THIS FILING IS		
Item 1: [X] An Initial (Original) Submission	OR [ ]	Resubmission No. ____

Form 60 Approved
OMB No. 1902-0215
Expires 05/31/2019

FERC FINANCIAL REPORT
FERC FORM No. 60: Annual Report of Centralized Service Companies

This report is mandatory under the Public Utility Holding Company Act of 2005, Section 1270, Section 309 of the Federal Power Act and 18 C.F.R. § 366.23. Failure to report may result in criminal fines, civil penalties, and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider this report to be of a confidential nature.

Exact Legal Name of Respondent (Company)	Year of Report
American Electric Power Service Corporation	**Dec 31,** 2017

GENERAL INSTRUCTIONS FOR FILING FERC FORM NO. 60

I. Purpose

Form No. 60 is an annual regulatory support requirement under 18 CFR 369.1for centralized service companies. The report is designed to collect financial information from centralized service companies subject to the jurisdiction of the Federal Energy Regulatory Commission. The report is considered to be a non-confidential public use form.

II. Who Must Submit

Unless the holding company system is exempted or granted a waiver by Commission rule or order pursuant to §§ 18 CFR 366.3 and 366.4 of this chapter, every centralized service company (see § 367.2) in a holding company system must prepare and file electronically with the Commission the FERC Form No. 60 then in effect pursuant to the General Instructions set out in this form.

III. How to Submit

Submit FERC Form No. 60 electronically through the Form No. 60 Submission Software. Retain one copy of each report for your files. For any resubmissions, submit the filing using the Form No. 60 Submission Software including a justification. Respondents must submit the Corporate Officer Certification electronically.

IV. When to Submit

Submit FERC Form No. 60 according to the filing date contained § 18 CFR 369.1 of the Commission's regulations.

V. Preparation

Prepare this report in conformity with the Uniform System of Accounts (18 CFR 367) (USof A). Interpret all accounting words and phrases in accordance with the USof A.

VI. Time Period

This report covers the entire calendar year.

VII. Whole Dollar Usage

Enter in whole numbers (dollars) only, except where otherwise noted. The amounts shown on all supporting pages must agree with the amounts entered on the statements that they support. When applying thresholds to determine significance for reporting purposes, use for balance sheet accounts the balances at the end of the current reporting period, and use for statement of income accounts the current year's amounts.

VIII. Accurateness

Complete each question fully and accurately, even if it has been answered in a previous report. Enter the word "None" where it truly and completely states the fact.

IX. Applicability

For any page(s) that is not applicable to the respondent, enter "NONE," or "Not Applicable" in column (c) on the List of Schedules, page 2.

X. Date Format

Enter the month, day, and year for all dates. Use customary abbreviations. The "Resubmission Date" included in the header of each page is to be completed only for resubmissions (see III. above).

XI. Number Format

Generally, except for certain schedules, all numbers, whether they are expected to be debits or credits, must be reported as positive. Numbers having a sign that is different from the expected sign must be reported by use of a minus sign.

XII. Required Entries

Do not make references to reports of previous years or to other reports instead of required entries, except as specifically authorized.

XIII. Prior Year References

Wherever (schedule) pages refer to figures from a previous year, the figures reported must be based upon those shown by the report of the previous year, or an appropriate explanation given as to why the different figures were used.

XIV. Where to Send Comments on Public Reporting Burden

The public reporting burden for the Form No. 60 collection of information is estimated to average 75 hours per response, including

- the time for reviewing instructions, searching existing data sources,
- gathering and maintaining the data-needed, and
- completing and reviewing the collection of information.

Send comments regarding these burden estimates or any aspect of this collection of information, including suggestions for reducing burden, to:

Federal Energy Regulatory Commission, (Attention: Information Clearance Officer, CIO),
888 First Street NE,
Washington, DC 20426
or by email to DataClearance@ferc.gov

And to:

Office of Information and Regulatory Affairs,
Office of Management and Budget, Washington, DC 20503 (Attention: Desk Office for the Federal Energy Regulatory Commission).
Comments to OMB should be submitted by email to: oira_submission@omb.eop.gov

No person shall be subject to any penalty if any collection of information does not display a valid control number (44 U.S.C. 3512(a)).

DEFINITIONS
I. Respondent -- The person, corporation, or other legal entity in whose behalf the report is made.

FERC FORM NO. 60
ANNUAL REPORT FOR SERVICE COMPANIES

IDENTIFICATION

01 Exact Legal Name of Respondent American Electric Power Service Corporation	02 Year of Report Dec 31, 2017
03 Previous Name (If name changed during the year)	04 Date of Name Change / /
05 Address of Principal Office at End of Year (Street, City, State, Zip Code) 1 Riverside Plaza, Columbus, OH 43215	06 Name of Contact Person Kathy Messer
07 Title of Contact Person Accountant	08 Address of Contact Person 1 Riverside Plaza, Columbus, OH 43215
09 Telephone Number of Contact Person (614) 716-2689	10 E-mail Address of Contact Person klmesser@aep.com
11 This Report is: (1) [X] An Original (2) [ ] A Resubmission	12 Resubmission Date (Month, Day, Year) / /
13 Date of Incorporation 12/17/1937	14 If Not Incorporated, Date of Organization / /

15 State or Sovereign Power Under Which Incorporated or Organized

NEW YORK

16 Name of Principal Holding Company Under Which Reporting Company is Organized:

American Electric Power

CORPORATE OFFICER CERTIFICATION

The undersigned officer certifies that:

I have examined this report and to the best of my knowledge, information, and belief all statements of fact contained in this report are correct statements of the business affairs of the respondent and the financial statements, and other financial information contained in this report, conform in all material respects to the Uniform System of Accounts.

17 Name of Signing Officer Jeffrey W. Hoersdig	19 Signature of Signing Officer Jeffrey W. Hoersdig	20 Date Signed (Month, Day, Year) 04/27/2018
18 Title of Signing Officer Assistant Controller		

Name of Respondent American Electric Power Service Corporation	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year/Period of Report Dec 31, 2017

List of Schedules and Accounts

1. Enter in Column (c) the terms "None" or "Not Applicable" as appropriate, where no information or amounts have been reported for certain pages.

Line No.	Description (a)	Page Reference (b)	Remarks (c)
1	Schedule I - Comparative Balance Sheet	101-102	
2	Schedule II - Service Company Property	103	
3	Schedule III - Accumulated Provision for Depreciation and Amortization of Service Company Property	104	
4	Schedule IV - Investments	105	
5	Schedule V - Accounts Receivable from Associate Companies	106	
6	Schedule VI - Fuel Stock Expenses Undistributed	107	
7	Schedule VII - Stores Expense Undistributed	108	
8	Schedule VIII - Miscellaneous Current and Accrued Assets	109	
9	Schedule IX - Miscellaneous Deferred Debits	110	
10	Schedule X - Research, Development, or Demonstration Expenditures	111	
11	Schedule XI - Proprietary Capital	201	
12	Schedule XII - Long-Term Debt	202	
13	Schedule XIII - Current and Accrued Liabilities	203	
14	Schedule XIV - Notes to Financial Statements	204	
15	Schedule XV - Comparative Income Statement	301-302	
16	Schedule XVI - Analysis of Charges for Service - Associate and Nonassociate Companies	303-306	
17	Schedule XVII - Analysis of Billing – Associate Companies (Account 457)	307	
18	Schedule XVIII – Analysis of Billing – Non-Associate Companies (Account 458)	308	
21	Schedule XIX - Miscellaneous General Expenses - Account 930.2	307	
23	Schedule XX - Organization Chart	401	
24	Schedule XXI - Methods of Allocation	402	

Name of Respondent	This Report Is:	Resubmission Date (Mo, Da, Yr)	Year/Period of Report
American Electric Power Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	/ /	Dec 31, 2017

Schedule I - Comparative Balance Sheet

1. Give balance sheet of the Company as of December 31 of the current and prior year.

Line No.	Account Number (a)	Description (b)	Reference Page No. (c)	As of Dec 31 Current (d)	As of Dec 31 Prior (e)
1		**Service Company Property**			
2	101	Service Company Property	103	225,229,262	211,585,052
3	101.1	Property Under Capital Leases	103	92,330,583	83,917,734
4	106	Completed Construction Not Classified		14,504,472	11,260,229
5	107	Construction Work In Progress	103	11,300,485	16,836,444
6		Total Property (Total Of Lines 2-5)		343,364,802	323,599,459
7	108	Less: Accumulated Provision for Depreciation of Service Company Property	104	125,662,633	128,842,653
8	111	Less: Accumulated Provision for Amortization of Service Company Property		4,697,136	3,933,777
9		Net Service Company Property (Total of Lines 6-8)		213,005,033	190,823,029
10		**Investments**			
11	123	Investment In Associate Companies	105		
12	124	Other Investments	105	203,763,183	180,083,171
13	128	Other Special Funds	105	114,045,900	36,883,092
14		Total Investments (Total of Lines 11-13)		317,809,083	216,966,263
15		**Current And Accrued Assets**			
16	131	Cash		22,855,834	16,211,216
17	134	Other Special Deposits		1,932,591	246,372
18	135	Working Funds		11,109,500	6,369,500
19	136	Temporary Cash Investments			
20	141	Notes Receivable			
21	142	Customer Accounts Receivable		2,289,642	4,802,049
22	143	Accounts Receivable		17,146,422	3,256,934
23	144	Less: Accumulated Provision for Uncollectible Accounts			
24	146	Accounts Receivable From Associate Companies	106	212,709,453	210,001,115
25	152	Fuel Stock Expenses Undistributed	107		
26	154	Materials And Supplies		614,232	538,603
27	163	Stores Expense Undistributed	108		
28	165	Prepayments		31,292,652	26,661,019
29	171	Interest And Dividends Receivable			
30	172	Rents Receivable			
31	173	Accrued Revenues			
32	174	Miscellaneous Current and Accrued Assets			
33	175	Derivative Instrument Assets	109		
34	176	Derivative Instrument Assets – Hedges			
35		Total Current and Accrued Assets (Total of Lines 16-34)		299,950,326	268,086,808
36		**Deferred Debits**			
37	181	Unamortized Debt Expense			
38	182.3	Other Regulatory Assets		376,095,660	469,506,281
39	183	Preliminary Survey And Investigation Charges			
40	184	Clearing Accounts			
41	185	Temporary Facilities			
42	186	Miscellaneous Deferred Debits		1,619,470	389,324
43	188	Research, Development, or Demonstration Expenditures	110		
44	189	Unamortized loss on reacquired debt	111		
45	190	Accumulated Deferred Income Taxes		90,573,738	143,676,455
46		Total Deferred Debits (Total of Lines 37-45)		468,288,868	613,572,060
47		TOTAL ASSETS AND OTHER DEBITS (TOTAL OF LINES 9, 14, 35 and 46)		1,299,053,310	1,289,448,160

Name of Respondent	This Report Is:	Resubmission Date (Mo, Da, Yr)	Year/Period of Report
American Electric Power Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	/ /	Dec 31, 2017

Schedule I - Comparative Balance Sheet (continued)

Line No.	Account Number (a)	Description (b)	Reference Page No. (c)	As of Dec 31 Current (d)	As of Dec 31 Prior (e)
48		**Proprietary Capital**			
49	201	Common Stock Issued	201	1,350,000	1,350,000
50	204	Preferred Stock Issued	201		
51	211	Miscellaneous Paid-In-Capital	201	7,052,116	7,052,116
52	215	Appropriated Retained Earnings	201		
53	216	Unappropriated Retained Earnings	201		
54	219	Accumulated Other Comprehensive Income	201		
55		Total Proprietary Capital (Total of Lines 49-54)		8,402,116	8,402,116
56		**Long-Term Debt**			
57	223	Advances From Associate Companies	202		
58	224	Other Long-Term Debt	202		
59	225	Unamortized Premium on Long-Term Debt			
60	226	Less: Unamortized Discount on Long-Term Debt-Debit			
61		Total Long-Term Debt (Total of Lines 57-60)			
62		Other Non-current Liabilities			
63	227	Obligations Under Capital Leases-Non-current		72,039,425	64,154,952
64	228.2	Accumulated Provision for Injuries and Damages		345,553	437,397
65	228.3	Accumulated Provision For Pensions and Benefits		297,367,146	355,731,603
66	230	Asset Retirement Obligations			
67		Total Other Non-current Liabilities (Total of Lines 63-66)		369,752,124	420,323,952
68		**Current and Accrued Liabilities**			
69	231	Notes Payable			
70	232	Accounts Payable		94,727,964	88,869,434
71	233	Notes Payable to Associate Companies	203	259,331,329	242,725,782
72	234	Accounts Payable to Associate Companies	203	80,276,576	60,258,339
73	236	Taxes Accrued		6,206,066	13,486,623
74	237	Interest Accrued		692,832	986,253
75	241	Tax Collections Payable		710,573	548,904
76	242	Miscellaneous Current and Accrued Liabilities	203	255,692,454	295,092,986
77	243	Obligations Under Capital Leases – Current		20,290,818	20,060,448
78	244	Derivative Instrument Liabilities			
79	245	Derivative Instrument Liabilities – Hedges			
80		Total Current and Accrued Liabilities (Total of Lines 69-79)		717,928,612	722,028,769
81		**Deferred Credits**			
82	253	Other Deferred Credits		75,075,470	166,540
83	254	Other Regulatory Liabilities		21,341,507	4,021,243
84	255	Accumulated Deferred Investment Tax Credits		38,158	88,966
85	257	Unamortized Gain on Reacquired Debt			
86	282	Accumulated deferred income taxes-Other property		10,342,149	6,644,493
87	283	Accumulated deferred income taxes-Other		96,173,174	127,772,081
88		Total Deferred Credits (Total of Lines 82-87)		202,970,458	138,693,323
89		**TOTAL LIABILITIES AND PROPRIETARY CAPITAL (TOTAL OF LINES 55, 61, 67, 80, AND 88)**		1,299,053,310	1,289,448,160

Name of Respondent	This Report Is:	Resubmission Date (Mo, Da, Yr)	Year/Period of Report
American Electric Power Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	/ /	Dec 31, 2017

Schedule II - Service Company Property

1. Provide an explanation of Other Changes recorded in Column (f) considered material in a footnote.
2. Describe each construction work in progress on lines 18 through 30 in Column (b).

