

American Electric Power
Non-UMWA Postretirement Health Care Plan
Actuarial Valuation Report
Postretirement Welfare Cost for Fiscal Year Ending
December 31, 2018 under U.S. GAAP

Employer Contributions for Plan Year Beginning
January 1, 2018

May 2018

Willis Towers Watson 

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

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Purpose and actuarial statement

Purposes of valuation

American Electric Power retained Towers Watson Delaware Inc. (“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, 2018, and American Electric Power’s postretirement welfare cost for fiscal year ending December 31, 2018, 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 2018 plan year.
- (4) The estimated maximum tax-deductible contribution for the tax year in which the 2018 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 that 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 2018. 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.

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 Plan") 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.

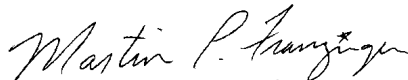
Limitations on use

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 2018

Section 1: Summary of key results

Benefit cost, assets & obligations

All monetary amounts shown in US Dollars

Fiscal Year Beginning		January 1, 2018	January 1, 2017
Benefit Cost/ (Income)	Net Periodic Postretirement Benefit Cost/(Income)	(104,871,882)	(65,457,797)
Measurement Date		January 1, 2018	January 1, 2017
Plan Assets	Fair Value of Assets (FVA)	1,708,647,946	1,524,265,466
Benefit Obligations	Accumulated Postretirement Benefit Obligation (APBO)	1,251,302,431	1,407,167,860
Funded Status	Funded Status	457,345,515	117,097,606
Accumulated Other Comprehensive (Income)/Loss	Net Transition Obligation/(Asset)	0	0
	Net Prior Service Cost/(Credit)	(411,931,508)	(480,557,744)
	Net Loss/(Gain)	287,986,950	631,850,248
	Total Accumulated Other Comprehensive (Income)/Loss	(123,944,558)	151,292,504
Assumptions¹	Discount Rate	3.60%	4.10%
	Expected Long-term Return on Plan Assets	6.00%	6.75%
	Rate of Compensation/Salary Increase	Rates vary by age from 3.5% to 12.0%	Rates vary by age from 3.5% to 12.0%
	Current Health Care Cost Trend Rate	6.50%	6.75%
	Ultimate Health Care Cost Trend Rate	5.00%	5.00%
	Year of Ultimate Trend Rate	2024	2024
Participant Data	Census Date	January 1, 2018	January 1, 2017
Plan reporting (ASC 965) for Plan Year Beginning		January 1, 2018	January 1, 2017
	Present value of accumulated benefits	1,251,302,431	1,407,496,076
	Market value of assets	1,708,647,946	1,524,265,466
	Plan reporting discount rate	3.60%	4.10%
Employer Contributions (net of Medicare subsidy)		Plan Year 2018	Plan Year 2017
Cash Flow	Funding Policy contributions	0	0
	Maximum Tax Deductible contributions	61,303,851 (est)	86,142,744
	Actual contributions	N/A	N/A
	Expected benefit payments and expenses, net of participant contributions	88,345,027	100,168,816

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.

¹ Rates are expressed on an annual basis where applicable.

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

Postretirement welfare cost and funded position

The cost of the postretirement welfare plan is determined in accordance with generally accepted accounting principles in the U.S. ("U.S. GAAP"). The fiscal 2018 postretirement welfare benefit cost/(income) for the plan is \$(104,871,882). 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, 2018 was \$457,345,515 based on the fair value of plan assets of \$1,708,647,946 and the APBO of \$1,251,302,431.

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, 2017 was derived from a roll forward of the January 1, 2017 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, 2018 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) decreased from \$(65,457,797) in fiscal 2017 to \$(104,871,882) in fiscal 2018 and the funded position increased from \$117,097,606 on January 1, 2017 to \$457,345,515 on January 1, 2018, as set forth below:

All monetary amounts shown in millions of US Dollars

(\$ in millions)	Postretirement Welfare Cost
Prior year	(65.5)
Change due to:	
<ul style="list-style-type: none"> ■ Expected based on prior valuation and contributions during prior year 	(3.8)
<ul style="list-style-type: none"> ■ Unexpected noninvestment experience 	0.7
<ul style="list-style-type: none"> ■ Unexpected investment experience 	(26.7)
<ul style="list-style-type: none"> ■ Assumption changes 	15.5
<ul style="list-style-type: none"> ■ Medicare advantage arrangement 	(25.1)
Current year	(104.9)

Significant reasons for these changes include the following:

- Per capita claims costs were updated which did not significantly affect the postretirement welfare cost.

All monetary amounts shown in US Dollars

	2018	2017
Medical (Overall Average)		
Under age 65 ¹		
■ HSA Basic	8,685	9,056
■ HSA Plus	9,575	10,007
■ HRA	10,581	11,098
Age 65 and older (before Part D offsets)		
■ Medicare Select/COB	3,936	4,811
■ Medicare Standard/MOB	2,790	3,346
■ CSP	2,149	2,118
Medicare Part D offsets		
■ Medicare Advantage/ MOB/COB (EGWP)	(861)	(831)
■ CSP (RDS)	(244)	(241)

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 50 basis points since the prior year which increased the postretirement welfare cost.
- Actual asset returns during 2017 were higher than the assumed rate of 6.75% which decreased the postretirement welfare cost.
- The expected return on assets assumption was reduced 75 basis points to 6.00% which increased the postretirement welfare cost.
- Demographic changes such as: fewer participants electing medical coverage than expected; more terminations than expected; higher persistency than expected. These offsetting gains/losses resulted in a net increase in postretirement welfare benefit cost.
- The mortality improvement projection was updated to the MP-2017 scale, adjusted to reflect 75% of the long-term improvement rates. This did not significantly affect postretirement welfare benefit cost.
- Child costs are now explicitly valued which increases the postretirement welfare cost.

¹ Pre-65 per capita claims costs do not include the 5% adjustment for potential dependent children covered under the plan.

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 2016 retiree claims experience and the adoption of Medicare Advantage plans for most post-65 retirees. An explicit child cost load was also added.
- Discount rate was changed from 4.10% to 3.60%.
- The expected return on assets assumption was reduced 75 basis points to 6.00%
- The mortality improvement projection was updated to the MP-2017 scale, adjusted to reflect 75% of the long-term improvement rates.
- In conjunction with the Medicare Advantage change, the participation assumption was changed to 85% in 2018 and 2019, reduced by 5% per year to 75% in 2021 and beyond.

Changes in Methods

None.

Changes in Benefits Valued

- Consistent with disclosure, this valuation reflects the move to Medicare Advantage coverage for the vast majority of the post-65 retirees and beneficiaries. For accounting purposes, this change is reflected as an actuarial gain.

Section 2: Actuarial exhibits

2.1 Balance sheet asset/(liability)

All monetary amounts shown in US Dollars

Measurement Date	January 1, 2018	January 1, 2017
A Development of Balance Sheet Asset/(Liability)¹		
1 Accumulated postretirement benefit obligation (APBO)	1,251,302,431	1,407,167,860
2 Fair value of assets (FVA)	1,708,647,946	1,524,265,466
3 Net balance sheet asset/(liability)	457,345,515	117,097,606
B Current and Noncurrent Allocation		
1 Noncurrent assets	457,345,515	117,097,606
2 Current liabilities	0	0
3 Noncurrent liabilities	0	0
4 Net balance sheet asset/(liability)	457,345,515	117,097,606
C Accumulated Other Comprehensive (Income)/Loss		
1 Net transition obligation/(asset)	0	0
2 Net prior service cost/(credit)	(411,931,508)	(480,557,744)
3 Net loss/(gain)	287,986,950	631,850,248
4 Accumulated other comprehensive (income)/loss ²	(123,944,558)	151,292,504
D Assumptions and Dates		
1 Discount rate	3.60%	4.10%
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	6.50%	6.75%
4 Ultimate health care cost trend rate	5.00%	5.00%
5 Year of ultimate trend rate	2024	2024
6 Census date	January 1, 2018	January 1, 2017

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

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

2.2 Summary and comparison of postretirement benefit cost and cash flows

All monetary amounts shown in US Dollars

Fiscal Year Ending	December 31, 2018	December 31, 2017
A Total Postretirement Benefit Cost		
1 Employer service cost	10,633,477	10,568,485
2 Interest cost	43,853,542	56,094,357
3 Expected return on assets	(99,907,131)	(99,562,423)
4 Subtotal	(45,420,112)	(32,899,581)
5 Net prior service cost/(credit) amortization	(68,626,236)	(68,626,236)
6 Net loss/(gain) amortization	9,174,466	36,068,020
7 Transition obligation/(asset) amortization	0	0
8 Amortization subtotal	(59,451,770)	(32,558,216)
9 Net periodic postretirement benefit cost/(income)	(104,871,882)	(65,457,797)
B Assumptions¹		
1 Discount rate	3.60%	4.10%
2 Long-term rate of return on assets	6.00%	6.75%
3 Rate of compensation/salary increase	Rates vary by age from 3.5% to 12.0%	Rates vary by age from 3.5% to 12.0%
4 Current health care cost trend rate	6.50%	6.75%
5 Ultimate health care cost trend rate	5.00%	5.00%
6 Year ultimate trend rate is expected	2024	2024
C Census Date	January 1, 2018	January 1, 2017
D Assets at Beginning of Year		
1 Fair market value	1,708,647,946	1,524,265,466
E Cash Flow		
	Expected	Actual
1 Employer contributions	0	0
2 Plan participants' contributions	35,605,849	39,532,580
3 Benefits paid from plan assets	123,991,712	124,563,975
4 Expected Medicare retiree drug subsidy on current year benefit payments	(40,836)	(446,945)

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

2.3 Detailed results for postretirement welfare cost and funded position

All monetary amounts shown in US Dollars

Detailed results	January 1, 2018	January 1, 2017
A Service Cost		
1 Medical	7,950,981	7,997,425
2 Life insurance	2,682,496	2,571,060
3 Dental	0	0
4 Total	10,633,477	10,568,485
B Accumulated Postretirement Benefit Obligation [APBO]		
1 Medical:		
a Participants currently receiving benefits	611,768,390	794,608,763
b Fully eligible active participants	63,283,833	55,110,840
c Other participants	169,017,768	173,101,707
d Total	844,069,991	1,022,821,310
2 Life insurance:		
a Participants currently receiving benefits	310,400,515	291,999,343
b Fully eligible active participants	26,108,505	21,489,028
c Other participants	57,853,579	55,838,444
d Total	394,362,599	369,326,815
3 Dental:		
a Participants currently receiving benefits	12,660,681	14,821,187
b Fully eligible active participants	209,160	198,548
c Other participants	0	0
d Total	12,869,841	15,019,735
4 All Benefits:		
a Participants currently receiving benefits	934,829,586	1,101,429,293
b Fully eligible active participants	89,601,498	76,798,416
c Other participants	226,871,347	228,940,151
d Total	1,251,302,431	1,407,167,860
C Assets		
1 Fair value [FV]	1,708,647,946	1,524,265,466
D Funded Position		
1 Overfunded (underfunded) APBO	457,345,515	117,097,606
2 APBO funded percentage	136.5%	108.3%

E Amounts in Accumulated Other Comprehensive Income

1	Prior service cost (credit)	(411,931,508)	(480,557,744)
2	Net actuarial loss (gain)	287,986,950	631,850,248
3	Transition obligation (asset)	0	0
4	Total	(123,944,558)	151,292,504

F Effect of Change in Health Care Cost Trend Rate

1	One-percentage-point increase:		
a	Sum of service cost and interest cost	717,319	1,602,247
b	APBO	31,493,641	50,169,731
2	One-percentage-point decrease:		
a	Sum of service cost and interest cost	(618,471)	(1,367,834)
b	APBO	(28,945,831)	(44,255,691)

2.4 ASC 965 (plan reporting) information

All monetary amounts shown in US Dollars

Summary of Present Value of Benefits		January 1, 2018	January 1, 2017
A Medical (ignoring Retiree Drug Subsidy)			
1	Current retirees	612,031,189	794,936,979
2	Active participants fully eligible for benefits	63,283,833	55,110,840
3	Other active participants	169,017,768	173,101,707
4	Total	844,332,790	1,023,149,526
B Life Insurance			
1	Current retirees	310,400,515	291,999,343
2	Active participants fully eligible for benefits	26,108,505	21,489,028
3	Other active participants	57,853,579	55,838,444
4	Total	394,362,599	369,326,815
C Dental			
1	Current retirees	12,660,681	14,821,187
2	Active participants fully eligible for benefits	209,160	198,548
3	Other active participants	0	0
4	Total	12,869,841	15,019,735
D Total (ignoring Retiree Drug Subsidy)			
1	Current retirees	935,092,385	1,101,757,509
2	Active participants fully eligible for benefits	89,601,498	76,798,416
3	Other active participants	226,871,347	228,940,151
4	Total	1,251,565,230	1,407,496,076

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 4.10% 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		Plan Year 2017	Plan Year 2016
A Medical (ignoring Retiree Drug Subsidy)			
1	Benefit obligation, beginning of year	1,023,149,526	1,004,230,487
2	Service cost	7,997,425	6,850,199
3	Interest cost	40,829,565	41,924,235
4	Participant contributions	32,801,208	31,239,526
5	Actuarial (gain)/loss	(156,319,513)	43,109,506
6	Plan amendments	0	0
7	Gross benefits paid	(104,125,421)	(104,204,427)
8	Benefit obligation, end of year	844,332,790	1,023,149,526
B Life Insurance			
1	Benefit obligation, beginning of year	369,326,815	355,037,096
2	Service cost	2,571,060	2,468,050
3	Interest cost	14,991,995	15,069,239
4	Participant contributions	1,122,184	1,424,766
5	Actuarial (gain)/loss	20,078,280	11,018,041
6	Plan amendments	0	0
7	Gross benefits paid	(13,727,735)	(15,690,377)
8	Benefit obligation, end of year	394,362,599	369,326,815
C Dental			
1	Benefit obligation, beginning of year	15,019,735	14,846,418
2	Service cost	0	0
3	Interest cost	593,453	618,680
4	Participant contributions	5,609,188	5,178,844
5	Actuarial (gain)/loss	(1,641,716)	481,421
6	Plan amendments	0	0
7	Gross benefits paid	(6,710,819)	(6,105,628)
8	Benefit obligation, end of year	12,869,841	15,019,735
D Total (ignoring Retiree Drug Subsidy)			
1	Benefit obligation, beginning of year	1,407,496,076	1,374,114,001
2	Service cost	10,568,485	9,318,249
3	Interest cost	56,415,013	57,612,154
4	Participant contributions	39,532,580	37,843,136
5	Actuarial (gain)/loss	(137,882,949)	54,608,968
6	Plan amendments	0	0
7	Gross benefits paid	(124,563,975)	(126,000,432)
8	Benefit obligation, end of year	1,251,565,230	1,407,496,076

2.5 Basic results for employer contributions - VEBAs

All monetary amounts shown in US Dollars

All Postretirement VEBAs	Estimated December 31, 2018	Actual December 31, 2017
A Qualified Asset Account Limits [QAAL]¹	416,000,000	444,623,599
B Assets		
1 Market value	1,280,000,000	1,236,115,597
2 Unrecognized investment losses (gains)	0	0
3 Actuarial value [AV]	1,280,000,000	1,236,115,597
C Funded Position		
1 Unfunded account limits [QAAL – FV]	(864,000,000)	(791,491,998)
D Employer Contributions		
1 Maximum deductible available ²	56,000,000	81,919,091
2 Qualified additions		
a Prior years' carryover	0	0
b Current year additions	0	0
c Total deductions available [a + b]	0	0
3 Other non-deductible current year additions	0	0
4 Total additions [2.c + 3]	0	0
a Life insurance VEBA	0	0
b Union medical and dental VEBAs	0	0
c Non-union medical and dental VEBAs	0	0

¹ Includes the present value of projected benefits for the union retiree medical VEBA.

² 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	2017	2016
A Qualified Asset Account Limit (QAAL)		
1 December 31 actuarial accrued liability	205,470,636	243,033,191
2 Unrecognized liability	0	0
3 QAAL	205,470,636	243,033,191
B Assets		
1 Market value as of December 31	123,551,545	108,936,647
2 Unrecognized investment losses (gains)	0	0
3 Actuarial value [AV]	123,551,545	108,936,647
C Funded position		
1 Unfunded account limit [QAAL - AV]	81,919,091	134,096,544
2 Contributions received in trust, but not yet deducted		
Through 2010	0	0
2011	0	0
2012	0	0
2013	0	0
2014	0	0
2015	0	0
2016	0	0
2017	0	0
Total	0	0
D Employer deductions for contributions to VEBAs		
1 Maximum deduction available ¹ [C.1 + Total of C.2]	81,919,091	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

¹ Includes amounts not contributed.

All monetary amounts shown in US Dollars

Union Medical and Dental		2017	2016
A Qualified Asset Account Limit (QAAL)			
1	December 31 present value of projected benefits	165,029,869	193,327,720
2	Unrecognized liability	0	0
3	QAAL	165,029,869	193,327,720
B Assets			
1	Market value as of December 31	503,539,811	444,403,072
2	Unrecognized investment losses (gains)	0	0
3	Actuarial value [AV]	503,539,811	444,403,072
C Funded position			
1	Unfunded account limit [QAAL - AV]	(338,509,942)	(251,075,352)
2	Contributions received in trust, but not yet deducted		
	Through 2010	0	0
	2011	0	0
	2012	0	0
	2013	0	0
	2014	0	0
	2015	0	0
	2016	0	0
	2017	0	0
	Total	0	0
D Employer deductions for contributions to VEBAs			
1	Maximum deduction available ¹ [greater of C.1+C.2 and 0]	0	0
2	Qualified additions		
	a Prior years' carryover	0	0
	b Current year additions	0	0
	c Total deductions available [a + b]	0	0
3	Other non-deductible current year additions	0	0
4	Total additions [2.c + 3]	0	0

¹ Includes amounts not contributed.

All monetary amounts shown in US Dollars

Non-Union Retiree Medical and Dental		2017	2016
A Qualified Asset Account Limit (QAAL)			
1	December 31 actuarial accrued liability	74,123,094	190,692,055
2	Unrecognized liability	0	0
3	QAAL	74,123,094	190,692,055
B Assets			
1	Market value as of December 31	609,024,241	579,696,246
2	Unrecognized investment losses (gains)	0	0
3	Actuarial value [AV]	609,024,241	579,696,246
C Funded position			
1	Unfunded account limit [QAAL - AV]	(534,901,147)	(389,004,191)
2	Contributions received in trust, but not yet deducted		
	Through 2010	178,908,056	178,908,056
	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	0
	2017	0	0
	Total	285,901,694	285,901,694
D Employer deductions for contributions to VEBAs			
1	Maximum deduction available ¹ [greater of C.1+C.2 and 0]	0	0
2	Qualified additions		
	a Prior years' carryover	0	0
	b Current year additions	0	0
	c Total deductions available [a + b]	0	0
3	Other non-deductible current year additions	0	0
4	Total additions [2.c + 3]	0	0

¹ Includes amounts not contributed.

2.7 Cumulative nondeductible contributions

All monetary amounts shown in US Dollars

Non-Union Retiree Medical and Dental VEBAs

	Contributions Made by December 31, 2017, but Not Deducted as of December 31, 2016	Deductible in 2017	Remaining Nondeductible Contributions as of December 31, 2017
Through 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
2017	0	0	0
Total	\$285,901,694	\$0	\$285,901,694

Retiree Life Insurance VEBAs

	Contributions Made by December 31, 2017, but Not Deducted as of December 31, 2016	Deductible in 2017	Remaining Nondeductible Contributions as of December 31, 2017
Through 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
2017	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, 2018**

A Development of Maximum Deductible Contribution

1	Present value of projected benefits	499,179,963
2	Fair value of assets	472,532,349
3	Unfunded surplus [1 - 2]	26,647,614
4	Average present value of future service	9
5	Preliminary maximum deductible contribution	
a	10% of unfunded surplus [10% x A.3]	2,664,761
b	Aggregate normal cost [A.3 / A.4]	2,960,398
c	Greater of A.5.a, A.5.b and 0	2,960,398
6	Preliminary maximum 2017 contribution [1.0575 x A.5.c]	3,130,621
7	Subordination test (development shown below)	112,255,542
8	Maximum deductible contribution ignoring expenses [lesser of A.6 and A.7]	3,130,621
9	Total trust expenses paid from 401(h) account during 2017	1,865,008
10	Maximum deductible contribution including expenses [A.8 + A.9]	4,995,629

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
2017	N/A	N/A	93,590,761
Cumulative pension contributions not for past service	149,356,355	151,652,682	915,097,920
	x 1/3	x 1/3	x 1/3
	49,785,452	50,550,894	305,032,640
Cumulative 401 (h) contributions before plan year 2018	49,785,452	50,550,894	192,777,098
Subordination limit	0	0	112,255,542

* 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, 2018	January 1, 2017
A Medical and Dental		
1 Gross disbursements	105,164,950	120,622,418
2 Participant contributions	(34,357,139)	(37,412,351)
3 Net disbursements	70,807,811	83,210,067
B Life Insurance		
1 Gross disbursements	18,826,762	18,341,789
2 Participant contributions	(1,248,710)	(1,336,152)
3 Net disbursements	17,578,052	17,005,637
C Gross without RDS		
1 Gross disbursements	123,991,712	138,964,207
2 Participant contributions	(35,605,849)	(38,748,503)
3 Net disbursements	88,385,863	100,215,704
D RDS*		
1 Gross disbursements	(40,836)	(46,888)
2 Participant contributions	0	0
3 Net disbursements	(40,836)	(46,888)
E Net with RDS		
1 Gross disbursements	123,950,876	138,917,319
2 Participant contributions	(35,605,849)	(38,748,503)
3 Net disbursements	88,345,027	100,168,816

* 2017-2018 RDS payments expected to be received in 2019-2020.

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Section 3: Data exhibits

3.1 Plan participant data

All monetary amounts shown in US Dollars

Census Date	January 1, 2018	January 1, 2017
A Participating Employees		
1 Number		
a Fully eligible	1,959	1,778
b Other	11,582	12,947
c Total participating employees	13,541	14,725
2 Average age (years)	50.07	49.33
3 Average credited service (years)	20.83	20.11
4 Average future working life (years)		
a to full retirement age	12.766	13.292
b to full eligibility age	11.584	11.830
B Retirees and Surviving Spouses		
1 Retirees and Surviving Spouses		
a Number under 65	3,183	3,281
b Number 65 and older	14,146	13,999
c Total ¹	17,329	17,280
d Average age (years)	73.7	73.5
e. Age Distribution at January 1, 2018		
	Age	Number
	Under 55	131
	55-59	726
	60-64	2,326
	65-69	3,551
	70-74	3,672
	75-79	2,482
	80-84	1,939
	85 and over	2,502

¹ Includes 356 disabled participants in 2018 and 362 disabled participants in 2017. These participants were not included in the calculation of the other data statistics in this section.

Census Date	January 1, 2018	January 1, 2017
C Dependents		
1 Number	8,207	8,293
2 Average Age	69.26	69.07
3 Age Distribution at January 1, 2018		
	Age	Number
	Under 55	265
	55-59	703
	60-64	1,619
	65-69	2,028
	70-74	1,674
	75-79	984
	80-84	535
	85 and over	399

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	19	2	0	0	0	0	0	0	21
25-29	153	203	10	0	0	0	0	0	366
30-34	168	492	357	9	0	0	0	0	1,026
35-39	130	455	603	199	4	0	0	0	1,391
40-44	87	354	550	386	100	1	0	0	1,478
45-49	85	274	427	356	265	191	9	0	1,607
50-54	49	198	307	339	259	534	464	55	2,205
55-59	39	137	246	203	202	409	829	976	3,041
60-64	30	80	107	133	101	207	330	1,006	1,994
65-69	13	23	33	24	23	30	43	169	358
70 & over	1	5	9	12	2	7	3	15	54
Total	774	2,223	2,649	1,661	956	1,379	1,678	2,221	13,541
Average:	Age	50.1	Number of Participants:		Fully eligible	1,959	Males	11,102	
	Service	20.8			Other	11,582	Females	2,439	

Census data as of January 1, 2018

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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, 2018

Economic Assumptions

	Postretirement Welfare Cost	Plan Reporting	Employer Contributions
Discount rate ¹	3.60%	3.60%	N/A
Rates of return on assets, pre-tax: ¹			
401(h) accounts	N/A	N/A	5.75%
Life insurance	N/A	N/A	8.25%
Union medical/dental	N/A	N/A	6.25%
Non-union medical/dental	N/A	N/A	5.36%
Aggregate	6.00%	N/A	N/A
Annual rates of compensation increase ¹			
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		4.85%	
Medical cost trend rate ²	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 ²	2018+	3.00%	

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

² 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 2018 and 2019 with the rate decreasing by 5% annually to an ultimate rate of 75% in 2021.
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
Percentage of retiree with spousal coverage	Based on valuation census data.	72.6% for males, 52.6% for females.
Spouse age	Based on valuation census data.	Wife three years younger than husband.

