0	0
169 AEP Texas Central Company - Transmission AEP Texas Central Co.	101 939	101 939	76 919	46 573	32 317	3 25	154 1,809
170 Indiana Michigan Power Co Distribution	520	520	631	355	248	10	1,234
132 Indiana Michigan Power Co Generation	278	278	323	218	88	8	629
190 Indiana Michigan Power Co Nuclear	1,051	1,051	421	271	66	12	758
120 Indiana Michigan Power Co Transmission	109	109	124	88	16	2	228
280 Ind Mich River Transp Lakin Indiana Michigan Power Co FERC	210 2,168	210 2,168	128 1,627	59 991	34 452	16 48	221 3,070
202 Price River Coal	2,108	2,108	1,027	0	4 52	48 0	3,070
Indiana Michigan Power Co SEC	2,168	2,168	1,627	991	452	48	3,070
110 Kentucky Power Co Distribution	231	231	183	98	55	10	336
117 Kentucky Power Co Generation	46	46	127	94 12	26	6	247
180 Kentucky Power Co Transmission 600 Kentucky Power Co Kammer Actives	1 3	1 3	16 0	12 0	1 0	1 0	29 0
701 Kentucky Power Co Nitchell Actives	229	229	0	0	0	0	0
702 Kentucky Power Co Mitchell Inactives	0	0	133	101	21	8	255
Kentucky Power Co.	510	510	459	305	103	25	867
250 Ohio Power Co Distribution 160 Ohio Power Co Transmission	1,398 10	1,398 10	1,607 212	965 149	469 56	27 4	3,041 417
Ohio Power Co.	1,408	1,408	1,819	1,114	525	31	3,458
167 Public Service Co. of Oklahoma - Distribution	585	585	524	334	167	18	1,025
198 Public Service Co. of Oklahoma - Generation	340	340	216	145	55	7	416
114 Public Service Co. of Oklahoma - Transmission Public Service Co. of Oklahoma	81 1,006	81 1,006	57 797	41 520	18 240	1 26	116 1,557
159 Southwestern Electric Power Co Distribution	465	465	324	198	87	11	609
168 Southwestern Electric Power Co Generation	567	567	269	187	91	9	547
161 Southwestern Electric Power Co Texas - Distribution	213	213	159	101	45	7	305
111 Southwestern Electric Power Co Texas - Transmission	0	0	0	0	0	0	0
194 Southwestern Electric Power Co Transmission Southwestern Electric Power Co.	78 1,323	78 1,323	51 803	33 519	19 242	1 28	103 1,564
119 AEP Texas North Company - Distribution	228	228	245	145	64	10	454
166 AEP Texas North Company - Generation	0	0	101	54	33	0	188
192 AEP Texas North Company - Transmission AEP Texas North Co.	54 282	54 282	35 381	18 217	11 108	0 10	64 706
230 Kingsport Power Co Distribution	49	49	49	28	16	1	93
260 Kingsport Power Co Transmission	0	0	8	5	1	1	14
Kingsport Power Co.	49	49	57	33	17	2	107
210 Wheeling Power Co Distribution	45 0	45 0	60 3	37 2	32 7	0 0	129 12
200 Wheeling Power Co Transmission Wheeling Power Co.	45	45	63	39	39	0	141
103 American Electric Power Service Corporation	4,953	4,953	2,850	1,691	326	69	4,867
293 Elmwood	0	0	38	2	1	0	41
292 AEP River Operations LLC American Electric Power Service Corporation	0 4,953	0 4,953 0	165 3,053	33 1,726	4 331	0 69	202 5,110
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. Miscellaneous	0 0	0 0	8 9	3 4	0 0	0 0	11 13
270 Cook Coal Terminal	18	18	11	7	2	0	20
AEP Generating Company	18	18	11	7	2	0	20
104 Cardinal Operating Company	287	287	189	135	58	4	382
181 Ohio Power Co Generation AEP Generation Resources - FERC	527 814	527 814	1,166 1,355	780 915	302 360	17 21	2,248 2,630
290 Conesville Coal Preparation Company	0	0	13	10	1	0	24
AEP Generation Resources - SEC	814	814	1,368	925	361	21	2,654
175 AEP Energy Partners AEP Energy Supply	78 892	78 892	0 1,368	0 925	0 361	0 21	0 2,654
245 Dolet Hills	232	232	0	1	0	2	1
Dolet Hills	232	232	0	1	0	2	1
Total	15,514	15,514	13,524	8,464	3,358	370	25,346

Willis Towers Watson IIIIIIII

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

Location	Accumulated Postretirement Benefit Obligation	Expected Net Benefit Payments	Fair Value of Assets	Service Cost	Interest Cost	Expected Return on Assets	Amortiza PSC	ations (G)/L	Net Periodic Postretirement Benefit Cost
 140 Appalachian Power Co Distribution 215 Appalachian Power Co Generation 150 Appalachian Power Co Transmission Appalachian Power Co FERC 225 Cedar Coal Co. 	\$114,976,239 98,243,712 12,318,104 \$225,538,055 762,985	\$8,744,158 7,561,059 816,312 \$17,121,529 105,743	\$129,882,327 110,980,512 13,915,084 \$254,777,923 861,902	\$548,671 439,258 2,787 \$990,716 0	\$4,781,550 4,082,516 512,432 \$9,376,498 30,559	(\$8,811,442) (7,529,110) (944,023) (\$17,284,575) (58,473)	(\$5,097,397) (4,162,884) (781,538) (\$10,041,819) (8,202)	\$2,564,047 2,190,900 274,702 \$5,029,649 17,015	(\$6,014,571) (4,979,320) (935,640) (\$11,929,531) (19,101)
Appalachian Power Co SEC	\$226,301,040	\$17,227,272	\$255,639,825	\$990,716	\$9,407,057	(\$17,343,048)	(\$10,050,021)	\$5,046,664	(\$11,948,632)
211 AEP Texas Central Company - Distribution 147 AEP Texas Central Company - Generation	\$81,823,181 0	\$5,903,226 0	\$92,431,142 0	\$487,336 0	\$3,413,769 0	(\$6,270,689) 0	(\$3,881,048) (15,337)	\$1,824,712 0	(\$4,425,920) (15,337)
169 AEP Texas Central Company - Transmission AEP Texas Central Co.	7,773,361 \$89,596,542	508,514 \$6,411,740	8,781,138 \$101,212,280	53,979 \$541,315	325,758 \$3,739,527	(595,728) (\$6,866,417)	(391,921) (\$4,288,306)	173,351 \$1,998,063	(434,561) (\$4,875,818)
170 Indiana Michigan Power Co Distribution	\$57,980,342	\$4,683,929	\$65,497,200	\$322,930	\$2,407,396	(\$4,443,444)	(\$2,601,438)	\$1,293,000	(\$3,021,556)
132 Indiana Michigan Power Co Generation 190 Indiana Michigan Power Co Nuclear	34,497,405 51,644,052	2,771,280 3,142,945	38,969,819 58,339,442	181,830 760,596	1,432,252 2,186,538	(2,643,780) (3,957,849)	(1,850,054) (3,561,730)	769,315 1,151,697	(2,110,437) (3,420,748)
120 Indiana Michigan Power Co Transmission	11,876,348	797,648	13,416,056	61,895	496,376	(910,169)	(596,815)	264,850	(683,863)
280 Ind Mich River Transp Lakin Indiana Michigan Power Co FERC	11,695,768 \$167,693,915	781,304 \$12,177,106	13,212,065 \$189,434,582	123,315 \$1,450,566	491,599 \$7,014,161	(896,329) (\$12,851,571)	(811,278) (\$9,421,315)	260,823 \$3,739,685	(831,870) (\$10,068,474)
202 Price River Coal	0	0	0	0	0	(#12,001,011)	(\$5,421,515)	¢0,700,000 0	(\$10,000,414)
Indiana Michigan Power Co SEC	\$167,693,915	\$12,177,106	\$189,434,582	\$1,450,566	\$7,014,161	(\$12,851,571)	(\$9,421,315)	\$3,739,685	(\$10,068,474)
110 Kentucky Power Co Distribution	\$20,186,330	\$1,405,786	\$22,803,386	\$108,881	\$842,788	(\$1,547,021)	(\$1,210,578)	\$450,169	(\$1,355,761)
117 Kentucky Power Co Generation 180 Kentucky Power Co Transmission	13,195,515 1,295,666	1,085,818 93,782	14,906,247 1,463,643	26,555 173	545,450	(1,011,266)	(611,828)	294,269 28,894	(756,820)
600 Kentucky Power Co Kammer Actives	118,183	93,782	133,505	1,563	53,726 5,134	(99,296) (9,057)	(198,150) (42,530)	26,694 2,636	(214,653) (42,254)
701 Kentucky Power Co Mitchell Actives	4,851,512	31,384	5,480,486	145,390	214,199	(371,806)	(160,767)	108,192	(64,792)
702 Kentucky Power Co Mitchell Inactives Kentucky Power Co.	11,946,626 \$51,593,832	1,154,403 \$3,771,880	13,495,446 \$58,282,713	0 \$282,562	489,146 \$2,150,443	(915,554) (\$3,954,000)	(200,743) (\$2,424,596)	266,418 \$1,150,578	(360,733) (\$2,795,013)
-						,			
250 Ohio Power Co Distribution 160 Ohio Power Co Transmission	\$149,167,997 18,897,723	\$11,231,131 1,348,265	\$168,506,873 21,347,717	\$792,726 6,899	\$6,209,383 784,216	(\$11,431,799) (1,448,266)	(\$5,890,962) (1,031,548)	\$3,326,546 421,432	(\$6,994,106) (1,267,267)
Ohio Power Co.	\$168,065,720	\$12,579,396	\$189,854,590	\$799,625	\$6,993,599	(\$12,880,065)	(\$6,922,510)	\$3,747,978	(\$8,261,373)
167 Public Service Co. of Oklahoma - Distribution	\$49.137.509	\$3,538,188	\$55.507.938	\$343,052	\$2,052,394	(\$3,765,755)	(\$2.477.659)	\$1,095,799	(\$2,752,169)
198 Public Service Co. of Oklahoma - Generation	23,594,911	1,601,414	26,653,872	230,568	990,428	(1,808,245)	(1,498,642)	526,182	(1,559,709)
114 Public Service Co. of Oklahoma - Transmission Public Service Co. of Oklahoma	5,789,480	446,912	6,540,057	46,295	241,431	(443,689)	(313,349)	129,109	(340,203)
Fublic Service Co. of Oklanoma	\$78,521,900	\$5,586,514	\$88,701,867	\$619,915	\$3,284,253	(\$6,017,689)	(\$4,289,650)	\$1,751,090	(\$4,652,081)
159 Southwestern Electric Power Co Distribution	\$33,146,007	\$2,185,145	\$37,443,219	\$267,030	\$1,390,274	(\$2,540,213)	(\$1,794,965)	\$739,178	(\$1,938,696)
168 Southwestern Electric Power Co Generation 161 Southwestern Electric Power Co Texas - Distribution	32,151,931 15,951,002	2,109,254 1,070,621	36,320,266 18,018,969	338,883 118,640	1,352,233 668,219	(2,464,030) (1,222,438)	(2,137,691) (942,674)	717,010 355,718	(2,193,595) (1,022,535)
111 Southwestern Electric Power Co Texas - Transmission	0	0	0	0	0	0	(0.12,01.1)	0	(1,022,000)
194 Southwestern Electric Power Co Transmission Southwestern Electric Power Co.	5,160,169 \$86,409,109	366,251 \$5,731,271	5,829,159 \$97,611,613	36,899 \$761,452	215,682 \$3,626,408	(395,460) (\$6,622,141)	(280,205) (\$5,155,535)	115,075 \$1,926,981	(308,009) (\$5,462,835)
119 AEP Texas North Company - Distribution	\$23,412,684	\$1,626,192	\$26,448,020	\$140,551	\$978,194	(\$1,794,280)	(\$1,276,048)	\$522,118	(\$1,429,465)
166 AEP Texas North Company - Generation	6,655,316	555,168	7,518,144	0	274,368	(510,044)	(67,677)	148,418	(154,935)
192 AEP Texas North Company - Transmission AEP Texas North Co.	3,270,385 \$33,338,385	229,656 \$2,411,016	3,694,374 \$37,660,538	28,910 \$169,461	136,984 \$1,389,546	(250,633) (\$2,554,957)	(233,844) (\$1,577,569)	72,932 \$743,468	(245,651) (\$1,830,051)
230 Kingsport Power Co Distribution 260 Kingsport Power Co Transmission	\$4,385,880 618,019	\$328,763 56,018	\$4,954,487 698,142	\$31,042 0	\$182,934 25,383	(\$336,121) (47,363)	(\$177,403) (40,419)	\$97,808 13,782	(\$201,740) (48,617)
Kingsport Power Co.	\$5,003,899	\$384,781	\$5,652,629	\$31,042	\$208,317	(\$383,484)	(\$217,822)	\$111,590	(\$250,357)
210 Wheeling Power Co Distribution	\$6,061,166	\$476,043	\$6,846,966	\$29,668	\$251,779	(\$464,510)	(\$259,071)	\$135,168	(\$306,966)
200 Wheeling Power Co Transmission	366,054	46,390	413,511	0	14,753	(28,053)	(2,613)	8,163	(7,750)
Wheeling Power Co.	\$6,427,220	\$522,433	\$7,260,477	\$29,668	\$266,532	(\$492,563)	(\$261,684)	\$143,331	(\$314,716)
103 American Electric Power Service Corporation	\$313,459,240	\$19,110,095	\$354,097,644	\$2,893,679	\$13,196,632	(\$24,022,599)	(\$17,282,221)	\$6,990,350	(\$18,224,159)
293 Elmwood 292 AEP River Operations LLC	757,727	53,559 400,990	855,962 5,659,295	0	31,443 206,891	(58,070)	(276,067)	16,898 111,722	(285,796)
American Electric Power Service Corporation	5,009,800 \$319,226,767	\$19,564,644	\$360,612,901	\$2,893,679	\$13,434,966	(383,936) (\$24,464,605)	(1,245,634) (\$18,803,922)	\$7,118,970	(1,310,957) (\$19,820,912)
143 AEP Pro Serv, Inc.	\$156,535	\$20,507	\$176,829	\$0	\$6,295	(\$11,996)	(\$1,133)	\$3,491	(\$3,343)
171 CSW Energy, Inc.	375,934	24,509	424,672	0	15,644	(28,810)	(15,366)	8,384	(20,148)
189 Central Coal Company Miscellaneous	0 \$532,469	0 \$45,016	0 \$601,501	0 \$0	0 \$21,939	0 (\$40,806)	0 (\$16,499)	0 \$11,875	0 (\$23,491)
270 Cook Coal Terminal	\$1,251,701	\$100.427	\$1.413.978	¢7 000	¢50.000	(\$05,007)	(\$67.747)	\$27,914	(\$76.469)
AEP Generating Company	\$1,251,701 \$1,251,701	\$100,427 \$100,427	\$1,413,978 \$1,413,978	\$7,292 \$7,292	\$52,000 \$52,000	(\$95,927) (\$95,927)	(\$67,747) (\$67,747)	\$27,914 \$27,914	(\$76,468) (\$76,468)
104 Cardinal Operating Company	\$22,419,675	\$1,532,081	\$25,326,272	\$178,413	\$939,125	(\$1,718,178)	(\$1,116,823)	\$499,974	(\$1,217,489)
181 Ohio Power Co Generation AEP Generation Resources - FERC	111,570,347 \$133,990,022	9,147,596 \$10,679,677	126,034,878 \$151,361,150	318,900 \$497,313	4,616,634 \$5,555,759	(8,550,425) (\$10,268,603)	(4,359,566) (\$5,476,389)	2,488,093 \$2,988,067	(5,486,364) (\$6,703,853)
290 Conesville Coal Preparation Company	1,381,940	111,223	1,561,102	\$497,313 0	\$5,555,759 57,057	(105,908)	(\$5,476,369) (51,555)	\$2,966,067 30,818	(69,588)
AEP Generation Resources - SEC	\$135,371,962	\$10,790,900	\$152,922,252	\$497,313	\$5,612,816	(\$10,374,511)	(\$5,527,944)	\$3,018,885	(\$6,773,441)
175 AEP Energy Partners AEP Energy Supply	729,957 \$136,101,919	2,400 \$10,793,300	824,592 \$153,746,844	41,239 \$538,552	33,110 \$5,645,926	(55,942) (\$10,430,453)	(31,686) (\$5,559,630)	16,279 \$3,035,164	3,000 (\$6,770,441)
245 Dolet Hills Dolet Hills	\$3,659,527 \$3,659,527	\$32,074 \$32,074	\$4,133,966 \$4,133,966	\$202,404 \$202,404	\$165,381 \$165,381	(\$280,455) (\$280,455)	\$430,570 \$430,570	\$81,610 \$81,610	\$599,510 \$599,510
Total	\$1,373,723,945	\$97,338,870	\$1,551,820,304	\$9,318,249	\$57,400,055	(\$105,278,181)	(\$68,626,236)	\$30,634,961	(\$76,551,152)