Line No.	Acct # (a)	Title of Account (b)	Balance at Beginning of Year (c)	Additions (d)	Retirements or Sales (e)	Other Changes (f)	Balance at End of Year (g)
1	301	Organization					
2	303	Miscellaneous Intangible Plant	6,201	32,254			38,455
3	306	Leasehold Improvements	5,102,047	80,523			5,182,570
4	389	Land and Land Rights	7,394,806				7,394,806
5	390	Structures and Improvements	214,886,484	15,706,425	17,333,799		213,259,110
6	391	Office Furniture and Equipment	66,851,151	18,767,545	8,591,285	(77,724)	76,949,687
7	392	Transportation Equipment	20,532,807	8,394,832	774,783	(240,285)	27,912,571
8	393	Stores equipment					
9	394	Tools, Shop and Garage Equipment	14,955,421	6,424,574	186,193		21,193,802
10	395	Laboratory Equipment	8,584,273	350,718	650,040		8,284,951
11	396	Power Operated Equipment					
12	397	Communications Equipment	16,137,632	2,196,607	1,991,121	11,873	16,354,991
13	398	Miscellaneous Equipment	2,892,180	292,659			3,184,839
14	399	Other Tangible Property					
15	399.1	Asset Retirement Costs					
16		**Total Service Company Property (Total of Lines 1-15)**	357,343,002	52,246,137	29,527,221	(306,136)	379,755,782
17	107	**Construction Work in Progress:**					
18		Capitalized Software	189,392	(167,769)			21,623
19		General and Misc Equipment	937,319	8,084,116			9,021,435
20		Improvements to Office Buildings	15,709,733	(13,452,306)			2,257,427
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31		**Total Account 107 (Total of Lines 18-30)**	16,836,444	(5,535,959)			11,300,485
32		**Total (Lines 16 and Line 31)**	374,179,446	46,710,178		(306,136)	391,056,267

Name of Respondent American Electric Power Service Corporation	This Report is: (1) X An Original (2) __ A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year of Report 2017

FOOTNOTE DATA

Schedule Page: 103 Line No.: 32 Column: c

Schedule Page: 103 Line No. 32, Column: c

	Balance at Beginning of Year	
101 Service Company Property	$	211,585,052
101.1 Property Under Capital Lease*		134,497,721
106 Completed Construction Not Classified		11,260,229
107 Construction Work In Progress		16,836,444
	$	374,179,446

* Provision for leased assets in the amount of $(50,579,987) included
in FERC Account 101.1 is shown on page 104.

Schedule Page: 103 Line No.: 32 Column: f

Schedule Page: 103 Line No. 32, Column: f

	Other Changes	
Lease Transfers	$	(306,136)
	$	(306,136)

Schedule Page: 103 Line No.: 32 Column: g

Schedule Page: 103 Line No. 32, Column: g

	Balance at End of Year	
101 Service Company Property	$	225,229,262
101.1 Property Under Capital Lease*		140,022,048
106 Completed Construction Not Classified		14,504,472
107 Construction Work In Progress		11,300,485
	$	391,056,267

* Provision for leased assets in the amount of $(47,691,465) included
in FERC Account 101.1 is shown on the footnote for page 104.

	End of Year	Beginning of Year
Reconciliation to Balance Sheet:		
101.1 Property Under Capital Lease per above	$140,022,048	$134,497,721
Provision for leased assets per above	($47,691,465)	($50,579,987)
101.1 Property Under Capital Lease Page 101	$92,330,583	$83,917,734

Name of Respondent	This Report Is:	Resubmission Date (Mo, Da, Yr)	Year/Period of Report
American Electric Power Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	/ /	Dec 31, 2017

Schedule III – Accumulated Provision for Depreciation and Amortization of Service Company Property

1. Provide an explanation of Other Charges in Column (f) considered material in a footnote.

Line No.	Account Number (a)	Description (b)	Balance at Beginning of Year (c)	Additions Charged To Account 403-403.1 404-405 (d)	Retirements (e)	Other Changes Additions (Deductions) (f)	Balance at Close of Year (g)
1	301	Organization					
2	303	Miscellaneous Intangible Plant	4,936	6,649			11,585
3	306	Leasehold Improvements	4,180,840	780,571			4,961,411
4	389	Land and Land Rights					
5	390	Structures and Improvements	133,043,337	1,714,669	17,333,799	782,912	118,207,119
6	391	Office Furniture and Equipment	28,854,842	199,687	8,566,444	12,993,518	33,481,603
7	392	Transportation Equipment	5,150,800		722,670	2,882,728	7,310,858
8	393	Stores equipment					
9	394	Tools, Shop and Garage Equipment	1,562,422	722,339	186,193	239,588	2,338,156
10	395	Laboratory Equipment	4,464,276	272,924	650,039	427,495	4,514,656
11	396	Power Operated Equipment					
12	397	Communications Equipment	5,311,804	5,749	1,991,122	3,010,411	6,336,842
13	398	Miscellaneous Equipment	783,160	69,565		36,279	889,004
14	399	Other Tangible Property					
15	399.1	Asset Retirement Costs					
16		**Total**	183,356,417	3,772,153	29,450,267	20,372,931	178,051,234

Name of Respondent	This Report is:	Resubmission Date (Mo, Da, Yr)	Year of Report
American Electric Power Service Corporation	(1) X An Original (2) __ A Resubmission	/ /	2017

FOOTNOTE DATA

Schedule Page: 104 Line No.: 16 Column: c

Footnote Column C

		Balance at Beginning of Year
101.1 Property Under Capital Lease*	$	50,579,987
108 Accumulated Provision for Depreciation of Service Company Property		128,842,653
111 Accumulated Provision for Amortization of Service Company Property		3,933,777
	$	183,356,417

* FERC Account 101.1 includes $50,579,987 of provision for leased assets.

Schedule Page: 104 Line No.: 16 Column: f

Footnote Column F:

Other Changes:		Amount
Lease Additions and Transfers		20,977,946
Retirement Work In Progress		(504,705)
Cost of Removal for 1RP and 125/155 Nationwide Blvd		(100,310)
	$	20,372,931

Schedule Page: 104 Line No.: 16 Column: g

Footnote Column G:

		Balance at End of Year
101.1 Property Under Capital Lease*	$	47,691,465
108 Accumulated Provision for Depreciation of Service Company Property		125,662,633
111 Accumulated Provision for Amortization of Service Company Property		4,697,136
	$	178,051,234

* FERC Account 101.1 includes $47,691,465 of provision for leased assets.

Name of Respondent	This Report Is:	Resubmission Date (Mo, Da, Yr)	Year/Period of Report
American Electric Power Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	/ /	Dec 31, 2017

Schedule IV – Investments

1. For other investments (Account 124) and other special funds (Account128), in a footnote state each investment separately, with description including the name of issuing company, number of shares held or principal investment amount.
2. For temporary cash investments (Account 136), list each investment separately in a footnote.
3. Investments less than $50,000 may be grouped, showing the number of items in each group.

Line No.	Account Number (a)	Title of Account (b)	Balance at Beginning of Year (c)	Balance at Close of Year (d)
1	123	Investment In Associate Companies		
2	124	Other Investments	180,083,171	203,763,183
3	128	Other Special Funds	36,883,092	114,045,900
4	136	Temporary Cash Investments		
5		(Total of Lines 1-4)	216,966,263	317,809,083

Name of Respondent American Electric Power Service Corporation	This Report is: (1) X An Original (2) __ A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year of Report 2017

FOOTNOTE DATA

Schedule Page: 105 Line No.: 5 Column: d

ACCOUNT DESCRIPTION	Balance at Beginning of Year	Balance at End of Year
Cash Surrender Value of Deferred Compensation Plan, issued by Northwest Mutual Life and John Hancock.	$ 19,235,316	$ 19,798,366
Cash Surrender Value of Umbrella Trust, issued by Prudential Life and Wells Fargo	160,767,841	183,964,096
Cash Surrender Value of Split Dollar Life Insurance, issued by Pacific Life.	79,657	-
Cash Surrender Value of Central and South West Supplemental Executive Retirement Plan, issued by The Newport Group	356	720
Total Other Investment	$ 180,083,171	$ 203,763,183

ACCOUNT DESCRIPTION	Balance at End of Year	
Account 128 - Other Special Funds		
PRW Net Funded Position	$ 36,883,092	$ 114,045,900
Total Other Special Funds	$ 36,883,092	$ 114,045,900

Name of Respondent	This Report Is:	Resubmission Date (Mo, Da, Yr)	Year/Period of Report
American Electric Power Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	/ /	Dec 31, 2017

Schedule V – Accounts Receivable from Associate Companies

1. List the accounts receivable from each associate company.
2. If the service company has provided accommodation or convenience payments for associate companies, provide in a separate footnote a listing of total payments for each associate company.

Line No.	Account Number (a)	Title of Account (b)	Balance at Beginning of Year (c)	Balance at Close of Year (d)
1	146	**Accounts Receivable From Associate Companies**		
2		**Associate Company:**		
3		Total Accounts Recievable from Associated Companies	210,001,115	212,709,453
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				

Name of Respondent	This Report Is:	Resubmission Date (Mo, Da, Yr)	Year/Period of Report
American Electric Power Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	/ /	Dec 31, 2017

Schedule V – Accounts Receivable from Associate Companies (continued)

Line No.	Account Number (a)	Title of Account (b)	Balance at Beginning of Year (c)	Balance at Close of Year (d)
1	146	**Accounts Receivable From Associate Companies**		
2		**Associate Company:**		
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40	**Total**		**210,001,115**	**212,709,453**

Name of Respondent	This Report is:	Resubmission Date (Mo, Da, Yr)	Year of Report
American Electric Power Service Corporation	(1) X An Original (2) __ A Resubmission	/ /	2017

FOOTNOTE DATA

Schedule Page: 106 Line No.: 3 Column: c

American Electric Power Service Corporation
146 Accounts Receivable from Associate Companies

Associate Company	Balance at Beginning of Year	Balance at Close of Year
AEP Amazon		146
AEP Appalachian Transmission Company, Inc.	34,225	188,260
AEP C&I Company LLC	126,620	142,966
AEP Coal, Inc.	1,798	1,874
AEP Credit, Inc.	34,720	169,278
AEP Desert Sky GP, LLC	326	1,145
AEP Desert Sky LP II, LLC	1,468	1,019
AEP Energy Partners, Inc.	1,052,667	889,272
AEP Energy Service Gas Holding Company	1,895	2,929
AEP Energy Services, Inc.	70,741	102,876
AEP Energy Supply LLC	186,994	115,229
AEP Energy, Inc	150,936	185,880
AEP Generating Company	1,302,887	149,516
AEP Generation Resources	11,131,182	4,962,611
AEP Indiana Michigan Transmission Company, Inc.	6,760,083	6,512,432
AEP Kentucky Coal, LLC	765	815
AEP Kentucky Transmission Company, Inc.	286,581	633,058
AEP Nonutility Funding LLC	2,911	1,825
AEP Ohio Transmission Company, Inc.	9,256,369	10,617,950
AEP Oklahoma Transmission Company, Inc.	2,886,780	2,822,131
AEP OnSite Partners, LLC	149,727	259,781
AEP Pro Serv, Inc.	119,093	224,554
AEP Renewables, LLC	147,320	19,248
AEP Retail Energy Partners LLC		2,649
AEP River Operations LLC	273	
AEP Southwestern Transmission Company, Inc.	7,820	10,467
AEP System Pool	50,216	77,162
AEP T&D Services, LLC	303,692	92,383
AEP Texas Company	22,894,890	24,171,199
AEP Transmission Company, LLC	5,120	3,587
AEP Transmission Holding Company, LLC	810,171	2,980,116
AEP Transmission Partner LLC	466	469
AEP Utility Funding LLC	8,784	40,201
AEP West Virginia Transmission Company, Inc.	3,766,990	4,308,911
AEP Wind GP, LLC	384	741
AEP Wind Holding Company, LLC	26,623	55,018
AEP Wind LP II, LLC	1,183	852
American Electric Power Company	1,468,573	1,511,182
Appalachian Power Company	36,683,502	37,009,486
Blackhawk Coal Company	701	723
BSE Solutions LLC		123
Cardinal Operating Company	1,934,350	1,774,513