Demographic Assumptions

Mortality	<p>Base mortality rates are derived from the RP-2014 mortality table with improvements factored to 2006 and no collar adjustments.</p> <p>Mortality improvements are projected forward on a generational basis using an adjusted version of Scale MP-2017. The adjustment reflects 75% of the long-term improvement rates.</p>
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Disabled mortality
(through age 65)

Rates vary by age and sex.

Representative rates:

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

Disability

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

Representative rates:

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%

2018 Per Capita Claims Costs

Medical

Prior to age 65 ¹	Age	HSA Basic	HSA Plus	HRA
	< 29	3,128	3,449	3,811
	30 – 34	3,827	4,219	4,663
	35 – 39	4,047	4,462	4,931
	40 – 44	4,426	4,880	5,393
	45 – 49	5,107	5,631	6,223
	50 – 54	6,271	6,914	7,641
	55 – 59	7,530	8,302	9,174
	60 – 64	9,318	10,273	11,353
	Average	8,685	9,575	10,581

Age 65 and after	Age	Medicare Select	Medicare Standard	CSP
	65 – 69	3,541	2,629	1,798
	70 – 74	3,915	2,884	1,991
	75 – 79	4,175	3,029	2,143
	80 – 84	4,244	3,043	2,208
	85 – 89	4,119	2,903	2,204
	90 – 94	3,711	2,568	2,064
	≥ 95	3,203	2,151	1,932
	Average	3,936	2,790	2,149

Medicare Part D - RDS	Age	Medicare Advantage	CSP
	65 – 69	N/A	(238)
	70 – 74	N/A	(259)
	75 – 79	N/A	(267)
	80 – 84	N/A	(265)
	85 – 89	N/A	(247)
	90 – 94	N/A	(213)
	≥ 95	N/A	(172)
	Average	N/A	(244)

Medicare Part D - Employer Group Waiver Plan (EGWP) for Medicare Advantage plans	Age	CMS Direct Payments & Catastrophic Reinsurance	Manufacturer's Coverage Gap Discount
	65 – 69	(376)	(441)
	70 – 74	(409)	(479)
	75 – 79	(422)	(495)
	80 – 84	(418)	(490)
	85 – 89	(390)	(457)
	90 – 94	(337)	(395)
	≥ 95	(271)	(317)
	Average	(397)	(465)

¹ Pre-65 per capita claims costs do not include the 5% adjustment for potential dependent children covered under the plan.

Dental	\$357
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, 2018
Measurement date	January 1, 2018
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 VEBAs.
Benefits Not Valued	All benefits described in the Plan Provisions section of this report were valued. Life insurance benefits in excess of \$50,000 and health care benefits for key employees were not included in determining the maximum deductible contribution. Willis Towers Watson has reviewed the plan provisions with AEP and based on that review is not aware of any significant benefits required to be valued that were not included.
Change in Assumptions and Methods Since Prior Valuation	<ul style="list-style-type: none"> ■ The discount rate for APBO was changed from 4.10% to 3.60%. ■ Per capita claims costs were updated to reflect 2016 claims experience and the adoption of Medicare Advantage plans for most post-65 retirees. An explicit child cost load was added. ■ The expected return on assets assumption was reduced 75 basis points to 6.00% ■ The mortality improvement projection was updated to the MP-2017 scale, adjusted to reflect 75% of the long-term improvement rates. ■ In conjunction with the Medicare Advantage change, the participation assumption was changed to 85% in 2018 and 2019, reduced by 5% per year to 75% in 2021 and beyond.

Data Sources

American Electric Power (AEP), through Mercer, its third party administrator, furnished active and inactive participant data as of January 1, 2018. AEP also provided the accrued postretirement benefit costs as of December 31, 2017. Health plan vendors furnished the claims cost data. AEP supplied 2017 EGWP payments and prescription drug 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 were adjusted to reflect any significant events that occurred between the date the data were 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	<p>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.</p> <p>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.</p> <p>For the medical VEBA funding limit of the non-bargained group, no future increases in medical costs have been assumed, in accordance with U.S. tax law.</p>
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	<p>Aetna, Anthem, ESI and Magellan supplied data on retiree medical claims incurred in 2016 and paid through March 2017. AEP reported prescription rebates they received for 2016. 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 2018. 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.</p>

Post-65 retiree medical rates 2018 monthly claim rates were calculated separately for MOB, COB and CSP Medicare-eligible plans by dividing 2016 incurred claims (Rx only, except for CSP) paid through March 2017 by covered lives and trending forward two years to 2018. Prescription drug claim rates were then multiplied by pricing change factors representing the effect of any pricing and other program changes for 2017 and 2018. Next, 2018 premium rates for new Medicare Advantage plans were added. 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 quinquennial age-banded claims cost models.

Dental rates Aetna supplied data on dental claims incurred in 2016 and paid through March 2017. Combined claims experience for all active and retired employees was analyzed to derive the 2016 dental claim rates. The single coverage rate was trended to 2018 and administrative costs were added to derive the per capita claims cost assumptions.

Medicare Part D offsets

■ RDS

We calibrated our modelling tool to reflect the 2018 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 many large companies, reflecting \$2.4 million Medicare-eligible members' experience from 2014.

After the plan-specific benefit provisions have been calibrated to current costs, the Modeler trends costs forward to 2018. 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 2018 minus the greater of \$695.16 per year (the national average Part D premium) and 25.5% of the gross value of Part D to the projected 2018 value of AEP coverage minus the average projected 2018 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 2018, using the continuance table calibrated to AEP's CSP plan costs. This produced a 2018 per person employer subsidy of \$244 for CSP, which was then converted to rates that varied by participant age band using Willis Towers Watson's prescription drug morbidity factors.

■ EGWP

Estimated plan cost offsets associated with the EGWP arrangement were developed using actual 2017 payments 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 2017 to 2018 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

2016 and actual coverage gap discounts earned for 2016. These amounts were trended to 2018, then converted to rates varying by quinquennial age band using Willis Towers Watson's standard prescription drug morbidity factors.

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"> ■ Participants/ Spouses 	The assumed coverage rates for participants and spouses reflect historical experience as well as anticipated future reductions in rates due to expected rates of increase in participant contributions and availability of coverage through public exchanges.
<ul style="list-style-type: none"> ■ Covered dependents 	The assumed dependent coverage is based on the dependent coverage observed among recent retirees and general population statistics on the marital status of individuals of retirement age.
<ul style="list-style-type: none"> ■ Covered Spouse age 	The assumed age difference for spouses is based on the age difference observed among recent retirees and general population statistics of the age difference for married individuals of retirement age.

Source of Prescribed Methods

Funding methods	The methods used for determining maximum deductible contributions to the 401(h) account and VEBA are chosen from acceptable methods prescribed by law.
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Appendix B: Summary of substantive plan provisions

Health Care Benefits

Eligibility	Participants are eligible upon retirement after age 55 with ten years of service or upon attaining age 55 with ten years of service after becoming permanently disabled. If involuntary termination, then eligible after age 50 with ten years of service. Employees hired on or after January 1, 2014 are not eligible to participate in the plan.
Surviving spouse	After the death of a retiree or active employee eligible to retire, surviving spouses are eligible until death or remarriage. Surviving children are also eligible, subject to the limiting age provision outlined above.
Dependent	Eligible dependents are spouse, unmarried children under age 19 (age 25 if a full-time student) and unmarried disabled children of any age.

Benefits – Post-65

The AEP Post-65 Medical Plan provides broad medical coverage through two Medicare Advantage plans with \$2,000 annual out-of-pocket maximums. Key differences between the two options offered to retirees are:

	<i>Medicare Select</i>	<i>Medicare Standard</i>
Deductible	\$0	\$200
Coinsurance	5%	20%
In-patient copay	\$250 per stay	\$200 per day (1-5)

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.

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, a 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

Consistent with disclosure, this valuation reflects the move to Medicare Advantage coverage for the vast majority of the post-65 retirees and beneficiaries. For accounting purposes, this change is reflected as an actuarial gain.

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 9.5% 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	90.5% of retiree medical benefits incurred after 2018 for non-union retirees.

Appendix C: Results by business unit

Summary of key assumptions for Appendix C of 2018 NUMWA Postretirement Health Care Plan valuation report:

	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Discount Rate	3.60%	3.68%	3.73%	3.76%	3.79%	3.81%	3.83%	3.85%	3.87%	3.90%	3.90%
Expected Return on Assets	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%
Actual Return on Assets	5.50%	5.50%	5.75%	5.75%	5.75%	5.75%	5.75%	5.75%	5.75%	6.00%	6.00%
Initial Medical Trend	6.50%	6.25%	6.00%	5.75%	5.50%	5.25%	5.00%	5.00%	5.00%	5.00%	5.00%

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

Mortality projection scale MP-2017 adjusted to reflect 75% of the long-term improvement rates

Valuation and data January 1, 2018

Per capita claims cost 2018 cost models based on actual claims experience incurred through December 31, 2016

Non-UMWA PRW Plan participation assumption: 85% of future retirees will elect coverage in 2018 and 2019, with rate decreasing by 5% annually to ultimate rate of 75% in 2021.

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 2018 VALUATION**

Location	Nonretired Participants		Retired and Disabled Participants				
	Active	Total	Retiree	Dependent Spouse	Surviving Spouse	Disabled	Total
140 Appalachian Power Co. - Distribution	854	854	1,038	658	359	52	2,107
215 Appalachian Power Co. - Generation	641	641	964	644	228	30	1,866
150 Appalachian Power Co. - Transmission	4	4	136	103	13	5	257
Appalachian Power Co. - FERC	1,499	1,499	2,138	1,405	600	87	4,230
225 Cedar Coal Co	0	0	5	2	12	0	19
Appalachian Power Co. - SEC	1,499	1,499	2,143	1,407	612	87	4,249
211 AEP Texas Central Company - Distribution	778	778	812	478	285	19	1,594
147 AEP Texas Central Company - Generation	0	0	0	0	0	0	0
169 AEP Texas Central Company - Transmission	120	120	74	42	32	1	149
AEP Texas Central Co.	898	898	886	520	317	20	1,743
119 AEP Texas North Company - Distribution	212	212	235	134	64	9	442
166 AEP Texas North Company - Generation	0	0	94	49	30	0	173
192 AEP Texas North Company - Transmission	55	55	33	17	13	0	63
AEP Texas North Co.	267	267	362	200	107	9	678
AEP Texas	1,165	1,165	1,248	720	424	29	2,421
170 Indiana Michigan Power Co. - Distribution	464	464	606	321	228	9	1,164
132 Indiana Michigan Power Co. - Generation	197	197	328	217	82	7	634
190 Indiana Michigan Power Co. - Nuclear	918	918	465	282	77	6	830
120 Indiana Michigan Power Co. - Transmission	96	96	125	85	20	2	232
280 Ind Mich River Transp Lakin	187	187	123	51	36	13	223
Indiana Michigan Power Co. - SEC	1,862	1,862	1,647	956	443	37	3,083
110 Kentucky Power Co. - Distribution	205	205	182	98	46	11	337
117 Kentucky Power Co. - Generation	35	35	143	100	30	13	286
180 Kentucky Power Co. - Transmission	1	1	16	11	2	0	29
600 Kentucky Power Co. - Kammer Actives	0	0	0	0	0	0	0
701 Kentucky Power Co. - Mitchell Actives	215	215	0	0	0	0	0
702 Kentucky Power Co. - Mitchell Inactives	0	0	131	98	21	0	250
Kentucky Power Co.	456	456	472	307	99	24	902
250 Ohio Power Co. - Distribution	1,263	1,263	1,560	910	454	33	2,957
160 Ohio Power Co. - Transmission	6	6	196	131	60	4	391
Ohio Power Co.	1,269	1,269	1,756	1,041	514	37	3,348
167 Public Service Co. of Oklahoma - Distribution	528	528	511	309	157	13	990
198 Public Service Co. of Oklahoma - Generation	310	310	204	125	58	6	393
114 Public Service Co. of Oklahoma - Transmission	71	71	55	37	18	0	110
Public Service Co. of Oklahoma	909	909	770	471	233	19	1,493
159 Southwestern Electric Power Co. - Distribution	432	432	318	187	81	11	597
168 Southwestern Electric Power Co. - Generation	517	517	278	178	85	10	551
161 Southwestern Electric Power Co. - Texas - Distribution	186	186	166	107	42	7	322
111 Southwestern Electric Power Co. - Texas - Transmission	0	0	0	0	0	0	0
194 Southwestern Electric Power Co. - Transmission	67	67	52	34	16	0	102
Southwestern Electric Power Co.	1,202	1,202	814	506	224	28	1,572
230 Kingsport Power Co. - Distribution	46	46	46	26	12	2	86
260 Kingsport Power Co. - Transmission	0	0	9	4	1	0	14
Kingsport Power Co.	46	46	55	30	13	2	100
210 Wheeling Power Co. - Distribution	42	42	59	33	25	0	117
200 Wheeling Power Co. - Transmission	0	0	3	2	6	0	11
Wheeling Power Co.	42	42	62	35	31	0	128
103 American Electric Power Service Corporation	4,367	4,367	3,076	1,756	331	67	5,230
293 Elmwood	0	0	37	3	2	0	42
292 AEP River Operations LLC	0	0	161	43	5	0	209
American Electric Power Service Corporation	4,367	4,367	3,274	1,802	338	67	5,481
270 Cook Coal Terminal	15	15	13	6	2	0	21
AEP Generating Company	15	15	13	6	2	0	21
104 Cardinal Operating Company	255	255	210	133	53	3	399
181 Ohio Power Co. - Generation	189	189	1,189	763	293	10	2,255
AEP Generation Resources - FERC	444	444	1,399	896	346	13	2,654
290 Conesville Coal Preparation Company	0	0	13	10	1	0	24
AEP Generation Resources - SEC	444	444	1,412	906	347	13	2,678
175 AEP Energy Partners	66	66	2	2	0	0	4
171 CSW Energy, Inc.	0	0	8	2	0	0	10
419 Onsite Partners	4	4	0	0	0	0	0
AEP Energy Supply	514	514	1,422	910	347	13	2,692
143 AEP Pro Serv, Inc.	0	0	1	1	0	0	2
AEP Pro Serv, Inc.	0	0	1	1	0	0	2
245 Dolet Hills	195	195	15	15	1	13	44
Dolet Hills	195	195	15	15	1	13	44
Total	13,541	13,541	13,692	8,207	3,281	356	25,536

Non-UMWA Postretirement Health Care Plan

AMERICAN ELECTRIC POWER
NON-UMWA POSTRETIREMENT WELFARE PLAN
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	"Other" Cost			Net Periodic Postretirement Benefit Cost
							Amortizations		Total "Other" Cost	
							PSC	(G)/L		
140 Appalachian Power Co. - Distribution	\$101,841,714	\$7,528,926	\$139,064,411	\$619,667	\$3,554,287	(\$8,131,298)	(\$5,097,397)	\$746,697	(\$8,927,711)	(\$8,308,044)
215 Appalachian Power Co. - Generation	88,147,719	7,212,397	120,365,321	501,104	3,062,682	(7,037,935)	(4,162,884)	646,293	(7,491,844)	(6,990,740)
150 Appalachian Power Co. - Transmission	9,937,044	701,856	13,568,990	3,534	345,339	(793,399)	(781,538)	72,858	(1,156,740)	(1,153,206)
Appalachian Power Co. - FERC	\$199,926,477	\$15,443,179	\$272,998,722	\$1,124,305	\$6,962,308	(\$15,962,632)	(\$10,041,819)	\$1,465,848	(\$17,576,295)	(\$16,451,990)
225 Cedar Coal Co	437,335	56,084	597,179	0	14,743	(34,918)	(8,202)	3,207	(25,170)	(25,170)
Appalachian Power Co. - SEC	\$200,363,812	\$15,499,263	\$273,595,901	\$1,124,305	\$6,977,051	(\$15,997,550)	(\$10,050,021)	\$1,469,055	(\$17,601,465)	(\$16,477,160)
211 AEP Texas Central Company - Distribution	\$70,930,838	\$4,770,007	\$96,855,746	\$588,695	\$2,489,602	(\$5,663,296)	(\$3,881,048)	\$520,060	(\$6,534,682)	(\$5,945,987)
147 AEP Texas Central Company - Generation	0	0	0	0	0	0	(15,337)	0	(15,337)	(15,337)
169 AEP Texas Central Company - Transmission	7,275,597	423,556	9,934,796	86,465	257,478	(580,902)	(391,921)	53,344	(662,001)	(575,536)
AEP Texas Central Co.	\$78,206,435	\$5,193,563	\$106,790,542	\$675,160	\$2,747,080	(\$6,244,198)	(\$4,288,306)	\$573,404	(\$7,212,020)	(\$6,536,860)
119 AEP Texas North Company - Distribution	20,839,894	1,364,047	28,456,783	172,833	732,301	(1,663,909)	(1,276,048)	152,797	(2,054,859)	(1,882,026)
166 AEP Texas North Company - Generation	4,881,735	415,454	6,665,988	0	168,330	(389,770)	(67,677)	35,793	(253,324)	(253,324)
192 AEP Texas North Company - Transmission	3,286,792	204,551	4,488,100	40,878	116,147	(262,426)	(233,844)	24,099	(356,024)	(315,146)
AEP Texas North Co.	\$29,008,421	\$1,974,052	\$39,610,871	\$213,711	\$1,016,778	(\$2,316,105)	(\$1,577,569)	\$212,689	(\$2,664,207)	(\$2,450,496)
AEP Texas	\$107,214,856	\$7,167,615	\$146,401,413	\$888,871	\$3,763,858	(\$8,560,303)	(\$5,865,875)	\$786,093	(\$9,876,227)	(\$8,987,356)
170 Indiana Michigan Power Co. - Distribution	\$49,954,033	\$3,924,641	\$68,212,012	\$380,207	\$1,742,014	(\$3,988,456)	(\$2,601,438)	\$366,260	(\$4,481,620)	(\$4,101,413)
132 Indiana Michigan Power Co. - Generation	31,132,457	2,609,460	42,511,233	168,031	1,080,263	(2,485,694)	(1,850,054)	228,261	(3,027,224)	(2,859,193)
190 Indiana Michigan Power Co. - Nuclear	52,134,132	3,169,264	71,188,921	878,802	1,851,923	(4,162,520)	(3,561,730)	382,244	(5,490,083)	(4,611,281)
120 Indiana Michigan Power Co. - Transmission	10,466,831	719,125	14,292,412	78,779	366,812	(835,698)	(596,815)	76,742	(988,959)	(910,180)
280 Ind Mich River Transp Lakin	11,509,598	696,745	15,716,305	141,688	407,016	(918,955)	(811,278)	84,388	(1,238,829)	(1,097,141)
Indiana Michigan Power Co. - SEC	\$155,197,051	\$11,119,235	\$211,920,889	\$1,647,507	\$5,448,028	(\$12,391,323)	(\$9,421,315)	\$1,137,895	(\$15,226,715)	(\$13,579,208)
110 Kentucky Power Co. - Distribution	\$19,537,078	\$1,284,965	\$26,677,794	\$123,155	\$684,844	(\$1,559,889)	(\$1,210,578)	\$143,245	(\$1,942,378)	(\$1,819,223)
117 Kentucky Power Co. - Generation	13,016,315	1,179,801	17,773,721	24,778	448,431	(1,039,255)	(611,828)	95,435	(1,107,217)	(1,082,439)
180 Kentucky Power Co. - Transmission	1,043,209	80,571	1,424,497	234	36,126	(83,292)	(198,150)	7,649	(237,667)	(237,433)
600 Kentucky Power Co. - Kammer Actives	0	0	0	0	0	0	0	0	(42,530)	(42,530)
701 Kentucky Power Co. - Mitchell Actives	5,873,557	34,218	8,020,316	179,926	217,315	(468,960)	(160,767)	43,065	(369,347)	(189,421)
702 Kentucky Power Co. - Mitchell Inactives	9,910,993	1,007,988	13,533,417	0	338,812	(791,319)	(200,743)	72,667	(580,583)	(580,583)
Kentucky Power Co.	\$49,381,152	\$3,587,543	\$67,429,745	\$328,093	\$1,725,528	(\$3,942,715)	(\$2,424,596)	\$362,061	(\$4,279,722)	(\$3,951,629)
250 Ohio Power Co. - Distribution	\$132,303,752	\$9,945,357	\$180,660,189	\$926,469	\$4,618,854	(\$10,563,464)	(\$5,890,962)	\$970,042	(\$10,865,530)	(\$9,939,061)
160 Ohio Power Co. - Transmission	14,568,004	1,091,029	19,892,545	4,208	505,135	(1,163,146)	(1,031,548)	106,812	(1,582,747)	(1,578,539)
Ohio Power Co.	\$146,871,756	\$11,036,386	\$200,552,734	\$930,677	\$5,123,989	(\$11,726,610)	(\$6,922,510)	\$1,076,854	(\$12,448,277)	(\$11,517,600)
167 Public Service Co. of Oklahoma - Distribution	\$43,234,647	\$2,958,125	\$59,036,720	\$411,394	\$1,518,482	(\$3,451,963)	(\$2,477,659)	\$316,994	(\$4,094,146)	(\$3,682,752)
198 Public Service Co. of Oklahoma - Generation	20,972,288	1,236,057	28,637,567	267,648	742,585	(1,674,480)	(1,498,642)	153,767	(2,276,770)	(2,099,122)
114 Public Service Co. of Oklahoma - Transmission	5,134,794	355,600	7,011,539	47,165	180,206	(409,975)	(313,349)	37,648	(505,470)	(458,305)
Public Service Co. of Oklahoma	\$69,341,729	\$4,549,782	\$94,685,826	\$726,207	\$2,441,273	(\$5,536,418)	(\$4,289,650)	\$508,409	(\$6,876,386)	(\$6,150,179)
159 Southwestern Electric Power Co. - Distribution	\$30,698,443	\$1,850,803	\$41,918,588	\$311,791	\$1,083,349	(\$2,451,041)	(\$1,794,965)	\$225,079	(\$2,937,578)	(\$2,625,787)
168 Southwestern Electric Power Co. - Generation	30,294,814	1,864,684	41,367,435	405,581	1,071,947	(2,418,814)	(2,137,691)	222,120	(3,262,438)	(2,865,857)
161 Southwestern Electric Power Co. - Texas - Distribution	15,154,106	1,074,563	20,692,865	137,452	531,325	(1,209,942)	(942,674)	111,109	(1,510,182)	(1,372,730)
111 Southwestern Electric Power Co. - Texas - Transmission	0	0	0	0	0	0	0	0	0	0
194 Southwestern Electric Power Co. - Transmission	4,540,979	317,170	6,200,687	44,725	159,427	(362,563)	(280,205)	33,294	(450,047)	(405,322)
Southwestern Electric Power Co.	\$80,688,342	\$5,107,220	\$110,179,575	\$899,549	\$2,846,048	(\$6,442,360)	(\$5,155,535)	\$591,602	(\$8,160,245)	(\$7,260,696)
230 Kingsport Power Co. - Distribution	\$3,943,149	\$275,756	\$5,384,353	\$39,407	\$138,452	(\$314,831)	(\$177,403)	\$28,911	(\$324,871)	(\$285,464)
260 Kingsport Power Co. - Transmission	492,129	38,522	672,000	0	17,029	(39,293)	(40,419)	3,608	(59,075)	(59,075)
Kingsport Power Co.	\$4,435,278	\$314,278	\$6,056,353	\$39,407	\$155,481	(\$354,124)	(\$217,822)	\$32,519	(\$383,946)	(\$344,539)
210 Wheeling Power Co. - Distribution	\$5,101,357	\$361,214	\$6,965,880	\$35,502	\$178,483	(\$407,305)	(\$259,071)	\$37,403	(\$450,490)	(\$414,988)
200 Wheeling Power Co. - Transmission	261,739	37,747	357,403	0	8,749	(20,898)	(2,613)	1,919	(12,843)	(12,843)
Wheeling Power Co.	\$5,363,096	\$398,961	\$7,323,283	\$35,502	\$187,232	(\$428,203)	(\$261,684)	\$39,322	(\$463,333)	(\$427,831)
103 American Electric Power Service Corporation	\$302,727,494	\$18,544,738	\$413,373,055	\$3,377,142	\$10,688,913	(\$24,170,526)	(\$17,282,221)	\$2,219,575	(\$28,544,259)	(\$25,167,117)
293 Elmwood	828,733	53,642	1,131,631	0	28,877	(66,168)	(276,067)	6,076	(307,282)	(307,282)
292 AEP River Operations LLC	5,653,531	501,841	7,719,872	0	194,574	(451,392)	(1,245,634)	41,451	(1,461,001)	(1,461,001)
American Electric Power Service Corporation	\$309,209,758	\$19,100,221	\$422,224,558	\$3,377,142	\$10,912,364	(\$24,688,086)	(\$18,803,922)	\$2,267,102	(\$30,312,542)	(\$26,935,400)
270 Cook Coal Terminal	\$894,365	\$77,144	\$1,221,251	\$8,092	\$31,112	(\$71,408)	(\$67,747)	\$6,557	(\$101,486)	(\$93,394)
AEP Generating Company	\$894,365	\$77,144	\$1,221,251	\$8,092	\$31,112	(\$71,408)	(\$67,747)	\$6,557	(\$101,486)	(\$93,394)
104 Cardinal Operating Company	\$20,580,014	\$1,393,132	\$28,101,918	\$207,184	\$723,484	(\$1,643,160)	(\$1,116,823)	\$150,891	(\$1,885,608)	(\$1,678,424)
181 Ohio Power Co. - Generation	9,107,587	8,699,770	128,503,495	153,333	3,238,182	(7,513,786)	(4,359,566)	689,991	(7,945,179)	(7,791,846)
AEP Generation Resources - FERC	\$114,687,601	\$10,092,902	\$156,605,413	\$360,517	\$3,961,666	(\$9,156,946)	(\$5,476,389)	\$840,882	(\$9,830,787)	(\$9,470,270)
290 Conesville Coal Preparation Company	1,141,183	112,028	1,568,280	0	39,084	(91,115)	(51,555)	8,367	(95,219)	(95,219)
AEP Generation Resources - SEC	\$115,828,784	\$10,204,930	\$158,163,693	\$360,517	\$4,000,750	(\$9,248,061)	(\$5,527,944)	\$849,249	(\$9,926,006)	(\$9,565,489)
175 AEP Energy Partners	1,160,438	36,297	1,584,573	49,304	42,903	(92,652)	(31,686)	8,508	(72,927)	(23,623)
171 CSW Energy, Inc.	311,029	15,881	424,709	0	10,914	(24,833)	(15,366)	2,280	(27,005)	(27,005)
419 Onsite Partners	12,608	0	17,216	1,116	494	(1,007)	0	92	(421)	695
AEP Energy Supply	\$117,312,859	\$10,257,108	\$160,190,191	\$410,937	\$4,055,061	(\$9,366,553)	(\$5,574,996)	\$860,129	(\$10,026,359)	(\$9,615,422)
143 AEP Pro Serv, Inc.	\$113,339	\$10,801	\$154,764	\$0	\$3,888	(\$9,049)	(\$1,133)	\$831	(\$5,463)	(\$5,463)
AEP Pro Serv, Inc.	\$113,339	\$10,801	\$154,764	\$0	\$3,888	(\$9,049)	(\$1,133)	\$831	(\$5,463)	(\$5,463)
245 Dolet Hills	\$4,915,038	\$119,470	\$6,711,463	\$217,188	\$182,629	(\$392,429)	\$430,570	\$36,037	\$256,807	\$473,995
Dolet Hills	\$4,915,038	\$119,470	\$6,711,463	\$217,188	\$182,629	(\$392,429)	\$430,570	\$36,037	\$256,807	\$473,995
Total	\$1,251,302,431	\$88,345,027	\$1,708,647,946	\$10,633,477	\$43,853,542	(\$99,907,131)	(\$68,626,236)	\$9,174,466	(\$115,505,359)	(\$104,871,882)

