

**American Electric Power**  
**Non-UMWA Postretirement Health Care Plan**  
**Actuarial Valuation Report**  
**Postretirement Welfare Cost for Fiscal Year Ending**  
**December 31, 2017 under U.S. GAAP**

**Employer Contributions for Plan Year Beginning**  
**January 1, 2017**

**May 2017**

**Willis Towers Watson** 



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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, 2017, and American Electric Power’s postretirement welfare cost for fiscal year ending December 31, 2017, 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 2017 plan year.
- (4) The estimated maximum tax-deductible contribution for the tax year in which the 2017 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.

## Limitations

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

1. There may be certain events that have occurred since the valuation date that are not reflected in the current valuation.

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 2017. 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".

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

A summary of the assumptions and methods used is provided in Appendix A. Note that any subsequent changes in methods or assumptions for the October 31, 2016 measurement date will change the results shown in this report.

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

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.

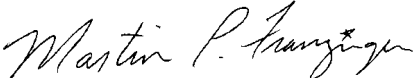
## Limitations on use


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., a subsidiary of Willis Towers Watson PLC ("Willis Towers Watson").

  
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The Pricing Specialist is responsible for developing and/or determining the reasonableness of retiree welfare plan trend and participation assumptions as well as assumed per capita claims costs (including the aging/morbidity assumption, if applicable). The Valuation Actuary is responsible for other aspects of the valuation (e.g., developing and/or reviewing the reasonableness of other valuation assumptions and methods, ensuring that the valuation model reasonably reflects the substantive plan and actual plan operation, preparing demographic data, performing the valuation, implementing the correct accounting or funding calculations, etc.).

Towers Watson Delaware Inc.

May 2017



# Section 1: Summary of key results

## Benefit cost, assets & obligations

All monetary amounts shown in US Dollars

Fiscal Year Beginning		January 1, 2017	January 1, 2016
<b>Benefit Cost/ (Income)</b>	Net Periodic Postretirement Benefit Cost/(Income)	(65,457,797)	(76,551,152)
Measurement Date		January 1, 2017	January 1, 2016
<b>Plan Assets</b>	Fair Value of Assets (FVA)	1,524,265,466	1,551,820,304
<b>Benefit Obligations</b>	Accumulated Postretirement Benefit Obligation (APBO)	1,407,167,860	1,373,723,945
<b>Funded Status</b>	Funded Status	117,097,606	178,096,359
<b>Accumulated Other Comprehensive (Income)/Loss</b>	Net Transition Obligation/(Asset)	0	0
	Net Prior Service Cost/(Credit)	(480,557,744)	(549,183,980)
	Net Loss/(Gain)	631,850,248	563,454,160
	Total Accumulated Other Comprehensive (Income)/Loss	151,292,504	14,270,180
<b>Assumptions<sup>1</sup></b>	Discount Rate	4.10%	4.30%
	Expected Long-term Return on Plan Assets	6.75%	7.00%
	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	6.75%	7.00%
	Ultimate Health Care Cost Trend Rate	5.00%	5.00%
	Year of Ultimate Trend Rate	2024	2024
<b>Participant Data</b>	Census Date	January 1, 2017	January 1, 2016
Plan reporting (ASC 965) for Plan Year Beginning		January 1, 2017	January 1, 2016
	Present value of accumulated benefits	1,407,496,076	1,374,114,001
	Market value of assets	1,524,265,466	1,551,820,304
	Plan reporting discount rate	4.10%	4.30%
Employer Contributions (net of Medicare subsidy)		Plan Year 2017	Plan Year 2016
<b>Cash Flow</b>	Funding Policy contributions	0	0
	Maximum Tax Deductible contributions	151,019,924 (est)	135,777,968
	Actual contributions	N/A	0
	Expected benefit payments and expenses, net of participant contributions	100,168,816	97,338,870

## 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.

<sup>1</sup> 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 2017 postretirement welfare benefit cost/(income) for the plan is \$(65,457,797). 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, 2017 was \$117,097,606 based on the fair value of plan assets of \$1,524,265,466 and the APBO of \$1,407,167,860.

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, 2016 was derived from a roll forward of the January 1, 2016 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, 2017 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 \$(76,551,152) in fiscal 2016 to \$(65,457,797) in fiscal 2017 and the funded position decreased from \$178,096,359 on January 1, 2016 to \$117,097,606 on January 1, 2017, as set forth below:

All monetary amounts shown in millions of US Dollars

(\$ in millions)	Postretirement Welfare Cost
Prior year	(76.6)
Change due to:	
<ul style="list-style-type: none"> <li>■ Expected based on prior valuation and contributions during prior year</li> </ul>	(1.1)
<ul style="list-style-type: none"> <li>■ Unexpected noninvestment experience</li> </ul>	3.5
<ul style="list-style-type: none"> <li>■ Unexpected investment experience</li> </ul>	5.2
<ul style="list-style-type: none"> <li>■ Assumption changes</li> </ul>	3.5
Current year	(65.5)

Significant reasons for these changes include the following:

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

All monetary amounts shown in US Dollars

	2017	2016
Medical (Overall Average)		
Under age 65		
■ HSA Basic	9,056	8,637
■ HSA Plus	10,007	9,529
■ HRA	11,098	10,578
Age 65 and older (before Part D offsets)		
■ COB	4,811	4,633
■ MOB	3,346	3,387
■ CSP	2,118	1,999
Medicare Part D offsets		
■ MOB/COB (EGWP)	(831)	(830)
■ CSP (RDS)	(241)	(274)

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

- The discount rate decreased 20 basis points since the prior year which increased the postretirement welfare cost.
- Actual asset returns during 2016 were lower than the assumed rate of 7.00% which increased the postretirement welfare cost.
- The expected return on assets assumption was reduced 25 basis points to 6.75% which increased the postretirement welfare cost.
- Demographic losses due to factors such as: (younger and) higher number of new retirees than expected; fewer terminations than expected; higher persistency than expected; and new data allowing for better identification of retiree contributions increased 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 2015 retiree claims experience.
- Discount rate was changed from 4.30% to 4.10%.
- The expected return on assets assumption was reduced 25 basis points to 6.75%

### Changes in Methods

None.

### Changes in Benefits Valued

None.

## Section 2: Actuarial exhibits

### 2.1 Balance sheet asset/(liability)

All monetary amounts shown in US Dollars

Measurement Date	January 1, 2017	January 1, 2016
<b>A Development of Balance Sheet Asset/(Liability)<sup>1</sup></b>		
1 Accumulated postretirement benefit obligation (APBO)	1,407,167,860	1,373,723,945
2 Fair value of assets (FVA)	1,524,265,466	1,551,820,304
3 Net balance sheet asset/(liability)	117,097,606	178,096,359
<b>B Current and Noncurrent Allocation</b>		
1 Noncurrent assets	117,097,606	178,096,359
2 Current liabilities	0	0
3 Noncurrent liabilities	0	0
4 Net balance sheet asset/(liability)	117,097,606	178,096,359
<b>C Accumulated Other Comprehensive (Income)/Loss</b>		
1 Net transition obligation/(asset)	0	0
2 Net prior service cost/(credit)	(480,557,744)	(549,183,980)
3 Net loss/(gain)	631,850,248	563,454,160
4 Accumulated other comprehensive (income)/loss <sup>2</sup>	151,292,504	14,270,180
<b>D Assumptions and Dates</b>		
1 Discount rate	4.10%	4.30%
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	6.75%	7.00%
4 Ultimate health care cost trend rate	5.00%	5.00%
5 Year of ultimate trend rate	2024	2024
6 Census date	January 1, 2017	January 1, 2016

<sup>1</sup> 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.

<sup>2</sup> 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

Fiscal Year Ending	December 31, 2017	December 31, 2016
<b>A Total Postretirement Benefit Cost</b>		
1 Employer service cost	10,568,485	9,318,249
2 Interest cost	56,094,357	57,400,055
3 Expected return on assets	(99,562,423)	(105,278,181)
4 Subtotal	(32,899,581)	(38,559,877)
5 Net prior service cost/(credit) amortization	(68,626,236)	(68,626,236)
6 Net loss/(gain) amortization	36,068,020	30,634,961
7 Transition obligation/(asset) amortization	0	0
8 Amortization subtotal	(32,558,216)	(37,991,275)
9 Net periodic postretirement benefit cost/(income)	(65,457,797)	(76,551,152)
<b>B Assumptions<sup>1</sup></b>		
1 Discount rate	4.10%	4.30%
2 Long-term rate of return on assets	6.75%	7.00%
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	6.75%	7.00%
5 Ultimate health care cost trend rate	5.00%	5.00%
6 Year ultimate trend rate is expected	2024	2024
<b>C Census Date</b>	January 1, 2017	January 1, 2016
<b>D Assets at Beginning of Year</b>		
1 Fair market value	1,524,265,466	1,551,820,304
<b>E Cash Flow</b>		
	<b>Expected</b>	<b>Actual</b>
1 Employer contributions	0	0
2 Plan participants' contributions	38,748,503	37,843,136
3 Benefits paid from plan assets	138,964,202	126,000,432
4 Expected Medicare retiree drug subsidy on current year benefit payments	(46,888)	(527,582)

<sup>1</sup> 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

Detailed results	January 1, 2017	January 1, 2016
<b>A Service Cost</b>		
1 Medical	7,997,425	6,850,199
2 Life insurance	2,571,060	2,468,050
3 Dental	0	0
4 Total	10,568,485	9,318,249
<b>B Accumulated Postretirement Benefit Obligation [APBO]</b>		
1 Medical:		
a Participants currently receiving benefits	794,608,763	801,196,843
b Fully eligible active participants	55,110,840	38,916,502
c Other participants	173,101,707	163,727,086
d Total	1,022,821,310	1,003,840,431
2 Life insurance:		
a Participants currently receiving benefits	291,999,343	278,556,172
b Fully eligible active participants	21,489,028	17,772,749
c Other participants	55,838,444	58,708,175
d Total	369,326,815	355,037,096
3 Dental:		
a Participants currently receiving benefits	14,821,187	14,610,629
b Fully eligible active participants	198,548	235,789
c Other participants	0	0
d Total	15,019,735	14,846,418
4 All Benefits:		
a Participants currently receiving benefits	1,101,429,293	1,094,363,644
b Fully eligible active participants	76,798,416	56,925,040
c Other participants	228,940,151	222,435,261
d Total	1,407,167,860	1,373,723,945
<b>C Assets</b>		
1 Fair value [FV]	1,524,265,466	1,551,820,304
<b>D Funded Position</b>		
1 Overfunded (underfunded) APBO	117,097,606	178,096,359
2 APBO funded percentage	108.3%	113.0%

**E Amounts in Accumulated Other Comprehensive Income**

1	Prior service cost (credit)	(480,557,744)	(549,183,980)
2	Net actuarial loss (gain)	631,850,248	563,454,160
3	Transition obligation (asset)	0	0
4	Total	151,292,504	14,270,180

**F Effect of Change in Health Care Cost Trend Rate**

1	One-percentage-point increase:		
a	Sum of service cost and interest cost	1,602,247	2,089,961
b	APBO	50,169,731	54,993,823
2	One-percentage-point decrease:		
a	Sum of service cost and interest cost	(1,367,834)	(1,544,014)
b	APBO	(44,255,691)	(45,202,710)



## 2.4 ASC 965 (plan reporting) information

All monetary amounts shown in US Dollars

Summary of Present Value of Benefits		January 1, 2017	January 1, 2016
<b>A Medical (ignoring Retiree Drug Subsidy)</b>			
1	Current retirees	794,936,979	801,586,899
2	Active participants fully eligible for benefits	55,110,840	38,916,502
3	Other active participants	173,101,707	163,727,086
4	Total	1,023,149,526	1,004,230,487
<b>B Life Insurance</b>			
1	Current retirees	291,999,343	278,556,172
2	Active participants fully eligible for benefits	21,489,028	17,772,749
3	Other active participants	55,838,444	58,708,175
4	Total	369,326,815	355,037,096
<b>C Dental</b>			
1	Current retirees	14,821,187	14,610,629
2	Active participants fully eligible for benefits	198,548	235,789
3	Other active participants	0	0
4	Total	15,019,735	14,846,418
<b>D Total (ignoring Retiree Drug Subsidy)</b>			
1	Current retirees	1,101,757,509	1,094,753,700
2	Active participants fully eligible for benefits	76,798,416	56,925,040
3	Other active participants	228,940,151	222,435,261
4	Total	1,407,496,076	1,374,114,001

### 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 4.30% was used. The same plan provisions shown in Appendix B were used to determine the present value of accumulated benefits.

Reconciliation of Present Value of Benefits		Fiscal 2017	Fiscal 2016
<b>A Medical (ignoring Retiree Drug Subsidy)</b>			
1	Benefit obligation, beginning of year	1,004,230,487	970,907,664
2	Service cost	6,850,199	7,784,451
3	Interest cost	41,924,235	37,683,366
4	Participant contributions	31,239,526	28,014,393
5	Actuarial (gain)/loss	43,109,506	61,795,934
6	Plan amendments	0	0
7	Gross benefits paid	(104,204,427)	(101,955,321)
8	Benefit obligation, end of year	1,023,149,526	1,004,230,487
<b>B Life Insurance</b>			
1	Benefit obligation, beginning of year	355,037,096	365,441,726
2	Service cost	2,468,050	3,031,919
3	Interest cost	15,069,239	14,438,813
4	Participant contributions	1,424,766	1,288,420
5	Actuarial (gain)/loss	11,018,041	(12,720,149)
6	Plan amendments	0	0
7	Gross benefits paid	(15,690,377)	(16,443,633)
8	Benefit obligation, end of year	369,326,815	355,037,096
<b>C Dental</b>			
1	Benefit obligation, beginning of year	14,846,418	18,215,849
2	Service cost	0	0
3	Interest cost	618,680	705,846
4	Participant contributions	5,178,844	3,959,131
5	Actuarial (gain)/loss	481,421	(2,924,577)
6	Plan amendments	0	0
7	Gross benefits paid	(6,105,628)	(5,109,831)
8	Benefit obligation, end of year	15,019,735	14,846,418
<b>D Total (ignoring Retiree Drug Subsidy)</b>			
1	Benefit obligation, beginning of year	1,374,114,001	1,354,565,239
2	Service cost	9,318,249	10,816,370
3	Interest cost	57,612,154	52,828,025
4	Participant contributions	37,843,136	33,261,944
5	Actuarial (gain)/loss	54,608,968	46,151,208
6	Plan amendments	0	0
7	Gross benefits paid	(126,000,432)	(123,508,785)
8	Benefit obligation, end of year	1,407,496,076	1,374,114,001

## 2.5 Basic results for employer contributions - VEBA's

All monetary amounts shown in US Dollars

All Postretirement VEBA's	Estimated December 31, 2017	Actual December 31, 2016
<b>A Qualified Asset Account Limits [QAAL]<sup>1</sup></b>	583,000,000	627,052,966
<b>B Assets</b>		
1 Market value	1,105,000,000	1,133,035,965
2 Unrecognized investment losses (gains)	0	0
3 Actuarial value [AV]	1,105,000,000	1,133,035,965
<b>C Funded Position</b>		
1 Unfunded account limits [QAAL – FV]	(522,000,000)	(505,982,999)
<b>D Employer Contributions</b>		
1 Maximum deductible available <sup>2</sup>	146,796,271	134,096,544
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 VEBA's	0	0
c Non-union medical and dental VEBA's	0	0

<sup>1</sup> Includes the present value of projected benefits for the union retiree medical VEBA.

<sup>2</sup> Includes amounts not contributed to trusts with capacity at year-end.

## 2.6 VEBA deduction limits

All monetary amounts shown in US Dollars

Retiree Life Insurance	2016	2015
<b>A Qualified Asset Account Limit (QAAL)</b>		
1 December 31 actuarial accrued liability	243,033,191	229,502,632
2 Unrecognized liability	0	0
3 QAAL	243,033,191	229,502,632
<b>B Assets</b>		
1 Market value as of December 31	108,936,647	118,830,974
2 Unrecognized investment losses (gains)	0	0
3 Actuarial value [AV]	108,936,647	118,830,974
<b>C Funded position</b>		
1 Unfunded account limit [QAAL - AV]	134,096,544	110,671,658
2 Contributions received in trust, but not yet deducted		
Through 2009	0	0
2010	0	0
2011	0	0
2012	0	0
2013	0	0
2014	0	0
2015	0	0
2016	0	N/A
Total	0	0
<b>D Employer deductions for contributions to VEBAs</b>		
1 Maximum deduction available <sup>1</sup> [C.1 + Total of C.2]	134,096,544	110,671,658
2 Qualified additions		
a Prior years' carryover	0	0
b Current year additions	0	0
c Total deductions available [a + b]	0	0
3 Other non-deductible current year additions	0	0
4 Total additions [2.c + 3]	0	0

<sup>1</sup> Includes amounts not contributed.

All monetary amounts shown in US Dollars

Union Medical and Dental	2016	2015
<b>A Qualified Asset Account Limit (QAAL)</b>		
1 December 31 present value of projected benefits	193,327,720	183,231,640
2 Unrecognized liability	0	0
3 QAAL	193,327,720	183,231,640
<b>B Assets</b>		
1 Market value as of December 31	444,403,072	436,005,018
2 Unrecognized investment losses (gains)	0	0
3 Actuarial value [AV]	444,403,072	436,005,018
<b>C Funded position</b>		
1 Unfunded account limit [QAAL - AV]	(251,075,352)	(252,773,378)
2 Contributions received in trust, but not yet deducted		
Through 2009	0	0
2010	0	0
2011	0	0
2012	0	0
2013	0	0
2014	0	0
2015	0	0
2016	0	N/A
Total	0	0
<b>D Employer deductions for contributions to VEBAs</b>		
1 Maximum deduction available <sup>1</sup> [greater of C.1+C.2 and 0]	0	0
2 Qualified additions		
a Prior years' carryover	0	0
b Current year additions	0	0
c Total deductions available [a + b]	0	0
3 Other non-deductible current year additions	0	0
4 Total additions [2.c + 3]	0	0

<sup>1</sup> Includes amounts not contributed.

All monetary amounts shown in US Dollars

Non-Union Retiree Medical and Dental		2016	2015
<b>A Qualified Asset Account Limit (QAAL)</b>			
1	December 31 actuarial accrued liability	190,692,055	225,019,406
2	Unrecognized liability	0	0
3	QAAL	190,692,055	225,019,406
<b>B Assets</b>			
1	Market value as of December 31	579,696,246	624,380,944
2	Unrecognized investment losses (gains)	0	0
3	Actuarial value [AV]	579,696,246	624,380,944
<b>C Funded position</b>			
1	Unfunded account limit [QAAL - AV]	(389,004,191)	(399,361,538)
2	Contributions received in trust, but not yet deducted		
	Through 2008	0	0
	2009	105,440,600	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	0
	2016	0	N/A
	Total	285,901,694	285,901,694
<b>D Employer deductions for contributions to VEBAs</b>			
1	Maximum deduction available <sup>1</sup> [greater of C.1+C.2 and 0]	0	0
2	Qualified additions		
	a Prior years' carryover	0	0
	b Current year additions	0	0
	c Total deductions available [a + b]	0	0
3	Other non-deductible current year additions	0	0
4	Total additions [2.c + 3]	0	0

<sup>1</sup> Includes amounts not contributed.

## 2.7 Cumulative nondeductible contributions

All monetary amounts shown in US Dollars

### Non-Union Retiree Medical and Dental VEBAs

	Contributions Made by December 31, 2016, but Not Deducted as of December 31, 2015	Deductible in 2016	Remaining Nondeductible Contributions as of December 31, 2016
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
2016	0	0	0
Total	\$285,901,694	\$0	\$285,901,694

### Retiree Life Insurance VEBAs

	Contributions Made by December 31, 2016, but Not Deducted as of December 31, 2015	Deductible in 2016	Remaining Nondeductible Contributions as of December 31, 2016
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
2016	0	0	0
Total	\$0	\$0	\$0

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

All monetary amounts shown in US Dollars

Plan Year Beginning	January 1, 2017
<b>A Development of Maximum Deductible Contribution</b>	
1 Present value of projected benefits	416,526,887
2 Fair value of assets	391,229,501
3 Unfunded surplus [1 - 2]	25,297,386
4 Average present value of future service	9
5 Preliminary maximum deductible contribution	
a 10% of unfunded surplus [10% x A.3]	2,529,739
b Aggregate normal cost [A.3 / A.4]	2,797,312
c Greater of A.5.a, A.5.b and 0	2,797,312
6 Preliminary maximum 2016 contribution [1.0753 x A.5.c]	3,007,949
7 Subordination test (development shown below)	81,058,622
8 Maximum deductible contribution ignoring expenses [lesser of A.6 and A.7]	3,007,949
9 Total trust expenses paid from 401(h) account during 2015	1,215,703
10 Maximum deductible contribution including expenses [A.8 + A.9]	4,223,653

### B Subordination Test

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

	Year	West Plan	East Plan	Combined Plan
	1992	9,766,169	N/A	N/A
	1993	22,392,743	N/A	N/A
	1994	21,208,326	N/A	N/A
	1995	21,683,436	N/A	N/A
	1996	20,271,648	N/A	N/A
	1997 - 2002	0	N/A	N/A
	2003	19,197,145	39,165,054 *	N/A
	2004	18,614,338	56,614,811	N/A
	2005	16,222,550	55,872,817	N/A
	2006	0	0	N/A
	2007	0	0	N/A
	2008	0	0	0
	2009	N/A	N/A	100,540,448
	2010	N/A	N/A	125,586,018
	2011	N/A	N/A	62,751,522
	2012	N/A	N/A	0
	2013	N/A	N/A	65,249,050
	2014	N/A	N/A	0
	2015	N/A	N/A	81,674,776
	2016	N/A	N/A	84,696,307
Cumulative pension contributions not for past service		149,356,355	151,652,682	821,507,159
		x 1/3	x 1/3	x 1/3
		49,785,452	50,550,894	273,835,720
Cumulative 401(h) contributions before plan year 2016		49,785,452	50,550,894	192,777,098
Subordination limit		0	0	81,058,622

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



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

All monetary amounts shown in US Dollars

	January 1, 2017	January 1, 2016
<b>A Medical and Dental</b>		
1 Gross disbursements	120,622,418	115,532,542
2 Participant contributions	(37,412,351)	(34,489,188)
3 Net disbursements	83,210,067	81,043,354
<b>B Life Insurance</b>		
1 Gross disbursements	18,341,789	17,744,098
2 Participant contributions	(1,336,152)	(1,389,792)
3 Net disbursements	17,005,637	16,354,306
<b>C Gross without RDS</b>		
1 Gross disbursements	138,964,207	133,276,640
2 Participant contributions	(38,748,503)	(35,878,980)
3 Net disbursements	100,215,704	97,397,660
<b>D RDS*</b>		
1 Gross disbursements	(46,888)	(58,790)
2 Participant contributions	0	0
3 Net disbursements	(46,888)	(58,790)
<b>E Net with RDS</b>		
1 Gross disbursements	138,917,319	133,217,850
2 Participant contributions	(38,748,503)	(35,878,980)
3 Net disbursements	100,168,816	97,338,870

\* 2016-2017 RDS payments expected to be received in 2018-2019.

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# Section 3: Data exhibits

## 3.1 Plan participant data

All monetary amounts shown in US Dollars

Census Date	January 1, 2017	January 1, 2016
-------------	-----------------	-----------------

### A Participating Employees

1 Number		
a Fully eligible	1,778	1,515
b Other	12,947	13,999
c Total participating employees	14,725	15,514
2 Average age (years)	49.33	48.62
3 Average credited service (years)	20.11	19.36
4 Average future working life (years)		
a to full retirement age	13.292	13.327
b to full eligibility age	11.830	11.794

### B Retirees and Surviving Spouses

1 Retirees and Surviving Spouses		
a Number under 65	3,281	3,487
b Number 65 and older	13,999	13,765
c Total <sup>1</sup>	17,280	17,252
d Average age (years)	73.5	73.2
e. Age Distribution at January 1, 2016		

Age	Number
Under 55	159
55-59	737
60-64	2,385
65-69	3,752
70-74	3,413
75-79	2,391
80-84	1,926
85 and over	2,517

<sup>1</sup> Includes 362 disabled participants in 2017 and 370 disabled participants in 2016. These participants were not included in the calculation of the other data statistics in this section.

Census Date	January 1, 2017	January 1, 2016
<b>C Dependents</b>		
1 Number	8,293	8,464
2 Average Age	69.07	68.54
3 Age Distribution at January 1, 2016		
	<b>Age</b>	<b>Number</b>
	Under 55	294
	55-59	780
	60-64	1,612
	65-69	2,151
	70-74	1,510
	75-79	992
	80-84	625
	85 and over	329

### 3.2 Age and service distribution of participating employees

All monetary amounts shown in US Dollars

Attained Age	Attained Years of Credited Service and Number								Total
	0-4	5-9	10-14	15-19	20-24	25-29	30-34	Over 34	
Under 25	50	2	0	0	0	0	0	0	52
25-29	248	274	13	0	0	0	0	0	535
30-34	265	631	341	5	0	0	0	0	1,242
35-39	173	560	544	212	3	0	0	0	1,492
40-44	134	461	509	363	109	3	0	0	1,579
45-49	116	348	383	380	290	248	11	0	1,776
50-54	72	240	279	352	260	657	613	71	2,544
55-59	52	168	202	230	218	443	858	1,134	3,305
60-64	34	86	103	113	92	210	306	878	1,822
65-69	11	33	30	29	16	34	41	150	344
70 & over	1	4	4	10	1	5	1	8	34
<b>Total</b>	<b>1,156</b>	<b>2,807</b>	<b>2,408</b>	<b>1,694</b>	<b>989</b>	<b>1,600</b>	<b>1,830</b>	<b>2,241</b>	<b>14,725</b>
Average:	Age	49.3	Number of Participants:		Fully eligible	1,778	Males	12,080	
	Service	20.1			Other	12,947	Females	2,645	

Census data as of January 1, 2017

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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, 2017

### Economic Assumptions

	Postretirement Welfare Cost	Plan Reporting	Employer Contributions
Discount rate <sup>1</sup>	4.10%	4.10%	N/A
Rates of return on assets, pre-tax: <sup>1</sup>			
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 <sup>1</sup>			
Representative rates	Age	Rate	
	< 26	12.00%	
	26 – 30	8.50	
	31 – 35	7.00	
	36 – 40	6.00	
	41 – 45	5.00	
	46 – 50	4.00	
	> 50	3.50	
Weighted average		4.80%	
Medical cost trend rate <sup>2</sup>	2017	6.75%	
	2018	6.50%	
	2019	6.25%	
	2020	6.00%	
	2021	5.75%	
	2022	5.50%	
	2023	5.25%	
	2024+	5.00%	
Dental cost trend rate <sup>2</sup>	2017+	3.00%	

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

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

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.	
	<i>Current Retirees</i>	<i>Future Retirees</i>
Participation	Based on valuation census data.	85% in 2017 with the rate decreasing by 5% annually to an ultimate rate of 75% in 2019.
Persistency	Non-capped retirees will drop coverage at a rate of 2% annually and Capped retirees will drop coverage at a rate of 4% annually.	Same as current retirees
Percent married	Based on valuation census data.	69% for males, 50% for females.
Spouse age	Based on valuation census data.	Wife three years younger than husband.

### Demographic Assumptions

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

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

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

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



Disabled mortality (through age 65) Rates vary by age and sex.  
Representative rates:

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

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

Representative rates:

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

Termination (not due to disability or retirement) Rates apply to employees not eligible to retire and vary by age and service.  
Representative rates:

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

Retirement Rates vary by age.