Name of Respondent	This Report is:	Resubmission Date (Mo, Da, Yr)	Year of Report
American Electric Power Service Corporation	(1) X An Original (2) __ A Resubmission	/ /	2017

FOOTNOTE DATA

Cedar Coal Company	575	508
Central Appalachian Coal Company	81	342
Central Coal Company	410	792
Conesville Coal Preparation Company	851	709
CSW Energy, Inc.	17,534	26,063
Desert Sky Wind Farm LP	103	60,179
Dolet Hills Lignite Co, LLC	530,227	664,739
Electric Transmission TX, LLC	4,388,605	5,527,642
Grid Assurance LLC	917,806	76,845
Indiana Michigan Power Company	24,189,426	26,762,032
Kentucky Power Company	8,236,709	8,640,206
Kingsport Power Company	982,070	929,090
Ohio Franklin Realty, LLC	128,327	92,260
Ohio Power Company	28,079,071	27,406,635
Oxbow Lignite Company, LLC	11,799	9,606
Public Liability	336	
Public Service Company of Oklahoma	15,999,930	18,680,017
Snowcap Coal Company, Inc.	1,449	729
Solar LLCs	5,348	1,513
Southern Appalachian Coal Company	203	640
Southwestern Electric Power Company	21,811,757	20,771,978
Transource Maryland	216,455	339,859
Transource Missouri, LLC		377,038
Transource Pennsylvania	584,200	785,612
Transource West Virginia, LLC	1,080,708	305,464
Trent Wind Farm LP	4,080	111,267
United Sciences Testing, Inc.	268,448	312,290
Wheeling Power Company	874,779	780,819
Total	**210,001,115**	**212,709,453**

Schedule Page: 106 Line No.: 40 Column: d

American Electric Power Service Corporation
Summary of Convenience Payments

Associate Company	Amount
AEP Appalachian Transmission Company, Inc.	25,585
AEP Coal, Inc.	339,054
AEP Credit, Inc.	9
AEP Energy Partners, Inc.	1,721,373
AEP Energy Service Gas Holding Company	1,655
AEP Energy Services, Inc.	11,044,715
AEP Energy Supply LLC	549,430
AEP Energy, Inc	344,909
AEP Generating Company	104,348
AEP Generation Resources	3,817,584
AEP Indiana Michigan Transmission Company, Inc.	21,270,861
AEP Kentucky Coal, LLC	81,286
AEP Kentucky Transmission Company, Inc.	707,820
AEP Ohio Transmission Company, Inc.	9,484,200
AEP Oklahoma Transmission Company, Inc.	4,125,151
AEP OnSite Partners, LLC	54,089

Name of Respondent	This Report is:	Resubmission Date (Mo, Da, Yr)	Year of Report
American Electric Power Service Corporation	(1) X An Original (2) __ A Resubmission	/ /	2017

FOOTNOTE DATA

AEP Pro Serv, Inc.	11,461,792
AEP Properties, L.L.C.	1,000
AEP Renewables, LLC	21,872,712
AEP Retail Energy Partners LLC	6,351
AEP Southwestern Transmission Company, Inc.	4,128
AEP System Pool	4,902
AEP T&D Services, LLC	17,587,681
AEP Texas Company	76,892,389
AEP Transmission Company, LLC	89,493
AEP Transmission Holding Company, LLC	89,904
AEP West Virginia Transmission Company, Inc.	3,898,117
American Electric Power Company	6,246,127
Appalachian Power Company	134,604,344
Blackhawk Coal Company	238
Cardinal Operating Company	218,989
CSW Energy, Inc.	1
Desert Sky Wind Farm LP	370,206
Dolet Hills Lignite Co, LLC	229,045
Electric Transmission TX, LLC	2,890,295
Franklin Real Estate Company	372,436
Indiana Franklin Realty, Inc.	209,857
Indiana Michigan Power Company	83,792,886
Jacumba Solar LLC	37,078,162
Kentucky Power Company	6,601,790
Kingsport Power Company	1,445,549
Ohio Franklin Realty, LLC	13,135
Ohio Power Company	164,005,638
Oxbow Lignite Company, LLC	62
Public Liability	700
Public Service Company of Oklahoma	23,416,946
Solar LLCs	200
Southwestern Electric Power Company	23,397,694
Transource Energy, LLC	1,969,546
Transource Maryland	349,830
Transource Missouri, LLC	105,446
Transource Pennsylvania	754,786
Transource West Virginia, LLC	52,398
Trent Wind Farm LP	4,338,962
United Sciences Testing, Inc.	474,133
Wheeling Power Company	821,958
Total	**679,341,893**

Name of Respondent	This Report Is:	Resubmission Date (Mo, Da, Yr)	Year/Period of Report
American Electric Power Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	/ /	Dec 31, 2017

Schedule VI – Fuel Stock Expenses Undistributed

1. List the amount of labor in Column (c) and expenses in Column (d) incurred with respect to fuel stock expenses during the year and indicate amount attributable to each associate company.
2. In a separate footnote, describe in a narrative the fuel functions performed by the service company.

Line No.	Account Number (a)	Title of Account (b)	Labor (c)	Expenses (d)	Total (e)
1	152	Fuel Stock Expenses Undistributed			
2		Associate Company:			
3		AEP Generating Company	18,421	4,398	22,819
4		AEP Generation Resources	299,863	115,643	415,506
5		AEP Texas Company	17,038	46,048	63,086
6		Appalachian Power Company	1,477,730	728,941	2,206,671
7		Cardinal Operating Company	165,183	136,294	301,477
8		Indiana Michigan Power Company	1,157,736	410,728	1,568,464
9		Kentucky Power Company	601,553	265,931	867,484
10		Public Service Company of Oklahoma	658,414	232,436	890,850
11		Southwestern Electric Power Company	1,668,460	522,174	2,190,634
12		Other	16,032	2,823	18,855
13		Less Amount Billed	(6,080,430)	(2,465,416)	(8,545,846)
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40	**Total**				

Name of Respondent American Electric Power Service Corporation	This Report is: (1) X An Original (2) __ A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year of Report 2017

FOOTNOTE DATA

Schedule Page: 107 Line No.: 16 Column: e

Page 107, Footnote Regarding Fuel Functions of AEP Service Company

The fuel functions performed by AEP Service Company include:

The coordination of fuel delivery to fossil fuel power plants which includes responding to power plant tests and monitoring the location of equipment such as barges and railcars that transport the fuel.

The pricing of fuel consumed, the establishment of fuel inventory value, the recording and monitoring of accounting records for fuel purchased and fuel consumed including quantity and cost information.

The provision of technical and economic analysis and investigation necessary to resolve problems.

The performance of laboratory analyses of coal and water samples for quality control purposes.

The procurement of fuel and othercombustion products, including all tasks necessary to negotiate, develop and administer fuel supply and pipeline agreements with fuel and pipeline vendors. This includes all processes involved in maintaining a business relationship with fuel vendors and pipeline companies, from establishing contact to approving pricing for payment of fuel delivered.

The production and distribution of specific Fuel filings which includes preparation of schedules, exhibits, and testimony.

Tasks associated with the receipt of fuel, storage of fuel, operation and monitoring of the fuel feed system and related components up to and including the bunkers/silo.

Tasks performed to process invoices relating to purchase order and/or non-purchase order transactions for payment. It also includes preparation account/work order classification, verification, and release of disbursement checks.

Name of Respondent	This Report Is:	Resubmission Date (Mo, Da, Yr)	Year/Period of Report
American Electric Power Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	/ /	Dec 31, 2017

Schedule VII – Stores Expense Undistributed

1. List the amount of labor in Column (c) and expenses in Column (d) incurred with respect to stores expense during the year and indicate amount attributable to each associate company.

Line No.	Account Number (a)	Title of Account (b)	Labor (c)	Expenses (d)	Total (e)
1	163	Stores Expense Undistributed			
2		Associate Company:			
3		AEP Appalachian Transmission Company, Inc.	12,532	3,047	15,579
4		AEP C&I Company LLC	5,226	5,280	10,506
5		AEP Credit, Inc.	93	60	153
6		AEP Energy Partners, Inc.	16,709	15,598	32,307
7		AEP Energy Services, Inc.	7,260	7,686	14,946
8		AEP Energy Supply LLC	8,727	9,909	18,636
9		AEP Generating Company	40,745	18,923	59,668
10		AEP Generation Resources	1,654,430	336,679	1,991,109
11		AEP Indiana Michigan Transmission Company, Inc.	1,081,186	462,231	1,543,417
12		AEP Investments, Inc.	(326)	581	255
13		AEP Kentucky Transmission Company, Inc.	60,365	18,269	78,634
14		AEP Nonutility Funding LLC	75	96	171
15		AEP Ohio Transmission Company, Inc.	2,135,053	726,301	2,861,354
16		AEP Oklahoma Transmission Company, Inc.	417,439	142,166	559,605
17		AEP OnSite Partners, LLC	4,697	4,667	9,364
18		AEP Pro Serv, Inc.	126,378	24,941	151,319
19		AEP Renewables, LLC	9	6	15
20		AEP Southwestern Transmission Company, Inc.	16	10	26
21		AEP T&D Services, LLC	6,592	4,320	10,912
22		AEP Texas Company	2,539,274	1,088,139	3,627,413
23		AEP Transmission Company, LLC	30	23	53
24		AEP Transmission Holding Company, LLC	985	1,615	2,600
25		AEP Utility Funding LLC	1,734	906	2,640
26		AEP West Virginia Transmission Company, Inc.	778,095	700,622	1,478,717
27		AEP Wind Holding Company, LLC	685	882	1,567
28		American Electric Power Company	74,492	15,948	90,440
29		Appalachian Power Company	5,429,365	2,728,853	8,158,218
30		Bold Transmission, LLC	327	190	517
31		Cardinal Operating Company	1,739,476	383,687	2,123,163
32		CSW Energy, Inc.	1,601	2,267	3,868
33		Dolet Hills Lignite Co, LLC	143,370	87,798	231,168
34		Electric Transmission America	3	2	5
35		Electric Transmission TX, LLC	297,640	133,858	431,498
36		Grid Assurance LLC	9,523	1,993	11,516
37		Indiana Michigan Power Company	2,827,607	1,488,782	4,316,389
38		Kentucky Power Company	1,597,883	771,494	2,369,377
39		Kingsport Power Company	48,428	22,644	71,072

Schedule VII – Stores Expense Undistributed (continued)

Line No.	Account Number (a)	Title of Account (b)	Labor (c)	Expenses (d)	Total (e)
1	163	Stores Expense Undistributed	[redacted]	[redacted]	[redacted]
2		Associate Company:	[redacted]	[redacted]	[redacted]
3		Ohio Power Company	3,412,290	1,332,505	4,744,795
4		Public Service Company of Oklahoma	2,598,013	989,559	3,587,572
5		RITELine Indiana, LLC	3	2	5
6		Solar LLCs	11	6	17
7		Southwestern Electric Power Company	3,567,106	1,508,155	5,075,261
8		Transource Energy, LLC	466	294	760
9		Transource Maryland	79	36	115
10		Transource Missouri, LLC	9,157	9,768	18,925
11		Transource Pennsylvania	191	92	283
12		Transource West Virginia, LLC	506	269	775
13		United Sciences Testing, Inc.	415	291	706
14		Wheeling Power Company	65,437	36,092	101,529
15		Less Amount Billed	(30,721,398)	(13,087,542)	(43,808,940)
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40	**Total**				

Schedule VIII - Miscellaneous Current and Accrued Assets

1. Provide detail of items in this account. Items less than $50,000 may be grouped, showing the number of items in each group.