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										
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
140 Appalachian Power Co - Distribution	(\$8,308)	(\$8,406)	(\$8,499)	(\$8,635)	(\$8,773)	(\$8,278)	(\$4,700)	(\$4,091)	(\$4,236)	(\$4,392)	(\$4,600)
215 Appalachian Power Co - Generation	(\$6,991)	(\$7,042)	(\$7,097)	(\$7,199)	(\$7,309)	(\$6,871)	(\$3,990)	(\$3,526)	(\$3,667)	(\$3,819)	(\$4,014)
150 Appalachian Power Co - Transmission	(\$1,153)	(\$1,162)	(\$1,172)	(\$1,188)	(\$1,204)	(\$1,121)	(\$567)	(\$465)	(\$476)	(\$486)	(\$499)
Appalachian Power Co. - FERC	(\$16,452)	(\$16,610)	(\$16,768)	(\$17,022)	(\$17,286)	(\$16,270)	(\$9,257)	(\$8,082)	(\$8,379)	(\$8,697)	(\$9,113)
225 Cedar Coal Co.	(\$25)	(\$25)	(\$24)	(\$23)	(\$23)	(\$19)	(\$13)	(\$12)	(\$12)	(\$11)	(\$11)
Appalachian Power Co. - SEC	(\$16,477)	(\$16,635)	(\$16,792)	(\$17,045)	(\$17,309)	(\$16,289)	(\$9,270)	(\$8,094)	(\$8,391)	(\$8,708)	(\$9,124)
211 AEP Texas Central Company - Distribution	(\$5,946)	(\$6,040)	(\$6,127)	(\$6,247)	(\$6,369)	(\$6,011)	(\$3,299)	(\$2,849)	(\$2,975)	(\$3,107)	(\$3,283)
147 AEP Texas Central Company - Generation	(\$15)	(\$15)	(\$15)	(\$15)	(\$15)	(\$9)	\$0	\$0	\$0	\$0	\$0
169 AEP Texas Central Company - Transmission	(\$576)	(\$589)	(\$601)	(\$616)	(\$631)	(\$600)	(\$329)	(\$287)	(\$304)	(\$323)	(\$346)
AEP Texas Central Co.	(\$6,537)	(\$6,644)	(\$6,743)	(\$6,878)	(\$7,015)	(\$6,620)	(\$3,628)	(\$3,136)	(\$3,279)	(\$3,430)	(\$3,629)
119 AEP Texas North Company - Distribution	(\$1,882)	(\$1,912)	(\$1,939)	(\$1,975)	(\$2,012)	(\$1,908)	(\$1,006)	(\$849)	(\$888)	(\$929)	(\$978)
166 AEP Texas North Company - Generation	(\$253)	(\$255)	(\$256)	(\$258)	(\$259)	(\$231)	(\$191)	(\$189)	(\$186)	(\$183)	(\$181)
192 AEP Texas North Company - Transmission	(\$315)	(\$321)	(\$326)	(\$332)	(\$338)	(\$321)	(\$154)	(\$125)	(\$131)	(\$139)	(\$148)
AEP Texas North Co.	(\$2,450)	(\$2,488)	(\$2,521)	(\$2,565)	(\$2,609)	(\$2,460)	(\$1,351)	(\$1,163)	(\$1,205)	(\$1,251)	(\$1,307)
AEP Texas	(\$8,987)	(\$9,132)	(\$9,264)	(\$9,443)	(\$9,624)	(\$9,080)	(\$4,979)	(\$4,299)	(\$4,484)	(\$4,681)	(\$4,936)
170 Indiana Michigan Power Co - Distribution	(\$4,101)	(\$4,143)	(\$4,178)	(\$4,236)	(\$4,296)	(\$4,012)	(\$2,193)	(\$1,889)	(\$1,963)	(\$2,045)	(\$2,154)
132 Indiana Michigan Power Co - Generation	(\$2,859)	(\$2,875)	(\$2,891)	(\$2,924)	(\$2,953)	(\$2,771)	(\$1,448)	(\$1,199)	(\$1,237)	(\$1,277)	(\$1,333)
190 Indiana Michigan Power Co - Nuclear	(\$4,611)	(\$4,706)	(\$4,801)	(\$4,924)	(\$5,050)	(\$4,798)	(\$2,330)	(\$1,926)	(\$2,099)	(\$2,286)	(\$2,517)
120 Indiana Michigan Power Co - Transmission	(\$910)	(\$923)	(\$935)	(\$954)	(\$974)	(\$915)	(\$502)	(\$436)	(\$458)	(\$479)	(\$506)
280 Indiana Michigan River Transportation (Lakin)	(\$1,097)	(\$1,118)	(\$1,135)	(\$1,158)	(\$1,180)	(\$1,118)	(\$545)	(\$448)	(\$478)	(\$510)	(\$550)
Indiana Michigan Power Co. - SEC	(\$13,578)	(\$13,765)	(\$13,940)	(\$14,196)	(\$14,453)	(\$13,614)	(\$7,018)	(\$5,898)	(\$6,235)	(\$6,597)	(\$7,060)
110 Kentucky Power Co - Distribution	(\$1,819)	(\$1,845)	(\$1,870)	(\$1,902)	(\$1,933)	(\$1,832)	(\$973)	(\$820)	(\$856)	(\$894)	(\$942)
117 Kentucky Power Co - Generation	(\$1,082)	(\$1,084)	(\$1,085)	(\$1,092)	(\$1,099)	(\$1,030)	(\$596)	(\$521)	(\$534)	(\$546)	(\$565)
180 Kentucky Power Co - Transmission	(\$237)	(\$238)	(\$239)	(\$241)	(\$243)	(\$226)	(\$81)	(\$50)	(\$52)	(\$53)	(\$55)
600 Kentucky Power Co. - Kammer Actives	(\$43)	(\$43)	(\$43)	(\$43)	(\$43)	(\$43)	(\$13)	\$0	\$0	\$0	\$0
701 Kentucky Power Co. - Mitchell Actives	(\$189)	(\$217)	(\$243)	(\$272)	(\$300)	(\$327)	(\$255)	(\$225)	(\$256)	(\$291)	(\$334)
702 Kentucky Power Co. - Mitchell Inactives	(\$581)	(\$576)	(\$572)	(\$576)	(\$582)	(\$588)	(\$505)	(\$406)	(\$414)	(\$423)	(\$435)
Kentucky Power Co.	(\$3,951)	(\$4,003)	(\$4,052)	(\$4,126)	(\$4,200)	(\$4,046)	(\$2,423)	(\$2,022)	(\$2,112)	(\$2,207)	(\$2,331)
250 Ohio Power Co - Distribution	(\$9,939)	(\$10,065)	(\$10,178)	(\$10,352)	(\$10,531)	(\$9,930)	(\$5,839)	(\$5,188)	(\$5,386)	(\$5,600)	(\$5,880)
160 Ohio Power Co - Transmission	(\$1,579)	(\$1,590)	(\$1,598)	(\$1,613)	(\$1,630)	(\$1,509)	(\$777)	(\$642)	(\$654)	(\$665)	(\$679)
Ohio Power Co.	(\$11,518)	(\$11,655)	(\$11,776)	(\$11,965)	(\$12,161)	(\$11,439)	(\$6,616)	(\$5,830)	(\$6,040)	(\$6,265)	(\$6,559)
167 Public Service Co of Oklahoma - Distribution	(\$3,683)	(\$3,739)	(\$3,792)	(\$3,863)	(\$3,937)	(\$3,714)	(\$1,978)	(\$1,689)	(\$1,773)	(\$1,863)	(\$1,980)
198 Public Service Co of Oklahoma - Generation	(\$2,009)	(\$2,047)	(\$2,083)	(\$2,127)	(\$2,174)	(\$2,066)	(\$1,006)	(\$819)	(\$871)	(\$925)	(\$997)
114 Public Service Co of Oklahoma - Transmission	(\$458)	(\$465)	(\$471)	(\$479)	(\$488)	(\$461)	(\$242)	(\$205)	(\$216)	(\$228)	(\$242)
Public Service Co. of Oklahoma	(\$6,150)	(\$6,251)	(\$6,346)	(\$6,469)	(\$6,599)	(\$6,241)	(\$3,226)	(\$2,713)	(\$2,860)	(\$3,016)	(\$3,219)
159 Southwestern Electric Power Co - Distribution	(\$2,626)	(\$2,677)	(\$2,725)	(\$2,788)	(\$2,849)	(\$2,830)	(\$1,514)	(\$1,249)	(\$1,320)	(\$1,397)	(\$1,498)
168 Southwestern Electric Power Co - Generation	(\$2,857)	(\$2,907)	(\$2,961)	(\$3,030)	(\$3,099)	(\$2,958)	(\$1,450)	(\$1,186)	(\$1,263)	(\$1,350)	(\$1,456)
161 Southwestern Electric Power Co - Texas - Distribution	(\$1,373)	(\$1,390)	(\$1,408)	(\$1,434)	(\$1,462)	(\$1,389)	(\$722)	(\$608)	(\$641)	(\$675)	(\$721)
111 Southwestern Electric Power Co - Texas - Transmission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
194 Southwestern Electric Power Co - Transmission	(\$405)	(\$411)	(\$417)	(\$424)	(\$434)	(\$409)	(\$215)	(\$183)	(\$192)	(\$202)	(\$213)
Southwestern Electric Power Co.	(\$7,261)	(\$7,385)	(\$7,511)	(\$7,676)	(\$7,844)	(\$7,586)	(\$3,901)	(\$3,226)	(\$3,416)	(\$3,624)	(\$3,888)
230 Kingsport Power Co - Distribution	(\$285)	(\$290)	(\$296)	(\$303)	(\$311)	(\$295)	(\$175)	(\$158)	(\$167)	(\$177)	(\$188)
260 Kingsport Power Co - Transmission	(\$59)	(\$59)	(\$60)	(\$60)	(\$60)	(\$55)	(\$27)	(\$21)	(\$22)	(\$22)	(\$22)
Kingsport Power Co.	(\$344)	(\$349)	(\$356)	(\$363)	(\$371)	(\$350)	(\$202)	(\$179)	(\$189)	(\$199)	(\$210)
210 Wheeling Power Co - Distribution	(\$415)	(\$421)	(\$426)	(\$433)	(\$441)	(\$415)	(\$232)	(\$201)	(\$208)	(\$215)	(\$225)
200 Wheeling Power Co - Transmission	(\$13)	(\$12)	(\$12)	(\$11)	(\$10)	(\$9)	(\$6)	(\$6)	(\$5)	(\$4)	(\$4)
Wheeling Power Co.	(\$428)	(\$433)	(\$438)	(\$444)	(\$451)	(\$424)	(\$238)	(\$207)	(\$213)	(\$219)	(\$229)
103 American Electric Power Service Corporation	(\$25,167)	(\$25,663)	(\$26,148)	(\$26,786)	(\$27,470)	(\$25,995)	(\$14,269)	(\$12,494)	(\$13,353)	(\$14,271)	(\$15,385)
293 Elmwood	(\$307)	(\$308)	(\$310)	(\$312)	(\$314)	(\$297)	(\$89)	(\$44)	(\$46)	(\$48)	(\$51)
292 AEP River Operations LLC	(\$1,461)	(\$1,461)	(\$1,463)	(\$1,469)	(\$1,475)	(\$1,387)	(\$458)	(\$255)	(\$265)	(\$276)	(\$290)
American Electric Power Service Corp	(\$26,935)	(\$27,432)	(\$27,921)	(\$28,567)	(\$29,259)	(\$27,679)	(\$14,816)	(\$12,793)	(\$13,664)	(\$14,595)	(\$15,726)
270 Cook Coal Terminal	(\$93)	(\$94)	(\$94)	(\$96)	(\$97)	(\$91)	(\$44)	(\$36)	(\$39)	(\$42)	(\$45)
AEP Generating Company	(\$93)	(\$94)	(\$94)	(\$96)	(\$97)	(\$91)	(\$44)	(\$36)	(\$39)	(\$42)	(\$45)
104 Cardinal Operating Company	(\$1,678)	(\$1,922)	(\$1,945)	(\$1,976)	(\$2,007)	(\$1,902)	(\$1,117)	(\$979)	(\$1,006)	(\$1,032)	(\$1,063)
181 Ohio Power Co - Generation	(\$7,792)	(\$7,797)	(\$7,793)	(\$7,833)	(\$7,873)	(\$7,248)	(\$4,087)	(\$3,660)	(\$3,721)	(\$3,793)	(\$3,900)
AEP Generation Resources - FERC	(\$9,470)	(\$9,719)	(\$9,738)	(\$9,809)	(\$9,880)	(\$9,150)	(\$5,204)	(\$4,639)	(\$4,727)	(\$4,825)	(\$4,963)
290 Conesville Coal Preparation Company	(\$95)	(\$95)	(\$94)	(\$94)	(\$94)	(\$87)	(\$49)	(\$43)	(\$44)	(\$46)	(\$48)
AEP Generation Resources - SEC	(\$9,565)	(\$9,814)	(\$9,832)	(\$9,903)	(\$9,974)	(\$9,237)	(\$5,253)	(\$4,682)	(\$4,771)	(\$4,871)	(\$5,011)
175 AEP Energy Partners	(\$24)	(\$28)	(\$32)	(\$38)	(\$45)	(\$48)	(\$33)	(\$37)	(\$48)	(\$60)	(\$74)
171 CSW Energy, Inc.	(\$27)	(\$28)	(\$28)	(\$29)	(\$29)	(\$29)	(\$18)	(\$16)	(\$16)	(\$17)	(\$17)
419 Onsite Partners	\$1	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	(\$1)	(\$1)
AEP Energy Supply	(\$9,615)	(\$9,869)	(\$9,891)	(\$9,970)	(\$10,048)	(\$9,314)	(\$5,304)	(\$4,735)	(\$4,835)	(\$4,949)	(\$5,103)
143 AEP Pro Serv, Inc.	(\$5)	(\$5)	(\$5)	(\$6)	(\$6)	(\$6)	(\$5)	(\$6)	(\$6)	(\$6)	(\$7)
AEP Pro Serv, Inc.	(\$5)	(\$5)	(\$5)	(\$6)	(\$6)	(\$6)	(\$5)	(\$6)	(\$6)	(\$6)	(\$7)
245 Dolet Hills	\$474	\$453	\$433	\$410	\$387	\$361	\$333	\$304	\$272	\$235	(\$171)
Dolet Hills	\$474	\$453	\$433	\$410	\$387	\$361	\$333	\$304	\$272	\$235	(\$171)
Total	(\$104,868)	(\$106,555)	(\$107,953)	(\$109,956)	(\$112,035)	(\$105,798)	(\$57,709)	(\$49,734)	(\$52,212)	(\$54,873)	(\$58,608)

Non-UMWA Postretirement Health Care Plan

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	"Other" Cost			Net Periodic Postretirement Benefit Cost
							Amortizations		Total "Other" Cost	
							PSC	(G)/L		
140 Appalachian Power Co. - Distribution	\$97,688,113	\$7,398,980	\$138,484,876	\$625,797	\$3,483,041	(\$8,100,782)	(\$5,097,397)	\$682,910	(\$9,032,228)	(\$8,406,431)
215 Appalachian Power Co. - Generation	83,813,905	6,789,372	118,816,486	506,062	2,979,179	(6,950,264)	(4,162,884)	585,920	(7,548,049)	(7,041,987)
150 Appalachian Power Co. - Transmission	9,506,343	645,540	13,476,407	3,569	338,194	(788,313)	(781,538)	66,456	(1,165,201)	(1,161,632)
Appalachian Power Co. - FERC	\$191,008,361	\$14,833,892	\$270,777,769	\$1,135,428	\$6,800,414	(\$15,839,359)	(\$10,041,819)	\$1,335,286	(\$17,745,478)	(\$16,610,050)
225 Cedar Coal Co	392,783	52,040	556,818	0	13,506	(32,572)	(8,202)	2,746	(24,522)	(24,522)
Appalachian Power Co. - SEC	\$191,401,144	\$14,885,932	\$271,334,587	\$1,135,428	\$6,813,920	(\$15,871,931)	(\$10,050,021)	\$1,338,032	(\$17,770,000)	(\$16,634,572)
211 AEP Texas Central Company - Distribution	\$68,677,668	\$4,797,025	\$97,359,014	\$594,519	\$2,461,749	(\$5,695,092)	(\$3,881,048)	\$480,107	(\$6,634,284)	(\$6,039,765)
147 AEP Texas Central Company - Generation	0	0	0	0	0	0	(15,337)	0	(15,337)	(15,337)
169 AEP Texas Central Company - Transmission	7,137,632	452,464	10,118,468	87,320	257,628	(591,888)	(391,921)	49,897	(676,284)	(588,964)
AEP Texas Central Co.	\$75,815,300	\$5,249,489	\$107,477,482	\$681,839	\$2,719,377	(\$6,286,980)	(\$4,288,306)	\$530,004	(\$7,325,905)	(\$6,644,066)
119 AEP Texas North Company - Distribution	20,225,630	1,379,416	28,672,310	174,543	725,574	(1,677,209)	(1,276,048)	141,392	(2,086,291)	(1,911,748)
166 AEP Texas North Company - Generation	4,597,029	415,518	6,516,852	0	161,594	(381,208)	(67,677)	32,137	(255,154)	(255,154)
192 AEP Texas North Company - Transmission	3,212,998	215,790	4,554,819	41,282	115,823	(266,438)	(233,844)	22,461	(361,998)	(320,716)
AEP Texas North Co.	\$28,035,657	\$2,010,724	\$39,743,981	\$215,825	\$1,002,991	(\$2,324,855)	(\$1,577,569)	\$195,990	(\$2,703,443)	(\$2,487,618)
AEP Texas	\$103,850,957	\$7,260,213	\$147,221,463	\$897,664	\$3,722,368	(\$8,611,835)	(\$5,865,875)	\$725,994	(\$10,029,348)	(\$9,131,684)
170 Indiana Michigan Power Co. - Distribution	\$47,761,151	\$3,879,364	\$67,707,287	\$383,968	\$1,701,005	(\$3,960,591)	(\$2,601,438)	\$333,885	(\$4,527,139)	(\$4,143,171)
132 Indiana Michigan Power Co. - Generation	29,529,876	2,470,779	41,862,219	169,693	1,047,893	(2,448,763)	(1,850,054)	206,435	(3,044,489)	(2,874,796)
190 Indiana Michigan Power Co. - Nuclear	51,276,393	3,186,528	72,690,573	887,496	1,861,529	(4,252,092)	(3,561,730)	358,459	(5,593,834)	(4,706,338)
120 Indiana Michigan Power Co. - Transmission	10,110,640	701,309	14,333,072	79,558	362,212	(838,424)	(596,815)	70,681	(1,002,346)	(922,788)
280 Ind Mich River Transp Lakin	11,269,425	745,686	15,975,792	143,090	406,384	(934,516)	(811,278)	78,781	(1,260,629)	(1,117,539)
Indiana Michigan Power Co. - SEC	\$149,947,485	\$10,983,666	\$212,568,943	\$1,663,805	\$5,379,023	(\$12,434,386)	(\$9,421,315)	\$1,048,241	(\$15,428,437)	(\$13,764,632)
110 Kentucky Power Co. - Distribution	\$18,905,554	\$1,294,409	\$26,800,941	\$124,373	\$676,699	(\$1,567,742)	(\$1,210,578)	\$132,163	(\$1,969,458)	(\$1,845,085)
117 Kentucky Power Co. - Generation	12,209,902	1,113,322	17,309,033	25,023	429,945	(1,012,505)	(611,828)	85,356	(1,109,032)	(1,084,009)
180 Kentucky Power Co. - Transmission	990,897	68,800	1,404,718	236	35,219	(82,170)	(198,150)	6,927	(238,174)	(237,938)
600 Kentucky Power Co. - Kammer Actives	0	0	0	0	0	0	(42,530)	0	(42,530)	(42,530)
701 Kentucky Power Co. - Mitchell Actives	6,186,008	113,845	8,769,425	181,706	232,256	(512,974)	(160,767)	43,245	(398,240)	(216,534)
702 Kentucky Power Co. - Mitchell Inactives	9,166,875	915,274	12,995,169	0	320,652	(760,163)	(200,743)	64,083	(576,171)	(576,171)
Kentucky Power Co.	\$47,459,236	\$3,505,650	\$67,279,286	\$331,338	\$1,694,771	(\$3,935,554)	(\$2,424,596)	\$331,774	(\$4,333,605)	(\$4,002,267)
250 Ohio Power Co. - Distribution	\$126,866,546	\$9,809,382	\$179,848,882	\$935,635	\$4,524,258	(\$10,520,402)	(\$5,890,962)	\$886,889	(\$11,000,217)	(\$10,064,582)
160 Ohio Power Co. - Transmission	13,872,903	1,101,814	19,666,541	4,250	490,589	(1,150,410)	(1,150,410)	96,982	(1,594,387)	(1,594,137)
Ohio Power Co.	\$140,739,449	\$10,911,196	\$199,515,423	\$939,885	\$5,014,847	(\$11,670,812)	(\$6,922,510)	\$983,871	(\$12,594,604)	(\$11,654,719)
167 Public Service Co. of Oklahoma - Distribution	\$41,864,146	\$2,973,358	\$59,347,559	\$415,464	\$1,501,674	(\$3,471,582)	(\$2,477,659)	\$292,661	(\$4,154,906)	(\$3,739,442)
198 Public Service Co. of Oklahoma - Generation	20,578,232	1,290,598	29,172,167	270,296	743,693	(1,706,449)	(1,498,642)	143,857	(2,317,541)	(2,047,245)
114 Public Service Co. of Oklahoma - Transmission	4,965,967	350,122	7,039,867	47,632	178,116	(411,803)	(313,349)	34,716	(512,320)	(464,688)
Public Service Co. of Oklahoma	\$67,408,345	\$4,614,078	\$95,559,593	\$733,392	\$2,423,483	(\$5,589,834)	(\$4,289,650)	\$471,234	(\$6,984,767)	(\$6,251,375)
159 Southwestern Electric Power Co. - Distribution	\$29,997,541	\$1,912,613	\$42,525,192	\$314,876	\$1,080,623	(\$2,487,544)	(\$1,794,965)	\$209,704	(\$2,992,182)	(\$2,677,306)
168 Southwestern Electric Power Co. - Generation	29,665,137	1,805,055	42,053,969	409,593	1,073,837	(2,459,980)	(2,137,691)	207,381	(3,316,453)	(2,906,860)
161 Southwestern Electric Power Co. - Texas - Distribution	14,628,726	1,027,078	20,738,013	138,812	524,718	(1,213,086)	(942,674)	102,265	(1,528,777)	(1,389,965)
111 Southwestern Electric Power Co. - Texas - Transmission	0	0	0	0	0	0	0	0	0	0
194 Southwestern Electric Power Co. - Transmission	4,392,055	306,244	6,226,276	45,167	157,706	(364,211)	(280,205)	30,704	(456,006)	(410,839)
Southwestern Electric Power Co.	\$78,683,459	\$5,050,990	\$111,543,450	\$908,448	\$2,836,884	(\$6,524,821)	(\$5,155,535)	\$550,054	(\$8,293,418)	(\$7,384,970)
230 Kingsport Power Co. - Distribution	\$3,814,071	\$252,048	\$5,406,913	\$39,797	\$137,227	(\$316,282)	(\$177,403)	\$26,663	(\$329,795)	(\$289,998)
260 Kingsport Power Co. - Transmission	466,820	39,221	661,775	0	16,464	(38,711)	(40,419)	3,263	(59,403)	(59,403)
Kingsport Power Co.	\$4,280,891	\$291,269	\$6,068,688	\$39,797	\$153,691	(\$354,993)	(\$217,822)	\$29,926	(\$389,198)	(\$349,401)
210 Wheeling Power Co. - Distribution	\$4,913,955	\$366,015	\$6,966,134	\$35,853	\$175,479	(\$407,489)	(\$259,071)	\$34,352	(\$456,729)	(\$420,876)
200 Wheeling Power Co. - Transmission	230,854	35,578	327,264	0	7,847	(19,144)	(2,613)	1,614	(12,296)	(11,296)
Wheeling Power Co.	\$5,144,809	\$401,593	\$7,293,398	\$35,853	\$183,326	(\$426,633)	(\$261,684)	\$35,966	(\$469,025)	(\$433,172)
103 American Electric Power Service Corporation	\$295,830,311	\$18,654,902	\$419,375,732	\$3,410,554	\$10,671,916	(\$24,531,712)	(\$17,282,221)	\$2,068,067	(\$29,073,950)	(\$25,663,396)
293 Elmwood	797,449	37,760	1,130,482	0	28,658	(66,128)	(276,067)	5,575	(307,962)	(307,962)
292 AEP River Operations LLC	5,302,911	433,357	7,517,526	0	187,245	(439,744)	(1,245,634)	37,071	(1,461,062)	(1,461,062)
American Electric Power Service Corporation	\$301,930,671	\$19,126,019	\$428,023,740	\$3,410,554	\$10,887,819	(\$25,037,584)	(\$18,803,922)	\$2,110,713	(\$30,842,974)	(\$27,432,420)
270 Cook Coal Terminal	\$849,479	\$70,377	\$1,204,241	\$8,172	\$30,278	(\$70,443)	(\$67,747)	\$5,938	(\$101,974)	(\$93,802)
AEP Generating Company	\$849,479	\$70,377	\$1,204,241	\$8,172	\$30,278	(\$70,443)	(\$67,747)	\$5,938	(\$101,974)	(\$93,802)
104 Cardinal Operating Company	\$19,954,417	\$1,344,506	\$28,287,832	\$0	\$709,807	(\$1,654,719)	(\$1,116,823)	\$139,496	(\$1,922,239)	(\$1,922,239)
181 Ohio Power Co. - Generation	88,079,258	8,305,105	124,863,146	154,850	3,095,582	(7,303,968)	(4,359,566)	615,738	(7,952,214)	(7,797,364)
AEP Generation Resources - FERC	\$108,033,675	\$9,649,611	\$153,150,978	\$154,850	\$3,805,389	(\$8,958,687)	(\$5,476,389)	\$755,234	(\$9,874,453)	(\$9,719,603)
290 Conesville Coal Preparation Company	1,059,577	110,638	1,502,080	0	36,975	(87,865)	(51,555)	7,407	(95,038)	(95,038)
AEP Generation Resources - SEC	\$109,093,252	\$9,760,249	\$154,653,058	\$154,850	\$3,842,364	(\$9,046,552)	(\$5,527,944)	\$762,641	(\$9,969,491)	(\$9,814,641)
175 AEP Energy Partners	1,206,485	41,940	1,710,340	49,792	45,466	(100,048)	(31,686)	8,434	(77,834)	(28,042)
171 CSW Energy, Inc.	303,580	16,471	430,362	0	10,871	(25,174)	(15,366)	2,122	(27,547)	(27,547)
419 Onsite Partners	14,103	0	19,993	0	560	(1,170)	0	99	(51)	616
AEP Energy Supply	\$110,617,420	\$9,818,660	\$156,813,753	\$205,769	\$3,899,261	(\$9,172,944)	(\$5,574,996)	\$773,296	(\$10,075,383)	(\$9,869,614)
143 AEP Pro Serv, Inc.	\$105,563	\$11,194	\$149,648	\$0	\$3,681	(\$8,754)	(\$1,133)	\$738	(\$5,468)	(\$5,468)
AEP Pro Serv, Inc.	\$105,563	\$11,194	\$149,648	\$0	\$3,681	(\$8,754)	(\$1,133)	\$738	(\$5,468)	(\$5,468)
245 Dolet Hills	\$5,153,256	\$172,538	\$7,305,372	\$219,337	\$194,565	(\$427,333)	\$430,570	\$36,025	\$233,827	\$453,164
Dolet Hills	\$5,153,256	\$172,538	\$7,305,372	\$219,337	\$194,565	(\$427,333)	\$430,570	\$36,025	\$233,827	\$453,164
Total	\$1,207,572,164	\$87,103,375	\$1,711,881,585	\$10,529,442	\$43,237,917	(\$100,137,857)	(\$68,626,236)	\$8,441,802	(\$117,084,374)	(\$106,554,932)

