

**American Electric Power**  
**Non-UMWA Postretirement Health Care Plan**  
**Actuarial Valuation Report**  
**Postretirement Welfare Cost for Fiscal Year Ending**  
**December 31, 2016 under U.S. GAAP**

**Employer Contributions for Plan Year Beginning**  
**January 1, 2016**

**April 2016**

**Willis Towers Watson** 



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# Purpose and actuarial statement

## Purposes of valuation

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

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

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

## Reliances

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

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

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

## Assumptions and methods under ASC 715-60

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

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

## Effects of Health Care Legislation

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

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

All subsequent measurements for tax purposes reflect the current law.

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

## Nature of actuarial calculations

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

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

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

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

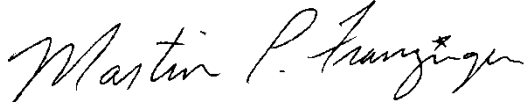
### Limitations on use

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

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

## Professional Qualifications

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



Martin P. Franzinger, ASA, MAAA  
Consulting Actuary



Chad M. Greenwalt, FSA, EA  
Consulting Actuary



Joseph A. Perko, FSA, EA, MAAA  
Senior Consultant

Towers Watson Delaware Inc.

April 2016



# Section 1: Summary of key results

## Benefit cost, assets & obligations

All monetary amounts shown in US Dollars

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

## Employer Contributions

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

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

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

## Postretirement welfare cost and funded position

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

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

## Change in postretirement welfare cost and funded position

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

All monetary amounts shown in millions of US Dollars

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

\* Addition of Dolet Hills

Significant reasons for these changes include the following:

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

All monetary amounts shown in US Dollars

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

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

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

## Basis for valuation

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

### Changes in Assumptions

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

### Changes in Methods

None.

### Changes in Benefits Valued

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

## Section 2: Actuarial exhibits

### 2.1 Balance sheet asset/(liability)

All monetary amounts shown in US Dollars

Measurement Date	January 1, 2016	January 1, 2015
<b>A Development of Balance Sheet Asset/(Liability)<sup>1</sup></b>		
1 Accumulated postretirement benefit obligation (APBO)	1,373,723,945	1,354,017,568
2 Fair value of assets (FVA)	1,551,820,304	1,670,478,421
3 Net balance sheet asset/(liability)	178,096,359	316,460,853
<b>B Current and Noncurrent Allocation</b>		
1 Noncurrent assets	178,096,359	316,460,853
2 Current liabilities	0	0
3 Noncurrent liabilities	0	0
4 Net balance sheet asset/(liability)	178,096,359	316,460,853
<b>C Accumulated Other Comprehensive (Income)/Loss</b>		
1 Net transition obligation/(asset)	0	0
2 Net prior service cost/(credit)	(549,183,980)	(623,477,277)
3 Net loss/(gain)	563,454,160	401,569,594
4 Accumulated other comprehensive (income)/loss <sup>2</sup>	14,270,180	(221,907,683)
<b>D Assumptions and Dates</b>		
1 Discount rate	4.30%	4.00%
2 Rate of compensation/salary increase	Rates vary by age from 3.5% to 12.0%	Rates vary by age from 3.5% to 12.0%
3 Current health care cost trend rate	7.00%	6.25%
4 Ultimate health care cost trend rate	5.00%	5.00%
5 Year of ultimate trend rate	2024	2020
6 Census date	January 1, 2016	January 1, 2015

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

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

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

All monetary amounts shown in US Dollars

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

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

## 2.3 Detailed results for postretirement welfare cost and funded position

All monetary amounts shown in US Dollars

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

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

**E Amounts in Accumulated Other Comprehensive Income**

1	Prior service cost (credit)	(549,183,980)	(623,477,277)
2	Net actuarial loss (gain)	563,454,160	401,569,594
3	Transition obligation (asset)	0	0
4	Total	14,270,180	(221,907,683)

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

1	One-percentage-point increase:		
a	Sum of service cost and interest cost	2,089,961	2,470,036
b	APBO	54,993,823	60,804,055
2	One-percentage-point decrease:		
a	Sum of service cost and interest cost	(1,544,014)	(1,717,224)
b	APBO	(45,202,710)	(48,286,909)



## 2.4 ASC 965 (plan reporting) information

All monetary amounts shown in US Dollars

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

### Actuarial assumptions and methods

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

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

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

All monetary amounts shown in US Dollars

All Postretirement VEBA's	Estimated December 31, 2016	Actual December 31, 2015
<b>A Qualified Asset Account Limits [QAAL]</b>	597,802,167	637,753,679
<b>B Assets</b>		
1 Market value	1,159,631,404	1,179,216,936
2 Unrecognized investment losses (gains)	0	0
3 Actuarial value [AV]	1,159,631,404	1,179,216,936
<b>C Funded Position</b>		
1 Unfunded account limits [QAAL – FV]	(561,829,237)	(541,463,257)
<b>D Employer Contributions</b>		
1 Maximum deductible available	121,825,463	110,671,659
2 Qualified additions		
a Prior years' carryover	0	0
b Current year additions	0	0
c Total deductions available [a + b]	0	0
3 Other non-deductible current year additions	0	0
4 Total additions [2.c + 3]	0	0
a Life insurance VEBA	0	0
b Union medical and dental VEBA's	0	0
c Non-union medical and dental VEBA's	0	0

## 2.6 VEBA deduction limits

All monetary amounts shown in US Dollars

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

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

All monetary amounts shown in US Dollars

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

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

All monetary amounts shown in US Dollars

Non-Union Retiree Medical and Dental		2015	2014
<b>A Qualified Asset Account Limit (QAAL)</b>			
1	December 31 actuarial accrued liability	225,019,406	295,426,449
2	Unrecognized liability	0	0
3	QAAL	225,019,406	295,426,449
<b>B Assets</b>			
1	Market value as of December 31	624,380,944	699,800,062
2	Unrecognized investment losses (gains)	0	0
3	Actuarial value [AV]	624,380,944	699,800,062
<b>C Funded position</b>			
1	Unfunded account limit [QAAL - AV]	(399,361,538)	(404,373,613)
2	Contributions received in trust, but not yet deducted		
	Through 2008	0	0
	2009	105,440,603	105,440,603
	2010	73,467,453	73,467,453
	2011	38,701,148	38,701,148
	2012	68,292,490	68,292,490
	2013	0	0
	2014	0	0
	2015	0	N/A
	Total	285,901,694	285,901,694
<b>D Employer deductions for contributions to VEBAs</b>			
1	Maximum deduction available <sup>1</sup> [greater of C.1+C.2 and 0]	0	0
2	Qualified additions		
	a Prior years' carryover	0	0
	b Current year additions	0	0
	c Total deductions available [a + b]	0	0
3	Other non-deductible current year additions	0	0
4	Total additions [2.c + 3]	0	0

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

## 2.7 Cumulative nondeductible contributions

All monetary amounts shown in US Dollars

### Non-Union Retiree Medical and Dental VEBAs

	Contributions Made by December 31, 2015, but Not Deducted as of December 31, 2014	Deductible in 2015	Remaining Nondeductible Contributions as of December 31, 2015
2004	\$0	\$0	\$0
2005	0	0	0
2006	0	0	0
2007	0	0	0
2008	0	0	0
2009	105,440,603	0	105,440,603
2010	73,467,453	0	73,467,453
2011	38,701,148	0	38,701,148
2012	68,292,490	0	68,292,490
2013	0	0	0
2014	0	0	0
2015	0	0	0
Total	\$285,901,694	\$0	\$285,901,694

### Retiree Life Insurance VEBAs

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

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

All monetary amounts shown in US Dollars

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

### B Subordination Test

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

	Year	West Plan	East Plan	Combined 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
Cumulative pension contributions not for past service		149,356,355	151,652,682	736,810,851
		x 1/3	x 1/3	x 1/3
		49,785,452	50,550,894	245,603,617
Cumulative 401(h) contributions before plan year 2016		49,785,452	50,550,894	192,777,098
Subordination limit		0	0	52,826,519

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



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

All monetary amounts shown in US Dollars

	January 1, 2016	January 1, 2015
<b>A Medical and Dental</b>		
1 Gross disbursements	115,532,542	109,829,926
2 Participant contributions	(34,489,188)	(29,193,829)
3 Net disbursements	81,043,354	80,636,097
<b>B Life Insurance</b>		
1 Gross disbursements	17,744,098	17,367,445
2 Participant contributions	(1,389,792)	(1,552,786)
3 Net disbursements	16,354,306	15,814,659
<b>C Gross without RDS</b>		
1 Gross disbursements	133,276,640	127,197,371
2 Participant contributions	(35,878,980)	(30,746,615)
3 Net disbursements	97,397,660	96,450,756
<b>D RDS*</b>		
1 Gross disbursements	(58,790)	(71,882)
2 Participant contributions	0	0
3 Net disbursements	(58,790)	(71,882)
<b>E Net with RDS</b>		
1 Gross disbursements	133,217,850	127,125,489
2 Participant contributions	(35,878,980)	(30,746,615)
3 Net disbursements	97,338,870	96,378,874

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

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# Section 3: Data exhibits

## 3.1 Plan participant data

All monetary amounts shown in US Dollars

Census Date	January 1, 2016	January 1, 2015
-------------	-----------------	-----------------

### A Participating Employees

1 Number		
a Fully eligible	1,515	1,228
b Other	13,999	15,986
c Total participating employees	15,514	17,214
2 Total annual compensation/salary	\$1,493,280,887	\$1,573,181,281
3 Average compensation/salary	\$96,254	\$91,390
4 Average age (years)	48.62	47.63
5 Average credited service (years)	19.36	18.16
6 Average future working life (years)		
a to full retirement age	13.327	13.972
b to full eligibility age	11.794	12.162

### B Retirees and Surviving Spouses

1 Retirees and Surviving Spouses		
a Number under 65	3,487	3,461
b Number 65 and older	13,765	13,519
c Total <sup>1</sup>	17,252	16,980
d Average age (years)	73.2	73.1
e. Age Distribution at January 1, 2016		

Age	Number
Under 55	161
55-59	904
60-64	2,422
65-69	3,910
70-74	3,149
75-79	2,320
80-84	1,942
85 and over	2,444

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

Census Date	January 1, 2016	January 1, 2015
<b>C Dependents</b>		
1 Number	8,464	8,338
2 Average Age	68.54	68.55
3 Age Distribution at January 1, 2016		
	<b>Age</b>	<b>Number</b>
	Under 55	377
	55-59	889
	60-64	1,719
	65-69	2,144
	70-74	1,454
	75-79	941
	80-84	623
	85 and over	317

### 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	Count	73	0	0	0	0	0	0	0	73
	Total Earnings	\$4,539,356	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,539,356
	Average Earnings	\$62,183	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$62,183
25-29	Count	370	259	3	0	0	0	0	0	632
	Total Earnings	\$25,624,053	\$20,358,126	\$207,328	\$0	\$0	\$0	\$0	\$0	\$46,189,507
	Average Earnings	\$69,254	\$78,603	\$69,109	\$0	\$0	\$0	\$0	\$0	\$73,085
30-34	Count	349	790	203	2	0	0	0	0	1,344
	Total Earnings	\$26,158,576	\$65,940,405	\$17,580,351	\$172,606	\$0	\$0	\$0	\$0	\$109,851,938
	Average Earnings	\$74,953	\$82,469	\$86,603	\$86,303	\$0	\$0	\$0	\$0	\$81,735
35-39	Count	259	683	480	140	3	0	0	0	1,565
	Total Earnings	\$19,493,684	\$57,511,497	\$45,283,245	\$12,729,433	\$296,100	\$0	\$0	\$0	\$135,313,959
	Average Earnings	\$75,265	\$84,204	\$94,340	\$90,925	\$98,700	\$0	\$0	\$0	\$86,463
40-44	Count	170	570	471	332	87	0	0	0	1,630
	Total Earnings	\$13,307,215	\$49,293,866	\$45,141,185	\$32,132,291	\$8,834,319	\$0	\$0	\$0	\$148,708,876
	Average Earnings	\$78,278	\$86,480	\$95,841	\$96,784	\$101,544	\$0	\$0	\$0	\$91,232
45-49	Count	149	455	354	324	332	248	11	0	1,873
	Total Earnings	\$13,501,641	\$39,156,853	\$35,532,208	\$34,291,795	\$35,605,493	\$26,675,327	\$1,039,767	\$0	\$185,803,084
	Average Earnings	\$90,615	\$86,059	\$100,373	\$105,839	\$107,245	\$107,562	\$94,524	\$0	\$99,201
50-54	Count	96	307	265	316	306	736	651	60	2,737
	Total Earnings	\$8,321,315	\$27,135,246	\$26,631,002	\$31,200,687	\$29,394,052	\$81,307,536	\$66,265,454	\$6,072,214	\$276,327,506
	Average Earnings	\$86,680	\$88,388	\$100,494	\$98,736	\$96,059	\$110,472	\$101,790	\$101,204	\$100,960
55-59	Count	73	207	194	222	218	524	968	1,045	3,451
	Total Earnings	\$6,445,948	\$18,483,938	\$19,168,735	\$22,177,739	\$22,442,268	\$51,268,416	\$110,454,528	\$107,688,202	\$358,129,774
	Average Earnings	\$88,301	\$89,294	\$98,808	\$99,900	\$102,946	\$97,840	\$114,106	\$103,051	\$103,776
60-64	Count	33	123	87	109	111	229	340	816	1,848
	Total Earnings	\$2,904,205	\$10,487,676	\$8,886,969	\$12,801,636	\$10,171,938	\$22,497,374	\$35,158,556	\$89,862,079	\$192,770,433
	Average Earnings	\$88,006	\$85,266	\$102,149	\$117,446	\$91,639	\$98,242	\$103,408	\$110,125	\$104,313
65-69	Count	1	33	31	24	18	39	46	136	328
	Total Earnings	\$61,576	\$2,760,081	\$3,163,265	\$2,043,769	\$1,518,716	\$3,480,033	\$4,749,541	\$14,453,998	\$32,230,980
	Average Earnings	\$61,576	\$83,639	\$102,041	\$85,157	\$84,373	\$89,232	\$103,251	\$106,279	\$98,265
70 & over	Count	0	1	8	7	3	4	0	10	33
	Total Earnings	\$0	\$136,284	\$942,190	\$719,443	\$304,892	\$310,314	\$0	\$1,002,351	\$3,415,472
	Average Earnings	\$0	\$136,284	\$117,774	\$102,778	\$101,631	\$77,578	\$0	\$100,235	\$103,499
Total	Count	1,573	3,428	2,096	1,476	1,078	1,780	2,016	2,067	15,514
	Total Earnings	\$120,357,570	\$291,263,972	\$202,536,478	\$148,269,398	\$108,567,777	\$185,539,000	\$217,667,847	\$219,078,844	\$1,493,280,886
	Average Earnings	\$76,515	\$84,966	\$96,630	\$100,454	\$100,712	\$104,235	\$107,970	\$105,989	\$96,254
Average:	Age	48.6	Number of Participants:			Fully eligible	1,515	Males	12,754	
	Service	19.4			Other	13,999	Females	2,790		

Census data as of January 1, 2016

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# Appendix A: Statement of actuarial assumptions and methods

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

### Economic Assumptions

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

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

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

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

### Participation Assumptions

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

### Demographic Assumptions

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

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

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

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



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

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

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

Representative rates:

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

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

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

Retirement Rates vary by age.