Representative rates:

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

## 2017 Per Capita Claims Costs

### Medical

Prior to age 65	<i>Age</i>	<i>HSA Basic</i>	<i>HSA Plus</i>	<i>HRA</i>
	< 50	5,331	5,891	6,534
	50 – 54	6,546	7,234	8,022
	55 – 59	7,860	8,686	9,633
	60 – 64	9,727	10,749	11,920
	Average	9,056	10,007	11,098
Age 65 and after	<i>Age</i>	<i>COB</i>	<i>MOB</i>	<i>CSP</i>
	65 – 69	4,225	3,108	1,773
	70 – 74	4,711	3,459	1,963
	75 – 79	5,099	3,729	2,112
	80 – 84	5,244	3,825	2,176
	85 – 89	5,176	3,759	2,172
	90 – 94	4,743	3,431	2,035
	≥ 95	4,203	3,022	1,904
	Average	4,811	3,346	2,118
Medicare Part D - RDS	<i>Age</i>	<i>MOB/COB</i>	<i>CSP</i>	
	65 – 69	N/A	(235)	
	70 – 74	N/A	(256)	
	75 – 79	N/A	(264)	
	80 – 84	N/A	(261)	
	85 – 89	N/A	(244)	
	90 – 94	N/A	(211)	
	≥ 95	N/A	(169)	
Average	N/A	(241)		
Medicare Part D - Employer Group Waiver Plan (EGWP) for MOB/COB	<i>Age</i>	<i>CMS Direct Payments &amp; Catastrophic Reinsurance</i>	<i>Manufacturer's Coverage Gap Discount</i>	
	65 – 69	(340)	(449)	
	70 – 74	(369)	(488)	
	75 – 79	(381)	(504)	
	80 – 84	(377)	(499)	
	85 – 89	(352)	(465)	
	90 – 94	(304)	(402)	
	≥ 95	(244)	(323)	
Average	(358)	(473)		

Dental	\$352
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, 2017
Measurement date	January 1, 2017
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)	<p>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.</p> <p>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.</p>
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 VEBA's.
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	<ul style="list-style-type: none"> <li>■ The discount rate for APBO was changed from 4.30% to 4.10%.</li> <li>■ Per capita claims costs were updated to reflect 2015 claims experience.</li> <li>■ The expected return on assets assumption was reduced 25 basis points to 6.75%</li> </ul>

**Data Sources**

American Electric Power (AEP), through Mercer, its third party administrator, furnished active and inactive participant data as of January 1, 2017. AEP also provided the accrued postretirement benefit costs as of December 31, 2016. Health plan vendors furnished the claims cost data. AEP supplied 2016 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, Anthem, ESI and Magellan supplied data on retiree medical claims incurred in 2015 and paid through March 2016. AEP reported prescription rebates they received for 2015. Claim experience rates were calculated for medical plans by normalizing claims experience for benefit differences and combining, then dividing combined incurred claims, net of prescription rebates by covered lives and trending forward two years to 2017.

Adjustments for plan design and network changes were also made. Finally, administrative expense rates were added to claims cost rates. Claims cost models were developed by age-grading these claims rates over standard Willis Towers Watson morbidity curves for both medical and prescription drugs to develop the quinquennial claims cost models.

### Post-65 retiree medical rates

2016 monthly medical claim rates were calculated separately for MOB, COB and CSP Medicare-eligible plans by dividing 2015 incurred claims paid through March 2016 by covered lives and trending forward two years to 2017. Prescription drug claim rates were then multiplied by pricing change factors representing the effect of any pricing and other program changes for 2016 and 2017. Finally, administrative expense rates were added to claims cost rates. Claims cost models were developed separately for medical and prescription drug by age-grading these rates over standard Willis Towers Watson morbidity curves for medical and prescription drugs to develop the quinquennial claims cost models.

### Dental rates

Aetna supplied data on dental claims incurred in 2015 and paid through March 2016. Combined claims experience for all active and retired employees was analyzed to derive the dental claim rates.

### Medicare Part D offsets

#### ■ RDS

We calibrated our modelling tool to reflect the 2017 cost of the current prescription drug plans for AEP's CSP retirees. The tool employs a continuance table of annual retiree drug utilization levels, developed from analyzing the experience of several large companies, including 3.1 million Medicare-eligible members.

After the plan-specific benefit provisions have been calibrated to current costs, the Modeler trends costs forward to 2017. Actuarial equivalence was determined using the following two-prong approach outlined in the regulations for Medicare Part D:

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

*Net Value Test* – The net value prong of the test compares the value of Standard Part D coverage in 2017 minus the greater of \$427.56 per year (the national average Part D premium) and 25.5% of the gross value of Part D to the projected 2017 value of AEP coverage minus the average projected 2017 retiree contribution rate. For this purpose, retiree contributions were assumed to apply pro rata between the value of medical benefits and prescription drug benefits.

When the plans are deemed to be actuarially equivalent, the tool calculates the average expected value of the employer subsidy in 2017, using the continuance table calibrated to AEP's CSP plan costs. This produced a

2017 per person employer subsidy of \$241 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 2016 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 2016 to 2017 was provided by Express Scripts based on average Part D plan payments risk-adjusted for AEP’s post-65 retiree population. Express Scripts also provided an estimate of catastrophic reinsurance payments for 2015 and actual coverage gap discounts earned for 2015.

**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	
<ul style="list-style-type: none"> <li>■ Participants/ Spouses</li> </ul>	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 availability of coverage through public exchanges.
<ul style="list-style-type: none"> <li>■ Covered dependents</li> </ul>	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.
<ul style="list-style-type: none"> <li>■ Covered Spouse age</li> </ul>	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	<p>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.</p> <p>Employees hired on or after January 1, 2014 are not eligible to participate in the plan.</p>
Surviving spouse	<p>After the death of a retiree or active employee eligible to retire, surviving spouses are eligible until death or remarriage. Surviving children are also eligible, subject to the limiting age provision outlined above.</p>
Dependent	<p>Eligible dependents are spouse, unmarried children under age 19 (age 25 if a full-time student) and unmarried disabled children of any age.</p>
Benefits – Post-65	<p>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.</p>

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:

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

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

Benefits after age 65 are coordinated with Medicare using the 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 over time at approximately the same rate as benefit costs.

## Benefits – Pre-65

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

	HRA	HSA Plus	HSA Basic
Embedded Individual Amounts	None	Out-of-Pocket Maximum only	Deductible & Out-of-Pocket Maximum
Deductible			
■ Individual	\$1,500	\$2,000	\$2,700
■ Two Person	\$2,250	\$3,000	\$5,400
■ Family	\$3,000	\$4,000	\$8,100
AEP Account Seed			
■ Single	\$1,000	\$500	\$0
■ Two Person	\$1,500	\$750	\$0
■ Family	\$2,000	\$1,000	\$0
Coinsurance	85%	85%	90%
Out-of-Pocket Maximum			
■ Individual	\$4,000	\$4,000	\$4,000
■ Two Person	\$6,000	\$6,000	\$8,000
■ Family	\$8,000	\$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:

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

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

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

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

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

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

Disabled employee contributions

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

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

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

**Life Insurance Benefits**

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

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

*Life Insurance Benefit Reduction Table for Grandfathered East Participants*

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

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

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

## Dental Benefits

Eligibility	<p>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.</p> <p>Employees hired on or after January 1, 2014 are not eligible to participate in the plan.</p>
Benefits	<p>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.</p> <p>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%.</p>

## Changes in Benefits Valued Since Prior Year

Benefits have been extended to Dolet Hills effective January 1, 2017.

## Overview of Benefits Provided by Funding Vehicles

Funding vehicle	Provides for
Non-union postretirement medical/dental VEBAs	<p>100% of medical benefits to non-union employees before 2018 and 26.5% of retiree medical benefits incurred thereafter.</p> <p>100% of dental benefits to non-union employees.</p>
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 2017 NUMWA Postretirement Health Care Plan valuation report:

	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>
Discount Rate	4.10%	4.49%	4.65%	4.68%	4.61%	4.93%	5.24%	5.56%	6.87%	6.19%	6.41%
Expected Return on Assets	6.75%	6.00%	6.25%	6.25%	6.25%	6.50%	6.75%	6.75%	7.00%	7.00%	7.25%
Initial Medical Trend	6.75%	6.50%	6.25%	6.00%	5.75%	5.50%	5.25%	5.00%	5.00%	5.00%	5.00%

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

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

Valuation and data                January 1, 2017

Per capita claims cost            2017 cost models based on actual claims experience incurred through December 31, 2015

Non-UMWA PRW Plan participation assumption: 85% of future retirees will elect coverage in 2017, 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.

AMERICAN ELECTRIC POWER  
NON-UMWA POSTRETIREMENT WELFARE PLAN  
SUMMARY OF PLAN PARTICIPANTS FOR THE 2017 VALUATION

Location	Nonretired Participants		Retired Participants					Total
	Active	Total	Retiree	Dependent		Disabled		
				Spouse	Surviving Spouse			
140 Appalachian Power Co. - Distribution	913	913	1,049	686	361	47	2,096	
215 Appalachian Power Co. - Generation	678	678	966	668	228	30	1,862	
150 Appalachian Power Co. - Transmission	4	4	138	102	12	5	252	
<b>Appalachian Power Co. - FERC</b>	<b>1,595</b>	<b>1,595</b>	<b>2,153</b>	<b>1,456</b>	<b>601</b>	<b>82</b>	<b>4,210</b>	
225 Cedar Coal Co	0	0	7	2	14	0	23	
<b>Appalachian Power Co. - SEC</b>	<b>1,595</b>	<b>1,595</b>	<b>2,160</b>	<b>1,458</b>	<b>615</b>	<b>82</b>	<b>4,233</b>	
211 AEP Texas Central Company - Distribution	823	823	817	499	295	25	1,611	
147 AEP Texas Central Company - Generation	0	0	0	0	0	0	0	
169 AEP Texas Central Company - Transmission	120	120	75	44	33	3	152	
<b>AEP Texas Central Co.</b>	<b>943</b>	<b>943</b>	<b>892</b>	<b>543</b>	<b>328</b>	<b>28</b>	<b>1,763</b>	
119 AEP Texas North Company - Distribution	224	224	243	142	62	8	447	
166 AEP Texas North Company - Generation	0	0	97	54	30	0	181	
192 AEP Texas North Company - Transmission	58	58	34	18	13	0	65	
<b>AEP Texas North Co.</b>	<b>282</b>	<b>282</b>	<b>374</b>	<b>214</b>	<b>105</b>	<b>8</b>	<b>693</b>	
<b>AEP Texas</b>	<b>1,225</b>	<b>1,225</b>	<b>1,266</b>	<b>757</b>	<b>433</b>	<b>36</b>	<b>2,456</b>	
170 Indiana Michigan Power Co. - Distribution	493	493	620	335	245	10	1,200	
132 Indiana Michigan Power Co. - Generation	247	247	330	221	84	8	635	
190 Indiana Michigan Power Co. - Nuclear	993	993	431	271	76	10	778	
120 Indiana Michigan Power Co. - Transmission	107	107	123	87	16	2	226	
280 Ind Mich River Transp Lakin	198	198	126	52	36	14	214	
<b>Indiana Michigan Power Co. - FERC</b>	<b>2,038</b>	<b>2,038</b>	<b>1,630</b>	<b>966</b>	<b>457</b>	<b>44</b>	<b>3,053</b>	
202 Price River Coal	0	0	0	0	0	0	0	
<b>Indiana Michigan Power Co. - SEC</b>	<b>2,038</b>	<b>2,038</b>	<b>1,630</b>	<b>966</b>	<b>457</b>	<b>44</b>	<b>3,053</b>	
110 Kentucky Power Co. - Distribution	224	224	179	95	53	11	327	
117 Kentucky Power Co. - Generation	39	39	139	101	31	11	271	
180 Kentucky Power Co. - Transmission	1	1	16	11	1	1	28	
600 Kentucky Power Co. - Kammer Actives	3	3	0	0	0	0	0	
701 Kentucky Power Co. - Mitchell Actives	221	221	0	0	0	0	0	
702 Kentucky Power Co. - Mitchell Inactives	0	0	126	93	21	0	240	
<b>Kentucky Power Co.</b>	<b>488</b>	<b>488</b>	<b>460</b>	<b>300</b>	<b>106</b>	<b>23</b>	<b>866</b>	
250 Ohio Power Co. - Distribution	1,331	1,331	1,577	931	471	30	2,979	
160 Ohio Power Co. - Transmission	7	7	205	136	60	4	401	
<b>Ohio Power Co.</b>	<b>1,338</b>	<b>1,338</b>	<b>1,782</b>	<b>1,067</b>	<b>531</b>	<b>34</b>	<b>3,380</b>	
167 Public Service Co. of Oklahoma - Distribution	547	547	525	323	161	15	1,009	
198 Public Service Co. of Oklahoma - Generation	321	321	216	140	53	7	409	
114 Public Service Co. of Oklahoma - Transmission	76	76	56	39	19	0	114	
<b>Public Service Co. of Oklahoma</b>	<b>944</b>	<b>944</b>	<b>797</b>	<b>502</b>	<b>233</b>	<b>22</b>	<b>1,532</b>	
159 Southwestern Electric Power Co. - Distribution	456	456	324	192	85	10	601	
168 Southwestern Electric Power Co. - Generation	536	536	272	188	91	10	551	
161 Southwestern Electric Power Co. - Texas - Distribution	203	203	157	98	47	5	302	
111 Southwestern Electric Power Co. - Texas - Transmission	0	0	0	0	0	0	0	
194 Southwestern Electric Power Co. - Transmission	74	74	51	33	20	0	104	
<b>Southwestern Electric Power Co.</b>	<b>1,269</b>	<b>1,269</b>	<b>804</b>	<b>511</b>	<b>243</b>	<b>25</b>	<b>1,558</b>	
230 Kingsport Power Co. - Distribution	48	48	47	27	15	2	89	
260 Kingsport Power Co. - Transmission	0	0	9	4	1	0	14	
<b>Kingsport Power Co.</b>	<b>48</b>	<b>48</b>	<b>56</b>	<b>31</b>	<b>16</b>	<b>2</b>	<b>103</b>	
210 Wheeling Power Co. - Distribution	43	43	62	38	27	0	127	
200 Wheeling Power Co. - Transmission	0	0	3	2	7	0	12	
<b>Wheeling Power Co.</b>	<b>43</b>	<b>43</b>	<b>65</b>	<b>40</b>	<b>34</b>	<b>0</b>	<b>139</b>	
103 American Electric Power Service Corporation	4,681	4,681	2,932	1,701	328	64	4,961	
293 Elmwood	0	0	38	3	2	0	43	
292 AEP River Operations LLC	0	0	163	37	6	0	206	
<b>American Electric Power Service Corporation</b>	<b>4,681</b>	<b>4,681</b>	<b>3,133</b>	<b>1,741</b>	<b>336</b>	<b>64</b>	<b>5,210</b>	
143 AEP Pro Serv, Inc.	0	0	1	1	0	0	2	
189 Central Coal Company	0	0	0	0	0	0	0	
<b>Miscellaneous</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>2</b>	
270 Cook Coal Terminal	7	7	14	9	2	0	25	
<b>AEP Generating Company</b>	<b>7</b>	<b>7</b>	<b>14</b>	<b>9</b>	<b>2</b>	<b>0</b>	<b>25</b>	
104 Cardinal Operating Company	264	264	203	136	58	4	397	
181 Ohio Power Co. - Generation	494	494	1,148	752	308	16	2,208	
<b>AEP Generation Resources - FERC</b>	<b>758</b>	<b>758</b>	<b>1,351</b>	<b>888</b>	<b>366</b>	<b>20</b>	<b>2,605</b>	
290 Conesville Coal Preparation Company	0	0	13	10	1	0	24	
<b>AEP Generation Resources - SEC</b>	<b>758</b>	<b>758</b>	<b>1,364</b>	<b>898</b>	<b>367</b>	<b>20</b>	<b>2,629</b>	
175 AEP Energy Partners	75	75	0	0	0	1	0	
171 CSW Energy, Inc.	0	0	8	2	0	0	10	
419 Onsite Partners	1	1	0	0	0	0	0	
<b>AEP Energy Supply</b>	<b>834</b>	<b>834</b>	<b>1,372</b>	<b>900</b>	<b>367</b>	<b>21</b>	<b>2,639</b>	
245 Dolet Hills	215	215	4	10	1	9	15	
<b>Dolet Hills</b>	<b>215</b>	<b>215</b>	<b>4</b>	<b>10</b>	<b>1</b>	<b>9</b>	<b>15</b>	
<b>Total</b>	<b>14,725</b>	<b>14,725</b>	<b>13,544</b>	<b>8,293</b>	<b>3,374</b>	<b>362</b>	<b>25,211</b>	

**AMERICAN ELECTRIC POWER  
NON-UMWA POSTRETIREMENT WELFARE PLAN  
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	Amortizations		Net Periodic Postretirement Benefit Cost
							PSC	(G)/L	
140 Appalachian Power Co. - Distribution	\$116,991,520	\$8,830,983	\$126,726,980	\$622,377	\$4,642,953	(\$8,277,590)	(\$5,097,397)	\$2,998,685	(\$5,110,972)
215 Appalachian Power Co. - Generation	102,173,416	8,060,729	110,675,786	482,812	4,045,320	(7,229,154)	(4,162,884)	2,618,872	(4,245,034)
150 Appalachian Power Co. - Transmission	12,115,892	812,382	13,124,117	3,162	480,395	(857,245)	(781,538)	310,550	(844,676)
<b>Appalachian Power Co. - FERC</b>	<b>\$231,280,828</b>	<b>\$17,704,094</b>	<b>\$250,526,883</b>	<b>\$1,108,351</b>	<b>\$9,168,668</b>	<b>(\$16,363,989)</b>	<b>(\$10,041,819)</b>	<b>\$5,928,107</b>	<b>(\$10,200,682)</b>
225 Cedar Coal Co	708,042	86,484	766,962	0	27,275	(50,097)	(8,202)	18,148	(12,876)
<b>Appalachian Power Co. - SEC</b>	<b>\$231,988,870</b>	<b>\$17,790,578</b>	<b>\$251,293,845</b>	<b>\$1,108,351</b>	<b>\$9,195,943</b>	<b>(\$16,414,086)</b>	<b>(\$10,050,021)</b>	<b>\$5,946,255</b>	<b>(\$10,213,558)</b>
211 AEP Texas Central Company - Distribution	\$81,746,297	\$5,775,411	\$88,548,823	\$579,215	\$3,258,139	(\$5,783,858)	(\$3,881,048)	\$2,095,292	(\$3,732,260)
147 AEP Texas Central Company - Generation	0	0	0	0	0	0	(15,337)	0	(15,337)
169 AEP Texas Central Company - Transmission	7,999,171	503,939	8,664,823	80,628	321,045	(565,971)	(391,921)	205,032	(351,187)
<b>AEP Texas Central Co.</b>	<b>\$89,745,468</b>	<b>\$6,279,350</b>	<b>\$97,213,646</b>	<b>\$659,843</b>	<b>\$3,579,184</b>	<b>(\$6,349,829)</b>	<b>(\$4,288,306)</b>	<b>\$2,300,324</b>	<b>(\$4,098,784)</b>
119 AEP Texas North Company - Distribution	23,942,898	1,697,256	25,935,309	171,714	954,255	(1,694,050)	(1,276,048)	613,696	(1,230,433)
166 AEP Texas North Company - Generation	6,354,865	543,718	6,883,686	0	249,515	(449,631)	(67,677)	162,886	(104,907)
192 AEP Texas North Company - Transmission	3,685,037	251,259	3,991,688	38,523	147,567	(260,730)	(233,844)	94,454	(214,430)
<b>AEP Texas North Co.</b>	<b>\$33,982,800</b>	<b>\$2,492,233</b>	<b>\$36,810,683</b>	<b>\$210,237</b>	<b>\$1,351,337</b>	<b>(\$2,404,411)</b>	<b>(\$1,577,569)</b>	<b>\$871,036</b>	<b>(\$1,549,370)</b>
<b>AEP Texas</b>	<b>\$123,728,268</b>	<b>\$8,771,583</b>	<b>\$134,024,329</b>	<b>\$870,080</b>	<b>\$4,930,521</b>	<b>(\$8,754,240)</b>	<b>(\$5,865,875)</b>	<b>\$3,171,360</b>	<b>(\$5,648,154)</b>
170 Indiana Michigan Power Co. - Distribution	\$58,424,465	\$4,741,787	\$63,286,262	\$370,800	\$2,314,376	(\$4,133,751)	(\$2,601,438)	\$1,497,515	(\$2,552,498)
132 Indiana Michigan Power Co. - Generation	35,580,896	2,967,958	38,541,764	195,505	1,406,600	(2,517,482)	(1,850,054)	911,997	(1,853,434)
190 Indiana Michigan Power Co. - Nuclear	54,263,237	3,327,575	58,778,757	850,391	2,192,129	(3,839,328)	(3,561,730)	1,390,856	(2,967,682)
120 Indiana Michigan Power Co. - Transmission	11,882,661	802,027	12,871,478	72,346	874,879	(840,743)	(596,815)	304,572	(586,761)
280 Ind Mich River Transp Lakin	12,674,647	807,325	13,729,369	137,599	508,918	(896,779)	(811,278)	324,872	(736,668)
<b>Indiana Michigan Power Co. - FERC</b>	<b>\$172,825,906</b>	<b>\$12,646,672</b>	<b>\$187,207,630</b>	<b>\$1,626,641</b>	<b>\$6,895,902</b>	<b>(\$12,228,083)</b>	<b>(\$9,421,315)</b>	<b>\$4,429,812</b>	<b>(\$8,697,043)</b>
202 Price River Coal	0	0	0	0	0	0	0	0	0
<b>Indiana Michigan Power Co. - SEC</b>	<b>\$172,825,906</b>	<b>\$12,646,672</b>	<b>\$187,207,630</b>	<b>\$1,626,641</b>	<b>\$6,895,902</b>	<b>(\$12,228,083)</b>	<b>(\$9,421,315)</b>	<b>\$4,429,812</b>	<b>(\$8,697,043)</b>
110 Kentucky Power Co. - Distribution	\$21,359,703	\$1,470,910	\$23,137,153	\$130,590	\$851,251	(\$1,511,279)	(\$1,210,578)	\$547,484	(\$1,192,532)
117 Kentucky Power Co. - Generation	14,820,055	1,274,153	16,053,307	26,082	582,834	(1,048,575)	(611,828)	379,862	(671,625)
180 Kentucky Power Co. - Transmission	1,266,458	88,862	1,371,846	160	50,128	(89,607)	(198,150)	32,461	(205,008)
600 Kentucky Power Co. - Kammer Actives	138,260	735	149,765	1,209	5,703	(9,782)	(42,530)	3,544	(41,856)
701 Kentucky Power Co. - Mitchell Actives	5,336,190	28,146	5,780,242	174,052	225,349	(377,556)	(160,767)	136,775	(2,147)
702 Kentucky Power Co. - Mitchell Inactives	11,351,656	1,126,049	12,296,285	0	442,566	(803,172)	(200,743)	290,962	(270,387)
<b>Kentucky Power Co.</b>	<b>\$54,272,322</b>	<b>\$3,988,855</b>	<b>\$58,788,598</b>	<b>\$332,093</b>	<b>\$2,157,831</b>	<b>(\$3,839,971)</b>	<b>(\$2,424,596)</b>	<b>\$1,391,088</b>	<b>(\$2,383,555)</b>
250 Ohio Power Co. - Distribution	\$150,963,463	\$11,496,303	\$163,525,902	\$892,519	\$5,992,788	(\$10,681,233)	(\$5,890,962)	\$3,869,441	(\$5,817,447)
160 Ohio Power Co. - Transmission	18,319,950	1,330,526	19,844,446	4,519	724,301	(1,296,205)	(1,031,548)	469,570	(1,129,363)
<b>Ohio Power Co.</b>	<b>\$169,283,413</b>	<b>\$12,826,829</b>	<b>\$183,370,348</b>	<b>\$897,038</b>	<b>\$6,717,089</b>	<b>(\$11,977,438)</b>	<b>(\$6,922,510)</b>	<b>\$4,339,011</b>	<b>(\$6,946,810)</b>
167 Public Service Co. of Oklahoma - Distribution	\$49,568,660	\$3,599,156	\$53,693,521	\$385,635	\$1,975,085	(\$3,507,169)	(\$2,477,659)	\$1,270,526	(\$2,353,582)
198 Public Service Co. of Oklahoma - Generation	23,548,211	1,549,259	25,507,778	260,604	944,721	(1,666,125)	(1,498,642)	603,579	(1,355,863)
114 Public Service Co. of Oklahoma - Transmission	5,853,513	442,090	6,340,614	49,151	233,037	(414,158)	(313,349)	150,035	(295,284)
<b>Public Service Co. of Oklahoma</b>	<b>\$78,970,384</b>	<b>\$5,590,505</b>	<b>\$85,541,913</b>	<b>\$695,390</b>	<b>\$3,152,843</b>	<b>(\$5,587,452)</b>	<b>(\$4,289,650)</b>	<b>\$2,024,140</b>	<b>(\$4,004,729)</b>
159 Southwestern Electric Power Co. - Distribution	\$34,449,684	\$2,222,814	\$37,316,418	\$301,265	\$1,379,679	(\$2,437,445)	(\$1,794,965)	\$883,002	(\$1,668,464)
168 Southwestern Electric Power Co. - Generation	33,272,273	2,168,484	36,041,028	389,385	1,336,121	(2,354,139)	(2,137,691)	852,823	(1,913,501)
161 Southwestern Electric Power Co. - Texas - Distribution	16,268,720	1,084,596	17,622,523	135,325	650,555	(1,151,073)	(942,674)	416,994	(890,873)
111 Southwestern Electric Power Co. - Texas - Transmission	0	0	0	0	0	0	0	0	0
194 Southwestern Electric Power Co. - Transmission	5,184,540	381,600	5,615,972	39,538	206,443	(366,826)	(280,205)	132,888	(268,162)
<b>Southwestern Electric Power Co.</b>	<b>\$89,175,217</b>	<b>\$5,857,494</b>	<b>\$96,595,941</b>	<b>\$865,513</b>	<b>\$3,572,798</b>	<b>(\$6,309,483)</b>	<b>(\$5,155,535)</b>	<b>\$2,285,707</b>	<b>(\$4,741,000)</b>
230 Kingsport Power Co. - Distribution	\$4,656,100	\$325,558	\$5,043,558	\$35,154	\$185,735	(\$329,437)	(\$177,403)	\$119,343	(\$166,608)
260 Kingsport Power Co. - Transmission	584,548	50,869	633,191	0	22,934	(41,359)	(40,419)	14,983	(43,861)
<b>Kingsport Power Co.</b>	<b>\$5,240,648</b>	<b>\$376,427</b>	<b>\$5,676,749</b>	<b>\$35,154</b>	<b>\$208,669</b>	<b>(\$370,796)</b>	<b>(\$217,822)</b>	<b>\$134,326</b>	<b>(\$210,469)</b>
210 Wheeling Power Co. - Distribution	\$6,133,036	\$478,604	\$6,643,397	\$31,565	\$243,036	(\$433,935)	(\$259,071)	\$157,200	(\$261,205)
200 Wheeling Power Co. - Transmission	352,830	48,586	382,191	0	13,480	(24,964)	(2,613)	9,044	(5,053)
<b>Wheeling Power Co.</b>	<b>\$6,485,866</b>	<b>\$527,190</b>	<b>\$7,025,588</b>	<b>\$31,565</b>	<b>\$256,516</b>	<b>(\$458,899)</b>	<b>(\$261,684)</b>	<b>\$166,244</b>	<b>(\$266,258)</b>
103 American Electric Power Service Corporation	\$325,579,141	\$20,019,830	\$352,672,237	\$3,283,045	\$13,077,066	(\$23,035,948)	(\$17,282,221)	\$8,345,126	(\$15,612,932)
293 Elmwood	925,176	69,651	1,002,165	0	36,519	(65,460)	(276,067)	23,714	(281,294)
292 AEP River Operations LLC	5,508,526	449,995	5,966,919	0	216,717	(389,749)	(1,245,634)	141,193	(1,277,473)
<b>American Electric Power Service Corporation</b>	<b>\$332,012,843</b>	<b>\$20,539,476</b>	<b>\$359,641,321</b>	<b>\$3,283,045</b>	<b>\$13,330,302</b>	<b>(\$23,491,157)</b>	<b>(\$18,803,922)</b>	<b>\$8,510,033</b>	<b>(\$17,171,699)</b>
143 AEP Pro Serv, Inc.	\$147,537	\$20,687	\$159,814	\$0	\$5,629	(\$10,439)	(\$1,133)	\$3,782	(\$2,161)
189 Central Coal Company	0	0	0	0	0	0	0	0	0
<b>Miscellaneous</b>	<b>\$147,537</b>	<b>\$20,687</b>	<b>\$159,814</b>	<b>\$0</b>	<b>\$5,629</b>	<b>(\$10,439)</b>	<b>(\$1,133)</b>	<b>\$3,782</b>	<b>(\$2,161)</b>
270 Cook Coal Terminal	\$1,347,230	\$129,036	\$1,459,340	\$4,206	\$52,790	(\$95,322)	(\$67,747)	\$34,532	(\$71,541)
<b>AEP Generating Company</b>	<b>\$1,347,230</b>	<b>\$129,036</b>	<b>\$1,459,340</b>	<b>\$4,206</b>	<b>\$52,790</b>	<b>(\$95,322)</b>	<b>(\$67,747)</b>	<b>\$34,532</b>	<b>(\$71,541)</b>
104 Cardinal Operating Company	\$22,856,790	\$1,617,448	\$24,758,820	\$196,968	\$912,379	(\$1,617,204)	(\$1,116,823)	\$585,857	(\$1,038,823)
181 Ohio Power Co. - Generation	111,641,546	9,274,109	120,931,808	354,568	4,403,631	(7,899,060)	(4,359,566)	2,861,556	(4,638,871)
<b>AEP Generation Resources - FERC</b>	<b>\$134,498,336</b>	<b>\$10,891,557</b>	<b>\$145,690,628</b>	<b>\$551,536</b>	<b>\$5,316,010</b>	<b>(\$9,516,264)</b>	<b>(\$5,476,389)</b>	<b>\$3,447,413</b>	<b>(\$5,677,694)</b>
290 Conesville Coal Preparation Company	1,360,789	117,837	1,474,027	0	53,401	(96,281)	(51,555)	34,879	(59,556)
<b>AEP Generation Resources - SEC</b>	<b>\$135,859,125</b>	<b>\$11,009,394</b>	<b>\$147,164,655</b>	<b>\$551,536</b>	<b>\$5,369,411</b>	<b>(\$9,612,545)</b>	<b>(\$5,527,944)</b>	<b>\$3,482,292</b>	<b>(\$5,737,250)</b>
175 AEP Energy Partners	849,843	5,333	920,563	48,228	36,713	(60,130)	(31,686)	21,783	14,908
171 CSW Energy, Inc.	493,431	19,921	534,492	0	19,826	(34,912)	(15,366)	12,647	(17,805)
419 Onsite Partners	1,188	0	1,937	182	81	(127)	0	46	182
<b>AEP Energy Supply</b>	<b>\$137,204,187</b>	<b>\$11,034,648</b>	<b>\$148,621,647</b>	<b>\$599,946</b>	<b>\$5,426,031</b>	<b>(\$9,707,714)</b>	<b>(\$5,574,996)</b>	<b>\$3,516,768</b>	<b>(\$5,739,965)</b>
245 Dolet Hills	\$4,485,169	\$68,836	\$4,858,403	\$219,463	\$191,493	(\$317,343)	\$430,570	\$114,962	\$639,145
<b>Dolet Hills</b>	<b>\$4,485,169</b>	<b>\$68,836</b>	<b>\$4,858,403</b>	<b>\$219,463</b>	<b>\$191,493</b>	<b>(\$317,343)</b>	<b>\$430,570</b>	<b>\$114,962</b>	<b>\$639,145</b>
<b>Total</b>	<b>\$1,407,167,860</b>	<b>\$100,168,816</b>	<b>\$1,524,265,466</b>	<b>\$10,568,485</b>	<b>\$56,094,357</b>	<b>(\$99,562,423)</b>	<b>(\$68,626,236)</b>	<b>\$36,068,020</b>	<b>(\$65,457,797)</b>