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	"Other" Cost		Total "Other" Cost	Net Periodic Postretirement Benefit Cost
							Amortizations			
							PSC	(G)/L		
140 Appalachian Power Co. - Distribution	\$93,918,820	\$7,312,721	\$137,996,583	\$635,226	\$3,391,732	(\$8,075,315)	(\$5,097,397)	\$647,214	(\$9,133,766)	(\$8,498,540)
215 Appalachian Power Co. - Generation	80,101,118	6,465,742	117,693,989	513,687	2,887,450	(6,887,243)	(4,162,884)	551,994	(7,610,683)	(7,096,996)
150 Appalachian Power Co. - Transmission	9,155,855	626,005	13,452,860	3,623	330,080	(787,237)	(781,538)	63,095	(1,175,600)	(1,171,977)
Appalachian Power Co. - FERC	\$183,175,793	\$14,404,468	\$269,143,432	\$1,152,536	\$6,609,262	(\$15,749,795)	(\$10,041,819)	\$1,262,303	(\$17,920,049)	(\$16,767,513)
225 Cedar Coal Co	352,451	48,302	517,862	0	12,254	(30,304)	(8,202)	2,429	(23,823)	(23,823)
Appalachian Power Co. - SEC	\$183,528,244	\$14,452,770	\$269,661,294	\$1,152,536	\$6,621,516	(\$15,780,099)	(\$10,050,021)	\$1,264,732	(\$17,943,872)	(\$16,791,336)
211 AEP Texas Central Company - Distribution	\$66,597,149	\$4,801,976	\$97,852,368	\$603,477	\$2,417,846	(\$5,726,147)	(\$3,881,048)	\$458,935	(\$6,730,414)	(\$6,126,937)
147 AEP Texas Central Company - Generation	0	0	0	0	0	0	(15,337)	0	(15,337)	(15,337)
169 AEP Texas Central Company - Transmission	6,994,432	472,259	10,277,043	88,636	255,471	(601,394)	(391,921)	48,200	(689,644)	(601,008)
AEP Texas Central Co.	\$73,591,581	\$5,274,235	\$108,129,411	\$692,113	\$2,673,317	(\$6,327,541)	(\$4,288,306)	\$507,135	(\$7,435,395)	(\$6,743,282)
119 AEP Texas North Company - Distribution	19,646,101	1,406,965	28,866,364	177,173	713,408	(1,689,208)	(1,276,048)	135,385	(2,116,463)	(1,939,290)
166 AEP Texas North Company - Generation	4,321,060	406,110	6,349,010	0	153,671	(371,533)	(67,677)	29,777	(255,762)	(255,762)
192 AEP Texas North Company - Transmission	3,138,302	226,676	4,611,163	41,904	114,433	(269,837)	(233,844)	21,627	(367,621)	(325,717)
AEP Texas North Co.	\$27,105,463	\$2,039,751	\$39,826,537	\$219,077	\$981,512	(\$2,330,578)	(\$1,577,569)	\$186,789	(\$2,739,846)	(\$2,520,769)
AEP Texas	\$100,697,044	\$7,313,986	\$147,955,948	\$911,190	\$3,654,829	(\$8,658,119)	(\$5,858,875)	\$693,924	(\$10,175,241)	(\$9,264,051)
170 Indiana Michigan Power Co. - Distribution	\$45,733,439	\$3,773,853	\$67,196,950	\$389,753	\$1,650,657	(\$3,932,246)	(\$2,601,438)	\$315,159	(\$4,567,868)	(\$4,178,115)
132 Indiana Michigan Power Co. - Generation	28,133,154	2,359,853	41,336,541	172,250	1,012,183	(2,418,941)	(1,850,054)	193,872	(3,062,940)	(2,890,690)
190 Indiana Michigan Power Co. - Nuclear	50,580,839	3,250,611	74,319,321	900,868	1,860,199	(4,349,035)	(3,561,730)	348,563	(5,702,003)	(4,801,135)
120 Indiana Michigan Power Co. - Transmission	9,801,098	672,807	14,400,927	80,757	356,160	(842,717)	(596,815)	67,541	(1,015,831)	(935,074)
280 Ind Mich River Transp Lakin	11,017,007	767,877	16,187,483	145,246	402,162	(947,263)	(811,278)	75,921	(1,280,458)	(1,150,212)
Indiana Michigan Power Co. - SEC	\$145,265,537	\$10,825,001	\$213,441,222	\$1,688,874	\$5,281,361	(\$12,490,202)	(\$9,421,315)	\$1,001,056	(\$15,629,100)	(\$13,940,226)
110 Kentucky Power Co. - Distribution	\$18,318,759	\$1,323,338	\$26,916,076	\$126,247	\$663,544	(\$1,575,081)	(\$1,210,578)	\$126,238	(\$1,995,877)	(\$1,869,630)
117 Kentucky Power Co. - Generation	11,492,914	1,059,463	16,886,742	25,400	410,555	(988,182)	(611,828)	79,200	(1,110,755)	(1,085,355)
180 Kentucky Power Co. - Transmission	952,692	63,299	1,399,807	240	34,375	(81,914)	(198,150)	6,565	(239,124)	(238,884)
600 Kentucky Power Co. - Kammer Actives	0	0	0	0	0	0	(42,530)	0	(42,530)	(42,530)
701 Kentucky Power Co. - Mitchell Actives	6,453,202	198,230	9,481,804	184,444	243,921	(554,858)	(160,767)	44,470	(427,234)	(242,790)
702 Kentucky Power Co. - Mitchell Inactives	8,528,741	783,728	12,531,430	0	303,639	(733,317)	(200,743)	58,773	(571,648)	(571,648)
Kentucky Power Co.	\$45,746,308	\$3,428,058	\$67,215,859	\$336,331	\$1,655,534	(\$3,933,352)	(\$2,424,596)	\$315,246	(\$4,387,168)	(\$4,050,837)
250 Ohio Power Co. - Distribution	\$121,895,177	\$9,611,823	\$179,102,738	\$949,733	\$4,404,496	(\$10,480,774)	(\$5,890,962)	\$840,005	(\$11,127,235)	(\$10,177,502)
160 Ohio Power Co. - Transmission	13,198,592	1,053,258	19,392,925	4,314	473,005	(1,134,840)	(1,031,548)	90,954	(1,602,429)	(1,598,115)
Ohio Power Co.	\$135,093,769	\$10,665,081	\$198,495,663	\$954,047	\$4,877,501	(\$11,615,614)	(\$6,922,510)	\$930,959	(\$12,729,664)	(\$11,775,617)
167 Public Service Co. of Oklahoma - Distribution	\$40,600,791	\$3,000,643	\$59,665,460	\$421,724	\$1,474,690	(\$3,490,932)	(\$2,477,659)	\$279,789	(\$4,214,112)	(\$3,792,388)
198 Public Service Co. of Oklahoma - Generation	20,198,575	1,343,542	29,678,123	274,369	738,813	(1,736,711)	(1,498,642)	139,193	(2,357,347)	(2,082,978)
114 Public Service Co. of Oklahoma - Transmission	4,817,018	359,101	7,077,730	48,350	174,842	(414,176)	(313,349)	33,195	(519,488)	(471,138)
Public Service Co. of Oklahoma	\$65,616,384	\$4,703,286	\$96,411,313	\$744,443	\$2,388,345	(\$5,641,819)	(\$4,289,650)	\$452,177	(\$7,090,947)	(\$6,346,504)
159 Southwestern Electric Power Co. - Distribution	\$29,330,788	\$1,956,711	\$43,096,245	\$319,620	\$1,069,802	(\$2,521,916)	(\$1,794,965)	\$202,125	(\$3,044,954)	(\$2,725,334)
168 Southwestern Electric Power Co. - Generation	29,194,568	1,851,184	42,896,095	415,764	1,070,257	(2,510,203)	(2,137,691)	201,186	(3,376,451)	(2,960,687)
161 Southwestern Electric Power Co. - Texas - Distribution	14,192,770	1,014,345	20,853,688	140,904	515,902	(1,220,321)	(942,674)	97,805	(1,549,288)	(1,408,384)
111 Southwestern Electric Power Co. - Texas - Transmission	0	0	0	0	0	0	0	0	0	0
194 Southwestern Electric Power Co. - Transmission	4,266,915	304,103	6,269,544	45,848	155,246	(366,877)	(280,205)	29,404	(462,432)	(416,584)
Southwestern Electric Power Co.	\$76,985,041	\$5,126,343	\$113,115,482	\$922,136	\$2,811,207	(\$6,619,317)	(\$5,155,535)	\$530,520	(\$8,433,125)	(\$7,510,989)
230 Kingsport Power Co. - Distribution	\$3,720,068	\$257,522	\$5,465,962	\$40,397	\$135,507	(\$319,858)	(\$177,403)	\$25,636	(\$336,118)	(\$295,721)
260 Kingsport Power Co. - Transmission	441,809	39,814	649,158	0	15,744	(37,988)	(40,419)	3,045	(59,618)	(59,618)
Kingsport Power Co.	\$4,161,877	\$297,336	\$6,115,120	\$40,397	\$151,251	(\$357,846)	(\$217,822)	\$28,681	(\$395,736)	(\$355,339)
210 Wheeling Power Co. - Distribution	\$4,735,115	\$364,855	\$6,957,388	\$36,393	\$171,235	(\$407,134)	(\$259,071)	\$32,631	(\$462,339)	(\$425,946)
200 Wheeling Power Co. - Transmission	202,092	33,390	296,937	0	6,921	(17,376)	(2,613)	1,393	(11,675)	(11,675)
Wheeling Power Co.	\$4,937,207	\$398,245	\$7,254,325	\$36,393	\$178,156	(\$424,510)	(\$261,684)	\$34,024	(\$474,014)	(\$437,621)
103 American Electric Power Service Corporation	\$289,779,496	\$18,764,793	\$425,778,133	\$3,461,940	\$10,591,147	(\$24,915,780)	(\$17,282,221)	\$1,996,933	(\$29,609,921)	(\$26,147,981)
293 Elmwood	784,345	40,309	1,152,452	0	28,511	(67,439)	(276,067)	5,405	(309,590)	(309,590)
292 AEP River Operations LLC	5,031,131	395,212	7,392,330	0	180,358	(432,586)	(1,245,634)	34,671	(1,463,191)	(1,463,191)
American Electric Power Service Corporation	\$295,594,972	\$19,200,314	\$434,322,915	\$3,461,940	\$10,800,016	(\$25,415,805)	(\$18,803,922)	\$2,037,009	(\$31,382,702)	(\$27,920,762)
270 Cook Coal Terminal	\$813,402	\$63,837	\$1,195,146	\$8,295	\$29,470	(\$69,938)	(\$67,747)	\$5,605	(\$102,610)	(\$94,315)
AEP Generating Company	\$813,402	\$63,837	\$1,195,146	\$8,295	\$29,470	(\$69,938)	(\$67,747)	\$5,605	(\$102,610)	(\$94,315)
104 Cardinal Operating Company	\$19,221,654	\$1,362,698	\$28,242,716	\$0	\$691,786	(\$1,652,714)	(\$1,116,823)	\$132,460	(\$1,945,291)	(\$1,945,291)
181 Ohio Power Co. - Generation	82,603,164	7,817,146	121,370,289	157,183	2,942,506	(7,102,374)	(4,359,566)	569,236	(7,950,198)	(7,793,015)
AEP Generation Resources - FERC	\$101,824,818	\$9,179,844	\$149,613,005	\$157,183	\$3,634,292	(\$8,755,088)	(\$5,476,389)	\$701,696	(\$9,895,489)	(\$9,738,306)
290 Conesville Coal Preparation Company	980,910	104,296	1,441,268	0	34,661	(84,340)	(51,555)	6,760	(94,474)	(94,474)
AEP Generation Resources - SEC	\$102,805,728	\$9,284,140	\$151,054,273	\$157,183	\$3,668,953	(\$8,839,428)	(\$5,527,944)	\$708,456	(\$9,989,963)	(\$9,832,780)
175 AEP Energy Partners	1,253,408	38,891	1,841,655	50,542	47,919	(107,770)	(31,686)	8,637	(82,900)	(32,358)
171 CSW Energy, Inc.	296,467	17,155	435,604	0	10,741	(25,491)	(15,366)	2,043	(28,073)	(28,073)
419 Onsite Partners	15,710	0	23,083	1,144	629	(1,351)	0	108	(614)	530
AEP Energy Supply	\$104,371,313	\$9,340,186	\$153,354,615	\$208,869	\$3,728,242	(\$8,974,040)	(\$5,574,996)	\$719,244	(\$10,101,550)	(\$9,892,681)
143 AEP Pro Serv, Inc.	\$97,552	\$3,944	\$143,335	\$0	\$3,566	(\$8,388)	(\$1,133)	\$672	(\$5,283)	(\$5,283)
AEP Pro Serv, Inc.	\$97,552	\$3,944	\$143,335	\$0	\$3,566	(\$8,388)	(\$1,133)	\$672	(\$5,283)	(\$5,283)
245 Dolet Hills	\$5,367,238	\$220,561	\$7,886,178	\$222,642	\$204,427	(\$461,485)	\$430,570	\$36,987	\$210,499	\$433,141
Dolet Hills	\$5,367,238	\$220,561	\$7,886,178	\$222,642	\$204,427	(\$461,485)	\$430,570	\$36,987	\$210,499	\$433,141
Total	\$1,168,275,888	\$86,038,948	\$1,716,568,415	\$10,688,093	\$42,385,421	(\$100,450,534)	(\$68,626,236)	\$8,050,836	(\$118,640,513)	(\$107,952,420)