Representative rates:

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

## 2016 Per Capita Claims Costs

### Medical

Prior to age 65	<i>Age</i>	<i>HSA Basic</i>	<i>HSA Plus</i>	<i>HRA</i>
	< 50	5,404	5,962	6,618
	50 – 54	6,313	6,965	7,731
	55 – 59	7,031	7,756	8,610
	60 – 64	9,565	10,553	11,714
	Average	8,637	9,529	10,578

Age 65 and after (net of Medicare Parts A & B)	<i>Age</i>	<i>COB</i>	<i>MOB</i>	<i>CSP</i>
	65 – 69	3,888	3,101	1,507
	70 – 74	4,510	3,585	1,763
	75 – 79	4,853	3,837	1,913
	80 – 84	5,048	3,967	1,989
	85 – 89	5,232	4,089	2,064
	90 – 94	5,019	3,899	2,034
	≥ 95	4,417	3,400	1,883
	Average	4,633	3,387	1,999

Medicare Part D - RDS	<i>Age</i>	<i>MOB/COB</i>	<i>CSP</i>
	65 – 69	N/A	(244)
	70 – 74	N/A	(276)
	75 – 79	N/A	(286)
	80 – 84	N/A	(283)
	85 – 89	N/A	(281)
	90 – 94	N/A	(256)
	≥ 95	N/A	(208)
	Average	N/A	(274)

Medicare Part D - Employer Group Waiver Plan (EGWP) for MOB/COB	<i>Age</i>	<i>CMS Direct Payments &amp; Catastrophic Reinsurance</i>	<i>Manufacturer's Coverage Gap Discount</i>
	65 – 69	(336)	(421)
	70 – 74	(380)	(476)
	75 – 79	(393)	(493)
	80 – 84	(390)	(489)
	85 – 89	(386)	(485)
	90 – 94	(353)	(442)
	≥ 95	(286)	(358)
	Average	(368)	(462)

Dental	\$320
Administrative expenses	Included in claims costs shown above.

**Additional Assumptions**

Excise tax	To determine impact of the excise tax on the non-UMWA postretirement plan, we projected future gross plan costs using the valuation trend assumption and compared these on a year-by-year basis to the excise tax thresholds beginning in 2018 and projected to future years using CPI (CPI + 1% for 2019). The expected cost of each non-UMWA benefit combination, which were blended pre-65/post-65 based on headcounts, exceeded these thresholds at various points in time, but no earlier than 2040.
Timing of benefit payments	Benefit payments are assumed to be made uniformly throughout the year and on average at mid-year.

**Methods**

Census date	January 1, 2016
Measurement date	January 1, 2016
Service cost and APBO	Costs are determined using the Projected Unit Credit Cost Method. The annual service cost is equal to the present value of the portion of the projected benefit attributable to service during the upcoming year, and the Accumulated Postretirement Benefit Obligation (APBO) is equal to the present value of the portion of the projected benefit attributable to service before the valuation date. Service from hire date through the expected full eligibility date is counted in allocating costs.

Market-related value of assets	The fair value of assets on the measurement date.
Amortization of unamortized amounts:	
Prior service cost (credit)	Increase in APBO resulting from a plan amendment is amortized on a straight-line basis over the average expected remaining service of active participants expected to benefit under the plan. Amortization of net prior service cost/(credit) resulting from a plan change is included as a component of Net Periodic Postretirement Benefit Cost/(Income) in the year first recognized and every year thereafter until such time as it is fully amortized. The annual amortization payment is determined in the first year as the increase in APBO due to the plan change divided by the average remaining service period to full eligibility for participating employees expected to receive benefits under the Plan. Reductions in APBO first reduce any unrecognized prior service cost; any remaining amount is amortized on a straight-line basis as described above.
Net loss (gain)	<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"> <li>■ The discount rate for APBO was changed from 4.00% to 4.30%.</li> <li>■ Per capita claims costs were updated to reflect 2014 claims experience.</li> <li>■ The health care trend assumption was increased to an initial rate of 7.00%, decreasing to 5.00% in 2024.</li> <li>■ The expected return on assets assumption was increased from 6.75% to 7.00%.</li> </ul>

**Data Sources**

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

**Assumptions Rationale - Significant Economic Assumptions – Funding and Accounting**

**Interest rate (funding)**                      The interest rate is the expected rate of return on plan assets, and represents an estimate of future experience for trust asset returns, reflecting the plan’s current asset allocation, and current and expected future market conditions.

Rates of increase in:

**Plan administrative expenses**                      Administrative expenses are included in per capita claims costs and thus the medical plan trend rate is applied to these expenses.

**Claims cost trend rates**                      Assumed increases were chosen by the plan sponsor and, as required by U.S. GAAP, they represent an estimate of future experience, informed by an analysis of recent plan experience, leading to select and ultimate assumed trend rates and reflecting the expected near-term effect of recently enacted plan changes. In setting near term trend rates, other pertinent statistics were considered, including surveys on general medical cost increases. In setting the ultimate trend rate, considerations included assumed GDP growth consistent with the assumed future economic conditions inherent in other economic assumptions chosen by the client at the measurement date.

After examining historical variability in trend rates, we believe that the selected assumptions do not significantly conflict with what would be reasonable based on a combination of market conditions at the measurement date and future expectations consistent with other economic assumptions used, other than the discount rate.

For the VEBA funding vehicle of the non-bargained group, no future increases in medical costs (and thus in the plan’s per capita claims costs) have been assumed, in accordance with U.S. tax law.

**Participant contribution trend rates**                      In accordance with the substantive plan communicated to participants, participant contributions for non-capped participants are intended to remain a fixed percentage of total plan costs, and thus the trend rates, and the description of the derivation of the trend rates, are the same as for claims costs as shown above.

## Basis for Per Capita Claims Cost Assumptions

**Pre-65 retiree medical rates** Aetna, Medco, Lumenos and Magellan supplied data on retiree medical claims incurred in 2014 and paid through March 2015. AEP reported prescription rebates they received for 2015. Claim experience rates were calculated for medical plans by normalizing claims experience for benefit differences and combining, then dividing combined incurred claims, net of prescription rebates by covered lives and trending forward two years to 2016. Adjustments for plan design and network changes were also made. Finally, administrative expense rates were added to claims cost rates. Claims cost models were developed by age-grading these claims rates over standard Willis Towers Watson morbidity curves for both medical and prescription drugs to develop the quinquennial claims cost models.

**Post-65 retiree medical rates** 2016 monthly medical claim rates were calculated separately for MOB, COB and CSP Medicare-eligible plans by dividing 2014 incurred claims paid through March 2015 by covered lives and trending forward two years to 2016. Prescription drug claim rates were then multiplied by pricing change factors representing the effect of any pricing and other program changes for 2015 and 2016. Finally, administrative expense rates were added to claims cost rates. Claims cost models were developed separately for medical and prescription drug by age-grading these rates over standard Willis Towers Watson morbidity curves for medical and prescription drugs to develop the quinquennial claims cost models.

**Dental rates** Aetna supplied data on dental claims incurred in 2014 and paid through March 2015. Combined claims experience for all active and retired employees was analyzed to derive the dental claim rates.

## Medicare Part D offsets

### ■ RDS

We calibrated our modelling tool to reflect the 2016 cost of the current prescription drug plans for AEP's CSP retirees. The tool employs a continuance table of annual retiree drug utilization levels, developed from analyzing the experience of several large companies, including 3.1 million Medicare-eligible members.

After the plan-specific benefit provisions have been calibrated to current costs, the Modeler trends costs forward to 2016. 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 2016 minus the greater of \$409.20 per year (the national average Part D premium) and 25.5% of the gross value of Part D to the projected 2016 value of AEP coverage minus the average projected 2016 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 2016, using the continuance table calibrated to AEP's plan costs. This produced a 2016

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

- EGWP**

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

### Assumptions Rationale - Significant Demographic Assumptions

Healthy Mortality	Assumptions were selected by the plan sponsor and, as required by U.S. GAAP, represent a best estimate of future experience.
Disabled Mortality	Assumptions were selected by the plan sponsor and, as required by U.S. GAAP, represent a best estimate of future experience.
Termination	Termination rates are based on a recent demographic study and plan sponsor expectations for the future with periodic monitoring of observed gains and losses caused by termination patterns different than assumed.
Disability	Disability rates are based on plan sponsor expectations for the future with periodic monitoring of observed gains and losses caused by disability patterns different than assumed.
Retirement	Retirement rates are based on a recent demographic study and plan sponsor expectations for the future with periodic monitoring of observed gains and losses caused by retirement patterns different than assumed.
Participation	
<ul style="list-style-type: none"> <li> <span style="display: inline-block; width: 1em; height: 1em; background-color: #4a4a8a; margin-right: 0.5em;"></span> <b>Participants/ Spouses</b> </li> </ul>	The assumed coverage rates for participants and spouses reflect historical experience as well as anticipated future reductions in rates due to expected rates of increase in participant contributions and availability of coverage through public exchanges.
<ul style="list-style-type: none"> <li> <span style="display: inline-block; width: 1em; height: 1em; background-color: #4a4a8a; margin-right: 0.5em;"></span> <b>Covered dependents</b> </li> </ul>	The assumed dependent coverage is based on the dependent coverage observed among recent retirees and general population statistics on the marital status of individuals of retirement age.
<ul style="list-style-type: none"> <li> <span style="display: inline-block; width: 1em; height: 1em; background-color: #4a4a8a; margin-right: 0.5em;"></span> <b>Covered Spouse age</b> </li> </ul>	The assumed age difference for spouses is based on the age difference observed among recent retirees and general population statistics of the age difference for married individuals of retirement age.

### Source of Prescribed Methods

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

## Health Care Benefits

Eligibility	<p>Participants are eligible upon retirement after age 55 with ten years of service or upon attaining age 55 with ten years of service after becoming permanently disabled. If involuntary termination, then eligible after age 50 with ten years of service.</p> <p>Employees hired on or after January 1, 2014 are not eligible to participate in the plan.</p>
Surviving spouse	<p>After the death of a retiree or active employee eligible to retire, surviving spouses are eligible until death or remarriage. Surviving children are also eligible, subject to the limiting age provision outlined above.</p>
Dependent	<p>Eligible dependents are spouse, unmarried children under age 19 (age 25 if a full-time student) and unmarried disabled children of any age.</p>
Benefits – Post-65	<p>The AEP Post-65 Medical Plan provides broad medical coverage with a deductible of \$200, 80% coinsurance and a maximum annual out-of-pocket expense of \$2,000 per person.</p>

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

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

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

Benefits after age 65 are coordinated with Medicare using the carve-out method (MOB benefits). Participants have the option to "buy up" to exclusion coordination of benefits coverage (COB benefits). Exclusion coordination is automatically provided to East retirees who attained age 65 prior to January 1, 2001.