**AMERICAN ELECTRIC POWER  
NON-UMWA POSTRETIREMENT WELFARE PLAN  
10-YEAR PRW COST FORECAST  
(\$000s)**

**ASC 715-60  
Cost**

Location	Estimated Net Periodic Postretirement Benefit Cost										
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
140 Appalachian Power Co - Distribution	(\$5,111)	(\$4,605)	(\$5,157)	(\$5,367)	(\$5,528)	(\$6,128)	(\$6,098)	(\$2,700)	(\$2,543)	(\$2,866)	(\$3,422)
215 Appalachian Power Co - Generation	(\$4,245)	(\$3,802)	(\$4,275)	(\$4,451)	(\$4,588)	(\$5,101)	(\$5,062)	(\$2,335)	(\$2,261)	(\$2,556)	(\$3,062)
150 Appalachian Power Co - Transmission	(\$845)	(\$790)	(\$847)	(\$870)	(\$890)	(\$953)	(\$918)	(\$383)	(\$330)	(\$363)	(\$418)
<b>Appalachian Power Co. - FERC</b>	<b>(\$10,201)</b>	<b>(\$9,197)</b>	<b>(\$10,279)</b>	<b>(\$10,688)</b>	<b>(\$11,006)</b>	<b>(\$12,182)</b>	<b>(\$12,078)</b>	<b>(\$5,418)</b>	<b>(\$5,134)</b>	<b>(\$5,785)</b>	<b>(\$6,902)</b>
225 Cedar Coal Co.	(\$13)	(\$10)	(\$13)	(\$13)	(\$14)	(\$16)	(\$14)	(\$10)	(\$11)	(\$11)	(\$11)
<b>Appalachian Power Co. - SEC</b>	<b>(\$10,214)</b>	<b>(\$9,207)</b>	<b>(\$10,292)</b>	<b>(\$10,701)</b>	<b>(\$11,020)</b>	<b>(\$12,198)</b>	<b>(\$12,092)</b>	<b>(\$5,428)</b>	<b>(\$5,145)</b>	<b>(\$5,796)</b>	<b>(\$6,913)</b>
211 AEP Texas Central Company - Distribution	(\$3,732)	(\$3,383)	(\$3,776)	(\$3,928)	(\$4,046)	(\$4,490)	(\$4,464)	(\$1,881)	(\$1,760)	(\$2,016)	(\$2,444)
147 AEP Texas Central Company - Generation	(\$15)	(\$15)	(\$15)	(\$15)	(\$15)	(\$15)	(\$9)	\$0	\$0	\$0	\$0
169 AEP Texas Central Company - Transmission	(\$351)	(\$318)	(\$358)	(\$373)	(\$385)	(\$431)	(\$433)	(\$175)	(\$166)	(\$196)	(\$245)
<b>AEP Texas Central Co.</b>	<b>(\$4,098)</b>	<b>(\$3,716)</b>	<b>(\$4,149)</b>	<b>(\$4,316)</b>	<b>(\$4,446)</b>	<b>(\$4,936)</b>	<b>(\$4,906)</b>	<b>(\$2,056)</b>	<b>(\$1,926)</b>	<b>(\$2,212)</b>	<b>(\$2,689)</b>
119 AEP Texas North Company - Distribution	(\$1,230)	(\$1,128)	(\$1,244)	(\$1,289)	(\$1,322)	(\$1,452)	(\$1,441)	(\$575)	(\$512)	(\$588)	(\$715)
166 AEP Texas North Company - Generation	(\$105)	(\$76)	(\$105)	(\$116)	(\$124)	(\$152)	(\$148)	(\$119)	(\$139)	(\$144)	(\$157)
192 AEP Texas North Company - Transmission	(\$214)	(\$199)	(\$217)	(\$224)	(\$229)	(\$250)	(\$247)	(\$86)	(\$71)	(\$83)	(\$104)
<b>AEP Texas North Co.</b>	<b>(\$1,549)</b>	<b>(\$1,403)</b>	<b>(\$1,566)</b>	<b>(\$1,629)</b>	<b>(\$1,675)</b>	<b>(\$1,854)</b>	<b>(\$1,836)</b>	<b>(\$780)</b>	<b>(\$722)</b>	<b>(\$815)</b>	<b>(\$976)</b>
<b>AEP Texas</b>	<b>(\$5,647)</b>	<b>(\$5,119)</b>	<b>(\$5,715)</b>	<b>(\$5,945)</b>	<b>(\$6,121)</b>	<b>(\$6,790)</b>	<b>(\$6,742)</b>	<b>(\$2,836)</b>	<b>(\$2,648)</b>	<b>(\$3,027)</b>	<b>(\$3,665)</b>
170 Indiana Michigan Power Co - Distribution	(\$2,552)	(\$2,302)	(\$2,576)	(\$2,675)	(\$2,748)	(\$3,038)	(\$2,984)	(\$1,253)	(\$1,165)	(\$1,320)	(\$1,589)
132 Indiana Michigan Power Co - Generation	(\$1,853)	(\$1,736)	(\$1,900)	(\$1,959)	(\$2,006)	(\$2,178)	(\$2,138)	(\$872)	(\$757)	(\$848)	(\$1,006)
190 Indiana Michigan Power Co - Nuclear	(\$2,968)	(\$2,753)	(\$3,025)	(\$3,130)	(\$3,209)	(\$3,555)	(\$3,536)	(\$1,155)	(\$997)	(\$1,267)	(\$1,690)
120 Indiana Michigan Power Co - Transmission	(\$587)	(\$535)	(\$592)	(\$615)	(\$633)	(\$701)	(\$691)	(\$297)	(\$280)	(\$321)	(\$389)
280 Indiana Michigan River Transportation (Lakin)	(\$737)	(\$685)	(\$748)	(\$772)	(\$790)	(\$863)	(\$854)	(\$300)	(\$255)	(\$305)	(\$386)
<b>Indiana Michigan Power Co. - FERC</b>	<b>(\$8,697)</b>	<b>(\$8,011)</b>	<b>(\$8,841)</b>	<b>(\$9,151)</b>	<b>(\$9,386)</b>	<b>(\$10,335)</b>	<b>(\$10,203)</b>	<b>(\$3,877)</b>	<b>(\$3,454)</b>	<b>(\$4,061)</b>	<b>(\$5,060)</b>
202 Price River Coal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Indiana Michigan Power Co. - SEC</b>	<b>(\$8,697)</b>	<b>(\$8,011)</b>	<b>(\$8,841)</b>	<b>(\$9,151)</b>	<b>(\$9,386)</b>	<b>(\$10,335)</b>	<b>(\$10,203)</b>	<b>(\$3,877)</b>	<b>(\$3,454)</b>	<b>(\$4,061)</b>	<b>(\$5,060)</b>
110 Kentucky Power Co - Distribution	(\$1,193)	(\$1,100)	(\$1,203)	(\$1,244)	(\$1,275)	(\$1,391)	(\$1,375)	(\$549)	(\$481)	(\$551)	(\$668)
117 Kentucky Power Co - Generation	(\$672)	(\$606)	(\$673)	(\$697)	(\$716)	(\$783)	(\$772)	(\$360)	(\$336)	(\$370)	(\$430)
180 Kentucky Power Co - Transmission	(\$205)	(\$199)	(\$205)	(\$208)	(\$210)	(\$216)	(\$205)	(\$61)	(\$35)	(\$39)	(\$46)
600 Kentucky Power Co. - Kammer Actives	(\$42)	(\$41)	(\$42)	(\$43)	(\$43)	(\$44)	(\$45)	(\$15)	(\$3)	(\$4)	(\$5)
701 Kentucky Power Co. - Mitchell Actives	(\$2)	\$15	(\$17)	(\$31)	(\$41)	(\$91)	(\$144)	(\$81)	(\$83)	(\$126)	(\$193)
702 Kentucky Power Co. - Mitchell Inactives	(\$270)	(\$217)	(\$267)	(\$283)	(\$298)	(\$347)	(\$395)	(\$327)	(\$267)	(\$290)	(\$334)
<b>Kentucky Power Co.</b>	<b>(\$2,384)</b>	<b>(\$2,148)</b>	<b>(\$2,407)</b>	<b>(\$2,506)</b>	<b>(\$2,583)</b>	<b>(\$2,872)</b>	<b>(\$2,936)</b>	<b>(\$1,393)</b>	<b>(\$1,205)</b>	<b>(\$1,380)</b>	<b>(\$1,676)</b>
250 Ohio Power Co - Distribution	(\$5,817)	(\$5,167)	(\$5,882)	(\$6,149)	(\$6,354)	(\$7,130)	(\$7,128)	(\$3,271)	(\$3,197)	(\$3,819)	(\$4,342)
160 Ohio Power Co - Transmission	(\$1,129)	(\$1,046)	(\$1,133)	(\$1,166)	(\$1,193)	(\$1,283)	(\$1,234)	(\$532)	(\$468)	(\$509)	(\$582)
<b>Ohio Power Co.</b>	<b>(\$6,946)</b>	<b>(\$6,213)</b>	<b>(\$7,015)</b>	<b>(\$7,315)</b>	<b>(\$7,547)</b>	<b>(\$8,413)</b>	<b>(\$8,362)</b>	<b>(\$3,803)</b>	<b>(\$3,665)</b>	<b>(\$4,128)</b>	<b>(\$4,924)</b>
167 Public Service Co of Oklahoma - Distribution	(\$2,354)	(\$2,142)	(\$2,381)	(\$2,472)	(\$2,540)	(\$2,808)	(\$2,783)	(\$1,123)	(\$1,029)	(\$1,188)	(\$1,452)
198 Public Service Co of Oklahoma - Generation	(\$1,356)	(\$1,259)	(\$1,375)	(\$1,420)	(\$1,452)	(\$1,591)	(\$1,579)	(\$555)	(\$467)	(\$558)	(\$703)
114 Public Service Co of Oklahoma - Transmission	(\$295)	(\$270)	(\$298)	(\$309)	(\$317)	(\$348)	(\$345)	(\$134)	(\$121)	(\$141)	(\$176)
<b>Public Service Co. of Oklahoma</b>	<b>(\$4,005)</b>	<b>(\$3,671)</b>	<b>(\$4,054)</b>	<b>(\$4,201)</b>	<b>(\$4,309)</b>	<b>(\$4,747)</b>	<b>(\$4,707)</b>	<b>(\$1,812)</b>	<b>(\$1,617)</b>	<b>(\$1,887)</b>	<b>(\$2,331)</b>
159 Southwestern Electric Power Co - Distribution	(\$1,668)	(\$1,523)	(\$1,692)	(\$1,759)	(\$1,811)	(\$2,010)	(\$2,132)	(\$869)	(\$749)	(\$876)	(\$1,086)
168 Southwestern Electric Power Co - Generation	(\$1,914)	(\$1,778)	(\$1,940)	(\$2,004)	(\$2,054)	(\$2,252)	(\$2,245)	(\$784)	(\$660)	(\$791)	(\$1,007)
161 Southwestern Electric Power Co - Texas - Distribution	(\$891)	(\$823)	(\$901)	(\$932)	(\$956)	(\$1,049)	(\$1,043)	(\$402)	(\$357)	(\$416)	(\$514)
111 Southwestern Electric Power Co - Texas - Transmission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
194 Southwestern Electric Power Co - Transmission	(\$268)	(\$246)	(\$270)	(\$280)	(\$287)	(\$317)	(\$313)	(\$126)	(\$115)	(\$132)	(\$161)
<b>Southwestern Electric Power Co.</b>	<b>(\$4,741)</b>	<b>(\$4,370)</b>	<b>(\$4,803)</b>	<b>(\$4,975)</b>	<b>(\$5,108)</b>	<b>(\$5,628)</b>	<b>(\$5,733)</b>	<b>(\$2,181)</b>	<b>(\$1,881)</b>	<b>(\$2,215)</b>	<b>(\$2,768)</b>
230 Kingsport Power Co - Distribution	(\$167)	(\$147)	(\$169)	(\$178)	(\$185)	(\$210)	(\$212)	(\$98)	(\$100)	(\$116)	(\$142)
260 Kingsport Power Co - Transmission	(\$44)	(\$41)	(\$44)	(\$45)	(\$46)	(\$48)	(\$45)	(\$18)	(\$14)	(\$15)	(\$17)
<b>Kingsport Power Co.</b>	<b>(\$211)</b>	<b>(\$188)</b>	<b>(\$213)</b>	<b>(\$223)</b>	<b>(\$231)</b>	<b>(\$258)</b>	<b>(\$257)</b>	<b>(\$116)</b>	<b>(\$114)</b>	<b>(\$131)</b>	<b>(\$159)</b>
210 Wheeling Power Co - Distribution	(\$261)	(\$234)	(\$263)	(\$274)	(\$283)	(\$314)	(\$312)	(\$139)	(\$131)	(\$146)	(\$173)
200 Wheeling Power Co - Transmission	(\$5)	(\$3)	(\$5)	(\$5)	(\$5)	(\$6)	(\$6)	(\$4)	(\$4)	(\$3)	(\$3)
<b>Wheeling Power Co.</b>	<b>(\$266)</b>	<b>(\$237)</b>	<b>(\$268)</b>	<b>(\$279)</b>	<b>(\$288)</b>	<b>(\$320)</b>	<b>(\$318)</b>	<b>(\$143)</b>	<b>(\$135)</b>	<b>(\$149)</b>	<b>(\$176)</b>
103 American Electric Power Service Corporation	(\$15,613)	(\$14,262)	(\$15,871)	(\$16,505)	(\$16,997)	(\$18,946)	(\$18,787)	(\$7,525)	(\$7,129)	(\$8,516)	(\$10,766)
293 Elmwood	(\$281)	(\$277)	(\$281)	(\$283)	(\$285)	(\$289)	(\$275)	(\$68)	(\$26)	(\$29)	(\$34)
292 AEP River Operations LLC	(\$1,277)	(\$1,253)	(\$1,276)	(\$1,286)	(\$1,295)	(\$1,321)	(\$1,253)	(\$331)	(\$147)	(\$164)	(\$195)
<b>American Electric Power Service Corp</b>	<b>(\$17,171)</b>	<b>(\$15,792)</b>	<b>(\$17,428)</b>	<b>(\$18,074)</b>	<b>(\$18,577)</b>	<b>(\$20,556)</b>	<b>(\$20,315)</b>	<b>(\$7,924)</b>	<b>(\$7,302)</b>	<b>(\$8,709)</b>	<b>(\$10,995)</b>
143 AEP Pro Serv, Inc.	(\$2)	(\$1)	(\$2)	(\$2)	(\$2)	(\$3)	(\$3)	(\$3)	(\$4)	(\$5)	(\$5)
189 Central Coal Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Miscellaneous</b>	<b>(\$2)</b>	<b>(\$1)</b>	<b>(\$2)</b>	<b>(\$2)</b>	<b>(\$2)</b>	<b>(\$3)</b>	<b>(\$3)</b>	<b>(\$3)</b>	<b>(\$4)</b>	<b>(\$5)</b>	<b>(\$5)</b>
270 Cook Coal Terminal	(\$72)	(\$66)	(\$72)	(\$74)	(\$75)	(\$81)	(\$79)	(\$32)	(\$26)	(\$30)	(\$35)
<b>AEP Generating Company</b>	<b>(\$72)</b>	<b>(\$66)</b>	<b>(\$72)</b>	<b>(\$74)</b>	<b>(\$75)</b>	<b>(\$81)</b>	<b>(\$79)</b>	<b>(\$32)</b>	<b>(\$26)</b>	<b>(\$30)</b>	<b>(\$35)</b>
104 Cardinal Operating Company	(\$1,039)	(\$942)	(\$1,052)	(\$1,094)	(\$1,127)	(\$1,255)	(\$1,253)	(\$514)	(\$486)	(\$570)	(\$708)
181 Ohio Power Co - Generation	(\$4,639)	(\$4,354)	(\$4,866)	(\$5,055)	(\$5,206)	(\$5,724)	(\$5,563)	(\$2,606)	(\$2,608)	(\$2,851)	(\$3,291)
<b>AEP Generation Resources - FERC</b>	<b>(\$5,678)</b>	<b>(\$5,296)</b>	<b>(\$5,918)</b>	<b>(\$6,149)</b>	<b>(\$6,333)</b>	<b>(\$6,979)</b>	<b>(\$6,816)</b>	<b>(\$3,120)</b>	<b>(\$3,094)</b>	<b>(\$3,421)</b>	<b>(\$3,999)</b>
290 Conesville Coal Preparation Company	(\$60)	(\$54)	(\$60)	(\$62)	(\$64)	(\$69)	(\$67)	(\$32)	(\$30)	(\$33)	(\$39)
<b>AEP Generation Resources - SEC</b>	<b>(\$5,738)</b>	<b>(\$5,350)</b>	<b>(\$5,978)</b>	<b>(\$6,211)</b>	<b>(\$6,397)</b>	<b>(\$7,048)</b>	<b>(\$6,883)</b>	<b>(\$3,152)</b>	<b>(\$3,124)</b>	<b>(\$3,454)</b>	<b>(\$4,038)</b>
175 AEP Energy Partners	\$15	\$17	\$12	\$10	\$8	(\$1)	(\$10)	\$5	(\$5)	(\$18)	(\$37)
171 CSW Energy, Inc.	(\$18)	(\$16)	(\$18)	(\$19)	(\$20)	(\$23)	(\$25)	(\$16)	(\$17)	(\$19)	(\$23)
419 Onsite Partners	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>AEP Energy Supply</b>	<b>(\$5,741)</b>	<b>(\$5,349)</b>	<b>(\$5,984)</b>	<b>(\$6,220)</b>	<b>(\$6,409)</b>	<b>(\$7,072)</b>	<b>(\$6,918)</b>	<b>(\$3,163)</b>	<b>(\$3,146)</b>	<b>(\$3,491)</b>	<b>(\$4,098)</b>
245 Dolet Hills	\$639	\$650	\$623	\$613	\$607	\$562	\$512	\$475	\$415	\$370	\$304
<b>Dolet Hills</b>	<b>\$639</b>	<b>\$650</b>	<b>\$623</b>	<b>\$613</b>	<b>\$607</b>	<b>\$562</b>	<b>\$512</b>	<b>\$475</b>	<b>\$415</b>	<b>\$370</b>	<b>\$304</b>
<b>Total</b>	<b>(\$65,458)</b>	<b>(\$59,722)</b>	<b>(\$66,471)</b>	<b>(\$69,053)</b>	<b>(\$71,049)</b>	<b>(\$78,711)</b>	<b>(\$78,153)</b>	<b>(\$32,236)</b>	<b>(\$29,927)</b>	<b>(\$34,639)</b>	<b>(\$42,501)</b>



**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	Amortizations		Net Periodic Postretirement Benefit Cost
							PSC	(G)/L	
140 Appalachian Power Co. - Distribution	\$109,145,802	\$8,772,111	\$125,811,418	\$596,989	\$4,731,189	(\$7,305,147)	(\$5,097,397)	\$2,469,687	(\$4,604,679)
215 Appalachian Power Co. - Generation	94,918,662	8,038,292	109,411,918	463,117	4,102,871	(6,352,922)	(4,162,884)	2,147,764	(3,802,054)
150 Appalachian Power Co. - Transmission	11,342,288	827,403	13,074,157	3,033	490,879	(759,141)	(781,538)	256,647	(790,120)
<b>Appalachian Power Co. - FERC</b>	<b>\$215,406,752</b>	<b>\$17,637,806</b>	<b>\$248,297,493</b>	<b>\$1,063,139</b>	<b>\$9,324,939</b>	<b>(\$14,417,210)</b>	<b>(\$10,041,819)</b>	<b>\$4,874,098</b>	<b>(\$9,196,853)</b>
225 Cedar Coal Co	624,350	82,932	719,683	0	26,184	(41,788)	(8,202)	14,127	(9,679)
<b>Appalachian Power Co. - SEC</b>	<b>\$216,031,102</b>	<b>\$17,720,738</b>	<b>\$249,017,176</b>	<b>\$1,063,139</b>	<b>\$9,351,123</b>	<b>(\$14,458,998)</b>	<b>(\$10,050,021)</b>	<b>\$4,888,225</b>	<b>(\$9,206,532)</b>
211 AEP Texas Central Company - Distribution	\$76,796,719	\$5,720,301	\$88,522,911	\$555,588	\$3,345,054	(\$5,140,017)	(\$3,881,048)	\$1,737,711	(\$3,382,712)
147 AEP Texas Central Company - Generation	0	0	0	0	0	0	0	0	(15,337)
169 AEP Texas Central Company - Transmission	7,598,920	516,063	8,759,209	77,339	333,101	(508,597)	(391,921)	171,944	(318,134)
<b>AEP Texas Central Co.</b>	<b>\$84,395,639</b>	<b>\$6,236,364</b>	<b>\$97,282,120</b>	<b>\$632,927</b>	<b>\$3,678,155</b>	<b>(\$5,648,614)</b>	<b>(\$4,288,306)</b>	<b>\$1,909,655</b>	<b>(\$3,716,183)</b>
119 AEP Texas North Company - Distribution	22,489,697	1,659,513	25,923,678	164,710	980,027	(1,505,239)	(1,276,048)	508,884	(1,127,666)
166 AEP Texas North Company - Generation	5,831,966	533,332	6,722,457	0	249,935	(390,334)	(67,677)	131,962	(76,114)
192 AEP Texas North Company - Transmission	3,483,274	255,313	4,015,140	36,952	152,341	(233,136)	(233,844)	78,817	(198,870)
<b>AEP Texas North Co.</b>	<b>\$31,804,937</b>	<b>\$2,448,158</b>	<b>\$36,661,275</b>	<b>\$201,662</b>	<b>\$1,382,303</b>	<b>(\$2,128,709)</b>	<b>(\$1,577,569)</b>	<b>\$719,663</b>	<b>(\$1,402,650)</b>
<b>AEP Texas</b>	<b>\$116,200,576</b>	<b>\$8,684,522</b>	<b>\$133,943,395</b>	<b>\$834,589</b>	<b>\$5,060,458</b>	<b>(\$7,777,323)</b>	<b>(\$5,865,875)</b>	<b>\$2,629,318</b>	<b>(\$5,118,833)</b>
170 Indiana Michigan Power Co. - Distribution	\$54,240,843	\$4,685,772	\$62,522,949	\$355,675	\$2,346,604	(\$3,630,349)	(\$2,601,438)	\$1,227,330	(\$2,302,178)
132 Indiana Michigan Power Co. - Generation	32,923,957	2,903,412	37,951,159	152,530	1,420,221	(2,203,606)	(1,850,054)	744,984	(1,735,925)
190 Indiana Michigan Power Co. - Nuclear	51,941,344	3,343,428	59,872,336	815,702	2,293,833	(3,476,443)	(3,561,730)	1,175,298	(2,753,340)
120 Indiana Michigan Power Co. - Transmission	11,188,126	783,210	12,896,456	69,395	487,919	(748,823)	(596,815)	253,158	(535,166)
280 Ind Mich River Transp Lakin	12,041,636	839,625	13,880,289	131,986	527,787	(805,949)	(811,278)	272,471	(684,983)
<b>Indiana Michigan Power Co. - FERC</b>	<b>\$162,335,906</b>	<b>\$12,555,447</b>	<b>\$187,123,189</b>	<b>\$1,525,288</b>	<b>\$7,076,364</b>	<b>(\$10,865,170)</b>	<b>(\$9,421,315)</b>	<b>\$3,673,241</b>	<b>(\$8,011,592)</b>
202 Price River Coal	0	0	0	0	0	0	0	0	0
<b>Indiana Michigan Power Co. - SEC</b>	<b>\$162,335,906</b>	<b>\$12,555,447</b>	<b>\$187,123,189</b>	<b>\$1,525,288</b>	<b>\$7,076,364</b>	<b>(\$10,865,170)</b>	<b>(\$9,421,315)</b>	<b>\$3,673,241</b>	<b>(\$8,011,592)</b>
110 Kentucky Power Co. - Distribution	\$20,083,092	\$1,462,066	\$23,149,606	\$125,263	\$874,617	(\$1,344,165)	(\$1,210,578)	\$454,428	(\$1,100,435)
117 Kentucky Power Co. - Generation	13,620,694	1,253,899	15,700,456	25,018	584,667	(911,635)	(611,828)	308,201	(605,577)
180 Kentucky Power Co. - Transmission	1,181,550	88,583	1,361,962	153	51,076	(79,081)	(198,150)	26,735	(199,267)
600 Kentucky Power Co. - Kammer Actives	138,987	2,990	160,209	1,160	6,224	(9,302)	(42,530)	3,145	(41,303)
701 Kentucky Power Co. - Mitchell Actives	5,492,078	89,376	6,330,671	166,952	252,027	(367,586)	(160,767)	124,272	14,898
702 Kentucky Power Co. - Mitchell Inactives	10,265,615	1,014,176	11,833,085	0	438,270	(687,079)	(200,743)	232,284	(217,268)
<b>Kentucky Power Co.</b>	<b>\$50,782,016</b>	<b>\$3,911,090</b>	<b>\$58,535,989</b>	<b>\$318,546</b>	<b>\$2,206,881</b>	<b>(\$3,398,848)</b>	<b>(\$2,424,596)</b>	<b>\$1,149,065</b>	<b>(\$2,148,952)</b>
250 Ohio Power Co. - Distribution	\$140,829,935	\$11,390,985	\$162,333,443	\$856,112	\$6,106,859	(\$9,425,771)	(\$5,890,962)	\$3,186,617	(\$5,167,145)
160 Ohio Power Co. - Transmission	17,049,657	1,323,790	19,652,992	4,335	736,100	(1,141,136)	(1,031,548)	385,790	(1,046,459)
<b>Ohio Power Co.</b>	<b>\$157,879,592</b>	<b>\$12,714,775</b>	<b>\$181,986,435</b>	<b>\$860,447</b>	<b>\$6,842,959</b>	<b>(\$10,566,907)</b>	<b>(\$6,922,510)</b>	<b>\$3,572,407</b>	<b>(\$6,213,604)</b>
167 Public Service Co. of Oklahoma - Distribution	\$46,506,509	\$3,533,391	\$53,607,649	\$369,904	\$2,025,659	(\$3,112,688)	(\$2,477,659)	\$1,052,322	(\$2,142,462)
198 Public Service Co. of Oklahoma - Generation	22,328,676	1,568,329	25,738,071	249,974	978,651	(1,494,462)	(1,498,642)	505,240	(1,259,239)
114 Public Service Co. of Oklahoma - Transmission	5,478,767	429,494	6,315,327	47,146	238,502	(366,695)	(313,349)	123,970	(270,426)
<b>Public Service Co. of Oklahoma</b>	<b>\$74,313,952</b>	<b>\$5,531,214</b>	<b>\$85,661,047</b>	<b>\$667,024</b>	<b>\$3,242,812</b>	<b>(\$4,973,845)</b>	<b>(\$4,289,650)</b>	<b>\$1,681,532</b>	<b>(\$3,672,127)</b>
159 Southwestern Electric Power Co. - Distribution	\$32,628,321	\$2,204,165	\$37,610,382	\$288,976	\$1,428,596	(\$2,183,819)	(\$1,794,965)	\$738,294	(\$1,522,918)
168 Southwestern Electric Power Co. - Generation	31,590,500	2,195,742	36,414,095	373,501	1,385,994	(2,114,357)	(2,137,691)	714,811	(1,777,742)
161 Southwestern Electric Power Co. - Texas - Distribution	15,367,384	1,104,690	17,713,850	129,805	671,084	(1,028,542)	(942,674)	347,724	(822,603)
111 Southwestern Electric Power Co. - Texas - Transmission	0	0	0	0	0	0	0	0	0
194 Southwestern Electric Power Co. - Transmission	4,858,403	349,569	5,600,239	37,925	212,017	(325,174)	(280,205)	109,933	(245,504)
<b>Southwestern Electric Power Co.</b>	<b>\$84,444,608</b>	<b>\$5,854,166</b>	<b>\$97,338,566</b>	<b>\$830,207</b>	<b>\$3,697,691</b>	<b>(\$5,651,892)</b>	<b>(\$5,155,535)</b>	<b>\$1,910,762</b>	<b>(\$4,368,767)</b>
230 Kingsport Power Co. - Distribution	\$4,379,683	\$338,360	\$5,048,423	\$33,720	\$190,589	(\$293,133)	(\$177,403)	\$99,101	(\$147,126)
260 Kingsport Power Co. - Transmission	535,610	44,566	617,393	0	23,052	(35,848)	(40,419)	12,119	(41,096)
<b>Kingsport Power Co.</b>	<b>\$4,915,293</b>	<b>\$382,926</b>	<b>\$5,665,816</b>	<b>\$33,720</b>	<b>\$213,641</b>	<b>(\$328,981)</b>	<b>(\$217,822)</b>	<b>\$111,220</b>	<b>(\$188,222)</b>
210 Wheeling Power Co. - Distribution	\$5,705,304	\$465,424	\$6,576,454	\$30,277	\$247,116	(\$381,857)	(\$259,071)	\$129,096	(\$234,439)
200 Wheeling Power Co. - Transmission	305,735	46,436	352,418	0	12,692	(20,463)	(2,613)	6,918	(3,466)
<b>Wheeling Power Co.</b>	<b>\$6,011,039</b>	<b>\$511,860</b>	<b>\$6,928,872</b>	<b>\$30,277</b>	<b>\$259,808</b>	<b>(\$402,320)</b>	<b>(\$261,684)</b>	<b>\$136,014</b>	<b>(\$237,905)</b>
103 American Electric Power Service Corporation	\$309,771,960	\$20,318,192	\$357,071,449	\$3,149,125	\$13,594,735	(\$20,733,092)	(\$17,282,221)	\$7,009,341	(\$14,262,112)
293 Elmwood	858,383	62,639	989,451	0	37,139	(57,452)	(276,067)	19,423	(276,957)
292 AEP River Operations LLC	5,076,189	443,702	5,851,279	0	218,000	(339,750)	(1,245,634)	114,861	(1,252,523)
<b>American Electric Power Service Corporation</b>	<b>\$315,706,532</b>	<b>\$20,824,533</b>	<b>\$363,912,179</b>	<b>\$3,149,125</b>	<b>\$13,849,874</b>	<b>(\$21,130,294)</b>	<b>(\$18,803,922)</b>	<b>\$7,143,625</b>	<b>(\$15,791,592)</b>
143 AEP Pro Serv, Inc.	\$127,480	\$13,009	\$146,945	\$0	\$5,433	(\$8,532)	(\$1,133)	\$2,885	(\$1,347)
189 Central Coal Company	0	0	0	0	0	0	0	0	0
<b>Miscellaneous</b>	<b>\$127,480</b>	<b>\$13,009</b>	<b>\$146,945</b>	<b>\$0</b>	<b>\$5,433</b>	<b>(\$8,532)</b>	<b>(\$1,133)</b>	<b>\$2,885</b>	<b>(\$1,347)</b>
270 Cook Coal Terminal	\$1,227,071	\$128,071	\$1,414,434	\$4,034	\$52,416	(\$82,128)	(\$67,747)	\$27,765	(\$65,660)
<b>AEP Generating Company</b>	<b>\$1,227,071</b>	<b>\$128,071</b>	<b>\$1,414,434</b>	<b>\$4,034</b>	<b>\$52,416</b>	<b>(\$82,128)</b>	<b>(\$67,747)</b>	<b>\$27,765</b>	<b>(\$65,660)</b>
104 Cardinal Operating Company	\$21,505,373	\$1,586,334	\$24,789,057	\$188,933	\$938,556	(\$1,439,358)	(\$1,116,823)	\$486,611	(\$942,081)
181 Ohio Power Co. - Generation	103,083,308	9,069,188	118,823,234	140,105	4,431,967	(6,899,383)	(4,359,566)	2,332,509	(4,354,368)
<b>AEP Generation Resources - FERC</b>	<b>\$124,588,681</b>	<b>\$10,655,522</b>	<b>\$143,612,291</b>	<b>\$329,038</b>	<b>\$5,370,523</b>	<b>(\$8,338,741)</b>	<b>(\$5,476,389)</b>	<b>\$2,819,120</b>	<b>(\$5,296,449)</b>
290 Conesville Coal Preparation Company	1,247,436	121,754	1,437,909	0	53,290	(83,491)	(51,555)	28,226	(53,530)
<b>AEP Generation Resources - SEC</b>	<b>\$125,836,117</b>	<b>\$10,777,276</b>	<b>\$145,050,200</b>	<b>\$329,038</b>	<b>\$5,423,813</b>	<b>(\$8,422,232)</b>	<b>(\$5,527,944)</b>	<b>\$2,847,346</b>	<b>(\$5,349,979)</b>
175 AEP Energy Partners	894,379	10,788	1,030,943	46,261	41,982	(59,861)	(31,686)	20,237	16,933
171 CSW Energy, Inc.	474,720	20,884	547,206	0	20,845	(31,773)	(15,366)	10,742	(15,552)
419 Onsite Partners	1,974	0	2,275	175	96	(132)	0	45	184
<b>AEP Energy Supply</b>	<b>\$127,207,190</b>	<b>\$10,808,948</b>	<b>\$146,630,624</b>	<b>\$375,474</b>	<b>\$5,486,736</b>	<b>(\$8,513,998)</b>	<b>(\$5,574,996)</b>	<b>\$2,878,370</b>	<b>(\$5,348,414)</b>
245 Dolet Hills	\$4,645,134	\$125,522	\$5,354,406	\$210,511	\$215,164	(\$310,900)	\$430,570	\$105,107	\$650,452
<b>Dolet Hills</b>	<b>\$4,645,134</b>	<b>\$125,522</b>	<b>\$5,354,406</b>	<b>\$210,511</b>	<b>\$215,164</b>	<b>(\$310,900)</b>	<b>\$430,570</b>	<b>\$105,107</b>	<b>\$650,452</b>
<b>Total</b>	<b>\$1,321,827,491</b>	<b>\$99,766,821</b>	<b>\$1,523,659,073</b>	<b>\$9,902,381</b>	<b>\$57,561,360</b>	<b>(\$88,470,136)</b>	<b>(\$68,626,236)</b>	<b>\$29,909,536</b>	<b>(\$59,723,095)</b>