Line No.	Account Number (a)	Title of Account (b)	Balance at Beginning of Year (c)	Balance at Close of Year (d)
1	174	**Miscellaneous Current and Accrued Assets**		
2		**Item List:**		
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40	**Total**			

Name of Respondent	This Report Is:	Resubmission Date (Mo, Da, Yr)	Year/Period of Report
American Electric Power Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	/ /	Dec 31, 2017

Schedule IX - Miscellaneous Deferred Debits

1. Provide detail of items in this account. Items less than $50,000 may be grouped, showing the number of items in each group.

Line No.	Account Number (a)	Title of Account (b)	Balance at Beginning of Year (c)	Balance at Close of Year (d)
1	186	**Miscellaneous Deferred Debits**		
2		**Items List:**		
3		Cyber Security Collaborative	109,083	
4		Deferred Aviation Expenses		1,072,204
5		Deferred Aviation Expenses - Current		119,134
6		Deferred Information Technology Expenses	141,154	216,366
7		Deferred Intercompany Expenses		53,394
8		Deferred Lease Assets - NonTaxable	52,400	77,579
9		Items less than $50,000 (8 items)	86,687	80,793
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40	**Total**		**389,324**	**1,619,470**

Name of Respondent	This Report Is:	Resubmission Date (Mo, Da, Yr)	Year/Period of Report
American Electric Power Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	/ /	Dec 31, 2017

Schedule X - Research, Development, or Demonstration Expenditures

1. Describe each material research, development, or demonstration project that incurred costs by the service corporation during the year. Items less than $50,000 may be grouped, showing the number of items in each group.

Line No.	Account Number (a)	Title of Account (b)	Amount (c)
1	188	**Research, Development, or Demonstration Expenditures**	
2		**Project List:**	
3		Electric Power Research Institute (EPRI) Environmental Science	3,553,046
4		Transmission Electric Power Research Institute (EPRI) Annual Portfolio	1,735,956
5		Electric Power Research Institute (EPRI) Environmental Controls	1,020,248
6		Generation Asset Management - Electric Power Research Institute (EPRI) Annual Portfolio	774,446
7		Generation Asset Management - Program Management	593,377
8		Industrial Advisory Committee - Southern Company	546,233
9		Distribution - Electric Power Research Institute (EPRI) Annual Portfolio	423,739
10		Information Technology - Electric Power Research Institute (EPRI) Annual Portfolio	335,696
11		Electric Vehicle Service Equipment Research & Development Program Phase 1	277,039
12		Transmission Research & Development Program Management	201,659
13		Electric Power Research Institute (EPRI) Renewable Annual Portfolio	140,101
14		Substation Equipment Management System	137,455
15		Corporate Technology Program Management	118,473
16		Phase Transformation and Post Weld Heat Treatment (PWHT) on Grade 91 Steel	107,002
17		Ohio River Ecological Research Program	92,003
18		Advanced Generation Program Management	73,248
19		Strategic Technology Research	73,109
20		Natural Gas-Electric Interface	62,500
21		The Centre for Energy Advancement through Technological Innovation (CEATI) - Strategic Options for Integrating Emerging	52,535
22		Electrification Program	50,000
23		43 items under $50,000	343,214
24		Less Amount Billed	(10,711,079)
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40	**Total**		

Name of Respondent	This Report Is:	Resubmission Date (Mo, Da, Yr)	Year/Period of Report
American Electric Power Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	/ /	Dec 31, 2017

Schedule XI - Proprietary Capital

1. For miscellaneous paid-in capital (Account 211) and appropriate retained earnings (Account 215), classify amounts in each account, with a brief explanation, disclosing the general nature of transactions which give rise to the reported amounts.
2. For the unappropriated retained earnings (Account 216), in a footnote, give particulars concerning net income or (loss) during the year, distinguishing between compensation for the use of capital owed or net loss remaining from servicing nonassociates per the General Instructions of the Uniform System of Accounts. For dividends paid during the year in cash or otherwise, provide rate percentages, amount of dividend, date declared and date paid.

Line No.	Account Number (a)	Title of Account (b)	Description (c)	Amount (d)
1	201	Common Stock Issued	Number of Shares Authorized	20,000
2			Par or Stated Value per Share	100.00
3			Outstanding Number of Shares	13,500
4			Close of Period Amount	1,350,000
5		Preferred Stock Issued	Number of Shares Authorized	
6			Par or Stated Value per Share	
7			Outstanding Number of Shares	
8			Close of Period Amount	
9	211	Miscellaneous Paid-In Capital		7,052,116
10	215	Appropriated Retained Earnings		
11	219	Accumulated Other Comprehensive Income		
12	216	Unappropriated Retained Earnings	Balance at Beginning of Year	
13			Net Income or (Loss)	
14			Dividend Paid	
15			Balance at Close of Year	

Name of Respondent	This Report is:	Resubmission Date (Mo, Da, Yr)	Year of Report
American Electric Power Service Corporation	(1) X An Original (2) __ A Resubmission	/ /	2017

FOOTNOTE DATA

Schedule Page: 201 Line No.: 9 Column: d

The Miscellaneous Paid-In Capital for $7,052,116 is made up of three capital contributions.

The first capital contribution of $99,500 represents the net investment of Central and South West Services, LP with AEPSC when the two service corporations combined as a result of the merger of Central and South West Corporation and American Electric Power in June of 2000.

The second capital contribution of $8,123,156 was due to an American Electric Power Company Inc. board resolution in April 2009 which transferred a parking garage to AEPSC. The resolution approved the contribution of the Marconi Street Unassigned Parking Garage to AEPSC as a capital contribution in the amount of the net book value of the property. The contribution of the unassigned garage to AEPSC was proposed to align its ownership with its primary user i.e. AEPSC.

In association with the AEP Texas Inc. merger and pursuant to a December 2016 American Electric Power Company Inc. board resolution, the liabilities associated with the Central and South West's Corporate Directors Compensation Plan and its Deferred Compensation Plan were transferred to AEPSC. This transaction was treated as a distribution of paid-in capital because AEPSC assumed the liabilities with these plans.

Name of Respondent	This Report Is:	Resubmission Date (Mo, Da, Yr)	Year/Period of Report
American Electric Power Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	/ /	Dec 31, 2017

Schedule XII – Long Term Debt

1. For the advances from associate companies (Account 223), describe in a footnote the advances on notes and advances on open accounts. Names of associate companies from which advances were received shall be shown under the class and series of obligation in Column (c).
2. For the deductions in Column (h), please give an explanation in a footnote.
3. For other long-term debt (Account 224), list the name of the creditor company or organization in Column (b).

Line No.	Account Number (a)	Title of Account (b)	Term of Obligation Class & Series of Obligation (c)	Date of Maturity (d)	Interest Rate (e)	Amount Authorized (f)	Balance at Beginning of Year (g)	Additions Deductions (h)	Balance at Close of Year (i)
1	223	Advances from Associate Companies							
2		Associate Company:							
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13		**TOTAL**							
14	224	Other Long-Term Debt							
15		List Creditor:							
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28		**TOTAL**							

Name of Respondent	This Report Is:	Resubmission Date (Mo, Da, Yr)	Year/Period of Report
American Electric Power Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	/ /	Dec 31, 2017

Schedule XIII – Current and Accrued Liabilities

1. Provide the balance of notes and accounts payable to each associate company (Accounts 233 and 234).
2. Give description and amount of miscellaneous current and accrued liabilities (Account 242). Items less than $50,000 may be grouped, showing the number of items in each group.

Line No.	Account Number (a)	Title of Account (b)	Balance at Beginning of Year (c)	Balance at Close of Year (d)
1	233	Notes Payable to Associates Companies	242,725,782	259,331,329
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24	234	Accounts Payable to Associate Companies	60,258,339	80,276,576
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41	242	Miscellaneous Current and Accrued Liabilities	295,092,986	255,692,454
42				
43				
44				
45				
46				
47				
48				
49				
50		(Total)	598,077,107	595,300,359

Name of Respondent	This Report is:	Resubmission Date (Mo, Da, Yr)	Year of Report
American Electric Power Service Corporation	(1) X An Original (2) __ A Resubmission	/ /	2017

FOOTNOTE DATA

Schedule Page: 203 Line No.: 1 Column: d

AEP has a direct financing relationship with AEPSC to meet its short term borrowing needs.

Schedule Page: 203 Line No.: 24 Column: d

Account 234 - Accounts Payable to Associate Companies	BALANCE AT BEGINNING OF YEAR	BALANCE AT CLOSE OF YEAR
AEP C&I Company LLC	0	37,735
AEP Energy Partners, Inc.	2,597	38,184
AEP Energy Services, Inc.	0	37,735
AEP Generating Company	1,080,102	1,111,382
AEP Generation Resources	13,081	3,847
AEP Indiana Michigan Transmission Company, Inc.	10,464	557
AEP Investments, Inc.	154,502	324,436
AEP Ohio Transmission Company, Inc.	489,204	557,164
AEP Oklahoma Transmission Company, Inc.	7,376	271,987
AEP OnSite Partners, LLC	0	5,523
AEP Pro Serv, Inc.	635,625	37,735
AEP Renewables, LLC	0	136,140
AEP System Pool	152,760	0
AEP T&D Services, LLC	79,163	50,866
AEP Texas Company	2,928,370	4,122,993
AEP Transmission Company, LLC	491	1,048
AEP Transmission Holding Company, LLC	154,655	0
AEP Utilities, Inc.	143,100	0
AEP West Virginia Transmission Company, Inc.	108	79,766
AEP Wind Holding Company, LLC	0	37,735
American Electric Power Company	1,178	244,596
Appalachian Power Company	7,645,631	13,641,737
Blackhawk Coal Company	2,638	2,509
Cardinal Operating Company	1,539	209,126
CSW Energy, Inc.	123	37,735
Dolet Hills Lignite Co, LLC	720	0
Indiana Michigan Power Company	4,530,569	5,890,832
Jacumba Solar LLC	0	167,937
Kentucky Power Company	1,475,274	1,335,403
Kingsport Power Company	172,077	151,264
Ohio Franklin Realty, LLC	16,575	5,541
Ohio Power Company	25,128,811	22,767,138
Oxbow Lignite Company, LLC	150	11
Public Liability	202,486	0
Public Service Company of Oklahoma	6,266,552	9,202,184
Southwestern Electric Power Company	7,185,803	14,229,502
Transource Energy, LLC	1,194,371	1,678,728
Transource Maryland	3,343	0
Transource Missouri, LLC	320,312	0
Transource Pennsylvania	3,343	0
Trent Wind Farm LP	0	12

Name of Respondent	This Report is:	Resubmission Date (Mo, Da, Yr)	Year of Report
American Electric Power Service Corporation	(1) X An Original (2) __ A Resubmission	/ /	2017

FOOTNOTE DATA

United Sciences Testing, Inc.	0	37,735
Wheeling Power Company	255,246	3,819,753
Grand Total	$ 60,258,339	$ 80,276,576

Schedule Page: 203 Line No.: 41 Column: d

ACCOUNT DESCRIPTION	BALANCE AT BEGINNING OF YEAR	BALANCE AT CLOSE OF YEAR
Account 242 - Miscellaneous Current and Accrued Liabilities		
Accrued Payroll	$ 20,676,233	$ 22,060,607
Control Cash Disburse Account	8,584,150	5,473,660
Deferred Compensation Benefits	538,472	388,499
Employee Benefits	22,225,162	20,619,235
Incentive Pay	180,995,071	126,896,705
Lease Expense	0	76,137
Lease Rent Holidays	218,759	200,317
Real and Personal Property Taxes	120,781	1,213,105
Rent - J.E. Dolan Eng. Lab	114,863	0
Severance Pay	3,626,719	2,981,285
Software Contract Liabilities	0	16,300,911
Unclaimed Funds	62,864	20,693
Vacation Pay	56,177,490	57,764,698
Worker's Compensation	1,752,422	1,696,602
	$ 295,092,986	$ 255,692,454

Name of Respondent American Electric Power Service Corporation	This Report is: (1) X An Original (2) __ A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year of Report 2017
Schedule XIV- Notes to Financial Statements			

1. Use the space below for important notes regarding the financial statements or any account thereof.
2. Furnish particulars as to any significant contingent assets or liabilities existing at the end of the year.
3. Furnish particulars as to any significant increase in services rendered or expenses incurred during the year.
4. Furnish particulars as to any amounts recorded in Account 434, Extraordinary Income, or Account 435, Extraordinary Deductions.
5. Notes relating to financial statements shown elsewhere in this report may be indicated here by reference.
6. Describe the annual statement supplied to each associate service company in support of the amount of interest on borrowed capital and compensation for use of capital billed during the calendar year. State the basis for billing of interest to each associate company. If a ratio, describe in detail how ratio is computed. If more than one ratio explain the calculation. Report the amount of interest borrowed and/or compensation for use of capital billed to each associate company.