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

## Benefits – Pre-65

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

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

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

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

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

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

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

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

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

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

Disabled employee contributions

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

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

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

**Life Insurance Benefits**

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

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

*Life Insurance Benefit Reduction Table for Grandfathered East Participants*

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

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

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

## Dental Benefits

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

## Changes in Benefits Valued Since Prior Year

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

## Overview of Benefits Provided by Funding Vehicles

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

## Appendix C: Results by business unit

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

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

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

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

Valuation and data                January 1, 2016

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

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

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

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

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

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

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

Location	Accumulated Postretirement Benefit Obligation	Expected Net Payments	Fair Value of Assets	Service Cost	Interest Cost	Expected Return on Assets	Amortizations		Net Periodic Postretirement Benefit Cost
							PSC	(G)/L	
140 Appalachian Power Co. - Distribution	\$114,976,239	\$8,744,158	\$129,882,327	\$548,671	\$4,781,550	(\$8,811,442)	(\$5,097,397)	\$2,564,407	(\$6,014,571)
215 Appalachian Power Co. - Generation	98,243,712	7,561,059	110,980,512	439,258	4,082,516	(7,529,110)	(4,162,884)	2,190,900	(4,979,320)
150 Appalachian Power Co. - Transmission	12,318,104	816,312	13,915,084	2,787	512,432	(944,023)	(781,538)	274,702	(935,640)
<b>Appalachian Power Co. - FERC</b>	<b>\$225,536,055</b>	<b>\$17,121,529</b>	<b>\$254,777,923</b>	<b>\$990,716</b>	<b>\$9,376,498</b>	<b>(\$17,284,573)</b>	<b>(\$10,041,819)</b>	<b>\$5,029,649</b>	<b>(\$11,929,531)</b>
225 Cedar Coal Co	762,985	105,743	861,902	0	30,559	(58,473)	(8,202)	17,015	(19,101)
<b>Appalachian Power Co. - SEC</b>	<b>\$226,301,040</b>	<b>\$17,227,272</b>	<b>\$255,639,825</b>	<b>\$990,716</b>	<b>\$9,407,057</b>	<b>(\$17,343,048)</b>	<b>(\$10,050,021)</b>	<b>\$5,046,664</b>	<b>(\$11,948,632)</b>
211 AEP Texas Central Company - Distribution	\$81,823,181	\$5,903,226	\$92,431,142	\$487,336	\$3,413,769	(\$6,270,689)	(\$3,881,048)	\$1,824,712	(\$4,425,920)
147 AEP Texas Central Company - Generation	0	0	0	0	0	0	(15,337)	0	(15,337)
169 AEP Texas Central Company - Transmission	7,773,361	508,514	8,781,138	53,979	325,758	(595,728)	(391,921)	173,351	(434,561)
<b>AEP Texas Central Co.</b>	<b>\$89,596,542</b>	<b>\$6,411,740</b>	<b>\$101,212,280</b>	<b>\$541,315</b>	<b>\$3,739,527</b>	<b>(\$6,866,417)</b>	<b>(\$4,288,306)</b>	<b>\$1,998,063</b>	<b>(\$4,875,818)</b>
170 Indiana Michigan Power Co. - Distribution	\$57,980,342	\$4,683,929	\$65,497,200	\$322,930	\$2,407,396	(\$4,443,444)	(\$2,601,438)	\$1,293,000	(\$3,021,556)
132 Indiana Michigan Power Co. - Generation	34,497,405	2,771,280	38,969,819	181,830	1,432,252	(2,643,780)	(1,850,054)	769,315	(2,110,437)
190 Indiana Michigan Power Co. - Nuclear	51,644,052	3,142,945	58,339,442	760,596	2,186,538	(3,957,949)	(3,561,730)	1,151,697	(3,420,748)
120 Indiana Michigan Power Co. - Transmission	11,876,348	797,648	13,416,056	61,895	496,376	(910,169)	(596,815)	264,850	(683,863)
280 Ind Mich River Transp Lakin	11,695,768	781,304	13,212,065	123,315	491,599	(896,329)	(811,278)	260,823	(831,870)
<b>Indiana Michigan Power Co. - FERC</b>	<b>\$167,693,915</b>	<b>\$12,177,106</b>	<b>\$189,434,582</b>	<b>\$1,450,566</b>	<b>\$7,014,161</b>	<b>(\$12,851,571)</b>	<b>(\$9,421,315)</b>	<b>\$3,739,685</b>	<b>(\$10,068,474)</b>
202 Price River Coal	0	0	0	0	0	0	0	0	0
<b>Indiana Michigan Power Co. - SEC</b>	<b>\$167,693,915</b>	<b>\$12,177,106</b>	<b>\$189,434,582</b>	<b>\$1,450,566</b>	<b>\$7,014,161</b>	<b>(\$12,851,571)</b>	<b>(\$9,421,315)</b>	<b>\$3,739,685</b>	<b>(\$10,068,474)</b>
110 Kentucky Power Co. - Distribution	\$20,186,330	\$1,405,786	\$22,803,386	\$108,881	\$842,788	(\$1,547,021)	(\$1,210,578)	\$450,169	(\$1,355,761)
117 Kentucky Power Co. - Generation	13,195,515	1,085,818	14,906,247	26,555	545,450	(1,011,266)	(611,828)	294,269	(756,820)
180 Kentucky Power Co. - Transmission	1,295,666	93,782	1,463,643	173	53,726	(99,296)	(198,150)	28,894	(214,653)
600 Kentucky Power Co. - Kammer Actives	118,183	707	133,505	1,563	5,134	(9,057)	(42,530)	2,636	(42,254)
701 Kentucky Power Co. - Mitchell Actives	4,851,512	31,384	5,480,486	145,390	214,199	(371,806)	(160,767)	108,192	(64,792)
702 Kentucky Power Co. - Mitchell Inactives	11,946,626	1,154,403	13,495,446	0	489,146	(915,554)	(200,743)	266,418	(360,733)
<b>Kentucky Power Co.</b>	<b>\$51,593,832</b>	<b>\$3,771,880</b>	<b>\$58,282,713</b>	<b>\$282,562</b>	<b>\$2,150,443</b>	<b>(\$3,954,000)</b>	<b>(\$2,424,596)</b>	<b>\$1,150,578</b>	<b>(\$2,795,013)</b>
250 Ohio Power Co. - Distribution	\$149,167,997	\$11,231,131	\$168,506,873	\$792,726	\$6,209,383	(\$11,431,799)	(\$5,890,962)	\$3,326,546	(\$6,994,106)
160 Ohio Power Co. - Transmission	18,897,723	1,348,265	21,347,717	6,899	784,216	(1,448,266)	(1,031,548)	421,432	(1,267,267)
<b>Ohio Power Co.</b>	<b>\$168,065,720</b>	<b>\$12,579,396</b>	<b>\$189,854,590</b>	<b>\$799,625</b>	<b>\$6,993,599</b>	<b>(\$12,880,065)</b>	<b>(\$6,922,510)</b>	<b>\$3,747,978</b>	<b>(\$8,261,373)</b>
167 Public Service Co. of Oklahoma - Distribution	\$49,137,509	\$3,538,188	\$55,507,938	\$343,052	\$2,052,394	(\$3,765,755)	(\$2,477,659)	\$1,095,799	(\$2,752,169)
198 Public Service Co. of Oklahoma - Generation	23,594,911	1,601,414	26,653,872	230,568	990,428	(1,808,245)	(1,498,642)	526,182	(1,559,709)
114 Public Service Co. of Oklahoma - Transmission	5,789,480	446,912	6,540,057	46,295	241,431	(443,689)	(313,349)	129,109	(340,203)
<b>Public Service Co. of Oklahoma</b>	<b>\$78,521,900</b>	<b>\$5,586,514</b>	<b>\$88,701,867</b>	<b>\$619,915</b>	<b>\$3,284,253</b>	<b>(\$6,017,689)</b>	<b>(\$4,289,650)</b>	<b>\$1,751,090</b>	<b>(\$4,652,081)</b>
159 Southwestern Electric Power Co. - Distribution	\$33,146,007	\$2,185,145	\$37,443,219	\$267,030	\$1,390,274	(\$2,540,213)	(\$1,794,965)	\$739,178	(\$1,938,696)
168 Southwestern Electric Power Co. - Generation	32,151,931	2,109,254	36,320,266	338,883	1,352,233	(2,464,030)	(2,137,691)	171,010	(2,193,595)
161 Southwestern Electric Power Co. - Texas - Distribution	15,951,002	1,070,621	18,018,969	118,640	668,219	(1,222,438)	(942,674)	355,718	(1,022,535)
111 Southwestern Electric Power Co. - Texas - Transmission	0	0	0	0	0	0	0	0	0
194 Southwestern Electric Power Co. - Transmission	5,160,169	366,251	5,829,159	36,899	215,682	(395,460)	(280,205)	115,075	(308,009)
<b>Southwestern Electric Power Co.</b>	<b>\$86,409,109</b>	<b>\$5,731,271</b>	<b>\$97,611,613</b>	<b>\$761,452</b>	<b>\$3,626,408</b>	<b>(\$6,622,141)</b>	<b>(\$5,155,535)</b>	<b>\$1,926,981</b>	<b>(\$5,462,835)</b>
119 AEP Texas North Company - Distribution	\$23,412,684	\$1,626,192	\$26,448,020	\$140,551	\$978,194	(\$1,794,280)	(\$1,276,048)	\$522,118	(\$1,429,465)
166 AEP Texas North Company - Generation	6,655,316	555,168	7,518,144	0	274,368	(510,044)	(67,677)	148,418	(154,935)
192 AEP Texas North Company - Transmission	3,270,385	229,656	3,694,374	28,910	136,984	(250,633)	(233,844)	72,932	(245,651)
<b>AEP Texas North Co.</b>	<b>\$33,338,385</b>	<b>\$2,411,016</b>	<b>\$37,660,538</b>	<b>\$169,461</b>	<b>\$1,389,546</b>	<b>(\$2,554,957)</b>	<b>(\$1,577,569)</b>	<b>\$743,468</b>	<b>(\$1,830,051)</b>
230 Kingsport Power Co. - Distribution	\$4,385,880	\$328,763	\$4,954,487	\$31,042	\$182,934	(\$336,121)	(\$177,403)	\$97,808	(\$201,740)
260 Kingsport Power Co. - Transmission	618,019	56,018	698,142	0	25,383	(47,363)	(40,419)	13,782	(48,617)
<b>Kingsport Power Co.</b>	<b>\$5,003,899</b>	<b>\$384,781</b>	<b>\$5,652,629</b>	<b>\$31,042</b>	<b>\$208,317</b>	<b>(\$383,484)</b>	<b>(\$217,822)</b>	<b>\$111,590</b>	<b>(\$250,357)</b>
210 Wheeling Power Co. - Distribution	\$6,061,166	\$476,043	\$6,846,966	\$29,668	\$251,779	(\$464,510)	(\$259,071)	\$135,168	(\$306,966)
200 Wheeling Power Co. - Transmission	366,054	46,390	413,511	0	14,753	(28,053)	(2,613)	8,163	(7,750)
<b>Wheeling Power Co.</b>	<b>\$6,427,220</b>	<b>\$522,433</b>	<b>\$7,260,477</b>	<b>\$29,668</b>	<b>\$266,532</b>	<b>(\$492,563)</b>	<b>(\$261,684)</b>	<b>\$143,331</b>	<b>(\$314,716)</b>
103 American Electric Power Service Corporation	\$313,459,240	\$19,110,095	\$354,097,644	\$2,893,679	\$13,196,632	(\$24,022,599)	(\$17,282,221)	\$6,990,350	(\$18,224,159)
293 Elmwood	757,727	53,559	855,962	0	31,443	(58,070)	(276,067)	16,898	(285,796)
292 AEP River Operations LLC	5,009,800	400,990	5,659,295	0	206,891	(383,936)	(1,245,634)	111,722	(1,310,957)
<b>American Electric Power Service Corporation</b>	<b>\$319,226,767</b>	<b>\$19,564,644</b>	<b>\$360,612,901</b>	<b>\$2,893,679</b>	<b>\$13,434,966</b>	<b>(\$24,464,605)</b>	<b>(\$18,803,922)</b>	<b>\$7,118,970</b>	<b>(\$19,820,912)</b>
143 AEP Pro Serv, Inc.	\$156,535	\$20,507	\$176,829	\$0	\$6,295	(\$11,996)	(\$1,133)	\$3,491	(\$3,343)
171 CSW Energy, Inc.	375,934	24,509	424,672	0	15,644	(28,810)	(15,366)	8,384	(20,148)
189 Central Coal Company	0	0	0	0	0	0	0	0	0
<b>Miscellaneous</b>	<b>\$532,469</b>	<b>\$45,016</b>	<b>\$601,501</b>	<b>\$0</b>	<b>\$21,939</b>	<b>(\$40,806)</b>	<b>(\$16,499)</b>	<b>\$11,875</b>	<b>(\$23,491)</b>
270 Cook Coal Terminal	\$1,251,701	\$100,427	\$1,413,978	\$7,292	\$52,000	(\$95,927)	(\$67,747)	\$27,914	(\$76,468)
<b>AEP Generating Company</b>	<b>\$1,251,701</b>	<b>\$100,427</b>	<b>\$1,413,978</b>	<b>\$7,292</b>	<b>\$52,000</b>	<b>(\$95,927)</b>	<b>(\$67,747)</b>	<b>\$27,914</b>	<b>(\$76,468)</b>
104 Cardinal Operating Company	\$22,419,675	\$1,532,081	\$25,326,272	\$178,413	\$939,125	(\$1,718,178)	(\$1,116,823)	\$499,974	(\$1,217,489)
181 Ohio Power Co. - Generation	111,570,347	9,147,596	126,034,878	318,900	4,616,634	(8,550,425)	(4,359,566)	2,488,093	(5,486,364)
<b>AEP Generation Resources - FERC</b>	<b>\$133,990,022</b>	<b>\$10,679,677</b>	<b>\$151,361,150</b>	<b>\$497,313</b>	<b>\$5,555,759</b>	<b>(\$10,268,603)</b>	<b>(\$5,476,389)</b>	<b>\$2,988,067</b>	<b>(\$6,703,853)</b>
290 Conesville Coal Preparation Company	1,381,940	111,223	1,561,102	0	57,057	(105,908)	(51,555)	30,818	(69,588)
<b>AEP Generation Resources - SEC</b>	<b>\$135,371,962</b>	<b>\$10,790,900</b>	<b>\$152,922,252</b>	<b>\$497,313</b>	<b>\$5,612,816</b>	<b>(\$10,374,511)</b>	<b>(\$5,527,944)</b>	<b>\$3,018,885</b>	<b>(\$6,773,441)</b>
175 AEP Energy Partners	729,957	2,400	824,592	41,239	33,110	(55,942)	(31,686)	16,279	3,000
<b>AEP Energy Supply</b>	<b>\$136,101,919</b>	<b>\$10,793,300</b>	<b>\$153,746,844</b>	<b>\$538,552</b>	<b>\$5,645,926</b>	<b>(\$10,430,453)</b>	<b>(\$5,559,630)</b>	<b>\$3,035,164</b>	<b>(\$6,770,441)</b>
245 Dolet Hills	\$3,659,527	\$32,074	\$4,133,966	\$202,404	\$165,381	(\$280,455)	\$430,570	\$81,610	\$599,510
<b>Dolet Hills</b>	<b>\$3,659,527</b>	<b>\$32,074</b>	<b>\$4,133,966</b>	<b>\$202,404</b>	<b>\$165,381</b>	<b>(\$280,455)</b>	<b>\$430,570</b>	<b>\$81,610</b>	<b>\$599,510</b>
<b>Total</b>	<b>\$1,373,723,945</b>	<b>\$97,338,870</b>	<b>\$1,551,820,304</b>	<b>\$9,318,249</b>	<b>\$57,400,055</b>	<b>(\$105,278,181)</b>	<b>(\$68,626,236)</b>	<b>\$30,634,961</b>	<b>(\$76,551,152)</b>