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	Amortizations		Net Periodic Postretirement Benefit Cost
							PSC	(G)/L	
140 Appalachian Power Co. - Distribution	\$104,061,174	\$8,598,563	\$123,967,821	\$595,194	\$4,665,485	(\$7,499,381)	(\$5,097,397)	\$2,179,461	(\$5,156,638)
215 Appalachian Power Co. - Generation	90,026,936	7,661,702	107,248,868	461,724	4,028,684	(6,487,975)	(4,162,884)	1,885,527	(4,274,924)
150 Appalachian Power Co. - Transmission	10,837,919	777,319	12,911,186	3,024	485,883	(781,057)	(781,538)	226,990	(846,698)
<b>Appalachian Power Co. - FERC</b>	<b>\$204,926,029</b>	<b>\$17,037,584</b>	<b>\$244,127,875</b>	<b>\$1,059,942</b>	<b>\$9,180,052</b>	<b>(\$14,768,413)</b>	<b>(\$10,041,519)</b>	<b>\$4,291,978</b>	<b>(\$10,278,260)</b>
225 Cedar Coal Co	558,792	78,337	665,688	0	24,166	(40,271)	(8,202)	11,703	(12,604)
<b>Appalachian Power Co. - SEC</b>	<b>\$205,484,821</b>	<b>\$17,115,921</b>	<b>\$244,793,563</b>	<b>\$1,059,942</b>	<b>\$9,204,218</b>	<b>(\$14,808,684)</b>	<b>(\$10,050,021)</b>	<b>\$4,303,681</b>	<b>(\$10,290,864)</b>
211 AEP Texas Central Company - Distribution	\$73,813,273	\$5,709,364	\$87,933,571	\$553,917	\$3,324,424	(\$5,319,504)	(\$3,881,048)	\$1,545,948	(\$3,776,263)
147 AEP Texas Central Company - Generation	0	0	0	0	0	0	(15,337)	0	(15,337)
169 AEP Texas Central Company - Transmission	7,376,987	535,031	8,788,186	77,106	334,074	(531,638)	(391,921)	154,504	(357,875)
<b>AEP Texas Central Co.</b>	<b>\$81,190,260</b>	<b>\$6,244,395</b>	<b>\$96,721,757</b>	<b>\$631,023</b>	<b>\$3,658,498</b>	<b>(\$5,851,142)</b>	<b>(\$4,288,306)</b>	<b>\$1,700,452</b>	<b>(\$4,149,475)</b>
119 AEP Texas North Company - Distribution	21,633,828	1,684,541	25,772,326	164,215	974,180	(1,559,086)	(1,276,048)	453,100	(1,243,639)
166 AEP Texas North Company - Generation	5,462,445	534,477	6,507,397	0	241,543	(393,662)	(67,677)	114,406	(105,390)
192 AEP Texas North Company - Transmission	3,364,212	263,539	4,007,777	36,841	151,981	(242,449)	(233,844)	70,460	(217,011)
<b>AEP Texas North Co.</b>	<b>\$30,460,485</b>	<b>\$2,482,557</b>	<b>\$36,287,500</b>	<b>\$201,056</b>	<b>\$1,367,704</b>	<b>(\$2,195,197)</b>	<b>(\$1,577,569)</b>	<b>\$637,966</b>	<b>(\$1,566,040)</b>
<b>AEP Texas</b>	<b>\$111,650,745</b>	<b>\$8,726,952</b>	<b>\$133,009,257</b>	<b>\$832,079</b>	<b>\$5,026,202</b>	<b>(\$8,046,339)</b>	<b>(\$5,865,875)</b>	<b>\$2,338,418</b>	<b>(\$5,715,515)</b>
170 Indiana Michigan Power Co. - Distribution	\$51,446,216	\$4,614,488	\$61,287,751	\$354,605	\$2,300,998	(\$3,707,576)	(\$2,601,438)	\$1,077,491	(\$2,575,920)
132 Indiana Michigan Power Co. - Generation	31,102,908	2,782,122	37,052,818	152,071	1,388,398	(2,241,494)	(1,850,504)	651,420	(1,899,659)
190 Indiana Michigan Power Co. - Nuclear	50,904,852	3,383,141	60,642,825	813,249	2,325,437	(3,668,562)	(3,561,730)	1,066,153	(3,025,453)
120 Indiana Michigan Power Co. - Transmission	10,792,075	769,336	12,856,572	69,186	487,011	(777,753)	(596,815)	226,030	(592,341)
280 Ind Mich River Transp Lakin	11,677,666	868,931	13,911,575	131,589	528,773	(841,575)	(811,575)	244,577	(747,914)
<b>Indiana Michigan Power Co. - FERC</b>	<b>\$155,923,717</b>	<b>\$12,418,018</b>	<b>\$185,751,541</b>	<b>\$1,520,700</b>	<b>\$7,030,617</b>	<b>(\$11,236,960)</b>	<b>(\$9,421,315)</b>	<b>\$3,265,671</b>	<b>(\$8,841,287)</b>
202 Price River Coal	0	0	0	0	0	0	0	0	0
<b>Indiana Michigan Power Co. - SEC</b>	<b>\$155,923,717</b>	<b>\$12,418,018</b>	<b>\$185,751,541</b>	<b>\$1,520,700</b>	<b>\$7,030,617</b>	<b>(\$11,236,960)</b>	<b>(\$9,421,315)</b>	<b>\$3,265,671</b>	<b>(\$8,841,287)</b>
110 Kentucky Power Co. - Distribution	\$19,316,352	\$1,464,712	\$23,011,523	\$124,886	\$869,718	(\$1,392,072)	(\$1,210,578)	\$404,562	(\$1,203,484)
117 Kentucky Power Co. - Generation	12,775,060	1,189,029	15,218,898	24,943	567,457	(920,661)	(611,828)	267,561	(672,528)
180 Kentucky Power Co. - Transmission	1,126,436	76,039	1,341,920	153	50,602	(81,179)	(198,150)	23,592	(204,982)
600 Kentucky Power Co. - Kammer Actives	141,155	6,049	168,158	1,157	6,474	(10,173)	(42,530)	2,956	(42,116)
701 Kentucky Power Co. - Mitchell Actives	5,731,317	156,299	6,827,704	166,450	270,457	(413,039)	(160,767)	120,037	(16,862)
702 Kentucky Power Co. - Mitchell Inactives	9,539,306	938,661	11,364,152	0	421,695	(687,470)	(200,743)	199,792	(266,726)
<b>Kentucky Power Co.</b>	<b>\$48,629,626</b>	<b>\$3,830,789</b>	<b>\$57,932,355</b>	<b>\$317,589</b>	<b>\$2,186,403</b>	<b>(\$3,504,594)</b>	<b>(\$2,424,596)</b>	<b>\$1,018,500</b>	<b>(\$2,406,698)</b>
250 Ohio Power Co. - Distribution	\$134,284,702	\$11,250,296	\$159,973,036	\$853,538	\$6,020,954	(\$9,677,501)	(\$5,890,962)	\$2,812,463	(\$5,881,508)
160 Ohio Power Co. - Transmission	16,210,713	1,342,543	19,311,783	4,322	722,614	(1,168,258)	(1,031,548)	339,518	(1,133,352)
<b>Ohio Power Co.</b>	<b>\$150,495,415</b>	<b>\$12,592,839</b>	<b>\$179,284,819</b>	<b>\$857,860</b>	<b>\$6,743,568</b>	<b>(\$10,845,759)</b>	<b>(\$6,922,510)</b>	<b>\$3,151,981</b>	<b>(\$7,101,860)</b>
167 Public Service Co. of Oklahoma - Distribution	\$44,664,472	\$3,537,004	\$53,208,676	\$368,792	\$2,011,284	(\$3,218,836)	(\$2,477,659)	\$935,454	(\$2,380,965)
198 Public Service Co. of Oklahoma - Generation	21,647,661	1,590,765	25,788,805	249,222	980,927	(1,560,083)	(1,498,642)	453,389	(1,375,187)
114 Public Service Co. of Oklahoma - Transmission	5,252,113	417,953	6,256,829	47,004	236,630	(378,504)	(313,349)	110,000	(298,119)
<b>Public Service Co. of Oklahoma</b>	<b>\$71,564,246</b>	<b>\$5,545,722</b>	<b>\$85,254,310</b>	<b>\$665,018</b>	<b>\$3,228,841</b>	<b>(\$5,157,423)</b>	<b>(\$4,289,650)</b>	<b>\$1,498,843</b>	<b>(\$4,054,371)</b>
159 Southwestern Electric Power Co. - Distribution	\$31,642,827	\$2,247,045	\$37,696,022	\$288,107	\$1,432,097	(\$2,280,405)	(\$1,794,965)	\$662,728	(\$1,692,438)
168 Southwestern Electric Power Co. - Generation	30,670,679	2,137,960	36,537,905	372,378	1,393,347	(2,210,345)	(2,137,691)	642,368	(1,939,943)
161 Southwestern Electric Power Co. - Texas - Distribution	14,829,767	1,066,512	17,666,665	129,415	670,600	(1,068,737)	(942,674)	310,595	(900,801)
111 Southwestern Electric Power Co. - Texas - Transmission	0	0	0	0	0	0	0	0	0
194 Southwestern Electric Power Co. - Transmission	4,684,911	339,722	5,581,123	37,811	211,644	(337,628)	(280,205)	98,121	(270,257)
<b>Southwestern Electric Power Co.</b>	<b>\$81,828,184</b>	<b>\$5,791,239</b>	<b>\$97,481,715</b>	<b>\$827,711</b>	<b>\$3,707,688</b>	<b>(\$5,897,115)</b>	<b>(\$5,155,535)</b>	<b>\$1,713,812</b>	<b>(\$4,803,439)</b>
230 Kingsport Power Co. - Distribution	\$4,199,421	\$321,238	\$5,002,760	\$33,619	\$189,315	(\$302,640)	(\$177,403)	\$87,953	(\$169,156)
260 Kingsport Power Co. - Transmission	506,116	45,011	602,935	0	22,483	(36,474)	(40,419)	10,600	(43,810)
<b>Kingsport Power Co.</b>	<b>\$4,705,537</b>	<b>\$366,249</b>	<b>\$5,605,695</b>	<b>\$33,619</b>	<b>\$211,798</b>	<b>(\$339,114)</b>	<b>(\$217,822)</b>	<b>\$98,553</b>	<b>(\$212,966)</b>
210 Wheeling Power Co. - Distribution	\$5,431,634	\$455,729	\$6,470,692	\$30,186	\$243,322	(\$391,442)	(\$259,071)	\$113,760	(\$263,245)
200 Wheeling Power Co. - Transmission	267,769	44,013	318,993	0	11,431	(19,297)	(2,613)	5,608	(4,871)
<b>Wheeling Power Co.</b>	<b>\$5,699,403</b>	<b>\$499,742</b>	<b>\$6,789,685</b>	<b>\$30,186</b>	<b>\$254,753</b>	<b>(\$410,739)</b>	<b>(\$261,684)</b>	<b>\$119,368</b>	<b>(\$268,116)</b>
103 American Electric Power Service Corporation	\$301,444,857	\$20,471,605	\$359,110,516	\$3,139,655	\$13,682,679	(\$21,724,237)	(\$17,282,221)	\$6,313,473	(\$15,870,651)
293 Elmwood	819,955	54,303	976,810	0	36,853	(59,092)	(276,067)	17,173	(281,133)
292 AEP River Operations LLC	4,775,198	370,671	5,688,682	0	213,371	(344,134)	(1,245,634)	100,012	(1,276,385)
<b>American Electric Power Service Corporation</b>	<b>\$307,040,011</b>	<b>\$20,896,579</b>	<b>\$365,776,008</b>	<b>\$3,139,655</b>	<b>\$13,932,903</b>	<b>(\$22,127,463)</b>	<b>(\$18,803,922)</b>	<b>\$6,430,658</b>	<b>(\$17,428,169)</b>
143 AEP Pro Serv, Inc.	\$118,043	\$13,490	\$140,624	\$0	\$5,175	(\$8,507)	(\$1,133)	\$2,472	(\$1,993)
189 Central Coal Company	0	0	0	0	0	0	0	0	0
<b>Miscellaneous</b>	<b>\$118,043</b>	<b>\$13,490</b>	<b>\$140,624</b>	<b>\$0</b>	<b>\$5,175</b>	<b>(\$8,507)</b>	<b>(\$1,133)</b>	<b>\$2,472</b>	<b>(\$1,993)</b>
270 Cook Coal Terminal	\$1,137,515	\$121,231	\$1,355,119	\$4,022	\$50,258	(\$81,977)	(\$67,747)	\$23,824	(\$71,620)
<b>AEP Generating Company</b>	<b>\$1,137,515</b>	<b>\$121,231</b>	<b>\$1,355,119</b>	<b>\$4,022</b>	<b>\$50,258</b>	<b>(\$81,977)</b>	<b>(\$67,747)</b>	<b>\$23,824</b>	<b>(\$71,620)</b>
104 Cardinal Operating Company	\$20,719,846	\$1,541,919	\$24,683,502	\$188,365	\$936,109	(\$1,493,218)	(\$1,116,823)	\$433,957	(\$1,051,610)
181 Ohio Power Co. - Generation	97,055,946	8,744,879	115,622,510	139,684	4,315,452	(6,994,535)	(4,359,566)	2,032,743	(4,866,222)
<b>AEP Generation Resources - FERC</b>	<b>\$117,775,792</b>	<b>\$10,286,798</b>	<b>\$140,306,012</b>	<b>\$328,049</b>	<b>\$5,251,561</b>	<b>(\$8,487,753)</b>	<b>(\$5,476,389)</b>	<b>\$2,466,700</b>	<b>(\$5,917,832)</b>
290 Conesville Coal Preparation Company	1,160,672	121,036	1,382,706	0	51,152	(83,646)	(51,555)	24,309	(59,740)
<b>AEP Generation Resources - SEC</b>	<b>\$118,936,464</b>	<b>\$10,407,834</b>	<b>\$141,688,718</b>	<b>\$328,049</b>	<b>\$5,302,713</b>	<b>(\$8,571,399)</b>	<b>(\$5,527,944)</b>	<b>\$2,491,009</b>	<b>(\$5,977,572)</b>
175 AEP Energy Partners	956,749	16,045	1,139,773	46,122	46,231	(68,950)	(31,686)	20,038	11,755
171 CSW Energy, Inc.	467,313	21,638	556,709	0	21,217	(33,678)	(15,366)	9,787	(18,040)
419 Onsite Partners	2,210	0	2,633	174	111	(159)	0	46	172
<b>AEP Energy Supply</b>	<b>\$120,362,736</b>	<b>\$10,445,517</b>	<b>\$143,387,833</b>	<b>\$374,345</b>	<b>\$5,370,272</b>	<b>(\$8,674,186)</b>	<b>(\$5,574,996)</b>	<b>\$2,520,880</b>	<b>(\$5,983,685)</b>
245 Dolet Hills	\$4,868,527	\$182,939	\$5,799,864	\$209,878	\$231,772	(\$350,860)	\$430,570	\$101,967	\$623,327
<b>Dolet Hills</b>	<b>\$4,868,527</b>	<b>\$182,939</b>	<b>\$5,799,864</b>	<b>\$209,878</b>	<b>\$231,772</b>	<b>(\$350,860)</b>	<b>\$430,570</b>	<b>\$101,967</b>	<b>\$623,327</b>
<b>Total</b>	<b>\$1,269,508,525</b>	<b>\$98,547,227</b>	<b>\$1,512,362,388</b>	<b>\$9,872,604</b>	<b>\$57,184,468</b>	<b>(\$91,489,720)</b>	<b>(\$68,626,236)</b>	<b>\$26,588,628</b>	<b>(\$66,470,256)</b>