1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

ORGANIZATION

AEPSC is a wholly-owned subsidiary of AEP. AEPSC provides certain managerial and professional services, including administrative and engineering services, to affiliated companies in the AEP System and periodically to nonaffiliated companies. AEPSC also acts as an agent on behalf of affiliated companies in the AEP System for certain contractual arrangements, such as purchases and sales of risk management assets and liabilities. The activity associated with the agency relationship is excluded from AEPSC's financial statements.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Rates and Service Regulation

AEPSC's intercompany service billings, which are AEPSC's fully allocated cost, including taxes, are regulated by the FERC under the 2005 Public Utility Holding Company Act and the Federal Power Act. The FERC also has jurisdiction over the issuances and acquisitions of securities of public utility subsidiaries, the acquisition or sale of certain utility assets and mergers with another electric utility or holding company. In addition, both the FERC and state regulatory commissions are permitted to review and audit the relevant books and records of companies within a public utility holding company system.

Accounting for the Effects of Cost-Based Regulation

As a cost-based regulated entity, AEPSC's financial statements reflect the actions of regulators that result in the recognition of certain revenues and expenses in different time periods than enterprises that are not rate-regulated. In accordance with accounting guidance for "Regulated Operations," AEPSC records regulatory assets (deferred expenses) and regulatory liabilities (deferred revenue reductions or refunds) in accordance with regulatory actions to match expenses and revenues in cost-based rates. Regulatory assets are expected to be recovered in future periods through billings to affiliated companies and regulatory liabilities are expected to reduce future billings to affiliated companies. In the event that a portion of AEPSC's business no longer met those requirements, all amounts would be recoverable from affiliated companies. In the event AEPSC would require financing or other support outside the cost reimbursement billings, this financing would be provided by AEP. Costs charged to capitalized projects of AEPSC customers are included in the financial statements of AEPSC.

Use of Estimates

The preparation of these financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. These estimates include, but are not limited to, the effects of regulation, the effects of contingencies and certain assumptions made in accounting for pension and postretirement benefits. The estimates and assumptions used are based upon management's evaluation of the relevant facts and circumstances as of the date of the financial statements. Actual results could ultimately differ from those estimates.

Accounting for the Impacts of Tax Reform

Given the significance of the legislative changes resulting from Tax Reform, the timing of its enactment and the widespread applicability to registrants, the SEC staff recognized the potential challenges faced by registrants when reflecting the effects of Tax Reform in their 2017 financial statements. Accordingly, the SEC staff issued Staff Accounting Bulletin 118 (SAB 118) in December 2017, which provides for a one year measurement period to complete the accounting for Tax Reform.

AEPSC has made reasonable estimates for the measurement and accounting for the impacts of Tax Reform and these estimates are reflected in the December 31, 2017 financial statements as provisional amounts. While AEPSC was able to make reasonable estimates of the impact of Tax Reform, the final impact may differ from the recorded provisional amounts to the extent refinements are made to the estimated cumulative temporary differences or as a result of additional guidance or technical corrections that may be issued by the IRS or regulatory state commissions that impacts management's interpretation and assumptions utilized. See "Federal Tax Reform" section of Note 6 for additional information.

Cash and Cash Equivalents

Cash and Cash Equivalents include temporary cash investments with original maturities of three months or less.

Accounts Receivable

Accounts Receivable primarily includes receivables from affiliated companies for professional services rendered. AEPSC bills affiliated companies for services rendered on a monthly basis based on a work order system that is in accordance with the 2005 Public Utility Holding Company Act. The affiliated companies generally remit these payments within 30 days.

Property and Equipment

Property is stated at original cost. Depreciation is provided on a straight-line basis over the estimated useful lives of the property. The annual composite depreciation rate was 1.6% and 2% for the years ended December 31, 2017 and 2016, respectively.

Long-lived assets are required to be tested for impairment when it is determined that the carrying value of the assets may no longer be recoverable or when the assets meet the held-for-sale criteria under the accounting guidance for "Impairment or Disposal of Long-lived Assets."

The fair value of an asset is the amount at which that asset could be bought or sold in a current transaction between willing parties, as opposed to a forced or liquidation sale. Quoted market prices in active markets are the best evidence of fair value and are used as the basis for the measurement, if available. In the absence of quoted prices for identical or similar assets in active markets, fair value is estimated using various internal and external valuation methods including cash flow analysis and appraisals.

Deferred Compensation

Investments include the cash surrender value of trust-owned life insurance policies held under a grantor trust to provide funds for nonqualified deferred compensation plans that AEPSC sponsors.

Valuation of Nonderivative Financial Instruments

The book values of Cash and Cash Equivalents, Advances to/from Affiliates, Accounts Receivable and Accounts Payable approximate fair value because of the short-term maturity of these instruments.

Fair Value Measurements of Assets and Liabilities

The accounting guidance for "Fair Value Measurements and Disclosures" establishes a fair value hierarchy that prioritizes the inputs used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurement) and the lowest priority to unobservable inputs (Level 3 measurement). Where observable inputs are available for substantially the full term of the asset or liability, the instrument is categorized in Level 2. When quoted market prices are not available, pricing may be completed using comparable securities, dealer values, operating data and general market conditions to determine fair value. Valuation models utilize various inputs such as commodity, interest rate and, to a lesser degree, volatility and credit that include quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in inactive markets, market corroborated inputs (i.e. inputs derived principally from, or correlated to, observable market data) and other observable inputs for the asset or liability.

AEP utilizes its trustee's external pricing service to estimate the fair value of the underlying investments held in the benefit plan trusts. AEP's investment managers review and validate the prices utilized by the trustee to determine fair value. AEP's investment managers perform their own valuation testing to verify the fair values of the securities. AEP receives audit reports of the trustee's operating controls and valuation processes. The trustee uses multiple pricing vendors for the assets held in the trusts.

Assets in the benefits trusts are classified using the following methods. Equities are classified as Level 1 holdings if they are actively traded on exchanges. Items classified as Level 1 are investments in money market funds, fixed income and equity mutual funds and domestic equity securities. They are valued based on observable inputs primarily unadjusted quoted prices in active markets for identical assets. Items classified as Level 2 are primarily investments in individual fixed income securities. Fixed income securities generally do not trade on exchanges and do not have an official closing price but their valuation inputs are based on observable market data. Pricing vendors calculate bond valuations using financial models and matrices. The models use observable inputs including yields on benchmark securities, quotes by securities brokers, rating agency actions, discounts or premiums on securities compared to par prices, changes in yields for U.S. Treasury securities, corporate actions by bond issuers, prepayment schedules and histories, economic events and, for certain securities, adjustments to yields to reflect changes in the rate of inflation. Other securities with model-derived valuation inputs that are observable are also classified as Level 2 investments. Investments with unobservable valuation inputs are classified as Level 3 investments. Investments classified as Other are valued using Net Asset Value as a practical expedient. Items classified as Other are primarily cash equivalent funds, common collective trusts, commingled funds, structured products, real estate, infrastructure and alternative credit investments. These investments do not have a readily determinable fair value or they contain redemption restrictions which may include the right to suspend redemptions under certain circumstances. Redemption restrictions may also prevent certain investments from being redeemed at the reporting date for the underlying value.

Revenues and Expenses

AEPSC provides certain managerial and professional services to both affiliated and nonaffiliated companies. The costs of the services are billed on a direct-charge basis, whenever possible. Costs incurred to perform services that benefit more than one company are allocated to the benefiting companies using one of 80 FERC accepted allocation factors. The allocation factors used to bill for services performed by AEPSC are based upon formulae that consider factors such as number of customers, number of employees, number of transmission pole miles, number of invoices and other factors. The data upon which these formulae are based are updated monthly, quarterly, semi-annually or annually, depending on the particular factor and its volatility. The billings for services are made at cost and include no compensation for a return on investment.

Income Taxes and Investment Tax Credits

AEPSC uses the liability method of accounting for income taxes. Under the liability method, deferred income taxes are provided for all temporary differences between the book and tax basis of assets and liabilities which will result in a future tax consequence. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which the temporary differences are expected to be recovered or settled. AEPSC revalued deferred tax assets and liabilities at the new federal corporate income tax rate of 21% in December 2017. See Note 6 for additional information related to Tax Reform.

When the flow-through method of accounting for temporary differences is required by a regulator to be reflected in regulated revenues (that is, when deferred taxes are not included in the cost of service for determining regulated rates), deferred income taxes are recorded and related regulatory assets and liabilities are established to match the regulated revenues and tax expense.

Investment tax credits (ITC) were historically accounted for under the flow-through method, except where regulatory commissions reflected ITC in the rate-making process. In 2016, AEPSC and other AEP subsidiaries changed accounting for the recognition of ITC and elected to apply the preferred deferral methodology. This change had no financial impact to AEPSC.

Deferred ITC is amortized to income tax expense over the life of the asset. Amortization of deferred ITC begins when the asset is placed into service, except where regulatory commissions reflect ITC in the rate-making process, then amortization begins when the cash tax benefit is recognized.

AEPSC accounts for uncertain tax positions in accordance with the accounting guidance for "Income Taxes." AEPSC classifies interest expense or income related to uncertain tax positions as interest expense or income as appropriate and classifies penalties as Other Operation expense.

Pension and OPEB Plans

AEPSC participates in an AEP sponsored qualified pension plan and two unfunded nonqualified pension plans. Substantially all of AEPSC's employees are covered by the qualified plan or both the qualified and nonqualified pension plans. AEPSC also participates in OPEB plans sponsored by AEP to provide health and life insurance benefits for retired employees. AEPSC accounts for its participation in the AEP sponsored pension and OPEB plans using multiple-employer accounting. See Note 5 - Benefit Plans for additional information including significant accounting policies associated with the plans.

Investments Held in Trust for Future Liabilities

AEP has several trust funds with significant investments intended to provide for future payments of pension and OPEB benefits. All of the trust funds' investments are diversified and managed in compliance with all laws and regulations. The investment strategy for the trust funds is to use a diversified portfolio of investments to achieve an acceptable rate of return while managing the investment risk of the assets relative to the associated liabilities. To minimize investment risk, the trust funds are broadly diversified among classes of assets, investment strategies and investment managers. Management regularly reviews the actual asset allocations and periodically rebalances the investments to targeted allocations when appropriate. Investment policies and guidelines allow investment managers in approved strategies to use financial derivatives to obtain or manage market exposures and to hedge assets and liabilities. The investments are reported at fair value under the "Fair Value Measurements and Disclosures" accounting guidance.

Benefit Plans

All benefit plan assets are invested in accordance with each plan's investment policy. The investment policy outlines the investment objectives, strategies and target asset allocations by plan.

The investment philosophies for AEP's benefit plans support the allocation of assets to minimize risks and optimize net returns. Strategies used include:

- Maintaining a long-term investment horizon.
- Diversifying assets to help control volatility of returns at acceptable levels.
- Managing fees, transaction costs and tax liabilities to maximize investment earnings.

- Using active management of investments where appropriate risk/return opportunities exist.
- Keeping portfolio structure style-neutral to limit volatility compared to applicable benchmarks.
- Using alternative asset classes such as real estate and private equity to maximize return and provide additional portfolio diversification.

The objective of the investment policy for the pension fund is to maintain the funded status of the plan while providing for growth in the plan assets to offset the growth in the plan liabilities. The current target asset allocations are as follows:

Pension Plan Assets	Target
Equity	25%
Fixed Income	59%
Other Investments	15%
Cash and Cash Equivalents	1%

OPEB Plans Assets	Target
Equity	49%
Fixed Income	49%
Cash and Cash Equivalents	2%

The investment policy for each benefit plan contains various investment limitations. The investment policies establish concentration limits for securities and prohibit the purchase of securities issued by AEP (with the exception of proportionate and immaterial holdings of AEP securities in passive index strategies). However, the investment policies do not preclude the benefit trust funds from receiving contributions in the form of AEP securities, provided that the AEP securities acquired by each plan may not exceed the limitations imposed by law.

For equity investments, the limits are as follows:

- No security in excess of 5% of all equities.
- Cash equivalents must be less than 10% of an investment manager’s equity portfolio.
- No individual stock may be more than 10% and 7% for pension and OPEB investments, respectively, of each manager’s equity portfolio.
- No investment in excess of 5% of an outstanding class of any company.
- No securities may be bought or sold on margin or other use of leverage.

For fixed income investments, each investment manager’s portfolio is compared to investment grade, diversified long and intermediate benchmark indices.

A portion of the pension assets is invested in real estate funds to provide diversification, add return and hedge against inflation. Real estate properties are illiquid, difficult to value and not actively traded. The pension plan uses external real estate investment managers to invest in commingled funds that hold real estate properties. To mitigate investment risk in the real estate portfolio, commingled real estate funds are used to ensure that holdings are diversified by region, property type and risk classification. Real estate holdings include core, value-added and opportunistic classifications and some investments in Real Estate Investment Trusts, which are publicly traded real estate securities.