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

ASC 715-60  
Cost

Location	Estimated Net Periodic Postretirement Benefit Cost										
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
140 Appalachian Power Co - Distribution	(\$6,015)	(\$6,172)	(\$6,349)	(\$6,522)	(\$6,789)	(\$7,050)	(\$7,310)	(\$6,937)	(\$3,482)	(\$2,995)	(\$3,266)
215 Appalachian Power Co - Generation	(\$4,979)	(\$5,112)	(\$5,261)	(\$5,403)	(\$5,626)	(\$5,851)	(\$6,079)	(\$5,762)	(\$2,992)	(\$2,644)	(\$2,902)
150 Appalachian Power Co - Transmission	(\$936)	(\$953)	(\$972)	(\$990)	(\$1,022)	(\$1,055)	(\$1,089)	(\$1,023)	(\$488)	(\$406)	(\$438)
<b>Appalachian Power Co. - FERC</b>	<b>(\$11,930)</b>	<b>(\$12,237)</b>	<b>(\$12,582)</b>	<b>(\$12,915)</b>	<b>(\$13,437)</b>	<b>(\$13,956)</b>	<b>(\$14,478)</b>	<b>(\$13,722)</b>	<b>(\$6,962)</b>	<b>(\$6,045)</b>	<b>(\$6,606)</b>
225 Cedar Coal Co.	(\$19)	(\$19)	(\$20)	(\$20)	(\$20)	(\$20)	(\$21)	(\$17)	(\$12)	(\$12)	(\$12)
<b>Appalachian Power Co. - SEC</b>	<b>(\$11,949)</b>	<b>(\$12,256)</b>	<b>(\$12,602)</b>	<b>(\$12,935)</b>	<b>(\$13,457)</b>	<b>(\$13,976)</b>	<b>(\$14,499)</b>	<b>(\$13,739)</b>	<b>(\$6,974)</b>	<b>(\$6,057)</b>	<b>(\$6,618)</b>
211 AEP Texas Central Company - Distribution	(\$4,426)	(\$4,545)	(\$4,679)	(\$4,815)	(\$5,013)	(\$5,214)	(\$5,412)	(\$5,139)	(\$2,508)	(\$2,141)	(\$2,348)
147 AEP Texas Central Company - Generation	(\$15)	(\$15)	(\$15)	(\$15)	(\$15)	(\$15)	(\$15)	(\$9)	\$0	\$0	\$0
169 AEP Texas Central Company - Transmission	(\$435)	(\$447)	(\$461)	(\$475)	(\$495)	(\$515)	(\$535)	(\$509)	(\$244)	(\$206)	(\$229)
<b>AEP Texas Central Co.</b>	<b>(\$4,876)</b>	<b>(\$5,007)</b>	<b>(\$5,155)</b>	<b>(\$5,305)</b>	<b>(\$5,523)</b>	<b>(\$5,744)</b>	<b>(\$5,962)</b>	<b>(\$5,657)</b>	<b>(\$2,752)</b>	<b>(\$2,347)</b>	<b>(\$2,577)</b>
170 Indiana Michigan Power Co - Distribution	(\$3,022)	(\$3,099)	(\$3,184)	(\$3,269)	(\$3,391)	(\$3,513)	(\$3,634)	(\$3,411)	(\$1,650)	(\$1,401)	(\$1,529)
132 Indiana Michigan Power Co - Generation	(\$2,110)	(\$2,156)	(\$2,207)	(\$2,255)	(\$2,332)	(\$2,407)	(\$2,483)	(\$2,347)	(\$1,066)	(\$862)	(\$942)
190 Indiana Michigan Power Co - Nuclear	(\$3,421)	(\$3,515)	(\$3,626)	(\$3,741)	(\$3,886)	(\$4,039)	(\$4,199)	(\$3,981)	(\$1,548)	(\$1,180)	(\$1,387)
120 Indiana Michigan Power Co - Transmission	(\$684)	(\$702)	(\$722)	(\$742)	(\$773)	(\$806)	(\$839)	(\$795)	(\$396)	(\$344)	(\$379)
280 Indiana Michigan River Transportation (Lakin)	(\$832)	(\$851)	(\$874)	(\$896)	(\$926)	(\$956)	(\$987)	(\$934)	(\$368)	(\$277)	(\$314)
<b>Indiana Michigan Power Co. - FERC</b>	<b>(\$10,069)</b>	<b>(\$10,323)</b>	<b>(\$10,613)</b>	<b>(\$10,903)</b>	<b>(\$11,308)</b>	<b>(\$11,721)</b>	<b>(\$12,142)</b>	<b>(\$11,468)</b>	<b>(\$5,028)</b>	<b>(\$4,064)</b>	<b>(\$4,551)</b>
202 Price River Coal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Indiana Michigan Power Co. - SEC</b>	<b>(\$10,069)</b>	<b>(\$10,323)</b>	<b>(\$10,613)</b>	<b>(\$10,903)</b>	<b>(\$11,308)</b>	<b>(\$11,721)</b>	<b>(\$12,142)</b>	<b>(\$11,468)</b>	<b>(\$5,028)</b>	<b>(\$4,064)</b>	<b>(\$4,551)</b>
110 Kentucky Power Co - Distribution	(\$1,356)	(\$1,386)	(\$1,420)	(\$1,453)	(\$1,503)	(\$1,553)	(\$1,602)	(\$1,519)	(\$678)	(\$545)	(\$600)
117 Kentucky Power Co - Generation	(\$757)	(\$772)	(\$790)	(\$807)	(\$835)	(\$865)	(\$893)	(\$846)	(\$430)	(\$370)	(\$399)
180 Kentucky Power Co - Transmission	(\$215)	(\$216)	(\$218)	(\$220)	(\$223)	(\$227)	(\$231)	(\$216)	(\$73)	(\$44)	(\$48)
600 Kentucky Power Co. - Kammer Actives	(\$42)	(\$43)	(\$43)	(\$43)	(\$44)	(\$44)	(\$45)	(\$45)	(\$15)	(\$3)	(\$3)
701 Kentucky Power Co. - Mitchell Actives	(\$65)	(\$80)	(\$98)	(\$116)	(\$137)	(\$160)	(\$181)	(\$205)	(\$130)	(\$95)	(\$123)
702 Kentucky Power Co. - Mitchell Inactives	(\$361)	(\$371)	(\$383)	(\$394)	(\$417)	(\$439)	(\$461)	(\$485)	(\$417)	(\$334)	(\$359)
<b>Kentucky Power Co.</b>	<b>(\$2,796)</b>	<b>(\$2,868)</b>	<b>(\$2,952)</b>	<b>(\$3,033)</b>	<b>(\$3,159)</b>	<b>(\$3,288)</b>	<b>(\$3,413)</b>	<b>(\$3,316)</b>	<b>(\$1,743)</b>	<b>(\$1,391)</b>	<b>(\$1,532)</b>
250 Ohio Power Co - Distribution	(\$6,994)	(\$7,205)	(\$7,435)	(\$7,666)	(\$8,011)	(\$8,354)	(\$8,696)	(\$8,260)	(\$4,333)	(\$3,840)	(\$4,199)
160 Ohio Power Co - Transmission	(\$1,267)	(\$1,292)	(\$1,320)	(\$1,348)	(\$1,392)	(\$1,437)	(\$1,482)	(\$1,389)	(\$687)	(\$581)	(\$623)
<b>Ohio Power Co.</b>	<b>(\$8,261)</b>	<b>(\$8,497)</b>	<b>(\$8,755)</b>	<b>(\$9,014)</b>	<b>(\$9,403)</b>	<b>(\$9,791)</b>	<b>(\$10,178)</b>	<b>(\$9,649)</b>	<b>(\$5,020)</b>	<b>(\$4,421)</b>	<b>(\$4,822)</b>
167 Public Service Co of Oklahoma - Distribution	(\$2,752)	(\$2,826)	(\$2,907)	(\$2,991)	(\$3,110)	(\$3,229)	(\$3,350)	(\$3,174)	(\$1,486)	(\$1,240)	(\$1,370)
198 Public Service Co of Oklahoma - Generation	(\$1,560)	(\$1,598)	(\$1,641)	(\$1,686)	(\$1,745)	(\$1,808)	(\$1,870)	(\$1,779)	(\$737)	(\$569)	(\$639)
114 Public Service Co of Oklahoma - Transmission	(\$340)	(\$348)	(\$358)	(\$367)	(\$382)	(\$395)	(\$409)	(\$388)	(\$174)	(\$142)	(\$158)
<b>Public Service Co. of Oklahoma</b>	<b>(\$4,652)</b>	<b>(\$4,772)</b>	<b>(\$4,906)</b>	<b>(\$5,044)</b>	<b>(\$5,237)</b>	<b>(\$5,432)</b>	<b>(\$5,629)</b>	<b>(\$5,341)</b>	<b>(\$2,397)</b>	<b>(\$1,951)</b>	<b>(\$2,167)</b>
159 Southwestern Electric Power Co - Distribution	(\$1,939)	(\$1,991)	(\$2,053)	(\$2,115)	(\$2,201)	(\$2,289)	(\$2,379)	(\$2,387)	(\$1,098)	(\$863)	(\$963)
168 Southwestern Electric Power Co - Generation	(\$2,194)	(\$2,248)	(\$2,308)	(\$2,370)	(\$2,452)	(\$2,544)	(\$2,634)	(\$2,513)	(\$1,023)	(\$781)	(\$882)
161 Southwestern Electric Power Co - Texas - Distribution	(\$1,023)	(\$1,048)	(\$1,076)	(\$1,104)	(\$1,145)	(\$1,187)	(\$1,230)	(\$1,172)	(\$523)	(\$424)	(\$472)
111 Southwestern Electric Power Co - Texas - Transmission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
194 Southwestern Electric Power Co - Transmission	(\$308)	(\$315)	(\$324)	(\$333)	(\$347)	(\$361)	(\$375)	(\$356)	(\$167)	(\$140)	(\$155)
<b>Southwestern Electric Power Co.</b>	<b>(\$5,464)</b>	<b>(\$5,602)</b>	<b>(\$5,761)</b>	<b>(\$5,922)</b>	<b>(\$6,150)</b>	<b>(\$6,381)</b>	<b>(\$6,618)</b>	<b>(\$6,428)</b>	<b>(\$2,811)</b>	<b>(\$2,208)</b>	<b>(\$2,472)</b>
119 AEP Texas North Company - Distribution	(\$1,429)	(\$1,466)	(\$1,504)	(\$1,544)	(\$1,600)	(\$1,657)	(\$1,714)	(\$1,628)	(\$746)	(\$609)	(\$668)
166 AEP Texas North Company - Generation	(\$155)	(\$163)	(\$171)	(\$179)	(\$192)	(\$204)	(\$215)	(\$196)	(\$166)	(\$173)	(\$180)
192 AEP Texas North Company - Transmission	(\$246)	(\$251)	(\$257)	(\$262)	(\$270)	(\$278)	(\$286)	(\$271)	(\$106)	(\$78)	(\$86)
<b>AEP Texas North Co.</b>	<b>(\$1,830)</b>	<b>(\$1,880)</b>	<b>(\$1,932)</b>	<b>(\$1,985)</b>	<b>(\$2,062)</b>	<b>(\$2,139)</b>	<b>(\$2,215)</b>	<b>(\$2,095)</b>	<b>(\$1,018)</b>	<b>(\$860)</b>	<b>(\$934)</b>
230 Kingsport Power Co - Distribution	(\$202)	(\$208)	(\$215)	(\$222)	(\$233)	(\$244)	(\$254)	(\$243)	(\$126)	(\$112)	(\$125)
260 Kingsport Power Co - Transmission	(\$49)	(\$49)	(\$50)	(\$51)	(\$52)	(\$53)	(\$55)	(\$51)	(\$23)	(\$18)	(\$19)
<b>Kingsport Power Co.</b>	<b>(\$251)</b>	<b>(\$257)</b>	<b>(\$265)</b>	<b>(\$273)</b>	<b>(\$285)</b>	<b>(\$297)</b>	<b>(\$309)</b>	<b>(\$294)</b>	<b>(\$149)</b>	<b>(\$130)</b>	<b>(\$144)</b>
210 Wheeling Power Co - Distribution	(\$307)	(\$315)	(\$324)	(\$333)	(\$347)	(\$361)	(\$374)	(\$354)	(\$179)	(\$154)	(\$167)
200 Wheeling Power Co - Transmission	(\$8)	(\$8)	(\$8)	(\$8)	(\$8)	(\$9)	(\$8)	(\$7)	(\$5)	(\$5)	(\$5)
<b>Wheeling Power Co.</b>	<b>(\$315)</b>	<b>(\$323)</b>	<b>(\$332)</b>	<b>(\$341)</b>	<b>(\$355)</b>	<b>(\$370)</b>	<b>(\$382)</b>	<b>(\$361)</b>	<b>(\$184)</b>	<b>(\$159)</b>	<b>(\$172)</b>
103 American Electric Power Service Corporation	(\$18,224)	(\$18,759)	(\$19,369)	(\$19,995)	(\$20,860)	(\$21,751)	(\$22,688)	(\$21,465)	(\$9,996)	(\$8,489)	(\$9,623)
293 Elmwood	(\$286)	(\$287)	(\$288)	(\$289)	(\$291)	(\$294)	(\$296)	(\$280)	(\$72)	(\$28)	(\$31)
292 AEP River Operations LLC	(\$1,311)	(\$1,316)	(\$1,323)	(\$1,329)	(\$1,342)	(\$1,355)	(\$1,369)	(\$1,288)	(\$366)	(\$170)	(\$187)
<b>American Electric Power Service Corp</b>	<b>(\$19,821)</b>	<b>(\$20,362)</b>	<b>(\$20,980)</b>	<b>(\$21,613)</b>	<b>(\$22,493)</b>	<b>(\$23,400)</b>	<b>(\$24,353)</b>	<b>(\$23,033)</b>	<b>(\$10,434)</b>	<b>(\$8,687)</b>	<b>(\$9,841)</b>
143 AEP Pro Serv, Inc.	(\$3)	(\$3)	(\$3)	(\$4)	(\$4)	(\$4)	(\$5)	(\$5)	(\$4)	(\$5)	(\$6)
171 CSW Energy, Inc.	(\$20)	(\$21)	(\$21)	(\$22)	(\$23)	(\$24)	(\$25)	(\$25)	(\$15)	(\$13)	(\$14)
189 Central Coal Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Miscellaneous</b>	<b>(\$23)</b>	<b>(\$24)</b>	<b>(\$24)</b>	<b>(\$26)</b>	<b>(\$27)</b>	<b>(\$28)</b>	<b>(\$30)</b>	<b>(\$30)</b>	<b>(\$19)</b>	<b>(\$18)</b>	<b>(\$20)</b>
270 Cook Coal Terminal	(\$76)	(\$78)	(\$80)	(\$82)	(\$84)	(\$87)	(\$89)	(\$84)	(\$37)	(\$29)	(\$32)
<b>AEP Generating Company</b>	<b>(\$76)</b>	<b>(\$78)</b>	<b>(\$80)</b>	<b>(\$82)</b>	<b>(\$84)</b>	<b>(\$87)</b>	<b>(\$89)</b>	<b>(\$84)</b>	<b>(\$37)</b>	<b>(\$29)</b>	<b>(\$32)</b>
104 Cardinal Operating Company	(\$1,217)	(\$1,251)	(\$1,292)	(\$1,334)	(\$1,393)	(\$1,454)	(\$1,514)	(\$1,443)	(\$691)	(\$591)	(\$663)
181 Ohio Power Co - Generation	(\$5,486)	(\$5,625)	(\$5,772)	(\$5,920)	(\$6,160)	(\$6,400)	(\$6,638)	(\$6,207)	(\$3,240)	(\$3,000)	(\$3,249)
<b>AEP Generation Resources - FERC</b>	<b>(\$6,703)</b>	<b>(\$6,876)</b>	<b>(\$7,064)</b>	<b>(\$7,254)</b>	<b>(\$7,553)</b>	<b>(\$7,854)</b>	<b>(\$8,152)</b>	<b>(\$7,650)</b>	<b>(\$3,931)</b>	<b>(\$3,591)</b>	<b>(\$3,912)</b>
290 Conesville Coal Preparation Company	(\$70)	(\$71)	(\$73)	(\$75)	(\$77)	(\$79)	(\$81)	(\$77)	(\$42)	(\$37)	(\$41)
<b>AEP Generation Resources - SEC</b>	<b>(\$6,773)</b>	<b>(\$6,947)</b>	<b>(\$7,137)</b>	<b>(\$7,329)</b>	<b>(\$7,630)</b>	<b>(\$7,933)</b>	<b>(\$8,233)</b>	<b>(\$7,727)</b>	<b>(\$3,973)</b>	<b>(\$3,628)</b>	<b>(\$3,953)</b>
175 AEP Energy Partners	\$3	\$0	(\$3)	(\$7)	(\$10)	(\$14)	(\$19)	(\$22)	(\$5)	(\$8)	(\$17)
<b>AEP Energy Supply</b>	<b>(\$6,770)</b>	<b>(\$6,947)</b>	<b>(\$7,140)</b>	<b>(\$7,336)</b>	<b>(\$7,640)</b>	<b>(\$7,947)</b>	<b>(\$8,252)</b>	<b>(\$7,749)</b>	<b>(\$3,978)</b>	<b>(\$3,636)</b>	<b>(\$3,970)</b>
245 Dolet Hills	\$600	\$586	\$569	\$552	\$536	\$519	\$500	\$479	\$457	\$430	\$400
<b>Dolet Hills</b>	<b>\$600</b>	<b>\$586</b>	<b>\$569</b>	<b>\$552</b>	<b>\$536</b>	<b>\$519</b>	<b>\$500</b>	<b>\$479</b>	<b>\$457</b>	<b>\$430</b>	<b>\$400</b>
<b>Total</b>	<b>(\$76,553)</b>	<b>(\$78,610)</b>	<b>(\$80,928)</b>	<b>(\$83,260)</b>	<b>(\$86,647)</b>	<b>(\$90,082)</b>	<b>(\$93,571)</b>	<b>(\$88,765)</b>	<b>(\$42,087)</b>	<b>(\$35,528)</b>	<b>(\$39,452)</b>