Non-UMWA Postretirement Health Care Plan

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	"Other" Cost		Total "Other" Cost	Net Periodic Postretirement Benefit Cost
							Amortizations			
							PSC	(G)/L		
140 Appalachian Power Co. - Distribution	\$90,356,752	\$7,243,408	\$137,851,755	\$646,998	\$3,286,821	(\$8,070,069)	(\$5,097,397)	\$598,498	(\$9,282,147)	(\$8,635,149)
215 Appalachian Power Co. - Generation	76,801,658	6,211,070	117,171,579	523,206	2,791,724	(6,859,417)	(4,162,884)	508,713	(7,721,864)	(7,198,658)
150 Appalachian Power Co. - Transmission	8,836,531	625,340	13,481,353	3,690	320,744	(789,221)	(781,538)	58,531	(1,191,484)	(1,187,794)
Appalachian Power Co. - FERC	\$175,994,941	\$14,079,818	\$268,504,687	\$1,173,894	\$6,399,289	(\$15,718,707)	(\$10,041,819)	\$1,165,742	(\$18,195,495)	(\$17,021,601)
225 Cedar Coal Co	315,438	44,667	481,244	0	11,028	(28,173)	(8,202)	2,089	(23,258)	(23,258)
Appalachian Power Co. - SEC	\$176,310,379	\$14,124,485	\$268,985,931	\$1,173,894	\$6,410,317	(\$15,746,880)	(\$10,050,021)	\$1,167,831	(\$18,218,753)	(\$17,044,859)
211 AEP Texas Central Company - Distribution	\$64,618,895	\$4,845,237	\$98,585,085	\$614,660	\$2,362,532	(\$5,771,333)	(\$3,881,048)	\$428,018	(\$6,861,831)	(\$6,247,171)
147 AEP Texas Central Company - Generation	0	0	0	0	0	0	(15,337)	0	(15,337)	(15,337)
169 AEP Texas Central Company - Transmission	6,845,347	485,066	10,443,526	90,279	251,744	(611,381)	(391,921)	45,342	(706,216)	(615,937)
AEP Texas Central Co.	\$71,464,242	\$5,330,303	\$109,028,611	\$704,939	\$2,614,276	(\$6,382,714)	(\$4,288,306)	\$473,360	(\$7,583,384)	(\$6,878,445)
119 AEP Texas North Company - Distribution	19,071,398	1,389,710	29,096,062	180,456	697,984	(1,703,331)	(1,276,048)	126,324	(2,155,071)	(1,974,615)
166 AEP Texas North Company - Generation	4,056,217	403,547	6,188,322	0	144,997	(362,275)	(67,677)	26,867	(258,088)	(258,088)
192 AEP Texas North Company - Transmission	3,058,610	224,975	4,666,334	42,681	112,418	(273,175)	(233,844)	20,259	(374,342)	(331,661)
AEP Texas North Co.	\$26,186,225	\$2,018,232	\$39,950,718	\$223,137	\$955,399	(\$2,338,781)	(\$1,577,569)	\$173,450	(\$2,787,501)	(\$2,564,364)
AEP Texas	\$97,650,467	\$7,348,535	\$148,979,329	\$928,076	\$3,569,675	(\$8,721,495)	(\$5,865,875)	\$646,810	(\$10,370,885)	(\$9,442,809)
170 Indiana Michigan Power Co. - Distribution	\$43,865,857	\$3,700,154	\$66,923,448	\$396,976	\$1,595,362	(\$3,917,809)	(\$2,601,438)	\$290,555	(\$4,633,330)	(\$4,236,354)
132 Indiana Michigan Power Co. - Generation	26,875,550	2,366,741	41,002,378	175,442	973,219	(2,400,347)	(1,850,054)	178,016	(3,099,166)	(2,923,724)
190 Indiana Michigan Power Co. - Nuclear	49,938,586	3,349,782	76,188,238	917,562	1,849,796	(4,460,185)	(3,561,730)	330,779	(5,841,340)	(4,923,778)
120 Indiana Michigan Power Co. - Transmission	9,536,047	671,989	14,548,562	82,254	349,131	(851,697)	(596,815)	63,164	(1,036,217)	(953,963)
280 Ind Mich River Transp Lakin	10,763,624	786,364	16,421,401	147,938	395,628	(961,336)	(811,278)	71,295	(1,305,691)	(1,157,753)
Indiana Michigan Power Co. - SEC	\$140,979,664	\$10,865,030	\$215,084,027	\$1,720,172	\$5,163,136	(\$12,591,374)	(\$9,421,315)	\$933,809	(\$15,915,744)	(\$14,195,572)
110 Kentucky Power Co. - Distribution	\$17,730,992	\$1,335,917	\$27,051,087	\$128,587	\$646,637	(\$1,583,615)	(\$1,210,578)	\$11,445	(\$2,030,111)	(\$1,901,524)
117 Kentucky Power Co. - Generation	10,835,771	1,010,109	16,531,471	25,871	389,583	(967,780)	(611,828)	71,773	(1,118,252)	(1,092,381)
180 Kentucky Power Co. - Transmission	921,191	57,585	1,405,405	244	33,573	(82,275)	(198,150)	6,102	(240,750)	(240,506)
600 Kentucky Power Co. - Kammer Actives	0	0	0	0	0	0	0	0	(42,530)	(42,530)
701 Kentucky Power Co. - Mitchell Actives	6,662,962	286,347	10,165,272	187,862	252,257	(595,902)	(160,767)	44,134	(459,468)	(271,606)
702 Kentucky Power Co. - Mitchell Inactives	8,024,115	718,080	12,241,900	0	288,331	(716,661)	(200,743)	53,149	(575,924)	(502,775)
Kentucky Power Co.	\$44,175,031	\$3,408,038	\$67,395,135	\$342,564	\$1,610,381	(\$3,945,423)	(\$2,424,596)	\$292,603	(\$4,467,035)	(\$4,124,471)
250 Ohio Power Co. - Distribution	\$117,278,951	\$9,468,420	\$178,925,303	\$967,333	\$4,269,697	(\$10,474,582)	(\$5,890,962)	\$776,823	(\$11,319,024)	(\$10,351,691)
160 Ohio Power Co. - Transmission	12,584,171	993,389	19,198,898	4,394	454,827	(1,123,935)	(1,031,548)	83,354	(1,617,302)	(1,617,908)
Ohio Power Co.	\$129,863,122	\$10,461,809	\$198,124,201	\$971,727	\$4,724,524	(\$11,598,517)	(\$6,922,510)	\$860,177	(\$12,936,326)	(\$11,964,599)
167 Public Service Co. of Oklahoma - Distribution	\$39,376,152	\$2,974,111	\$60,073,780	\$429,539	\$1,441,297	(\$3,516,818)	(\$2,477,659)	\$260,817	(\$4,292,363)	(\$3,862,824)
198 Public Service Co. of Oklahoma - Generation	19,807,644	1,344,725	30,219,308	279,453	730,227	(1,769,088)	(1,498,642)	131,200	(2,406,303)	(2,126,850)
114 Public Service Co. of Oklahoma - Transmission	4,666,834	353,166	7,119,909	49,246	170,747	(416,811)	(313,349)	30,912	(528,501)	(479,255)
Public Service Co. of Oklahoma	\$63,850,634	\$4,672,002	\$97,412,997	\$758,238	\$2,342,271	(\$5,702,717)	(\$4,289,650)	\$422,929	(\$7,227,167)	(\$6,468,929)
159 Southwestern Electric Power Co. - Distribution	\$28,675,810	\$2,024,363	\$43,748,925	\$325,543	\$1,052,744	(\$2,561,134)	(\$1,794,965)	\$189,941	(\$3,113,414)	(\$2,787,871)
168 Southwestern Electric Power Co. - Generation	28,741,515	1,944,935	43,849,167	423,469	1,060,376	(2,567,002)	(2,137,691)	190,376	(3,453,941)	(3,030,472)
161 Southwestern Electric Power Co. - Texas - Distribution	13,793,053	996,945	21,043,215	143,515	505,445	(1,231,904)	(942,674)	91,361	(1,577,772)	(1,434,257)
111 Southwestern Electric Power Co. - Texas - Transmission	0	0	0	0	0	0	0	0	0	0
194 Southwestern Electric Power Co. - Transmission	4,151,212	281,971	6,333,520	46,698	152,589	(370,759)	(280,205)	27,496	(470,879)	(424,181)
Southwestern Electric Power Co.	\$75,361,590	\$5,248,214	\$114,974,557	\$939,225	\$2,771,154	(\$6,730,799)	(\$5,155,535)	\$499,174	(\$8,616,006)	(\$7,676,781)
230 Kingsport Power Co. - Distribution	\$3,627,358	\$260,848	\$5,534,038	\$41,146	\$133,077	(\$323,972)	(\$177,403)	\$24,027	(\$344,271)	(\$303,125)
260 Kingsport Power Co. - Transmission	416,465	33,047	635,375	0	15,044	(37,196)	(40,419)	2,759	(59,812)	(59,812)
Kingsport Power Co.	\$4,043,823	\$293,895	\$6,169,413	\$41,146	\$148,121	(\$361,168)	(\$217,822)	\$26,786	(\$404,083)	(\$362,937)
210 Wheeling Power Co. - Distribution	\$4,563,932	\$364,097	\$6,962,911	\$37,067	\$166,216	(\$407,620)	(\$259,071)	\$30,230	(\$470,245)	(\$433,178)
200 Wheeling Power Co. - Transmission	175,088	31,137	267,121	0	6,003	(15,638)	(2,613)	1,160	(11,088)	(11,088)
Wheeling Power Co.	\$4,739,020	\$395,234	\$7,230,032	\$37,067	\$172,219	(\$423,258)	(\$261,684)	\$31,390	(\$481,333)	(\$444,266)
103 American Electric Power Service Corporation	\$284,198,728	\$18,691,877	\$433,584,567	\$3,526,094	\$10,470,290	(\$25,382,752)	(\$17,282,221)	\$1,882,454	(\$30,312,229)	(\$26,786,135)
293 Elmwood	770,192	42,222	1,175,035	0	28,173	(68,788)	(276,067)	5,102	(311,580)	(311,580)
292 AEP River Operations LLC	4,801,594	379,194	7,325,497	0	173,477	(428,847)	(1,245,634)	31,804	(1,469,200)	(1,469,200)
American Electric Power Service Corporation	\$289,770,514	\$19,113,293	\$442,085,099	\$3,526,094	\$10,671,940	(\$25,880,387)	(\$18,803,922)	\$1,919,360	(\$32,093,009)	(\$28,566,915)
270 Cook Coal Terminal	\$784,930	\$62,439	\$1,197,520	\$8,449	\$28,668	(\$70,105)	(\$67,747)	\$5,199	(\$103,985)	(\$95,536)
AEP Generating Company	\$784,930	\$62,439	\$1,197,520	\$8,449	\$28,668	(\$70,105)	(\$67,747)	\$5,199	(\$103,985)	(\$95,536)
104 Cardinal Operating Company	\$18,494,188	\$1,336,553	\$28,215,448	\$0	\$670,486	(\$1,651,779)	(\$1,116,823)	\$122,500	(\$1,975,616)	(\$1,975,616)
181 Ohio Power Co. - Generation	77,648,263	7,419,535	118,463,193	160,096	2,787,394	(6,935,030)	(4,359,566)	514,320	(7,992,882)	(7,832,786)
AEP Generation Resources - FERC	\$96,142,451	\$8,756,088	\$146,678,641	\$160,096	\$3,457,880	(\$8,586,809)	(\$5,476,389)	\$636,820	(\$9,968,498)	(\$9,808,402)
290 Conesville Coal Preparation Company	908,497	104,981	1,386,038	0	32,204	(81,141)	(51,555)	6,018	(94,474)	(94,474)
AEP Generation Resources - SEC	\$97,050,948	\$8,861,069	\$148,064,679	\$160,096	\$3,490,084	(\$8,667,950)	(\$5,527,944)	\$642,838	(\$10,062,972)	(\$9,902,876)
175 AEP Energy Partners	1,308,975	43,864	1,997,023	51,479	50,336	(116,909)	(31,686)	8,670	(89,589)	(89,589)
171 CSW Energy, Inc.	289,169	17,715	441,167	0	10,543	(25,827)	(15,366)	1,915	(28,735)	(28,735)
419 Onsite Partners	17,430	0	26,592	1,165	699	(1,557)	0	115	(743)	(422)
AEP Energy Supply	\$98,666,522	\$8,922,648	\$150,529,461	\$212,740	\$3,551,662	(\$8,812,243)	(\$5,574,996)	\$653,538	(\$10,182,039)	(\$9,969,299)
143 AEP Pro Serv, Inc.	\$96,878	\$4,080	\$147,801	\$0	\$3,567	(\$8,653)	(\$1,133)	\$642	(\$5,577)	(\$5,577)
AEP Pro Serv, Inc.	\$96,878	\$4,080	\$147,801	\$0	\$3,567	(\$8,653)	(\$1,133)	\$642	(\$5,577)	(\$5,577)
245 Dolet Hills	\$5,556,754	\$263,560	\$8,477,599	\$226,768	\$212,551	(\$496,293)	\$430,570	\$36,806	\$183,634	\$410,402
Dolet Hills	\$5,556,754	\$263,560	\$8,477,599	\$226,768	\$212,551	(\$496,293)	\$430,570	\$36,806	\$183,634	\$410,402
Total	\$1,131,849,328	\$85,183,262	\$1,726,793,102	\$10,886,160	\$41,380,186	(\$101,089,312)	(\$68,626,236)	\$7,497,054	(\$120,838,308)	(\$109,952,148)

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	"Other" Cost		Total "Other" Cost	Net Periodic Postretirement Benefit Cost
							Amortizations			
							PSC	(G)/L		
140 Appalachian Power Co. - Distribution	\$86,781,790	\$7,102,823	\$137,706,599	\$658,988	\$3,180,659	(\$8,066,903)	(\$5,097,397)	\$552,119	(\$9,431,522)	(\$8,772,534)
215 Appalachian Power Co. - Generation	73,680,208	5,939,883	116,916,819	532,902	2,701,163	(6,849,030)	(4,162,884)	468,765	(7,841,986)	(7,309,084)
150 Appalachian Power Co. - Transmission	8,509,603	626,427	13,503,161	3,758	310,896	(791,020)	(781,538)	54,139	(1,207,523)	(1,203,765)
Appalachian Power Co. - FERC	\$168,971,601	\$13,669,133	\$268,126,579	\$1,195,648	\$6,192,718	(\$15,706,953)	(\$10,041,819)	\$1,075,023	(\$18,481,031)	(\$17,285,383)
225 Cedar Coal Co	280,940	40,916	445,800	0	9,879	(26,115)	(8,202)	1,787	(22,651)	(22,651)
Appalachian Power Co. - SEC	\$169,252,541	\$13,710,049	\$268,572,379	\$1,195,648	\$6,202,597	(\$15,733,068)	(\$10,050,021)	\$1,076,810	(\$18,503,682)	(\$17,308,034)
211 AEP Texas Central Company - Distribution	\$62,559,547	\$4,865,355	\$99,270,393	\$626,051	\$2,303,393	(\$5,815,296)	(\$3,881,048)	\$398,014	(\$6,994,937)	(\$6,368,886)
147 AEP Texas Central Company - Generation	0	0	0	0	0	0	(15,337)	0	(15,337)	(15,337)
169 AEP Texas Central Company - Transmission	6,681,871	482,669	10,602,889	91,952	247,666	(621,121)	(391,921)	42,511	(722,865)	(630,913)
AEP Texas Central Co.	\$69,241,418	\$5,348,024	\$109,873,282	\$718,003	\$2,551,059	(\$6,436,417)	(\$4,288,306)	\$440,525	(\$7,733,139)	(\$7,015,136)
119 AEP Texas North Company - Distribution	18,503,545	1,392,131	29,361,693	183,800	682,115	(1,720,019)	(1,276,048)	117,722	(2,196,230)	(2,012,430)
166 AEP Texas North Company - Generation	3,786,089	397,012	6,007,821	0	136,039	(361,940)	(67,677)	24,088	(259,490)	(259,490)
192 AEP Texas North Company - Transmission	2,979,622	225,251	4,728,107	43,472	110,346	(276,974)	(233,844)	18,957	(338,515)	(338,043)
AEP Texas North Co.	\$25,269,256	\$2,014,394	\$40,097,621	\$227,272	\$928,500	(\$2,348,933)	(\$1,577,569)	\$160,767	(\$2,837,235)	(\$2,609,963)
AEP Texas	\$94,510,674	\$7,362,418	\$149,970,903	\$945,275	\$3,479,559	(\$8,785,350)	(\$5,865,875)	\$601,292	(\$10,570,374)	(\$9,625,099)
170 Indiana Michigan Power Co. - Distribution	\$42,029,517	\$3,584,303	\$66,693,045	\$404,333	\$1,540,952	(\$3,906,903)	(\$2,601,438)	\$267,398	(\$4,699,991)	(\$4,295,658)
132 Indiana Michigan Power Co. - Generation	25,589,220	2,249,921	40,605,344	178,693	934,364	(2,378,676)	(1,850,054)	162,803	(3,131,563)	(2,952,870)
190 Indiana Michigan Power Co. - Nuclear	49,205,694	3,294,941	78,080,306	934,566	1,838,457	(4,573,973)	(3,561,730)	313,054	(6,984,192)	(5,049,626)
120 Indiana Michigan Power Co. - Transmission	9,267,105	690,695	14,705,176	83,778	341,432	(861,435)	(596,815)	58,959	(1,057,859)	(974,081)
280 Ind Mich River Transp Lakin	10,488,752	766,491	16,643,703	150,680	388,845	(974,994)	(811,278)	66,731	(1,330,696)	(1,180,016)
Indiana Michigan Power Co. - SEC	\$136,580,288	\$10,586,351	\$216,727,574	\$1,752,050	\$5,044,050	(\$12,695,981)	(\$9,421,315)	\$868,945	(\$16,204,301)	(\$14,452,251)
110 Kentucky Power Co. - Distribution	\$17,117,953	\$1,305,379	\$27,163,015	\$130,970	\$629,227	(\$1,591,219)	(\$1,210,578)	\$108,907	(\$2,063,663)	(\$1,932,693)
117 Kentucky Power Co. - Generation	10,209,895	922,657	16,201,209	26,350	370,632	(949,073)	(611,828)	64,957	(1,125,312)	(1,098,962)
180 Kentucky Power Co. - Transmission	894,687	59,027	1,419,702	249	32,810	(83,167)	(198,150)	5,692	(242,815)	(242,566)
600 Kentucky Power Co. - Kammer Actives	0	0	0	0	0	0	(42,530)	0	(42,530)	(42,530)
701 Kentucky Power Co. - Mitchell Actives	6,795,952	348,169	10,783,915	191,343	258,282	(631,726)	(160,767)	43,237	(490,974)	(299,631)
702 Kentucky Power Co. - Mitchell Inactives	7,571,214	670,186	12,014,112	0	274,367	(703,791)	(200,743)	48,169	(581,998)	(581,998)
Kentucky Power Co.	\$42,589,701	\$3,305,418	\$67,581,953	\$348,912	\$1,565,318	(\$3,958,976)	(\$2,424,596)	\$270,962	(\$4,547,292)	(\$4,198,380)
250 Ohio Power Co. - Distribution	\$112,702,922	\$9,286,903	\$178,838,625	\$985,259	\$4,134,432	(\$10,476,432)	(\$5,890,962)	\$717,033	(\$11,515,929)	(\$10,530,670)
160 Ohio Power Co. - Transmission	12,013,267	989,887	19,062,826	4,475	436,889	(1,116,707)	(1,031,548)	76,430	(1,634,936)	(1,600,461)
Ohio Power Co.	\$124,716,189	\$10,276,790	\$197,901,451	\$989,734	\$4,571,321	(\$11,593,139)	(\$6,922,510)	\$793,463	(\$13,150,865)	(\$12,161,131)
167 Public Service Co. of Oklahoma - Distribution	\$38,156,198	\$2,952,294	\$60,546,806	\$437,499	\$1,407,275	(\$3,546,854)	(\$2,477,659)	\$242,756	(\$4,374,482)	(\$3,936,983)
198 Public Service Co. of Oklahoma - Generation	19,413,235	1,379,405	30,805,202	284,632	720,653	(1,804,580)	(611,828)	123,510	(2,459,059)	(2,174,427)
114 Public Service Co. of Oklahoma - Transmission	4,519,844	343,552	7,172,154	50,159	166,753	(420,147)	(313,349)	28,756	(537,987)	(487,828)
Public Service Co. of Oklahoma	\$62,089,277	\$4,675,251	\$98,524,162	\$772,290	\$2,294,681	(\$5,771,581)	(\$4,289,650)	\$395,052	(\$7,371,528)	(\$6,599,238)
159 Southwestern Electric Power Co. - Distribution	\$27,944,282	\$2,021,293	\$44,342,391	\$331,576	\$1,033,708	(\$2,597,593)	(\$1,794,965)	\$177,786	(\$3,181,064)	(\$2,849,488)
168 Southwestern Electric Power Co. - Generation	28,194,209	1,941,807	44,738,978	431,317	1,048,452	(2,820,826)	(2,137,691)	179,376	(3,530,689)	(3,099,372)
161 Southwestern Electric Power Co. - Texas - Distribution	13,404,079	984,896	21,269,786	146,175	495,064	(1,245,992)	(942,674)	85,279	(1,608,323)	(1,462,148)
111 Southwestern Electric Power Co. - Texas - Transmission	0	0	0	0	0	0	0	0	0	0
194 Southwestern Electric Power Co. - Transmission	4,056,125	280,666	6,436,318	47,563	150,261	(377,042)	(280,205)	25,206	(481,180)	(433,617)
Southwestern Electric Power Co.	\$73,598,695	\$5,228,662	\$116,787,473	\$956,631	\$2,727,485	(\$6,841,453)	(\$5,155,535)	\$468,247	(\$8,801,256)	(\$7,844,625)
230 Kingsport Power Co. - Distribution	\$3,529,939	\$258,104	\$5,601,358	\$41,908	\$130,527	(\$328,130)	(\$177,403)	\$22,458	(\$352,548)	(\$310,640)
260 Kingsport Power Co. - Transmission	397,247	33,152	630,357	0	14,433	(36,927)	(40,419)	2,527	(60,386)	(60,386)
Kingsport Power Co.	\$3,927,186	\$291,256	\$6,231,715	\$41,908	\$144,960	(\$365,057)	(\$217,822)	\$24,985	(\$412,934)	(\$371,026)
210 Wheeling Power Co. - Distribution	\$4,389,695	\$368,889	\$6,965,631	\$37,754	\$160,875	(\$408,049)	(\$259,071)	\$27,928	(\$478,317)	(\$440,563)
200 Wheeling Power Co. - Transmission	149,497	28,329	237,224	0	5,134	(13,897)	(2,613)	951	(10,425)	(10,425)
Wheeling Power Co.	\$4,539,192	\$397,218	\$7,202,855	\$37,754	\$166,009	(\$421,946)	(\$261,684)	\$28,879	(\$488,742)	(\$450,988)
103 American Electric Power Service Corporation	\$278,651,138	\$18,482,003	\$442,167,655	\$3,591,436	\$10,350,017	(\$25,902,340)	(\$17,282,221)	\$1,772,823	(\$31,061,721)	(\$27,470,285)
293 Elmwood	753,838	43,246	1,196,201	0	27,759	(70,074)	(276,067)	4,796	(313,586)	(313,586)
292 AEP River Operations LLC	4,581,866	335,479	7,270,571	0	167,355	(425,913)	(1,245,634)	29,151	(1,475,041)	(1,475,041)
American Electric Power Service Corporation	\$283,986,842	\$18,860,728	\$450,634,427	\$3,591,436	\$10,545,131	(\$26,398,327)	(\$18,803,922)	\$1,806,770	(\$32,850,348)	(\$29,258,912)
270 Cook Coal Terminal	\$757,292	\$50,134	\$1,201,682	\$8,606	\$28,086	(\$70,395)	(\$67,747)	\$4,818	(\$105,238)	(\$96,632)
AEP Generating Company	\$757,292	\$50,134	\$1,201,682	\$8,606	\$28,086	(\$70,395)	(\$67,747)	\$4,818	(\$105,238)	(\$96,632)
104 Cardinal Operating Company	\$17,773,770	\$1,331,824	\$28,203,675	\$0	\$648,623	(\$1,652,182)	(\$1,116,823)	\$113,079	(\$2,007,303)	(\$2,007,303)
181 Ohio Power Co. - Generation	72,953,132	6,958,864	115,763,084	163,063	2,640,460	(6,781,444)	(4,359,566)	464,139	(8,036,411)	(7,873,348)
AEP Generation Resources - FERC	\$90,726,902	\$8,290,688	\$143,966,759	\$163,063	\$3,289,083	(\$8,433,626)	(\$5,476,389)	\$577,218	(\$10,043,714)	(\$9,880,651)
290 Conesville Coal Preparation Company	833,172	88,359	1,322,089	0	29,918	(77,448)	(51,555)	5,301	(93,784)	(93,784)
AEP Generation Resources - SEC	\$91,560,074	\$8,379,047	\$145,288,848	\$163,063	\$3,319,001	(\$8,511,074)	(\$5,527,944)	\$582,519	(\$10,137,498)	(\$9,974,435)
175 AEP Energy Partners	1,362,759	49,539	2,162,446	52,433	52,706	(126,677)	(31,686)	8,670	(96,987)	(44,554)
171 CSW Energy, Inc.	281,137	18,266	446,112	0	10,312	(26,133)	(15,366)	1,789	(29,398)	(29,398)
419 Onsite Partners	19,235	0	30,522	1,187	774	(1,788)	0	122	(892)	295
AEP Energy Supply	\$93,223,205	\$8,446,852	\$147,927,928	\$216,683	\$3,382,793	(\$8,665,672)	(\$5,574,996)	\$593,100	(\$10,264,775)	(\$10,048,092)
143 AEP Pro Serv, Inc.	\$96,071	\$4,212	\$152,447	\$0	\$3,562	(\$8,930)	(\$1,133)	\$611	(\$5,890)	(\$5,890)
AEP Pro Serv, Inc.	\$96,071	\$4,212	\$152,447	\$0	\$3,562	(\$8,930)	(\$1,133)	\$611	(\$5,890)	(\$5,890)
245 Dolet Hills	\$5,715,037	\$287,906	\$9,068,703	\$230,970	\$219,949	(\$531,248)	\$430,570	\$36,360	\$155,631	\$386,601
Dolet Hills	\$5,715,037	\$287,906	\$9,068,703	\$230,970	\$219,949	(\$531,248)	\$430,570	\$36,360	\$155,631	\$386,601
Total	\$1,095,582,190	\$83,483,245	\$1,738,485,652	\$11,087,897	\$40,375,501	(\$101,841,123)	(\$68,626,236)	\$6,970,264	(\$123,121,594)	(\$112,033,697)