AMERICAN ELECTRIC POWER NON-UMWA POSTRETIREMENT WELFARE PLAN 10-YEAR PRW COST FORECAST (\$000s)	ASC 715-60 Cost										
((((())))))))))))))))))))))))))))))))))	2016	2017	2018	2019	Estim 2020	ated Net Period 2021	dic Postretirem 2022	ent Benefit Cos 2023	st 2024	2025	2026
Location											
140 Appalachian Power Co - Distribution	(\$6,015)	(\$6,172)	(\$6,349)	(\$6,522)	(\$6,789)	(\$7,050)	(\$7,310)	(\$6,937)	(\$3,482)	(\$2,995)	(\$3,266)
215 Appalachian Power Co - Generation	(\$4,979)	(\$5,112)	(\$5,261)	(\$5,403)	(\$5,626)	(\$5,851)	(\$6,079)	(\$5,762)	(\$2,992)	(\$2,644)	(\$2,902)
150 Appalachian Power Co - Transmission Appalachian Power Co FERC	(\$936) (\$11,930)	(\$953) (\$12,237)	(\$972) (\$12,582)	(\$990) (\$12,915)	(\$1,022) (\$13,437)	(\$1,055) (\$13,956)	(\$1,089) (\$14,478)	(\$1,023) (\$13,722)	(\$488) (\$6,962)	(\$406) (\$6,045)	(\$438) (\$6,606)
225 Cedar Coal Co.	(\$19)	(\$19)	(\$20)	(\$20)	(\$20)	(\$20)	(\$21)	(\$17)	(\$12)	(\$12)	(\$12)
Appalachian Power Co SEC	(\$11,949)	(\$12,256)	(\$12,602)	(\$12,935)	(\$13,457)	(\$13,976)	(\$14,499)	(\$13,739)	(\$6,974)	(\$6,057)	(\$6,618)
211 AEP Texas Central Company - Distribution	(\$4,426)	(\$4,545)	(\$4,679)	(\$4,815)	(\$5,013)	(\$5,214)	(\$5,412)	(\$5,139)	(\$2,508)	(\$2,141)	(\$2,348)
147 AEP Texas Central Company - Generation 169 AEP Texas Central Company - Transmission	(\$15) (\$435)	(\$15) (\$447)	(\$15) (\$461)	(\$15) (\$475)	(\$15) (\$495)	(\$15) (\$515)	(\$15) (\$535)	(\$9) (\$509)	\$0 (\$244)	\$0 (\$206)	\$0 (\$229)
AEP Texas Central Co.	(\$4,876)	(\$5,007)	(\$5,155)	(\$5,305)	(\$5,523)	(\$5,744)	(\$5,962)	(\$5,657)	(\$2,752)	(\$2,347)	(\$2,577)
170 Indiana Michigan Power Co - Distribution	(\$3,022)	(\$3,099)	(\$3,184)	(\$3,269)	(\$3,391)	(\$3,513)	(\$3,634)	(\$3,411)	(\$1,650)	(\$1,401)	(\$1,529)
132 Indiana Michigan Power Co - Generation	(\$2,110)	(\$2,156)	(\$2,207)	(\$2,255)	(\$2,332)	(\$2,407)	(\$2,483)	(\$2,347)	(\$1,066)	(\$862)	(\$942)
190 Indiana Michigan Power Co - Nuclear 120 Indiana Michigan Power Co - Transmission	(\$3,421) (\$684)	(\$3,515) (\$702)	(\$3,626) (\$722)	(\$3,741) (\$742)	(\$3,886) (\$773)	(\$4,039) (\$806)	(\$4,199) (\$839)	(\$3,981) (\$795)	(\$1,548) (\$396)	(\$1,180) (\$344)	(\$1,387) (\$379)
280 Indiana Michigan River Transportation (Lakin)	(\$832)	(\$702)	(\$722) (\$874)	(\$896)	(\$926)	(\$956)	(\$033) (\$987)	(\$934)	(\$368)	(\$344) (\$277)	(\$314)
Indiana Michigan Power Co FERC	(\$10,069)	(\$10,323)	(\$10,613)	(\$10,903)	(\$11,308)	(\$11,721)	(\$12,142)	(\$11,468)	(\$5,028)	(\$4,064)	(\$4,551)
202 Price River Coal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Indiana Michigan Power Co SEC	(\$10,069)	(\$10,323)	(\$10,613)	(\$10,903)	(\$11,308)	(\$11,721)	(\$12,142)	(\$11,468)	(\$5,028)	(\$4,064)	(\$4,551)
110 Kentucky Power Co - Distribution 117 Kentucky Power Co - Generation	(\$1,356) (\$757)	(\$1,386) (\$772)	(\$1,420) (\$790)	(\$1,453) (\$807)	(\$1,503) (\$835)	(\$1,553) (\$865)	(\$1,602) (\$893)	(\$1,519) (\$846)	(\$678) (\$430)	(\$545) (\$370)	(\$600) (\$399)
180 Kentucky Power Co - Transmission	(\$215)	(\$216)	(\$730)	(\$220)	(\$033)	(\$803)	(\$033)	(\$216)	(\$430)	(\$370) (\$44)	(\$333)
600 Kentucky Power Co Kammer Actives	(\$42)	(\$43)	(\$43)	(\$43)	(\$44)	(\$44)	(\$45)	(\$45)	(\$15)	(\$3)	(\$3)
701 Kentucky Power Co Mitchell Actives	(\$65)	(\$80)	(\$98)	(\$116)	(\$137)	(\$160)	(\$181)	(\$205)	(\$130)	(\$95)	(\$123)
702 Kentucky Power Co Mitchell Inactives Kentucky Power Co.	(\$361) (\$2,796)	(\$371) (\$2,868)	(\$383) (\$2,952)	(\$394) (\$3,033)	(\$417) (\$3,159)	(\$439) (\$3,288)	(\$461) (\$3,413)	(\$485) (\$3,316)	(\$417) (\$1,743)	(\$334) (\$1,391)	(\$359) (\$1,532)
250 Ohio Power Co - Distribution 160 Ohio Power Co - Transmission	(\$6,994) (\$1,267)	(\$7,205) (\$1,292)	(\$7,435) (\$1,320)	(\$7,666) (\$1,348)	(\$8,011) (\$1,392)	(\$8,354) (\$1,437)	(\$8,696) (\$1,482)	(\$8,260) (\$1,389)	(\$4,333) (\$687)	(\$3,840) (\$581)	(\$4,199) (\$623)
Ohio Power Co.	(\$8,261)	(\$8,497)	(\$8,755)	(\$9,014)	(\$9,403)	(\$9,791)	(\$10,178)	(\$9,649)	(\$5,020)	(\$4,421)	(\$4,822)
167 Public Service Co of Oklahoma - Distribution	(\$2,752)	(\$2,826)	(\$2,907)	(\$2,991)	(\$3,110)	(\$3,229)	(\$3,350)	(\$3,174)	(\$1,486)	(\$1,240)	(\$1,370)
198 Public Service Co of Oklahoma - Generation	(\$1,560)	(\$1,598)	(\$1,641)	(\$1,686)	(\$1,745)	(\$1,808)	(\$1,870)	(\$1,779)	(\$737)	(\$569)	(\$639)
114 Public Service Co of Oklahoma - Transmission Public Service Co. of Oklahoma	(\$340) (\$4,652)	(\$348) (\$4,772)	(\$358) (\$4,906)	(\$367) (\$5,044)	(\$382) (\$5,237)	(\$395) (\$5,432)	(\$409) (\$5,629)	(\$388) (\$5,341)	(\$174) (\$2,397)	(\$142) (\$1,951)	(\$158) (\$2,167)
159 Southwestern Electric Power Co - Distribution 168 Southwestern Electric Power Co - Generation	(\$1,939) (\$2,194)	(\$1,991) (\$2,248)	(\$2,053) (\$2,308)	(\$2,115) (\$2,370)	(\$2,201) (\$2,457)	(\$2,289) (\$2,544)	(\$2,379) (\$2,634)	(\$2,387) (\$2,513)	(\$1,098) (\$1,023)	(\$863) (\$781)	(\$963) (\$882)
161 Southwestern Electric Power Co - Texas - Distribution	(\$1,023)	(\$1,048)	(\$1,076)	(\$1,104)	(\$1,145)	(\$1,187)	(\$1,230)	(\$1,172)	(\$523)	(\$424)	(\$472)
111 Southwestern Electric Power Co - Texas - Transmission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
194 Southwestern Electric Power Co - Transmission Southwestern Electric Power Co.	(\$308) (\$5,464)	(\$315) (\$5,602)	(\$324) (\$5,761)	(\$333) (\$5,922)	(\$347) (\$6,150)	(\$361) (\$6,381)	(\$375) (\$6,618)	(\$356) (\$6,428)	(\$167) (\$2,811)	(\$140) (\$2,208)	(\$155) (\$2,472)
119 AEP Texas North Company - Distribution 166 AEP Texas North Company - Generation	(\$1,429) (\$155)	(\$1,466) (\$163)	(\$1,504) (\$171)	(\$1,544) (\$179)	(\$1,600) (\$192)	(\$1,657) (\$204)	(\$1,714) (\$215)	(\$1,628) (\$196)	(\$746) (\$166)	(\$609) (\$173)	(\$668) (\$180)
192 AEP Texas North Company - Transmission	(\$246)	(\$251)	(\$257)	(\$262)	(\$270)	(\$278)	(\$286)	(\$271)	(\$106)	(\$78)	(\$86)
AEP Texas North Co.	(\$1,830)	(\$1,880)	(\$1,932)	(\$1,985)	(\$2,062)	(\$2,139)	(\$2,215)	(\$2,095)	(\$1,018)	(\$860)	(\$934)
230 Kingsport Power Co - Distribution	(\$202)	(\$208)	(\$215)	(\$222)	(\$233)	(\$244)	(\$254)	(\$243)	(\$126)	(\$112)	(\$125)
260 Kingsport Power Co - Transmission	(\$49)	(\$49)	(\$50)	(\$51)	(\$52)	(\$53)	(\$55)	(\$51)	(\$23)	(\$18)	(\$19)
Kingsport Power Co.	(\$251)	(\$257)	(\$265)	(\$273)	(\$285)	(\$297)	(\$309)	(\$294)	(\$149)	(\$130)	(\$144)
210 Wheeling Power Co - Distribution 200 Wheeling Power Co - Transmission	(\$307) (\$8)	(\$315) (\$8)	(\$324) (\$8)	(\$333) (\$8)	(\$347) (\$8)	(\$361) (\$9)	(\$374) (\$8)	(\$354) (\$7)	(\$179) (\$5)	(\$154) (\$5)	(\$167) (\$5)
Wheeling Power Co.	(\$315)	(\$323)	(\$332)	(\$341)	(\$355)	(\$370)	(\$382)	(\$361)	(\$184)	(\$1 59)	(\$172)
103 American Electric Power Service Corporation	(\$18,224)	(\$18,759)	(\$19,369)	(\$19,995)	(\$20,860)	(\$21,751)	(\$22,688)	(\$21,465)	(\$9,996)	(\$8,489)	(\$9,623)
293 Elmwood	(\$286)	(\$287)	(\$288)	(\$289)	(\$291)	(\$294)	(\$296)	(\$280)	(\$72)	(\$28)	(\$31)
292 AEP River Operations LLC American Electric Power Service Corp	(\$1,311) (\$19,821)	(\$1,316) (\$20,362)	(\$1,323) (\$20,980)	(\$1,329) (\$21,613)	(\$1,342) (\$22,493)	(\$1,355) (\$23,400)	(\$1,369) (\$24,353)	(\$1,288) (\$23,033)	(\$366) (\$10,434)	(\$170) (\$8,687)	(\$187) (\$9,841)
143 AEP Pro Serv, Inc.	(\$3)	(\$3)	(\$3)	(\$4)	(\$4)	(\$4)	(\$5)	(\$5)	(\$4)	(\$5)	(\$6)
171 CSW Energy, Inc.	(\$20)	(\$21)	(\$21)	(\$22)	(\$23)	(\$24)	(\$25)	(\$25)	(\$15)	(\$13)	(\$14)
189 Central Coal Company Miscellaneous	\$0 (\$23)	\$0 (\$24)	\$0 (\$24)	\$0 (\$26)	\$0 (\$27)	\$0 (\$28)	\$0 (\$30)	\$0 (\$30)	\$0 (\$19)	\$0 (\$18)	\$0 (\$20)
270 Cook Coal Terminal AEP Generating Company	(\$76) (\$76)	(\$78) (\$78)	(\$80) (\$80)	(\$82) (\$82)	(\$84) (\$84)	(\$87) (\$87)	(\$89) (\$89)	(\$84) (\$84)	(\$37) (\$37)	(\$29) (\$29)	(\$32) (\$32)
104 Cardinal Operating Company	(\$1,217)	(\$1,251)	(\$1,292)	(\$1,334)	(\$1,393)	(\$1,454)	(\$1,514)	(\$1,443)	(\$691)	(\$591)	(\$663)
181 Ohio Power Co - Generation AEP Generation Resources - FERC	(\$5,486) (\$6,703)	(\$5,625) (\$6,876)	(\$5,772) (\$7,064)	(\$5,920) (\$7,254)	(\$6,160) (\$7,553)	(\$6,400) (\$7,854)	(\$6,638) (\$8,152)	(\$6,207) (\$7,650)	(\$3,240) (\$3,931)	(\$3,000) (\$3,591)	(\$3,249) (\$3,912)
290 Conesville Coal Preparation Company	(\$6,703) (\$70)	(\$6,876) (\$71)	(\$7,064) (\$73)	(\$7,254) (\$75)	(\$7,553) (\$77)	(\$7,854) (\$79)	(\$8,152) (\$81)	(\$7,650) (\$77)	(\$3,931) (\$42)	(\$3,591) (\$37)	(\$3,912) (\$41)
AEP Generation Resources - SEC	(\$6,773)	(\$6,947)	(\$7,137)	(\$7,329)	(\$7,630)	(\$7,933)	(\$8,233)	(\$7,727)	(\$3,973)	(\$3,628)	(\$3,953)
175 AEP Energy Partners AEP Energy Supply	\$3 (\$6,770)	\$0 (\$6,947)	(\$3) (\$7,140)	(\$7) (\$7,336)	(\$10) (\$7,640)	(\$14) (\$7,947)	(\$19) (\$8,252)	(\$22) (\$7,749)	(\$5) (\$3,978)	(\$8) (\$3,636)	(\$17) (\$3,970)
245 Dolet Hills	\$600	\$586	\$569	\$552	\$536	\$519	\$500	\$479	\$457	\$430	\$400
Dolet Hills	\$600 \$600	\$586 \$586	\$569 \$569	\$552 \$552	\$536 \$536	\$519 \$519	\$500 \$500	\$479 \$479	\$457 \$457	\$430 \$430	\$400 \$400
Total	(\$76,553)	(\$78,610)	(\$80,928)	(\$83,260)	(\$86,647)	(\$90,082)	(\$93,571)	(\$88,765)	(\$42,087)	(\$35,528)	(\$39,452)

Willis Towers Watson IIIIIIII

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

Location	Accumulated Postretirement Benefit Obligation	Expected Net Benefit Payments	Fair Value of Assets	Service Cost	Interest Cost	Expected Return on Assets	Amortiza PSC	ations (G)/L	Net Periodic Postretirement Benefit Cost
140 Appalachian Power Co Distribution	\$111,030,273	\$8,662,900	\$129,558,436	\$543,146	\$4,828,033	(\$8,789,980)	(\$5,097,397)	\$2,344,003	(\$6,172,195)
215 Appalachian Power Co Generation	94,750,407	7,465,305	110,561,870	434,835	4,117,215	(7,501,145)	(4,162,884)	2,000,313	(5,111,666)
150 Appalachian Power Co Transmission Appalachian Power Co FERC	11,959,703 \$217,740,383	829,671 \$16,957,876	13,955,477 \$254,075,783	2,759 \$980,740	519,849 \$9,465,097	(946,819) (\$17,237,944)	(781,538) (\$10,041,819)	252,486 \$4,596,802	(953,263) (\$12,237,124)
225 Cedar Coal Co	684,521	94,013	798,750	0	28,711	(54,192)	(\$10,041,013) (8,202)	14,451	(19,232)
Appalachian Power Co SEC	\$218,424,904	\$17,051,889	\$254,874,533	\$980,740	\$9,493,808	(\$17,292,136)	(\$10,050,021)	\$4,611,253	(\$12,256,356)
211 AEP Texas Central Company - Distribution	\$79,440,402	\$5,892,259	\$92,697,009	\$482,429	\$3,465,410	(\$6,289,091)	(\$3,881,048)	\$1,677,097	(\$4,545,203)
147 AEP Texas Central Company - Generation	0	0	0	0	0	0	(15,337)	0	(15,337)
169 AEP Texas Central Company - Transmission AEP Texas Central Co.	7,608,128 \$87,048,530	529,625 \$6,421,884	8,877,733 \$101,574,742	53,435 \$535,864	332,985 \$3,798,395	(602,316) (\$6,891,407)	(391,921) (\$4,288,306)	160,618 \$1,837,715	(447,199) (\$5,007,739)
470 Indiana Minkinga Dawas Cal. Distribution		¢4.050.000	¢05 004 400	¢240.070	¢0.400.000	(64 444 040)	(60.004.400)	¢4 477 400	(\$2.000.055)
170 Indiana Michigan Power Co Distribution 132 Indiana Michigan Power Co Generation	\$55,759,553 33.181.211	\$4,650,393 2,726,096	\$65,064,422 38,718,322	\$319,678 179,999	\$2,420,083 1,440,592	(\$4,414,340) (2,626,871)	(\$2,601,438) (1,850,054)	\$1,177,162 700,501	(\$3,098,855) (2,155,833)
190 Indiana Michigan Power Co Nuclear	51,202,890	3,229,701	59,747,366	752,937	2,266,144	(4,053,601)	(3,561,730)	1,080,964	(3,515,286)
120 Indiana Michigan Power Co Transmission 280 Ind Mich River Transp Lakin	11,581,475 11,474,396	787,783 797,205	13,514,132 13,389,184	61,272 122,073	506,394 504,101	(916,875) (908,398)	(596,815) (811,278)	244,501 242,240	(701,523) (851,262)
Indiana Michigan Power Co FERC	\$163,199,525	\$12,191,178	\$190,433,426	\$1,435,959	\$7,137,314	(\$12,920,085)	(\$9,421,315)	\$3,445,368	(\$10,322,759)
202 Price River Coal Indiana Michigan Power Co SEC	0 \$163,199,525	0 \$12,191,178	0	0 \$1,435,959	0 \$7,137,314	0	0 (\$9,421,315)	0	0
Indiana Michigan Power Co SEC	\$103,199,525	\$12,191,176	\$190,433,426	\$1,435,959	\$7,137,314	(\$12,920,085)	(\$9,421,315)	\$3,445,368	(\$10,322,759)
110 Kentucky Power Co Distribution	\$19,638,112	\$1,411,574	\$22,915,220	\$107,785	\$857,154	(\$1,554,699)	(\$1,210,578)	\$414,588	(\$1,385,750)
117 Kentucky Power Co Generation 180 Kentucky Power Co Transmission	12,621,224 1,249,794	1,043,339 84,441	14,727,389 1,458,353	26,288 171	545,921 54,369	(999,190) (98,943)	(611,828) (198,150)	266,452 26,385	(772,357) (216,168)
600 Kentucky Power Co Kammer Actives	123,581	2,568	144,204	1,547	5,574	(9,784)	(42,530)	2,609	(42,584)
701 Kentucky Power Co Mitchell Actives	5,155,015	98,207	6,015,257	143,926	236,267	(408,109)	(160,767)	108,830	(79,853)
702 Kentucky Power Co Mitchell Inactives Kentucky Power Co.	11,227,569 \$50,015,295	1,085,708 \$3,725,837	13,101,168 \$58,361,591	0 \$279,717	481,081 \$2,180,366	(888,858) (\$3,959,583)	(200,743)	237,030 \$1,055,894	(371,490) (\$2,868,202)
Remucky Fower Co.	\$50,015,295	<i>\$</i> 3,723,037	\$30,301,391	φ 219, 717	\$2,180,380	(\$3,333,363)	(\$2,424,596)	\$1,055,694	(\$2,000,202)
250 Ohio Power Co Distribution 160 Ohio Power Co Transmission	\$144,247,776	\$11,274,036	\$168,319,106 21,299,094	\$784,744 6,830	\$6,275,589	(\$11,419,724)	(\$5,890,962)	\$3,045,271	(\$7,205,082)
Ohio Power Co.	18,253,109 \$162,500,885	1,333,310 \$12,607,346	\$189,618,200	\$791,574	792,028 \$7,067,617	(1,445,051) (\$12,864,775)	(1,031,548) (\$6,922,510)	385,348 \$3,430,619	(1,292,393) (\$8,497,475)
167 Public Service Co. of Oklahoma - Distribution 198 Public Service Co. of Oklahoma - Generation	\$47,765,885 23,103,785	\$3,559,479 1,634,723	\$55,736,811 26,959,226	\$339,598 228,246	\$2,085,540 1,013,565	(\$3,781,502) (1,829,067)	(\$2,477,659) (1,498,642)	\$1,008,404 487,753	(\$2,825,619) (1,598,145)
114 Public Service Co. of Oklahoma - Transmission	5,603,444	427,387	6.538.518	45,829	244,707	(443,610)	(313,349)	118,296	(348,127)
Public Service Co. of Oklahoma	\$76,473,114	\$5,621,589	\$89,234,555	\$613,673	\$3,343,812	(\$6,054,179)	(\$4,289,650)	\$1,614,453	(\$4,771,891)
159 Southwestern Electric Power Co Distribution	\$32,462,613	\$2,186,342	\$37,879,808	\$264,341	\$1,424,062	(\$2,569,981)	(\$1,794,965)	\$685,331	(\$1,991,212)
168 Southwestern Electric Power Co Generation	31,582,458	2,181,003	36,852,777	335,471	1,387,774	(2,500,302)	(2,137,691)	666,750	(2,247,998)
161 Southwestern Electric Power Co Texas - Distribution 111 Southwestern Electric Power Co Texas - Transmission	15,592,525 0	1,088,775 0	18,194,526 0	117,445 0	682,721 0	(1,234,420)	(942,674) 0	329,180 0	(1,047,748) 0
194 Southwestern Electric Power Co Transmission	5,022,433	348,300	5,860,551	36,527	219,903	(397,613)	(280,205)	106,031	(315,357)
Southwestern Electric Power Co.	\$84,660,029	\$5,804,420	\$98,787,662	\$753,784	\$3,714,460	(\$6,702,316)	(\$5,155,535)	\$1,787,292	(\$5,602,315)
119 AEP Texas North Company - Distribution	\$22,796,004	\$1,685,601	\$26,600,084	\$139,136	\$994,573	(\$1,804,701)	(\$1,276,048)	\$481,255	(\$1,465,785)
166 AEP Texas North Company - Generation	6,344,117	549,728	7,402,791	0	273,252	(502,247)	(67,677)	133,933	(162,739)
192 AEP Texas North Company - Transmission AEP Texas North Co.	3,191,331 \$32,331,452	233,389 \$2,468,718	3,723,884 \$37,726,759	28,619 \$167,755	139,704 \$1,407,529	(252,649) (\$2,559,597)	(233,844) (\$1,577,569)	67,373 \$682,561	(250,797) (\$1,879,321)
230 Kingsport Power Co Distribution 260 Kingsport Power Co Transmission	\$4,250,725 584,583	\$325,615 45,577	\$4,960,064 682,135	\$30,729 0	\$185,420 25,292	(\$336,519) (46,280)	(\$177,403) (40,419)	\$89,739 12,341	(\$208,034) (49,066)
Kingsport Power Co.	\$4,835,308	\$371,192	\$5,642,199	\$30,729	\$210,712	(\$382,799)	(\$217,822)	\$102,080	(\$257,100)
210 Wheeling Power Co Distribution	\$5,838,593	\$478,622	\$6,812,907	\$29,369	\$253,408	(\$462,226)	(\$259,071)	\$123,261	(\$315,259)
200 Wheeling Power Co Transmission	332,822	45,135	388,362	0	13,973	(26,349)	(2,613)	7,026	(7,963)
Wheeling Power Co.	\$6,171,415	\$523,757	\$7,201,269	\$29,369	\$267,381	(\$488,575)	(\$261,684)	\$130,287	(\$323,222)
103 American Electric Power Service Corporation	\$308,959,002	\$19,634,069	\$360,516,499	\$2,864,543	\$13,595,153	(\$24,459,486)	(\$17,282,221)	\$6,522,554	(\$18,759,457)
293 Elmwood	732,103	49,888	854,273	0	31,835	(57,959)	(276,067)	15,456	(286,735)
292 AEP River Operations LLC American Electric Power Service Corporation	4,792,735 \$314,483,840	360,893 \$20,044,850	5,592,522 \$366,963,294	0 \$2,864,543	207,642 \$13,834,630	(379,428) (\$24,896,873)	(1,245,634) (\$18,803,922)	101,181 \$6,639,191	(1,316,239) (\$20,362,431)
143 AEP Pro Serv, Inc. 171 CSW Energy, Inc.	\$141,644 365,318	\$13,463 24,736	\$165,281 426,280	\$0 0	\$6,074 15,889	(\$11,214) (28,921)	(\$1,133) (15,366)	\$2,990 7,712	(\$3,283) (20,686)
189 Central Coal Company	0	0	0	0	0	0	0	0	0
Miscellaneous	\$506,962	\$38,199	\$591,561	\$0	\$21,963	(\$40,135)	(\$16,499)	\$10,702	(\$23,969)
270 Cook Coal Terminal	\$1,204,793	\$102,714	\$1,405,843	\$7,219	\$52,255	(\$95,380)	(\$67,747)	\$25,435	(\$78,218)
AEP Generating Company	\$1,204,793	\$102,714	\$1,405,843	\$7,219	\$52,255	(\$95,380)	(\$67,747)	\$25,435	(\$78,218)
104 Cardinal Operating Company	\$21,900,192	\$1,472,972	\$25,554,784	\$176,617	\$960,679	(\$1,733,782)	(\$1,116,823)	\$462,343	(\$1,250,966)
181 Ohio Power Co Generation	106,846,304	8,987,427	124,676,268	315,689	4,622,298 \$5,582,977	(8,458,746)	(4,359,566)	2,255,674	(5,624,651)
AEP Generation Resources - FERC 290 Conesville Coal Preparation Company	\$128,746,496 1,321,442	\$10,460,399 117,989	\$150,231,052 1,541,957	\$492,306 0	\$5,582,977 56,839	(\$10,192,528) (104,615)	(\$5,476,389) (51,555)	\$2,718,017 27,897	(\$6,875,617) (71,434)
AEP Generation Resources - SEC	\$130,067,938	\$10,578,388	\$151,773,009	\$492,306	\$5,639,816	(\$10,297,143)	(\$5,527,944)	\$2,745,914	(\$6,947,051)
175 AEP Energy Partners	798,082	9,065	931,262	40,824	37,549	(63,182)	(31,686)	16,849	354
AEP Energy Supply	\$130,866,020	\$10,587,453	\$152,704,271	\$533,130	\$5,677,365	(\$10,360,325)	(\$5,559,630)	\$2,762,763	(\$6,946,697)
245 Dolet Hills	\$3,976,185	\$97,068	\$4,639,710	\$200,366	\$185,785	(\$314,784)	\$430,570	\$83,943	\$585,880
Dolet Hills	\$3,976,185	\$97,068	\$4,639,710	\$200,366	\$185,785	(\$314,784)	\$430,570	\$83,943	\$585,880
Total	\$1,336,698,257	\$97,658,094	\$1,559,759,615	\$9,224,422	\$58,393,392	(\$105,822,949)	(\$68,626,236)	\$28,219,556	(\$78,611,815)