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

Location	Accumulated Postretirement Benefit Obligation	Expected Net Benefit Payments	Fair Value of Assets	Service Cost	Interest Cost	Expected Return on Assets	Amortizations		Net Periodic Postretirement Benefit Cost
							PSC	(G)/L	
140 Appalachian Power Co. - Distribution	\$111,030,273	\$8,662,900	\$129,558,436	\$543,146	\$4,828,033	(\$8,789,980)	(\$5,097,397)	\$2,344,003	(\$6,172,195)
215 Appalachian Power Co. - Generation	94,750,407	7,465,305	110,561,870	434,835	4,117,215	(7,501,145)	(4,162,884)	2,000,313	(5,111,666)
150 Appalachian Power Co. - Transmission	11,959,703	829,671	13,955,477	2,759	519,849	(946,819)	(781,538)	252,486	(953,263)
<b>Appalachian Power Co. - FERC</b>	<b>\$217,740,383</b>	<b>\$16,957,876</b>	<b>\$254,075,783</b>	<b>\$980,740</b>	<b>\$9,465,097</b>	<b>(\$17,237,944)</b>	<b>(\$10,041,819)</b>	<b>\$4,596,802</b>	<b>(\$12,237,124)</b>
225 Cedar Coal Co	684,521	94,013	798,750	0	28,711	(54,192)	(8,202)	14,451	(19,232)
<b>Appalachian Power Co. - SEC</b>	<b>\$218,424,904</b>	<b>\$17,051,889</b>	<b>\$254,874,533</b>	<b>\$980,740</b>	<b>\$9,493,808</b>	<b>(\$17,292,136)</b>	<b>(\$10,050,021)</b>	<b>\$4,611,253</b>	<b>(\$12,256,356)</b>
211 AEP Texas Central Company - Distribution	\$79,440,402	\$5,892,259	\$92,697,009	\$482,429	\$3,465,410	(\$6,289,091)	(\$3,881,048)	\$1,677,097	(\$4,545,203)
147 AEP Texas Central Company - Generation	0	0	0	0	0	0	(15,337)	0	(15,337)
169 AEP Texas Central Company - Transmission	7,608,128	529,625	8,877,733	53,435	332,985	(602,316)	(391,921)	160,618	(447,199)
<b>AEP Texas Central Co.</b>	<b>\$87,048,530</b>	<b>\$6,421,884</b>	<b>\$101,574,742</b>	<b>\$535,864</b>	<b>\$3,798,395</b>	<b>(\$6,891,407)</b>	<b>(\$4,288,306)</b>	<b>\$1,837,715</b>	<b>(\$5,007,739)</b>
170 Indiana Michigan Power Co. - Distribution	\$55,759,553	\$4,650,393	\$65,064,422	\$319,678	\$2,420,083	(\$4,414,340)	(\$2,601,438)	\$1,177,162	(\$3,098,855)
132 Indiana Michigan Power Co. - Generation	33,181,211	2,726,096	38,718,322	179,999	1,440,592	(2,626,871)	(1,850,054)	700,501	(2,155,833)
190 Indiana Michigan Power Co. - Nuclear	51,202,890	3,229,701	59,747,366	752,937	2,266,144	(4,053,601)	(3,561,730)	1,080,964	(3,515,286)
120 Indiana Michigan Power Co. - Transmission	11,581,475	787,783	13,514,132	61,272	506,394	(916,875)	(596,815)	244,501	(701,523)
280 Ind Mich River Transp Lakin	11,474,396	797,205	13,389,184	122,073	504,101	(908,398)	(811,278)	242,240	(851,262)
<b>Indiana Michigan Power Co. - FERC</b>	<b>\$163,199,525</b>	<b>\$12,191,178</b>	<b>\$190,433,426</b>	<b>\$1,435,959</b>	<b>\$7,137,314</b>	<b>(\$12,920,085)</b>	<b>(\$9,421,315)</b>	<b>\$3,445,368</b>	<b>(\$10,322,759)</b>
202 Price River Coal	0	0	0	0	0	0	0	0	0
<b>Indiana Michigan Power Co. - SEC</b>	<b>\$163,199,525</b>	<b>\$12,191,178</b>	<b>\$190,433,426</b>	<b>\$1,435,959</b>	<b>\$7,137,314</b>	<b>(\$12,920,085)</b>	<b>(\$9,421,315)</b>	<b>\$3,445,368</b>	<b>(\$10,322,759)</b>
110 Kentucky Power Co. - Distribution	\$19,638,112	\$1,411,574	\$22,915,220	\$107,785	\$857,154	(\$1,554,699)	(\$1,210,578)	\$414,588	(\$1,385,750)
117 Kentucky Power Co. - Generation	12,621,224	1,043,339	14,727,389	26,288	545,921	(999,190)	(611,828)	266,452	(772,357)
180 Kentucky Power Co. - Transmission	1,249,794	84,441	1,458,353	171	54,369	(98,943)	(198,150)	26,385	(216,168)
600 Kentucky Power Co. - Kammer Actives	123,581	2,568	144,204	1,547	5,574	(9,784)	(42,530)	2,609	(42,584)
701 Kentucky Power Co. - Mitchell Actives	5,155,015	98,207	6,015,257	143,926	236,267	(408,109)	(160,767)	108,830	(79,853)
702 Kentucky Power Co. - Mitchell Inactives	11,227,569	1,085,708	13,101,168	0	481,081	(888,858)	(200,743)	237,030	(371,490)
<b>Kentucky Power Co.</b>	<b>\$50,015,295</b>	<b>\$3,725,837</b>	<b>\$58,361,591</b>	<b>\$279,717</b>	<b>\$2,180,366</b>	<b>(\$3,959,583)</b>	<b>(\$2,424,596)</b>	<b>\$1,055,894</b>	<b>(\$2,868,202)</b>
250 Ohio Power Co. - Distribution	\$144,247,776	\$11,274,036	\$168,319,106	\$784,744	\$6,275,589	(\$11,419,724)	(\$5,890,962)	\$3,045,271	(\$7,205,082)
160 Ohio Power Co. - Transmission	18,253,109	1,333,310	21,299,094	6,830	792,028	(1,445,051)	(1,031,548)	385,348	(1,292,393)
<b>Ohio Power Co.</b>	<b>\$162,500,885</b>	<b>\$12,607,346</b>	<b>\$189,618,200</b>	<b>\$791,574</b>	<b>\$7,067,617</b>	<b>(\$12,864,775)</b>	<b>(\$6,922,510)</b>	<b>\$3,430,619</b>	<b>(\$8,497,475)</b>
167 Public Service Co. of Oklahoma - Distribution	\$47,765,885	\$3,559,479	\$55,736,811	\$339,598	\$2,085,540	(\$3,781,502)	(\$2,477,659)	\$1,008,404	(\$2,825,619)
198 Public Service Co. of Oklahoma - Generation	23,103,785	1,634,723	26,959,226	228,246	1,013,565	(1,829,067)	(1,498,642)	487,753	(1,598,145)
114 Public Service Co. of Oklahoma - Transmission	5,603,444	427,387	6,538,518	45,829	244,707	(443,610)	(313,349)	118,296	(348,127)
<b>Public Service Co. of Oklahoma</b>	<b>\$76,473,114</b>	<b>\$5,621,589</b>	<b>\$89,234,555</b>	<b>\$613,673</b>	<b>\$3,343,812</b>	<b>(\$6,054,179)</b>	<b>(\$4,289,650)</b>	<b>\$1,614,453</b>	<b>(\$4,771,891)</b>
159 Southwestern Electric Power Co. - Distribution	\$32,462,613	\$2,186,342	\$37,879,808	\$264,341	\$1,424,062	(\$2,569,981)	(\$1,794,965)	\$685,331	(\$1,991,212)
168 Southwestern Electric Power Co. - Generation	31,582,458	2,181,003	36,852,777	335,471	1,387,774	(2,500,302)	(2,137,691)	666,750	(2,247,998)
161 Southwestern Electric Power Co. - Texas - Distribution	15,592,525	1,088,775	18,194,526	117,445	682,721	(1,234,420)	(942,674)	329,180	(1,047,748)
111 Southwestern Electric Power Co. - Texas - Transmission	0	0	0	0	0	0	0	0	0
194 Southwestern Electric Power Co. - Transmission	5,022,433	348,300	5,860,551	36,527	219,903	(397,613)	(280,205)	106,031	(315,357)
<b>Southwestern Electric Power Co.</b>	<b>\$84,660,029</b>	<b>\$5,804,420</b>	<b>\$98,787,662</b>	<b>\$753,784</b>	<b>\$3,714,460</b>	<b>(\$6,702,316)</b>	<b>(\$5,155,535)</b>	<b>\$1,787,292</b>	<b>(\$5,602,315)</b>
119 AEP Texas North Company - Distribution	\$22,796,004	\$1,685,601	\$26,600,084	\$139,136	\$994,573	(\$1,804,701)	(\$1,276,048)	\$481,255	(\$1,465,785)
166 AEP Texas North Company - Generation	6,344,117	549,728	7,402,791	0	273,252	(502,247)	(67,677)	133,933	(162,739)
192 AEP Texas North Company - Transmission	3,191,331	233,389	3,723,884	28,619	139,704	(252,649)	(233,844)	67,373	(250,797)
<b>AEP Texas North Co.</b>	<b>\$32,331,452</b>	<b>\$2,468,718</b>	<b>\$37,726,759</b>	<b>\$167,755</b>	<b>\$1,407,529</b>	<b>(\$2,559,597)</b>	<b>(\$1,577,569)</b>	<b>\$682,561</b>	<b>(\$1,879,321)</b>
230 Kingsport Power Co. - Distribution	\$4,250,725	\$325,615	\$4,960,064	\$30,729	\$185,420	(\$336,519)	(\$177,403)	\$89,739	(\$208,034)
260 Kingsport Power Co. - Transmission	584,583	45,577	682,135	0	25,292	(46,280)	(40,419)	12,341	(49,066)
<b>Kingsport Power Co.</b>	<b>\$4,835,308</b>	<b>\$371,192</b>	<b>\$5,642,199</b>	<b>\$30,729</b>	<b>\$210,712</b>	<b>(\$382,799)</b>	<b>(\$217,822)</b>	<b>\$102,080</b>	<b>(\$257,100)</b>
210 Wheeling Power Co. - Distribution	\$5,838,593	\$478,622	\$6,812,907	\$29,369	\$253,408	(\$462,226)	(\$259,071)	\$123,261	(\$315,259)
200 Wheeling Power Co. - Transmission	332,822	45,135	388,362	0	13,973	(26,349)	(2,613)	7,026	(7,963)
<b>Wheeling Power Co.</b>	<b>\$6,171,415</b>	<b>\$523,757</b>	<b>\$7,201,269</b>	<b>\$29,369</b>	<b>\$267,381</b>	<b>(\$488,575)</b>	<b>(\$261,684)</b>	<b>\$130,287</b>	<b>(\$323,222)</b>
103 American Electric Power Service Corporation	\$308,959,002	\$19,634,069	\$360,516,499	\$2,864,543	\$13,595,153	(\$24,459,486)	(\$17,282,221)	\$6,522,554	(\$18,759,457)
293 Elmwood	732,103	49,888	854,273	0	31,835	(57,959)	(276,067)	15,456	(286,735)
292 AEP River Operations LLC	4,792,735	360,893	5,592,522	0	207,642	(379,428)	(1,245,634)	101,181	(1,316,239)
<b>American Electric Power Service Corporation</b>	<b>\$314,483,840</b>	<b>\$20,044,850</b>	<b>\$366,963,294</b>	<b>\$2,864,543</b>	<b>\$13,834,630</b>	<b>(\$24,896,873)</b>	<b>(\$18,803,922)</b>	<b>\$6,639,191</b>	<b>(\$20,362,431)</b>
143 AEP Pro Serv, Inc.	\$141,644	\$13,463	\$165,281	\$0	\$6,074	(\$11,214)	(\$1,133)	\$2,990	(\$3,283)
171 CSW Energy, Inc.	365,318	24,736	426,280	0	15,889	(28,921)	(15,366)	7,712	(20,686)
189 Central Coal Company	0	0	0	0	0	0	0	0	0
<b>Miscellaneous</b>	<b>\$506,962</b>	<b>\$38,199</b>	<b>\$591,561</b>	<b>\$0</b>	<b>\$21,963</b>	<b>(\$40,135)</b>	<b>(\$16,499)</b>	<b>\$10,702</b>	<b>(\$23,969)</b>
270 Cook Coal Terminal	\$1,204,793	\$102,714	\$1,405,843	\$7,219	\$52,255	(\$95,380)	(\$67,747)	\$25,435	(\$78,218)
<b>AEP Generating Company</b>	<b>\$1,204,793</b>	<b>\$102,714</b>	<b>\$1,405,843</b>	<b>\$7,219</b>	<b>\$52,255</b>	<b>(\$95,380)</b>	<b>(\$67,747)</b>	<b>\$25,435</b>	<b>(\$78,218)</b>
104 Cardinal Operating Company	\$21,900,192	\$1,472,972	\$25,554,784	\$176,617	\$960,679	(\$1,733,782)	(\$1,116,823)	\$462,343	(\$1,250,966)
181 Ohio Power Co. - Generation	106,846,304	8,987,427	124,676,268	315,689	4,622,298	(8,458,746)	(4,359,566)	2,255,674	(5,624,651)
<b>AEP Generation Resources - FERC</b>	<b>\$128,746,496</b>	<b>\$10,460,399</b>	<b>\$150,231,052</b>	<b>\$492,306</b>	<b>\$5,582,977</b>	<b>(\$10,192,528)</b>	<b>(\$5,476,389)</b>	<b>\$2,718,017</b>	<b>(\$6,875,617)</b>
290 Conesville Coal Preparation Company	1,321,442	117,989	1,541,957	0	56,839	(104,615)	(51,555)	27,897	(71,434)
<b>AEP Generation Resources - SEC</b>	<b>\$130,067,938</b>	<b>\$10,578,388</b>	<b>\$151,773,009</b>	<b>\$492,306</b>	<b>\$5,639,816</b>	<b>(\$10,297,143)</b>	<b>(\$5,527,944)</b>	<b>\$2,745,914</b>	<b>(\$6,947,051)</b>
175 AEP Energy Partners	798,082	9,065	931,262	40,824	37,549	(63,182)	(31,686)	16,849	354
<b>AEP Energy Supply</b>	<b>\$130,866,020</b>	<b>\$10,587,453</b>	<b>\$152,704,271</b>	<b>\$533,130</b>	<b>\$5,677,365</b>	<b>(\$10,360,325)</b>	<b>(\$5,559,630)</b>	<b>\$2,762,763</b>	<b>(\$6,946,697)</b>
245 Dolet Hills	\$3,976,185	\$97,068	\$4,639,710	\$200,366	\$185,785	(\$314,784)	\$430,570	\$83,943	\$585,880
<b>Dolet Hills</b>	<b>\$3,976,185</b>	<b>\$97,068</b>	<b>\$4,639,710</b>	<b>\$200,366</b>	<b>\$185,785</b>	<b>(\$314,784)</b>	<b>\$430,570</b>	<b>\$83,943</b>	<b>\$585,880</b>
<b>Total</b>	<b>\$1,336,698,257</b>	<b>\$97,658,094</b>	<b>\$1,559,759,615</b>	<b>\$9,224,422</b>	<b>\$58,393,392</b>	<b>(\$105,822,949)</b>	<b>(\$68,626,236)</b>	<b>\$28,219,556</b>	<b>(\$78,611,815)</b>