A portion of the pension assets is invested in private equity. Private equity investments add return and provide diversification and typically require a long-term time horizon to evaluate investment performance. Private equity is classified as an alternative investment because it is illiquid, difficult to value and not actively traded. The pension plan uses limited partnerships and commingled funds to invest across the private equity investment spectrum. The private equity holdings are with multiple general partners who help monitor the investments and provide investment selection expertise. The holdings are currently comprised of venture capital, buyout and hybrid debt and equity investment instruments.

AEP participates in a securities lending program with BNY Mellon to provide incremental income on idle assets and to provide income to offset custody fees and other administrative expenses. AEP lends securities to borrowers approved by BNY Mellon in exchange for collateral. All loans are collateralized by at least 102% of the loaned asset's market value and the collateral is invested. The difference between the rebate owed to the borrower and the collateral rate of return determines the earnings on the loaned security. The securities lending program's objective is to provide modest incremental income with a limited increase in risk.

Trust owned life insurance (TOLI) underwritten by The Prudential Insurance Company is held in the OPEB plan trusts. The strategy for holding life insurance contracts in the taxable Voluntary Employees' Beneficiary Association trust is to minimize taxes paid on the asset growth in the trust. Earnings on plan assets are tax-deferred within the TOLI contract and can be tax-free if held until claims are paid. Life insurance proceeds remain in the trust and are used to fund future retiree medical benefit liabilities. With consideration to other investments held in the trust, the cash value of the TOLI contracts is invested in two diversified funds. A portion is invested in a commingled fund with underlying investments in stocks that are actively traded on major international equity exchanges. The other portion of the TOLI cash value is invested in a diversified, commingled fixed income fund with underlying investments in government bonds, corporate bonds and asset-backed securities.

Cash and cash equivalents are held in each trust to provide liquidity and meet short-term cash needs. Cash equivalent funds are used to provide diversification and preserve principal. The underlying holdings in the cash funds are investment grade money market instruments including commercial paper, certificates of deposit, treasury bills and other types of investment grade short-term debt securities. The cash funds are valued each business day and provide daily liquidity.

Stock-Based Compensation Plans

As of December 31, 2017, AEPSC had performance units and restricted stock units outstanding under AEP's Amended and Restated American Electric Power System 2015 Long-Term Incentive Plan (2015 LTIP). Upon vesting, performance units awarded prior to 2017 are settled in cash and restricted stock units are settled in AEP Common Shares, except for restricted stock units granted after January 1, 2013 and prior to January 1, 2017 that vest to executive officers, which are settled in cash. All performance units and restricted stock units awarded after January 1, 2017 will be settled in AEP common shares.

AEPSC maintains a variety of tax qualified and nonqualified deferred compensation plans for employees that include, among other options, an investment in or an investment return equivalent to that of AEP common stock. This includes career share accounts maintained under the American Electric Power System Stock Ownership Requirement Plan (SORP), which facilitates executives in meeting minimum stock ownership requirements assigned to them by the Human Resources Committee of AEP's Board of Directors. Career shares are derived from vested performance units granted to employees under the 2015 LTIP. Career shares are equal in value to shares of AEP common stock and become payable to executives after their service ends. Career shares accrue additional dividend shares in an amount equal to dividends paid on AEP Common shares, and are reinvested in such shares at the closing market price on the dividend payments date. In 2017 the SORP was changed to provide all future AEP career share payments to be made in AEP common stock, rather than cash.

AEPSC measures and recognizes compensation expense for all share-based payment awards to employees, including stock options, based on estimated fair values. For share-based payment awards with service only vesting conditions, AEPSC recognizes compensation expense using the straight-line basis. Stock-based compensation expense recognized on AEPSC's statements of operations for the years ended December 31, 2017 and 2016 is based on the number of outstanding awards at the end of each period without a reduction for estimated forfeitures. AEPSC accounts for forfeitures in the period in which they occur.

For the years ended December 31, 2017 and 2016, compensation cost is included in Net Income for the performance units, career shares and restricted stock units. Compensation cost may also be capitalized. See Note 9 for additional information.

Contract Software Liabilities

On May 31, 2017, AEPSC entered into a 10-year strategic agreement with Oracle. The agreement provides perpetual unlimited deployment rights to Oracle's catalog of on premise licenses, as long as support payments continue to be made in accordance with the contract terms. In total, $255 million (excluding sales tax) will be paid over the 10-year term for licenses and technical support. A capitalized software asset of $110 million, including sales tax, was recorded in June 2017 for the value of the licenses, and will depreciate over the 10-year term.

Subsequent Events

Management reviewed subsequent events through March 29, 2018, the date that AEPSC's 2017 Annual Report was available to be issued.

2. NEW ACCOUNTING PRONOUNCEMENTS

During FASB's standard-setting process and upon issuance of final pronouncements, management reviews the new accounting literature to determine its relevance, if any, to AEPSC's business. The following final pronouncements will impact the financial statements.

ASU 2014-09 "Revenue from Contracts with Customers" (ASU 2014-09)

In May 2014, the FASB issued ASU 2014-09 changing the method used to determine the timing and requirements for revenue recognition on the statements of operations. Under the new standard, an entity must identify the performance obligations in a contract, determine the transaction price and allocate the price to specific performance obligations to recognize the revenue when the obligation is completed. The amendments in this update also require disclosure of sufficient information to allow users to understand the nature, amount, timing and uncertainty of revenue and cash flow arising from contracts.

The FASB deferred implementation of ASU 2014-09 under the terms in ASU 2015-14, "Revenue from Contracts with Customers (Topic: 606): Deferral of the Effective Date." The new accounting guidance is effective for interim and annual periods beginning after December 15, 2018, with early adoption permitted.

Management analyzed the impact of the new revenue standard and related ASUs. During 2016 and 2017, revenue contract assessments were completed. Material revenue streams were identified within the AEP System and representative contract/transaction types were sampled. Performance obligations identified within each material revenue stream were evaluated to determine whether the obligations were satisfied at a point in time or over time. Contracts determined to be satisfied over time generally qualified for the invoicing practical expedient since the invoiced amounts reasonably represented the value to customers of performance obligations fulfilled to date. Additionally, the new standard did not give rise to any changes in current accounting systems. Management continues to develop disclosures to comply with the requirements of ASU 2014-09, including disclosures of significant disaggregated revenue streams, and information about fixed performance obligations that are unsatisfied (or partially unsatisfied) as of the end of a reporting period.

Management adopted ASU 2014-09 effective January 1, 2018, by means of the modified retrospective approach. The adoption of ASU 2014-09 did not have a material impact on results of operations, financial position or cash flows. Management will continue to actively participate in informal industry forums throughout the period of initial adoption.

ASU 2016-01 "Recognition and Measurement of Financial Assets and Financial Liabilities" (ASU 2016-01)

In January 2016, the FASB issued ASU 2016-01 revising the reporting model for financial instruments. Under the new standard, equity investments (except those accounted for under the equity method of accounting or those that result in consolidation of the investee) are required to be measured at fair value with changes in fair value recognized in net income. For equity investments that do not have a readily determinable fair value, entities are permitted to elect a practicality exception and measure the investment at cost, less impairment, plus or minus observable price changes. The new standard also amends disclosure requirements and requires separate presentation of financial assets and liabilities by measurement category and form of financial asset (that is, securities or loans and receivables) on the balance sheets or the accompanying notes to the financial statements. The amendments also clarify that an entity should evaluate the need for a valuation allowance on a deferred tax asset related to available-for-sale securities in combination with the entity's other deferred tax assets.

The new accounting guidance is effective for interim and annual periods beginning after December 15, 2018, with early adoption permitted for certain provisions. Management adopted ASU 2016-01 effective January 1, 2018, by means of a cumulative-effect adjustment to the balance sheet. The adoption of ASU 2016-01 did not have an impact on results of operations, financial position or cash flows of AEPSC.

ASU 2016-02 "Accounting for Leases" (ASU 2016-02)

In February 2016, the FASB issued ASU 2016-02 increasing the transparency and comparability among organizations by recognizing lease assets and lease liabilities on the balance sheets and disclosing key information about leasing arrangements. Under the new standard, an entity must recognize an asset and liability for operating leases on the balance sheets. Additionally, a capital lease will be known as a finance lease going forward. Leases with lease terms of 12 months or longer will be subject to the new requirements. Fundamentally, the criteria used to determine lease classification will remain the same, but will be more subjective under the new standard.

The new accounting guidance is effective for annual periods beginning after December 15, 2019, with early adoption permitted. The guidance will be applied by means of a modified retrospective approach. The modified retrospective approach will require lessees and lessors to recognize and measure leases at the beginning of the earliest period presented; however, the FASB is currently evaluating whether to provide reporting entities with an additional expedient to adopt the new lease requirements through a cumulative-effect adjustment in the period of adoption. Accordingly, management continues to monitor these standard-setting activities that may impact the transition requirements of the lease standard.

Management continues to analyze the impact of the new lease standard. During 2016 and 2017, lease contract assessments were completed. The AEP System lease population was identified and representative lease contracts were sampled. Based upon the completed assessments, management prepared a system gap analysis to outline new disclosure compliance requirements compared to current system capabilities. Multiple lease system options were also evaluated. Management plans to elect certain of the following practical expedients upon adoption:

Practical Expedient	Description
Overall Expedients (for leases commenced prior to adoption date and must be adopted as a package)	Do not need to reassess whether any expired or existing contracts are/or contain leases, do not need to reassess the lease classification for any expired or existing leases and do not need to reassess initial direct costs for any existing leases.
Lease and Non-lease Components (elect by class of underlying asset)	Elect as an accounting policy to not separate non-lease components from lease components and instead account for each lease and associated non-lease component as a single lease component.
Short-term Lease (elect by class of underlying asset)	Elect as an accounting policy to not apply the recognition requirements to short-term leases.
Lease term	Elect to use hindsight to determine the lease term.

Evaluation of new lease contracts continues and the process of implementing a compliant lease system solution began in the third quarter of 2017. Management expects the new standard to impact financial position and, at this time, cannot estimate the impact. Management expects no impact to results of operations or cash flows.

Management continues to monitor unresolved industry implementation issues, including items related to easements and right-of-ways, and will analyze the related impacts to lease accounting. In this regard, to address stakeholder concerns about the costs and complexity of complying with the transition provisions of the new lease standard, the FASB issued ASU 2018-01 in January 2018. This ASU provides an optional transition practical expedient that allows companies to exclude in their evaluation of Topic 842 existing or expired land easements that were not previously accounted for as leases under Topic 840, which reduces the volume of contracts requiring evaluation. Management intends to elect this practical expedient upon adoption of ASU 2016-02.

Management continues to monitor FASB's ongoing standard-setting activities that may result in the issuance of additional targeted improvements to the new lease guidance. Management plans to adopt ASU 2016-02 effective January 1, 2019.

A*SU 2016-09 "Compensation – Stock Compensation" (ASU 2016-09)*

In March 2016, the FASB issued ASU 2016-09 simplifying the accounting for share-based payment transactions including the income tax consequences, classification of awards as either equity or liabilities and classification on the statements of cash flows. Under the new standard, all excess tax benefits and tax deficiencies (including tax benefits of dividends on share-based payment awards) should be recognized as income tax expense or benefit on the statements of operations. Under previous GAAP, excess tax benefits are recognized in additional paid-in capital while tax deficiencies are recognized either as an offset to accumulated excess tax benefits, if any, or on the statements of operations.

Management adopted ASU 2016-09 effective January 1, 2017. As a result of the adoption of this guidance, management made an accounting policy election to recognize the effect of forfeitures in compensation cost when they occur. There was an immaterial impact on results of operations and financial position and no impact on cash flows at adoption.

ASU 2016-13 "Measurement of Credit Losses on Financial Instruments" (ASU 2016-13)

In June 2016, the FASB issued ASU 2016-13 requiring an allowance to be recorded for all expected credit losses for financial assets. The allowance for credit losses is based on historical information, current conditions and reasonable and supportable forecasts. The new standard also makes revisions to the other than temporary impairment model for available-for-sale debt securities. Disclosures of credit quality indicators in relation to the amortized cost of financing receivables are further disaggregated by year of origination.

The new accounting guidance is effective for interim and annual periods beginning after December 15, 2020, with early adoption permitted for interim and annual periods beginning after December 15, 2018. The amendments will be applied through a cumulative-effect adjustment to retained earnings as of the beginning of the first reporting period in which the guidance is effective. Management is analyzing the impact of this new standard and, at this time, cannot estimate the impact of adoption on net income. Management plans to adopt ASU 2016-13 effective January 1, 2020.