WillisTowersWatson IIIIIIII

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

Location	Accumulated Postretirement Benefit Obligation	Expected Net Benefit Payments	Fair Value of Assets	Service Cost	Interest Cost	Expected Return on Assets	Amortiza PSC	ations (G)/L	Net Periodic Postretirement Benefit Cost
140 Appalachian Power Co Distribution 215 Appalachian Power Co Generation	\$106,698,803 90,950,862	\$8,650,916 7,471,912	\$129,280,894 110,200,006	\$533,180 426,857	\$4,890,443 4,165,042	(\$8,772,084) (7,477,390)	(\$5,097,397) (4,162,884)	\$2,097,165 1,787,639	(\$6,348,693) (5,260,736)
150 Appalachian Power Co Transmission Appalachian Power Co FERC	11,540,184 \$209,189,849	810,536 \$16,933,364	13,982,587 \$253,463,487	2,708 \$962,745	529,260 \$9,584,745	(948,759) (\$17,198,233)	(781,538) (\$10,041,819)	226,822 \$4,111,626	(971,507) (\$12,580,936)
225 Cedar Coal Co	613,243	88,172	743,032	\$302,743 0	27,059	(50,417)	(\$10,041,013) (8,202)	12,053	(19,507)
Appalachian Power Co SEC	\$209,803,092	\$17,021,536	\$254,206,519	\$962,745	\$9,611,804	(\$17,248,650)	(\$10,050,021)	\$4,123,679	(\$12,600,443)
211 AEP Texas Central Company - Distribution	\$76,748,094	\$5,871,921	\$92,991,317	\$473,577	\$3,530,189	(\$6,309,731)	(\$3,881,048)	\$1,508,484	(\$4,678,529)
147 AEP Texas Central Company - Generation	0	0	0	0	0	0	(15,337)	0	(15,337)
169 AEP Texas Central Company - Transmission AEP Texas Central Co.	7,392,882 \$84,140,976	538,216 \$6,410,137	8,957,536 \$101,948,853	52,455 \$526,032	341,019 \$3,871,208	(607,795) (\$6,917,526)	(391,921) (\$4,288,306)	145,307 \$1,653,791	(460,935) (\$5,154,801)
ALI TEXAS CENTRI CO.	<i>404,140,370</i>	φ0, 4 10,137	\$101,340,000	<i>4520,052</i>		(\$0,317,520)	(\$4,200,500)	ψ1,033,731	(\$5,154,001)
170 Indiana Michigan Power Co Distribution	\$53,329,243	\$4,603,231	\$64,616,022	\$313,813	\$2,439,987	(\$4,384,385)	(\$2,601,438)	\$1,048,186	(\$3,183,837)
132 Indiana Michigan Power Co Generation 190 Indiana Michigan Power Co Nuclear	31,766,154 50,500,161	2,716,940 3,318,662	38,489,249 61,188,184	176,696 739,122	1,453,507 2,355,962	(2,611,607) (4,151,796)	(1,850,054) (3,561,730)	624,364 992,581	(2,207,094) (3,625,861)
120 Indiana Michigan Power Co Transmission	11,251,713	784,612	13,633,063	60,148	518,895	(925,043)	(596,815)	221,152	(721,663)
280 Ind Mich River Transp Lakin Indiana Michigan Power Co FERC	11,194,280 \$158,041,551	825,207 \$12,248,652	13,563,475 \$191,489,993	119,833 \$1,409,612	518,049 \$7,286,400	(920,321) (\$12,993,152)	(811,278) (\$9,421,315)	220,024 \$3,106,307	(873,693) (\$10,612,148)
202 Price River Coal	\$158,041,551 0	\$12,240,052 0	\$191,409,993 0	\$1, 409,012 0	\$7,280,400 0	(\$12,995,152)	(\$5,421,515)	\$3,100,307 0	(\$10,012,148)
Indiana Michigan Power Co SEC	\$158,041,551	\$12,248,652	\$191,489,993	\$1,409,612	\$7,286,400	(\$12,993,152)	(\$9,421,315)	\$3,106,307	(\$10,612,148)
110 Kentucky Power Co Distribution	\$19,006,266	\$1,440,228	\$23,028,816	\$105,807	\$874,015	(\$1,562,572)	(\$1,210,578)	\$373,568	(\$1,419,760)
117 Kentucky Power Co Generation	12,032,838	1,014,313	14,579,508	25,806	548,975	(989,262)	(611,828)	236,505	(789,804)
180 Kentucky Power Co Transmission 600 Kentucky Power Co Kammer Actives	1,208,120	82,926	1,463,811	168	55,447	(99,324)	(198,150)	23,746	(218,113)
701 Kentucky Power Co Kammer Actives	126,897 5,384,530	5,100 168,353	153,754 6,524,130	1,519 141,285	5,980 258,524	(10,433) (442,681)	(42,530) (160,767)	2,494 105,833	(42,970) (97,806)
702 Kentucky Power Co Mitchell Inactives	10,520,424	996,286	12,747,002	0	476,333	(864,921)	(200,743)	206,779	(382,552)
Kentucky Power Co.	\$48,279,075	\$3,707,206	\$58,497,021	\$274,585	\$2,219,274	(\$3,969,193)	(\$2,424,596)	\$948,925	(\$2,951,005)
250 Ohio Power Co Distribution	\$138,682,651	\$11,187,972	\$168,033,910	\$770,346	\$6,361,386	(\$11,401,589)	(\$5,890,962)	\$2,725,808	(\$7,435,011)
160 Ohio Power Co Transmission	17,547,660	1,349,468	21,261,505	6,705	802,154	(1,442,655)	(1,031,548)	344,899	(1,320,445)
Ohio Power Co.	\$156,230,311	\$12,537,440	\$189,295,415	\$777,051	\$7,163,540	(\$12,844,244)	(\$6,922,510)	\$3,070,707	(\$8,755,456)
167 Public Service Co. of Oklahoma - Distribution	\$46,181,519	\$3,540,499	\$55,955,530	\$333,367	\$2,126,346	(\$3,796,745)	(\$2,477,659)	\$907,698	(\$2,906,993)
198 Public Service Co. of Oklahoma - Generation 114 Public Service Co. of Oklahoma - Transmission	22,491,698 5.413.837	1,645,068 426,590	27,251,916	224,058	1,040,381	(1,849,122) (445,091)	(1,498,642) (313,349)	442,074 106,409	(1,641,251)
Public Service Co. of Oklahoma	\$74,087,054	\$5,612,157	6,559,640 \$89,767,086	44,988 \$602,413	249,280 \$3,416,007	(\$6,090,958)	(\$4,289,650)	\$1,456,181	(357,763) (\$4,906,007)
159 Southwestern Electric Power Co Distribution 168 Southwestern Electric Power Co Generation	\$31,656,194 30,824,326	\$2,243,818 2,172,802	\$38,356,017 37,348,089	\$259,491 329,316	\$1,463,323 1,428,793	(\$2,602,567) (2,534,176)	(\$1,794,965) (2,137,691)	\$622,203 605,852	(\$2,052,515) (2,307,906)
161 Southwestern Electric Power Co Texas - Distribution	15,156,223	1,109,175	18,363,937	115,290	699,360	(1,246,046)	(942,674)	297,896	(1,076,174)
111 Southwestern Electric Power Co Texas - Transmission 194 Southwestern Electric Power Co Transmission	0 4,882,980	0 350,087	0 5,916,430	0	0 225,427	0 (401,447)	(280.205)	0 95,975	0 (324,393)
Southwestern Electric Power Co Transmission	\$82,519,723	\$5,875,882	\$99,984,473	35,857 \$739,954	\$3,816,903	(\$6,784,236)	(280,205) (\$5,155,535)	\$1,621,926	(\$5,760,988)
440 AER Tours North Constants, Distribution	¢00.000.440	¢4 000 545	¢00 004 007	¢400 500	¢4 040 005	(04.044.440)	(\$4.070.040)	6422.000	(\$4.504.000)
119 AEP Texas North Company - Distribution 166 AEP Texas North Company - Generation	\$22,029,442 6,009,084	\$1,689,545 550,956	\$26,691,827 7,280,867	\$136,583 0	\$1,013,225 272,498	(\$1,811,118) (494,028)	(\$1,276,048) (67,677)	\$432,989 118,109	(\$1,504,369) (171,098)
192 AEP Texas North Company - Transmission	3,096,094	241,938	3,751,362	28,094	142,720	(254,541)	(233,844)	60,854	(256,717)
AEP Texas North Co.	\$31,134,620	\$2,482,439	\$37,724,056	\$164,677	\$1,428,443	(\$2,559,687)	(\$1,577,569)	\$611,952	(\$1,932,184)
230 Kingsport Power Co Distribution	\$4,101,293	\$315,590	\$4,969,304	\$30,165	\$188,836	(\$337,182)	(\$177,403)	\$80,611	(\$214,973)
260 Kingsport Power Co Transmission	558,852	45,542	677,129	0	25,476	(45,945)	(40,419)	10,984	(49,904)
Kingsport Power Co.	\$4,660,145	\$361,132	\$5,646,433	\$30,165	\$214,312	(\$383,127)	(\$217,822)	\$91,595	(\$264,877)
210 Wheeling Power Co Distribution	\$5,588,292	\$449,233	\$6,771,017	\$28,830	\$256,268	(\$459,433)	(\$259,071)	\$109,838	(\$323,568)
200 Wheeling Power Co Transmission Wheeling Power Co.	298,749 \$5,887,041	43,625 \$492,858	361,977 \$7,132,994	0 \$28,830	13,167 \$269,435	(24,561) (\$483,994)	(2,613) (\$261,684)	5,872 \$115,710	(8,135) (\$331,703)
-	\$5,007,041	φ 4 32,030	φr,132,334	\$20,050	<i>\$</i> 203, 4 33	(\$403,334)	(\$201,004)		(\$331,703)
103 American Electric Power Service Corporation	\$302,833,607	\$20,100,966	\$366,926,320	\$2,811,984 0	\$14,046,305	(\$24,897,015)	(\$17,282,221)	\$5,952,196	(\$19,368,751)
293 Elmwood 292 AEP River Operations LLC	707,159 4,594,710	41,084 332,136	856,824 5,567,150	0	32,626 210,452	(58,138) (377,747)	(276,067) (1,245,634)	13,899 90,309	(287,680) (1,322,620)
American Electric Power Service Corporation	\$308,135,476	\$20,474,186	\$373,350,294	\$2,811,984	\$14,289,383	(\$25,332,900)	(\$18,803,922)	\$6,056,404	(\$20,979,051)
143 AEP Pro Serv, Inc.	\$132,959	\$13,405	\$161,099	\$0	\$6,001	(\$10,931)	(\$1,133)	\$2,613	(\$3,450)
171 CSW Energy, Inc.	353,031	19,741	427,748	0	16,306	(29,024)	(15,366)	6,939	(21,145)
189 Central Coal Company	0	0	0	0	0	0	0	0	0
Miscellaneous	\$485,990	\$33,146	\$588,847	\$0	\$22,307	(\$39,955)	(\$16,499)	\$9,552	(\$24,595)
270 Cook Coal Terminal	\$1,150,343	\$101,983	\$1,393,805	\$7,087	\$52,584	(\$94,574)	(\$67,747)	\$22,610	(\$80,040)
AEP Generating Company	\$1,150,343	\$101,983	\$1,393,805	\$7,087	\$52,584	(\$94,574)	(\$67,747)	\$22,610	(\$80,040)
104 Cardinal Operating Company	\$21,356,404	\$1,487,911	\$25,876,345	\$173,376	\$987,737	(\$1,755,785)	(\$1,116,823)	\$419,760	(\$1,291,735)
181 Ohio Power Co Generation AEP Generation Resources - FERC	101,804,806 \$123 161 210	8,706,365 \$10,194,276	123,351,115 \$149,227,460	309,897 \$483,273	4,646,071 \$5,633,808	(8,369,731) (\$10,125,516)	(4,359,566) (\$5,476,389)	2,000,974 \$2,420,734	(5,772,355) (\$7,064,090)
290 Conesville Coal Preparation Company	\$123,161,210 1,248,129	\$10,194,276 117,901	\$1 49,227,460 1,512,287	\$483,273 0	\$5,633,808 56,518	(\$10,125,516) (102,613)	(\$5,476,389) (51,555)	\$2,420,734 24,532	(\$7,064,090) (73,118)
AEP Generation Resources - SEC	\$124,409,339	\$10,312,177	\$150,739,747	\$483,273	\$5,690,326	(\$10,228,129)	(\$5,527,944)	\$2,445,266	(\$7,137,208)
175 AEP Energy Partners AEP Energy Supply	859,019 \$125,268,358	16,061 \$10,328,238	1,040,825 \$151,780,572	40,075 \$523,348	42,330 \$5,732,656	(70,623) (\$10,298,752)	(31,686) (\$5,559,630)	16,884 \$2,462,150	(3,020) (\$7,140,228)
245 Dolet Hills Dolet Hills	\$4,224,105	\$153,089	\$5,118,109	\$196,690	\$206,394	(\$347,279)	\$430,570	\$83,025	\$569,400
	\$4,224,105	\$153,089	\$5,118,109	\$196,690	\$206,394	(\$347,279)	\$430,570	\$83,025	\$569,400
Total	\$1,294,047,860	\$97,840,081	\$1,567,924,470	\$9,055,173	\$59,600,650	(\$106,388,227)	(\$68,626,236)	\$25,434,514	(\$80,924,126)