**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	Amortizations		Net Periodic Postretirement Benefit Cost
							PSC	(G)/L	
140 Appalachian Power Co. - Distribution	\$100,373,216	\$8,523,197	\$122,469,314	\$605,749	\$4,530,393	(\$7,409,683)	(\$5,097,397)	\$2,003,804	(\$5,367,134)
215 Appalachian Power Co. - Generation	86,553,766	7,383,620	105,607,659	469,912	3,903,406	(6,389,513)	(4,162,884)	1,727,919	(4,451,160)
150 Appalachian Power Co. - Transmission	10,512,841	764,777	12,827,131	3,078	474,636	(776,072)	(781,538)	209,873	(870,023)
<b>Appalachian Power Co. - FERC</b>	<b>\$197,439,823</b>	<b>\$16,671,594</b>	<b>\$240,904,104</b>	<b>\$1,078,739</b>	<b>\$8,908,435</b>	<b>(\$14,575,268)</b>	<b>(\$10,041,819)</b>	<b>\$3,941,596</b>	<b>(\$10,688,317)</b>
225 Cedar Coal Co	502,867	73,374	613,568	0	21,845	(37,122)	(8,202)	10,039	(13,440)
<b>Appalachian Power Co. - SEC</b>	<b>\$197,942,690</b>	<b>\$16,744,968</b>	<b>\$241,517,672</b>	<b>\$1,078,739</b>	<b>\$8,930,280</b>	<b>(\$14,612,390)</b>	<b>(\$10,050,021)</b>	<b>\$3,951,635</b>	<b>(\$10,701,757)</b>
211 AEP Texas Central Company - Distribution	\$71,732,068	\$5,701,279	\$87,523,121	\$563,740	\$3,252,808	(\$5,295,355)	(\$3,881,048)	\$1,432,025	(\$3,927,830)
147 AEP Texas Central Company - Generation	0	0	0	0	0	0	0	0	(15,337)
169 AEP Texas Central Company - Transmission	7,227,927	543,362	8,819,078	78,473	329,497	(533,575)	(391,921)	144,295	(373,231)
<b>AEP Texas Central Co.</b>	<b>\$78,959,995</b>	<b>\$6,244,641</b>	<b>\$96,342,199</b>	<b>\$642,213</b>	<b>\$3,582,305</b>	<b>(\$5,828,930)</b>	<b>(\$4,288,306)</b>	<b>\$1,576,320</b>	<b>(\$4,316,398)</b>
119 AEP Texas North Company - Distribution	21,014,390	1,710,990	25,640,485	167,127	952,081	(1,551,310)	(1,276,048)	419,521	(1,288,629)
166 AEP Texas North Company - Generation	5,151,544	525,506	6,285,602	0	229,024	(380,294)	(67,677)	102,843	(116,104)
192 AEP Texas North Company - Transmission	3,278,062	271,181	3,999,693	37,494	148,952	(241,991)	(233,844)	65,442	(223,947)
<b>AEP Texas North Co.</b>	<b>\$29,443,996</b>	<b>\$2,507,677</b>	<b>\$35,925,780</b>	<b>\$204,621</b>	<b>\$1,330,057</b>	<b>(\$2,173,595)</b>	<b>(\$1,577,569)</b>	<b>\$587,806</b>	<b>(\$1,628,680)</b>
<b>AEP Texas</b>	<b>\$108,403,991</b>	<b>\$8,752,318</b>	<b>\$132,267,979</b>	<b>\$846,834</b>	<b>\$4,912,362</b>	<b>(\$8,002,525)</b>	<b>(\$5,865,875)</b>	<b>\$2,164,126</b>	<b>(\$5,945,078)</b>
170 Indiana Michigan Power Co. - Distribution	\$49,315,333	\$4,485,737	\$60,171,580	\$360,893	\$2,221,935	(\$3,640,523)	(\$2,601,438)	\$984,508	(\$2,674,625)
132 Indiana Michigan Power Co. - Generation	29,757,469	2,651,913	36,308,260	154,768	1,339,062	(2,196,735)	(1,850,554)	594,064	(1,958,895)
190 Indiana Michigan Power Co. - Nuclear	50,484,321	3,445,236	61,597,908	827,671	2,322,596	(3,726,819)	(3,561,730)	1,007,845	(3,130,437)
120 Indiana Michigan Power Co. - Transmission	10,542,168	753,075	12,862,914	70,413	479,432	(778,237)	(596,815)	210,459	(614,748)
280 Ind Mich River Transp Lakin	11,429,235	875,352	13,945,260	133,923	521,107	(843,721)	(811,278)	228,168	(771,801)
<b>Indiana Michigan Power Co. - FERC</b>	<b>\$151,528,526</b>	<b>\$12,211,313</b>	<b>\$184,885,922</b>	<b>\$1,547,668</b>	<b>\$6,884,132</b>	<b>(\$11,186,035)</b>	<b>(\$9,421,315)</b>	<b>\$3,025,044</b>	<b>(\$9,150,506)</b>
202 Price River Coal	0	0	0	0	0	0	0	0	0
<b>Indiana Michigan Power Co. - SEC</b>	<b>\$151,528,526</b>	<b>\$12,211,313</b>	<b>\$184,885,922</b>	<b>\$1,547,668</b>	<b>\$6,884,132</b>	<b>(\$11,186,035)</b>	<b>(\$9,421,315)</b>	<b>\$3,025,044</b>	<b>(\$9,150,506)</b>
110 Kentucky Power Co. - Distribution	\$18,780,742	\$1,480,929	\$22,915,123	\$127,101	\$850,956	(\$1,386,419)	(\$1,210,578)	\$374,930	(\$1,244,010)
117 Kentucky Power Co. - Generation	12,136,104	1,144,718	14,807,738	25,385	542,886	(895,903)	(611,828)	242,279	(697,181)
180 Kentucky Power Co. - Transmission	1,097,325	78,213	1,338,889	156	49,572	(81,006)	(198,150)	21,906	(207,522)
600 Kentucky Power Co. - Kammer Actives	142,241	9,553	173,554	1,178	6,494	(10,500)	(42,530)	2,840	(42,518)
701 Kentucky Power Co. - Mitchell Actives	5,991,030	223,093	7,309,892	169,402	283,256	(442,266)	(160,767)	119,602	(30,773)
702 Kentucky Power Co. - Mitchell Inactives	8,990,982	838,370	10,970,251	401,539	663,726	(663,726)	(200,743)	179,492	(283,438)
<b>Kentucky Power Co.</b>	<b>\$47,138,424</b>	<b>\$3,774,876</b>	<b>\$57,515,447</b>	<b>\$323,222</b>	<b>\$2,134,703</b>	<b>(\$3,479,820)</b>	<b>(\$2,424,596)</b>	<b>\$941,049</b>	<b>(\$2,505,442)</b>
250 Ohio Power Co. - Distribution	\$129,457,386	\$11,084,774	\$157,956,056	\$868,674	\$5,845,086	(\$9,556,714)	(\$5,890,962)	\$2,584,426	(\$6,149,490)
160 Ohio Power Co. - Transmission	15,540,904	1,301,646	18,962,069	4,399	697,678	(1,147,250)	(1,031,548)	310,251	(1,166,470)
<b>Ohio Power Co.</b>	<b>\$144,998,290</b>	<b>\$12,386,420</b>	<b>\$176,918,125</b>	<b>\$873,073</b>	<b>\$6,542,764</b>	<b>(\$10,703,964)</b>	<b>(\$6,922,510)</b>	<b>\$2,894,677</b>	<b>(\$7,315,960)</b>
167 Public Service Co. of Oklahoma - Distribution	\$43,356,329	\$3,547,674	\$52,900,765	\$375,332	\$1,965,330	(\$3,200,621)	(\$2,477,659)	\$865,545	(\$2,472,073)
198 Public Service Co. of Oklahoma - Generation	21,213,060	1,614,026	25,882,890	253,642	967,677	(1,565,976)	(1,498,642)	423,488	(1,419,811)
114 Public Service Co. of Oklahoma - Transmission	5,100,007	423,383	6,222,719	47,838	231,214	(376,489)	(313,349)	101,814	(308,972)
<b>Public Service Co. of Oklahoma</b>	<b>\$69,669,396</b>	<b>\$5,585,083</b>	<b>\$85,006,374</b>	<b>\$676,812</b>	<b>\$3,164,221</b>	<b>(\$5,143,086)</b>	<b>(\$4,289,650)</b>	<b>\$1,390,847</b>	<b>(\$4,200,856)</b>
159 Southwestern Electric Power Co. - Distribution	\$31,007,839	\$2,270,831	\$37,833,886	\$293,216	\$1,412,902	(\$2,289,039)	(\$1,794,965)	\$619,026	(\$1,758,860)
168 Southwestern Electric Power Co. - Generation	30,193,139	2,189,315	36,839,838	378,982	1,380,661	(2,228,897)	(2,137,691)	602,762	(2,004,183)
161 Southwestern Electric Power Co. - Texas - Distribution	14,512,654	1,074,088	17,707,461	131,710	660,764	(1,071,343)	(942,674)	289,724	(931,819)
111 Southwestern Electric Power Co. - Texas - Transmission	0	0	0	0	0	0	0	0	0
194 Southwestern Electric Power Co. - Transmission	4,578,675	343,733	5,586,622	38,482	208,212	(338,004)	(280,205)	91,407	(280,108)
<b>Southwestern Electric Power Co.</b>	<b>\$80,292,307</b>	<b>\$5,877,967</b>	<b>\$97,967,807</b>	<b>\$842,390</b>	<b>\$3,662,539</b>	<b>(\$5,927,283)</b>	<b>(\$5,155,535)</b>	<b>\$1,602,919</b>	<b>(\$4,974,970)</b>
230 Kingsport Power Co. - Distribution	\$4,086,863	\$322,450	\$4,986,543	\$34,215	\$185,479	(\$301,698)	(\$177,403)	\$81,588	(\$177,819)
260 Kingsport Power Co. - Transmission	481,907	45,412	587,994	0	21,511	(35,575)	(40,419)	9,621	(44,862)
<b>Kingsport Power Co.</b>	<b>\$4,568,770</b>	<b>\$367,862</b>	<b>\$5,574,537</b>	<b>\$34,215</b>	<b>\$206,990</b>	<b>(\$337,273)</b>	<b>(\$217,822)</b>	<b>\$91,209</b>	<b>(\$222,681)</b>
210 Wheeling Power Co. - Distribution	\$5,231,168	\$454,078	\$6,382,754	\$30,721	\$235,843	(\$386,172)	(\$259,071)	\$104,433	(\$274,246)
200 Wheeling Power Co. - Transmission	234,370	41,573	285,964	0	10,011	(17,301)	(2,613)	4,679	(5,224)
<b>Wheeling Power Co.</b>	<b>\$5,465,538</b>	<b>\$495,651</b>	<b>\$6,668,718</b>	<b>\$30,721</b>	<b>\$245,854</b>	<b>(\$403,473)</b>	<b>(\$261,684)</b>	<b>\$109,112</b>	<b>(\$279,470)</b>
103 American Electric Power Service Corporation	\$296,760,561	\$20,676,170	\$362,089,250	\$3,195,330	\$13,564,854	(\$21,907,253)	(\$17,282,221)	\$5,924,386	(\$16,504,904)
293 Elmwood	799,716	56,206	975,765	0	36,140	(59,036)	(276,067)	15,965	(282,998)
292 AEP River Operations LLC	4,601,848	356,700	5,614,896	0	207,195	(339,714)	(1,245,634)	91,869	(1,286,284)
<b>American Electric Power Service Corporation</b>	<b>\$302,162,125</b>	<b>\$21,089,076</b>	<b>\$368,679,911</b>	<b>\$3,195,330</b>	<b>\$13,808,189</b>	<b>(\$22,306,003)</b>	<b>(\$18,803,922)</b>	<b>\$6,032,220</b>	<b>(\$18,074,186)</b>
143 AEP Pro Serv, Inc.	\$109,347	\$4,851	\$133,419	\$0	\$5,007	(\$8,072)	(\$1,133)	\$2,183	(\$2,015)
189 Central Coal Company	0	0	0	0	0	0	0	0	0
<b>Miscellaneous</b>	<b>\$109,347</b>	<b>\$4,851</b>	<b>\$133,419</b>	<b>\$0</b>	<b>\$5,007</b>	<b>(\$8,072)</b>	<b>(\$1,133)</b>	<b>\$2,183</b>	<b>(\$2,015)</b>
270 Cook Coal Terminal	\$1,066,843	\$114,727	\$1,301,697	\$4,093	\$47,484	(\$78,756)	(\$67,747)	\$21,298	(\$73,628)
<b>AEP Generating Company</b>	<b>\$1,066,843</b>	<b>\$114,727</b>	<b>\$1,301,697</b>	<b>\$4,093</b>	<b>\$47,484</b>	<b>(\$78,756)</b>	<b>(\$67,747)</b>	<b>\$21,298</b>	<b>(\$73,628)</b>
104 Cardinal Operating Company	\$20,231,838	\$1,545,739	\$24,685,662	\$191,705	\$920,419	(\$1,493,541)	(\$1,116,823)	\$403,899	(\$1,094,341)
181 Ohio Power Co. - Generation	92,443,784	8,374,909	112,794,302	142,161	4,140,880	(6,824,321)	(4,359,566)	1,845,504	(5,055,362)
<b>AEP Generation Resources - FERC</b>	<b>\$112,675,622</b>	<b>\$9,920,648</b>	<b>\$137,479,964</b>	<b>\$333,866</b>	<b>\$5,061,299</b>	<b>(\$8,317,862)</b>	<b>(\$5,476,389)</b>	<b>\$2,249,403</b>	<b>(\$6,149,683)</b>
290 Conesville Coal Preparation Company	1,086,997	115,007	1,326,288	0	48,230	(80,244)	(51,555)	21,700	(61,869)
<b>AEP Generation Resources - SEC</b>	<b>\$113,762,619</b>	<b>\$10,035,655</b>	<b>\$138,806,252</b>	<b>\$333,866</b>	<b>\$5,109,529</b>	<b>(\$8,398,106)</b>	<b>(\$5,527,944)</b>	<b>\$2,271,103</b>	<b>(\$6,211,552)</b>
175 AEP Energy Partners	1,029,467	18,702	1,256,093	46,940	49,962	(75,997)	(31,686)	20,552	9,771
171 CSW Energy, Inc.	465,269	22,594	567,693	0	21,260	(34,347)	(15,366)	9,288	(19,165)
419 Onsite Partners	2,486	0	3,033	177	125	(184)	0	50	168
<b>AEP Energy Supply</b>	<b>\$115,259,841</b>	<b>\$10,076,951</b>	<b>\$140,633,071</b>	<b>\$380,983</b>	<b>\$5,180,876</b>	<b>(\$8,508,634)</b>	<b>(\$5,574,996)</b>	<b>\$2,300,993</b>	<b>(\$6,220,778)</b>
245 Dolet Hills	\$5,109,418	\$224,507	\$6,234,202	\$213,600	\$244,018	(\$377,184)	\$430,570	\$102,002	\$613,006
<b>Dolet Hills</b>	<b>\$5,109,418</b>	<b>\$224,507</b>	<b>\$6,234,202</b>	<b>\$213,600</b>	<b>\$244,018</b>	<b>(\$377,184)</b>	<b>\$430,570</b>	<b>\$102,002</b>	<b>\$613,006</b>
<b>Total</b>	<b>\$1,233,715,506</b>	<b>\$97,706,570</b>	<b>\$1,505,304,881</b>	<b>\$10,047,680</b>	<b>\$55,969,419</b>	<b>(\$91,074,498)</b>	<b>(\$68,626,236)</b>	<b>\$24,629,314</b>	<b>(\$69,054,321)</b>

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	Amortizations		Net Periodic Postretirement Benefit Cost
							PSC	(G)/L	
140 Appalachian Power Co. - Distribution	\$97,644,026	\$8,413,045	\$120,921,276	\$627,274	\$4,341,870	(\$7,316,571)	(\$5,097,397)	\$1,916,914	(\$5,527,910)
215 Appalachian Power Co. - Generation	84,110,146	7,159,687	104,161,070	486,610	3,739,580	(6,302,463)	(4,162,884)	1,651,221	(4,587,936)
150 Appalachian Power Co. - Transmission	10,295,140	769,463	12,749,387	3,187	457,564	(771,426)	(781,538)	202,111	(890,102)
<b>Appalachian Power Co. - FERC</b>	<b>\$192,049,312</b>	<b>\$16,342,195</b>	<b>\$237,831,733</b>	<b>\$1,117,071</b>	<b>\$8,539,014</b>	<b>(\$14,390,460)</b>	<b>(\$10,041,819)</b>	<b>\$3,770,246</b>	<b>(\$11,005,948)</b>
225 Cedar Coal Co	454,399	68,186	562,723	0	19,409	(34,049)	(8,202)	8,921	(13,921)
<b>Appalachian Power Co. - SEC</b>	<b>\$192,503,711</b>	<b>\$16,410,381</b>	<b>\$238,394,456</b>	<b>\$1,117,071</b>	<b>\$8,558,423</b>	<b>(\$14,424,509)</b>	<b>(\$10,050,021)</b>	<b>\$3,779,167</b>	<b>(\$11,019,869)</b>
211 AEP Texas Central Company - Distribution	\$70,321,117	\$5,740,182	\$87,084,890	\$583,772	\$3,140,281	(\$5,269,237)	(\$3,881,048)	\$1,380,520	(\$4,045,712)
147 AEP Texas Central Company - Generation	0	0	0	0	0	0	0	0	(15,337)
169 AEP Texas Central Company - Transmission	7,140,644	549,626	8,842,894	81,261	320,647	(535,056)	(391,921)	140,183	(384,886)
<b>AEP Texas Central Co.</b>	<b>\$77,461,761</b>	<b>\$6,289,808</b>	<b>\$95,927,784</b>	<b>\$665,033</b>	<b>\$3,460,928</b>	<b>(\$5,804,293)</b>	<b>(\$4,288,306)</b>	<b>\$1,520,703</b>	<b>(\$4,445,935)</b>
119 AEP Texas North Company - Distribution	20,561,136	1,679,830	25,462,682	173,066	918,260	(1,540,668)	(1,276,088)	403,649	(1,321,741)
166 AEP Texas North Company - Generation	4,887,994	522,590	6,053,237	0	213,589	(366,263)	(67,677)	95,959	(124,392)
192 AEP Texas North Company - Transmission	3,214,988	265,857	3,981,405	38,826	144,051	(240,902)	(233,844)	63,116	(228,753)
<b>AEP Texas North Co.</b>	<b>\$28,664,118</b>	<b>\$2,468,277</b>	<b>\$35,497,324</b>	<b>\$211,892</b>	<b>\$1,275,900</b>	<b>(\$2,147,833)</b>	<b>(\$1,577,569)</b>	<b>\$562,724</b>	<b>(\$1,674,886)</b>
<b>AEP Texas</b>	<b>\$106,125,879</b>	<b>\$8,758,085</b>	<b>\$131,425,108</b>	<b>\$876,925</b>	<b>\$4,736,828</b>	<b>(\$7,952,126)</b>	<b>(\$5,865,875)</b>	<b>\$2,083,427</b>	<b>(\$6,120,821)</b>
170 Indiana Michigan Power Co. - Distribution	\$47,734,026	\$4,389,835	\$59,113,287	\$373,717	\$2,119,331	(\$3,576,762)	(\$2,601,438)	\$937,098	(\$2,748,054)
132 Indiana Michigan Power Co. - Generation	28,793,378	2,618,761	35,657,399	160,267	1,276,050	(2,157,519)	(1,850,054)	565,262	(2,005,994)
190 Indiana Michigan Power Co. - Nuclear	50,529,790	3,531,281	62,575,530	857,081	2,290,196	(3,786,251)	(3,561,730)	991,983	(3,208,721)
120 Indiana Michigan Power Co. - Transmission	10,409,088	757,555	12,890,474	72,915	466,309	(779,963)	(596,815)	204,347	(633,207)
280 Ind Mich River Transp Lakin	11,284,944	881,594	13,975,149	138,682	506,922	(845,593)	(811,278)	221,542	(789,725)
<b>Indiana Michigan Power Co. - FERC</b>	<b>\$148,751,206</b>	<b>\$12,179,026</b>	<b>\$184,211,839</b>	<b>\$1,602,662</b>	<b>\$6,658,808</b>	<b>(\$11,146,088)</b>	<b>(\$9,421,315)</b>	<b>\$2,920,232</b>	<b>(\$9,385,701)</b>
202 Price River Coal	0	0	0	0	0	0	0	0	0
<b>Indiana Michigan Power Co. - SEC</b>	<b>\$148,751,206</b>	<b>\$12,179,026</b>	<b>\$184,211,839</b>	<b>\$1,602,662</b>	<b>\$6,658,808</b>	<b>(\$11,146,088)</b>	<b>(\$9,421,315)</b>	<b>\$2,920,232</b>	<b>(\$9,385,701)</b>
110 Kentucky Power Co. - Distribution	\$18,401,850	\$1,481,861	\$22,788,646	\$131,617	\$821,245	(\$1,378,870)	(\$1,210,578)	\$361,259	(\$1,275,327)
117 Kentucky Power Co. - Generation	11,638,067	1,089,968	14,412,453	26,287	513,276	(872,053)	(611,828)	228,475	(715,843)
180 Kentucky Power Co. - Transmission	1,076,090	73,332	1,332,618	162	47,980	(80,633)	(198,150)	21,125	(209,516)
600 Kentucky Power Co. - Kammer Actives	141,312	12,619	174,999	1,220	6,288	(10,589)	(42,530)	2,774	(42,837)
701 Kentucky Power Co. - Mitchell Actives	6,262,790	295,672	7,755,770	175,421	290,284	(469,278)	(160,767)	122,949	(41,391)
702 Kentucky Power Co. - Mitchell Inactives	8,612,174	785,712	10,665,221	0	379,403	(645,319)	(200,743)	169,071	(297,588)
<b>Kentucky Power Co.</b>	<b>\$46,132,283</b>	<b>\$3,739,164</b>	<b>\$57,129,707</b>	<b>\$334,707</b>	<b>\$2,058,476</b>	<b>(\$3,456,742)</b>	<b>(\$2,424,596)</b>	<b>\$905,653</b>	<b>(\$2,582,502)</b>
250 Ohio Power Co. - Distribution	\$125,934,843	\$10,942,135	\$155,956,310	\$899,541	\$5,601,946	(\$9,436,433)	(\$5,890,962)	\$2,472,310	(\$6,353,598)
160 Ohio Power Co. - Transmission	15,042,683	1,250,004	18,628,691	4,555	665,695	(1,127,164)	(1,031,548)	295,313	(1,193,149)
<b>Ohio Power Co.</b>	<b>\$140,977,526</b>	<b>\$12,192,139</b>	<b>\$174,585,001</b>	<b>\$904,096</b>	<b>\$6,267,641</b>	<b>(\$10,563,597)</b>	<b>(\$6,922,510)</b>	<b>\$2,767,623</b>	<b>(\$7,546,747)</b>
167 Public Service Co. of Oklahoma - Distribution	\$42,435,219	\$3,521,125	\$52,551,304	\$388,669	\$1,895,374	(\$3,179,716)	(\$2,477,659)	\$833,074	(\$2,540,258)
198 Public Service Co. of Oklahoma - Generation	20,961,579	1,592,260	25,958,586	262,655	942,865	(1,570,674)	(1,498,642)	411,511	(1,452,285)
114 Public Service Co. of Oklahoma - Transmission	4,989,291	413,392	6,178,683	49,538	223,038	(373,853)	(313,349)	97,948	(316,678)
<b>Public Service Co. of Oklahoma</b>	<b>\$68,386,089</b>	<b>\$5,526,777</b>	<b>\$84,688,573</b>	<b>\$700,862</b>	<b>\$3,061,277</b>	<b>(\$5,124,243)</b>	<b>(\$4,289,650)</b>	<b>\$1,342,533</b>	<b>(\$4,309,221)</b>
159 Southwestern Electric Power Co. - Distribution	\$30,649,624	\$2,335,866	\$37,956,154	\$303,635	\$1,374,755	(\$2,296,609)	(\$1,794,965)	\$601,703	(\$1,811,481)
168 Southwestern Electric Power Co. - Generation	29,965,355	2,270,086	37,108,763	392,449	1,348,783	(2,245,336)	(2,137,691)	588,270	(2,053,525)
161 Southwestern Electric Power Co. - Texas - Distribution	14,327,570	1,067,881	17,743,103	136,390	642,940	(1,073,580)	(942,674)	281,274	(955,650)
111 Southwestern Electric Power Co. - Texas - Transmission	0	0	0	0	0	0	0	0	0
194 Southwestern Electric Power Co. - Transmission	4,512,035	331,484	5,587,654	39,849	202,441	(338,092)	(280,205)	88,579	(287,428)
<b>Southwestern Electric Power Co.</b>	<b>\$79,454,584</b>	<b>\$6,005,317</b>	<b>\$98,395,674</b>	<b>\$872,323</b>	<b>\$3,568,919</b>	<b>(\$5,953,617)</b>	<b>(\$5,155,535)</b>	<b>\$1,559,826</b>	<b>(\$5,108,084)</b>
230 Kingsport Power Co. - Distribution	\$4,011,132	\$327,372	\$4,967,341	\$35,431	\$179,222	(\$300,558)	(\$177,403)	\$78,745	(\$184,563)
260 Kingsport Power Co. - Transmission	461,113	39,508	571,037	0	20,372	(34,552)	(40,519)	9,052	(45,547)
<b>Kingsport Power Co.</b>	<b>\$4,472,245</b>	<b>\$366,880</b>	<b>\$5,538,378</b>	<b>\$35,431</b>	<b>\$199,594</b>	<b>(\$335,110)</b>	<b>(\$217,822)</b>	<b>\$87,797</b>	<b>(\$230,110)</b>
210 Wheeling Power Co. - Distribution	\$5,077,866	\$446,943	\$6,288,373	\$31,813	\$225,542	(\$380,490)	(\$259,071)	\$99,687	(\$282,519)
200 Wheeling Power Co. - Transmission	204,184	38,885	252,859	0	8,533	(15,300)	(2,613)	4,008	(5,372)
<b>Wheeling Power Co.</b>	<b>\$5,282,050</b>	<b>\$485,828</b>	<b>\$6,541,232</b>	<b>\$31,813</b>	<b>\$234,075</b>	<b>(\$395,790)</b>	<b>(\$261,684)</b>	<b>\$103,695</b>	<b>(\$287,891)</b>
103 American Electric Power Service Corporation	\$294,830,965	\$20,783,558	\$365,115,391	\$3,308,873	\$13,280,670	(\$22,091,998)	(\$17,282,221)	\$5,788,018	(\$16,996,658)
293 Elmwood	784,938	57,330	972,058	0	34,906	(58,816)	(276,067)	15,410	(284,567)
292 AEP River Operations LLC	4,482,544	352,272	5,551,133	0	198,768	(335,882)	(1,245,634)	88,000	(1,294,748)
<b>American Electric Power Service Corporation</b>	<b>\$300,098,447</b>	<b>\$21,193,160</b>	<b>\$371,638,582</b>	<b>\$3,308,873</b>	<b>\$13,514,344</b>	<b>(\$22,486,696)</b>	<b>(\$18,803,922)</b>	<b>\$5,891,428</b>	<b>(\$18,575,973)</b>
143 AEP Pro Serv, Inc.	\$110,246	\$5,021	\$136,527	\$0	\$4,972	(\$8,261)	(\$1,133)	\$2,164	(\$2,258)
189 Central Coal Company	0	0	0	0	0	0	0	0	0
<b>Miscellaneous</b>	<b>\$110,246</b>	<b>\$5,021</b>	<b>\$136,527</b>	<b>\$0</b>	<b>\$4,972</b>	<b>(\$8,261)</b>	<b>(\$1,133)</b>	<b>\$2,164</b>	<b>(\$2,258)</b>
270 Cook Coal Terminal	\$1,010,501	\$111,903	\$1,251,393	\$4,238	\$44,263	(\$75,718)	(\$67,747)	\$19,838	(\$75,126)
<b>AEP Generating Company</b>	<b>\$1,010,501</b>	<b>\$111,903</b>	<b>\$1,251,393</b>	<b>\$4,238</b>	<b>\$44,263</b>	<b>(\$75,718)</b>	<b>(\$67,747)</b>	<b>\$19,838</b>	<b>(\$75,126)</b>
104 Cardinal Operating Company	\$19,932,516	\$1,529,752	\$24,684,206	\$198,517	\$893,856	(\$1,493,565)	(\$1,116,823)	\$391,308	(\$1,126,707)
181 Ohio Power Co. - Generation	88,951,214	8,120,563	110,156,195	147,213	3,925,350	(6,665,210)	(4,359,566)	1,746,260	(5,205,953)
<b>AEP Generation Resources - FERC</b>	<b>\$108,883,730</b>	<b>\$9,650,315</b>	<b>\$134,840,401</b>	<b>\$345,730</b>	<b>\$4,819,206</b>	<b>(\$8,158,775)</b>	<b>(\$5,476,389)</b>	<b>\$2,137,568</b>	<b>(\$6,332,660)</b>
290 Conesville Coal Preparation Company	1,027,140	116,036	1,271,999	0	44,741	(76,965)	(51,555)	20,164	(63,615)
<b>AEP Generation Resources - SEC</b>	<b>\$109,910,870</b>	<b>\$9,766,351</b>	<b>\$136,112,400</b>	<b>\$345,730</b>	<b>\$4,863,947</b>	<b>(\$8,235,740)</b>	<b>(\$5,527,944)</b>	<b>\$2,157,732</b>	<b>(\$6,396,275)</b>
175 AEP Energy Partners	1,115,180	24,367	1,381,027	48,608	53,136	(83,562)	(31,686)	21,893	8,389
171 CSW Energy, Inc.	467,082	23,278	578,429	0	21,018	(34,999)	(15,366)	9,170	(20,177)
419 Onsite Partners	2,807	0	3,476	183	138	(210)	0	55	166
<b>AEP Energy Supply</b>	<b>\$111,495,939</b>	<b>\$9,813,996</b>	<b>\$138,075,332</b>	<b>\$394,521</b>	<b>\$4,938,239</b>	<b>(\$8,354,511)</b>	<b>(\$5,574,996)</b>	<b>\$2,188,850</b>	<b>(\$6,407,897)</b>
245 Dolet Hills	\$5,378,768	\$267,382	\$6,661,007	\$221,190	\$252,256	(\$403,037)	\$430,570	\$105,594	\$606,573
<b>Dolet Hills</b>	<b>\$5,378,768</b>	<b>\$267,382</b>	<b>\$6,661,007</b>	<b>\$221,190</b>	<b>\$252,256</b>	<b>(\$403,037)</b>	<b>\$430,570</b>	<b>\$105,594</b>	<b>\$606,573</b>
<b>Total</b>	<b>\$1,210,179,474</b>	<b>\$97,055,059</b>	<b>\$1,498,672,809</b>	<b>\$10,404,712</b>	<b>\$54,098,115</b>	<b>(\$90,680,045)</b>	<b>(\$68,626,236)</b>	<b>\$23,757,827</b>	<b>(\$71,045,627)</b>