Non-UMWA Postretirement Health Care Plan

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	"Other" Cost		Total "Other" Cost	Net Periodic Postretirement Benefit Cost
							Amortizations			
							PSC	(G)/L		
140 Appalachian Power Co. - Distribution	\$83,348,784	\$6,915,291	\$137,626,740	\$672,344	\$3,070,700	(\$8,068,045)	(\$4,467,940)	\$514,617	(\$8,950,668)	(\$8,278,324)
215 Appalachian Power Co. - Generation	70,830,068	5,642,645	116,955,652	543,703	2,612,853	(6,856,251)	(3,609,086)	437,323	(7,415,161)	(6,871,458)
150 Appalachian Power Co. - Transmission	8,181,160	633,920	13,508,852	3,834	299,885	(791,925)	(682,877)	50,513	(1,124,404)	(1,120,570)
Appalachian Power Co. - FERC	\$162,360,012	\$13,191,856	\$268,091,244	\$1,219,881	\$5,983,438	(\$15,716,221)	(\$8,759,903)	\$1,002,453	(\$17,490,233)	(\$16,270,352)
225 Cedar Coal Co	249,395	37,441	411,805	0	8,795	(24,141)	(4,704)	1,540	(18,510)	(18,510)
Appalachian Power Co. - SEC	\$162,609,407	\$13,229,297	\$268,503,049	\$1,219,881	\$5,992,233	(\$15,740,362)	(\$8,764,607)	\$1,003,993	(\$17,508,743)	(\$16,288,862)
211 AEP Texas Central Company - Distribution	\$60,500,361	\$4,785,904	\$99,899,087	\$638,740	\$2,239,081	(\$5,856,350)	(\$3,406,020)	\$373,545	(\$6,649,744)	(\$6,011,004)
147 AEP Texas Central Company - Generation	0	0	0	0	0	0	(9,150)	0	(9,150)	(9,150)
169 AEP Texas Central Company - Transmission	6,525,524	484,412	10,775,041	93,816	243,055	(631,662)	(345,328)	40,290	(693,645)	(599,829)
AEP Texas Central Co.	\$67,025,885	\$5,270,316	\$110,674,128	\$732,556	\$2,482,136	(\$6,488,012)	(\$3,760,498)	\$413,835	(\$7,352,539)	(\$6,619,983)
119 AEP Texas North Company - Distribution	17,940,773	1,400,208	29,624,069	187,525	664,264	(1,736,642)	(1,133,906)	110,771	(2,095,513)	(1,907,988)
166 AEP Texas North Company - Generation	3,517,948	387,810	5,808,888	0	126,715	(340,532)	(38,821)	21,721	(230,917)	(230,917)
192 AEP Texas North Company - Transmission	2,902,275	223,781	4,792,279	44,353	108,043	(280,936)	(210,477)	17,919	(365,451)	(321,098)
AEP Texas North Co.	\$24,360,986	\$2,011,799	\$40,225,236	\$231,878	\$899,022	(\$2,358,110)	(\$1,383,204)	\$150,411	(\$2,691,881)	(\$2,460,003)
AEP Texas	\$91,386,861	\$7,282,115	\$150,899,364	\$964,434	\$3,381,158	(\$8,846,122)	(\$5,143,702)	\$564,246	(\$10,044,420)	(\$9,079,986)
170 Indiana Michigan Power Co. - Distribution	\$40,308,367	\$3,433,336	\$66,557,769	\$412,528	\$1,486,672	(\$3,901,793)	(\$2,258,362)	\$248,874	(\$4,424,609)	(\$4,012,081)
132 Indiana Michigan Power Co. - Generation	24,402,633	2,153,856	40,293,987	182,315	896,039	(2,362,141)	(1,637,929)	150,668	(2,953,363)	(2,771,048)
190 Indiana Michigan Power Co. - Nuclear	48,584,780	3,311,435	80,223,940	953,508	1,824,916	(4,702,938)	(3,173,548)	299,975	(5,751,595)	(4,788,087)
120 Indiana Michigan Power Co. - Transmission	8,983,316	672,524	14,833,384	85,476	332,829	(869,572)	(519,191)	55,465	(1,000,469)	(941,993)
280 Ind Mich River Transp Lakin	10,240,919	737,052	16,909,956	153,734	382,127	(991,307)	(726,153)	63,230	(1,272,103)	(1,118,369)
Indiana Michigan Power Co. - SEC	\$132,520,015	\$10,308,203	\$218,819,000	\$1,787,561	\$4,922,583	(\$12,827,751)	(\$8,315,183)	\$818,212	(\$15,402,139)	(\$13,614,578)
110 Kentucky Power Co. - Distribution	\$16,539,071	\$1,294,634	\$27,309,558	\$133,625	\$610,797	(\$1,600,959)	(\$1,077,751)	\$102,116	(\$1,965,797)	(\$1,832,172)
117 Kentucky Power Co. - Generation	9,664,528	842,649	15,958,211	26,884	353,340	(935,513)	(534,759)	59,671	(1,057,261)	(1,030,377)
180 Kentucky Power Co. - Transmission	866,953	60,516	1,431,526	254	31,899	(83,920)	(179,802)	5,353	(226,470)	(226,216)
600 Kentucky Power Co. - Kammer Actives	0	0	0	0	0	0	(42,519)	0	(42,519)	(42,519)
701 Kentucky Power Co. - Mitchell Actives	6,883,383	373,087	11,365,943	195,221	262,654	(666,302)	(160,758)	42,500	(521,906)	(326,685)
702 Kentucky Power Co. - Mitchell Inactives	7,160,804	593,369	11,824,025	0	261,629	(693,156)	(200,742)	44,213	(588,056)	(588,056)
Kentucky Power Co.	\$41,114,739	\$3,164,255	\$67,889,263	\$355,984	\$1,520,319	(\$3,979,850)	(\$2,196,331)	\$253,853	(\$4,402,009)	(\$4,046,025)
250 Ohio Power Co. - Distribution	\$108,315,009	\$9,053,727	\$178,851,338	\$1,005,228	\$3,994,240	(\$10,484,741)	(\$5,113,012)	\$668,765	(\$10,934,748)	(\$9,929,520)
160 Ohio Power Co. - Transmission	11,441,431	971,570	18,892,259	4,566	417,757	(1,107,514)	(894,314)	70,642	(1,513,429)	(1,508,863)
Ohio Power Co.	\$119,756,440	\$10,025,297	\$197,743,597	\$1,009,794	\$4,411,997	(\$11,592,255)	(\$6,007,326)	\$739,407	(\$12,448,177)	(\$11,438,383)
167 Public Service Co. of Oklahoma - Distribution	\$36,973,342	\$2,928,160	\$61,050,927	\$446,366	\$1,370,431	(\$3,578,968)	(\$2,179,866)	\$228,283	(\$4,160,120)	(\$3,713,754)
198 Public Service Co. of Oklahoma - Generation	19,000,400	1,409,910	31,373,740	290,401	708,372	(1,839,212)	(1,343,022)	117,313	(2,356,549)	(2,066,148)
114 Public Service Co. of Oklahoma - Transmission	4,384,271	315,763	7,239,373	51,176	163,031	(424,391)	(277,975)	27,070	(512,265)	(461,089)
Public Service Co. of Oklahoma	\$60,358,013	\$4,653,833	\$99,664,400	\$787,943	\$2,241,834	(\$5,842,571)	(\$3,800,863)	\$732,666	(\$7,028,934)	(\$6,240,991)
159 Southwestern Electric Power Co. - Distribution	\$27,232,784	\$2,012,476	\$44,967,174	\$338,296	\$1,012,479	(\$2,636,095)	(\$1,712,430)	\$168,142	(\$3,167,904)	(\$2,829,608)
168 Southwestern Electric Power Co. - Generation	27,675,779	1,946,196	45,698,654	440,059	1,034,485	(2,678,977)	(1,924,757)	170,877	(3,398,372)	(2,958,313)
161 Southwestern Electric Power Co. - Texas - Distribution	13,033,864	994,666	21,521,708	149,138	483,501	(1,261,660)	(840,316)	80,474	(1,538,001)	(1,388,863)
111 Southwestern Electric Power Co. - Texas - Transmission	0	0	0	0	0	0	0	0	0	0
194 Southwestern Electric Power Co. - Transmission	3,965,204	284,371	6,547,403	48,527	147,557	(383,826)	(246,131)	24,482	(457,918)	(409,391)
Southwestern Electric Power Co.	\$71,907,631	\$5,237,709	\$118,734,939	\$976,020	\$2,678,022	(\$6,960,558)	(\$4,723,634)	\$443,975	(\$8,562,195)	(\$7,586,175)
230 Kingsport Power Co. - Distribution	\$3,437,266	\$244,614	\$5,675,664	\$42,757	\$127,973	(\$332,723)	(\$154,125)	\$21,223	(\$337,652)	(\$294,895)
260 Kingsport Power Co. - Transmission	377,758	33,148	623,760	0	13,767	(36,566)	(34,972)	2,332	(65,439)	(65,439)
Kingsport Power Co.	\$3,815,024	\$277,762	\$6,299,424	\$42,757	\$141,740	(\$369,289)	(\$189,097)	\$23,555	(\$393,091)	(\$350,334)
210 Wheeling Power Co. - Distribution	\$4,210,855	\$365,189	\$6,953,026	\$38,519	\$155,009	(\$407,605)	(\$226,479)	\$25,999	(\$453,076)	(\$414,557)
200 Wheeling Power Co. - Transmission	126,045	25,372	208,127	0	4,323	(12,201)	(1,501)	778	(8,601)	(8,601)
Wheeling Power Co.	\$4,336,900	\$390,561	\$7,161,153	\$38,519	\$159,332	(\$419,806)	(\$227,980)	\$26,777	(\$461,677)	(\$423,158)
103 American Electric Power Service Corporation	\$273,553,198	\$18,389,185	\$451,695,069	\$3,664,228	\$10,214,945	(\$26,479,564)	(\$15,083,759)	\$1,688,987	(\$29,659,391)	(\$25,995,163)
293 Elmwood	736,850	44,229	1,216,698	0	27,239	(71,326)	(257,329)	4,550	(296,866)	(296,866)
292 AEP River Operations LLC	4,404,767	321,532	7,273,216	0	161,754	(426,375)	(1,149,926)	27,196	(1,387,351)	(1,387,351)
American Electric Power Service Corporation	\$278,694,815	\$18,754,946	\$460,184,983	\$3,664,228	\$10,403,938	(\$26,977,265)	(\$16,491,014)	\$1,720,733	(\$31,343,608)	(\$27,679,380)
270 Cook Coal Terminal	\$742,337	\$41,262	\$1,225,758	\$8,780	\$27,839	(\$71,857)	(\$60,465)	\$4,583	(\$99,900)	(\$91,120)
AEP Generating Company	\$742,337	\$41,262	\$1,225,758	\$8,780	\$27,839	(\$71,857)	(\$60,465)	\$4,583	(\$99,900)	(\$91,120)
104 Cardinal Operating Company	\$17,055,816	\$1,299,221	\$28,162,815	\$0	\$625,308	(\$1,650,979)	(\$982,050)	\$105,307	(\$1,902,414)	(\$1,902,414)
181 Ohio Power Co. - Generation	68,657,895	6,531,929	113,368,928	166,368	2,498,934	(6,645,988)	(3,691,307)	423,911	(7,414,450)	(7,248,082)
AEP Generation Resources - FERC	\$85,713,711	\$7,831,150	\$141,531,743	\$166,368	\$3,124,242	(\$8,296,967)	(\$4,673,357)	\$529,218	(\$9,316,864)	(\$9,150,496)
290 Conesville Coal Preparation Company	773,156	79,855	1,276,647	0	27,950	(74,840)	(44,779)	4,774	(86,895)	(86,895)
AEP Generation Resources - SEC	\$86,486,867	\$7,911,005	\$142,808,390	\$166,368	\$3,152,192	(\$8,371,807)	(\$4,718,136)	\$533,992	(\$9,403,759)	(\$9,237,391)
175 AEP Energy Partners	1,415,475	47,391	2,337,253	53,496	55,073	(137,016)	(28,522)	8,740	(101,725)	(48,229)
171 CSW Energy, Inc.	272,627	18,874	460,166	0	10,031	(26,390)	(13,873)	1,683	(28,549)	(28,549)
419 Onsite Partners	21,153	0	34,928	1,211	852	(2,048)	0	131	(1,065)	146
AEP Energy Supply	\$88,196,122	\$7,977,270	\$145,630,737	\$221,075	\$3,218,148	(\$8,537,261)	(\$4,760,531)	\$544,546	(\$9,535,098)	(\$9,314,023)
143 AEP Pro Serv, Inc.	\$95,227	\$4,493	\$157,240	\$0	\$3,543	(\$9,218)	(\$650)	\$588	(\$5,737)	(\$5,737)
AEP Pro Serv, Inc.	\$95,227	\$4,493	\$157,240	\$0	\$3,543	(\$9,218)	(\$650)	\$588	(\$5,737)	(\$5,737)
245 Dolet Hills	\$5,866,097	\$306,679	\$9,686,186	\$235,651	\$226,689	(\$567,830)	\$430,570	\$36,219	\$125,648	\$361,299
Dolet Hills	\$5,866,097	\$306,679	\$9,686,186	\$235,651	\$226,689	(\$567,830)	\$430,570	\$36,219	\$125,648	\$361,299
Total	\$1,061,399,648	\$81,653,682	\$1,752,598,733	\$11,312,627	\$39,329,375	(\$102,741,995)	(\$60,250,813)	\$6,553,353	(\$117,110,080)	(\$105,797,453)

**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	"Other" Cost		Total "Other" Cost	Net Periodic Postretirement Benefit Cost
							Amortizations			
							PSC	(G/L)		
140 Appalachian Power Co. - Distribution	\$80,013,502	\$6,788,859	\$137,680,901	\$685,971	\$2,962,005	(\$8,075,621)	(\$750,141)	\$478,066	(\$5,385,691)	(\$4,699,720)
215 Appalachian Power Co. - Generation	68,205,005	5,560,314	117,361,774	554,723	2,528,018	(6,883,810)	(596,598)	407,512	(4,544,878)	(3,990,155)
150 Appalachian Power Co. - Transmission	7,834,995	642,692	13,481,839	3,912	288,038	(790,772)	(114,808)	46,813	(570,729)	(566,817)
Appalachian Power Co. - FERC	\$156,053,502	\$12,991,865	\$268,524,514	\$1,244,606	\$5,778,061	(\$15,750,203)	(\$1,461,547)	\$932,391	(\$10,501,298)	(\$9,256,692)
225 Cedar Coal Co	220,300	33,479	379,075	0	7,802	(22,235)	0	1,316	(13,117)	(13,117)
Appalachian Power Co. - SEC	\$156,273,802	\$13,025,344	\$268,903,589	\$1,244,606	\$5,785,863	(\$15,772,438)	(\$1,461,547)	\$933,707	(\$10,514,415)	(\$9,269,809)
211 AEP Texas Central Company - Distribution	\$58,473,134	\$4,765,547	\$100,615,941	\$651,686	\$2,174,078	(\$5,901,590)	(\$572,702)	\$349,366	(\$3,950,848)	(\$3,299,162)
147 AEP Texas Central Company - Generation	0	0	0	0	0	0	(170)	0	(170)	(170)
169 AEP Texas Central Company - Transmission	6,365,014	491,183	10,952,412	95,717	238,128	(642,410)	(58,681)	38,030	(424,933)	(329,216)
AEP Texas Central Co.	\$64,838,148	\$5,256,730	\$111,568,353	\$747,403	\$2,412,206	(\$6,544,000)	(\$631,553)	\$387,396	(\$4,375,951)	(\$3,628,548)
119 AEP Texas North Company - Distribution	17,356,988	1,392,165	29,866,531	191,326	645,691	(1,751,810)	(194,782)	103,705	(1,197,196)	(1,005,870)
166 AEP Texas North Company - Generation	3,250,230	376,511	5,592,739	0	117,341	(328,040)	0	19,420	(191,279)	(191,279)
192 AEP Texas North Company - Transmission	2,825,134	220,552	4,861,267	45,252	105,752	(285,136)	(37,182)	16,880	(199,686)	(154,434)
AEP Texas North Co.	\$23,432,352	\$1,989,228	\$40,320,537	\$236,578	\$868,784	(\$2,364,986)	(\$231,964)	\$140,005	(\$1,588,161)	(\$1,351,583)
AEP Texas	\$88,270,500	\$7,245,958	\$151,888,890	\$983,981	\$3,280,990	(\$8,908,986)	(\$863,517)	\$527,401	(\$5,964,112)	(\$4,980,131)
170 Indiana Michigan Power Co. - Distribution	\$38,695,386	\$3,292,100	\$66,583,957	\$420,889	\$1,435,702	(\$3,905,457)	(\$374,954)	\$231,198	(\$2,613,511)	(\$2,192,622)
132 Indiana Michigan Power Co. - Generation	23,279,697	2,063,282	40,057,860	186,010	859,596	(2,349,579)	(282,661)	139,092	(1,633,552)	(1,447,542)
190 Indiana Michigan Power Co. - Nuclear	47,954,058	3,314,183	82,515,547	972,834	1,811,030	(4,839,918)	(560,473)	286,517	(3,302,844)	(2,330,010)
120 Indiana Michigan Power Co. - Transmission	8,711,347	674,129	14,989,796	87,208	324,196	(879,221)	(86,552)	52,049	(589,528)	(502,320)
280 Ind Mich River Transp Lakin	10,019,313	718,873	17,240,441	156,850	376,110	(1,011,232)	(126,462)	59,864	(701,720)	(544,870)
Indiana Michigan Power Co. - SEC	\$128,659,801	\$10,062,567	\$221,387,601	\$1,823,791	\$4,806,634	(\$12,985,407)	(\$1,431,102)	\$768,720	(\$8,841,155)	(\$7,017,364)
110 Kentucky Power Co. - Distribution	\$15,956,347	\$1,270,322	\$27,456,419	\$136,333	\$592,252	(\$1,610,446)	(\$186,335)	\$95,336	(\$1,109,193)	(\$972,860)
117 Kentucky Power Co. - Generation	9,183,391	779,401	15,802,052	27,429	337,989	(926,863)	(89,627)	54,869	(623,632)	(596,203)
180 Kentucky Power Co. - Transmission	836,885	61,546	1,440,045	259	30,895	(84,465)	(32,292)	5,000	(80,862)	(80,603)
600 Kentucky Power Co. - Kammer Actives	0	0	0	0	0	0	(12,715)	0	(12,715)	(12,715)
701 Kentucky Power Co. - Mitchell Actives	6,954,002	411,856	11,965,896	199,178	266,154	(701,855)	(60,305)	41,549	(454,457)	(255,279)
702 Kentucky Power Co. - Mitchell Inactives	6,815,177	587,666	11,727,017	0	249,873	(687,844)	(108,102)	40,719	(505,354)	(505,354)
Kentucky Power Co.	\$39,745,802	\$3,110,791	\$68,391,429	\$363,199	\$1,477,163	(\$4,011,473)	(\$489,376)	\$237,473	(\$2,786,213)	(\$2,423,014)
250 Ohio Power Co. - Distribution	\$104,048,742	\$8,800,762	\$179,038,840	\$1,025,602	\$3,857,396	(\$10,501,455)	(\$841,947)	\$621,672	(\$6,864,334)	(\$5,838,732)
160 Ohio Power Co. - Transmission	10,870,035	968,261	18,704,296	4,659	398,133	(1,097,903)	(147,780)	64,946	(781,794)	(777,135)
Ohio Power Co.	\$114,918,777	\$9,769,023	\$197,743,136	\$1,030,261	\$4,255,529	(\$11,598,548)	(\$989,727)	\$686,618	(\$7,646,128)	(\$6,615,867)
167 Public Service Co. of Oklahoma - Distribution	\$35,789,056	\$2,878,248	\$61,582,975	\$455,413	\$1,333,563	(\$3,612,126)	(\$369,064)	\$213,833	(\$2,433,794)	(\$1,978,381)
198 Public Service Co. of Oklahoma - Generation	18,551,463	1,417,298	31,921,889	296,287	694,983	(1,872,366)	(285,833)	110,842	(1,302,374)	(1,006,087)
114 Public Service Co. of Oklahoma - Transmission	4,274,006	322,134	7,354,371	52,213	159,583	(431,368)	(47,953)	25,536	(294,202)	(241,989)
Public Service Co. of Oklahoma	\$58,614,525	\$4,617,680	\$100,859,235	\$803,913	\$2,188,129	(\$5,915,860)	(\$652,850)	\$350,211	(\$4,030,370)	(\$3,226,457)
159 Southwestern Electric Power Co. - Distribution	\$26,517,052	\$2,014,411	\$45,628,444	\$345,153	\$990,609	(\$2,676,319)	(\$331,569)	\$158,435	(\$1,858,844)	(\$1,513,691)
168 Southwestern Electric Power Co. - Generation	27,148,809	2,027,772	46,715,522	448,978	1,018,528	(2,740,081)	(339,735)	162,209	(1,899,079)	(1,450,101)
161 Southwestern Electric Power Co. - Texas - Distribution	12,646,070	964,953	21,760,356	152,161	471,867	(1,276,345)	(145,622)	75,568	(874,542)	(722,381)
111 Southwestern Electric Power Co. - Texas - Transmission	0	0	0	0	0	0	0	0	0	0
194 Southwestern Electric Power Co. - Transmission	3,869,034	296,030	6,657,527	49,511	144,465	(390,495)	(41,708)	23,117	(264,621)	(215,110)
Southwestern Electric Power Co.	\$70,160,965	\$5,303,166	\$120,761,849	\$995,803	\$2,625,469	(\$7,083,240)	(\$858,634)	\$419,319	(\$4,897,086)	(\$3,901,283)
230 Kingsport Power Co. - Distribution	\$3,356,543	\$255,657	\$5,775,674	\$43,624	\$125,377	(\$338,770)	(\$25,400)	\$20,055	(\$218,738)	(\$175,114)
260 Kingsport Power Co. - Transmission	357,648	32,621	615,412	0	13,079	(36,097)	(5,843)	2,137	(26,724)	(26,724)
Kingsport Power Co.	\$3,714,191	\$288,278	\$6,391,086	\$43,624	\$138,456	(\$374,867)	(\$31,243)	\$22,192	(\$245,462)	(\$201,838)
210 Wheeling Power Co. - Distribution	\$4,030,981	\$354,566	\$6,936,193	\$39,300	\$149,166	(\$406,840)	(\$37,583)	\$24,084	(\$271,173)	(\$231,873)
200 Wheeling Power Co. - Transmission	104,782	22,204	180,301	0	3,592	(10,575)	0	626	(6,357)	(6,357)
Wheeling Power Co.	\$4,135,763	\$376,770	\$7,116,494	\$39,300	\$152,758	(\$417,415)	(\$37,583)	\$24,710	(\$277,530)	(\$238,230)
103 American Electric Power Service Corporation	\$268,496,100	\$18,470,844	\$462,006,842	\$3,738,493	\$10,076,190	(\$27,098,836)	(\$2,589,279)	\$1,604,215	(\$18,007,710)	(\$14,269,217)
293 Elmwood	718,396	45,469	1,236,159	0	26,652	(72,506)	(47,195)	4,292	(88,757)	(88,757)
292 AEP River Operations LLC	4,236,357	303,464	7,289,588	0	156,496	(427,568)	(212,552)	25,311	(458,313)	(458,313)
American Electric Power Service Corporation	\$273,450,853	\$18,819,777	\$470,532,589	\$3,738,493	\$10,259,338	(\$27,598,910)	(\$2,849,026)	\$1,633,818	(\$18,554,780)	(\$14,816,287)
270 Cook Coal Terminal	\$736,194	\$42,682	\$1,266,784	\$8,958	\$27,730	(\$74,303)	(\$10,620)	\$4,399	(\$52,794)	(\$43,836)
AEP Generating Company	\$736,194	\$42,682	\$1,266,784	\$8,958	\$27,730	(\$74,303)	(\$10,620)	\$4,399	(\$52,794)	(\$43,836)
104 Cardinal Operating Company	\$16,348,591	\$1,314,076	\$28,131,361	\$0	\$601,223	(\$1,650,034)	(\$166,189)	\$97,680	(\$1,117,320)	(\$1,117,320)
181 Ohio Power Co. - Generation	64,659,519	6,072,481	111,260,983	169,740	2,367,765	(6,525,971)	(484,947)	386,329	(4,256,824)	(4,087,084)
AEP Generation Resources - FERC	\$81,008,110	\$7,386,557	\$139,392,344	\$169,740	\$2,968,988	(\$8,176,005)	(\$651,136)	\$484,009	(\$5,374,144)	(\$5,204,404)
290 Conesville Coal Preparation Company	719,784	60,617	1,238,457	0	26,418	(72,647)	(7,443)	4,301	(49,371)	(49,371)
AEP Generation Resources - SEC	\$81,727,894	\$7,447,174	\$140,630,891	\$169,740	\$2,995,406	(\$8,248,652)	(\$658,579)	\$488,310	(\$5,423,515)	(\$5,253,775)
175 AEP Energy Partners	1,473,650	44,019	2,535,740	54,580	57,696	(148,733)	(5,145)	8,805	(87,377)	(32,797)
171 CSW Energy, Inc.	263,248	19,319	452,976	0	9,716	(26,569)	(2,497)	1,573	(17,777)	(17,777)
419 Onsite Partners	23,169	0	39,867	0	935	(2,338)	0	138	(1,265)	(29)
AEP Energy Supply	\$83,487,961	\$7,510,512	\$143,659,474	\$225,556	\$3,063,753	(\$8,426,292)	(\$666,221)	\$498,826	(\$5,529,934)	(\$5,304,378)
143 AEP Pro Serv, Inc.	\$94,085	\$4,618	\$161,894	\$0	\$3,516	(\$9,496)	\$0	\$562	(\$5,418)	(\$5,418)
AEP Pro Serv, Inc.	\$94,085	\$4,618	\$161,894	\$0	\$3,516	(\$9,496)	\$0	\$562	(\$5,418)	(\$5,418)
245 Dolet Hills	\$6,009,513	\$346,438	\$10,340,694	\$240,427	\$232,801	(\$606,529)	\$430,570	\$35,906	\$92,748	\$333,175
Dolet Hills	\$6,009,513	\$346,438	\$10,340,694	\$240,427	\$232,801	(\$606,529)	\$430,570	\$35,906	\$92,748	\$333,175
Total	\$1,028,292,732	\$80,523,604	\$1,769,404,744	\$11,541,912	\$38,298,129	(\$103,783,764)	(\$9,910,876)	\$6,143,862	(\$69,252,649)	(\$57,710,737)