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

Location	Accumulated Postretirement Benefit Obligation	Expected Net Benefit Payments	Fair Value of Assets	Service Cost	Interest Cost	Expected Return on Assets	Amortiza PSC	ations (G)/L	Net Periodic Postretirement Benefit Cost
140 Appalachian Power Co Distribution 215 Appalachian Power Co Generation 150 Appalachian Power Co Transmission Appalachian Power Co FERC	\$102,472,941 87,220,907 11,152,934 \$200,846,782	\$8,490,155 7,198,805 782,169 \$16,471,129	\$128,962,523 109,767,790 14,036,003 \$252,766,316	\$523,397 419,025 2,658 \$945,080	\$4,940,152 4,204,222 538,464 \$9,682,838	(\$8,754,563) (7,451,537) (952,828) (\$17,158,928)	(\$5,097,397) (4,162,884) (781,538) (\$10,041,819)	\$1,865,915 1,588,193 203,082 \$3,657,190	(\$6,522,496) (5,402,981) (990,162) (\$12,915,639)
225 Cedar Coal Co Appalachian Power Co SEC	546,802 \$201,393,584	82,117 \$16,553,246	688,152 \$253,454,468	0 \$945,080	25,312 \$9,708,150	(46,715) (\$17,205,643)	(8,202) (\$10,050,021)	9,957 \$3,667,147	(19,648) (\$12,935,287)
211 AEP Texas Central Company - Distribution 147 AEP Texas Central Company - Generation	\$74,157,298 0	\$5,866,001 0	\$93,327,196 0	\$464,888 0	\$3,586,248 0	(\$6,335,475) 0	(\$3,881,048) (15,337)	\$1,350,320 0	(\$4,815,067) (15,337)
169 AEP Texas Central Company - Transmission AEP Texas Central Co.	7,178,191 \$81,335,489	537,625 \$6,403,626	9,033,776 \$102,360,972	51,493 \$516,381	348,208 \$3,934,456	(613,254) (\$6,948,729)	(391,921) (\$4,288,306)	130,707 \$1,481,027	(474,767) (\$5,305,171)
170 Indiana Michigan Power Co Distribution 132 Indiana Michigan Power Co Generation	\$50,982,998 30,383,340	\$4,560,185 2,587,308	\$64,162,266 38,237,530	\$308,055 173,454	\$2,451,939 1,463,946	(\$4,355,627) (2,595,738)	(\$2,601,438) (1,850,054)	\$928,342 553,246	(\$3,268,729) (2,255,146)
190 Indiana Michigan Power Co Nuclear 120 Indiana Michigan Power Co Transmission	49,791,381 10,939,541	3,377,178 772,172	62,662,612 13,767,447	725,561 59,044	2,442,447 530,860	(4,253,823) (934,597)	(3,561,730) (596,815)	906,644 199,197	(3,740,901) (742,311)
280 Ind Mich River Transp Lakin	10,900,731	842,821	13,718,605	117,634	530,105	(931,281)	(811,278)	198,490	(896,330)
Indiana Michigan Power Co FERC 202 Price River Coal	\$152,997,991	\$12,139,664 0	\$192,548,460	\$1,383,748 0	\$7,419,297 0	(\$13,071,066) 0	(\$9,421,315) 0	\$2,785,919 0	(\$10,903,417)
Indiana Michigan Power Co SEC	\$152,997,991	\$12,139,664	\$192,548,460	\$1,383,748	\$7,419,297	(\$13,071,066)	(\$9,421,315)	\$2,785,919	(\$10,903,417)
110 Kentucky Power Co Distribution	\$18,366,880	\$1,437,256	\$23,114,777	\$103,866	\$888,044	(\$1,569,136)	(\$1,210,578)	\$334,440	(\$1,453,364)
117 Kentucky Power Co Generation 180 Kentucky Power Co Transmission	11,481,423 1,169,413	985,972 78,149	14,449,407 1,471,710	25,333 165	550,989 56,549	(980,892) (99,906)	(611,828) (198,150)	209,064 21,294	(807,334) (220,048)
600 Kentucky Power Co Kammer Actives	128,048	7,876	161,149	1,491	6,282	(10,940)	(42,530)	2,332	(43,365)
701 Kentucky Power Co Mitchell Actives	5,561,788	213,451	6,999,528	138,693	279,753	(475,160)	(160,767)	101,274	(116,207)
702 Kentucky Power Co Mitchell Inactives Kentucky Power Co.	9,903,960 \$46,611,512	910,260 \$3,632,964	12,464,165 \$58,660,736	0 \$269,548	472,719 \$2,254,336	(846,124) (\$3,982,158)	(200,743) (\$2,424,596)	180,340 \$848,744	(393,808) (\$3,034,126)
250 Ohio Power Co Distribution	\$133,327,177	\$11,024,340	\$167,792,678	\$756,212	\$6,431,923	(\$11,390,531)	(\$5,890,962)	\$2,427,735	(\$7,665,623)
160 Ohio Power Co Transmission Ohio Power Co.	16,842,922 \$150,170,099	1,348,473 \$12,372,813	21,196,871 \$188,989,549	6,582 \$762,794	809,175 \$7,241,098	(1,438,940) (\$12,829,471)	(1,031,548) (\$6,922,510)	306,690 \$2,734,425	(1,348,041) (\$9,013,664)
167 Public Service Co. of Oklahoma - Distribution	\$44,665,481	\$3,555,601	\$56,211,650	\$327,250	\$2,161,831	(\$3,815,903)	(\$2,477,659)	\$813,307	(\$2,991,174)
198 Public Service Co. of Oklahoma - Generation	21,897,682	1,671,167	27,558,303	219,947	1,064,612	(1,870,783)	(1,498,642)	398,732	(1,686,134)
114 Public Service Co. of Oklahoma - Transmission Public Service Co. of Oklahoma	5,230,545 \$71,793,708	419,972 \$5,646,740	6,582,658 \$90,352,611	44,163 \$591,360	253,364 \$3,479,807	(446,861) (\$6,133,547)	(313,349) (\$4,289,650)	95,242 \$1,307,281	(367,441) (\$5,044,749)
159 Southwestern Electric Power Co Distribution	\$30,834,715	\$2,276,090	\$38,805,587	\$254,730	\$1,498,264	(\$2,634,300)	(\$1,794,965)	\$561,465	(\$2,114,806)
168 Southwestern Electric Power Co Generation	30,116,160	2,148,052	37,901,283	323,274	1,468,925	(2,572,912)	(2,137,691)	548,381	(2,370,023)
161 Southwestern Electric Power Co Texas - Distribution 111 Southwestern Electric Power Co Texas - Transmission	14,718,273 0	1,098,809 0	18,522,994 0	113,175 0	714,437 0	(1,257,425) 0	(942,674) 0	268,003 0	(1,104,484) 0
194 Southwestern Electric Power Co Transmission Southwestern Electric Power Co.	4,747,910 \$80,417,058	340,627 \$5,863,578	5,975,260 \$101,205,124	35,199 \$726,378	230,744 \$3,912,370	(405,628) (\$6,870,265)	(280,205) (\$5,155,535)	86,454 \$1,464,303	(333,436) (\$5,922,749)
119 AEP Texas North Company - Distribution	\$21,282,315	\$1,707,862	\$26,783,861	\$134,077	\$1,028,644	(\$1,818,210)	(\$1,276,048)	\$387,527	(\$1,544,010)
166 AEP Texas North Company - Generation	5,675,322	544,148	7,142,411	0	270,328	(484,859)	(67,677)	103,341	(178,867)
192 AEP Texas North Company - Transmission AEP Texas North Co.	2,995,777 \$29,953,414	242,573 \$2,494,583	3,770,195 \$37,696,467	27,579 \$161,656	145,177 \$1,444,149	(255,938) (\$2,559,007)	(233,844) (\$1,577,569)	54,550 \$545,418	(262,476) (\$1,985,353)
230 Kingsport Power Co Distribution	\$3,966,056	\$309,170	\$4,991,294	\$29,612	\$192,148	(\$338,832)	(\$177,403)	\$72,217	(\$222,258)
260 Kingsport Power Co Transmission Kingsport Power Co.	533,586 \$4,499,642	46,448 \$355,618	671,520 \$5,662,814	0 \$29,612	25,532 \$217,680	(45,586) (\$384,418)	(40,419) (\$217,822)	9,716 \$81,933	(50,757) (\$273,015)
210 Wheeling Power Co Distribution	\$5,371,810	\$446,095	\$6,760,440	\$28,301	\$258,989	(\$458,929)	(\$259,071)	\$97,815	(\$332,895)
200 Wheeling Power Co Transmission Wheeling Power Co.	265,702 \$5,637,512	42,036 \$488,131	334,387 \$7,094,827	0 \$28,301	12,247 \$271,236	(22,700) (\$481,629)	(2,613) (\$261,684)	4,838 \$102,653	(8,228) (\$341,123)
103 American Electric Power Service Corporation	\$296,699,677	\$20,273,030	\$373,397,493	\$2,760,388	\$14,472,360	(\$25,347,921)	(\$17,282,221)	\$5,402,559	(\$19,994,835)
293 Elmwood	691,958	36,073	870,831	0	33,707	(59,116)	(276,067)	12,600	(288,876)
292 AEP River Operations LLC American Electric Power Service Corporation	4,429,858 \$301,821,493	299,967 \$20,609,070	5,574,990 \$379,843,314	0 \$2,760,388	214,085 \$14,720,152	(378,456) (\$25,785,493)	(1,245,634) (\$18,803,922)	80,663 \$5,495,822	(1,329,342) (\$21,613,053)
143 AEP Pro Serv, Inc.	\$124,343	\$13,899	\$156,486	\$0	\$5,874	(\$10,623)	(\$1,133)	\$2,264	(\$3,618)
171 CSW Energy, Inc. 189 Central Coal Company	346,222 0	20,689 0	435,721 0	0	16,800 0	(29,579) 0	(15,366) 0	6,304 0	(21,841) 0
Miscellaneous	\$470,565	\$34,588	\$592,207	\$ 0	\$22,674	(\$40,202)	(\$16,499)	\$8,568	(\$25,459)
270 Cook Coal Terminal AEP Generating Company	\$1,097,338 \$1,097,338	\$105,604 \$105,604	\$1,381,003 \$1,381,003	\$6,957 \$6,957	\$52,607 \$52,607	(\$93,749) (\$93,749)	(\$67,747) (\$67,747)	\$19,981 \$19,981	(\$81,951) (\$81,951)
104 Cardinal Operating Company	\$20,826,656	\$1,500,892	\$26,210,413	\$170,195	\$1,012,778	(\$1,779,282)	(\$1,116,823)	\$379,230	(\$1,333,902)
181 Ohio Power Co Generation	97,108,119	8,387,758	122,210,878	304,211	4,663,480	(8,296,231)	(4,359,566)	1,768,228	(5,919,878)
AEP Generation Resources - FERC 290 Conesville Coal Preparation Company	\$117,934,775 1,175,293	\$9,888,650 121,598	\$148,421,291 1,479,110	\$474,406 0	\$5,676,258 55,762	(\$10,075,513) (100,409)	(\$5,476,389) (51,555)	\$2,147,458 21,401	(\$7,253,780) (74,801)
AEP Generation Resources - SEC	\$119,110,068	\$10,010,248	\$149,900,401	\$474,406	\$5,732,020	(\$10,175,922)	(\$5,527,944)	\$2,168,859	(\$7,328,581)
175 AEP Energy Partners	916,433	19,204	1,153,334	39,340	47,314	(78,294)	(31,686)	16,687	(6,639)
AEP Energy Supply 245 Dolet Hills	\$120,026,501 \$4,430,922	\$10,029,452 \$193,669	\$151,053,735 \$5,576,329	\$513,746 \$193,081	\$5,779,334 \$226,417	(\$10,254,216) (\$378,547)	(\$5,559,630) \$430,570	\$2,185,546 \$80,682	(\$7,335,220) \$552,203
Dolet Hills	\$4,430,922	\$193,669	\$5,576,329	\$193,081	\$226,417	(\$378,547)	\$430,570	\$80,682	\$552,203
Total	\$1,252,656,828	\$96,923,346	\$1,576,472,616	\$8,889,030	\$60,683,763	(\$107,018,140)	(\$68,626,236)	\$22,809,449	(\$83,262,134)

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

Location	Accumulated Postretirement Benefit Obligation	Expected Net Benefit Payments	Fair Value of Assets	Service Cost	Interest Cost	Expected Return on Assets	Amortiza PSC	ations (G)/L	Net Periodic Postretirement Benefit Cost
 140 Appalachian Power Co Distribution 215 Appalachian Power Co Generation 150 Appalachian Power Co Transmission Appalachian Power Co FERC 225 Cedar Coal Co 	\$99,446,335 84,645,349 10,911,887 \$195,003,571 489,997	\$8,517,883 7,024,242 778,339 \$16,320,464 75,643	\$128,766,430 109,601,620 14,129,075 \$252,497,125 634,464	\$535,828 428,977 2,721 \$967,526 0	\$4,788,758 4,080,252 526,509 \$9,395,519 22,632	(\$8,742,987) (7,441,734) (959,336) (\$17,144,057) (43,079)	(\$5,097,397) (4,162,884) (781,538) (\$10,041,819) (8,202)	\$1,726,461 1,469,505 189,438 \$3,385,404 8,507	(\$6,789,337) (5,625,884) (1,022,206) (\$13,437,427) (20,142)
Appalachian Power Co SEC	\$195,493,568	\$16,396,107	\$253,131,589	\$967,526	\$9,418,151	(\$17,187,136)	(\$10,050,021)	\$3,393,911	(\$13,457,569)
211 AEP Texas Central Company - Distribution 147 AEP Texas Central Company - Generation	\$72,342,433 0	\$5,866,541 0	\$93,671,394 0	\$475,929 0	\$3,496,043 0	(\$6,360,103) 0	(\$3,881,048) (15,337)	\$1,255,917 0	(\$5,013,262) (15,337)
169 AEP Texas Central Company - Transmission AEP Texas Central Co.	7,040,267 \$79,382,700	555,751 \$6,422,292	9,115,972 \$102,787,366	52,716 \$528,645	340,925 \$3,836,968	(618,957) (\$6,979,060)	(391,921) (\$4,288,306)	122,224 \$1,378,141	(495,013) (\$5,523,612)
170 Indiana Michigan Power Co Distribution 132 Indiana Michigan Power Co Generation	\$49,182,807 29,433,432	\$4,451,882 2,575,336	\$63,683,538 38,111,389	\$315,371 177,574	\$2,364,969 1,416,952	(\$4,323,987) (2,587,688)	(\$2,601,438) (1,850,054)	\$853,849 510,986	(\$3,391,236) (2,332,230)
190 Indiana Michigan Power Co Nuclear 120 Indiana Michigan Power Co Transmission	49,582,211 10,757,273	3,452,993 764,684	64,200,700 13,928,876	742,793 60,446	2,430,978 522,002	(4,359,101) (945,743)	(3,561,730) (596,815)	860,783 186,754	(3,886,277) (773,356)
280 Ind Mich River Transp Lakin	10,705,649	845,186	13,862,031	120,428	520,432	(941,205)	(811,278)	185,858	(925,765)
Indiana Michigan Power Co FERC 202 Price River Coal	\$149,661,372 0	\$12,090,081 0	\$193,786,534 0	\$1,416,612 0	\$7,255,333 0	(\$13,157,724) 0	(\$9,421,315) 0	\$2,598,230 0	(\$11,308,864) 0
Indiana Michigan Power Co SEC	\$149,661,372	\$12,090,081	\$193,786,534	\$1,416,612	\$7,255,333	(\$13,157,724)	(\$9,421,315)	\$2,598,230	(\$11,308,864)
110 Kentucky Power Co Distribution	\$17,921,534	\$1,443,873	\$23,205,400	\$106,333	\$865,737	(\$1,575,601)	(\$1,210,578)	\$311,131	(\$1,502,978)
117 Kentucky Power Co Generation 180 Kentucky Power Co Transmission	11,071,773 1,147,978	933,855 74,352	14,336,101 1,486,440	25,935 169	531,824 55,571	(973,393) (100,926)	(611,828) (198,150)	192,214 19,930	(835,248) (223,406)
600 Kentucky Power Co Kammer Actives	127,945	10,669	165,667	1,526	6,210	(11,248)	(42,530)	2,221	(43,821)
701 Kentucky Power Co Mitchell Actives 702 Kentucky Power Co Mitchell Inactives	5,766,783 9,466,419	288,477 863,990	7,467,023 12,257,435	141,987 0	288,315 451,985	(506,996)	(160,767)	100,116 164,344	(137,345)
Kentucky Power Co.	\$45,502,432	\$3,615,216	\$58,918,066	\$275,950	\$2,199,642	(832,256) (\$4,000,420)	(200,743) (\$2,424,596)	\$789,956	(416,670) (\$3,159,468)
250 Ohio Power Co Distribution	\$129,490,972	\$10,975,201	\$167,669,227	\$774,172	\$6,242,224	(\$11,384,410)	(\$5,890,962)	\$2,248,057	(\$8,010,919)
160 Ohio Power Co Transmission Ohio Power Co.	16,310,206 \$145,801,178	1,315,379 \$12,290,580	21,118,998 \$188,788,225	6,738 \$780,910	783,364 \$7,025,588	(1,433,938) (\$12,818,348)	(1,031,548) (\$6,922,510)	283,157 \$2,531,214	(1,392,227) (\$9,403,146)
167 Public Service Co. of Oklahoma - Distribution	\$43,598,961	\$3,567,513	\$56,453,388	\$335,022	\$2,108,599	(\$3,833,074)	(\$2,477,659)	\$756,910	(\$3,110,202)
198 Public Service Co. of Oklahoma - Generation	21,511,074	1,662,083	27,853,256	225,171	1,045,767	(1,891,181)	(1,498,642)	373,448	(1,745,437)
114 Public Service Co. of Oklahoma - Transmission Public Service Co. of Oklahoma	5,108,100 \$70,218,135	433,390 \$5,662,986	6,614,138 \$90,920,782	45,212 \$605,405	246,963 \$3,401,329	(449,087) (\$6,173,342)	(313,349) (\$4,289,650)	88,680 \$1,219,038	(381,581) (\$5,237,220)
159 Southwestern Electric Power Co Distribution	\$30,311,619	\$2,313,491	\$39,248,495	\$260,780	\$1,471,488	(\$2,664,895)	(\$1,794,965)	\$526,232	(\$2,201,360)
168 Southwestern Electric Power Co Generation	29,760,307	2,243,562	38,534,638	330,952	1,449,158	(2,616,426)	(2,137,691)	516,661	(2,457,346)
161 Southwestern Electric Power Co Texas - Distribution 111 Southwestern Electric Power Co Texas - Transmission	14,447,076 0	1,084,241 0	18,706,556 0	115,863 0	701,372 0	(1,270,138) 0	(942,674) 0	250,812 0	(1,144,765) 0
194 Southwestern Electric Power Co Transmission Southwestern Electric Power Co.	4,673,226 \$79,192,228	336,195 \$5,977,489	6,051,049 \$102,540,738	36,035 \$743,630	227,161 \$3,849,179	(410,854) (\$6,962,313)	(280,205) (\$5,155,535)	81,131 \$1,374,836	(346,732) (\$6,150,203)
119 AEP Texas North Company - Distribution	\$20,737,174	\$1,695,188	\$26,851,184	\$137,261	\$1,001,859	(\$1,823,142)	(\$1,276,048)	\$360,012	(\$1,600,058)
166 AEP Texas North Company - Generation 192 AEP Texas North Company - Transmission	5,401,502 2,925,960	542,513 249,223	6,994,045 3,788,631	0 28,234	256,678 141,555	(474,882) (257,241)	(67,677) (233,844)	93,774 50,797	(192,107) (270,499)
AEP Texas North Co.	\$29,064,636	\$2,486,924	\$37,633,860	\$165,495	\$1,400,092	(\$2,555,265)	(\$1,577,569)	\$504,583	(\$2,062,664)
230 Kingsport Power Co Distribution	\$3,878,646	\$309,356	\$5,022,200	\$30,315	\$187,808	(\$340,997)	(\$177,403)	\$67,336	(\$232,941)
260 Kingsport Power Co Transmission Kingsport Power Co.	512,670 \$4,391,316	41,145 \$350,501	663,822 \$5,686,022	0 \$30,315	24,617 \$212,425	(45,072) (\$386,069)	(40,419) (\$217,822)	8,900 \$76,236	(51,974) (\$284,915)
210 Wheeling Power Co Distribution	\$5,213,005	\$449,913	\$6,749,973	\$28,973	\$250,988	(\$458,310)	(\$259,071)	\$90,502	(\$346,918)
200 Wheeling Power Co Transmission Wheeling Power Co.	235,913 \$5,448,918	39,825 \$489,738	305,468 \$7,055,441	0 \$28,973	10,812 \$261,800	(20,741) (\$479,051)	(2,613) (\$261,684)	4,096 \$94,598	(8,446) (\$355,364)
103 American Electric Power Service Corporation	\$293,659,395	\$20,587,931	\$380,239,971	\$2,825,947	\$14,315,848	(\$25,817,543)	(\$17,282,221)	\$5,098,136	(\$20,859,833)
293 Elmwood	689,592	37,650	892,907	0	33,550	(60,627)	(276,067)	11,972	(291,172)
292 AEP River Operations LLC American Electric Power Service Corporation	4,343,976 \$298,692,963	306,268 \$20,931,849	5,624,725 \$386,757,603	0 \$2,825,947	209,635 \$14,559,033	(381,908) (\$26,260,078)	(1,245,634) (\$18,803,922)	75,415 \$5,185,523	(1,342,492) (\$22,493,497)
143 AEP Pro Serv, Inc.	\$116,318	\$4,941	\$150,612	\$0	\$5,694	(\$10,226)	(\$1,133)	\$2,019	(\$3,646)
171 CSW Energy, Inc. 189 Central Coal Company	342,333 0	21,322 0	443,264 0	0	16,590 0	(30,097) 0	(15,366) 0	5,943 0	(22,930) 0
Miscellaneous	\$458,651	\$26,263	\$593,876	\$0	\$22,284	(\$40,323)	(\$16,499)	\$7,962	(\$26,576)
270 Cook Coal Terminal AEP Generating Company	\$1,051,298 \$1,051,298	\$100,983 \$100,983	\$1,361,256 \$1,361,256	\$7,122 \$7,122	\$50,427 \$50,427	(\$92,427) (\$92,427)	(\$67,747) (\$67,747)	\$18,251 \$18,251	(\$84,374) (\$84,374)
104 Cardinal Operating Company	\$20,508,737	\$1,539,876	\$26,555,396	\$174,237	\$996,121	(\$1,803,059)	(\$1,116,823)	\$356,047	(\$1,393,477)
181 Ohio Power Co Generation AEP Generation Resources - FERC	93,688,052 \$114,196,789	8,157,228 \$9,697,104	121,310,413 \$147,865,809	311,436 \$485,673	4,498,531 \$5,494,652	(8,236,738) (\$10,039,797)	(4,359,566) (\$5,476,389)	1,626,493 \$1,982,540	(6,159,844) (\$7,553,321)
290 Conesville Coal Preparation Company	1,109,457	\$9,097,104 116,674	1,436,562	\$465,673 0	\$5,494,652 52,592	(\$10,039,797) (97,540)	(\$5,476,369) (51,555)	\$1,982,540 19,261	(\$7,553,521) (77,242)
AEP Generation Resources - SEC	\$115,306,246	\$9,813,778	\$149,302,371	\$485,673	\$5,547,244	(\$10,137,337)	(\$5,527,944)	\$2,001,801	(\$7,630,563)
175 AEP Energy Partners AEP Energy Supply	983,883 \$116,290,129	22,985 \$9,836,763	1,273,965 \$150,576,336	40,274 \$525,947	50,640 \$5,597,884	(86,500) (\$10,223,837)	(31,686) (\$5,559,630)	17,081 \$2,018,882	(10,191) (\$7,640,754)
245 Dolet Hills Dolet Hills	\$4,656,751 \$4,656,751	\$244,919 \$244,919	\$6,029,716 \$6,029,716	\$197,667 \$197,667	\$236,673 \$236,673	(\$409,406) (\$409,406)	\$430,570 \$430,570	\$80,845 \$80,845	\$536,349 \$536,349
Total	\$1,225,306,275	\$96,922,691	\$1,586,567,410	\$9,100,144	\$59,326,808	(\$107,724,799)	(\$68,626,236)	\$21,272,206	(\$86,651,877)
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AMERICAN ELECTRIC POWER NON-UMWA POSTRETIREMENT WELFARE PLAN ESTIMATED 2021 NET PERIODIC POSTRETIREMENT BENEFIT COST