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

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

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

Location	Accumulated Postretirement Benefit Obligation	Expected Net Benefit Payments	Fair Value of Assets	Service Cost	Interest Cost	Expected Return on Assets	Amortizations		Net Periodic Postretirement Benefit Cost
							PSC	(G)/L	
140 Appalachian Power Co. - Distribution	\$102,472,941	\$8,490,155	\$128,962,523	\$523,397	\$4,940,152	(\$8,754,563)	(\$5,097,397)	\$1,865,915	(\$6,522,496)
215 Appalachian Power Co. - Generation	87,220,907	7,198,805	109,767,790	419,025	4,204,222	(7,451,537)	(4,162,884)	1,588,193	(5,402,981)
150 Appalachian Power Co. - Transmission	11,152,934	782,169	14,036,003	2,658	538,464	(952,828)	(781,538)	203,082	(990,162)
<b>Appalachian Power Co. - FERC</b>	<b>\$200,846,782</b>	<b>\$16,471,129</b>	<b>\$252,766,316</b>	<b>\$945,080</b>	<b>\$9,682,838</b>	<b>(\$17,158,928)</b>	<b>(\$10,041,819)</b>	<b>\$3,657,190</b>	<b>(\$12,915,639)</b>
225 Cedar Coal Co	546,802	82,117	688,152	0	25,312	(46,715)	(8,202)	9,957	(19,648)
<b>Appalachian Power Co. - SEC</b>	<b>\$201,393,584</b>	<b>\$16,553,246</b>	<b>\$253,454,468</b>	<b>\$945,080</b>	<b>\$9,708,150</b>	<b>(\$17,205,643)</b>	<b>(\$10,050,021)</b>	<b>\$3,667,147</b>	<b>(\$12,935,287)</b>
211 AEP Texas Central Company - Distribution	\$74,157,298	\$5,866,001	\$93,327,196	\$464,888	\$3,586,248	(\$6,335,475)	(\$3,881,048)	\$1,350,320	(\$4,815,067)
147 AEP Texas Central Company - Generation	0	0	0	0	0	0	(15,337)	0	(15,337)
169 AEP Texas Central Company - Transmission	7,178,191	537,625	9,033,776	51,493	348,208	(613,254)	(391,921)	130,707	(474,767)
<b>AEP Texas Central Co.</b>	<b>\$81,335,489</b>	<b>\$6,403,626</b>	<b>\$102,360,972</b>	<b>\$516,381</b>	<b>\$3,934,456</b>	<b>(\$6,948,729)</b>	<b>(\$4,288,306)</b>	<b>\$1,481,027</b>	<b>(\$5,305,171)</b>
170 Indiana Michigan Power Co. - Distribution	\$50,982,998	\$4,560,185	\$64,162,266	\$308,055	\$2,451,939	(\$4,355,627)	(\$2,601,438)	\$928,342	(\$3,268,729)
132 Indiana Michigan Power Co. - Generation	30,383,340	2,587,308	38,237,530	173,454	1,463,946	(2,595,738)	(1,850,054)	553,246	(2,255,146)
190 Indiana Michigan Power Co. - Nuclear	49,791,381	3,377,178	62,662,612	725,561	2,442,447	(4,253,823)	(3,561,730)	906,644	(3,740,901)
120 Indiana Michigan Power Co. - Transmission	10,939,541	772,172	13,767,447	59,044	530,860	(934,597)	(596,815)	199,197	(742,311)
280 Ind Mich River Transp Lakin	10,900,731	842,821	13,718,605	117,634	530,105	(931,281)	(811,278)	198,490	(896,330)
<b>Indiana Michigan Power Co. - FERC</b>	<b>\$152,997,991</b>	<b>\$12,139,664</b>	<b>\$192,548,460</b>	<b>\$1,383,748</b>	<b>\$7,419,297</b>	<b>(\$13,071,066)</b>	<b>(\$9,421,315)</b>	<b>\$2,785,919</b>	<b>(\$10,903,417)</b>
202 Price River Coal	0	0	0	0	0	0	0	0	0
<b>Indiana Michigan Power Co. - SEC</b>	<b>\$152,997,991</b>	<b>\$12,139,664</b>	<b>\$192,548,460</b>	<b>\$1,383,748</b>	<b>\$7,419,297</b>	<b>(\$13,071,066)</b>	<b>(\$9,421,315)</b>	<b>\$2,785,919</b>	<b>(\$10,903,417)</b>
110 Kentucky Power Co. - Distribution	\$18,366,880	\$1,437,256	\$23,114,777	\$103,866	\$888,044	(\$1,569,136)	(\$1,210,578)	\$334,440	(\$1,453,364)
117 Kentucky Power Co. - Generation	11,481,423	985,972	14,449,407	25,333	550,989	(980,892)	(611,828)	209,064	(807,334)
180 Kentucky Power Co. - Transmission	1,169,413	78,149	1,471,710	165	56,549	(99,906)	(198,150)	21,294	(220,048)
600 Kentucky Power Co. - Kammer Actives	128,048	7,876	161,149	1,491	6,282	(10,940)	(42,530)	2,332	(43,365)
701 Kentucky Power Co. - Mitchell Actives	5,561,788	213,451	6,999,528	138,693	279,753	(475,160)	(160,767)	101,274	(116,207)
702 Kentucky Power Co. - Mitchell Inactives	9,903,960	910,260	12,464,165	0	472,719	(846,124)	(200,743)	180,340	(393,808)
<b>Kentucky Power Co.</b>	<b>\$46,611,512</b>	<b>\$3,632,964</b>	<b>\$58,660,736</b>	<b>\$269,548</b>	<b>\$2,254,336</b>	<b>(\$3,982,158)</b>	<b>(\$2,424,596)</b>	<b>\$848,744</b>	<b>(\$3,034,126)</b>
250 Ohio Power Co. - Distribution	\$133,327,177	\$11,024,340	\$167,792,678	\$756,212	\$6,431,923	(\$11,390,531)	(\$5,890,962)	\$2,427,735	(\$7,665,623)
160 Ohio Power Co. - Transmission	16,842,922	1,348,473	21,196,871	6,582	809,175	(1,438,940)	(1,031,548)	306,690	(1,348,041)
<b>Ohio Power Co.</b>	<b>\$150,170,099</b>	<b>\$12,372,813</b>	<b>\$188,989,549</b>	<b>\$762,794</b>	<b>\$7,241,098</b>	<b>(\$12,829,471)</b>	<b>(\$6,922,510)</b>	<b>\$2,734,425</b>	<b>(\$9,013,664)</b>
167 Public Service Co. of Oklahoma - Distribution	\$44,665,481	\$3,555,601	\$56,211,650	\$327,250	\$2,161,831	(\$3,815,903)	(\$2,477,659)	\$813,307	(\$2,991,174)
198 Public Service Co. of Oklahoma - Generation	21,897,682	1,671,167	27,558,303	219,947	1,064,612	(1,870,783)	(1,498,642)	398,732	(1,686,134)
114 Public Service Co. of Oklahoma - Transmission	5,230,545	419,972	6,582,658	44,163	253,364	(446,861)	(313,349)	95,242	(367,441)
<b>Public Service Co. of Oklahoma</b>	<b>\$71,793,708</b>	<b>\$5,646,740</b>	<b>\$90,352,611</b>	<b>\$591,360</b>	<b>\$3,479,807</b>	<b>(\$6,133,547)</b>	<b>(\$4,289,650)</b>	<b>\$1,307,281</b>	<b>(\$5,044,749)</b>
159 Southwestern Electric Power Co. - Distribution	\$30,834,715	\$2,276,090	\$38,805,587	\$254,730	\$1,498,264	(\$2,634,300)	(\$1,794,965)	\$561,465	(\$2,114,806)
168 Southwestern Electric Power Co. - Generation	30,116,160	2,148,052	37,901,283	323,274	1,468,925	(2,572,912)	(2,137,691)	548,381	(2,370,023)
161 Southwestern Electric Power Co. - Texas - Distribution	14,718,273	1,098,809	18,522,994	113,175	714,437	(1,257,425)	(942,674)	268,003	(1,104,484)
111 Southwestern Electric Power Co. - Texas - Transmission	0	0	0	0	0	0	0	0	0
194 Southwestern Electric Power Co. - Transmission	4,747,910	340,627	5,975,260	35,199	230,744	(405,628)	(280,205)	86,454	(333,436)
<b>Southwestern Electric Power Co.</b>	<b>\$80,417,058</b>	<b>\$5,863,578</b>	<b>\$101,205,124</b>	<b>\$726,378</b>	<b>\$3,912,370</b>	<b>(\$6,870,265)</b>	<b>(\$5,155,535)</b>	<b>\$1,464,303</b>	<b>(\$5,922,749)</b>
119 AEP Texas North Company - Distribution	\$21,282,315	\$1,707,862	\$26,783,861	\$134,077	\$1,028,644	(\$1,818,210)	(\$1,276,048)	\$387,527	(\$1,544,010)
166 AEP Texas North Company - Generation	5,675,322	544,148	7,142,411	0	270,328	(484,859)	(67,677)	103,341	(178,867)
192 AEP Texas North Company - Transmission	2,995,777	242,573	3,770,195	27,579	145,177	(255,938)	(233,844)	54,550	(262,476)
<b>AEP Texas North Co.</b>	<b>\$29,953,414</b>	<b>\$2,494,583</b>	<b>\$37,696,467</b>	<b>\$161,656</b>	<b>\$1,444,149</b>	<b>(\$2,559,007)</b>	<b>(\$1,577,569)</b>	<b>\$545,418</b>	<b>(\$1,985,353)</b>
230 Kingsport Power Co. - Distribution	\$3,966,056	\$309,170	\$4,991,294	\$29,612	\$192,148	(\$338,832)	(\$177,403)	\$72,217	(\$22,258)
260 Kingsport Power Co. - Transmission	533,586	46,448	671,520	0	25,532	(45,586)	(40,419)	9,716	(50,757)
<b>Kingsport Power Co.</b>	<b>\$4,499,642</b>	<b>\$355,618</b>	<b>\$5,662,814</b>	<b>\$29,612</b>	<b>\$217,680</b>	<b>(\$384,418)</b>	<b>(\$217,822)</b>	<b>\$81,933</b>	<b>(\$273,015)</b>
210 Wheeling Power Co. - Distribution	\$5,371,810	\$446,095	\$6,760,440	\$28,301	\$258,989	(\$458,929)	(\$259,071)	\$97,815	(\$332,895)
200 Wheeling Power Co. - Transmission	265,702	42,036	334,387	0	12,247	(2,700)	(2,613)	4,838	(8,228)
<b>Wheeling Power Co.</b>	<b>\$5,637,512</b>	<b>\$488,131</b>	<b>\$7,094,827</b>	<b>\$28,301</b>	<b>\$271,236</b>	<b>(\$461,629)</b>	<b>(\$261,684)</b>	<b>\$102,653</b>	<b>(\$341,123)</b>
103 American Electric Power Service Corporation	\$296,699,677	\$20,273,030	\$373,397,493	\$2,760,388	\$14,472,360	(\$25,347,921)	(\$17,282,221)	\$5,402,559	(\$19,994,835)
293 Elmwood	691,958	36,073	870,831	0	33,707	(59,116)	(276,067)	12,600	(288,876)
292 AEP River Operations LLC	4,429,858	299,967	5,574,990	0	214,085	(378,456)	(1,245,634)	80,663	(1,329,342)
<b>American Electric Power Service Corporation</b>	<b>\$301,821,493</b>	<b>\$20,609,070</b>	<b>\$379,843,314</b>	<b>\$2,760,388</b>	<b>\$14,720,152</b>	<b>(\$25,785,493)</b>	<b>(\$18,803,922)</b>	<b>\$5,495,822</b>	<b>(\$21,613,053)</b>
143 AEP Pro Serv, Inc.	\$124,343	\$13,899	\$156,486	\$0	\$5,874	(\$10,623)	(\$1,133)	\$2,264	(\$3,618)
171 CSW Energy, Inc.	346,222	20,689	435,721	0	16,800	(29,579)	(15,366)	6,304	(21,841)
189 Central Coal Company	0	0	0	0	0	0	0	0	0
<b>Miscellaneous</b>	<b>\$470,565</b>	<b>\$34,588</b>	<b>\$592,207</b>	<b>\$0</b>	<b>\$22,674</b>	<b>(\$40,202)</b>	<b>(\$16,499)</b>	<b>\$8,568</b>	<b>(\$25,459)</b>
270 Cook Coal Terminal	\$1,097,338	\$105,604	\$1,381,003	\$6,957	\$52,607	(\$93,749)	(\$67,747)	\$19,981	(\$81,951)
<b>AEP Generating Company</b>	<b>\$1,097,338</b>	<b>\$105,604</b>	<b>\$1,381,003</b>	<b>\$6,957</b>	<b>\$52,607</b>	<b>(\$93,749)</b>	<b>(\$67,747)</b>	<b>\$19,981</b>	<b>(\$81,951)</b>
104 Cardinal Operating Company	\$20,826,656	\$1,500,892	\$26,210,413	\$170,195	\$1,012,778	(\$1,779,282)	(\$1,116,823)	\$379,230	(\$1,333,902)
181 Ohio Power Co. - Generation	97,108,119	8,387,758	122,210,878	304,211	4,663,480	(8,296,231)	(4,359,566)	1,768,228	(5,919,878)
<b>AEP Generation Resources - FERC</b>	<b>\$117,934,775</b>	<b>\$9,888,650</b>	<b>\$148,421,291</b>	<b>\$474,406</b>	<b>\$5,676,258</b>	<b>(\$10,075,513)</b>	<b>(\$5,476,389)</b>	<b>\$2,147,458</b>	<b>(\$7,253,780)</b>
290 Conesville Coal Preparation Company	1,175,293	121,598	1,479,110	0	55,762	(100,409)	(51,555)	21,401	(74,801)
<b>AEP Generation Resources - SEC</b>	<b>\$119,110,068</b>	<b>\$10,010,248</b>	<b>\$149,900,401</b>	<b>\$474,406</b>	<b>\$5,732,020</b>	<b>(\$10,175,922)</b>	<b>(\$5,527,944)</b>	<b>\$2,168,859</b>	<b>(\$7,328,581)</b>
175 AEP Energy Partners	916,433	19,204	1,153,334	39,340	47,314	(78,294)	(31,686)	16,687	(6,639)
<b>AEP Energy Supply</b>	<b>\$120,026,501</b>	<b>\$10,029,452</b>	<b>\$151,053,735</b>	<b>\$513,746</b>	<b>\$5,779,334</b>	<b>(\$10,254,216)</b>	<b>(\$5,559,630)</b>	<b>\$2,185,546</b>	<b>(\$7,335,220)</b>
245 Dolet Hills	\$4,430,922	\$193,669	\$5,576,329	\$193,081	\$226,417	(\$378,547)	\$430,570	\$80,682	\$552,203
<b>Dolet Hills</b>	<b>\$4,430,922</b>	<b>\$193,669</b>	<b>\$5,576,329</b>	<b>\$193,081</b>	<b>\$226,417</b>	<b>(\$378,547)</b>	<b>\$430,570</b>	<b>\$80,682</b>	<b>\$552,203</b>
<b>Total</b>	<b>\$1,252,656,828</b>	<b>\$96,923,346</b>	<b>\$1,576,472,616</b>	<b>\$8,889,030</b>	<b>\$60,683,763</b>	<b>(\$107,018,140)</b>	<b>(\$68,626,236)</b>	<b>\$22,809,449</b>	<b>(\$83,262,134)</b>