**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	Amortizations		Net Periodic Postretirement Benefit Cost
							PSC	(G)/L	
140 Appalachian Power Co. - Distribution	\$91,308,351	\$8,323,894	\$119,371,083	\$609,154	\$4,327,489	(\$7,512,755)	(\$5,097,397)	\$1,545,636	(\$6,127,873)
215 Appalachian Power Co. - Generation	78,684,672	6,957,085	102,867,639	472,553	3,731,876	(6,474,092)	(4,162,884)	1,331,947	(5,100,600)
150 Appalachian Power Co. - Transmission	9,679,863	777,425	12,654,875	3,095	458,296	(796,449)	(781,538)	163,857	(952,739)
<b>Appalachian Power Co. - FERC</b>	<b>\$179,672,886</b>	<b>\$16,058,404</b>	<b>\$234,893,597</b>	<b>\$1,084,802</b>	<b>\$8,517,661</b>	<b>(\$14,783,296)</b>	<b>(\$10,041,819)</b>	<b>\$3,041,440</b>	<b>(\$12,181,212)</b>
225 Cedar Coal Co	393,170	62,943	514,007	0	17,845	(32,350)	(8,202)	6,655	(16,052)
<b>Appalachian Power Co. - SEC</b>	<b>\$180,066,056</b>	<b>\$16,121,347</b>	<b>\$235,407,604</b>	<b>\$1,084,802</b>	<b>\$8,535,506</b>	<b>(\$14,815,646)</b>	<b>(\$10,050,021)</b>	<b>\$3,048,095</b>	<b>(\$12,197,264)</b>
211 AEP Texas Central Company - Distribution	\$66,208,148	\$5,761,468	\$86,556,577	\$566,908	\$3,150,731	(\$5,447,537)	(\$3,881,048)	\$1,120,749	(\$4,490,197)
147 AEP Texas Central Company - Generation	0	0	0	0	0	0	(15,337)	0	(15,337)
169 AEP Texas Central Company - Transmission	6,778,256	545,657	8,861,487	78,914	324,670	(557,708)	(391,921)	114,740	(431,305)
<b>AEP Texas Central Co.</b>	<b>\$72,986,404</b>	<b>\$6,307,125</b>	<b>\$95,418,064</b>	<b>\$645,822</b>	<b>\$3,475,401</b>	<b>(\$6,005,245)</b>	<b>(\$4,288,306)</b>	<b>\$1,235,489</b>	<b>(\$4,936,839)</b>
119 AEP Texas North Company - Distribution	19,359,508	1,678,726	25,309,464	168,067	921,544	(1,592,880)	(1,276,048)	327,711	(1,451,606)
166 AEP Texas North Company - Generation	4,438,426	514,867	5,802,533	0	206,212	(365,189)	(67,677)	75,132	(151,522)
192 AEP Texas North Company - Transmission	3,035,861	267,849	3,968,903	37,704	144,959	(249,787)	(233,844)	51,390	(249,578)
<b>AEP Texas North Co.</b>	<b>\$26,833,795</b>	<b>\$2,461,442</b>	<b>\$35,080,900</b>	<b>\$205,771</b>	<b>\$1,272,715</b>	<b>(\$2,207,856)</b>	<b>(\$1,577,569)</b>	<b>\$454,233</b>	<b>(\$1,852,706)</b>
<b>AEP Texas</b>	<b>\$99,820,199</b>	<b>\$8,768,567</b>	<b>\$130,498,964</b>	<b>\$851,593</b>	<b>\$4,748,116</b>	<b>(\$8,213,101)</b>	<b>(\$5,865,875)</b>	<b>\$1,689,722</b>	<b>(\$6,789,545)</b>
170 Indiana Michigan Power Co. - Distribution	\$44,430,118	\$4,268,739	\$58,085,282	\$362,921	\$2,103,692	(\$3,655,664)	(\$2,601,438)	\$752,098	(\$3,038,391)
132 Indiana Michigan Power Co. - Generation	26,763,328	2,530,896	34,988,776	155,637	1,265,081	(2,202,059)	(1,850,054)	453,040	(2,178,355)
190 Indiana Michigan Power Co. - Nuclear	48,606,401	3,534,486	63,545,105	832,322	2,350,531	(3,999,284)	(3,561,730)	822,792	(3,555,369)
120 Indiana Michigan Power Co. - Transmission	9,877,900	797,949	12,913,776	70,809	470,894	(812,743)	(596,815)	167,210	(700,645)
280 Ind Mich River Transp Lakin	10,709,771	864,853	14,001,315	134,676	513,411	(881,189)	(811,278)	181,291	(863,089)
<b>Indiana Michigan Power Co. - FERC</b>	<b>\$140,387,518</b>	<b>\$11,996,923</b>	<b>\$183,534,254</b>	<b>\$1,556,365</b>	<b>\$6,703,609</b>	<b>(\$11,550,939)</b>	<b>(\$9,421,315)</b>	<b>\$2,376,431</b>	<b>(\$10,335,849)</b>
202 Price River Coal	0	0	0	0	0	0	0	0	0
<b>Indiana Michigan Power Co. - SEC</b>	<b>\$140,387,518</b>	<b>\$11,996,923</b>	<b>\$183,534,254</b>	<b>\$1,556,365</b>	<b>\$6,703,609</b>	<b>(\$11,550,939)</b>	<b>(\$9,421,315)</b>	<b>\$2,376,431</b>	<b>(\$10,335,849)</b>
110 Kentucky Power Co. - Distribution	\$17,324,187	\$1,468,871	\$22,648,607	\$127,815	\$824,359	(\$1,425,416)	(\$1,210,578)	\$293,258	(\$1,390,562)
117 Kentucky Power Co. - Generation	10,747,291	1,027,111	14,050,366	25,528	505,931	(884,276)	(611,828)	181,926	(782,719)
180 Kentucky Power Co. - Transmission	1,018,639	75,421	1,331,708	157	48,375	(83,813)	(198,150)	17,243	(216,188)
600 Kentucky Power Co. - Kammer Actives	132,020	12,931	172,595	1,185	6,250	(10,862)	(42,530)	2,235	(43,722)
701 Kentucky Power Co. - Mitchell Actives	6,235,347	355,135	8,151,720	170,354	307,058	(513,038)	(160,767)	105,550	(90,843)
702 Kentucky Power Co. - Mitchell Inactives	7,953,960	746,166	10,398,532	0	373,844	(654,443)	(200,743)	134,642	(346,700)
<b>Kentucky Power Co.</b>	<b>\$43,411,444</b>	<b>\$3,685,635</b>	<b>\$56,753,528</b>	<b>\$325,039</b>	<b>\$2,065,817</b>	<b>(\$3,571,848)</b>	<b>(\$2,424,596)</b>	<b>\$734,854</b>	<b>(\$2,870,734)</b>
250 Ohio Power Co. - Distribution	\$117,764,542	\$10,808,455	\$153,958,327	\$873,556	\$5,583,921	(\$9,689,543)	(\$5,890,962)	\$1,993,477	(\$7,129,551)
160 Ohio Power Co. - Transmission	14,018,943	1,254,313	18,327,529	4,423	660,602	(1,153,464)	(1,031,548)	237,308	(1,282,679)
<b>Ohio Power Co.</b>	<b>\$131,783,485</b>	<b>\$12,062,768</b>	<b>\$172,285,856</b>	<b>\$877,979</b>	<b>\$6,244,523</b>	<b>(\$10,843,007)</b>	<b>(\$6,922,510)</b>	<b>\$2,230,785</b>	<b>(\$8,412,230)</b>
167 Public Service Co. of Oklahoma - Distribution	\$39,933,428	\$3,487,776	\$52,206,578	\$377,441	\$1,901,803	(\$3,285,681)	(\$2,477,659)	\$675,979	(\$2,808,117)
198 Public Service Co. of Oklahoma - Generation	19,943,228	1,614,731	26,072,585	255,068	956,158	(1,640,908)	(1,498,642)	337,592	(1,590,732)
114 Public Service Co. of Oklahoma - Transmission	4,699,636	394,479	6,144,023	48,107	224,388	(386,681)	(313,349)	79,554	(347,981)
<b>Public Service Co. of Oklahoma</b>	<b>\$64,576,292</b>	<b>\$5,496,986</b>	<b>\$84,423,186</b>	<b>\$680,616</b>	<b>\$3,082,349</b>	<b>(\$5,313,270)</b>	<b>(\$4,289,650)</b>	<b>\$1,093,125</b>	<b>(\$4,746,830)</b>
159 Southwestern Electric Power Co. - Distribution	\$29,071,443	\$2,346,881	\$38,006,268	\$294,864	\$1,390,178	(\$2,391,968)	(\$1,794,965)	\$492,111	(\$2,009,780)
168 Southwestern Electric Power Co. - Generation	28,532,853	2,275,881	37,302,147	381,112	1,369,612	(2,347,653)	(2,137,691)	482,994	(2,251,626)
161 Southwestern Electric Power Co. - Texas - Distribution	13,608,046	1,077,147	17,790,346	132,450	650,974	(1,119,656)	(942,674)	230,352	(1,048,554)
111 Southwestern Electric Power Co. - Texas - Transmission	0	0	0	0	0	0	0	0	0
194 Southwestern Electric Power Co. - Transmission	4,287,068	339,693	5,604,657	38,698	204,925	(352,735)	(280,205)	72,570	(316,747)
<b>Southwestern Electric Power Co.</b>	<b>\$75,499,410</b>	<b>\$6,039,602</b>	<b>\$98,703,418</b>	<b>\$847,124</b>	<b>\$3,615,689</b>	<b>(\$6,212,012)</b>	<b>(\$5,155,535)</b>	<b>\$1,278,027</b>	<b>(\$5,626,707)</b>
230 Kingsport Power Co. - Distribution	\$3,778,739	\$325,292	\$4,940,098	\$34,407	\$180,011	(\$310,911)	(\$177,403)	\$63,965	(\$209,931)
260 Kingsport Power Co. - Transmission	428,409	39,805	560,076	0	20,145	(35,249)	(40,419)	7,252	(48,271)
<b>Kingsport Power Co.</b>	<b>\$4,207,148</b>	<b>\$365,097</b>	<b>\$5,500,174</b>	<b>\$34,407</b>	<b>\$200,156</b>	<b>(\$346,160)</b>	<b>(\$217,822)</b>	<b>\$71,217</b>	<b>(\$258,202)</b>
210 Wheeling Power Co. - Distribution	\$4,738,217	\$449,129	\$6,194,462	\$30,894	\$224,111	(\$389,856)	(\$259,071)	\$80,207	(\$313,715)
200 Wheeling Power Co. - Transmission	168,496	35,528	220,282	0	7,439	(13,864)	(2,613)	2,852	(6,186)
<b>Wheeling Power Co.</b>	<b>\$4,906,713</b>	<b>\$484,657</b>	<b>\$6,414,744</b>	<b>\$30,894</b>	<b>\$231,550</b>	<b>(\$403,720)</b>	<b>(\$261,684)</b>	<b>\$83,059</b>	<b>(\$319,901)</b>
103 American Electric Power Service Corporation	\$281,714,917	\$20,903,444	\$368,297,252	\$3,213,290	\$13,533,736	(\$23,179,206)	(\$17,282,221)	\$4,768,776	(\$18,945,625)
293 Elmwood	739,106	57,658	966,263	0	35,023	(60,813)	(276,067)	12,511	(289,346)
292 AEP River Operations LLC	4,196,146	313,657	5,485,791	0	199,170	(345,255)	(1,245,634)	71,031	(1,320,688)
<b>American Electric Power Service Corporation</b>	<b>\$286,650,169</b>	<b>\$21,274,759</b>	<b>\$374,749,306</b>	<b>\$3,213,290</b>	<b>\$13,767,929</b>	<b>(\$23,585,274)</b>	<b>(\$18,803,922)</b>	<b>\$4,852,318</b>	<b>(\$20,555,659)</b>
143 AEP Pro Serv, Inc.	\$106,814	\$5,185	\$139,642	\$0	\$5,138	(\$8,789)	(\$1,133)	\$1,808	(\$2,976)
189 Central Coal Company	0	0	0	0	0	0	0	0	0
<b>Miscellaneous</b>	<b>\$106,814</b>	<b>\$5,185</b>	<b>\$139,642</b>	<b>\$0</b>	<b>\$5,138</b>	<b>(\$8,789)</b>	<b>(\$1,133)</b>	<b>\$1,808</b>	<b>(\$2,976)</b>
270 Cook Coal Terminal	\$918,025	\$99,994	\$1,200,171	\$4,116	\$43,013	(\$75,534)	(\$67,747)	\$15,540	(\$80,612)
<b>AEP Generating Company</b>	<b>\$918,025</b>	<b>\$99,994</b>	<b>\$1,200,171</b>	<b>\$4,116</b>	<b>\$43,013</b>	<b>(\$75,534)</b>	<b>(\$67,747)</b>	<b>\$15,540</b>	<b>(\$80,612)</b>
104 Cardinal Operating Company	\$18,896,671	\$1,532,069	\$24,704,379	\$192,782	\$903,521	(\$1,554,798)	(\$1,116,823)	\$319,876	(\$1,255,442)
181 Ohio Power Co. - Generation	82,296,838	7,891,842	107,589,969	142,960	3,870,900	(6,771,298)	(4,359,566)	1,393,092	(5,723,912)
<b>AEP Generation Resources - FERC</b>	<b>\$101,193,509</b>	<b>\$9,423,911</b>	<b>\$132,294,348</b>	<b>\$335,742</b>	<b>\$4,774,421</b>	<b>(\$8,326,096)</b>	<b>(\$5,476,389)</b>	<b>\$1,712,968</b>	<b>(\$6,979,354)</b>
290 Conesville Coal Preparation Company	926,502	100,216	1,211,253	0	43,223	(76,232)	(51,555)	15,684	(68,880)
<b>AEP Generation Resources - SEC</b>	<b>\$102,120,011</b>	<b>\$9,524,127</b>	<b>\$133,505,601</b>	<b>\$335,742</b>	<b>\$4,817,644</b>	<b>(\$8,402,328)</b>	<b>(\$5,527,944)</b>	<b>\$1,728,652</b>	<b>(\$7,048,234)</b>
175 AEP Energy Partners	1,155,948	31,689	1,511,217	47,204	58,526	(95,110)	(31,686)	19,567	(1,499)
171 CSW Energy, Inc.	450,553	24,004	589,026	0	21,621	(37,071)	(15,366)	7,627	(23,189)
419 Onsite Partners	3,032	0	3,964	178	158	(249)	0	51	138
<b>AEP Energy Supply</b>	<b>\$103,729,544</b>	<b>\$9,579,820</b>	<b>\$135,609,808</b>	<b>\$383,124</b>	<b>\$4,897,949</b>	<b>(\$8,534,758)</b>	<b>(\$5,574,996)</b>	<b>\$1,755,897</b>	<b>(\$7,072,784)</b>
245 Dolet Hills	\$5,413,388	\$300,239	\$7,077,140	\$214,800	\$270,075	(\$445,408)	\$430,570	\$91,636	\$561,673
<b>Dolet Hills</b>	<b>\$5,413,388</b>	<b>\$300,239</b>	<b>\$7,077,140</b>	<b>\$214,800</b>	<b>\$270,075</b>	<b>(\$445,408)</b>	<b>\$430,570</b>	<b>\$91,636</b>	<b>\$561,673</b>
<b>Total</b>	<b>\$1,141,476,205</b>	<b>\$96,281,579</b>	<b>\$1,492,297,795</b>	<b>\$10,104,149</b>	<b>\$54,411,419</b>	<b>(\$93,919,466)</b>	<b>(\$68,626,236)</b>	<b>\$19,322,514</b>	<b>(\$78,707,620)</b>

**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	Amortizations		Net Periodic Postretirement Benefit Cost
							PSC	(G)/L	
140 Appalachian Power Co. - Distribution	\$85,222,080	\$8,167,686	\$118,045,940	\$591,557	\$4,288,215	(\$7,717,504)	(\$4,467,940)	\$1,207,964	(\$6,097,708)
215 Appalachian Power Co. - Generation	73,601,040	6,690,896	101,948,978	458,902	3,710,136	(6,665,131)	(3,609,086)	1,043,244	(5,061,935)
150 Appalachian Power Co. - Transmission	9,076,376	789,404	12,572,204	3,006	455,643	(821,935)	(682,877)	128,651	(917,512)
<b>Appalachian Power Co. - FERC</b>	<b>\$167,899,496</b>	<b>\$15,647,986</b>	<b>\$232,567,122</b>	<b>\$1,053,465</b>	<b>\$8,453,994</b>	<b>(\$15,204,570)</b>	<b>(\$8,759,903)</b>	<b>\$2,379,859</b>	<b>(\$12,077,155)</b>
225 Cedar Coal Co	337,387	57,883	467,334	0	16,193	(30,553)	(4,704)	4,782	(14,282)
<b>Appalachian Power Co. - SEC</b>	<b>\$168,236,883</b>	<b>\$15,705,869</b>	<b>\$233,034,456</b>	<b>\$1,053,465</b>	<b>\$8,470,187</b>	<b>(\$15,235,123)</b>	<b>(\$8,764,607)</b>	<b>\$2,384,641</b>	<b>(\$12,091,437)</b>
211 AEP Texas Central Company - Distribution	\$62,194,590	\$5,706,816	\$86,149,257	\$550,532	\$3,142,317	(\$5,632,191)	(\$3,406,200)	\$881,565	(\$4,463,797)
147 AEP Texas Central Company - Generation	0	0	0	0	0	0	(9,150)	0	(9,150)
169 AEP Texas Central Company - Transmission	6,432,464	555,937	8,909,971	76,634	326,914	(582,508)	(345,328)	91,176	(433,112)
<b>AEP Texas Central Co.</b>	<b>\$68,627,054</b>	<b>\$6,262,753</b>	<b>\$95,059,228</b>	<b>\$627,166</b>	<b>\$3,469,231</b>	<b>(\$6,214,699)</b>	<b>(\$3,760,498)</b>	<b>\$972,741</b>	<b>(\$4,906,059)</b>
119 AEP Texas North Company - Distribution	18,194,176	1,685,505	25,201,786	163,212	918,940	(1,647,620)	(1,133,906)	257,890	(1,441,484)
166 AEP Texas North Company - Generation	4,002,994	503,078	5,544,774	0	196,875	(362,501)	(38,821)	56,740	(147,707)
192 AEP Texas North Company - Transmission	2,860,095	265,590	3,961,680	36,615	145,014	(259,003)	(210,477)	40,540	(247,311)
<b>AEP Texas North Co.</b>	<b>\$25,057,265</b>	<b>\$2,454,173</b>	<b>\$34,708,240</b>	<b>\$199,827</b>	<b>\$1,260,829</b>	<b>(\$2,269,124)</b>	<b>(\$1,383,204)</b>	<b>\$355,170</b>	<b>(\$1,836,502)</b>
<b>AEP Texas</b>	<b>\$93,684,319</b>	<b>\$8,716,926</b>	<b>\$129,767,468</b>	<b>\$826,993</b>	<b>\$4,730,060</b>	<b>(\$8,483,823)</b>	<b>(\$5,143,702)</b>	<b>\$1,327,911</b>	<b>(\$6,742,561)</b>
170 Indiana Michigan Power Co. - Distribution	\$41,319,389	\$4,128,072	\$57,233,831	\$352,437	\$2,078,206	(\$3,741,783)	(\$2,258,362)	\$585,674	(\$2,983,828)
132 Indiana Michigan Power Co. - Generation	24,865,644	2,466,841	34,442,815	151,141	1,247,900	(2,251,772)	(1,637,929)	352,453	(2,138,207)
190 Indiana Michigan Power Co. - Nuclear	46,773,433	3,601,370	64,788,537	808,279	2,401,722	(4,235,688)	(3,173,548)	662,981	(3,536,254)
120 Indiana Michigan Power Co. - Transmission	9,326,287	792,336	12,918,370	68,764	472,119	(844,566)	(519,191)	132,194	(690,680)
280 Ind Mich River Transp Lakin	10,170,889	854,934	14,088,276	130,786	518,038	(921,051)	(728,153)	144,165	(854,215)
<b>Indiana Michigan Power Co. - FERC</b>	<b>\$132,455,642</b>	<b>\$11,843,553</b>	<b>\$183,471,829</b>	<b>\$1,511,407</b>	<b>\$6,717,985</b>	<b>(\$11,994,860)</b>	<b>(\$8,315,183)</b>	<b>\$1,877,467</b>	<b>(\$10,203,184)</b>
202 Price River Coal	0	0	0	0	0	0	0	0	0
<b>Indiana Michigan Power Co. - SEC</b>	<b>\$132,455,642</b>	<b>\$11,843,553</b>	<b>\$183,471,829</b>	<b>\$1,511,407</b>	<b>\$6,717,985</b>	<b>(\$11,994,860)</b>	<b>(\$8,315,183)</b>	<b>\$1,877,467</b>	<b>(\$10,203,184)</b>
110 Kentucky Power Co. - Distribution	\$16,291,530	\$1,460,756	\$22,566,323	\$124,123	\$822,942	(\$1,475,321)	(\$1,077,751)	\$230,921	(\$1,375,086)
117 Kentucky Power Co. - Generation	9,936,932	974,887	13,764,209	24,791	497,108	(899,864)	(534,759)	140,849	(771,875)
180 Kentucky Power Co. - Transmission	961,305	77,335	1,331,558	152	48,412	(87,053)	(179,802)	13,626	(204,665)
600 Kentucky Power Co. - Kammer Actives	122,640	12,472	169,876	1,151	6,168	(11,106)	(42,519)	1,738	(44,568)
701 Kentucky Power Co. - Mitchell Actives	6,162,456	380,161	8,535,968	165,433	321,962	(558,057)	(160,758)	87,349	(144,071)
702 Kentucky Power Co. - Mitchell Inactives	7,348,895	689,314	10,179,372	0	367,496	(665,498)	(200,742)	104,165	(394,579)
<b>Kentucky Power Co.</b>	<b>\$40,823,758</b>	<b>\$3,594,925</b>	<b>\$56,547,306</b>	<b>\$315,650</b>	<b>\$2,064,088</b>	<b>(\$3,696,899)</b>	<b>(\$2,196,331)</b>	<b>\$578,648</b>	<b>(\$2,934,844)</b>
250 Ohio Power Co. - Distribution	\$109,931,972	\$10,641,327	\$152,273,014	\$848,321	\$5,533,311	(\$9,955,172)	(\$5,113,012)	\$1,558,209	(\$7,128,343)
160 Ohio Power Co. - Transmission	13,017,389	1,239,449	18,031,124	4,295	650,708	(1,178,823)	(894,314)	184,512	(1,233,622)
<b>Ohio Power Co.</b>	<b>\$122,949,361</b>	<b>\$11,880,776</b>	<b>\$170,304,138</b>	<b>\$852,616</b>	<b>\$6,184,019</b>	<b>(\$11,133,995)</b>	<b>(\$6,007,326)</b>	<b>\$1,742,721</b>	<b>(\$8,361,965)</b>
167 Public Service Co. of Oklahoma - Distribution	\$37,536,111	\$3,471,279	\$51,993,398	\$366,538	\$1,897,570	(\$3,399,179)	(\$2,179,866)	\$532,048	(\$2,782,889)
198 Public Service Co. of Oklahoma - Generation	18,939,889	1,651,568	26,234,715	247,700	963,349	(1,715,150)	(1,343,022)	268,460	(1,578,663)
114 Public Service Co. of Oklahoma - Transmission	4,437,126	371,704	6,146,115	46,717	225,488	(401,815)	(277,975)	62,893	(344,692)
<b>Public Service Co. of Oklahoma</b>	<b>\$60,913,126</b>	<b>\$5,494,551</b>	<b>\$84,374,228</b>	<b>\$660,955</b>	<b>\$3,086,407</b>	<b>(\$5,516,144)</b>	<b>(\$3,800,863)</b>	<b>\$863,401</b>	<b>(\$4,706,244)</b>
159 Southwestern Electric Power Co. - Distribution	\$27,537,480	\$2,355,417	\$38,143,727	\$286,346	\$1,397,971	(\$2,493,727)	(\$1,712,430)	\$390,325	(\$2,131,515)
168 Southwestern Electric Power Co. - Generation	27,147,910	2,284,033	37,604,111	370,103	1,383,783	(2,458,449)	(1,924,757)	384,803	(2,244,517)
161 Southwestern Electric Power Co. - Texas - Distribution	12,905,597	1,109,527	17,876,275	128,624	654,729	(1,168,699)	(840,316)	182,928	(1,042,734)
111 Southwestern Electric Power Co. - Texas - Transmission	0	0	0	0	0	0	0	0	0
194 Southwestern Electric Power Co. - Transmission	4,062,342	345,853	5,626,980	37,580	206,027	(367,876)	(246,131)	57,581	(312,819)
<b>Southwestern Electric Power Co.</b>	<b>\$71,653,329</b>	<b>\$6,094,830</b>	<b>\$99,251,093</b>	<b>\$822,653</b>	<b>\$3,642,510</b>	<b>(\$6,488,751)</b>	<b>(\$4,723,634)</b>	<b>\$1,015,637</b>	<b>(\$5,731,585)</b>
230 Kingsport Power Co. - Distribution	\$3,555,268	\$308,555	\$4,924,604	\$33,413	\$180,185	(\$321,956)	(\$154,125)	\$50,393	(\$212,090)
260 Kingsport Power Co. - Transmission	396,201	39,874	548,800	0	19,743	(35,879)	(34,972)	5,616	(45,492)
<b>Kingsport Power Co.</b>	<b>\$3,951,469</b>	<b>\$348,429</b>	<b>\$5,473,404</b>	<b>\$33,413</b>	<b>\$199,928</b>	<b>(\$357,835)</b>	<b>(\$189,097)</b>	<b>\$56,009</b>	<b>(\$257,582)</b>
210 Wheeling Power Co. - Distribution	\$4,404,598	\$442,896	\$6,101,059	\$30,002	\$221,064	(\$398,870)	(\$226,479)	\$62,432	(\$311,851)
200 Wheeling Power Co. - Transmission	136,097	31,952	188,516	0	6,309	(12,325)	(1,501)	1,929	(5,588)
<b>Wheeling Power Co.</b>	<b>\$4,540,695</b>	<b>\$474,848</b>	<b>\$6,289,575</b>	<b>\$30,002</b>	<b>\$227,373</b>	<b>(\$411,195)</b>	<b>(\$227,980)</b>	<b>\$64,361</b>	<b>(\$317,439)</b>
103 American Electric Power Service Corporation	\$269,037,954	\$21,047,383	\$372,659,738	\$3,120,466	\$13,725,794	(\$24,363,423)	(\$15,083,759)	\$3,813,427	(\$18,787,495)
293 Elmwood	694,477	57,643	961,960	0	34,923	(62,890)	(257,329)	9,844	(275,452)
292 AEP River Operations LLC	3,956,359	306,218	5,480,177	0	199,525	(358,278)	(1,149,926)	56,079	(1,252,600)
<b>American Electric Power Service Corporation</b>	<b>\$273,688,790</b>	<b>\$21,411,244</b>	<b>\$379,101,875</b>	<b>\$3,120,466</b>	<b>\$13,960,242</b>	<b>(\$24,784,591)</b>	<b>(\$16,491,014)</b>	<b>\$3,879,350</b>	<b>(\$20,315,547)</b>
143 AEP Pro Serv, Inc.	\$103,489	\$5,589	\$143,348	\$0	\$5,282	(\$9,372)	(\$650)	\$1,467	(\$3,273)
189 Central Coal Company	0	0	0	0	0	0	0	0	0
<b>Miscellaneous</b>	<b>\$103,489</b>	<b>\$5,589</b>	<b>\$143,348</b>	<b>\$0</b>	<b>\$5,282</b>	<b>(\$9,372)</b>	<b>(\$650)</b>	<b>\$1,467</b>	<b>(\$3,273)</b>
270 Cook Coal Terminal	\$838,601	\$83,595	\$1,161,594	\$3,997	\$42,018	(\$75,942)	(\$60,465)	\$11,887	(\$78,505)
<b>AEP Generating Company</b>	<b>\$838,601</b>	<b>\$83,595</b>	<b>\$1,161,594</b>	<b>\$3,997</b>	<b>\$42,018</b>	<b>(\$75,942)</b>	<b>(\$60,465)</b>	<b>\$11,887</b>	<b>(\$78,505)</b>
104 Cardinal Operating Company	\$17,894,188	\$1,518,094	\$24,786,256	\$187,213	\$908,801	(\$1,620,454)	(\$982,050)	\$253,638	(\$1,252,852)
181 Ohio Power Co. - Generation	76,011,538	7,624,851	105,287,896	138,830	3,795,574	(6,883,420)	(3,691,307)	1,077,411	(5,562,912)
<b>AEP Generation Resources - FERC</b>	<b>\$93,905,726</b>	<b>\$9,142,945</b>	<b>\$130,074,152</b>	<b>\$326,043</b>	<b>\$4,704,375</b>	<b>(\$8,503,874)</b>	<b>(\$4,673,357)</b>	<b>\$1,331,049</b>	<b>(\$6,815,764)</b>
290 Conesville Coal Preparation Company	842,817	91,920	1,167,434	0	41,814	(76,323)	(44,779)	11,946	(67,342)
<b>AEP Generation Resources - SEC</b>	<b>\$94,748,543</b>	<b>\$9,234,865</b>	<b>\$131,241,586</b>	<b>\$326,043</b>	<b>\$4,746,189</b>	<b>(\$8,580,197)</b>	<b>(\$4,718,136)</b>	<b>\$1,342,995</b>	<b>(\$6,883,106)</b>
175 AEP Energy Partners	1,192,231	32,741	1,651,427	45,840	64,070	(107,966)	(28,522)	16,899	(9,679)
171 CSW Energy, Inc.	434,412	24,666	601,729	0	22,140	(39,339)	(13,873)	6,157	(24,915)
419 Onsite Partners	3,265	0	4,523	173	180	(296)	0	46	103
<b>AEP Energy Supply</b>	<b>\$96,378,451</b>	<b>\$9,292,272</b>	<b>\$133,499,265</b>	<b>\$372,056</b>	<b>\$4,832,579</b>	<b>(\$8,727,798)</b>	<b>(\$4,760,531)</b>	<b>\$1,366,097</b>	<b>(\$6,917,597)</b>
245 Dolet Hills	\$5,426,175	\$325,263	\$7,516,103	\$208,595	\$287,039	(\$491,381)	\$430,570	\$76,912	\$511,735
<b>Dolet Hills</b>	<b>\$5,426,175</b>	<b>\$325,263</b>	<b>\$7,516,103</b>	<b>\$208,595</b>	<b>\$287,039</b>	<b>(\$491,381)</b>	<b>\$430,570</b>	<b>\$76,912</b>	<b>\$511,735</b>
<b>Total</b>	<b>\$1,075,644,088</b>	<b>\$95,272,670</b>	<b>\$1,489,935,682</b>	<b>\$9,812,268</b>	<b>\$54,449,717</b>	<b>(\$97,407,709)</b>	<b>(\$60,250,813)</b>	<b>\$15,246,509</b>	<b>(\$78,150,028)</b>