Location	Accumulated Postretirement Benefit Obligation	Expected Net Benefit Payments	Fair Value of Assets	Service Cost	Interest Cost	Expected Return on Assets	Amortiza PSC	ations (G)/L	Net Periodic Postretirement Benefit Cost
	-	-							
140 Appalachian Power Co Distribution 215 Appalachian Power Co Generation	\$96,253,038 82,130,336	\$8,389,860 6,835,568	\$128,467,844 109,618,433	\$548,554 439,165	\$4,632,891 3,959,670	(\$8,726,293) (7,445,930)	(\$5,097,397) (4,162,884)	\$1,592,733 1,359,040	(\$7,049,512) (5,850,939)
150 Appalachian Power Co Transmission	10,662,778	777,851	14,231,489	2,786	514,069	(966,687)	(781,538)	176,441	(1,054,929)
Appalachian Power Co FERC	\$189,046,152	\$16,003,279	\$252,317,766	\$990,505	\$9,106,630	(\$17,138,910)	(\$10,041,819)	\$3,128,214	(\$13,955,380)
225 Cedar Coal Co Appalachian Power Co SEC	436,986 \$189,483,138	69,130 \$16,072,409	583,240 \$252,901,006	0 \$990,505	20,142 \$9,126,772	(39,617) (\$17,178,527)	(8,202) (\$10,050,021)	7,231 \$3,135,445	(20,446) (\$13,975,826)
	\$103,403,130	\$10,072,403	<i>\$232,301,000</i>	\$330,303	\$3,120,772	(\$17,170,527)	(\$10,050,021)	\$5,155,445	(#13,373,020)
211 AEP Texas Central Company - Distribution	\$70,447,864	\$5,890,804	\$94,025,969	\$487,232	\$3,401,281	(\$6,386,798)	(\$3,881,048)	\$1,165,726	(\$5,213,607)
147 AEP Texas Central Company - Generation 169 AEP Texas Central Company - Transmission	0 6,878,157	0 549,904	0 9,180,199	0 53,968	0 333,026	0 (623,573)	(15,337) (391,921)	0 113,815	(15,337) (514,685)
AEP Texas Central Co.	\$77,326,021	\$6,440,708	\$103,206,168	\$541,200	\$3,734,307	(\$7,010,371)	(\$4,288,306)	\$1,279,541	(\$5,743,629)
170 Indiana Mishigan Dower Co. Distribution	\$47,411,265	\$4,341,737	\$63.279.280	\$322,861	\$2,279,487	(\$4,298,301)	(\$2,601,429)	\$784,531	(\$2 512 960)
170 Indiana Michigan Power Co Distribution 132 Indiana Michigan Power Co Generation	28,452,622	2,514,527	37,975,394	181,791	1,369,624	(\$4,298,301) (2,579,512)	(\$2,601,438) (1,850,054)	470,816	(\$3,512,860) (2,407,335)
190 Indiana Michigan Power Co Nuclear	49,302,989	3,503,888	65,804,143	760,434	2,416,642	(4,469,805)	(3,561,730)	815,834	(4,038,625)
120 Indiana Michigan Power Co Transmission	10,575,037	791,068	14,114,383	61,882	512,310	(958,732)	(596,815)	174,989	(806,366)
280 Ind Mich River Transp Lakin Indiana Michigan Power Co FERC	10,501,323 \$146,243,236	841,543 \$11,992,763	14,015,997 \$195,189,197	123,288 \$1,450,256	510,449 \$7,088,512	(952,049) (\$13,258,399)	(811,278) (\$9,421,315)	173,769 \$2,419,939	(955,821) (\$11,721,007)
202 Price River Coal	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co SEC	\$146,243,236	\$11,992,763	\$195,189,197	\$1,450,256	\$7,088,512	(\$13,258,399)	(\$9,421,315)	\$2,419,939	(\$11,721,007)
110 Kentucky Power Co Distribution	\$17,449,731	\$1,450,439	\$23,289,959	\$108,858	\$842,111	(\$1,581,991)	(\$1,210,578)	\$288,747	(\$1,552,853)
117 Kentucky Power Co Generation	10,695,677	920,192	14,275,399	26,551	513,387	(969,669)	(611,828)	176,985	(864,574)
180 Kentucky Power Co Transmission	1,129,366	75,561	1,507,352	173	54,611	(102,388)	(198,150)	18,688	(227,066)
600 Kentucky Power Co Kammer Actives 701 Kentucky Power Co Mitchell Actives	125,012 5,908,608	11,264 361,558	166,852 7,886,152	1,562 145,359	6,051 293,770	(11,334) (535,674)	(42,530) (160,767)	2,069 97,772	(44,182) (159,540)
702 Kentucky Power Co Mitchell Inactives	9,054,414	816,169	12,084,824	140,000	432,565	(820,872)	(200,743)	149,827	(439,223)
Kentucky Power Co.	\$44,362,808	\$3,635,183	\$59,210,538	\$282,503	\$2,142,495	(\$4,021,928)	(\$2,424,596)	\$734,088	(\$3,287,438)
250 Ohio Power Co Distribution	\$125,532,167	\$10,862,319	\$167,546,367	\$792,559	\$6,047,991	(\$11,380,736)	(\$5,890,962)	\$2,077,225	(\$8,353,923)
160 Ohio Power Co Transmission	15,784,929	1,294,036	21,067,967	6,898	757,635	(1,431,060)	(1,031,548)	261,199	(1,436,876)
Ohio Power Co.	\$141,317,096	\$12,156,355	\$188,614,334	\$799,457	\$6,805,626	(\$12,811,796)	(\$6,922,510)	\$2,338,424	(\$9,790,799)
167 Public Service Co. of Oklahoma - Distribution	\$42,475,069	\$3,543,276	\$56,690,995	\$342,979	\$2,053,401	(\$3,850,786)	(\$2,477,659)	\$702,850	(\$3,229,215)
198 Public Service Co. of Oklahoma - Generation	21,119,929	1,688,581	28,188,531	230,519	1,025,823	(1,914,731)	(1,498,642)	349,479	(1,807,552)
114 Public Service Co. of Oklahoma - Transmission	4,966,885	407,840	6,629,245	46,286	240,587	(450,297)	(313,349)	82,189	(394,584)
Public Service Co. of Oklahoma	\$68,561,883	\$5,639,697	\$91,508,771	\$619,784	\$3,319,811	(\$6,215,814)	(\$4,289,650)	\$1,134,518	(\$5,431,351)
159 Southwestern Electric Power Co Distribution	\$29,730,396	\$2,333,860	\$39,680,824	\$266,974	\$1,442,234	(\$2,695,355)	(\$1,794,965)	\$491,959	(\$2,289,153)
168 Southwestern Electric Power Co Generation 161 Southwestern Electric Power Co Texas - Distribution	29,296,855 14,180,070	2,266,080 1,082,675	39,102,182 18,925,979	338,812 118,615	1,425,822 688,198	(2,656,051) (1,285,564)	(2,137,691) (942,674)	484,785 234,643	(2,544,323) (1,186,782)
111 Southwestern Electric Power Co Texas - Transmission	14,100,070	1,002,075	10,323,373	0	000,100	(1,203,304)	(342,074)	234,043	0
194 Southwestern Electric Power Co Transmission	4,600,227	339,245	6,139,871	36,891	223,478	(417,056)	(280,205)	76,122	(360,770)
Southwestern Electric Power Co.	\$77,807,548	\$6,021,860	\$103,848,856	\$761,292	\$3,779,732	(\$7,054,026)	(\$5,155,535)	\$1,287,509	(\$6,381,028)
119 AEP Texas North Company - Distribution	\$20,181,106	\$1,708,736	\$26,935,494	\$140,521	\$973,884	(\$1,829,617)	(\$1,276,048)	\$333,944	(\$1,657,316)
166 AEP Texas North Company - Generation	5,115,667	536,755	6,827,823	0	242,528	(463,786)	(67,677)	84,651	(204,284)
192 AEP Texas North Company - Transmission AEP Texas North Co.	2,846,526 \$28,143,299	245,825 \$2,491,316	3,799,226 \$37,562,543	28,905 \$169,426	137,701 \$1,354,113	(258,066) (\$2,551,469)	(233,844) (\$1,577,569)	47,102 \$465,697	(278,202) (\$2,139,802)
230 Kingsport Power Co Distribution	\$3,787,413	\$312,174	\$5,055,017	\$31,035	\$183,213	(\$343,367)	(\$177,403)	\$62,672	(\$243,850)
260 Kingsport Power Co Transmission Kingsport Power Co.	496,142 \$4,283,555	40,996 \$353,170	662,195 \$5,717,212	0 \$31,035	23,795 \$207,008	(44,980) (\$388,347)	(40,419) (\$217,822)	8,210 \$70,882	(53,394) (\$297,244)
210 Wheeling Power Co Distribution 200 Wheeling Power Co Transmission	\$5,043,053 206,900	\$452,189 37,349	\$6,730,906 276,147	\$29,661 0	\$242,469 9,423	(\$457,203) (18,758)	(\$259,071) (2,613)	\$83,449 3,424	(\$360,695) (8,524)
Wheeling Power Co.	\$5,249,953	\$489,538	\$7,007,053	\$29,661	\$251,892	(\$475,961)	(\$261,684)	\$86,873	(\$369,219)
102 American Electric Power Service Corneration	¢200 242 250	\$20 642 004	¢207 244 260		¢1/ 1/6 004		(\$17.080.004)	¢4 000 000	
103 American Electric Power Service Corporation 293 Elmwood	\$290,213,259 685,492	\$20,612,004 38,460	\$387,344,366 914,918	\$2,893,061 0	\$14,146,301 33,325	(\$26,310,709) (62,147)	(\$17,282,221) (276,067)	\$4,802,262 11,343	(\$21,751,306) (293,546)
292 AEP River Operations LLC	4,247,343	277,051	5,668,881	0	205,525	(385,064)	(1,245,634)	70,282	(1,354,891)
American Electric Power Service Corporation	\$295,146,094	\$20,927,515	\$393,928,165	\$2,893,061	\$14,385,151	(\$26,757,920)	(\$18,803,922)	\$4,883,887	(\$23,399,743)
143 AEP Pro Serv, Inc.	\$117,071	\$5,112	\$156,253	\$0	\$5,727	(\$10,614)	(\$1,133)	\$1,937	(\$4,083)
171 CSW Energy, Inc.	337,601	22,098	450,592	0	16,334	(30,607)	(15,366)	5,586	(24,053)
189 Central Coal Company Miscellaneous	0 \$454,672	0 \$27,210	0 \$606,845	0 \$0	0 \$22,061	0 (\$41,221)	0 (\$16,499)	0 \$7,523	0 (\$28,136)
	φ 4 54,072	<i>\\\</i> 27,210	\$000,045	φU	<i>\$22,001</i>	(\$41,221)	(\$10,433)	<i>\$1,525</i>	(\$20,130)
270 Cook Coal Terminal AEP Generating Company	\$1,007,864 \$1,007,864	\$97,876 \$97,876	\$1,345,185 \$1,345,185	\$7,291 \$7,291	\$48,341 \$48,341	(\$91,373) (\$91,373)	(\$67,747) (\$67,747)	\$16,677 \$16,677	(\$86,811) (\$86,811)
AEP Generating Company	\$1,007,004	\$97,070	\$1,345,165	\$7,291	\$40,341	(\$91,373)	(\$67,747)	\$10,077	(\$00,011)
104 Cardinal Operating Company	\$20,139,219	\$1,565,706	\$26,879,588	\$178,375	\$977,214	(\$1,825,820)	(\$1,116,823)	\$333,251	(\$1,453,803)
181 Ohio Power Co Generation AEP Generation Resources - FERC	90,340,791 \$110,480,010	7,966,582 \$9,532,288	120,576,834 \$147,456,422	318,833 \$497,208	4,336,246 \$5,313,460	(8,190,289) (\$10,016,109)	(4,359,566) (\$5,476,389)	1,494,901 \$1,828,152	(6,399,875) (\$7,853,678)
290 Conesville Coal Preparation Company	\$110,480,010 1,045,375	\$9,532,288 110,691	\$147,456,422 1,395,250	\$497,208 0	\$5,313,460 49,535	(\$10,016,109) (94,774)	(\$5,476,389) (51,555)	\$1,828,152 17,298	(\$7,853,678) (79,496)
AEP Generation Resources - SEC	\$111,525,385	\$9,642,979	\$148,851,672	\$497,208	\$5,362,995	(\$10,110,883)	(\$5,527,944)	\$1,845,450	(\$7,933,174)
175 AEP Energy Partners	1,051,812	28,923	1,403,842	41,231	53,938	(95,357)	(31,686)	17,405	(14,469)
AEP Energy Supply	\$112,577,197	\$9,671,902	\$150,255,514	\$538,439	\$5,416,933	(\$10,206,240)	(\$5,559,630)	\$1,862,855	(\$7,947,643)
245 Dolet Hills	\$4,846,172	\$271,614	\$6,468,131	\$202,362	\$245,719	(\$439,354)	\$430,570	\$80,191	\$519,488
Dolet Hills	\$4,846,172	\$271,614	\$6,468,131	\$202,362	\$245,719	(\$439,354)	\$430,570	\$80,191	\$519,488
Total	\$1,196,810,536	\$96,289,116	\$1,597,369,518	\$9,316,272	\$57,928,473	(\$108,502,746)	(\$68,626,236)	\$19,804,049	(\$90,080,188)