ASU 2016-18 "Restricted Cash" (ASU 2016-18)

In November 2016, the FASB issued ASU 2016-18 clarifying the treatment of restricted cash on the statements of cash flows. Under the new standard, amounts considered restricted cash will be included with cash and cash equivalents when reconciling the beginning-of-period and end-of-period total amounts on the statements of cash flows.

The new accounting guidance is effective for annual periods beginning after December 15, 2018. Early adoption is permitted in any interim or annual period. Management adopted ASU 2016-18 for the 2017 Annual Report and applied the new standard retrospectively for all periods presented.

ASU 2017-07 "Compensation - Retirement Benefits" (ASU 2017-07)

In March 2017, the FASB issued ASU 2017-07 requiring that an employer report the service cost component of pension and postretirement benefits in the same line item or items as other compensation costs. The other components of net benefit cost are required to be presented in the statements of operation separately from the service cost component and outside of a subtotal of income from operations. In addition, only the service cost component will be eligible for capitalization as applicable following labor. For 2017, AEPSC's actual non-service cost components were a credit of $10.7 million, of which approximately 43% was capitalized.

The new accounting guidance is effective for interim and annual periods beginning after December 15, 2018. Early adoption is permitted as of the beginning of an annual period for which financial statements have not been issued or made available for issuance. Management adopted ASU 2017-07 effective January 1, 2018.

3. EFFECTS OF REGULATION

Recognized regulatory assets and liabilities are comprised of the following items:

	December 31, 2017	December 31, 2016	Remaining Recovery Period
	(in thousands)		
Noncurrent Regulatory Assets			
Regulatory assets approved for recovery:			
Regulatory Assets Currently Not Earning a Return			
Amounts Due from Affiliates for Pension and OPEB Funded Status	$ 376,096	$ 469,506	12 years
Total Noncurrent Regulatory Assets	$ 376,096	$ 469,506	

	December 31, 2017	December 31, 2016	Remaining Refund Period
	(in thousands)		

Noncurrent Regulatory Liabilities and Deferred Investment Tax Credits			
Regulatory liabilities approved for payment:			
Regulatory Liabilities Currently Not Paying a Return			
Deferred Amounts Due to Affiliates for Income Tax Benefits	$ 21,342	$ 4,021	(a)
Deferred Investment Tax Credits	38	89	1 years
Total Noncurrent Regulatory Liabilities and Deferred Investment Tax Credits	$ 21,380	$ 4,110	

(a) This balance primarily represents regulatory liabilities for excess accumulated deferred income taxes (Excess ADIT) as a result of the reduction in the corporate federal income tax rate from 35% to 21% related to the enactment of Tax Reform. The Excess ADIT will be returned to affiliates using the average rate assumption method or over the remaining life of the underlying temporary differences.

4. COMMITMENTS, GUARANTEES AND CONTINGENCIES

AEPSC is subject to certain claims and legal actions arising in its ordinary course of business. The ultimate outcome of such pending or potential litigation cannot be predicted. For current proceedings not specifically discussed below, management does not anticipate that the liabilities, if any, arising from such proceedings would have a material effect on the financial statements.

COMMITMENTS

AEPSC has construction commitments to support its operations. In managing the overall construction program and in the normal course of business, AEPSC contractually commits to third-party construction vendors for certain material purchases and other construction services. AEPSC also purchases materials, supplies, services and property, plant and equipment under contract as part of its normal course of business. Certain supply contracts contain penalty provisions for early termination. In accordance with the accounting guidance for "Commitments", AEPSC had no actual contractual commitments as of December 31, 2017.

GUARANTEES

Liabilities for guarantees are recorded in accordance with the accounting guidance for "Guarantees." There is no collateral held in relation to any guarantees. In the event any guarantee is drawn, there is no recourse to third parties unless specified below.

Letters of Credit

AEPSC enters into standby letters of credit (LOCs) with third parties. These LOCs cover items such as insurance programs, security deposits and debt service reserves. These LOCs were issued in the ordinary course of business. As of

December 31, 2017, the maximum future payments of the LOCs for AEPSC were $26.4 million with maturities ranging from February 2018 to November 2018.

Indemnifications and Other Guarantees

Contracts

AEPSC enters into certain types of contracts which require indemnifications. Typically these contracts include, but are not limited to, sale agreements, lease agreements, purchase agreements and financing agreements. Generally, these agreements may include, but are not limited to, indemnifications around certain tax, contractual and environmental matters. With respect to sale agreements, exposure generally does not exceed the sale price. As of December 31, 2017, there were no material liabilities recorded for any indemnifications.

Lease Agreements

AEPSC leases certain equipment under master lease agreements. See "Master Lease Agreements" section of Note 7 for additional information on disclosure of lease residual value guarantees.

CONTINGENCIES

Insurance and Potential Losses

AEPSC maintains insurance coverage normal and customary for electric utilities, subject to various deductibles. AEPSC also maintains property and casualty insurance that may cover certain physical damage or third-party injuries caused by cyber security incidents. Insurance includes coverage for all risks of physical loss or damage to AEPSC assets, subject to insurance policy conditions and exclusions. Covered property generally includes AEPSC facilities. The insurance programs also generally provide coverage against loss arising from certain claims made by third parties. Coverage is generally provided by a combination of the protected cell of Energy Insurance Services and/or various industry mutual and/or commercial insurance carriers.

Some potential losses or liabilities may not be insurable or the amount of insurance carried may not be sufficient to meet potential losses and liabilities. Future losses or liabilities, if they occur, which are not completely insured, would be recovered from affiliated companies.

Gavin Landfill Litigation

In August 2014, a complaint was filed in the Mason County, West Virginia Circuit Court against AEP, AEPSC, OPCo and an individual supervisor alleging wrongful death and personal injury/illness claims arising out of purported exposure to coal combustion by-product waste at the Gavin Plant landfill. As a result of OPCo transferring its generation assets to AGR, the outcome of this complaint will be the responsibility of AGR. The lawsuit was filed on behalf of 77 plaintiffs, consisting of 39 current and former contractors of the landfill and 38 family members of those contractors. Twelve of the family members are pursuing personal injury/illness claims (non-working direct claims) and the remainder are pursuing loss of consortium claims. The plaintiffs seek compensatory and punitive damages, as well as medical monitoring. In September 2014, defendants filed a motion to dismiss the complaint, contending the case should be filed in Ohio. In August 2015, the court denied the motion. Defendants appealed that decision to the West Virginia Supreme Court. In February 2016, a decision was issued by the court denying the appeal and remanding the case to the West Virginia Mass Litigation Panel (WVMLP), rather than back to the Mason County, West Virginia Circuit Court. Defendants subsequently filed a motion to dismiss the twelve non-working direct claims under Ohio law. The WVMLP denied the motion and defendants again appealed to the West Virginia Supreme Court. In June 2017, the West Virginia Supreme Court reversed the WVMLP decision and dismissed the claims of the twelve non-working direct claim plaintiffs. Management will continue to defend against the remaining claims and believes the provision recorded is adequate. Management is unable to determine a range of potential additional losses that are reasonably possible of occurring.

5. BENEFIT PLANS

For a discussion of investment strategy, investment limitations, target asset allocations and the classification of investments within the fair value hierarchy, see “Fair Value Measurements of Assets and Liabilities” and “Investments Held in Trust for Future Liabilities” sections of Note 1.

AEPSC participates in an AEP sponsored qualified pension plan and two unfunded nonqualified pension plans. Substantially all of AEPSC’s employees are covered by the qualified plan or both the qualified and nonqualified pension plans. AEPSC also participates in OPEB plans sponsored by AEP to provide health and life insurance benefits for retired employees.

AEPSC recognizes the funded status associated with defined benefit pension and OPEB plans on its balance sheets. Disclosures about the plans are required by the “Compensation - Retirement Benefits” accounting guidance. AEPSC recognizes an asset for a plan’s overfunded status or a liability for a plan’s underfunded status. AEPSC records a regulatory asset instead of other comprehensive income for qualifying benefit costs of regulated operations that will be billed to affiliated companies.

Actuarial Assumptions for Benefit Obligations

The weighted-average assumptions used in the measurement of benefit obligations are shown in the following table:

	Pension Plans		OPEB	
	December 31,			
Assumptions	2017	2016	2017	2016
Discount Rate	3.65%	4.05%	3.60%	4.10%
Rate of Compensation Increase	4.80% (a)	4.75% (a)	NA	NA

(a) Rates are for base pay only. In addition, an amount is added to reflect target incentive compensation for exempt employees and overtime and incentive pay for nonexempt employees.

NA Not applicable.

A duration-based method is used to determine the discount rate for the plans. A hypothetical portfolio of high quality corporate bonds is constructed with cash flows matching the benefit plan liability. The composite yield on the hypothetical bond portfolio is used as the discount rate for the plan.

For 2017, the rate of compensation increase assumed varies with the age of the employee, ranging from 3.5% per year to 12% per year, with an average increase of 4.8%.

Actuarial Assumptions for Net Periodic Benefit Costs

The weighted-average assumptions used in the measurement of benefit costs are shown in the following table:

	Pension Plans		OPEB	
	Years Ended December 31,			
Assumptions	**2017**	**2016**	**2017**	**2016**
Discount Rate	4.05%	4.30%	4.10%	4.30%
Expected Return on Plan Assets	6.00%	6.00%	6.75%	7.00%
Rate of Compensation Increase	4.80% (a)	4.75% (a)	NA	NA

(a) Rates are for base pay only. In addition, an amount is added to reflect target incentive compensation for exempt employees and overtime and incentive pay for nonexempt employees.

NA Not applicable.

The expected return on plan assets was determined by evaluating historical returns, the current investment climate (yield on fixed income securities and other recent investment market indicators), rate of inflation, third party forecasts and current prospects for economic growth.

The health care trend rate assumptions used for OPEB plans measurement purposes are shown below:

	December 31,	
Health Care Trend Rates	**2017**	**2016**
Initial	6.50%	7.00%
Ultimate	5.00%	5.00%
Year Ultimate Reached	2024	2024

Assumed health care cost trend rates have a significant effect on the amounts reported for the OPEB health care plans. A 1% change in assumed health care cost trend rates would have the following effects:

	1% Increase	1% Decrease
	(in thousands)	
Effect on Total Service and Interest Cost Components of Net Periodic Postretirement Health Care Benefit Cost	$ 399	$ (341)

Effect on the Health Care Component of the Accumulated Postretirement Benefit Obligation	7,333	(6,711)

Significant Concentrations of Risk within Plan Assets

In addition to establishing the target asset allocation of plan assets, the investment policy also places restrictions on securities to limit significant concentrations within plan assets. The investment policy establishes guidelines that govern maximum market exposure, security restrictions, prohibited asset classes, prohibited types of transactions, minimum credit quality, average portfolio credit quality, portfolio duration and concentration limits. The guidelines were established to mitigate the risk of loss due to significant concentrations in any investment. Management monitors the plans to control security diversification and ensure compliance with the investment policy. As of December 31, 2017, the assets were invested in compliance with all investment limits. See "Investments Held in Trust for Future Liabilities" section of Note 1 for limit details.

Benefit Plan Obligations, Plan Assets and Funded Status

The following table provides a reconciliation of the changes in the plans' benefit obligations, fair value of plan assets and funded status. The benefit obligation for the defined benefit pension and OPEB plans are the projected benefit obligation and the accumulated benefit obligation, respectively.