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

Location	Accumulated Postretirement Benefit Obligation	Expected Net Benefit Payments	Fair Value of Assets	Service Cost	Interest Cost	Expected Return on Assets	Amortizations		Net Periodic Postretirement Benefit Cost
							PSC	(G)/L	
140 Appalachian Power Co. - Distribution	\$99,446,335	\$8,517,883	\$128,766,430	\$535,828	\$4,788,758	(\$8,742,987)	(\$5,097,397)	\$1,726,461	(\$6,789,337)
215 Appalachian Power Co. - Generation	84,645,349	7,024,242	109,601,620	428,977	4,080,252	(7,441,734)	(4,162,884)	1,469,505	(5,625,884)
150 Appalachian Power Co. - Transmission	10,911,887	778,339	14,129,075	2,721	526,509	(959,336)	(781,538)	189,438	(1,022,206)
<b>Appalachian Power Co. - FERC</b>	<b>\$195,003,571</b>	<b>\$16,320,464</b>	<b>\$252,497,125</b>	<b>\$967,526</b>	<b>\$9,395,519</b>	<b>(\$17,144,057)</b>	<b>(\$10,041,819)</b>	<b>\$3,385,404</b>	<b>(\$13,437,427)</b>
225 Cedar Coal Co	489,997	75,643	634,464	0	22,632	(43,079)	(8,202)	8,507	(20,142)
<b>Appalachian Power Co. - SEC</b>	<b>\$195,493,568</b>	<b>\$16,396,107</b>	<b>\$253,131,589</b>	<b>\$967,526</b>	<b>\$9,418,151</b>	<b>(\$17,187,136)</b>	<b>(\$10,050,021)</b>	<b>\$3,393,911</b>	<b>(\$13,457,569)</b>
211 AEP Texas Central Company - Distribution	\$72,342,433	\$5,866,541	\$93,671,394	\$475,929	\$3,496,043	(\$6,360,103)	(\$3,881,048)	\$1,255,917	(\$5,013,262)
147 AEP Texas Central Company - Generation	0	0	0	0	0	0	(15,337)	0	(15,337)
169 AEP Texas Central Company - Transmission	7,040,267	555,751	9,115,972	52,716	340,925	(618,957)	(391,921)	122,224	(495,013)
<b>AEP Texas Central Co.</b>	<b>\$79,382,700</b>	<b>\$6,422,292</b>	<b>\$102,787,366</b>	<b>\$528,645</b>	<b>\$3,836,968</b>	<b>(\$6,979,060)</b>	<b>(\$4,288,306)</b>	<b>\$1,378,141</b>	<b>(\$5,523,612)</b>
170 Indiana Michigan Power Co. - Distribution	\$49,182,807	\$4,451,882	\$63,683,538	\$315,371	\$2,364,969	(\$4,323,987)	(\$2,601,438)	\$853,849	(\$3,391,236)
132 Indiana Michigan Power Co. - Generation	29,433,432	2,575,336	38,111,389	177,574	1,416,952	(2,587,888)	(1,850,054)	510,986	(2,332,230)
190 Indiana Michigan Power Co. - Nuclear	49,582,211	3,452,993	64,200,700	742,793	2,430,978	(4,359,101)	(3,561,730)	860,783	(3,886,277)
120 Indiana Michigan Power Co. - Transmission	10,757,273	764,684	13,928,876	60,446	522,002	(945,743)	(596,815)	186,754	(773,356)
280 Ind Mich River Transp Lakin	10,705,649	845,186	13,862,031	120,428	520,432	(941,205)	(811,278)	185,858	(925,765)
<b>Indiana Michigan Power Co. - FERC</b>	<b>\$149,661,372</b>	<b>\$12,090,081</b>	<b>\$193,786,534</b>	<b>\$1,416,612</b>	<b>\$7,255,333</b>	<b>(\$13,157,724)</b>	<b>(\$9,421,315)</b>	<b>\$2,598,230</b>	<b>(\$11,308,864)</b>
202 Price River Coal	0	0	0	0	0	0	0	0	0
<b>Indiana Michigan Power Co. - SEC</b>	<b>\$149,661,372</b>	<b>\$12,090,081</b>	<b>\$193,786,534</b>	<b>\$1,416,612</b>	<b>\$7,255,333</b>	<b>(\$13,157,724)</b>	<b>(\$9,421,315)</b>	<b>\$2,598,230</b>	<b>(\$11,308,864)</b>
110 Kentucky Power Co. - Distribution	\$17,921,534	\$1,443,873	\$23,205,400	\$106,333	\$865,737	(\$1,575,601)	(\$1,210,578)	\$311,131	(\$1,502,978)
117 Kentucky Power Co. - Generation	11,071,773	933,855	14,336,101	25,935	531,824	(973,393)	(611,828)	192,214	(835,248)
180 Kentucky Power Co. - Transmission	1,147,978	74,352	1,486,440	169	55,571	(100,926)	(198,150)	19,930	(223,406)
600 Kentucky Power Co. - Kammer Actives	127,945	10,669	165,667	1,526	6,210	(11,248)	(42,530)	2,221	(43,821)
701 Kentucky Power Co. - Mitchell Actives	5,766,783	288,477	7,467,023	141,987	288,315	(506,996)	(160,767)	100,116	(137,345)
702 Kentucky Power Co. - Mitchell Inactives	9,466,419	863,990	12,257,435	0	451,985	(832,256)	(200,743)	164,344	(416,670)
<b>Kentucky Power Co.</b>	<b>\$45,502,432</b>	<b>\$3,615,216</b>	<b>\$58,918,066</b>	<b>\$275,950</b>	<b>\$2,199,642</b>	<b>(\$4,000,420)</b>	<b>(\$2,424,596)</b>	<b>\$789,956</b>	<b>(\$3,159,468)</b>
250 Ohio Power Co. - Distribution	\$129,490,972	\$10,975,201	\$167,669,227	\$774,172	\$6,242,224	(\$11,384,410)	(\$5,890,962)	\$2,248,057	(\$8,010,919)
160 Ohio Power Co. - Transmission	16,310,206	1,315,379	21,118,998	6,738	783,364	(1,433,938)	(1,031,548)	283,157	(1,392,227)
<b>Ohio Power Co.</b>	<b>\$145,801,178</b>	<b>\$12,290,580</b>	<b>\$188,788,225</b>	<b>\$780,910</b>	<b>\$7,025,588</b>	<b>(\$12,818,348)</b>	<b>(\$6,922,510)</b>	<b>\$2,531,214</b>	<b>(\$9,403,146)</b>
167 Public Service Co. of Oklahoma - Distribution	\$43,598,961	\$3,567,513	\$56,453,388	\$335,022	\$2,108,599	(\$3,833,074)	(\$2,477,659)	\$756,910	(\$3,110,202)
198 Public Service Co. of Oklahoma - Generation	21,511,074	1,662,083	27,853,256	225,171	1,045,767	(1,891,181)	(1,498,642)	373,448	(1,745,437)
114 Public Service Co. of Oklahoma - Transmission	5,108,100	433,390	6,614,138	45,212	246,963	(449,087)	(313,349)	88,680	(381,581)
<b>Public Service Co. of Oklahoma</b>	<b>\$70,218,135</b>	<b>\$5,662,986</b>	<b>\$90,920,782</b>	<b>\$605,405</b>	<b>\$3,401,329</b>	<b>(\$6,173,342)</b>	<b>(\$4,289,650)</b>	<b>\$1,219,038</b>	<b>(\$5,237,220)</b>
159 Southwestern Electric Power Co. - Distribution	\$30,311,619	\$2,313,491	\$39,248,495	\$260,780	\$1,471,488	(\$2,664,895)	(\$1,794,965)	\$526,232	(\$2,201,360)
168 Southwestern Electric Power Co. - Generation	29,760,307	2,243,562	38,534,638	330,952	1,449,158	(2,616,426)	(2,137,691)	516,661	(2,457,346)
161 Southwestern Electric Power Co. - Texas - Distribution	14,447,076	1,084,241	18,706,556	115,863	701,372	(1,270,138)	(942,674)	250,812	(1,144,765)
111 Southwestern Electric Power Co. - Texas - Transmission	0	0	0	0	0	0	0	0	0
194 Southwestern Electric Power Co. - Transmission	4,673,226	336,195	6,051,049	36,035	227,161	(410,854)	(280,205)	81,131	(346,732)
<b>Southwestern Electric Power Co.</b>	<b>\$79,192,228</b>	<b>\$5,977,489</b>	<b>\$102,540,738</b>	<b>\$743,630</b>	<b>\$3,849,179</b>	<b>(\$6,962,313)</b>	<b>(\$5,155,535)</b>	<b>\$1,374,836</b>	<b>(\$6,150,203)</b>
119 AEP Texas North Company - Distribution	\$20,737,174	\$1,695,188	\$26,851,184	\$137,261	\$1,001,859	(\$1,823,142)	(\$1,276,040)	\$360,012	(\$1,600,058)
166 AEP Texas North Company - Generation	5,401,502	542,513	6,994,045	0	256,678	(474,882)	(67,677)	93,774	(192,107)
192 AEP Texas North Company - Transmission	2,925,960	249,223	3,788,631	28,234	141,555	(257,241)	(233,844)	50,797	(270,499)
<b>AEP Texas North Co.</b>	<b>\$29,064,636</b>	<b>\$2,486,924</b>	<b>\$37,633,860</b>	<b>\$165,495</b>	<b>\$1,400,092</b>	<b>(\$2,555,265)</b>	<b>(\$1,577,569)</b>	<b>\$504,583</b>	<b>(\$2,062,664)</b>
230 Kingsport Power Co. - Distribution	\$3,878,646	\$309,356	\$5,022,200	\$30,315	\$187,808	(\$340,997)	(\$177,403)	\$67,336	(\$232,941)
260 Kingsport Power Co. - Transmission	512,670	41,145	663,822	0	24,617	(45,072)	(40,419)	8,900	(51,974)
<b>Kingsport Power Co.</b>	<b>\$4,391,316</b>	<b>\$350,501</b>	<b>\$5,686,022</b>	<b>\$30,315</b>	<b>\$212,425</b>	<b>(\$386,069)</b>	<b>(\$217,822)</b>	<b>\$76,236</b>	<b>(\$284,915)</b>
210 Wheeling Power Co. - Distribution	\$5,213,005	\$449,913	\$6,749,973	\$28,973	\$250,988	(\$458,310)	(\$259,071)	\$90,502	(\$346,918)
200 Wheeling Power Co. - Transmission	235,913	39,825	305,468	0	10,812	(20,741)	(2,613)	4,096	(8,446)
<b>Wheeling Power Co.</b>	<b>\$5,448,918</b>	<b>\$489,738</b>	<b>\$7,055,441</b>	<b>\$28,973</b>	<b>\$261,800</b>	<b>(\$479,051)</b>	<b>(\$261,684)</b>	<b>\$94,598</b>	<b>(\$355,364)</b>
103 American Electric Power Service Corporation	\$293,659,395	\$20,587,931	\$380,239,971	\$2,825,947	\$14,315,848	(\$25,817,543)	(\$17,282,221)	\$5,098,136	(\$20,859,833)
293 Elmwood	689,592	37,650	892,907	0	33,550	(60,627)	(276,067)	11,972	(291,172)
292 AEP River Operations LLC	4,343,976	306,268	5,624,725	0	209,635	(381,908)	(1,245,634)	75,415	(1,342,492)
<b>American Electric Power Service Corporation</b>	<b>\$298,692,963</b>	<b>\$20,931,849</b>	<b>\$386,757,603</b>	<b>\$2,825,947</b>	<b>\$14,559,033</b>	<b>(\$26,260,078)</b>	<b>(\$18,803,922)</b>	<b>\$5,185,523</b>	<b>(\$22,493,497)</b>
143 AEP Pro Serv, Inc.	\$116,318	\$4,941	\$150,612	\$0	\$5,694	(\$10,226)	(\$1,133)	\$2,019	(\$3,646)
171 CSW Energy, Inc.	342,333	21,322	443,264	0	16,590	(30,097)	(15,366)	5,943	(22,930)
189 Central Coal Company	0	0	0	0	0	0	0	0	0
<b>Miscellaneous</b>	<b>\$458,651</b>	<b>\$26,263</b>	<b>\$593,876</b>	<b>\$0</b>	<b>\$22,284</b>	<b>(\$40,323)</b>	<b>(\$16,499)</b>	<b>\$7,962</b>	<b>(\$26,576)</b>
270 Cook Coal Terminal	\$1,051,298	\$100,983	\$1,361,256	\$7,122	\$50,427	(\$92,427)	(\$67,747)	\$18,251	(\$84,374)
<b>AEP Generating Company</b>	<b>\$1,051,298</b>	<b>\$100,983</b>	<b>\$1,361,256</b>	<b>\$7,122</b>	<b>\$50,427</b>	<b>(\$92,427)</b>	<b>(\$67,747)</b>	<b>\$18,251</b>	<b>(\$84,374)</b>
104 Cardinal Operating Company	\$20,508,737	\$1,539,876	\$26,555,396	\$174,237	\$996,121	(\$1,803,059)	(\$1,116,823)	\$356,047	(\$1,393,477)
181 Ohio Power Co. - Generation	93,688,052	8,157,228	121,310,413	311,436	4,498,531	(8,236,738)	(4,359,566)	1,626,493	(6,159,844)
<b>AEP Generation Resources - FERC</b>	<b>\$114,196,789</b>	<b>\$9,697,104</b>	<b>\$147,865,809</b>	<b>\$485,673</b>	<b>\$5,494,652</b>	<b>(\$10,039,797)</b>	<b>(\$5,476,389)</b>	<b>\$1,982,540</b>	<b>(\$7,553,321)</b>
290 Conesville Coal Preparation Company	1,109,457	116,674	1,436,562	0	52,592	(97,540)	(51,555)	19,261	(77,242)
<b>AEP Generation Resources - SEC</b>	<b>\$115,306,246</b>	<b>\$9,813,778</b>	<b>\$149,302,371</b>	<b>\$485,673</b>	<b>\$5,547,244</b>	<b>(\$10,137,337)</b>	<b>(\$5,527,944)</b>	<b>\$2,001,801</b>	<b>(\$7,630,563)</b>
175 AEP Energy Partners	983,883	22,985	1,273,965	40,274	50,640	(86,500)	(31,686)	17,081	(10,191)
<b>AEP Energy Supply</b>	<b>\$116,290,129</b>	<b>\$9,836,763</b>	<b>\$150,576,336</b>	<b>\$525,947</b>	<b>\$5,597,884</b>	<b>(\$10,223,837)</b>	<b>(\$5,559,630)</b>	<b>\$2,018,882</b>	<b>(\$7,640,754)</b>
245 Dolet Hills	\$4,656,751	\$244,919	\$6,029,716	\$197,667	\$236,673	(\$409,406)	\$430,570	\$80,845	\$536,349
<b>Dolet Hills</b>	<b>\$4,656,751</b>	<b>\$244,919</b>	<b>\$6,029,716</b>	<b>\$197,667</b>	<b>\$236,673</b>	<b>(\$409,406)</b>	<b>\$430,570</b>	<b>\$80,845</b>	<b>\$536,349</b>
<b>Total</b>	<b>\$1,225,306,275</b>	<b>\$96,922,691</b>	<b>\$1,586,567,410</b>	<b>\$9,100,144</b>	<b>\$59,326,808</b>	<b>(\$107,724,799)</b>	<b>(\$68,626,236)</b>	<b>\$21,272,206</b>	<b>(\$86,651,877)</b>





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

Table with 10 columns: Location, Accumulated Postretirement Benefit Obligation, Expected Net Benefit Payments, Fair Value of Assets, Service Cost, Interest Cost, Expected Return on Assets, Amortizations (PSC, G/L), Net Periodic Postretirement Benefit Cost. Rows include various power company locations such as Appalachian Power Co., AEP Texas Central Company, Indiana Michigan Power Co., Kentucky Power Co., Ohio Power Co., Public Service Co. of Oklahoma, Southwestern Electric Power Co., AEP Texas North Company, Kingsport Power Co., Wheeling Power Co., American Electric Power Service Corporation, AEP Pro Serv, Inc., Cook Coal Terminal, Cardinal Operating Company, Conesville Coal Preparation Company, AEP Energy Partners, and Dolet Hills.