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

Location	Accumulated Postretirement Benefit Obligation	Expected Net Benefit Payments	Fair Value of Assets	Service Cost	Interest Cost	Expected Return on Assets	Amortiza PSC	ations (G)/L	Net Periodic Postretirement Benefit Cost
140 Appalachian Power Co Distribution	\$93,044,623	\$8,275,160	\$128,247,471	\$561,582	\$4,475,955	(\$8,715,748)	(\$5,097,397)	\$1,465,817	(\$7,309,791)
215 Appalachian Power Co Generation	79,693,603	6,629,717	109,845,176	449,595	3,843,439	(7,465,121)	(4,162,884)	1,255,486	(6,079,485)
150 Appalachian Power Co Transmission Appalachian Power Co FERC	10,401,782 \$183,140,008	794,801 \$15.699.678	14,337,231 \$252,429,878	2,852 \$1,014,029	500,604 \$8,819,998	(974,364) (\$17,155,233)	(781,538) (\$10,041,819)	163,869 \$2,885,172	(1,088,577) (\$14,477,853)
225 Cedar Coal Co	387,998	62,320	534,795	\$1,014,029 0	17,861	(36,345)	(\$10,041,819) (8,202)	6,112	(20,574)
Appalachian Power Co SEC	\$183,528,006	\$15,761,998	\$252,964,673	\$1,014,029	\$8,837,859	(\$17,191,578)	(\$10,050,021)	\$2,891,284	(\$14,498,427)
211 AEP Texas Central Company - Distribution	\$68,445,573	\$5,823,997	\$94,341,525	\$498,804	\$3,303,395	(\$6,411,487)	(\$3,881,048)	\$1,078,286	(\$5,412,050)
147 AEP Texas Central Company - Generation	0	0	0	0	0	0	(15,337)	0	(15,337)
169 AEP Texas Central Company - Transmission AEP Texas Central Co.	6,715,247 \$75,160,820	542,318 \$6,366,315	9,255,918 \$103,597,443	55,250 \$554,054	325,132 \$3,628,527	(629,036)	(391,921)	105,791 \$1,184,077	(534,784)
AEF Texas Central CO.	\$75,100,620	\$0,500,515	\$105,597,445	\$554,054	\$3,020,32 <i>1</i>	(\$7,040,523)	(\$4,288,306)	\$1,104,077	(\$5,962,171)
170 Indiana Michigan Power Co Distribution	\$45,671,876	\$4,229,949	\$62,951,543	\$330,529	\$2,195,661	(\$4,278,211)	(\$2,601,438)	\$719,511	(\$3,633,948)
132 Indiana Michigan Power Co Generation 190 Indiana Michigan Power Co Nuclear	27,489,510 48,976,177	2,469,556 3,532,295	37,889,993 67,506,005	186,109 778,494	1,322,795 2,400,503	(2,575,019) (4,587,734)	(1,850,054) (3,561,730)	433,067 771,567	(2,483,102) (4,198,900)
120 Indiana Michigan Power Co Transmission	10,358,161	801,165	14,277,106	63,352	501,291	(970,278)	(596,815)	163,182	(839,268)
280 Ind Mich River Transp Lakin	10,293,517	826,899	14,188,004	126,216	500,566	(964,222)	(811,278)	162,163	(986,555)
Indiana Michigan Power Co FERC	\$142,789,241	\$11,859,864	\$196,812,651	\$1,484,700	\$6,920,816	(\$13,375,464)	(\$9,421,315)	\$2,249,490	(\$12,141,773)
202 Price River Coal Indiana Michigan Power Co SEC	0 \$142,789,241	0 \$11,859,864	0 \$196,812,651	0 \$1,484,700	0 \$6,920,816	0 (\$13,375,464)	0 (\$9,421,315)	0 \$2,249,490	ں (\$12,141,773)
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110 Kentucky Power Co Distribution	\$16,950,261 10 315 423	\$1,431,206 886 372	\$23,363,286	\$111,443 27 182	\$817,741	(\$1,587,778)	(\$1,210,578)	\$267,033 162,508	(\$1,602,139)
117 Kentucky Power Co Generation 180 Kentucky Power Co Transmission	10,315,423 1,108,589	886,372 77,612	14,218,198 1,528,017	27,182 177	495,241 53,522	(966,274) (103,845)	(611,828) (198,150)	162,508 17,465	(893,171) (230,831)
600 Kentucky Power Co Kammer Actives	121,361	13,231	167,277	1,599	5,821	(11,368)	(42,530)	1,912	(44,566)
701 Kentucky Power Co Mitchell Actives	5,986,179	377,732	8,251,012	148,811	297,421	(560,742)	(160,767)	94,306	(180,971)
702 Kentucky Power Co Mitchell Inactives	8,670,810	750,446	11,951,356	0	415,008	(812,219)	(200,743)	136,599	(461,355)
Kentucky Power Co.	\$43,152,623	\$3,536,599	\$59,479,146	\$289,212	\$2,084,754	(\$4,042,226)	(\$2,424,596)	\$679,823	(\$3,413,033)
250 Ohio Power Co Distribution	\$121,510,398	\$10,717,430	\$167,483,093	\$811,382	\$5,851,421	(\$11,382,216)	(\$5,890,962)	\$1,914,265	(\$8,696,110)
160 Ohio Power Co Transmission	15,255,426	1,275,093	21,027,220	7,062	731,636	(1,429,018)	(1,031,548)	240,333 \$2,154,598	(1,481,535)
Ohio Power Co.	\$136,765,824	\$11,992,523	\$188,510,313	\$818,444	\$6,583,057	(\$12,811,234)	(\$6,922,510)	\$2,154,598	(\$10,177,645)
167 Public Service Co. of Oklahoma - Distribution	\$41,328,173	\$3,536,326	\$56,964,427	\$351,125	\$1,996,635	(\$3,871,325)	(\$2,477,659)	\$651,081	(\$3,350,143)
198 Public Service Co. of Oklahoma - Generation	20,687,690	1,687,681	28,514,747	235,994	1,004,507	(1,937,873)	(1,498,642)	325,912	(1,870,102)
114 Public Service Co. of Oklahoma - Transmission Public Service Co. of Oklahoma	4,845,918 \$66,861,781	396,463 \$5,620,470	6,679,341 \$92,158,515	47,385 \$634,504	234,874 \$3,236,016	(453,931) (\$6,263,129)	(313,349) (\$4,289,650)	76,342 \$1,053,335	(408,679) (\$5,628,924)
	\$00,001,701	\$3,020,470	<i>432</i> ,130,313	4034,304	\$3,230,010	(\$0,203,123)	(\$4,203,030)	ψ1,000,000	(\$3,020,324)
159 Southwestern Electric Power Co Distribution	\$29,105,744	\$2,352,047	\$40,117,719	\$273,315	\$1,410,869	(\$2,726,416)	(\$1,794,965)	\$458,529	(\$2,378,668)
168 Southwestern Electric Power Co Generation 161 Southwestern Electric Power Co Texas - Distribution	28,795,409 13,904,208	2,282,492 1,095,555	39,689,971 19,164,778	346,859 121,432	1,400,747 674,227	(2,697,346) (1,302,446)	(2,137,691) (942,674)	453,640 219,046	(2,633,791) (1,230,415)
111 Southwestern Electric Power Co Texas - Transmission	0	0	0	0	0	0	0	0	0
194 Southwestern Electric Power Co Transmission	4,521,351	346,262	6,231,976	37,767	219,405	(423,528)	(280,205)	71,229	(375,332)
Southwestern Electric Power Co.	\$76,326,712	\$6,076,356	\$105,204,444	\$779,373	\$3,705,248	(\$7,149,736)	(\$5,155,535)	\$1,202,444	(\$6,618,206)
119 AEP Texas North Company - Distribution	\$19,586,775	\$1,691,666	\$26,997,308	\$143,858	\$944,756	(\$1,834,748)	(\$1,276,048)	\$308,568	(\$1,713,614)
166 AEP Texas North Company - Generation	4,821,440	527,895	6,645,601	0	228,036	(451,638)	(67,677)	75,957	(215,322)
192 AEP Texas North Company - Transmission AEP Texas North Co.	2,767,307 \$27,175,522	237,587 \$2,457,148	3,814,300 \$37,457,209	29,591 \$173,449	133,978 \$1,306,770	(259,221) (\$2,545,607)	(233,844) (\$1,577,569)	43,596 \$428,121	(285,900) (\$2,214,836)
230 Kingsport Power Co Distribution	\$3,689,487 478,941	\$294,753	\$5,085,381 660,145	\$31,772	\$178,784	(\$345,604)	(\$177,403)	\$58,124	(\$254,327)
260 Kingsport Power Co Transmission Kingsport Power Co.	\$4,168,428	43,255 \$338,008	\$5,745,526	0 \$31,772	22,879 \$201,663	(44,864) (\$390,468)	(40,419) (\$217,822)	7,545 \$65,669	(54,859) (\$309,186)
210 Wheeling Power Co Distribution 200 Wheeling Power Co Transmission	\$4,862,994 178,974	\$446,627 34,329	\$6,702,877 246,688	\$30,365 0	\$233,638 8,101	(\$455,530) (16,765)	(\$259,071) (2,613)	\$76,611 2,820	(\$373,987) (8,457)
Wheeling Power Co.	\$5,041,968	\$480,956	\$6,949,565	\$30,365	\$241,739	(\$472,295)	(\$261,684)	\$79,431	(\$382,444)
103 American Electric Power Service Corporation	\$286,640,617	\$20,756,874	\$205 000 004	CO 004 770	¢40.007.500	(\$20.050.440)	(\$17,282,221)	MA 545 744	(\$00.007.005)
293 Elmwood	\$200,040,017 680,357	\$20,756,874 38,988	\$395,089,294 937,766	\$2,961,773 0	\$13,967,528 33,055	(\$26,850,419) (63,731)	(\$17,282,221) (276,067)	\$4,515,714 10,718	(\$22,687,625) (296,025)
292 AEP River Operations LLC	4,175,817	268,541	5,755,711	0	202,159	(391,160)	(1,245,634)	65,785	(1,368,850)
American Electric Power Service Corporation	\$291,496,791	\$21,064,403	\$401,782,771	\$2,961,773	\$14,202,742	(\$27,305,310)	(\$18,803,922)	\$4,592,217	(\$24,352,500)
143 AEP Pro Serv, Inc.	\$117,686	\$5,612	\$162,212	\$0	\$5,746	(\$11,024)	(\$1,133)	\$1,854	(\$4,557)
171 CSW Energy, Inc.	331,837	22,856	457,385	0	16,027	(31,084)	(15,366)	5,228	(25,195)
189 Central Coal Company	0	0	0	0	0	0	0	0	0
Miscellaneous	\$449,523	\$28,468	\$619,597	\$0	\$21,773	(\$42,108)	(\$16,499)	\$7,082	(\$29,752)
270 Cook Coal Terminal	\$965,620	\$96,035	\$1,330,956	\$7,464	\$46,283	(\$90,452)	(\$67,747)	\$15,212	(\$89,240)
AEP Generating Company	\$965,620	\$96,035	\$1,330,956	\$7,464	\$46,283	(\$90,452)	(\$67,747)	\$15,212	(\$89,240)
104 Cardinal Operating Company	\$19,729,102	\$1,541,019	\$27,193,484	\$182,611	\$957,530	(\$1,848,080)	(\$1,116,823)	\$310,811	(\$1,513,951)
181 Ohio Power Co Generation	87,029,288	7,762,232	119,956,272	326,405	4,176,096	(8,152,275)	(4,359,566)	1,371,052	(6,638,288)
AEP Generation Resources - FERC 290 Conesville Coal Preparation Company	\$106,758,390 984,219	\$9,303,251 93,563	\$147,149,756 1,356,592	\$509,016 0	\$5,133,626 46,900	(\$10,000,355) (92,195)	(\$5,476,389)	\$1,681,863 15,505	(\$8,152,239) (\$1,245)
AEP Generation Resources - SEC	\$107,742,609	\$9,396,814	\$148,506,348	\$509,016	46,900 \$5,180,526	(92,195) (\$10,092,550)	(51,555) (\$5,527,944)	\$1,697,368	(81,345) (\$8,233,584)
175 AEP Energy Partners	1,118,058	31,876	1,541,068	42,210	57,226	(104,732)	(31,686)	17,614	(19,368)
AEP Energy Supply	\$108,860,667	\$9,428,690	\$150,047,416	\$551,226	\$5,237,752	(\$10,197,282)	(\$5,559,630)	\$1,714,982	(\$8,252,952)
245 Dolet Hills	\$5,022,639	\$303,691	\$6,922,923	\$207,168	\$253,991	(\$470,485)	\$430,570	\$79,126	\$500,370
Dolet Hills	\$5,022,639	\$303,691	\$6,922,923	\$207,168	\$253,991	(\$470,485)	\$430,570	\$79,126	\$500,370
Total	\$1,167,766,165	\$95,411,524	\$1,609,583,148	\$9,537,533	\$56,508,990	(\$109,387,897)	(\$68,626,236)	\$18,396,891	(\$93,570,719)
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AMERICAN ELECTRIC POWER NON-UMWA POSTRETIREMENT WELFARE PLAN ESTIMATED 2023 NET PERIODIC POSTRETIREMENT BENEFIT COST

Location	Accumulated Postretirement Benefit Obligation	Expected Net Benefit Payments	Fair Value of Assets	Service Cost	Interest Cost	Expected Return on Assets	Amortiza PSC	ations (G)/L	Net Periodic Postretirement Benefit Cost
140 Appalachian Power Co Distribution 215 Appalachian Power Co Generation	\$89,807,000 77,356,920	\$8,057,823 6,486,916	\$128,080,517 110,324,522	\$574,920 460,273	\$4,320,107 3,730,665	(\$8,709,238) (7,501,863)	(\$4,467,940) (3,609,086)	\$1,344,717 1,158,297	(\$6,937,434) (5,761,714)
150 Appalachian Power Co Transmission Appalachian Power Co FERC	10,110,437 \$177,274,357	808,931 \$15,353,670	14,419,255 \$252.824.294	2,920 \$1,038,113	485,691 \$8,536,463	(980,483) (\$17,191,584)	(682,877) (\$8,759,903)	151,388 \$2,654,402	(1,023,361) (\$13,722,509)
225 Cedar Coal Co	343,539	55,887	489,947	0	15,797	(33,315)	(4,704)	5,144	(17,078)
Appalachian Power Co SEC	\$177,617,896	\$15,409,557	\$253,314,241	\$1,038,113	\$8,552,260	(\$17,224,899)	(\$8,764,607)	\$2,659,546	(\$13,739,587)
211 AEP Texas Central Company - Distribution	\$66,423,775	\$5,786,611	\$94,731,941	\$510,651	\$3,203,820	(\$6,441,597)	(\$3,406,020)	\$994,590	(\$5,138,556)
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.	6,553,311 \$72,977,086	544,884 \$6,331,495	9,346,170 \$104,078,111	56,562 \$567,213	317,038 \$3,520,858	(635,522) (\$7,077,119)	(345,328) (\$3,760,498)	98,125 \$1,092,715	(509,125) (\$5,656,831)
ALI Texas Central CO.	<i>\$12,311,000</i>	ψ0,551, 4 55	\$10 4 ,070,111	<i>4307,213</i>	\$3,320,030	(\$7,077,113)	(\$3,700,430)		(\$3,030,031)
170 Indiana Michigan Power Co Distribution	\$43,968,117	\$4,094,272	\$62,706,239	\$338,379	\$2,114,216	(\$4,263,908)	(\$2,258,362)	\$658,352	(\$3,411,323)
132 Indiana Michigan Power Co Generation 190 Indiana Michigan Power Co Nuclear	26,528,858 48,622,879	2,429,747 3.577.150	37,834,800 69,344,745	190,529 796,983	1,275,967 2,382,655	(2,572,696) (4,715,314)	(1,637,929) (3,173,548)	397,227 728,050	(2,346,902) (3,981,174)
120 Indiana Michigan Power Co Transmission	10,121,639	813,269	14,435,231	64,857	489,241	(981,569)	(519,191)	151,555	(795,107)
280 Ind Mich River Transp Lakin Indiana Michigan Power Co FERC	10,093,400 \$139,334,893	815,364 \$11,729,802	14,394,957 \$198,715,972	129,214 \$1,519,962	490,995 \$6,753,074	(978,830)	(726,153)	151,133 \$2,086,317	(933,641) (\$11,468,147)
202 Price River Coal	\$155,554,655 0	\$11,729,802 0	\$196,715,972 0	\$1,519,902 0	\$0,733,074 0	(\$13,512,317) 0	(\$8,315,183) 0	\$ 2,000,31 7	(\$11,400,147)
Indiana Michigan Power Co SEC	\$139,334,893	\$11,729,802	\$198,715,972	\$1,519,962	\$6,753,074	(\$13,512,317)	(\$8,315,183)	\$2,086,317	(\$11,468,147)
110 Kentucky Power Co Distribution	\$16,448,239	\$1,398,016	\$23,458,071	\$114,090	\$793,592	(\$1,595,105)	(\$1,077,751)	\$246,286	(\$1,518,888)
117 Kentucky Power Co Generation	9,951,474	874,184	14,192,546	27,828	477,377	(965,067)	(534,759)	149,007	(845,614)
180 Kentucky Power Co Transmission 600 Kentucky Power Co Kammer Actives	1,084,676 115,550	79,473 12,453	1,546,938 164,795	181 1,637	52,280 5,552	(105,189) (11,206)	(179,802) (42,519)	16,241 1,730	(216,289) (44,806)
701 Kentucky Power Co Mitchell Actives	6,054,679	403,834	8,635,033	152,345	300,378	(587,166)	(160,758)	90,659	(204,542)
702 Kentucky Power Co Mitchell Inactives	8,335,372	710,747	11,887,701	0	399,217	(808,342)	(200,742)	124,809	(485,058)
Kentucky Power Co.	\$41,989,990	\$3,478,707	\$59,885,084	\$296,081	\$2,028,396	(\$4,072,075)	(\$2,196,331)	\$628,732	(\$3,315,197)
250 Ohio Power Co Distribution	\$117,455,771	\$10,518,501	\$167,512,509	\$830,652	\$5,654,566	(\$11,390,541)	(\$5,113,012)	\$1,758,713	(\$8,259,622)
160 Ohio Power Co Transmission Ohio Power Co.	14,719,031	1,280,147	20,991,917	7,230	704,700	(1,427,412)	(894,314)	220,394	(1,389,402) (\$9,649,024)
Onio Power Co.	\$132,174,802	\$11,798,648	\$188,504,426	\$837,882	\$6,359,266	(\$12,817,953)	(\$6,007,326)	\$1,979,107	(\$9,049,024)
167 Public Service Co. of Oklahoma - Distribution	\$40,139,607	\$3,506,327	\$57,246,113	\$359,464	\$1,938,365	(\$3,892,630)	(\$2,179,866)	\$601,027	(\$3,173,640)
198 Public Service Co. of Oklahoma - Generation 114 Public Service Co. of Oklahoma - Transmission	20,240,510 4,731,714	1,703,420 389,611	28,866,514 6,748,253	241,599 48,510	982,039 229,390	(1,962,870) (458,869)	(1,343,022) (277,975)	303,069 70,850	(1,779,185) (388,094)
Public Service Co. of Oklahoma	\$65,111,831	\$5,599,358	\$92,860,880	\$649,573	\$3,149,794	(\$6,314,369)	(\$3,800,863)	\$974,946	(\$5,340,919)
159 Southwestern Electric Power Co Distribution	\$28,437,881	\$2,343,878	\$40,557,401	\$279,806	£1 378 003	(60 757 909)	(61 710 400)	\$425,812	(\$2,386,638)
168 Southwestern Electric Power Co Generation	28,260,523	2,306,659	40,304,457	355,097	\$1,378,002 1,373,818	(\$2,757,828) (2,740,629)	(\$1,712,430) (1,924,757)	423,156	(\$2,500,030) (2,513,315)
161 Southwestern Electric Power Co Texas - Distribution	13,604,312	1,102,743	19,402,133	124,316	659,199	(1,319,309)	(840,316)	203,703	(1,172,407)
111 Southwestern Electric Power Co Texas - Transmission 194 Southwestern Electric Power Co Transmission	0 4,432,261	0 358,528	0 6,321,181	0 38,664	0 214,692	0 (429,829)	0 (246,131)	0 66,366	0 (356,238)
Southwestern Electric Power Co.	\$74,734,977	\$6,111,808	\$106,585,172	\$797,883	\$3,625,711	(\$7,247,595)	(\$4,723,634)	\$1,119,037	(\$6,428,598)
119 AEP Texas North Company - Distribution	\$18,983,723	\$1,672,378	\$27,074,115	\$147,275	\$915,250	(\$1,840,990)	(\$1,133,906)	\$284,251	(\$1,628,120)
166 AEP Texas North Company - Generation	4,521,581	514,670	6,448,567	0	213,369	(438,491)	(38,821)	67,703	(196,240)
192 AEP Texas North Company - Transmission AEP Texas North Co.	2,693,289 \$26,198,593	231,255 \$2,418,303	3,841,102 \$37,363,784	30,294 \$177,569	130,468 \$1,259,087	(261,188) (\$2,540,669)	(210,477) (\$1,383,204)	40,328 \$392,282	(270,575) (\$2,094,935)
ALI TEXAS NOTITOU.	φ 20 ,130,333	ψ2,410,303	437,303,70 4	<i><i>ψ</i>177,303</i>	\$1,255,007	(\$2,340,003)	(\$1,505,204)	<i>4332,202</i>	(\$2,034,333)
230 Kingsport Power Co Distribution	\$3,605,290	\$298,679	\$5,141,775	\$32,527	\$174,515	(\$349,631)	(\$154,125)	\$53,983	(\$242,731)
260 Kingsport Power Co Transmission Kingsport Power Co.	458,565 \$4,063,855	42,607 \$341,286	653,994 \$5,795,769	0 \$32,527	21,876 \$196,391	(44,470) (\$394,101)	(34,972) (\$189,097)	6,866 \$60,849	(50,700) (\$293,431)
			00.075.000						
210 Wheeling Power Co Distribution 200 Wheeling Power Co Transmission	\$4,680,370 152,746	\$435,412 30,760	\$6,675,028 217,843	\$31,086 0	\$224,820 6,878	(\$453,890) (14,813)	(\$226,479) (1,501)	\$70,081 2,287	(\$354,382) (7,149)
Wheeling Power Co.	\$4,833,116	\$466,172	\$6,892,871	\$31,086	\$231,698	(\$468,703)	(\$227,980)	\$72,368	(\$361,531)
103 American Electric Power Service Corporation	\$282,813,044	\$20,820,788	\$403,340,949	\$3,032,114	\$13,778,088	(\$27,426,437)	(\$15,083,759)	\$4,234,678	(\$21,465,316)
293 Elmwood	674,424	39,545	961,847	0	32,745	(65,404)	(010,000,100) (257,329)	10,098	(279,890)
292 AEP River Operations LLC	4,109,435	270,404	5,860,774	0	198,794	(398,522)	(1,149,926)	61,532	(1,288,122)
American Electric Power Service Corporation	\$287,596,903	\$21,130,737	\$410,163,570	\$3,032,114	\$14,009,627	(\$27,890,363)	(\$16,491,014)	\$4,306,308	(\$23,033,328)
143 AEP Pro Serv, Inc.	\$117,820	\$5,775	\$168,032	\$0	\$5,748	(\$11,426)	(\$650)	\$1,764	(\$4,564)
171 CSW Energy, Inc. 189 Central Coal Company	325,008 0	23,631 0	463,518 0	0 0	15,667 0	(31,518) 0	(13,873) 0	4,866 0	(24,858) 0
Miscellaneous	\$442,828	\$29,406	\$631,550	\$0	\$21,415	(\$42,944)	(\$14,523)	\$6,630	(\$29,422)
270 Cook Coal Terminal	\$923,332	\$79,850	\$1.316.833	\$7,641	\$44,577	(\$89,542)	(\$60,465)	\$13,825	(\$83,964)
AEP Generating Company	\$923,332 \$923,332	\$79,850 \$79,850	\$1,316,833	\$7,641	\$44,577	(\$89,542) (\$89,542)	(\$60,465) (\$60,465)	\$13,825	(\$83,964) (\$83,964)
104 Cordinal Operating Company	£40.000.004	¢4 664 050	\$27,565,434	£406 040	CO37 44 4	(\$4 074 000)	(0000 050)	£000 400	(\$4 440 070)
104 Cardinal Operating Company 181 Ohio Power Co Generation	\$19,328,224 83,769,557	\$1,564,858 7,516,806	\$27,565,434 119,470,066	\$186,948 334,157	\$937,114 4,019,558	(\$1,874,399) (8,123,744)	(\$982,050) (3,691,307)	\$289,409 1,254,316	(\$1,442,978) (6,207,020)
AEP Generation Resources - FERC	\$103,097,781	\$9,081,664	\$147,035,500	\$521,105	\$4,956,672	(\$9,998,143)	(\$4,673,357)	\$1,543,725	(\$7,649,998)
290 Conesville Coal Preparation Company AEP Generation Resources - SEC	937,556 \$104,035,337	83,344 \$9,165,008	1,337,119 \$148,372,619	0 \$521,105	44,820 \$5,001,492	(90,922) (\$10,089,065)	(44,779) (\$4,718,136)	14,038 \$1,557,763	(76,843) (\$7,726,841)
175 AEP Energy Partners	1,185,618	34,216	1,690,899	43,212	60,597	(114,978)	(28,522)	17,753	(21,938)
AEP Energy Supply	\$105,220,955	\$9,199,224	\$150,063,518	\$564,317	\$5,062,089	(\$10,204,043)	(\$4,746,658)	\$1,575,516	(\$7,748,779)
245 Dolet Hills	\$5,180,107	\$333,828	\$7,387,740	\$212,088	\$261,366	(\$502,353)	\$430,570	\$77,564	\$479,235
Dolet Hills	\$5,180,107	\$333,828	\$7,387,740	\$212,088	\$261,366	(\$502,353)	\$430,570	\$77,564	\$479,235
Total	\$1,138,401,164	\$94,458,181	\$1,623,559,521	\$9,764,049	\$55,075,609	(\$110,399,045)	(\$60,250,813)	\$17,045,742	(\$88,764,458)