**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	Amortizations		Net Periodic Postretirement Benefit Cost
							PSC	(G)/L	
140 Appalachian Power Co. - Distribution	\$79,418,935	\$7,997,683	\$117,028,204	\$574,469	\$4,227,131	(\$7,654,305)	(\$750,141)	\$902,480	(\$2,700,366)
215 Appalachian Power Co. - Generation	68,897,179	6,611,196	101,523,813	445,646	3,673,135	(6,640,230)	(596,598)	782,916	(2,335,131)
150 Appalachian Power Co. - Transmission	8,477,146	799,771	12,491,545	2,919	449,434	(817,018)	(114,808)	96,330	(383,143)
<b>Appalachian Power Co. - FERC</b>	<b>\$156,793,260</b>	<b>\$15,408,650</b>	<b>\$231,043,562</b>	<b>\$1,023,034</b>	<b>\$8,349,700</b>	<b>(\$15,111,553)</b>	<b>(\$1,461,547)</b>	<b>\$1,781,726</b>	<b>(\$5,418,640)</b>
225 Cedar Coal Co	286,620	52,360	422,350	0	14,496	(27,624)	0	3,257	(9,871)
<b>Appalachian Power Co. - SEC</b>	<b>\$157,079,880</b>	<b>\$15,461,010</b>	<b>\$231,465,912</b>	<b>\$1,023,034</b>	<b>\$8,364,196</b>	<b>(\$15,139,177)</b>	<b>(\$1,461,547)</b>	<b>\$1,784,983</b>	<b>(\$5,428,511)</b>
211 AEP Texas Central Company - Distribution	\$58,333,186	\$5,676,115	\$85,957,184	\$534,629	\$3,116,523	(\$5,622,085)	(\$572,702)	\$662,871	(\$1,880,764)
147 AEP Texas Central Company - Generation	0	0	0	0	0	0	(170)	0	(170)
169 AEP Texas Central Company - Transmission	6,087,288	559,162	8,969,956	74,420	327,166	(586,686)	(58,681)	69,173	(174,608)
<b>AEP Texas Central Co.</b>	<b>\$64,420,474</b>	<b>\$6,235,277</b>	<b>\$94,927,140</b>	<b>\$609,049</b>	<b>\$3,443,689</b>	<b>(\$6,208,771)</b>	<b>(\$631,553)</b>	<b>\$732,044</b>	<b>(\$2,055,542)</b>
119 AEP Texas North Company - Distribution	17,050,816	1,659,603	25,125,323	158,497	911,072	(1,643,338)	(194,782)	193,758	(574,793)
166 AEP Texas North Company - Generation	3,583,306	488,184	5,280,200	0	185,792	(345,355)	0	40,719	(118,844)
192 AEP Texas North Company - Transmission	2,690,912	256,337	3,965,208	35,557	144,522	(259,347)	(37,182)	30,578	(85,872)
<b>AEP Texas North Co.</b>	<b>\$23,325,034</b>	<b>\$2,404,124</b>	<b>\$34,370,731</b>	<b>\$194,054</b>	<b>\$1,241,386</b>	<b>(\$2,248,040)</b>	<b>(\$231,964)</b>	<b>\$265,055</b>	<b>(\$779,509)</b>
<b>AEP Texas</b>	<b>\$87,745,508</b>	<b>\$8,639,401</b>	<b>\$129,297,871</b>	<b>\$803,103</b>	<b>\$4,685,075</b>	<b>(\$8,456,811)</b>	<b>(\$863,517)</b>	<b>\$997,099</b>	<b>(\$2,835,051)</b>
170 Indiana Michigan Power Co. - Distribution	\$38,405,637	\$3,969,621	\$56,592,835	\$342,256	\$2,044,952	(\$3,701,491)	(\$374,954)	\$436,424	(\$1,252,813)
132 Indiana Michigan Power Co. - Generation	23,067,293	2,367,637	33,990,935	146,775	1,225,432	(2,223,199)	(282,661)	262,126	(871,527)
190 Indiana Michigan Power Co. - Nuclear	44,958,218	3,636,297	66,248,427	784,930	2,442,919	(4,333,021)	(560,473)	510,884	(1,154,761)
120 Indiana Michigan Power Co. - Transmission	8,796,253	799,835	12,961,766	66,778	470,719	(847,773)	(86,552)	99,957	(296,871)
280 Ind Mich River Transp Lakin	9,658,878	845,501	14,232,892	127,008	520,764	(930,911)	(126,462)	109,759	(299,842)
<b>Indiana Michigan Power Co. - FERC</b>	<b>\$124,886,279</b>	<b>\$11,618,891</b>	<b>\$184,026,855</b>	<b>\$1,467,747</b>	<b>\$6,704,786</b>	<b>(\$12,036,395)</b>	<b>(\$1,431,102)</b>	<b>\$1,419,150</b>	<b>(\$3,875,814)</b>
202 Price River Coal	0	0	0	0	0	0	0	0	0
<b>Indiana Michigan Power Co. - SEC</b>	<b>\$124,886,279</b>	<b>\$11,618,891</b>	<b>\$184,026,855</b>	<b>\$1,467,747</b>	<b>\$6,704,786</b>	<b>(\$12,036,395)</b>	<b>(\$1,431,102)</b>	<b>\$1,419,150</b>	<b>(\$3,875,814)</b>
110 Kentucky Power Co. - Distribution	\$15,293,488	\$1,433,739	\$22,535,802	\$120,537	\$817,474	(\$1,473,969)	(\$186,335)	\$173,788	(\$548,505)
117 Kentucky Power Co. - Generation	9,192,804	921,440	13,546,106	24,075	487,054	(885,992)	(89,627)	104,463	(360,027)
180 Kentucky Power Co. - Transmission	903,907	78,128	1,331,957	148	48,088	(32,292)	10,272	10,272	(60,902)
600 Kentucky Power Co. - Kammer Actives	113,880	13,524	167,808	1,118	6,021	(10,976)	(12,715)	1,294	(15,258)
701 Kentucky Power Co. - Mitchell Actives	6,077,222	416,313	8,955,124	160,654	335,316	(585,716)	(60,305)	69,059	(80,992)
702 Kentucky Power Co. - Mitchell Inactives	6,811,358	680,612	10,036,914	0	359,946	(656,471)	(108,102)	77,401	(327,226)
<b>Kentucky Power Co.</b>	<b>\$38,392,659</b>	<b>\$3,544,556</b>	<b>\$56,573,711</b>	<b>\$306,532</b>	<b>\$2,053,899</b>	<b>(\$3,700,242)</b>	<b>(\$489,376)</b>	<b>\$436,277</b>	<b>(\$1,392,910)</b>
250 Ohio Power Co. - Distribution	\$102,428,328	\$10,352,066	\$150,933,820	\$823,815	\$5,455,409	(\$9,871,924)	(\$841,947)	\$1,163,948	(\$3,270,699)
160 Ohio Power Co. - Transmission	12,051,274	1,240,092	17,758,220	4,171	636,098	(1,161,488)	(147,780)	136,945	(532,054)
<b>Ohio Power Co.</b>	<b>\$114,479,602</b>	<b>\$11,592,158</b>	<b>\$168,692,040</b>	<b>\$827,986</b>	<b>\$6,091,507</b>	<b>(\$11,033,412)</b>	<b>(\$989,727)</b>	<b>\$1,300,893</b>	<b>(\$3,802,753)</b>
167 Public Service Co. of Oklahoma - Distribution	\$35,213,707	\$3,421,223	\$51,889,350	\$355,950	\$1,883,326	(\$3,393,856)	(\$369,064)	\$400,152	(\$1,123,492)
198 Public Service Co. of Oklahoma - Generation	17,931,473	1,647,980	26,423,020	240,545	964,902	(1,728,215)	(235,833)	203,765	(554,836)
114 Public Service Co. of Oklahoma - Transmission	4,204,470	375,790	6,195,520	45,367	225,923	(405,222)	(47,953)	47,778	(134,107)
<b>Public Service Co. of Oklahoma</b>	<b>\$57,349,650</b>	<b>\$5,444,993</b>	<b>\$84,507,890</b>	<b>\$641,862</b>	<b>\$3,074,151</b>	<b>(\$5,527,293)</b>	<b>(\$652,850)</b>	<b>\$651,695</b>	<b>(\$1,812,435)</b>
159 Southwestern Electric Power Co. - Distribution	\$26,041,630	\$2,355,178	\$38,373,786	\$278,074	\$1,398,399	(\$2,509,862)	(\$331,569)	\$295,925	(\$869,033)
168 Southwestern Electric Power Co. - Generation	25,800,646	2,339,202	38,018,682	359,412	1,389,963	(2,486,636)	(339,735)	293,187	(783,809)
161 Southwestern Electric Power Co. - Texas - Distribution	12,193,257	1,083,597	17,967,440	124,908	654,991	(1,175,172)	(145,622)	138,559	(402,336)
111 Southwestern Electric Power Co. - Texas - Transmission	0	0	0	0	0	0	0	0	0
194 Southwestern Electric Power Co. - Transmission	3,838,528	356,528	5,656,284	36,494	205,617	(369,953)	(41,708)	43,619	(125,931)
<b>Southwestern Electric Power Co.</b>	<b>\$67,874,061</b>	<b>\$6,134,505</b>	<b>\$100,016,192</b>	<b>\$798,888</b>	<b>\$3,648,970</b>	<b>(\$6,541,623)</b>	<b>(\$858,634)</b>	<b>\$771,290</b>	<b>(\$2,181,109)</b>
230 Kingsport Power Co. - Distribution	\$3,354,086	\$310,036	\$4,942,432	\$32,448	\$179,739	(\$323,263)	(\$25,400)	\$38,114	(\$98,362)
260 Kingsport Power Co. - Transmission	364,525	39,203	537,148	0	19,187	(35,133)	(5,843)	4,142	(17,647)
<b>Kingsport Power Co.</b>	<b>\$3,718,611</b>	<b>\$349,239</b>	<b>\$5,479,580</b>	<b>\$32,448</b>	<b>\$198,926</b>	<b>(\$358,396)</b>	<b>(\$31,243)</b>	<b>\$42,256</b>	<b>(\$116,009)</b>
210 Wheeling Power Co. - Distribution	\$4,083,444	\$438,497	\$6,017,181	\$29,135	\$216,574	(\$393,558)	(\$37,583)	\$46,402	(\$139,030)
200 Wheeling Power Co. - Transmission	107,603	28,103	157,763	0	5,181	(10,319)	0	1,217	(3,921)
<b>Wheeling Power Co.</b>	<b>\$4,190,507</b>	<b>\$466,600</b>	<b>\$6,174,944</b>	<b>\$29,135</b>	<b>\$221,755</b>	<b>(\$403,877)</b>	<b>(\$37,583)</b>	<b>\$47,619</b>	<b>(\$142,951)</b>
103 American Electric Power Service Corporation	\$256,706,818	\$21,119,488	\$378,271,727	\$3,030,324	\$13,858,352	(\$24,741,100)	(\$2,589,279)	\$2,917,100	(\$7,524,603)
293 Elmwood	651,135	53,572	959,484	0	34,724	(62,756)	(47,195)	7,399	(67,828)
292 AEP River Operations LLC	3,731,488	301,040	5,498,554	0	199,160	(359,636)	(212,552)	42,403	(330,625)
<b>American Electric Power Service Corporation</b>	<b>\$261,089,441</b>	<b>\$21,474,100</b>	<b>\$384,729,765</b>	<b>\$3,030,324</b>	<b>\$14,092,236</b>	<b>(\$25,163,492)</b>	<b>(\$2,849,026)</b>	<b>\$2,966,902</b>	<b>(\$7,923,056)</b>
143 AEP Pro Serv, Inc.	\$100,014	\$5,741	\$147,376	\$0	\$5,402	(\$9,639)	\$0	\$1,137	(\$3,100)
189 Central Coal Company	0	0	0	0	0	0	0	0	0
<b>Miscellaneous</b>	<b>\$100,014</b>	<b>\$5,741</b>	<b>\$147,376</b>	<b>\$0</b>	<b>\$5,402</b>	<b>(\$9,639)</b>	<b>\$0</b>	<b>\$1,137</b>	<b>(\$3,100)</b>
270 Cook Coal Terminal	\$776,431	\$77,740	\$1,144,114	\$3,882	\$41,242	(\$74,832)	(\$10,620)	\$8,823	(\$31,505)
<b>AEP Generating Company</b>	<b>\$776,431</b>	<b>\$77,740</b>	<b>\$1,144,114</b>	<b>\$3,882</b>	<b>\$41,242</b>	<b>(\$74,832)</b>	<b>(\$10,620)</b>	<b>\$8,823</b>	<b>(\$31,505)</b>
104 Cardinal Operating Company	\$16,935,746	\$1,524,015	\$24,955,761	\$181,805	\$909,689	(\$1,632,248)	(\$166,189)	\$192,450	(\$514,493)
181 Ohio Power Co. - Generation	70,100,964	7,300,009	103,297,657	134,820	3,703,885	(6,756,250)	(484,947)	796,595	(2,605,897)
<b>AEP Generation Resources - FERC</b>	<b>\$87,036,710</b>	<b>\$8,824,024</b>	<b>\$128,253,418</b>	<b>\$316,625</b>	<b>\$4,613,574</b>	<b>(\$8,388,498)</b>	<b>(\$651,136)</b>	<b>\$989,045</b>	<b>(\$3,120,390)</b>
290 Conesville Coal Preparation Company	768,376	72,961	1,132,245	0	40,710	(74,055)	(7,443)	8,731	(32,057)
<b>AEP Generation Resources - SEC</b>	<b>\$87,805,086</b>	<b>\$8,896,985</b>	<b>\$129,385,663</b>	<b>\$316,625</b>	<b>\$4,654,284</b>	<b>(\$8,462,553)</b>	<b>(\$658,579)</b>	<b>\$997,776</b>	<b>(\$3,152,447)</b>
175 AEP Energy Partners	1,230,432	35,879	1,813,110	44,516	69,884	(118,588)	(5,145)	13,982	4,649
171 CSW Energy, Inc.	418,628	25,168	616,872	0	22,579	(40,347)	(2,497)	4,757	(15,508)
419 Onsite Partners	3,507	0	5,168	168	204	(338)	0	40	74
<b>AEP Energy Supply</b>	<b>\$89,457,653</b>	<b>\$8,958,032</b>	<b>\$131,820,813</b>	<b>\$361,309</b>	<b>\$4,746,951</b>	<b>(\$8,621,826)</b>	<b>(\$666,221)</b>	<b>\$1,016,555</b>	<b>(\$3,163,232)</b>
245 Dolet Hills	\$5,424,742	\$360,466	\$7,993,658	\$202,569	\$302,909	(\$522,830)	\$430,570	\$61,644	\$474,862
<b>Dolet Hills</b>	<b>\$5,424,742</b>	<b>\$360,466</b>	<b>\$7,993,658</b>	<b>\$202,569</b>	<b>\$302,909</b>	<b>(\$522,830)</b>	<b>\$430,570</b>	<b>\$61,644</b>	<b>\$474,862</b>
<b>Total</b>	<b>\$1,012,565,038</b>	<b>\$94,127,432</b>	<b>\$1,492,070,721</b>	<b>\$9,528,819</b>	<b>\$54,232,005</b>	<b>(\$97,589,845)</b>	<b>(\$9,910,876)</b>	<b>\$11,506,323</b>	<b>(\$32,233,574)</b>

**AMERICAN ELECTRIC POWER  
NON-UMWA POSTRETIREMENT WELFARE PLAN  
ESTIMATED 2025 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	Amortizations		Net Periodic Postretirement Benefit Cost
							PSC	(G)/L	
140 Appalachian Power Co. - Distribution	\$73,882,948	\$7,792,429	\$116,059,849	\$557,874	\$4,146,661	(\$7,876,678)	\$0	\$629,421	(\$2,542,722)
215 Appalachian Power Co. - Generation	64,366,257	6,440,134	101,110,449	432,773	3,619,503	(6,862,101)	0	548,347	(2,261,478)
150 Appalachian Power Co. - Transmission	7,880,160	802,809	12,378,637	2,835	439,763	(840,106)	0	67,132	(330,376)
<b>Appalachian Power Co. - FERC</b>	<b>\$146,129,365</b>	<b>\$15,035,372</b>	<b>\$229,548,935</b>	<b>\$993,482</b>	<b>\$8,205,927</b>	<b>(\$15,578,885)</b>	<b>\$0</b>	<b>\$1,244,900</b>	<b>(\$5,134,576)</b>
225 Cedar Coal Co	241,120	47,231	378,766	0	12,795	(25,706)	0	2,054	(10,857)
<b>Appalachian Power Co. - SEC</b>	<b>\$146,370,485</b>	<b>\$15,082,603</b>	<b>\$229,927,701</b>	<b>\$993,482</b>	<b>\$8,218,722</b>	<b>(\$15,604,591)</b>	<b>\$0</b>	<b>\$1,246,954</b>	<b>(\$5,145,433)</b>
211 AEP Texas Central Company - Distribution	\$54,579,662	\$5,599,312	\$85,737,068	\$519,185	\$3,074,108	(\$5,818,750)	\$0	\$464,973	(\$1,760,484)
147 AEP Texas Central Company - Generation	0	0	0	0	0	0	0	0	0
169 AEP Texas Central Company - Transmission	5,747,681	549,445	9,028,808	72,270	325,926	(612,762)	0	48,965	(165,601)
<b>AEP Texas Central Co.</b>	<b>\$60,327,343</b>	<b>\$6,148,757</b>	<b>\$94,765,876</b>	<b>\$591,455</b>	<b>\$3,400,034</b>	<b>(\$6,431,512)</b>	<b>\$0</b>	<b>\$513,938</b>	<b>(\$1,926,085)</b>
119 AEP Texas North Company - Distribution	15,955,466	1,624,413	25,063,821	153,918	899,151	(1,701,016)	0	135,927	(512,020)
166 AEP Texas North Company - Generation	3,180,196	470,878	4,995,646	0	173,156	(339,041)	0	27,093	(138,792)
192 AEP Texas North Company - Transmission	2,534,389	261,700	3,981,173	34,530	143,308	(270,192)	0	21,591	(70,763)
<b>AEP Texas North Co.</b>	<b>\$21,670,051</b>	<b>\$2,356,991</b>	<b>\$34,040,640</b>	<b>\$188,448</b>	<b>\$1,215,615</b>	<b>(\$2,310,249)</b>	<b>\$0</b>	<b>\$184,611</b>	<b>(\$721,575)</b>
<b>AEP Texas</b>	<b>\$81,997,394</b>	<b>\$8,505,748</b>	<b>\$128,806,516</b>	<b>\$779,903</b>	<b>\$4,615,649</b>	<b>(\$8,741,761)</b>	<b>\$0</b>	<b>\$698,549</b>	<b>(\$2,647,660)</b>
170 Indiana Michigan Power Co. - Distribution	\$35,692,817	\$3,857,509	\$56,068,458	\$332,369	\$2,004,250	(\$3,805,219)	\$0	\$304,073	(\$1,164,527)
132 Indiana Michigan Power Co. - Generation	21,394,297	2,278,633	33,607,469	142,535	1,198,991	(2,280,851)	0	182,262	(757,063)
190 Indiana Michigan Power Co. - Nuclear	43,182,172	3,618,547	67,833,194	762,256	2,476,300	(4,603,661)	0	367,876	(997,229)
120 Indiana Michigan Power Co. - Transmission	8,271,939	783,941	12,994,067	64,849	466,963	(881,873)	0	70,470	(279,591)
280 Ind Mich River Transp Lakin	9,170,709	856,694	14,405,910	123,339	521,081	(977,691)	0	78,127	(255,144)
<b>Indiana Michigan Power Co. - FERC</b>	<b>\$117,711,934</b>	<b>\$11,395,324</b>	<b>\$184,909,098</b>	<b>\$1,425,348</b>	<b>\$6,667,585</b>	<b>(\$12,549,295)</b>	<b>\$0</b>	<b>\$1,002,808</b>	<b>(\$3,453,554)</b>
202 Price River Coal	0	0	0	0	0	0	0	0	0
<b>Indiana Michigan Power Co. - SEC</b>	<b>\$117,711,934</b>	<b>\$11,395,324</b>	<b>\$184,909,098</b>	<b>\$1,425,348</b>	<b>\$6,667,585</b>	<b>(\$12,549,295)</b>	<b>\$0</b>	<b>\$1,002,808</b>	<b>(\$3,453,554)</b>
110 Kentucky Power Co. - Distribution	\$14,343,495	\$1,382,928	\$22,531,638	\$117,055	\$809,299	(\$1,529,163)	\$0	\$122,195	(\$480,614)
117 Kentucky Power Co. - Generation	8,512,886	905,078	13,372,561	23,380	475,172	(907,561)	0	72,523	(336,486)
180 Kentucky Power Co. - Transmission	846,409	79,470	1,329,591	144	47,421	(90,236)	0	7,211	(35,460)
600 Kentucky Power Co. - Kammer Actives	104,195	9,936	163,676	1,086	5,896	(11,108)	0	888	(3,238)
701 Kentucky Power Co. - Mitchell Actives	5,967,874	449,452	9,374,701	156,013	346,672	(636,236)	0	50,841	(82,710)
702 Kentucky Power Co. - Mitchell Inactives	6,291,439	665,977	9,882,977	0	350,245	(670,732)	0	53,598	(266,889)
<b>Kentucky Power Co.</b>	<b>\$36,066,298</b>	<b>\$3,492,841</b>	<b>\$56,655,144</b>	<b>\$297,678</b>	<b>\$2,034,705</b>	<b>(\$3,845,036)</b>	<b>\$0</b>	<b>\$307,256</b>	<b>(\$1,205,397)</b>
250 Ohio Power Co. - Distribution	\$95,336,150	\$10,096,053	\$149,759,849	\$800,017	\$5,354,239	(\$10,163,809)	\$0	\$812,184	(\$3,197,369)
160 Ohio Power Co. - Transmission	11,099,912	1,207,647	17,436,420	4,051	617,226	(1,183,364)	0	94,562	(467,525)
<b>Ohio Power Co.</b>	<b>\$106,436,062</b>	<b>\$11,303,700</b>	<b>\$167,196,269</b>	<b>\$804,068</b>	<b>\$5,971,465</b>	<b>(\$11,347,173)</b>	<b>\$0</b>	<b>\$906,746</b>	<b>(\$3,664,894)</b>
167 Public Service Co. of Oklahoma - Distribution	\$32,987,046	\$3,352,245	\$51,818,067	\$345,668	\$1,860,736	(\$3,516,756)	\$0	\$281,022	(\$1,029,330)
198 Public Service Co. of Oklahoma - Generation	16,952,061	1,633,751	26,629,333	233,596	962,095	(1,807,263)	0	144,417	(467,155)
114 Public Service Co. of Oklahoma - Transmission	3,974,108	376,380	6,242,772	44,056	225,109	(423,681)	0	33,856	(120,660)
<b>Public Service Co. of Oklahoma</b>	<b>\$53,913,215</b>	<b>\$5,362,376</b>	<b>\$84,690,172</b>	<b>\$623,320</b>	<b>\$3,047,940</b>	<b>(\$5,747,700)</b>	<b>\$0</b>	<b>\$459,295</b>	<b>(\$1,617,165)</b>
159 Southwestern Electric Power Co. - Distribution	\$24,584,329	\$2,323,061	\$38,618,566	\$270,041	\$1,392,558	(\$2,620,941)	\$0	\$209,438	(\$748,904)
168 Southwestern Electric Power Co. - Generation	24,436,892	2,334,954	38,386,963	349,030	1,388,194	(2,605,223)	0	208,182	(659,817)
161 Southwestern Electric Power Co. - Texas - Distribution	11,524,571	1,087,203	18,103,500	121,300	652,541	(1,228,637)	0	98,180	(356,616)
111 Southwestern Electric Power Co. - Texas - Transmission	0	0	0	0	0	0	0	0	0
194 Southwestern Electric Power Co. - Transmission	3,609,787	370,737	5,670,474	35,440	203,368	(384,840)	0	30,752	(115,280)
<b>Southwestern Electric Power Co.</b>	<b>\$64,155,579</b>	<b>\$6,115,955</b>	<b>\$100,779,503</b>	<b>\$775,811</b>	<b>\$3,636,661</b>	<b>(\$6,839,641)</b>	<b>\$0</b>	<b>\$546,552</b>	<b>(\$1,880,617)</b>
230 Kingsport Power Co. - Distribution	\$3,156,276	\$305,493	\$4,958,071	\$31,511	\$178,389	(\$336,491)	\$0	\$26,889	(\$99,702)
260 Kingsport Power Co. - Transmission	333,933	38,553	524,562	0	18,497	(35,601)	0	2,845	(14,259)
<b>Kingsport Power Co.</b>	<b>\$3,490,209</b>	<b>\$344,046</b>	<b>\$5,482,633</b>	<b>\$31,511</b>	<b>\$196,886</b>	<b>(\$372,092)</b>	<b>\$0</b>	<b>\$29,734</b>	<b>(\$113,961)</b>
210 Wheeling Power Co. - Distribution	\$3,771,220	\$421,896	\$5,924,063	\$28,293	\$210,949	(\$402,051)	\$0	\$32,128	(\$130,681)
200 Wheeling Power Co. - Transmission	81,558	24,357	128,116	0	4,085	(8,695)	0	695	(3,915)
<b>Wheeling Power Co.</b>	<b>\$3,852,778</b>	<b>\$446,253</b>	<b>\$6,052,179</b>	<b>\$28,293</b>	<b>\$215,034</b>	<b>(\$410,746)</b>	<b>\$0</b>	<b>\$32,823</b>	<b>(\$134,596)</b>
103 American Electric Power Service Corporation	\$244,725,448	\$21,163,695	\$384,429,688	\$2,942,786	\$13,933,998	(\$26,090,236)	\$0	\$2,084,855	(\$7,128,597)
293 Elmwood	612,877	50,202	962,745	0	34,544	(65,339)	0	5,221	(25,574)
292 AEP River Operations LLC	3,518,186	283,288	5,526,582	0	198,438	(375,075)	0	29,972	(146,665)
<b>American Electric Power Service Corporation</b>	<b>\$248,856,511</b>	<b>\$21,497,185</b>	<b>\$390,919,015</b>	<b>\$2,942,786</b>	<b>\$14,166,980</b>	<b>(\$26,530,650)</b>	<b>\$0</b>	<b>\$2,120,048</b>	<b>(\$7,300,836)</b>
143 AEP Pro Serv, Inc.	\$96,615	\$6,149	\$151,769	\$0	\$5,497	(\$10,300)	\$0	\$823	(\$3,980)
189 Central Coal Company	0	0	0	0	0	0	0	0	0
<b>Miscellaneous</b>	<b>\$96,615</b>	<b>\$6,149</b>	<b>\$151,769</b>	<b>\$0</b>	<b>\$5,497</b>	<b>(\$10,300)</b>	<b>\$0</b>	<b>\$823</b>	<b>(\$3,980)</b>
270 Cook Coal Terminal	\$720,981	\$71,010	\$1,132,561	\$3,770	\$40,512	(\$76,864)	\$0	\$6,142	(\$26,440)
<b>AEP Generating Company</b>	<b>\$720,981</b>	<b>\$71,010</b>	<b>\$1,132,561</b>	<b>\$3,770</b>	<b>\$40,512</b>	<b>(\$76,864)</b>	<b>\$0</b>	<b>\$6,142</b>	<b>(\$26,440)</b>
104 Cardinal Operating Company	\$15,996,606	\$1,488,314	\$25,128,446	\$176,553	\$906,837	(\$1,705,402)	\$0	\$136,278	(\$485,734)
181 Ohio Power Co. - Generation	64,593,942	7,074,102	101,468,111	130,925	3,596,795	(6,886,375)	0	550,286	(2,608,369)
<b>AEP Generation Resources - FERC</b>	<b>\$80,590,548</b>	<b>\$8,562,416</b>	<b>\$126,596,557</b>	<b>\$307,478</b>	<b>\$4,503,632</b>	<b>(\$8,591,777)</b>	<b>\$0</b>	<b>\$686,564</b>	<b>(\$3,094,103)</b>
290 Conesville Coal Preparation Company	713,527	63,967	1,120,852	0	40,057	(76,069)	0	6,079	(29,933)
<b>AEP Generation Resources - SEC</b>	<b>\$81,304,075</b>	<b>\$8,626,383</b>	<b>\$127,717,409</b>	<b>\$307,478</b>	<b>\$4,543,689</b>	<b>(\$8,667,846)</b>	<b>\$0</b>	<b>\$692,643</b>	<b>(\$3,124,036)</b>
175 AEP Energy Partners	1,268,770	42,082	1,993,061	43,230	75,841	(135,264)	0	10,809	(5,384)
171 CSW Energy, Inc.	403,267	25,727	633,476	0	22,941	(42,992)	0	3,435	(16,616)
419 Onsite Partners	3,760	0	5,906	163	230	(401)	0	32	24
<b>AEP Energy Supply</b>	<b>\$82,979,872</b>	<b>\$8,694,192</b>	<b>\$130,349,852</b>	<b>\$350,871</b>	<b>\$4,642,701</b>	<b>(\$8,846,503)</b>	<b>\$0</b>	<b>\$706,919</b>	<b>(\$3,146,012)</b>
245 Dolet Hills	\$5,398,773	\$376,173	\$8,480,722	\$196,717	\$317,758	(\$575,564)	\$430,570	\$45,993	\$415,474
<b>Dolet Hills</b>	<b>\$5,398,773</b>	<b>\$376,173</b>	<b>\$8,480,722</b>	<b>\$196,717</b>	<b>\$317,758</b>	<b>(\$575,564)</b>	<b>\$430,570</b>	<b>\$45,993</b>	<b>\$415,474</b>
<b>Total</b>	<b>\$952,046,706</b>	<b>\$92,693,555</b>	<b>\$1,495,533,134</b>	<b>\$9,253,558</b>	<b>\$53,778,095</b>	<b>(\$101,497,916)</b>	<b>\$430,570</b>	<b>\$8,110,642</b>	<b>(\$29,925,051)</b>