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

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

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

Location	Accumulated Postretirement Benefit Obligation	Expected Net Benefit Payments	Fair Value of Assets	Service Cost	Interest Cost	Expected Return on Assets	Amortizations		Net Periodic Postretirement Benefit Cost
							PSC	(G)/L	
140 Appalachian Power Co. - Distribution	\$0,486,150	\$7,408,666	\$128,707,864	\$616,864	\$3,872,193	(\$8,773,174)	\$0	\$1,018,208	(\$3,265,909)
215 Appalachian Power Co. - Generation	70,545,571	6,085,699	112,811,580	493,852	3,401,684	(7,689,628)	0	892,453	(2,901,639)
150 Appalachian Power Co. - Transmission	9,078,387	812,874	14,517,526	3,133	434,002	(989,565)	0	114,848	(437,582)
<b>Appalachian Power Co. - FERC</b>	<b>\$160,110,108</b>	<b>\$14,307,239</b>	<b>\$256,036,970</b>	<b>\$1,113,849</b>	<b>\$7,707,879</b>	<b>(\$17,452,367)</b>	<b>\$0</b>	<b>\$2,025,509</b>	<b>(\$6,605,130)</b>
225 Cedar Coal Co	236,492	38,317	378,182	0	10,878	(25,778)	0	2,992	(11,908)
<b>Appalachian Power Co. - SEC</b>	<b>\$160,346,600</b>	<b>\$14,345,556</b>	<b>\$256,415,152</b>	<b>\$1,113,849</b>	<b>\$7,718,757</b>	<b>(\$17,478,145)</b>	<b>\$0</b>	<b>\$2,028,501</b>	<b>(\$6,617,038)</b>
211 AEP Texas Central Company - Distribution	\$60,164,040	\$5,432,143	\$96,210,157	\$547,906	\$2,901,450	(\$6,558,018)	\$0	\$761,119	(\$2,347,543)
147 AEP Texas Central Company - Generation	0	0	0	0	0	0	0	0	0
169 AEP Texas Central Company - Transmission	6,037,958	516,223	9,655,483	60,688	292,184	(658,151)	0	76,385	(228,894)
<b>AEP Texas Central Co.</b>	<b>\$66,201,998</b>	<b>\$5,948,366</b>	<b>\$105,865,640</b>	<b>\$608,594</b>	<b>\$3,193,634</b>	<b>(\$7,216,169)</b>	<b>\$0</b>	<b>\$837,504</b>	<b>(\$2,576,437)</b>
170 Indiana Michigan Power Co. - Distribution	\$39,271,092	\$3,644,347	\$62,799,604	\$363,066	\$1,891,710	(\$4,280,639)	\$0	\$496,808	(\$1,529,055)
132 Indiana Michigan Power Co. - Generation	23,796,439	2,173,048	38,053,613	204,430	1,146,380	(2,593,866)	0	301,042	(942,014)
190 Indiana Michigan Power Co. - Nuclear	47,407,774	3,559,598	75,811,222	855,127	2,325,241	(5,167,556)	0	599,743	(1,387,445)
120 Indiana Michigan Power Co. - Transmission	9,335,501	800,129	14,928,685	69,588	450,495	(1,017,591)	0	118,101	(379,407)
280 Ind Mich River Transp Lakin	9,492,065	782,578	15,179,051	138,641	462,209	(1,034,657)	0	120,082	(313,725)
<b>Indiana Michigan Power Co. - FERC</b>	<b>\$129,302,871</b>	<b>\$10,959,700</b>	<b>\$206,772,175</b>	<b>\$1,630,852</b>	<b>\$6,276,035</b>	<b>(\$14,094,309)</b>	<b>\$0</b>	<b>\$1,635,776</b>	<b>(\$4,551,646)</b>
202 Price River Coal	0	0	0	0	0	0	0	0	0
<b>Indiana Michigan Power Co. - SEC</b>	<b>\$129,302,871</b>	<b>\$10,959,700</b>	<b>\$206,772,175</b>	<b>\$1,630,852</b>	<b>\$6,276,035</b>	<b>(\$14,094,309)</b>	<b>\$0</b>	<b>\$1,635,776</b>	<b>(\$4,551,646)</b>
110 Kentucky Power Co. - Distribution	\$15,021,262	\$1,311,998	\$24,020,960	\$122,414	\$724,784	(\$1,637,352)	\$0	\$190,030	(\$600,124)
117 Kentucky Power Co. - Generation	8,854,030	801,452	14,158,750	29,859	424,403	(965,109)	0	112,010	(398,837)
180 Kentucky Power Co. - Transmission	995,356	82,460	1,591,704	193	47,741	(108,496)	0	12,592	(47,970)
600 Kentucky Power Co. - Kammer Actives	103,055	7,802	164,798	1,757	5,048	(11,233)	0	1,304	(3,124)
701 Kentucky Power Co. - Nuclear	6,130,885	434,208	9,804,086	163,459	303,994	(668,280)	0	77,560	(123,267)
702 Kentucky Power Co. - Mitchell Inactives	7,401,767	660,569	11,836,392	0	353,776	(806,810)	0	93,638	(359,396)
<b>Kentucky Power Co.</b>	<b>\$38,506,355</b>	<b>\$3,298,489</b>	<b>\$61,576,690</b>	<b>\$317,682</b>	<b>\$1,859,746</b>	<b>(\$1,197,280)</b>	<b>\$0</b>	<b>\$487,134</b>	<b>(\$1,532,718)</b>
250 Ohio Power Co. - Distribution	\$105,612,312	\$9,699,279	\$168,887,879	\$891,253	\$5,085,654	(\$11,511,983)	\$0	\$1,336,072	(\$4,199,004)
160 Ohio Power Co. - Transmission	12,963,329	1,243,211	20,730,056	7,758	617,853	(1,413,032)	0	163,996	(623,425)
<b>Ohio Power Co.</b>	<b>\$118,575,641</b>	<b>\$10,942,490</b>	<b>\$189,617,935</b>	<b>\$899,011</b>	<b>\$5,703,507</b>	<b>(\$12,925,015)</b>	<b>\$0</b>	<b>\$1,500,068</b>	<b>(\$4,822,429)</b>
167 Public Service Co. of Oklahoma - Distribution	\$36,554,909	\$3,272,285	\$58,456,073	\$385,689	\$1,766,221	(\$3,984,569)	\$0	\$462,446	(\$1,370,213)
198 Public Service Co. of Oklahoma - Generation	18,799,318	1,607,308	30,062,564	259,225	913,235	(2,049,169)	0	237,825	(638,884)
114 Public Service Co. of Oklahoma - Transmission	4,395,313	380,483	7,028,679	52,048	212,972	(479,099)	0	55,604	(158,475)
<b>Public Service Co. of Oklahoma</b>	<b>\$59,749,540</b>	<b>\$5,260,076</b>	<b>\$95,547,319</b>	<b>\$696,962</b>	<b>\$2,892,428</b>	<b>(\$6,512,837)</b>	<b>\$0</b>	<b>\$755,875</b>	<b>(\$2,167,572)</b>
159 Southwestern Electric Power Co. - Distribution	\$26,390,841	\$2,221,226	\$42,202,401	\$300,219	\$1,279,700	(\$2,876,662)	\$0	\$333,863	(\$962,880)
168 Southwestern Electric Power Co. - Generation	26,467,681	2,246,437	42,325,278	381,004	1,286,958	(2,885,038)	0	334,835	(882,241)
161 Southwestern Electric Power Co. - Texas - Distribution	12,634,227	1,063,194	20,203,779	133,386	612,125	(1,377,160)	0	159,832	(471,817)
111 Southwestern Electric Power Co. - Texas - Transmission	0	0	0	0	0	0	0	0	0
194 Southwestern Electric Power Co. - Transmission	4,075,697	372,938	6,517,572	41,484	196,649	(444,260)	0	51,561	(154,566)
<b>Southwestern Electric Power Co.</b>	<b>\$69,568,446</b>	<b>\$5,903,795</b>	<b>\$111,249,030</b>	<b>\$856,093</b>	<b>\$3,375,432</b>	<b>(\$7,583,120)</b>	<b>\$0</b>	<b>\$880,091</b>	<b>(\$2,471,504)</b>
119 AEP Texas North Company - Distribution	\$17,160,572	\$1,559,887	\$27,441,996	\$158,020	\$827,408	(\$1,870,542)	\$0	\$217,094	(\$668,020)
166 AEP Texas North Company - Generation	3,634,355	448,370	5,811,808	0	170,645	(396,153)	0	45,977	(179,531)
192 AEP Texas North Company - Transmission	2,475,159	230,712	3,958,102	32,504	119,686	(269,798)	0	31,313	(86,295)
<b>AEP Texas North Co.</b>	<b>\$23,270,086</b>	<b>\$2,238,969</b>	<b>\$37,211,906</b>	<b>\$190,524</b>	<b>\$1,117,739</b>	<b>(\$2,536,493)</b>	<b>\$0</b>	<b>\$294,384</b>	<b>(\$933,846)</b>
230 Kingsport Power Co. - Distribution	\$3,324,846	\$296,496	\$5,316,863	\$34,901	\$160,665	(\$362,416)	\$0	\$42,062	(\$124,788)
260 Kingsport Power Co. - Transmission	395,377	39,810	632,259	0	18,786	(43,097)	0	5,002	(19,309)
<b>Kingsport Power Co.</b>	<b>\$3,720,223</b>	<b>\$336,306</b>	<b>\$5,949,122</b>	<b>\$34,901</b>	<b>\$179,451</b>	<b>(\$405,513)</b>	<b>\$0</b>	<b>\$47,064</b>	<b>(\$144,097)</b>
210 Wheeling Power Co. - Distribution	\$4,137,493	\$400,678	\$6,616,392	\$33,354	\$198,648	(\$450,996)	\$0	\$52,342	(\$166,652)
200 Wheeling Power Co. - Transmission	88,319	20,596	141,234	0	3,907	(9,627)	0	1,117	(4,603)
<b>Wheeling Power Co.</b>	<b>\$4,225,812</b>	<b>\$421,274</b>	<b>\$6,757,626</b>	<b>\$33,354</b>	<b>\$202,555</b>	<b>(\$460,623)</b>	<b>\$0</b>	<b>\$53,459</b>	<b>(\$171,255)</b>
103 American Electric Power Service Corporation	\$270,210,255	\$20,832,789	\$432,101,486	\$3,253,323	\$13,158,712	(\$29,453,533)	\$0	\$3,418,354	(\$9,623,144)
293 Elmwood	651,065	41,143	1,041,138	0	31,537	(70,968)	0	8,236	(31,195)
292 AEP River Operations LLC	3,899,241	258,190	6,235,396	0	188,586	(425,026)	0	49,328	(187,112)
<b>American Electric Power Service Corporation</b>	<b>\$274,760,561</b>	<b>\$21,132,122</b>	<b>\$439,378,020</b>	<b>\$3,253,323</b>	<b>\$13,378,835</b>	<b>(\$29,949,527)</b>	<b>\$0</b>	<b>\$3,475,918</b>	<b>(\$9,841,451)</b>
143 AEP Pro Serv, Inc.	\$116,890	\$6,585	\$186,922	\$0	\$5,682	(\$12,741)	\$0	\$1,479	(\$5,580)
171 GSW Energy, Inc.	298,366	24,907	477,126	0	14,303	(32,523)	0	3,775	(14,445)
189 Central Coal Company	0	0	0	0	0	0	0	0	0
<b>Miscellaneous</b>	<b>\$415,256</b>	<b>\$31,492</b>	<b>\$664,048</b>	<b>\$0</b>	<b>\$19,985</b>	<b>(\$45,264)</b>	<b>\$0</b>	<b>\$5,254</b>	<b>(\$20,025)</b>
270 Cook Coal Terminal	\$849,841	\$68,580	\$1,359,007	\$8,198	\$41,208	(\$92,635)	\$0	\$10,751	(\$32,478)
<b>AEP Generating Company</b>	<b>\$849,841</b>	<b>\$68,580</b>	<b>\$1,359,007</b>	<b>\$8,198</b>	<b>\$41,208</b>	<b>(\$92,635)</b>	<b>\$0</b>	<b>\$10,751</b>	<b>(\$32,478)</b>
104 Cardinal Operating Company	\$18,047,344	\$1,481,943	\$28,860,060	\$200,586	\$875,800	(\$1,967,202)	\$0	\$228,312	(\$662,504)
181 Ohio Power Co. - Generation	74,609,173	6,789,672	119,309,811	358,536	3,580,714	(8,132,570)	0	943,860	(3,249,460)
<b>AEP Generation Resources - FERC</b>	<b>\$92,656,517</b>	<b>\$8,271,615</b>	<b>\$148,169,871</b>	<b>\$559,122</b>	<b>\$4,456,514</b>	<b>(\$10,099,772)</b>	<b>\$0</b>	<b>\$1,172,172</b>	<b>(\$3,911,964)</b>
290 Conesville Coal Preparation Company	847,809	62,884	1,355,757	0	40,838	(92,413)	0	10,725	(40,850)
<b>AEP Generation Resources - SEC</b>	<b>\$93,504,326</b>	<b>\$8,334,499</b>	<b>\$149,525,628</b>	<b>\$559,122</b>	<b>\$4,497,352</b>	<b>(\$10,192,185)</b>	<b>\$0</b>	<b>\$1,182,897</b>	<b>(\$3,952,814)</b>
175 AEP Energy Partners	1,396,704	48,763	2,233,512	46,365	70,949	(152,244)	0	17,669	(17,261)
<b>AEP Energy Supply</b>	<b>\$94,901,030</b>	<b>\$8,383,262</b>	<b>\$151,759,140</b>	<b>\$605,487</b>	<b>\$4,568,301</b>	<b>(\$10,344,429)</b>	<b>\$0</b>	<b>\$1,200,566</b>	<b>(\$3,970,075)</b>
245 Dolet Hills	\$5,618,837	\$352,163	\$8,985,254	\$227,561	\$283,623	(\$612,466)	\$430,570	\$71,082	\$400,370
<b>Dolet Hills</b>	<b>\$5,618,837</b>	<b>\$352,163</b>	<b>\$8,985,254</b>	<b>\$227,561</b>	<b>\$283,623</b>	<b>(\$612,466)</b>	<b>\$430,570</b>	<b>\$71,082</b>	<b>\$400,370</b>
<b>Total</b>	<b>\$1,050,013,097</b>	<b>\$89,622,640</b>	<b>\$1,679,108,061</b>	<b>\$10,476,391</b>	<b>\$50,811,236</b>	<b>(\$114,453,825)</b>	<b>\$430,570</b>	<b>\$13,283,427</b>	<b>(\$39,452,201)</b>