Non-UMWA Postretirement Health Care Plan

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	"Other" Cost		Total "Other" Cost	Net Periodic Postretirement Benefit Cost
							Amortizations			
							PSC	(G)/L		
140 Appalachian Power Co. - Distribution	\$76,716,303	\$6,620,984	\$137,803,785	\$699,874	\$2,854,273	(\$8,087,509)	\$0	\$442,841	(\$4,790,395)	(\$4,000,521)
215 Appalachian Power Co. - Generation	65,593,779	5,402,253	117,824,643	565,966	2,444,139	(6,914,961)	0	378,637	(4,092,185)	(3,526,219)
150 Appalachian Power Co. - Transmission	7,469,034	643,574	13,416,459	3,991	275,440	(787,393)	0	43,115	(468,838)	(464,847)
Appalachian Power Co. - FERC	\$149,779,116	\$12,666,811	\$269,044,887	\$1,269,831	\$5,573,852	(\$15,789,863)	\$0	\$864,593	(\$9,351,418)	(\$8,081,587)
225 Cedar Coal Co	194,227	30,160	348,886	0	6,903	(20,476)	0	1,121	(12,452)	(12,452)
Appalachian Power Co. - SEC	\$149,973,343	\$12,696,971	\$269,393,773	\$1,269,831	\$5,580,755	(\$15,810,339)	\$0	\$865,714	(\$9,363,870)	(\$8,094,039)
211 AEP Texas Central Company - Distribution	\$56,418,394	\$4,719,053	\$101,343,104	\$664,894	\$2,107,723	(\$5,947,683)	\$0	\$325,673	(\$3,514,287)	(\$2,849,393)
147 AEP Texas Central Company - Generation	0	0	0	0	0	0	0	0	0	0
169 AEP Texas Central Company - Transmission	6,195,053	484,427	11,128,036	97,657	233,032	(653,089)	0	35,761	(384,296)	(286,639)
AEP Texas Central Co.	\$62,613,447	\$5,203,480	\$112,471,140	\$762,551	\$2,340,755	(\$6,600,772)	\$0	\$361,434	(\$3,898,583)	(\$3,136,032)
119 AEP Texas North Company - Distribution	16,767,674	1,380,269	30,119,399	195,204	626,752	(1,767,665)	0	96,791	(1,044,122)	(848,918)
166 AEP Texas North Company - Generation	2,984,978	363,241	5,361,849	0	107,995	(314,679)	0	17,231	(189,453)	(189,453)
192 AEP Texas North Company - Transmission	2,749,983	229,959	4,939,733	46,169	103,267	(289,906)	0	15,874	(170,765)	(124,596)
AEP Texas North Co.	\$22,502,635	\$1,973,469	\$40,420,981	\$241,373	\$338,014	(\$2,372,250)	\$0	\$129,896	(\$1,404,340)	(\$1,162,967)
AEP Texas	\$85,116,082	\$7,176,949	\$152,892,121	\$1,003,924	\$3,178,769	(\$8,973,020)	\$0	\$491,330	(\$5,302,923)	(\$4,298,999)
170 Indiana Michigan Power Co. - Distribution	\$37,184,111	\$3,220,625	\$66,792,990	\$429,420	\$1,386,709	(\$3,919,986)	\$0	\$214,644	(\$2,318,633)	(\$1,889,213)
132 Indiana Michigan Power Co. - Generation	22,216,752	1,971,241	39,907,456	189,780	825,063	(2,342,112)	0	128,245	(1,388,804)	(1,199,024)
190 Indiana Michigan Power Co. - Nuclear	47,327,305	3,283,575	85,012,983	992,551	1,797,703	(4,989,291)	0	273,195	(2,918,393)	(1,925,842)
120 Indiana Michigan Power Co. - Transmission	8,431,442	653,528	15,145,211	88,976	315,574	(888,851)	0	48,670	(524,607)	(435,631)
280 Ind Mich River Transp Lakin	9,813,404	738,272	17,627,599	160,029	369,900	(1,034,539)	0	56,647	(607,992)	(447,963)
Indiana Michigan Power Co. - SEC	\$124,973,014	\$9,867,241	\$224,486,239	\$1,860,756	\$4,694,949	(\$13,174,779)	\$0	\$721,401	(\$7,758,429)	(\$5,897,673)
110 Kentucky Power Co. - Distribution	\$15,383,265	\$1,223,529	\$27,632,616	\$139,096	\$574,280	(\$1,621,719)	\$0	\$88,799	(\$958,640)	(\$819,544)
117 Kentucky Power Co. - Generation	8,751,576	774,909	15,720,261	27,985	323,237	(922,600)	0	50,518	(548,845)	(502,860)
180 Kentucky Power Co. - Transmission	804,853	62,208	1,445,740	264	29,811	(84,848)	0	4,646	(50,391)	(50,127)
600 Kentucky Power Co. - Kammer Actives	0	0	0	0	0	0	0	0	0	0
701 Kentucky Power Co. - Mitchell Actives	6,993,229	448,265	12,561,781	203,215	268,515	(737,233)	0	40,368	(428,350)	(225,135)
702 Kentucky Power Co. - Mitchell Inactives	6,464,213	575,923	11,611,522	0	237,890	(681,464)	0	37,314	(406,260)	(406,260)
Kentucky Power Co.	\$38,397,136	\$3,084,834	\$68,971,920	\$370,560	\$1,433,733	(\$4,047,864)	\$0	\$221,645	(\$2,392,486)	(\$2,021,926)
250 Ohio Power Co. - Distribution	\$99,927,367	\$8,588,366	\$179,497,302	\$1,046,389	\$3,723,725	(\$10,534,442)	\$0	\$576,826	(\$6,233,891)	(\$5,187,502)
160 Ohio Power Co. - Transmission	10,283,612	935,496	18,472,223	4,753	378,264	(1,084,109)	0	59,362	(646,483)	(641,730)
Ohio Power Co.	\$110,210,979	\$9,523,862	\$197,969,525	\$1,051,142	\$4,101,989	(\$11,618,551)	\$0	\$636,188	(\$6,880,374)	(\$5,829,232)
167 Public Service Co. of Oklahoma - Distribution	\$34,629,224	\$2,827,202	\$62,203,703	\$464,643	\$1,297,204	(\$3,650,647)	\$0	\$199,896	(\$2,153,547)	(\$1,688,904)
198 Public Service Co. of Oklahoma - Generation	18,088,578	1,408,878	32,492,109	302,292	681,184	(1,906,916)	0	104,415	(1,121,317)	(819,025)
114 Public Service Co. of Oklahoma - Transmission	4,155,201	323,575	7,463,895	53,271	155,856	(438,445)	0	23,962	(258,203)	(204,932)
Public Service Co. of Oklahoma	\$56,873,003	\$4,559,655	\$102,159,707	\$820,206	\$2,134,244	(\$5,995,608)	\$0	\$328,297	(\$3,533,067)	(\$2,712,861)
159 Southwestern Electric Power Co. - Distribution	\$25,785,862	\$1,983,524	\$46,318,569	\$352,149	\$968,491	(\$2,718,371)	\$0	\$148,848	(\$1,601,032)	(\$1,248,883)
168 Southwestern Electric Power Co. - Generation	26,534,477	2,044,290	47,663,290	458,078	1,000,232	(2,797,291)	0	153,169	(1,643,890)	(1,185,812)
161 Southwestern Electric Power Co. - Texas - Distribution	12,280,123	957,581	22,058,511	155,245	460,502	(1,294,583)	0	70,886	(763,195)	(607,950)
111 Southwestern Electric Power Co. - Texas - Transmission	0	0	0	0	0	0	0	0	0	0
194 Southwestern Electric Power Co. - Transmission	3,759,320	311,114	6,752,783	50,514	140,746	(396,311)	0	21,700	(233,865)	(183,351)
Southwestern Electric Power Co.	\$68,359,782	\$5,296,509	\$122,793,153	\$1,015,986	\$2,569,971	(\$7,206,556)	\$0	\$394,603	(\$4,241,982)	(\$3,225,996)
230 Kingsport Power Co. - Distribution	\$3,263,238	\$247,334	\$5,961,682	\$44,508	\$122,632	(\$344,014)	\$0	\$18,837	(\$202,545)	(\$158,037)
260 Kingsport Power Co. - Transmission	337,418	32,118	606,096	0	12,378	(35,571)	0	1,948	(21,245)	(21,245)
Kingsport Power Co.	\$3,600,656	\$279,452	\$6,467,778	\$44,508	\$135,010	(\$379,585)	\$0	\$20,785	(\$223,790)	(\$179,282)
210 Wheeling Power Co. - Distribution	\$3,857,022	\$339,824	\$6,928,283	\$40,097	\$143,559	(\$406,611)	\$0	\$22,264	(\$240,788)	(\$200,691)
200 Wheeling Power Co. - Transmission	85,995	19,188	154,471	0	2,945	(9,086)	0	496	(5,625)	(5,625)
Wheeling Power Co.	\$3,943,017	\$359,012	\$7,082,754	\$40,097	\$146,504	(\$415,677)	\$0	\$22,760	(\$246,413)	(\$206,316)
103 American Electric Power Service Corporation	\$263,303,437	\$18,578,580	\$472,966,094	\$3,814,267	\$9,929,773	(\$27,757,706)	\$0	\$1,519,908	(\$16,308,025)	(\$12,493,758)
293 Elmwood	698,156	43,010	1,254,082	0	26,059	(73,600)	0	4,030	(43,511)	(43,511)
292 AEP River Operations LLC	4,081,073	287,969	7,330,740	0	151,630	(430,231)	0	23,558	(255,043)	(255,043)
American Electric Power Service Corporation	\$268,082,666	\$18,909,559	\$481,550,916	\$3,814,267	\$10,107,462	(\$28,261,537)	\$0	\$1,547,496	(\$16,606,579)	(\$12,792,312)
270 Cook Coal Terminal	\$728,715	\$44,049	\$1,308,975	\$9,140	\$27,567	(\$76,822)	\$0	\$4,206	(\$45,049)	(\$35,909)
AEP Generating Company	\$728,715	\$44,049	\$1,308,975	\$9,140	\$27,567	(\$76,822)	\$0	\$4,206	(\$45,049)	(\$35,909)
104 Cardinal Operating Company	\$15,603,944	\$1,287,918	\$28,029,017	\$0	\$576,194	(\$1,644,983)	\$0	\$90,073	(\$978,716)	(\$978,716)
181 Ohio Power Co. - Generation	61,000,250	5,759,658	109,573,389	173,180	2,245,351	(6,430,707)	0	352,121	(3,833,235)	(3,660,055)
AEP Generation Resources - FERC	\$76,604,194	\$7,047,576	\$137,602,406	\$173,180	\$2,821,545	(\$8,075,690)	\$0	\$442,194	(\$4,811,951)	(\$4,638,771)
290 Conesville Coal Preparation Company	684,191	51,451	1,228,997	0	25,360	(72,128)	0	3,949	(42,819)	(42,819)
AEP Generation Resources - SEC	\$77,288,385	\$7,099,027	\$138,831,403	\$173,180	\$2,846,905	(\$8,147,818)	\$0	\$446,143	(\$4,854,770)	(\$4,681,590)
175 AEP Energy Partners	1,538,772	49,020	2,764,062	55,686	60,452	(162,219)	0	8,882	(92,885)	(37,199)
171 CSW Energy, Inc.	253,129	19,714	454,690	0	9,370	(26,685)	0	1,461	(15,854)	(15,854)
419 Onsite Partners	25,288	0	45,424	1,261	1,022	(2,666)	0	146	(1,498)	(237)
AEP Energy Supply	\$79,105,574	\$7,167,761	\$142,095,579	\$230,127	\$2,917,749	(\$8,339,388)	\$0	\$456,632	(\$4,965,007)	(\$4,743,880)
143 AEP Pro Serv, Inc.	\$92,794	\$4,902	\$166,684	\$0	\$3,479	(\$9,782)	\$0	\$536	(\$5,767)	(\$5,767)
AEP Pro Serv, Inc.	\$92,794	\$4,902	\$166,684	\$0	\$3,479	(\$9,782)	\$0	\$536	(\$5,767)	(\$5,767)
245 Dolet Hills	\$6,123,825	\$360,237	\$11,000,090	\$245,300	\$238,342	(\$645,580)	\$430,570	\$35,349	\$58,681	\$303,981
Dolet Hills	\$6,123,825	\$360,237	\$11,000,090	\$245,300	\$238,342	(\$645,580)	\$430,570	\$35,349	\$58,681	\$303,981
Total	\$995,580,586	\$79,330,993	\$1,788,339,214	\$11,775,844	\$37,270,523	(\$104,955,090)	\$430,570	\$5,746,942	(\$61,507,055)	(\$49,731,211)

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	"Other" Cost		Total "Other" Cost	Net Periodic Postretirement Benefit Cost
							Amortizations			
							PSC	(G)/L		
140 Appalachian Power Co. - Distribution	\$73,499,704	\$6,435,663	\$138,066,725	\$714,059	\$2,748,725	(\$8,107,886)	\$0	\$409,020	(\$4,950,141)	(\$4,236,082)
215 Appalachian Power Co. - Generation	63,073,114	5,257,986	118,480,726	577,437	2,362,500	(6,957,710)	0	350,997	(4,244,213)	(3,666,776)
150 Appalachian Power Co. - Transmission	7,090,444	643,733	13,319,161	4,072	262,220	(782,160)	0	39,458	(480,482)	(476,410)
Appalachian Power Co. - FERC	\$143,663,262	\$12,337,392	\$269,866,612	\$1,295,568	\$5,373,445	(\$15,847,756)	\$0	\$799,475	(\$9,674,836)	(\$8,379,268)
225 Cedar Coal Co	170,622	26,945	320,508	0	6,087	(18,822)	0	949	(11,786)	(11,786)
Appalachian Power Co. - SEC	\$143,833,884	\$12,364,337	\$270,187,120	\$1,295,568	\$5,379,532	(\$15,866,578)	\$0	\$800,424	(\$9,686,622)	(\$8,391,054)
211 AEP Texas Central Company - Distribution	\$54,361,192	\$4,633,197	\$102,115,673	\$678,370	\$2,041,230	(\$5,996,682)	\$0	\$302,516	(\$3,652,936)	(\$2,974,566)
147 AEP Texas Central Company - Generation	0	0	0	0	0	0	0	0	0	0
169 AEP Texas Central Company - Transmission	6,029,030	476,888	11,325,330	99,636	228,039	(665,073)	0	33,551	(403,483)	(303,847)
AEP Texas Central Co.	\$60,390,222	\$5,110,085	\$113,441,003	\$778,006	\$2,269,269	(\$6,661,755)	\$0	\$336,067	(\$4,056,419)	(\$3,278,413)
119 AEP Texas North Company - Distribution	16,176,400	1,368,255	30,386,824	199,160	607,510	(1,784,448)	0	90,020	(1,086,918)	(887,758)
166 AEP Texas North Company - Generation	2,724,181	337,183	5,117,282	0	98,963	(300,509)	0	15,160	(186,386)	(186,386)
192 AEP Texas North Company - Transmission	2,664,032	229,178	5,004,295	47,105	100,529	(293,874)	0	14,825	(178,520)	(131,415)
AEP Texas North Co.	\$21,564,613	\$1,934,616	\$40,508,401	\$246,265	\$807,002	(\$2,378,831)	\$0	\$120,005	(\$1,451,824)	(\$1,205,559)
AEP Texas	\$81,954,835	\$7,044,701	\$153,949,404	\$1,024,271	\$3,076,271	(\$9,040,586)	\$0	\$456,072	(\$5,508,243)	(\$4,483,972)
170 Indiana Michigan Power Co. - Distribution	\$35,706,859	\$3,101,950	\$67,074,135	\$438,124	\$1,339,358	(\$3,938,889)	\$0	\$198,706	(\$2,400,825)	(\$1,962,701)
132 Indiana Michigan Power Co. - Generation	21,217,122	1,901,279	39,855,651	193,626	792,155	(2,340,499)	0	118,072	(1,430,272)	(1,236,646)
190 Indiana Michigan Power Co. - Nuclear	46,738,750	3,321,782	87,797,172	1,012,668	1,784,314	(5,155,837)	0	260,097	(3,111,426)	(2,098,758)
120 Indiana Michigan Power Co. - Transmission	8,165,825	668,879	15,339,228	90,779	306,711	(900,787)	0	45,442	(548,634)	(457,855)
280 Ind Mich River Transp Lakin	9,585,530	730,401	18,006,096	163,272	363,280	(1,057,397)	0	53,343	(640,774)	(477,502)
Indiana Michigan Power Co. - SEC	\$121,414,086	\$9,724,291	\$228,072,282	\$1,898,469	\$4,585,818	(\$13,393,409)	\$0	\$675,660	(\$8,131,931)	(\$6,233,462)
110 Kentucky Power Co. - Distribution	\$14,842,868	\$1,213,720	\$27,881,829	\$141,915	\$56,649	(\$1,637,344)	\$0	\$82,599	(\$998,096)	(\$856,181)
117 Kentucky Power Co. - Generation	8,310,955	757,020	15,611,850	28,552	308,230	(916,797)	0	46,250	(562,317)	(533,765)
180 Kentucky Power Co. - Transmission	771,149	63,000	1,448,577	269	28,646	(85,067)	0	4,291	(52,130)	(51,861)
600 Kentucky Power Co. - Kammer Actives	0	0	0	0	0	0	0	0	0	0
701 Kentucky Power Co. - Mitchell Actives	7,002,426	439,888	13,153,822	207,334	270,587	(772,450)	0	38,968	(462,895)	(255,561)
702 Kentucky Power Co. - Mitchell Inactives	6,113,723	549,589	11,484,423	0	226,067	(674,416)	0	34,022	(414,327)	(414,327)
Kentucky Power Co.	\$37,041,121	\$3,023,217	\$69,580,501	\$378,070	\$1,390,179	(\$4,086,074)	\$0	\$206,130	(\$2,489,765)	(\$2,111,695)
250 Ohio Power Co. - Distribution	\$95,913,682	\$8,359,869	\$180,170,630	\$1,067,597	\$3,592,948	(\$10,580,413)	\$0	\$533,752	(\$6,453,713)	(\$5,386,116)
160 Ohio Power Co. - Transmission	9,711,345	921,030	18,242,435	4,849	358,364	(1,071,276)	0	54,043	(658,869)	(654,020)
Ohio Power Co.	\$105,625,027	\$9,280,899	\$198,413,065	\$1,072,446	\$3,951,312	(\$11,651,689)	\$0	\$587,795	(\$7,112,582)	(\$6,040,136)
167 Public Service Co. of Oklahoma - Distribution	\$33,495,619	\$2,786,278	\$62,920,395	\$474,060	\$1,261,224	(\$3,694,963)	\$0	\$186,400	(\$2,247,339)	(\$1,773,279)
198 Public Service Co. of Oklahoma - Generation	17,627,259	1,407,288	33,112,214	308,419	667,138	(1,944,495)	0	98,094	(1,179,263)	(870,844)
114 Public Service Co. of Oklahoma - Transmission	4,032,536	320,301	7,574,983	54,351	152,024	(444,834)	0	22,441	(270,371)	(216,020)
Public Service Co. of Oklahoma	\$55,155,414	\$4,513,867	\$103,607,592	\$836,830	\$2,080,386	(\$6,084,294)	\$0	\$306,935	(\$3,696,973)	(\$2,860,143)
159 Southwestern Electric Power Co. - Distribution	\$25,071,892	\$1,956,574	\$47,096,707	\$359,286	\$946,686	(\$2,765,726)	\$0	\$139,523	(\$1,679,517)	(\$1,320,231)
168 Southwestern Electric Power Co. - Generation	25,895,732	2,009,982	48,644,263	467,362	991,728	(2,856,605)	0	144,108	(1,730,769)	(1,263,407)
166 Southwestern Electric Power Co. - Texas - Distribution	11,914,013	947,360	22,380,073	158,392	449,045	(1,314,256)	0	66,301	(798,910)	(640,518)
111 Southwestern Electric Power Co. - Texas - Transmission	0	0	0	0	0	0	0	0	0	0
194 Southwestern Electric Power Co. - Transmission	3,632,065	307,718	6,822,172	51,538	136,658	(400,660)	0	20,212	(243,790)	(192,252)
Southwestern Electric Power Co.	\$66,513,702	\$5,221,634	\$124,943,755	\$1,036,578	\$2,514,117	(\$7,337,247)	\$0	\$370,144	(\$4,452,986)	(\$3,416,408)
230 Kingsport Power Co. - Distribution	\$3,176,571	\$251,808	\$5,967,082	\$45,410	\$119,864	(\$350,413)	\$0	\$17,677	(\$212,872)	(\$167,462)
260 Kingsport Power Co. - Transmission	317,032	31,527	595,534	0	11,665	(34,972)	0	1,764	(21,543)	(21,543)
Kingsport Power Co.	\$3,493,603	\$283,335	\$6,562,616	\$45,410	\$131,529	(\$385,385)	\$0	\$19,441	(\$234,415)	(\$189,005)
210 Wheeling Power Co. - Distribution	\$3,693,329	\$331,188	\$6,937,794	\$40,910	\$138,167	(\$407,418)	\$0	\$20,553	(\$248,698)	(\$207,788)
200 Wheeling Power Co. - Transmission	69,610	16,598	130,760	0	2,376	(7,679)	0	387	(4,916)	(4,916)
Wheeling Power Co.	\$3,762,939	\$347,786	\$7,068,554	\$40,910	\$140,543	(\$415,097)	\$0	\$20,940	(\$253,614)	(\$212,704)
103 American Electric Power Service Corporation	\$257,943,316	\$18,705,935	\$484,537,854	\$3,891,577	\$9,774,481	(\$28,454,198)	\$0	\$1,435,436	(\$17,244,281)	(\$13,352,704)
293 Elmwood	679,820	43,719	1,277,019	0	25,471	(74,992)	0	3,783	(45,738)	(45,738)
292 AEP River Operations LLC	3,936,713	280,988	7,394,983	0	146,965	(434,266)	0	21,907	(265,394)	(265,394)
American Electric Power Service Corporation	\$262,559,849	\$19,030,642	\$493,209,856	\$3,891,577	\$9,946,917	(\$28,963,456)	\$0	\$1,461,126	(\$17,555,413)	(\$13,663,836)
270 Cook Coal Terminal	\$719,906	\$45,471	\$1,352,319	\$9,325	\$27,350	(\$79,414)	\$0	\$4,006	(\$48,058)	(\$38,733)
AEP Generating Company	\$719,906	\$45,471	\$1,352,319	\$9,325	\$27,350	(\$79,414)	\$0	\$4,006	(\$48,058)	(\$38,733)
104 Cardinal Operating Company	\$14,861,937	\$1,283,289	\$27,917,649	\$0	\$550,561	(\$1,639,447)	\$0	\$82,705	(\$1,006,181)	(\$1,006,181)
181 Ohio Power Co. - Generation	57,541,876	5,423,230	108,090,481	176,690	2,129,765	(6,347,549)	0	320,216	(3,897,568)	(3,720,878)
AEP Generation Resources - FERC	\$72,403,813	\$6,706,519	\$136,008,130	\$176,690	\$2,680,326	(\$7,986,996)	\$0	\$402,921	(\$4,903,749)	(\$4,727,059)
290 Conesville Coal Preparation Company	656,762	50,496	1,233,705	0	24,449	(72,449)	0	3,655	(44,345)	(44,345)
AEP Generation Resources - SEC	\$73,060,575	\$6,757,015	\$137,241,835	\$176,690	\$2,704,775	(\$8,059,445)	\$0	\$406,576	(\$4,948,094)	(\$4,771,404)
175 AEP Energy Partners	1,602,625	51,931	3,010,477	56,815	63,225	(176,788)	0	8,918	(104,645)	(47,830)
171 CSW Energy, Inc.	242,291	20,036	455,136	0	8,993	(26,728)	0	1,348	(16,387)	(16,387)
419 Onsite Partners	27,515	0	51,686	1,287	1,115	(3,035)	0	153	(1,767)	(480)
AEP Energy Supply	\$74,933,006	\$6,828,982	\$140,759,134	\$234,792	\$2,778,108	(\$8,265,996)	\$0	\$416,995	(\$5,070,893)	(\$4,836,101)
143 AEP Pro Serv, Inc.	\$91,185	\$5,026	\$171,288	\$0	\$3,433	(\$10,059)	\$0	\$507	(\$6,119)	(\$6,119)
AEP Pro Serv, Inc.	\$91,185	\$5,026	\$171,288	\$0	\$3,433	(\$10,059)	\$0	\$507	(\$6,119)	(\$6,119)
245 Dolet Hills	\$6,234,527	\$366,635	\$11,711,350	\$250,272	\$243,935	(\$687,742)	\$430,570	\$34,695	\$21,458	\$271,730
Dolet Hills	\$6,234,527	\$366,635	\$11,711,350	\$250,272	\$243,935	(\$687,742)	\$430,570	\$34,695	\$21,458	\$271,730
Total	\$963,333,084	\$78,080,823	\$1,809,588,836	\$12,014,518	\$36,249,430	(\$106,267,026)	\$430,570	\$5,360,870	(\$64,226,156)	(\$52,211,638)