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

Location	Accumulated Postretirement Benefit Obligation	Expected Net Benefit Payments	Fair Value of Assets	Service Cost	Interest Cost	Expected Return on Assets	Amortiza PSC	ations (G)/L	Net Periodic Postretirement Benefit Cost
140 Appalachian Power Co Distribution	\$86,644,204	\$7,889,271	\$128,116,369	\$588,574	\$4,166,813	(\$8,717,316)	(\$750,141)	\$1,230,524	(\$3,481,546)
215 Appalachian Power Co Generation	75,060,942	6,382,964	110,988,790	471,204	3,618,980	(7,551,918)	(596,598)	1,066,018	(2,992,314)
150 Appalachian Power Co Transmission Appalachian Power Co FERC	9,790,117 \$171,495,263	819,320 \$15,091,555	14,476,147 \$253,581,306	2,989 \$1,062,767	469,422 \$8.255.215	(984,988) (\$17,254,222)	(114,808)	139,040 \$2,435,582	(488,345) (\$6,962,205)
225 Cedar Coal Co	303,449	49,610	448,695	\$1,002,707 0	13,947	(30,530)	(\$1,461,547) 0	\$2,433,382 4,310	(12,273)
Appalachian Power Co SEC	\$171,798,712	\$15,141,165	\$254,030,001	\$1,062,767	\$8,269,162	(\$17,284,752)	(\$1,461,547)	\$2,439,892	(\$6,974,478)
211 AEP Texas Central Company - Distribution	\$64,351,635	\$5,723,048	\$95,153,483	\$522,779	\$3,102,390	(\$6,474,450)	(\$572,702)	\$913,924	(\$2,508,059)
147 AEP Texas Central Company - Generation 169 AEP Texas Central Company - Transmission	0 6,382,027	0 542,230	0 9,436,778	0 57,905	0 308,606	0 (642,099)	(170)	0 90,638	(170)
AEP Texas Central Company - Transmission AEP Texas Central Co.	\$70,733,662	\$6,265,278	\$104,590,261	\$580,684	\$3,410,996	(\$7,116,549)	(58,681) (\$631,553)	\$1,004,562	(243,631) (\$2,751,860)
170 Indiana Michigan Power Co Distribution	\$42,326,440	\$3,939,889	\$62,585,950	\$346,416	\$2,036,347	(\$4,258,484)	(\$374,954)	\$601.122	(\$1,649,553)
132 Indiana Michigan Power Co Generation	25,565,607	2,329,738	37,802,560	195,054	1,230,500	(2,572,168)	(282,661)	363,084	(1,066,191)
190 Indiana Michigan Power Co Nuclear	48,225,367	3,593,022	71,308,393	815,911	2,363,334	(4,851,978)	(560,473)	684,898	(1,548,308)
120 Indiana Michigan Power Co Transmission 280 Ind Mich River Transp Lakin	9,862,468 9,898,245	804,313 816,978	14,583,129 14,636,030	66,397 132,283	476,581 481,351	(992,268) (995,867)	(86,552) (126,462)	140,067 140,575	(395,775) (368,120)
Indiana Michigan Power Co FERC	\$135,878,127	\$11,483,940	\$200,916,062	\$1,556,061	\$6,588,113	(\$13,670,765)	(\$1,431,102)	\$1,929,746	(\$5,027,947)
202 Price River Coal	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co SEC	\$135,878,127	\$11,483,940	\$200,916,062	\$1,556,061	\$6,588,113	(\$13,670,765)	(\$1,431,102)	\$1,929,746	(\$5,027,947)
110 Kentucky Power Co Distribution	\$15,957,905	\$1,362,530	\$23,596,141	\$116,800	\$770,087	(\$1,605,533)	(\$186,335)	\$226,635	(\$678,346)
117 Kentucky Power Co Generation 180 Kentucky Power Co Transmission	9,582,495 1,057,664	853,585 80,834	14,169,147 1,563,914	28,489 185	459,470 50,896	(964,100)	(89,627)	136,091 15,021	(429,677)
600 Kentucky Power Co Kammer Actives	110,286	11,632	163,074	1,676	5,311	(106,412) (11,096)	(32,292) (12,715)	1,566	(72,602) (15,258)
701 Kentucky Power Co Mitchell Actives	6,103,568	448,997	9,025,035	155,963	301,889	(614,083)	(60,305)	86,683	(129,853)
702 Kentucky Power Co Mitchell Inactives	8,023,842	697,477	11,864,446	0	383,968	(807,283)	(108,102)	113,955	(417,462)
Kentucky Power Co.	\$40,835,760	\$3,455,055	\$60,381,757	\$303,113	\$1,971,621	(\$4,108,507)	(\$489,376)	\$579,951	(\$1,743,198)
250 Ohio Power Co Distribution	\$113,422,488	\$10,285,529	\$167,712,053	\$850,380	\$5,459,641	(\$11,411,492)	(\$841,947)	\$1,610,830	(\$4,332,588)
160 Ohio Power Co Transmission	14,150,814	1,279,513	20,924,088	7,402	676,313	(1,423,720)	(147,780)	200,970	(686,815)
Ohio Power Co.	\$127,573,302	\$11,565,042	\$188,636,141	\$857,782	\$6,135,954	(\$12,835,212)	(\$989,727)	\$1,811,800	(\$5,019,403)
167 Public Service Co. of Oklahoma - Distribution	\$38,931,109	\$3,475,257	\$57,565,447	\$368,001	\$1,879,134	(\$3,916,878)	(\$369,064)	\$552,901	(\$1,485,906)
198 Public Service Co. of Oklahoma - Generation	19,760,728	1,691,214	29,219,181	247,337	958,639	(1,988,137)	(235,833)	280,643	(737,351)
114 Public Service Co. of Oklahoma - Transmission Public Service Co. of Oklahoma	4,620,003 \$63,311,840	384,438 \$5,550,909	6,831,363 \$93,615,991	49,662 \$665,000	223,990 \$3,061,763	(464,821) (\$6,369,836)	(47,953) (\$652,850)	65,613 \$899,157	(173,509) (\$2,396,766)
159 Southwestern Electric Power Co Distribution 168 Southwestern Electric Power Co Generation	\$27,751,811 27,682,779	\$2,314,092 2,318,955	\$41,035,189 40,933,115	\$286,451 363,531	\$1,344,766 1,345,049	(\$2,792,123) (2,785,178)	(\$331,569) (339,735)	\$394,132 393,152	(\$1,098,343) (1,023,181)
161 Southwestern Electric Power Co Texas - Distribution	13,285,084	1,093,963	19,643,977	127,269	643,602	(1,336,619)	(145,622)	188,675	(522,695)
111 Southwestern Electric Power Co Texas - Transmission	0	0	0	0	0	0	0	0	0
194 Southwestern Electric Power Co Transmission Southwestern Electric Power Co.	4,327,089 \$73,046,763	369,958 \$6,096,968	6,398,246 \$108,010,527	39,582 \$816,833	209,197 \$3,542,614	(435,351)	(41,708) (\$858,634)	61,453 \$1,037,412	(166,827) (\$2,811,046)
Southwestern Electric Power Co.	\$73,040,703	\$0,090,908	\$106,010,527	\$010,033	\$3,542,614	(\$7,349,271)	(\$656,634)	\$1,037,412	(\$2,811,046)
119 AEP Texas North Company - Distribution	\$18,373,870	\$1,654,901	\$27,168,505	\$150,773	\$885,364	(\$1,848,604)	(\$194,782)	\$260,946	(\$746,303)
166 AEP Texas North Company - Generation 192 AEP Texas North Company - Transmission	4,220,280 2,622,796	499,260 228,014	6,240,313 3,878,195	0 31,013	198,685 127,060	(424,604) (263,881)	0 (37,182)	59,937 37,249	(165,982) (105,741)
AEP Texas North Co.	\$25,216,946	\$2,382,175	\$37,287,013	\$181,786	\$1,211,109	(\$2,537,089)	(\$231,964)	\$358,132	(\$1,018,026)
230 Kingsport Power Co Distribution	\$3,513,653	\$296,546	\$5,195,460	\$33,300	\$170,024	(\$353,510)	(\$25,400)	\$49,901	(\$125,685)
260 Kingsport Power Co Transmission	437,834	42,171	647,403	¢00,000 0	20,850	(44,051)	(\$,843)	6,218	(22,826)
Kingsport Power Co.	\$3,951,487	\$338,717	\$5,842,863	\$33,300	\$190,874	(\$397,561)	(\$31,243)	\$56,119	(\$148,511)
210 Wheeling Power Co Distribution	\$4,500,864	\$433,072	\$6,655,198	\$31,824	\$215,940	(\$452,834)	(\$37,583)	\$63,921	(\$178,732)
200 Wheeling Power Co Transmission	128,864	27,201	190,545	0	5,771	(12,965)	0	1,830	(5,364)
Wheeling Power Co.	\$4,629,728	\$460,273	\$6,845,743	\$31,824	\$221,711	(\$465,799)	(\$37,583)	\$65,751	(\$184,096)
103 American Electric Power Service Corporation	\$278,802,458	\$20,884,275	\$412,250,982	\$3,104,129	\$13,579,591	(\$28,050,453)	(\$2,589,279)	\$3,959,564	(\$9,996,448)
293 Elmwood	667,624	40,299	987,182	0	32,386	(67,170)	(47,195)	9,482	(72,497)
292 AEP River Operations LLC American Electric Power Service Corporation	4,037,825 \$283,507,907	269,045 \$21,193,619	5,970,526 \$419,208,690	0 \$3,104,129	195,247 \$13,807,224	(406,248) (\$28,523,871)	(212,552) (\$2,849,026)	57,345 \$4,026,391	(366,208) (\$10,435,153)
143 AEP Pro Serv, Inc. 171 CSW Energy, Inc.	\$117,793 317,044	\$5,929 24,221	\$174,175 468,797	\$0 0	\$5,743 15,254	(\$11,851) (31,898)	\$0 (2,497)	\$1,673 4,503	(\$4,435) (14,638)
189 Central Coal Company	0	0	0	0	0	0	0	0	0
Miscellaneous	\$434,837	\$30,150	\$642,972	\$0	\$20,997	(\$43,749)	(\$2,497)	\$6,176	(\$19,073)
270 Cook Coal Terminal	\$895,700	\$75,380	\$1,324,426	\$7,822	\$43,315	(\$90,117)	(\$10,620)	\$12,721	(\$36,879)
AEP Generating Company	\$895,700	\$75,380	\$1,324,426	\$7,822	\$43,315	(\$90,117)	(\$10,620)	\$12,721	(\$36,879)
104 Cardinal Operating Company	\$18,887,428	\$1,537,492	\$27,927,877	\$191,388	\$915,972	(\$1,900,273)	(\$166,189)	\$268,240	(\$690,862)
181 Ohio Power Co Generation	80,606,466	7,261,733	119,188,673	342,093	3,868,099	(8,109,856)	(484,947)	1,144,776	(3,239,835)
AEP Generation Resources - FERC 290 Conesville Coal Preparation Company	\$99,493,894 899,032	\$8,799,225 73,607	\$147,116,550 1,329,353	\$533,481 0	\$4,784,071 43,134	(\$10,010,129) (90,452)	(\$651,136) (7,443)	\$1,413,016 12,768	(\$3,930,697) (41,993)
AEP Generation Resources - SEC	\$100,392,926	\$8,872,832	\$148,445,903	\$533,481	\$4,827,205	(\$10,100,581)	(\$658,579)	\$1,425,784	(\$3,972,690)
175 AEP Energy Partners	1,255,211	37,847	1,856,017	44,238	64,038	(126,287)	(5,145)	17,827	(5,329)
AEP Energy Supply	\$101,648,137	\$8,910,679	\$150,301,920	\$577,719	\$4,891,243	(\$10,226,868)	(\$663,724)	\$1,443,611	(\$3,978,019)
245 Dolet Hills	\$5,319,733	\$338,710	\$7,866,018	\$217,125	\$268,478	(\$535,221)	\$430,570	\$75,551	\$456,503
Dolet Hills	\$5,319,733	\$338,710	\$7,866,018	\$217,125	\$268,478	(\$535,221)	\$430,570	\$75,551	\$456,503
Total	\$1,108,782,641	\$93,288,060	\$1,639,500,385	\$9,995,945	\$53,635,174	(\$111,555,167)	(\$9,910,876)	\$15,746,972	(\$42,087,952)