**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	Amortizations		Net Periodic Postretirement Benefit Cost
							PSC	(G)/L	
140 Appalachian Power Co. - Distribution	\$68,621,773	\$7,556,862	\$115,461,197	\$541,759	\$4,049,818	(\$7,842,056)	\$0	\$384,186	(\$2,866,293)
215 Appalachian Power Co. - Generation	60,075,774	6,261,470	101,081,923	420,271	3,552,918	(6,865,424)	0	336,340	(2,555,895)
150 Appalachian Power Co. - Transmission	7,289,100	803,907	12,264,449	2,753	426,750	(832,994)	0	40,809	(362,682)
<b>Appalachian Power Co. - FERC</b>	<b>\$135,986,647</b>	<b>\$14,622,239</b>	<b>\$228,807,569</b>	<b>\$964,783</b>	<b>\$8,029,486</b>	<b>(\$15,540,474)</b>	<b>\$0</b>	<b>\$761,335</b>	<b>(\$5,784,870)</b>
225 Cedar Coal Co	200,339	42,163	337,085	0	11,113	(22,895)	0	1,122	(10,660)
<b>Appalachian Power Co. - SEC</b>	<b>\$136,186,986</b>	<b>\$14,664,402</b>	<b>\$229,144,654</b>	<b>\$964,783</b>	<b>\$8,040,599</b>	<b>(\$15,563,369)</b>	<b>\$0</b>	<b>\$762,457</b>	<b>(\$5,795,530)</b>
211 AEP Texas Central Company - Distribution	\$50,959,727	\$5,472,183	\$85,743,501	\$504,187	\$3,018,027	(\$5,823,648)	\$0	\$285,303	(\$2,016,131)
147 AEP Texas Central Company - Generation	0	0	0	0	0	0	0	0	0
169 AEP Texas Central Company - Transmission	5,424,632	541,950	9,127,344	70,182	323,525	(619,924)	0	30,370	(195,847)
<b>AEP Texas Central Co.</b>	<b>\$56,384,359</b>	<b>\$6,014,133</b>	<b>\$94,870,845</b>	<b>\$574,369</b>	<b>\$3,341,552</b>	<b>(\$6,443,572)</b>	<b>\$0</b>	<b>\$315,673</b>	<b>(\$2,211,978)</b>
119 AEP Texas North Company - Distribution	14,911,857	1,594,771	25,090,300	149,472	883,454	(1,704,118)	0	83,486	(587,706)
166 AEP Texas North Company - Generation	2,793,987	439,877	4,701,089	0	159,497	(319,295)	0	15,642	(144,156)
192 AEP Texas North Company - Transmission	2,375,300	258,469	3,996,618	33,533	141,191	(271,448)	0	13,298	(83,426)
<b>AEP Texas North Co.</b>	<b>\$20,081,144</b>	<b>\$2,293,117</b>	<b>\$33,788,007</b>	<b>\$183,005</b>	<b>\$1,184,142</b>	<b>(\$2,294,861)</b>	<b>\$0</b>	<b>\$112,426</b>	<b>(\$815,288)</b>
<b>AEP Texas</b>	<b>\$76,465,503</b>	<b>\$8,307,250</b>	<b>\$128,658,852</b>	<b>\$757,374</b>	<b>\$4,525,694</b>	<b>(\$8,738,433)</b>	<b>\$0</b>	<b>\$428,099</b>	<b>(\$3,027,266)</b>
170 Indiana Michigan Power Co. - Distribution	\$33,122,910	\$3,695,877	\$55,731,740	\$322,768	\$1,957,119	(\$3,785,267)	\$0	\$185,442	(\$1,319,938)
132 Indiana Michigan Power Co. - Generation	19,829,191	2,200,869	33,364,077	138,418	1,168,603	(2,266,068)	0	111,016	(848,031)
190 Indiana Michigan Power Co. - Nuclear	41,488,231	3,649,215	69,807,010	740,237	2,502,058	(4,741,251)	0	232,276	(1,266,680)
120 Indiana Michigan Power Co. - Transmission	7,773,616	792,614	13,079,683	62,976	460,805	(888,364)	0	43,521	(321,062)
280 Ind Mich River Transp Lakin	8,683,427	842,314	14,610,507	119,776	519,108	(992,337)	0	48,615	(304,838)
<b>Indiana Michigan Power Co. - FERC</b>	<b>\$110,897,375</b>	<b>\$11,180,889</b>	<b>\$186,593,017</b>	<b>\$1,384,175</b>	<b>\$6,607,693</b>	<b>(\$12,673,287)</b>	<b>\$0</b>	<b>\$620,870</b>	<b>(\$4,060,549)</b>
202 Price River Coal	0	0	0	0	0	0	0	0	0
<b>Indiana Michigan Power Co. - SEC</b>	<b>\$110,897,375</b>	<b>\$11,180,889</b>	<b>\$186,593,017</b>	<b>\$1,384,175</b>	<b>\$6,607,693</b>	<b>(\$12,673,287)</b>	<b>\$0</b>	<b>\$620,870</b>	<b>(\$4,060,549)</b>
110 Kentucky Power Co. - Distribution	\$13,460,618	\$1,363,245	\$22,648,483	\$113,674	\$798,486	(\$1,538,271)	\$0	\$75,361	(\$550,750)
117 Kentucky Power Co. - Generation	7,857,509	877,220	13,220,839	22,705	460,926	(897,952)	0	43,991	(370,330)
180 Kentucky Power Co. - Transmission	789,500	80,800	1,328,392	140	46,404	(90,224)	0	4,420	(39,260)
600 Kentucky Power Co. - Kammer Actives	98,133	8,272	165,116	1,055	5,886	(11,215)	0	549	(3,725)
701 Kentucky Power Co. - Mitchell Actives	5,836,270	443,401	9,819,955	151,506	357,035	(666,965)	0	32,675	(125,749)
702 Kentucky Power Co. - Mitchell Inactives	5,792,264	636,533	9,745,912	339,050	339,050	(661,937)	0	32,429	(290,458)
<b>Kentucky Power Co.</b>	<b>\$33,834,294</b>	<b>\$3,409,471</b>	<b>\$56,928,697</b>	<b>\$289,080</b>	<b>\$2,007,787</b>	<b>(\$3,866,564)</b>	<b>\$0</b>	<b>\$189,425</b>	<b>(\$1,380,272)</b>
250 Ohio Power Co. - Distribution	\$88,588,711	\$9,796,606	\$149,057,044	\$776,907	\$5,231,747	(\$10,123,866)	\$0	\$495,973	(\$3,619,239)
160 Ohio Power Co. - Transmission	10,190,795	1,193,082	17,146,765	3,934	594,531	(1,164,598)	0	57,054	(509,979)
<b>Ohio Power Co.</b>	<b>\$98,779,506</b>	<b>\$10,989,688</b>	<b>\$166,203,809</b>	<b>\$780,841</b>	<b>\$5,826,278</b>	<b>(\$11,288,464)</b>	<b>\$0</b>	<b>\$553,027</b>	<b>(\$4,128,318)</b>
167 Public Service Co. of Oklahoma - Distribution	\$30,863,737	\$3,274,753	\$51,930,515	\$335,683	\$1,830,946	(\$3,527,090)	\$0	\$172,794	(\$1,187,667)
198 Public Service Co. of Oklahoma - Generation	16,007,051	1,623,440	26,933,045	226,848	955,144	(1,829,276)	0	89,617	(557,667)
114 Public Service Co. of Oklahoma - Transmission	3,748,186	373,658	6,306,600	42,783	223,213	(428,341)	0	20,985	(141,360)
<b>Public Service Co. of Oklahoma</b>	<b>\$50,618,974</b>	<b>\$5,271,851</b>	<b>\$85,170,160</b>	<b>\$605,314</b>	<b>\$3,009,303</b>	<b>(\$5,784,707)</b>	<b>\$0</b>	<b>\$283,396</b>	<b>(\$1,886,694)</b>
159 Southwestern Electric Power Co. - Distribution	\$23,189,447	\$2,283,218	\$39,017,956	\$262,240	\$1,381,703	(\$2,650,076)	\$0	\$129,828	(\$876,305)
168 Southwestern Electric Power Co. - Generation	23,107,343	2,273,119	38,879,810	338,947	1,381,677	(2,640,694)	0	129,369	(790,701)
161 Southwestern Electric Power Co. - Texas - Distribution	10,867,045	1,078,799	18,284,605	117,796	646,909	(1,241,879)	0	60,840	(416,334)
111 Southwestern Electric Power Co. - Texas - Transmission	0	0	0	0	0	0	0	0	0
194 Southwestern Electric Power Co. - Transmission	3,371,094	363,873	5,672,114	34,416	199,657	(385,247)	0	18,873	(132,301)
<b>Southwestern Electric Power Co.</b>	<b>\$60,534,929</b>	<b>\$5,999,009</b>	<b>\$101,854,485</b>	<b>\$753,399</b>	<b>\$3,609,946</b>	<b>(\$6,917,896)</b>	<b>\$0</b>	<b>\$338,910</b>	<b>(\$2,215,641)</b>
230 Kingsport Power Co. - Distribution	\$2,966,726	\$307,231	\$4,991,735	\$30,601	\$176,124	(\$339,036)	\$0	\$16,610	(\$115,701)
260 Kingsport Power Co. - Transmission	304,242	37,420	511,910	0	17,687	(34,769)	0	1,703	(15,379)
<b>Kingsport Power Co.</b>	<b>\$3,270,968</b>	<b>\$344,651</b>	<b>\$5,503,645</b>	<b>\$30,601</b>	<b>\$193,811</b>	<b>(\$373,805)</b>	<b>\$0</b>	<b>\$18,313</b>	<b>(\$131,080)</b>
210 Wheeling Power Co. - Distribution	\$3,478,403	\$409,482	\$5,852,670	\$27,476	\$204,479	(\$397,510)	\$0	\$19,474	(\$146,081)
200 Wheeling Power Co. - Transmission	59,405	21,019	99,953	0	3,036	(6,789)	0	333	(3,420)
<b>Wheeling Power Co.</b>	<b>\$3,537,808</b>	<b>\$430,501</b>	<b>\$5,952,623</b>	<b>\$27,476</b>	<b>\$207,515</b>	<b>(\$404,299)</b>	<b>\$0</b>	<b>\$19,807</b>	<b>(\$149,501)</b>
103 American Electric Power Service Corporation	\$233,057,507	\$21,138,906	\$392,136,454	\$2,857,776	\$13,955,179	(\$26,633,670)	\$0	\$1,304,797	(\$8,515,918)
293 Elmwood	578,885	50,187	974,017	0	34,294	(66,155)	0	3,241	(28,620)
292 AEP River Operations LLC	3,327,939	278,985	5,599,503	0	197,444	(380,315)	0	18,632	(164,239)
<b>American Electric Power Service Corporation</b>	<b>\$236,964,331</b>	<b>\$21,468,078</b>	<b>\$398,709,974</b>	<b>\$2,857,776</b>	<b>\$14,186,917</b>	<b>(\$27,080,140)</b>	<b>\$0</b>	<b>\$1,326,670</b>	<b>(\$8,708,777)</b>
143 AEP Pro Serv, Inc.	\$93,017	\$6,294	\$156,508	\$0	\$5,564	(\$10,630)	\$0	\$521	(\$4,545)
189 Central Coal Company	0	0	0	0	0	0	0	0	0
<b>Miscellaneous</b>	<b>\$93,017</b>	<b>\$6,294</b>	<b>\$156,508</b>	<b>\$0</b>	<b>\$5,564</b>	<b>(\$10,630)</b>	<b>\$0</b>	<b>\$521</b>	<b>(\$4,545)</b>
270 Cook Coal Terminal	\$672,941	\$69,559	\$1,132,273	\$3,661	\$39,751	(\$76,903)	\$0	\$3,768	(\$29,723)
<b>AEP Generating Company</b>	<b>\$672,941</b>	<b>\$69,559</b>	<b>\$1,132,273</b>	<b>\$3,661</b>	<b>\$39,751</b>	<b>(\$76,903)</b>	<b>\$0</b>	<b>\$3,768</b>	<b>(\$29,723)</b>
104 Cardinal Operating Company	\$15,113,045	\$1,471,001	\$25,428,814	\$171,453	\$901,037	(\$1,727,110)	\$0	\$84,612	(\$570,008)
181 Ohio Power Co. - Generation	59,367,370	6,828,867	99,889,981	127,143	3,473,646	(6,784,468)	0	332,374	(2,851,305)
<b>AEP Generation Resources - FERC</b>	<b>\$74,480,415</b>	<b>\$8,299,868</b>	<b>\$125,318,795</b>	<b>\$298,596</b>	<b>\$4,374,683</b>	<b>(\$8,511,578)</b>	<b>\$0</b>	<b>\$416,986</b>	<b>(\$3,421,313)</b>
290 Conesville Coal Preparation Company	668,447	63,161	1,124,711	0	39,441	(76,390)	0	3,742	(33,207)
<b>AEP Generation Resources - SEC</b>	<b>\$75,148,862</b>	<b>\$8,363,029</b>	<b>\$126,443,506</b>	<b>\$298,596</b>	<b>\$4,414,124</b>	<b>(\$8,587,968)</b>	<b>\$0</b>	<b>\$420,728</b>	<b>(\$3,454,520)</b>
175 AEP Energy Partners	1,304,447	47,754	2,194,828	41,981	81,867	(149,071)	0	7,303	(17,920)
171 CSW Energy, Inc.	388,187	26,140	653,153	0	23,226	(44,362)	0	2,173	(18,963)
419 Onsite Partners	4,026	0	6,774	158	259	(460)	0	23	(20)
<b>AEP Energy Supply</b>	<b>\$76,845,522</b>	<b>\$8,436,923</b>	<b>\$129,298,261</b>	<b>\$340,735</b>	<b>\$4,519,476</b>	<b>(\$8,781,861)</b>	<b>\$0</b>	<b>\$430,227</b>	<b>(\$3,491,423)</b>
245 Dolet Hills	\$5,367,097	\$386,148	\$9,030,537	\$191,034	\$332,192	(\$613,349)	\$430,570	\$30,048	\$370,495
<b>Dolet Hills</b>	<b>\$5,367,097</b>	<b>\$386,148</b>	<b>\$9,030,537</b>	<b>\$191,034</b>	<b>\$332,192</b>	<b>(\$613,349)</b>	<b>\$430,570</b>	<b>\$30,048</b>	<b>\$370,495</b>
<b>Total</b>	<b>\$894,069,251</b>	<b>\$90,964,714</b>	<b>\$1,504,337,495</b>	<b>\$8,986,249</b>	<b>\$53,112,526</b>	<b>(\$102,173,707)</b>	<b>\$430,570</b>	<b>\$5,005,538</b>	<b>(\$34,638,824)</b>

**AMERICAN ELECTRIC POWER  
NON-UMWA POSTRETIREMENT WELFARE PLAN  
ESTIMATED 2027 NET PERIODIC POSTRETIREMENT BENEFIT COST**

Location	Accumulated	Expected Net	Fair Value	Service	Interest	Expected	Amortizations		Net Periodic
	Postretirement	Benefit					of Assets	Cost	
	Benefit Obligation	Payments			Cost	Assets			Benefit Cost
140 Appalachian Power Co. - Distribution	\$64,238,115	\$7,303,746	\$115,008,181	\$534,494	\$3,920,898	(\$8,097,316)	\$0	\$219,799	(\$3,422,125)
215 Appalachian Power Co. - Generation	56,539,114	6,125,248	101,224,338	414,635	3,456,962	(7,126,845)	0	193,456	(3,061,792)
150 Appalachian Power Co. - Transmission	6,765,318	800,265	12,112,231	2,716	408,521	(852,779)	0	23,148	(418,394)
<b>Appalachian Power Co. - FERC</b>	<b>\$127,542,547</b>	<b>\$14,229,259</b>	<b>\$228,344,750</b>	<b>\$951,845</b>	<b>\$7,786,381</b>	<b>(\$16,076,940)</b>	<b>\$0</b>	<b>\$436,403</b>	<b>(\$6,902,311)</b>
225 Cedar Coal Co	165,632	37,858	296,538	0	9,421	(20,878)	0	567	(10,890)
<b>Appalachian Power Co. - SEC</b>	<b>\$127,708,179</b>	<b>\$14,267,117</b>	<b>\$228,641,288</b>	<b>\$951,845</b>	<b>\$7,795,802</b>	<b>(\$16,097,818)</b>	<b>\$0</b>	<b>\$436,970</b>	<b>(\$6,913,201)</b>
211 AEP Texas Central Company - Distribution	\$47,951,004	\$5,266,701	\$85,848,686	\$497,426	\$2,938,936	(\$6,044,300)	\$0	\$164,071	(\$2,443,867)
147 AEP Texas Central Company - Generation	0	0	0	0	0	0	0	0	0
169 AEP Texas Central Company - Transmission	5,162,404	532,477	9,242,468	69,241	318,501	(650,729)	0	17,664	(245,323)
<b>AEP Texas Central Co.</b>	<b>\$53,113,408</b>	<b>\$5,799,178</b>	<b>\$95,091,154</b>	<b>\$566,667</b>	<b>\$3,257,437</b>	<b>(\$6,695,029)</b>	<b>\$0</b>	<b>\$181,735</b>	<b>(\$2,689,190)</b>
119 AEP Texas North Company - Distribution	14,040,010	1,570,503	25,136,416	147,468	859,738	(1,769,765)	0	48,040	(714,519)
166 AEP Texas North Company - Generation	2,459,306	418,357	4,402,998	0	144,420	(309,999)	0	8,415	(157,164)
192 AEP Texas North Company - Transmission	2,242,051	251,568	4,014,038	33,083	137,878	(282,614)	0	7,671	(103,982)
<b>AEP Texas North Co.</b>	<b>\$18,741,367</b>	<b>\$2,240,428</b>	<b>\$33,553,452</b>	<b>\$180,551</b>	<b>\$1,142,036</b>	<b>(\$2,362,378)</b>	<b>\$0</b>	<b>\$64,126</b>	<b>(\$975,665)</b>
<b>AEP Texas</b>	<b>\$71,854,775</b>	<b>\$8,039,606</b>	<b>\$128,644,606</b>	<b>\$747,218</b>	<b>\$4,399,473</b>	<b>(\$9,057,407)</b>	<b>\$0</b>	<b>\$245,861</b>	<b>(\$3,664,855)</b>
170 Indiana Michigan Power Co. - Distribution	\$31,021,958	\$3,546,525	\$55,539,907	\$318,440	\$1,896,740	(\$3,910,367)	\$0	\$106,146	(\$1,589,041)
132 Indiana Michigan Power Co. - Generation	18,526,284	2,125,087	33,168,380	136,562	1,129,071	(2,335,267)	0	63,390	(1,006,244)
190 Indiana Michigan Power Co. - Nuclear	40,193,834	3,625,137	71,960,700	730,310	2,508,488	(5,066,496)	0	137,528	(1,690,170)
120 Indiana Michigan Power Co. - Transmission	7,342,658	788,792	13,145,867	62,131	449,693	(925,554)	0	25,124	(388,606)
280 Ind Mich River Transp Lakin	8,296,804	833,787	14,854,115	118,710	513,017	(1,045,828)	0	28,389	(386,249)
<b>Indiana Michigan Power Co. - FERC</b>	<b>\$105,381,538</b>	<b>\$10,919,328</b>	<b>\$188,668,969</b>	<b>\$1,365,613</b>	<b>\$6,497,009</b>	<b>(\$13,283,509)</b>	<b>\$0</b>	<b>\$360,577</b>	<b>(\$5,060,310)</b>
202 Price River Coal	0	0	0	0	0	0	0	0	0
<b>Indiana Michigan Power Co. - SEC</b>	<b>\$105,381,538</b>	<b>\$10,919,328</b>	<b>\$188,668,969</b>	<b>\$1,365,613</b>	<b>\$6,497,009</b>	<b>(\$13,283,509)</b>	<b>\$0</b>	<b>\$360,577</b>	<b>(\$5,060,310)</b>
110 Kentucky Power Co. - Distribution	\$12,728,489	\$1,344,352	\$22,788,346	\$112,150	\$780,553	(\$1,604,446)	\$0	\$43,552	(\$668,191)
117 Kentucky Power Co. - Generation	7,302,677	828,946	13,074,288	22,401	443,317	(920,514)	0	24,987	(429,809)
180 Kentucky Power Co. - Transmission	738,929	80,946	1,322,935	138	44,814	(93,143)	0	2,528	(45,663)
600 Kentucky Power Co. - Kammer Actives	94,711	9,114	169,565	1,041	5,849	(11,938)	0	324	(4,724)
701 Kentucky Power Co. - Mitchell Actives	5,773,922	448,542	10,337,294	149,474	365,483	(727,812)	0	19,756	(193,099)
702 Kentucky Power Co. - Mitchell Inactives	5,376,078	616,506	9,625,017	0	325,107	(677,663)	0	18,395	(334,161)
<b>Kentucky Power Co.</b>	<b>\$32,014,806</b>	<b>\$3,328,406</b>	<b>\$57,317,445</b>	<b>\$285,204</b>	<b>\$1,965,123</b>	<b>(\$4,035,516)</b>	<b>\$0</b>	<b>\$109,542</b>	<b>(\$1,675,647)</b>
250 Ohio Power Co. - Distribution	\$82,968,814	\$9,515,307	\$148,542,534	\$766,488	\$5,066,459	(\$10,458,350)	\$0	\$283,888	(\$4,341,515)
160 Ohio Power Co. - Transmission	9,388,872	1,173,056	16,809,290	3,881	564,980	(1,183,482)	0	32,125	(582,496)
<b>Ohio Power Co.</b>	<b>\$92,357,686</b>	<b>\$10,688,363</b>	<b>\$165,351,824</b>	<b>\$770,369</b>	<b>\$5,631,439</b>	<b>(\$11,641,832)</b>	<b>\$0</b>	<b>\$316,013</b>	<b>(\$4,924,011)</b>
167 Public Service Co. of Oklahoma - Distribution	\$29,112,805	\$3,187,326	\$52,121,871	\$331,181	\$1,786,530	(\$3,669,715)	\$0	\$99,613	(\$1,452,391)
198 Public Service Co. of Oklahoma - Generation	15,229,340	1,561,302	27,265,724	223,806	941,146	(1,919,682)	0	52,109	(702,621)
114 Public Service Co. of Oklahoma - Transmission	3,561,878	378,298	6,376,979	42,209	219,054	(448,980)	0	12,187	(175,530)
<b>Public Service Co. of Oklahoma</b>	<b>\$47,904,023</b>	<b>\$5,126,926</b>	<b>\$85,764,574</b>	<b>\$597,196</b>	<b>\$2,946,730</b>	<b>(\$6,038,377)</b>	<b>\$0</b>	<b>\$163,909</b>	<b>(\$2,330,542)</b>
159 Southwestern Electric Power Co. - Distribution	\$22,063,022	\$2,209,248	\$9,500,350	\$258,723	\$1,360,917	(\$2,781,079)	\$0	\$75,491	(\$1,085,948)
168 Southwestern Electric Power Co. - Generation	22,067,597	2,242,340	39,508,541	334,402	1,365,017	(2,781,656)	0	75,507	(1,006,730)
161 Southwestern Electric Power Co. - Texas - Distribution	10,324,976	1,048,722	18,485,236	116,216	636,097	(1,301,480)	0	35,328	(513,839)
111 Southwestern Electric Power Co. - Texas - Transmission	0	0	0	0	0	0	0	0	0
194 Southwestern Electric Power Co. - Transmission	3,171,273	368,219	5,677,663	33,954	193,808	(399,744)	0	10,851	(161,131)
<b>Southwestern Electric Power Co.</b>	<b>\$57,626,868</b>	<b>\$5,868,529</b>	<b>\$103,171,790</b>	<b>\$743,295</b>	<b>\$3,555,839</b>	<b>(\$7,263,959)</b>	<b>\$0</b>	<b>\$197,177</b>	<b>(\$2,767,648)</b>
230 Kingsport Power Co. - Distribution	\$2,804,301	\$309,502	\$5,020,657	\$30,191	\$171,900	(\$353,487)	\$0	\$9,595	(\$141,801)
260 Kingsport Power Co. - Transmission	278,363	36,299	498,365	0	16,695	(35,088)	0	952	(17,441)
<b>Kingsport Power Co.</b>	<b>\$3,082,664</b>	<b>\$345,801</b>	<b>\$5,519,022</b>	<b>\$30,191</b>	<b>\$188,595</b>	<b>(\$388,575)</b>	<b>\$0</b>	<b>\$10,547</b>	<b>(\$159,242)</b>
210 Wheeling Power Co. - Distribution	\$3,229,567	\$395,508	\$5,782,029	\$27,108	\$196,245	(\$407,092)	\$0	\$11,050	(\$172,689)
200 Wheeling Power Co. - Transmission	40,527	17,526	72,557	0	2,044	(5,108)	0	139	(2,925)
<b>Wheeling Power Co.</b>	<b>\$3,270,094</b>	<b>\$413,034</b>	<b>\$5,854,586</b>	<b>\$27,108</b>	<b>\$198,289</b>	<b>(\$412,200)</b>	<b>\$0</b>	<b>\$11,189</b>	<b>(\$175,614)</b>
103 American Electric Power Service Corporation	\$223,790,284	\$21,086,725	\$400,661,094	\$2,819,450	\$13,858,312	(\$28,209,124)	\$0	\$765,730	(\$10,765,632)
293 Elmwood	550,830	50,206	986,174	0	33,719	(69,433)	0	1,885	(33,829)
292 AEP River Operations LLC	3,176,266	275,115	5,686,602	0	194,890	(400,373)	0	10,868	(194,615)
<b>American Electric Power Service Corporation</b>	<b>\$227,517,380</b>	<b>\$21,412,046</b>	<b>\$407,333,870</b>	<b>\$2,819,450</b>	<b>\$14,086,921</b>	<b>(\$28,678,930)</b>	<b>\$0</b>	<b>\$778,483</b>	<b>(\$10,994,076)</b>
143 AEP Pro Serv, Inc.	\$90,293	\$6,436	\$161,655	\$0	\$5,584	(\$11,382)	\$0	\$309	(\$5,489)
189 Central Coal Company	0	0	0	0	0	0	0	0	0
<b>Miscellaneous</b>	<b>\$90,293</b>	<b>\$6,436</b>	<b>\$161,655</b>	<b>\$0</b>	<b>\$5,584</b>	<b>(\$11,382)</b>	<b>\$0</b>	<b>\$309</b>	<b>(\$5,489)</b>
270 Cook Coal Terminal	\$632,821	\$67,304	\$1,132,966	\$3,612	\$38,666	(\$79,768)	\$0	\$2,165	(\$35,325)
<b>AEP Generating Company</b>	<b>\$632,821</b>	<b>\$67,304</b>	<b>\$1,132,966</b>	<b>\$3,612</b>	<b>\$38,666</b>	<b>(\$79,768)</b>	<b>\$0</b>	<b>\$2,165</b>	<b>(\$35,325)</b>
104 Cardinal Operating Company	\$14,396,657	\$1,447,307	\$25,774,936	\$169,154	\$887,872	(\$1,814,721)	\$0	\$49,260	(\$708,435)
181 Ohio Power Co. - Generation	54,926,519	6,619,714	98,337,242	125,438	3,319,476	(6,923,575)	0	187,938	(3,290,723)
<b>AEP Generation Resources - FERC</b>	<b>\$69,323,176</b>	<b>\$8,067,021</b>	<b>\$124,112,178</b>	<b>\$294,592</b>	<b>\$4,207,348</b>	<b>(\$8,738,296)</b>	<b>\$0</b>	<b>\$237,198</b>	<b>(\$3,999,158)</b>
290 Conesville Coal Preparation Company	630,799	62,945	1,129,346	0	38,443	(79,513)	0	2,158	(38,912)
<b>AEP Generation Resources - SEC</b>	<b>\$69,953,975</b>	<b>\$8,129,966</b>	<b>\$125,241,524</b>	<b>\$294,592</b>	<b>\$4,245,791</b>	<b>(\$8,817,809)</b>	<b>\$0</b>	<b>\$239,356</b>	<b>(\$4,038,070)</b>
175 AEP Energy Partners	1,350,717	57,024	2,418,245	41,418	87,424	(170,260)	0	4,622	(36,796)
171 CSW Energy, Inc.	376,950	26,469	674,869	0	23,324	(47,515)	0	1,290	(22,901)
419 Onsite Partners	4,347	0	7,783	156	289	(548)	0	15	(88)
<b>AEP Energy Supply</b>	<b>\$71,685,989</b>	<b>\$8,213,459</b>	<b>\$128,342,421</b>	<b>\$336,166</b>	<b>\$4,356,828</b>	<b>(\$9,036,132)</b>	<b>\$0</b>	<b>\$245,283</b>	<b>(\$4,097,855)</b>
245 Dolet Hills	\$5,385,269	\$390,440	\$9,641,472	\$188,472	\$344,907	(\$678,822)	\$430,570	\$18,426	\$303,553
<b>Dolet Hills</b>	<b>\$5,385,269</b>	<b>\$390,440</b>	<b>\$9,641,472</b>	<b>\$188,472</b>	<b>\$344,907</b>	<b>(\$678,822)</b>	<b>\$430,570</b>	<b>\$18,426</b>	<b>\$303,553</b>
<b>Total</b>	<b>\$846,512,385</b>	<b>\$89,086,795</b>	<b>\$1,515,546,488</b>	<b>\$8,865,739</b>	<b>\$52,011,205</b>	<b>(\$106,704,227)</b>	<b>\$430,570</b>	<b>\$2,896,451</b>	<b>(\$42,500,262)</b>