Non-UMWA Postretirement Health Care Plan

AMERICAN ELECTRIC POWER
NON-UMWA POSTRETIREMENT WELFARE PLAN
ESTIMATED 2027 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	"Other" Cost		Total "Other" Cost	Net Periodic Postretirement Benefit Cost
							Amortizations			
							PSC	(G)/L		
140 Appalachian Power Co. - Distribution	\$70,311,816	\$6,230,822	\$138,508,647	\$727,292	\$2,650,186	(\$8,139,438)	\$0	\$370,005	(\$5,119,247)	(\$4,391,955)
215 Appalachian Power Co. - Generation	60,569,836	5,137,225	119,317,727	588,138	2,285,943	(7,011,687)	0	318,740	(4,407,004)	(3,818,866)
150 Appalachian Power Co. - Transmission	6,692,538	636,091	13,183,764	4,147	248,886	(774,742)	0	35,218	(490,638)	(486,491)
Appalachian Power Co. - FERC	\$137,574,190	\$12,004,138	\$271,010,138	\$1,319,577	\$5,185,015	(\$15,925,867)	\$0	\$723,963	(\$10,016,889)	(\$8,697,312)
225 Cedar Coal Co	149,307	24,100	294,123	0	5,358	(17,284)	0	786	(11,140)	(11,140)
Appalachian Power Co. - SEC	\$137,723,497	\$12,028,238	\$271,304,261	\$1,319,577	\$5,190,373	(\$15,943,151)	\$0	\$724,749	(\$10,028,029)	(\$8,708,452)
211 AEP Texas Central Company - Distribution	\$52,287,702	\$4,459,100	\$103,002,586	\$690,941	\$1,980,046	(\$6,052,930)	\$0	\$275,156	(\$3,797,728)	(\$3,106,787)
147 AEP Texas Central Company - Generation	0	0	0	0	0	0	0	0	0	0
169 AEP Texas Central Company - Transmission	5,861,892	469,056	11,547,458	101,482	223,512	(678,584)	0	30,847	(424,225)	(322,743)
AEP Texas Central Co.	\$58,149,594	\$4,928,156	\$114,550,044	\$792,423	\$2,203,558	(\$6,731,514)	\$0	\$306,003	(\$4,221,953)	(\$3,429,530)
119 AEP Texas North Company - Distribution	15,567,211	1,360,247	30,666,159	202,851	588,761	(1,802,092)	0	81,920	(1,131,411)	(928,560)
166 AEP Texas North Company - Generation	2,478,382	320,779	4,882,214	0	90,462	(286,903)	0	13,042	(183,399)	(183,399)
192 AEP Texas North Company - Transmission	2,574,615	224,270	5,071,785	47,978	97,950	(298,043)	0	13,549	(186,544)	(138,566)
AEP Texas North Co.	\$20,620,208	\$1,905,296	\$40,620,158	\$250,829	\$777,173	(\$2,387,038)	\$0	\$108,511	(\$1,501,355)	(\$1,250,525)
AEP Texas	\$78,769,802	\$6,833,452	\$155,170,202	\$1,043,252	\$2,980,731	(\$9,118,552)	\$0	\$414,514	(\$5,723,307)	(\$4,680,055)
170 Indiana Michigan Power Co. - Distribution	\$34,277,572	\$2,995,530	\$67,524,072	\$446,243	\$1,296,375	(\$3,968,041)	\$0	\$180,381	(\$2,491,285)	(\$2,045,042)
132 Indiana Michigan Power Co. - Generation	20,239,732	1,826,132	39,870,651	197,214	761,772	(2,342,992)	0	106,509	(1,474,711)	(1,277,497)
190 Indiana Michigan Power Co. - Nuclear	46,073,061	3,303,576	90,760,241	1,031,434	1,773,272	(5,333,511)	0	242,453	(3,317,786)	(2,286,352)
120 Indiana Michigan Power Co. - Transmission	7,870,369	664,216	15,503,997	92,461	297,722	(911,090)	0	41,417	(571,951)	(479,490)
280 Ind Mich River Transp Lakin	9,353,080	720,776	18,424,819	166,298	357,335	(1,082,731)	0	49,219	(676,177)	(509,879)
Indiana Michigan Power Co. - SEC	\$117,813,814	\$9,510,230	\$232,083,780	\$1,933,850	\$4,486,476	(\$13,638,365)	\$0	\$619,979	(\$8,531,910)	(\$6,598,260)
110 Kentucky Power Co. - Distribution	\$14,284,032	\$1,201,027	\$28,138,399	\$144,545	\$538,518	(\$1,653,548)	\$0	\$75,168	(\$1,038,862)	(\$894,317)
117 Kentucky Power Co. - Generation	7,866,661	714,589	15,496,692	29,081	294,133	(910,661)	0	41,397	(575,131)	(546,050)
180 Kentucky Power Co. - Transmission	734,817	62,942	1,447,531	274	27,453	(85,064)	0	3,867	(53,744)	(53,470)
600 Kentucky Power Co. - Kammer Actives	0	0	0	0	0	0	0	0	0	0
701 Kentucky Power Co. - Mitchell Actives	7,018,995	448,798	13,826,858	211,176	273,309	(812,533)	0	36,936	(502,288)	(291,112)
702 Kentucky Power Co. - Mitchell Inactives	5,772,549	530,600	11,371,459	0	214,882	(668,242)	0	30,377	(422,983)	(422,983)
Kentucky Power Co.	\$35,677,054	\$2,957,956	\$70,280,939	\$385,076	\$1,349,295	(\$4,130,048)	\$0	\$187,745	(\$2,593,008)	(\$2,207,932)
250 Ohio Power Co. - Distribution	\$91,933,232	\$8,131,959	\$181,101,105	\$1,087,381	\$3,470,747	(\$10,642,377)	\$0	\$483,785	(\$6,687,845)	(\$5,604,464)
160 Ohio Power Co. - Transmission	9,125,622	902,352	17,976,745	4,939	338,664	(1,056,400)	0	48,022	(669,714)	(664,775)
Ohio Power Co.	\$101,058,854	\$9,034,311	\$199,077,850	\$1,092,320	\$3,809,411	(\$11,698,777)	\$0	\$531,807	(\$7,357,559)	(\$6,285,239)
167 Public Service Co. of Oklahoma - Distribution	\$32,345,714	\$2,703,696	\$63,718,466	\$482,845	\$1,228,096	(\$3,744,405)	\$0	\$170,214	(\$2,346,095)	(\$1,863,250)
198 Public Service Co. of Oklahoma - Generation	17,143,105	1,353,120	33,770,541	314,134	654,699	(1,984,521)	0	90,213	(1,239,609)	(925,475)
114 Public Service Co. of Oklahoma - Transmission	3,906,664	328,933	7,695,815	55,358	148,166	(452,243)	0	20,568	(283,519)	(228,161)
Public Service Co. of Oklahoma	\$53,395,483	\$4,385,749	\$105,184,825	\$852,337	\$2,030,961	(\$6,181,169)	\$0	\$280,985	(\$3,869,223)	(\$3,016,886)
159 Southwestern Electric Power Co. - Distribution	\$24,346,839	\$1,891,814	\$47,961,323	\$365,944	\$927,261	(\$2,818,439)	\$0	\$128,122	(\$1,763,056)	(\$1,397,112)
168 Southwestern Electric Power Co. - Generation	25,257,604	2,003,891	49,755,457	476,023	964,909	(2,923,871)	0	132,914	(1,826,048)	(1,350,025)
161 Southwestern Electric Power Co. - Texas - Distribution	11,538,805	911,382	22,730,522	161,327	438,703	(1,335,755)	0	60,721	(836,331)	(675,004)
111 Southwestern Electric Power Co. - Texas - Transmission	0	0	0	0	0	0	0	0	0	0
194 Southwestern Electric Power Co. - Transmission	3,501,835	313,875	6,898,335	52,493	132,557	(405,380)	0	18,428	(254,395)	(201,902)
Southwestern Electric Power Co.	\$64,645,083	\$5,120,962	\$127,345,637	\$1,055,787	\$2,463,430	(\$7,483,445)	\$0	\$340,185	(\$4,679,830)	(\$3,624,043)
230 Kingsport Power Co. - Distribution	\$3,080,617	\$256,462	\$6,068,569	\$46,252	\$116,995	(\$356,618)	\$0	\$16,211	(\$223,412)	(\$177,160)
260 Kingsport Power Co. - Transmission	296,264	30,537	583,616	0	10,965	(34,296)	0	1,559	(21,772)	(21,772)
Kingsport Power Co.	\$3,376,881	\$286,999	\$6,652,185	\$46,252	\$127,960	(\$390,914)	\$0	\$17,770	(\$245,184)	(\$198,932)
210 Wheeling Power Co. - Distribution	\$3,530,422	\$322,000	\$6,954,649	\$41,668	\$133,093	(\$408,689)	\$0	\$18,578	(\$257,018)	(\$215,350)
200 Wheeling Power Co. - Transmission	55,219	13,943	108,777	0	1,884	(6,392)	0	291	(4,217)	(4,217)
Wheeling Power Co.	\$3,585,641	\$335,943	\$7,063,426	\$41,668	\$134,977	(\$415,081)	\$0	\$18,869	(\$261,235)	(\$219,567)
103 American Electric Power Service Corporation	\$252,132,436	\$18,761,749	\$496,680,709	\$3,963,696	\$9,625,394	(\$29,187,363)	\$0	\$1,326,809	(\$18,235,160)	(\$14,271,464)
293 Elmwood	659,555	44,070	1,299,271	0	24,871	(76,351)	0	3,471	(48,009)	(48,009)
292 AEP River Operations LLC	3,791,097	276,404	7,468,158	0	142,514	(438,865)	0	19,950	(276,401)	(276,401)
American Electric Power Service Corporation	\$256,583,088	\$19,082,223	\$505,448,138	\$3,963,696	\$9,792,779	(\$29,702,579)	\$0	\$1,350,230	(\$18,559,570)	(\$14,595,874)
270 Cook Coal Terminal	\$708,942	\$46,330	\$1,396,559	\$9,498	\$27,124	(\$82,069)	\$0	\$3,731	(\$51,214)	(\$41,716)
AEP Generating Company	\$708,942	\$46,330	\$1,396,559	\$9,498	\$27,124	(\$82,069)	\$0	\$3,731	(\$51,214)	(\$41,716)
104 Cardinal Operating Company	\$14,086,134	\$1,270,414	\$27,748,556	\$0	\$524,823	(\$1,630,639)	\$0	\$74,126	(\$1,031,690)	(\$1,031,690)
181 Ohio Power Co. - Generation	54,259,180	5,192,215	106,886,240	179,964	2,022,847	(6,281,153)	0	285,531	(3,972,775)	(3,792,811)
AEP Generation Resources - FERC	\$68,345,314	\$6,462,629	\$134,634,796	\$179,964	\$2,547,670	(\$7,911,792)	\$0	\$359,657	(\$5,004,465)	(\$4,824,501)
290 Conesville Coal Preparation Company	628,792	49,817	1,238,670	0	23,561	(72,790)	0	3,309	(45,920)	(45,920)
AEP Generation Resources - SEC	\$68,974,106	\$6,512,446	\$135,873,466	\$179,964	\$2,571,231	(\$7,984,582)	\$0	\$362,966	(\$5,050,385)	(\$4,870,421)
175 AEP Energy Partners	1,665,641	61,344	3,281,179	57,868	66,032	(192,818)	0	8,765	(18,021)	(60,153)
171 CSW Energy, Inc.	230,543	20,232	454,151	0	8,600	(26,688)	0	1,213	(16,875)	(16,875)
419 Onsite Partners	29,826	0	58,755	1,311	1,214	(3,453)	0	157	(2,082)	(771)
AEP Energy Supply	\$70,900,116	\$6,594,022	\$139,667,551	\$239,143	\$2,647,077	(\$8,207,541)	\$0	\$373,101	(\$5,187,363)	(\$4,948,220)
143 AEP Pro Serv, Inc.	\$89,319	\$5,151	\$175,951	\$0	\$3,384	(\$10,340)	\$0	\$470	(\$6,486)	(\$6,486)
AEP Pro Serv, Inc.	\$89,319	\$5,151	\$175,951	\$0	\$3,384	(\$10,340)	\$0	\$470	(\$6,486)	(\$6,486)
245 Dolet Hills	\$6,342,703	\$376,844	\$12,494,617	\$254,910	\$250,029	(\$734,244)	\$430,570	\$33,378	(\$20,267)	\$234,643
Dolet Hills	\$6,342,703	\$376,844	\$12,494,617	\$254,910	\$250,029	(\$734,244)	\$430,570	\$33,378	(\$20,267)	\$234,643
Total	\$930,670,277	\$76,598,410	\$1,833,345,921	\$12,237,166	\$35,294,007	(\$107,736,275)	\$430,570	\$4,897,513	(\$67,114,185)	(\$54,877,019)

AMERICAN ELECTRIC POWER
NON-UMWA POSTRETIREMENT WELFARE PLAN
ESTIMATED 2028 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	"Other" Cost		Total "Other" Cost	Net Periodic Postretirement Benefit Cost
							Amortizations			
							PSC	(G)/L		
140 Appalachian Power Co. - Distribution	\$67,458,472	\$6,082,750	\$139,501,778	\$744,565	\$2,542,439	(\$8,204,213)	\$0	\$317,566	(\$5,344,208)	(\$4,599,643)
215 Appalachian Power Co. - Generation	58,306,692	5,007,134	120,576,215	602,106	2,200,738	(7,091,185)	0	274,484	(4,615,963)	(4,013,857)
150 Appalachian Power Co. - Transmission	6,309,480	632,963	13,047,796	4,245	234,011	(767,351)	0	29,702	(503,638)	(499,393)
Appalachian Power Co. - FERC	\$132,074,644	\$11,722,847	\$273,125,779	\$1,350,916	\$4,977,188	(\$16,062,749)	\$0	\$621,752	(\$10,463,809)	(\$9,112,893)
225 Cedar Coal Co	130,565	21,629	270,004	0	4,674	(15,879)	0	615	(10,590)	(10,590)
Appalachian Power Co. - SEC	\$132,205,209	\$11,744,476	\$273,395,783	\$1,350,916	\$4,981,862	(\$16,078,628)	\$0	\$622,367	(\$10,474,399)	(\$9,123,483)
211 AEP Texas Central Company - Distribution	\$50,499,589	\$4,303,086	\$104,431,397	\$707,351	\$1,913,963	(\$6,141,695)	\$0	\$237,731	(\$3,990,001)	(\$3,282,650)
147 AEP Texas Central Company - Generation	0	0	0	0	0	0	0	0	0	0
169 AEP Texas Central Company - Transmission	5,717,830	439,295	11,824,274	103,892	218,563	(695,395)	0	26,917	(449,915)	(346,023)
AEP Texas Central Co.	\$56,217,419	\$4,742,381	\$116,255,671	\$811,243	\$2,132,526	(\$6,837,090)	\$0	\$264,648	(\$4,439,916)	(\$3,628,673)
119 AEP Texas North Company - Distribution	14,998,576	1,321,752	31,016,534	207,669	567,516	(1,824,107)	0	70,607	(1,185,984)	(978,315)
166 AEP Texas North Company - Generation	2,248,065	303,684	4,648,920	0	81,809	(273,407)	0	10,583	(181,015)	(181,015)
192 AEP Texas North Company - Transmission	2,496,273	209,507	5,162,206	49,117	95,224	(303,594)	0	11,751	(196,619)	(147,502)
AEP Texas North Co.	\$19,742,914	\$1,834,943	\$40,827,660	\$256,786	\$744,549	(\$2,401,108)	\$0	\$92,941	(\$1,563,618)	(\$1,306,832)
AEP Texas	\$75,960,333	\$6,577,324	\$157,083,331	\$1,068,029	\$2,877,075	(\$9,238,198)	\$0	\$357,589	(\$6,003,534)	(\$5,355,505)
170 Indiana Michigan Power Co. - Distribution	\$33,024,660	\$2,897,920	\$68,293,850	\$456,841	\$1,249,810	(\$4,016,417)	\$0	\$155,466	(\$2,611,141)	(\$2,154,300)
132 Indiana Michigan Power Co. - Generation	19,372,586	1,718,645	40,061,835	201,898	730,212	(2,356,069)	0	91,198	(1,534,659)	(1,332,761)
190 Indiana Michigan Power Co. - Nuclear	45,574,191	3,264,194	94,245,845	1,055,931	1,755,532	(5,542,674)	0	214,544	(3,572,598)	(2,516,667)
120 Indiana Michigan Power Co. - Transmission	7,596,336	645,992	15,708,959	94,657	287,472	(923,857)	0	35,760	(600,625)	(505,968)
280 Ind Mich River Transp Lakin	9,155,937	712,484	18,934,160	170,248	349,961	(1,113,533)	0	43,102	(720,470)	(550,222)
Indiana Michigan Power Co. - SEC	\$114,723,710	\$9,239,235	\$237,244,649	\$1,979,575	\$4,372,987	(\$13,952,550)	\$0	\$540,070	(\$9,039,493)	(\$7,059,918)
110 Kentucky Power Co. - Distribution	\$13,767,068	\$1,188,927	\$28,469,819	\$147,978	\$519,724	(\$1,674,333)	\$0	\$64,810	(\$1,089,799)	(\$941,821)
117 Kentucky Power Co. - Generation	7,475,286	690,657	15,458,632	29,772	279,358	(909,135)	0	35,191	(594,586)	(564,814)
180 Kentucky Power Co. - Transmission	699,602	62,576	1,446,753	281	26,087	(85,085)	0	3,293	(55,705)	(55,424)
600 Kentucky Power Co. - Kammer Actives	0	0	0	0	0	0	0	0	0	0
701 Kentucky Power Co. - Mitchell Actives	7,054,682	452,888	14,588,837	216,191	274,817	(857,981)	0	33,210	(549,954)	(333,763)
702 Kentucky Power Co. - Mitchell Inactives	5,456,831	516,043	11,284,537	0	202,850	(663,653)	0	25,688	(435,115)	(435,115)
Kentucky Power Co.	\$34,453,469	\$2,911,091	\$71,248,578	\$394,222	\$1,302,836	(\$4,190,187)	\$0	\$162,192	(\$2,725,159)	(\$2,330,937)
250 Ohio Power Co. - Distribution	\$88,359,401	\$7,886,131	\$182,724,174	\$1,113,206	\$3,337,123	(\$10,746,157)	\$0	\$415,959	(\$6,993,075)	(\$5,879,869)
160 Ohio Power Co. - Transmission	8,566,873	887,226	17,715,996	5,056	317,170	(1,041,892)	0	40,329	(684,393)	(679,337)
Ohio Power Co.	\$96,926,274	\$8,773,357	\$200,440,170	\$1,118,262	\$3,654,293	(\$11,788,049)	\$0	\$456,288	(\$7,677,468)	(\$6,559,206)
167 Public Service Co. of Oklahoma - Distribution	\$31,352,959	\$2,617,100	\$64,836,831	\$494,313	\$1,191,498	(\$3,813,107)	\$0	\$147,597	(\$2,474,012)	(\$1,979,699)
198 Public Service Co. of Oklahoma - Generation	16,758,818	1,329,355	34,656,654	321,595	640,462	(2,038,186)	0	78,894	(1,318,830)	(997,235)
114 Public Service Co. of Oklahoma - Transmission	3,781,255	323,943	7,819,504	56,673	143,423	(459,871)	0	17,801	(298,647)	(241,974)
Public Service Co. of Oklahoma	\$51,893,032	\$4,270,398	\$107,312,989	\$872,581	\$1,975,383	(\$6,311,164)	\$0	\$244,292	(\$4,091,489)	(\$3,218,908)
159 Southwestern Electric Power Co. - Distribution	\$23,748,230	\$1,893,446	\$49,110,515	\$374,635	\$904,223	(\$2,888,229)	\$0	\$111,797	(\$1,872,209)	(\$1,497,574)
168 Southwestern Electric Power Co. - Generation	24,694,645	1,973,327	51,067,669	487,329	943,985	(3,003,331)	0	116,252	(1,943,094)	(1,455,765)
161 Southwestern Electric Power Co. - Texas - Distribution	11,227,453	907,889	23,217,983	165,159	426,777	(1,365,468)	0	52,854	(885,837)	(720,678)
111 Southwestern Electric Power Co. - Texas - Transmission	0	0	0	0	0	0	0	0	0	0
194 Southwestern Electric Power Co. - Transmission	3,373,010	291,799	6,975,268	53,740	128,008	(410,221)	0	15,879	(266,334)	(212,594)
Southwestern Electric Power Co.	\$63,043,338	\$5,066,461	\$130,371,435	\$1,080,863	\$2,402,993	(\$7,667,249)	\$0	\$296,782	(\$4,997,474)	(\$3,886,611)
230 Kingsport Power Co. - Distribution	\$2,987,402	\$250,848	\$6,177,844	\$47,350	\$113,511	(\$363,324)	\$0	\$14,063	(\$235,750)	(\$188,400)
260 Kingsport Power Co. - Transmission	276,692	29,659	572,189	0	10,218	(33,651)	0	1,303	(22,130)	(22,130)
Kingsport Power Co.	\$3,264,094	\$280,507	\$6,750,033	\$47,350	\$123,729	(\$396,975)	\$0	\$15,366	(\$257,880)	(\$210,530)
210 Wheeling Power Co. - Distribution	\$3,383,183	\$315,837	\$6,996,305	\$42,658	\$127,508	(\$411,458)	\$0	\$15,927	(\$268,023)	(\$225,365)
200 Wheeling Power Co. - Transmission	43,160	11,626	89,253	0	1,459	(5,249)	0	203	(3,587)	(3,587)
Wheeling Power Co.	\$3,426,343	\$327,463	\$7,085,558	\$42,658	\$128,967	(\$416,707)	\$0	\$16,130	(\$271,610)	(\$228,952)
103 American Electric Power Service Corporation	\$246,959,777	\$18,665,840	\$510,704,244	\$4,057,833	\$9,429,181	(\$30,034,929)	\$0	\$1,162,583	(\$19,443,165)	(\$15,385,332)
293 Elmwood	640,356	44,286	1,324,234	0	24,119	(77,879)	0	3,015	(50,745)	(50,745)
292 AEP River Operations LLC	3,657,207	271,072	7,562,977	0	137,396	(444,785)	0	17,217	(290,172)	(290,172)
American Electric Power Service Corporation	\$251,257,340	\$18,981,198	\$519,591,455	\$4,057,833	\$9,590,696	(\$30,557,593)	\$0	\$1,182,815	(\$19,784,082)	(\$15,726,249)
270 Cook Coal Terminal	\$699,234	\$47,199	\$1,445,992	\$9,724	\$26,738	(\$85,040)	\$0	\$3,292	(\$55,010)	(\$45,286)
AEP Generating Company	\$699,234	\$47,199	\$1,445,992	\$9,724	\$26,738	(\$85,040)	\$0	\$3,292	(\$55,010)	(\$45,286)
104 Cardinal Operating Company	\$13,340,543	\$1,248,428	\$27,587,780	\$0	\$496,170	(\$1,622,460)	\$0	\$62,802	(\$1,063,488)	(\$1,063,488)
181 Ohio Power Co. - Generation	51,269,776	5,017,591	106,024,117	184,238	1,909,799	(6,235,364)	0	241,357	(4,084,208)	(3,899,970)
AEP Generation Resources - FERC	\$64,610,319	\$6,266,019	\$133,611,897	\$184,238	\$2,405,969	(\$7,857,824)	\$0	\$304,159	(\$5,147,696)	(\$4,963,458)
290 Conesville Coal Preparation Company	602,536	48,912	1,246,024	0	22,554	(73,280)	0	2,836	(47,890)	(47,890)
AEP Generation Resources - SEC	\$65,212,855	\$6,314,931	\$134,857,921	\$184,238	\$2,428,523	(\$7,931,104)	\$0	\$306,995	(\$5,195,586)	(\$5,011,348)
175 AEP Energy Partners	1,728,197	61,533	3,573,851	59,242	68,522	(210,181)	0	8,136	(133,523)	(74,281)
171 CSW Energy, Inc.	218,911	20,409	452,700	0	8,143	(26,624)	0	1,031	(17,450)	(17,450)
419 Onsite Partners	32,351	0	66,901	1,342	1,314	(3,935)	0	152	(2,469)	(1,127)
AEP Energy Supply	\$67,192,314	\$6,396,873	\$138,951,373	\$244,822	\$2,506,502	(\$8,171,844)	\$0	\$316,314	(\$5,349,028)	(\$5,104,206)
143 AEP Pro Serv, Inc.	\$87,552	\$5,376	\$181,054	\$0	\$3,311	(\$10,648)	\$0	\$412	(\$6,925)	(\$6,925)
AEP Pro Serv, Inc.	\$87,552	\$5,376	\$181,054	\$0	\$3,311	(\$10,648)	\$0	\$412	(\$6,925)	(\$6,925)
245 Dolet Hills	\$6,470,798	\$379,003	\$13,381,386	\$260,964	\$255,219	(\$786,970)	\$69,647	\$30,462	(\$431,642)	(\$170,678)
Dolet Hills	\$6,470,798	\$379,003	\$13,381,386	\$260,964	\$255,219	(\$786,970)	\$69,647	\$30,462	(\$431,642)	(\$170,678)
Total	\$901,603,040	\$74,999,961	\$1,864,483,786	\$12,527,799	\$34,202,591	(\$109,651,802)	\$69,647	\$4,244,371	(\$71,135,193)	(\$58,607,394)