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

	Accumulated Postretirement	Expected Net		Convice	Interest	Expected	Amortiz	ationa	Net Periodic Postretirement
Location	Benefit Obligation	Benefit Payments	Fair Value of Assets	Service Cost	Interest Cost	Return on Assets	Amortiz PSC	(G)/L	Benefit Cost
140 Appalachian Power Co Distribution	\$83,510,320	\$7,643,607	\$128,289,683	\$602,553	\$4,016,884	(\$8,736,496)	\$0	\$1,121,773	(\$2,995,286)
215 Appalachian Power Co Generation	72,768,162 9,443,208	6,214,057 819,946	111,787,434 14,506,784	482,395 3,060	3,509,071 452,065	(7,612,697)	0	977,476 126,848	(2,643,755)
150 Appalachian Power Co Transmission Appalachian Power Co FERC	9,443,208 \$165,721,690	\$19,946 \$14,677,610	\$254,583,901	3,060 \$1,088,008	452,065 \$7,978,020	(987,908) (\$17,337,101)	\$0	\$2,226,097	(405,935) (\$6,044,976)
225 Cedar Coal Co	267,786	43,606	411,376	0	12,312	(28,015)	0	3,597	(12,106)
Appalachian Power Co SEC	\$165,989,476	\$14,721,216	\$254,995,277	\$1,088,008	\$7,990,332	(\$17,365,116)	\$0	\$2,229,694	(\$6,057,082)
211 AEP Texas Central Company - Distribution 147 AEP Texas Central Company - Generation	\$62,253,756 0	\$5,625,438 0	\$95,635,062 0	\$535,195 0	\$3,000,527 0	(\$6,512,725) 0	\$0 0	\$836,239 0	(\$2,140,764)
169 AEP Texas Central Company - Transmission	6,206,308	527,874	9,534,214	59,280	300,244	(649,278)	ő	83,368	(206,386)
AEP Texas Central Co.	\$68,460,064	\$6,153,312	\$105,169,276	\$594,475	\$3,300,771	(\$7,162,003)	\$0	\$919,607	(\$2,347,150)
170 Indiana Michigan Power Co Distribution	\$40,769,314	\$3,814,855	\$62,630,371	\$354,643	\$1,961,990	(\$4,265,113)	\$0	\$547,644	(\$1,400,836)
132 Indiana Michigan Power Co Generation 190 Indiana Michigan Power Co Nuclear	24,661,423 47,811,590	2,252,110 3,582,967	37,885,211 73,448,811	199,687 835,289	1,187,439 2,343,862	(2,579,974) (5,001,846)	0 0	331,271 642,241	(861,577) (1,180,454)
120 Indiana Michigan Power Co Transmission	9,601,133	797,370	14,749,390	67,974	463,764	(1,004,430)	Ő	128,970	(343,722)
280 Ind Mich River Transp Lakin	9,694,901	809,780	14,893,438	135,425	471,519	(1,014,240)	0	130,229	(277,067)
Indiana Michigan Power Co FERC 202 Price River Coal	\$132,538,361 0	\$11,257,082 0	\$203,607,221 0	\$1,593,018 0	\$6,428,574 0	(\$13,865,603)	\$0 0	\$1,780,355 0	(\$4,063,656)
Indiana Michigan Power Co SEC	\$132,538,361	\$11,257,082	\$203,607,221	\$1,593,018	\$6,428,574	(\$13,865,603)	\$0	\$1,780,355	(\$4,063,656)
110 Kentucky Power Co Distribution	\$15,482,262	\$1,327,874	\$23,784,060	\$119,574	\$747,300	(\$1,619,689)	\$0	\$207,969	(\$544,846)
117 Kentucky Power Co Generation	9,216,869	833,718	14,159,079	29,166	441,713	(964,230)	0	123,808	(369,543)
180 Kentucky Power Co Transmission	1,027,911	82,121	1,579,091	189	49,377	(107,536)	0	13,808	(44,162)
600 Kentucky Power Co Kammer Actives	105,641	9,437	162,287	1,716	5,135	(11,052)	0	1,419	(2,782)
701 Kentucky Power Co Mitchell Actives 702 Kentucky Power Co Mitchell Inactives	6,112,423 7,710,333	443,849 677,355	9,389,987 11,844,718	159,667 0	302,644 368,789	(639,456) (806,622)	0	82,107 103,571	(95,038) (334,262)
Kentucky Power Co.	\$39,655,439	\$3,374,354	\$60,919,222	\$310,312	\$1,914,958	(\$4,148,585)	\$0	\$532,682	(\$1,390,633)
250 Ohio Power Co Distribution	\$109,446,980	\$9,974,795	\$168,133,931	\$870,577	\$5,269,550	(\$11,449,880)	\$0	\$1,470,174	(\$3,839,579)
160 Ohio Power Co Transmission	13,555,016	1,246,610	20,823,399	7,578	647,345	(1,418,068)	0	182,081	(581,064)
Ohio Power Co.	\$123,001,996	\$11,221,405	\$188,957,330	\$878,155	\$5,916,895	(\$12,867,948)	\$0	\$1,652,255	(\$4,420,643)
167 Public Service Co. of Oklahoma - Distribution	\$37,702,987	\$3,346,171	\$57,919,838	\$376,741	\$1,821,352	(\$3,944,327)	\$0	\$506,455	(\$1,239,779)
198 Public Service Co. of Oklahoma - Generation	19,275,490	1,664,708	29,611,268	253,211	935,325	(2,016,520)	0	258,923	(569,061)
114 Public Service Co. of Oklahoma - Transmission Public Service Co. of Oklahoma	4,509,217 \$61,487,694	383,283 \$5,394,162	6,927,120 \$94,458,226	50,841 \$680,793	218,538 \$2,975,215	(471,735) (\$6,432,582)	0 \$0	60,571 \$825,949	(141,785) (\$1,950,625)
Fubic Service Co. of Oklanolita	\$01,487,054	\$5,554,102	\$ 54,450,220	\$000,755	\$2,97 5,21 5	(\$0,432,382)		4023,349	(\$1,950,025)
159 Southwestern Electric Power Co Distribution	\$27,068,936	\$2,283,078	\$41,583,666	\$293,254	\$1,311,729	(\$2,831,838)	\$0	\$363,610	(\$863,245)
168 Southwestern Electric Power Co Generation 161 Southwestern Electric Power Co Texas - Distribution	27,072,404 12,961,992	2,292,503 1,085,856	41,588,993 19,912,387	372,165 130,292	1,315,615 627,799	(2,832,200) (1,356,029)	0 0	363,657 174,115	(780,763) (423,823)
111 Southwestern Electric Power Co Texas - Transmission	0	0	0	0	021,100	(1,000,020)	Ő	0	(120,020)
194 Southwestern Electric Power Co Transmission	4,205,910	373,825	6,461,176	40,522	203,090	(440,005)	0	56,497	(139,896)
Southwestern Electric Power Co.	\$71,309,242	\$6,035,262	\$109,546,222	\$836,233	\$3,458,233	(\$7,460,072)	\$0	\$957,879	(\$2,207,727)
119 AEP Texas North Company - Distribution	\$17,755,106	\$1,604,732	\$27,275,634	\$154,354	\$855,844	(\$1,857,464)	\$0	\$238,500	(\$608,766)
166 AEP Texas North Company - Generation	3,919,705	469,735	6,021,504	0	184,385	(410,063)	0	52,652	(173,026)
192 AEP Texas North Company - Transmission AEP Texas North Co.	2,552,855 \$24,227,666	232,924 \$2,307,391	3,921,730 \$37,218,868	31,750 \$186,104	123,478 \$1,163,707	(267,069) (\$2,534,596)	0 \$0	34,292 \$325,444	(77,549) (\$859,341)
230 Kingsport Power Co Distribution	\$3,420,431	\$295,114	\$5,254,512	\$34,091	\$165,438	(\$357,831)	\$0	\$45,946	(\$112,356)
260 Kingsport Power Co Transmission	416,513	40,950	639,853	\$34,091 0	19,814	(43,574)	40 0	5,595	(3112,330) (18,165)
Kingsport Power Co.	\$3,836,944	\$336,064	\$5,894,365	\$34,091	\$185,252	(\$401,405)	\$0	\$51,541	(\$130,521)
210 Wheeling Power Co Distribution	\$4,315,556	\$417,734	\$6,629,615	\$32,580	\$207,091	(\$451,475)	\$0	\$57,970	(\$153,834)
200 Wheeling Power Co Transmission	107,434	23,897	165,042	0	4,782	(11,239)	0	1,443	(5,014)
Wheeling Power Co.	\$4,422,990	\$441,631	\$6,794,657	\$32,580	\$211,873	(\$462,714)	\$0	\$59,413	(\$158,848)
103 American Electric Power Service Corporation	\$274,601,903	\$20,941,336	\$421,847,159	\$3,177,850	\$13,371,838	(\$28,727,688)	\$0	\$3,688,657	(\$8,489,343)
293 Elmwood 292 AEP River Operations LLC	659,711 3,964,027	40,628 256,649	1,013,457 6,089,592	0	31,982 191,863	(69,016) (414,700)	0	8,862 53,248	(28,172) (169,589)
American Electric Power Service Corporation	\$279,225,641	\$21,238,613	\$428,950,208	\$3,177,850	\$13,595,683	(\$29,211,404)	\$ 0	\$3,750,767	(\$8,687,104)
143 AEP Pro Serv, Inc.	\$117,607	\$6,438	\$180,669	\$0	\$5,721	(\$12,304)	\$0	\$1,580	(\$5,003)
171 CSW Energy, Inc.	308,077	24,510	473,272	0	14,799	(32,230)	0	4,138	(13,293)
189 Central Coal Company Miscellaneous	0 \$425,684	0 \$30,948	0 \$653,941	0 \$0	0 \$20,520	0 (\$44,534)	0 \$0	0 \$5,718	0 (\$18,296)
270 Cook Coal Terminal				6 0 000					
AEP Generating Company	\$871,457 \$871,457	\$71,824 \$71,824	\$1,338,744 \$1,338,744	\$8,008 \$8,008	\$42,200 \$42,200	(\$91,168) (\$91,168)	\$0 \$0	\$11,706 \$11,706	(\$29,254) (\$29,254)
104 Cardinal Operating Company	\$18,457,296	\$1,501,468	\$28,354,348	\$195,933	\$895.583	(\$1,930,924)	\$0	\$247,932	(\$591,476)
181 Ohio Power Co Generation	77,554,925	7,017,919	119,140,924	350,218	3,721,949	(8,113,468)	0 0	1,041,776	(2,999,525)
AEP Generation Resources - FERC	\$96,012,221	\$8,519,387	\$147,495,272	\$546,151	\$4,617,532	(\$10,044,392)	\$0	\$1,289,708	(\$3,591,001)
290 Conesville Coal Preparation Company AEP Generation Resources - SEC	868,559 \$96,880,780	62,631 \$8,582,018	1,334,292 \$148,829,564	0 \$546,151	41,881 \$4,659,413	(90,865) (\$10,135,257)	0 \$0	11,667 \$1.301.375	(37,317)
175 AEP Energy Partners	1,325,640	\$8,582,018 41,741	\$148,829,564 2,036,466	\$546,151 45,289	\$4,659,413 67,516	(\$10,135,257) (138,683)	\$U 0	\$1,301,375 17,807	(\$3,628,318) (8,071)
AEP Energy Supply	\$98,206,420	\$8,623,759	\$150,866,030	\$591,440	\$4,726,929	(\$10,273,940)	\$0	\$1,319,182	(\$3,636,389)
245 Dolet Hills	\$5,466,626	\$345,973	\$8,397,905	\$222,282	\$275,902	(\$571,895)	\$430,570	\$73,432	\$430,291
Dolet Hills	\$5,466,626	\$345,973	\$8,397,905	\$222,282	\$275,902	(\$571,895)	\$430,570	\$73,432	\$430,291
Total	\$1,079,125,700	\$91,552,996	\$1,657,767,492	\$10,233,349	\$52,207,044	(\$112,893,565)	\$430,570	\$14,495,624	(\$35,526,978)

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

Location	Accumulated Postretirement Benefit Obligation	Expected Net Benefit Payments	Fair Value of Assets	Service Cost	Interest Cost	Expected Return on Assets	Amortiza PSC	ations (G)/L	Net Periodic Postretirement Benefit Cost
140 Appalachian Power Co Distribution	\$80.486.150	\$7.408.666	\$128,707,864	\$616.864	\$3,872,193	(\$8,773,174)	\$0	\$1,018,208	(\$3,265,909)
215 Appalachian Power Co Generation	70,545,571	6,085,699	112,811,580	493,852	3,401,684	(7,689,628)	40 0	892,453	(2,901,639)
150 Appalachian Power Co Transmission	9,078,387	812,874	14,517,526	3,133	434,002	(989,565)	0	114,848	(437,582)
Appalachian Power Co FERC 225 Cedar Coal Co	\$160,110,108 236,492	\$14,307,239 38,317	\$256,036,970 378,182	\$1,113,849 0	\$7,707,879 10,878	(\$17,452,367) (25,778)	\$0 0	\$2,025,509 2,992	(\$6,605,130) (11,908)
Appalachian Power Co SEC	\$160,346,600	\$14,345,556	\$256,415,152	\$1,113,849	\$7,718,757	(\$17,478,145)	\$0	\$2,028,501	(\$6,617,038)
211 AEP Texas Central Company - Distribution	\$60,164,040	\$5,432,143	\$96,210,157	\$547,906	\$2,901,450	(\$6,558,018)	\$0	\$761,119	(\$2,347,543)
147 AEP Texas Central Company - Generation	0	0	0	0	0	0	0	0	0
169 AEP Texas Central Company - Transmission AEP Texas Central Co.	6,037,958 \$66,201,998	516,223 \$5,948,366	9,655,483 \$105,865,640	60,688 \$608,594	292,184 \$3,193,634	(658,151) (\$7,216,169)	0 \$0	76,385 \$837,504	(228,894) (\$2,576,437)
170 Indiana Michigan Power Co Distribution	\$39,271,092	\$3,644,347	\$62,799,604	\$363,066	\$1,891,710	(\$4,280,639)	\$0	\$496,808	(\$1,529,055)
132 Indiana Michigan Power Co Generation	23,796,439	2,173,048	38,053,613	204,430	1,146,380	(2,593,866)	0	301,042	(942,014)
190 Indiana Michigan Power Co Nuclear	47,407,774	3,559,598	75,811,222	855,127	2,325,241	(5,167,556)	0	599,743	(1,387,445)
120 Indiana Michigan Power Co Transmission 280 Ind Mich River Transp Lakin	9,335,501 9,492,065	800,129 782,578	14,928,685 15,179,051	69,588 138,641	450,495 462,209	(1,017,591) (1,034,657)	0	118,101 120,082	(379,407) (313,725)
Indiana Michigan Power Co FERC	\$129,302,871	\$10,959,700	\$206,772,175	\$1,630,852	\$6,276,035	(\$14,094,309)	\$0	\$1,635,776	(\$4,551,646)
202 Price River Coal	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co SEC	\$129,302,871	\$10,959,700	\$206,772,175	\$1,630,852	\$6,276,035	(\$14,094,309)	\$0	\$1,635,776	(\$4,551,646)
110 Kentucky Power Co Distribution	\$15,021,262	\$1,311,998	\$24,020,960	\$122,414	\$724,784	(\$1,637,352)	\$0	\$190,030	(\$600,124)
117 Kentucky Power Co Generation	8,854,030	801,452	14,158,750	29,859	424,403	(965,109)	0	112,010	(398,837)
180 Kentucky Power Co Transmission	995,356	82,460	1,591,704	193	47,741	(108,496)	0 0	12,592	(47,970)
600 Kentucky Power Co Kammer Actives 701 Kentucky Power Co Mitchell Actives	103,055 6.130.885	7,802 434,208	164,798 9,804,086	1,757 163,459	5,048 303,994	(11,233) (668,280)	0	1,304 77,560	(3,124) (123,267)
702 Kentucky Power Co Mitchell Inactives	7,401,767	660,569	11,836,392	103,439	353,776	(806,810)	0	93,638	(359,396)
Kentucky Power Co.	\$38,506,355	\$3,298,489	\$61,576,690	\$317,682	\$1,859,746	(\$4,197,280)	\$0	\$487,134	(\$1,532,718)
250 Ohio Power Co Distribution	\$105,612,312	\$9,699,279	\$168,887,879	\$891,253	\$5,085,654	(\$11,511,983)	\$0	\$1,336,072	(\$4,199,004)
160 Ohio Power Co Transmission	12,963,329	1,243,211	20,730,056	7,758	617,853	(1,413,032)	0	163,996	(623,425)
Ohio Power Co.	\$118,575,641	\$10,942,490	\$189,617,935	\$899,011	\$5,703,507	(\$12,925,015)	\$0	\$1,500,068	(\$4,822,429)
167 Public Service Co. of Oklahoma - Distribution	\$36,554,909	\$3,272,285	\$58,456,073	\$385,689	\$1,766,221	(\$3,984,569)	\$0	\$462,446	(\$1,370,213)
198 Public Service Co. of Oklahoma - Generation	18,799,318	1,607,308	30,062,564	259,225	913,235	(2,049,169)	0	237,825	(638,884)
114 Public Service Co. of Oklahoma - Transmission	4,395,313	380,483	7,028,679	52,048	212,972	(479,099)	0	55,604	(158,475)
Public Service Co. of Oklahoma	\$59,749,540	\$5,260,076	\$95,547,316	\$696,962	\$2,892,428	(\$6,512,837)	\$0	\$755,875	(\$2,167,572)
159 Southwestern Electric Power Co Distribution	\$26,390,841	\$2,221,226	\$42,202,401	\$300,219	\$1,279,700	(\$2,876,662)	\$0	\$333,863	(\$962,880)
168 Southwestern Electric Power Co Generation 161 Southwestern Electric Power Co Texas - Distribution	26,467,681	2,246,437	42,325,278	381,004 133,386	1,286,958	(2,885,038)	0	334,835 159,832	(882,241)
111 Southwestern Electric Power Co Texas - Distribution	12,634,227 0	1,063,194 0	20,203,779 0	133,360	612,125 0	(1,377,160) 0	0	159,632	(471,817) 0
194 Southwestern Electric Power Co Transmission	4,075,697	372,938	6,517,572	41,484	196,649	(444,260)	ů 0	51,561	(154,566)
Southwestern Electric Power Co.	\$69,568,446	\$5,903,795	\$111,249,030	\$856,093	\$3,375,432	(\$7,583,120)	\$0	\$880,091	(\$2,471,504)
119 AEP Texas North Company - Distribution	\$17,160,572	\$1,559,887	\$27,441,996	\$158,020	\$827,408	(\$1,870,542)	\$0	\$217,094	(\$668,020)
166 AEP Texas North Company - Generation	3,634,355	448,370	5,811,808	0	170,645	(396,153)	0	45,977	(179,531)
192 AEP Texas North Company - Transmission	2,475,159	230,712	3,958,102	32,504	119,686	(269,798)	0	31,313	(86,295)
AEP Texas North Co.	\$23,270,086	\$2,238,969	\$37,211,906	\$190,524	\$1,117,739	(\$2,536,493)	\$0	\$294,384	(\$933,846)
230 Kingsport Power Co Distribution	\$3,324,846	\$296,496	\$5,316,863	\$34,901	\$160,665	(\$362,416)	\$0	\$42,062	(\$124,788)
260 Kingsport Power Co Transmission Kingsport Power Co.	395,377 \$3,720,223	39,810 \$336,306	632,259 \$5,949,122	0 \$34,901	18,786 \$179,451	(43,097) (\$405,513)	0 \$0	5,002 \$47,064	(19,309) (\$144,097)
210 Wheeling Power Co Distribution 200 Wheeling Power Co Transmission	\$4,137,493 88,319	\$400,678 20,596	\$6,616,392 141,234	\$33,354 0	\$198,648 3,907	(\$450,996) (9,627)	\$0 0	\$52,342 1,117	(\$166,652) (4,603)
Wheeling Power Co.	\$4,225,812	\$421,274	\$6,757,626	\$33,354	\$202,555	(\$460,623)	\$ 0	\$53,459	(\$171,255)
103 American Electric Power Service Corporation	\$270,210,255	\$20,832,789	\$432,101,486	\$3,253,323	\$13,158,712	(\$29,453,533)	\$0	\$3,418,354	(\$9,623,144)
293 Elmwood	651,065	41,143	1,041,138	0	31,537	(70,968)	0	8,236	(31,195)
292 AEP River Operations LLC	3,899,241	258,190	6,235,396	0	188,586	(425,026)	0	49,328	(187,112)
American Electric Power Service Corporation	\$274,760,561	\$21,132,122	\$439,378,020	\$3,253,323	\$13,378,835	(\$29,949,527)	\$0	\$3,475,918	(\$9,841,451)
143 AEP Pro Serv, Inc.	\$116,890	\$6,585	\$186,922	\$0	\$5,682	(\$12,741)	\$0	\$1,479	(\$5,580)
171 CSW Energy, Inc.	298,366 0	24,907 0	477,126 0	0	14,303 0	(32,523)	0	3,775 0	(14,445) 0
189 Central Coal Company Miscellaneous	\$415,256	\$31,492	\$664,048	0 \$0	\$19,985	(\$45,264)	0 \$0	\$5,254	(\$20,025)
270 Cook Coal Terminal	\$849,841	\$68,580	\$1.359.007	\$8,198	\$41,208	(\$92,635)	\$0	\$10,751	(\$32,478)
AEP Generating Company	\$849,841 \$849,841	\$68,580 \$68,580	\$1,359,007 \$1,359,007	\$8,198 \$8,198	\$41,208 \$41,208	(\$92,635) (\$92,635)	\$0 \$0	\$10,751 \$10,751	(\$32,478) (\$32,478)
104 Cardinal Operating Company	\$18,047,344	\$1,481,943	\$28,860,060	\$200,586	\$875,800	(\$1,967,202)	\$0	\$228.312	(\$662,504)
181 Ohio Power Co Generation	74,609,173	6,789,672	119,309,811	358,536	3,580,714	(8,132,570)	\$0 0	943,860	(3,249,460)
AEP Generation Resources - FERC	\$92,656,517	\$8,271,615	\$148,169,871	\$559,122	\$4,456,514	(\$10,099,772)	\$0	\$1,172,172	(\$3,911,964)
290 Conesville Coal Preparation Company	847,809	62,884	1,355,757	0	40,838	(92,413)	0	10,725	(40,850)
AEP Generation Resources - SEC	\$93,504,326	\$8,334,499	\$149,525,628	\$559,122	\$4,497,352	(\$10,192,185)	\$0 0	\$1,182,897	(\$3,952,814)
175 AEP Energy Partners AEP Energy Supply	1,396,704 \$94,901,030	48,763 \$8,383,262	2,233,512 \$151,759,140	46,365 \$605,487	70,949 \$4,568,301	(152,244) (\$10,344,429)	\$ 0	17,669 \$1,200,566	(17,261) (\$3,970,075)
245 Dolet Hills	\$5,618,837	\$352,163	\$8,985,254	\$227,561	\$283,623	(\$612,466)	\$430,570	\$71,082	\$400,370
Dolet Hills	\$5,618,837	\$352,163 \$352,163	\$8,985,254 \$8,985,254	\$227,561 \$227,561	\$283,623	(\$612,466) (\$612,466)	\$430,570 \$430,570	\$71,082 \$71,082	\$400,370 \$400,370
Total	\$1,050,013,097	\$89,622,640	\$1,679,108,061	\$10,476,391	\$50,811,236	(\$114,453,825)	\$430,570	\$13,283,427	(\$39,452,201)
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