	Pension Plans		OPEB	
	2017	2016	2017	2016
Change in Benefit Obligation	(in thousands)			
Benefit Obligation as of January 1,	$ 1,718,652	$ 1,663,530	$ 324,597	$ 318,326
Service Cost	32,983	29,255	3,283	2,894
Interest Cost	69,162	71,282	13,330	13,435
Actuarial (Gain) Loss	86,735	70,736	(19,891)	7,501
Benefit Payments	(111,653)	(116,151)	(26,683)	(25,873)
Participant Contributions	—	—	8,951	8,214
Medicare Subsidy	—	—	105	100
Benefit Obligation as of December 31,	$ 1,795,879	$ 1,718,652	$ 303,692	$ 324,597
Change in Fair Value of Plan Assets				
Fair Value of Plan Assets as of January 1,	$ 1,505,773	$ 1,486,596	$ 361,480	$ 361,730
Actual Gain on Plan Assets	179,500	98,748	73,990	17,409
Company Contributions	39,837	36,580	—	—
Participant Contributions	—	—	8,951	8,214
Benefit Payments	(111,653)	(116,151)	(26,683)	(25,873)
Fair Value of Plan Assets as of December 31,	$ 1,613,457	$ 1,505,773	$ 417,738	$ 361,480

Funded (Underfunded) Status as of December 31,	$ (182,422)	$ (212,879)	$ 114,046	$ 36,883

Amounts Recognized on the Balance Sheets

	Pension Plans		OPEB	
	December 31,			
	2017	2016	2017	2016
	(in thousands)			
Employee Benefits and Pension Assets – Prepaid Benefit Costs	$ —	$ —	$ 114,046	$ 36,883
Other Current Liabilities – Accrued Short-term Benefit Liability	(5,310)	(5,122)	—	—
Employee Pension Obligations – Accrued Long-term Benefit Liability	(177,112)	(207,757)	—	—
Funded (Underfunded) Status	$ (182,422)	$ (212,879)	$ 114,046	$ 36,883

Amounts Included in Regulatory Assets

	Pension Plans		OPEB	
	December 31,			
	2017	2016	2017	2016
Components	(in thousands)			
Net Actuarial Loss	$ 406,672	$ 439,668	$ 82,781	$ 161,681
Prior Service Cost (Credit)	3	320	(113,360)	(132,163)
Recorded as				
Regulatory Assets	$ 406,675	$ 439,988	$ (30,579)	$ 29,518

Components of the change in amounts included in Regulatory Assets are as follows:

	Pension Plans		OPEB	
	2017	2016	2017	2016
Components	(in thousands)			
Actuarial (Gain) Loss During the Year	$ (4,400)	$ 59,382	$ (70,390)	$ 14,557
Amortization of Actuarial Loss	(28,596)	(28,573)	(8,510)	(7,119)
Amortization of Prior Service Credit (Cost)	(317)	(686)	18,803	18,805
Change for the Year Ended December 31,	$ (33,313)	$ 30,123	$ (60,097)	$ 26,243

Name of Respondent American Electric Power Service Corporation	This Report is: (1) X An Original (2) __ A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year of Report 2017

Schedule XIV- Notes to Financial Statements

Determination of Pension Expense

The determination of pension expense or income is based on a market-related valuation of assets which reduces year-to-year volatility. This market-related valuation recognizes investment gains or losses over a five-year period from the year in which they occur. Investment gains or losses for this purpose are the difference between the expected return calculated using the market-related value of assets and the actual return.

Pension and OPEB Assets

The fair value tables within Pension and OPEB Assets presents the classification of assets for AEP within the fair value hierarchy. All Level 1, 2, 3 and Other amounts can be allocated to AEPSC using the percentages in the table below:

Pension Plan		OPEB	
December 31,			
2017	2016	2017	2016
31.2%	31.2%	24.1%	23.4%

The following table presents the classification of pension plan assets for AEP within the fair value hierarchy as of December 31, 2017:

Asset Class	Level 1	Level 2	Level 3	Other	Total	Year End Allocation
			(in millions)			
Equities:						
Domestic	$ 318.6	$ —	$ —	$ —	$ 318.6	6.2 %
International	507.7	—	—	—	507.7	9.8 %
Options	—	26.9	—	—	26.9	0.5 %
Common Collective Trusts (c)	—	—	—	452.9	452.9	8.7 %
Subtotal – Equities	826.3	26.9	—	452.9	1,306.1	25.2 %
Fixed Income:						
United States Government and Agency Securities	—	1,376.5	—	—	1,376.5	26.6 %
Corporate Debt	—	1,277.0	—	—	1,277.0	24.7 %
Foreign Debt	—	296.9	—	—	296.9	5.7 %
State and Local Government	—	31.7	—	—	31.7	0.6 %
Other – Asset Backed	—	10.2	—	—	10.2	0.2 %
Subtotal – Fixed Income	—	2,992.3	—	—	2,992.3	57.8 %
Infrastructure (c)	—	—	—	59.5	59.5	1.2 %
Real Estate (c)	—	—	—	290.3	290.3	5.6 %

Name of Respondent American Electric Power Service Corporation	This Report is: (1) X An Original (2) _ A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year of Report 2017

Schedule XIV- Notes to Financial Statements

Alternative Investments (c)	—	—	—	446.0	446.0	8.6 %
Securities Lending	—	501.8	—	—	501.8	9.7 %
Securities Lending Collateral (a)	—	—	—	(503.5)	(503.5)	(9.7)%
Cash and Cash Equivalents (c)	0.4	35.6	—	21.2	57.2	1.1 %
Other – Pending Transactions and Accrued Income (b)	—	—	—	24.4	24.4	0.5 %
Total	$ 826.7	$ 3,556.6	$ —	$ 790.8	$ 5,174.1	100.0 %

(a) Amounts in "Other" column primarily represent an obligation to repay collateral received as part of the Securities Lending Program.
(b) Amounts in "Other" column primarily represent accrued interest, dividend receivables and transactions pending settlement.
(c) Amounts in "Other" column represent investments for which fair value is measured using net asset value per share.

The following table sets forth a reconciliation of changes in the fair value of AEP's assets classified as Level 3 in the fair value hierarchy for the pension assets:

	Infrastructure	Real Estate	Alternative Investments	Total Level 3
		(in millions)		
Balance as of January 1, 2017	$ 57.6	$ 254.9	$ 411.1	$ 723.6
Actual Return on Plan Assets				
Relating to Assets Still Held as of the Reporting Date	—	—	—	—
Relating to Assets Sold During the Period	—	—	—	—
Purchases and Sales	—	—	—	—
Transfers into Level 3	—	—	—	—
Transfers out of Level 3 (a)	(57.6)	(254.9)	(411.1)	(723.6)
Balance as of December 31, 2017	$ —	$ —	$ —	$ —

(a) The classification of Level 3 assets from the prior year was corrected in the current year presentation and included within the fair value hierarchy table as of December 31, 2017 as "Other" investments for which fair value is measured using net asset value per share in accordance with ASU 2015-07, Disclosure for Investments in Certain Entities That Calculate Net Asset Value per Share (or Its Equivalent). Management concluded that these disclosure errors were immaterial individually and in the aggregate to all prior periods presented.

The following table presents the classification of OPEB plan assets for AEP within the fair value hierarchy as of December 31, 2017:

Asset Class	Level 1	Level 2	Level 3	Other	Total	Year End Allocation
			(in millions)			
Equities:						
Domestic	$ 307.1	$ —	$ —	$ —	$ 307.1	17.7 %
International	306.9	—	—	—	306.9	17.7 %
Options	—	9.4	—	—	9.4	0.5 %

Name of Respondent American Electric Power Service Corporation	This Report is: (1) X An Original (2) __ A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year of Report 2017

Schedule XIV- Notes to Financial Statements

Common Collective Trusts (b)	—	—	—	153.6	153.6	8.9 %
Subtotal – Equities	614.0	9.4	—	153.6	777.0	44.8 %
Fixed Income:						
Common Collective Trust – Debt (b)	—	—	—	185.0	185.0	10.7 %
United States Government and Agency Securities	—	187.4	—	—	187.4	10.8 %
Corporate Debt	—	214.1	—	—	214.1	12.4 %
Foreign Debt	—	40.7	—	—	40.7	2.4 %
State and Local Government	49.7	16.8	—	—	66.5	3.8 %
Other – Asset Backed	—	0.2	—	—	0.2	— %
Subtotal – Fixed Income	49.7	459.2	—	185.0	693.9	40.1 %
Trust Owned Life Insurance:						
International Equities	—	105.4	—	—	105.4	6.1 %
United States Bonds	—	118.2	—	—	118.2	6.8 %
Subtotal – Trust Owned Life Insurance	—	223.6	—	—	223.6	12.9 %
Cash and Cash Equivalents (b)	36.7	—	—	4.2	40.9	2.4 %
Other – Pending Transactions and Accrued Income (a)	—	—	—	(2.9)	(2.9)	(0.2)%
Total	$ 700.4	$ 692.2	$ —	$ 339.9	$ 1,732.5	100.0 %

(a) Amounts in “Other” column primarily represent accrued interest, dividend receivables and transactions pending settlement.
(b) Amounts in “Other” column represent investments for which fair value is measured using net asset value per share.

The following table presents the classification of pension plan assets for AEP within the fair value hierarchy as of December 31, 2016:

Asset Class	**Level 1**	**Level 2**	**Level 3**	**Other**	**Total**	**Year End Allocation**
			(in millions)			
Equities:						
Domestic	$ 357.8	$ —	$ —	$ —	$ 357.8	7.4 %
International	439.2	—	—	—	439.2	9.1 %
Options	—	20.0	—	—	20.0	0.4 %
Common Collective Trusts (c)	—	14.0	—	400.5	414.5	8.6 %
Subtotal – Equities	797.0	34.0	—	400.5	1,231.5	25.5 %
Fixed Income:						

Common Collective Trust – Debt (c)	—	—	—	32.3	32.3	0.7 %
United States Government and Agency Securities (c)	—	423.3	—	17.7	441.0	9.1 %
Corporate Debt (c)	—	1,932.2	—	10.0	1,942.2	40.2 %
Foreign Debt (c)	—	373.7	—	12.1	385.8	8.0 %
State and Local Government	—	11.5	—	—	11.5	0.2 %
Other – Asset Backed (c)	—	5.4	—	7.4	12.8	0.3 %
Subtotal – Fixed Income	—	2,746.1	—	79.5	2,825.6	58.5 %
Infrastructure	—	—	57.6	—	57.6	1.2 %
Real Estate	—	—	254.9	—	254.9	5.3 %
Alternative Investments	—	—	411.1	—	411.1	8.5 %
Securities Lending	—	161.6	—	—	161.6	3.4 %
Securities Lending Collateral (a)	—	—	—	(163.3)	(163.3)	(3.4)%
Cash and Cash Equivalents (c)	—	—	—	29.7	29.7	0.6 %
Other – Pending Transactions and Accrued Income (b)	—	—	—	18.6	18.6	0.4 %
Total	$ 797.0	$ 2,941.7	$ 723.6	$ 365.0	$ 4,827.3	100.0 %

(a) Amounts in “Other” column primarily represent an obligation to repay collateral received as part of the Securities Lending Program.
(b) Amounts in “Other” column primarily represent accrued interest, dividend receivables and transactions pending settlement.
(c) Amounts in “Other” column represent investments for which fair value is measured using net asset value per share.

The following table sets forth a reconciliation of changes in the fair value of AEP’s assets classified as Level 3 in the fair value hierarchy for the pension assets:

	Foreign Debt	**Infrastructure**	**Real Estate**	**Alternative Investments**	**Total Level 3**
			(in millions)		
Balance as of January 1, 2016	$ 0.1	$ 42.0	$ 253.7	$ 378.7	$ 674.5
Actual Return on Plan Assets					
Relating to Assets Still Held as of the Reporting Date	—	5.9	5.3	13.7	24.9
Relating to Assets Sold During the Period	—	0.9	23.2	21.1	45.2
Purchases and Sales	(0.1)	8.8	(27.3)	(2.4)	(21.0)
Transfers into Level 3	—	—	—	—	—
Transfers out of Level 3	—	—	—	—	—
Balance as of December 31, 2016	$ —	$ 57.6	$ 254.9	$ 411.1	$ 723.6

The following table presents the classification of OPEB plan assets for AEP within the fair value hierarchy as of

Name of Respondent American Electric Power Service Corporation	This Report is: (1) X An Original (2) __ A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year of Report 2017

Schedule XIV- Notes to Financial Statements

December 31, 2016:

Asset Class	Level 1	Level 2	Level 3	Other	Total	Year End Allocation
			(in millions)			
Equities:						
Domestic	$ 517.1	$ —	$ —	$ —	$ 517.1	33.5 %
International	435.5	—	—	—	435.5	28.2 %
Options	—	15.2	—	—	15.2	1.0 %
Common Collective Trusts (b)	—	10.9	—	20.5	31.4	2.0 %
Subtotal – Equities	952.6	26.1	—	20.5	999.2	64.7 %
Fixed Income:						
Common Collective Trust – Debt (b)	—	—	—	93.7	93.7	6.0 %
United States Government and Agency Securities	—	64.7	—	—	64.7	4.2 %
Corporate Debt	—	121.6	—	—	121.6	7.9 %
Foreign Debt	—	18.6	—	—	18.6	1.2 %
State and Local Government	—	3.0	—	—	3.0	0.2 %
Other – Asset Backed	—	5.9	—	—	5.9	0.4 %
Subtotal – Fixed Income	—	213.8	—	93.7	307.5	19.9 %
Trust Owned Life Insurance:						
International Equities (b)	—	—	—	110.1	110.1	7.1 %
United States Bonds (b)	—	—	—	97.4	97.4	6.3 %
Subtotal – Trust Owned Life Insurance	—	—	—	207.5	207.5	13.4 %
Cash and Cash Equivalents	24.0	10.5	—	—	34.5	2.2 %
Other – Pending Transactions and Accrued Income (a)	—	—	—	(2.8)	(2.8)	(0.2)%
Total	$ 976.6	$ 250.4	$ —	$ 318.9	$ 1,545.9	100.0 %

(a) Amounts in “Other” column primarily represent accrued interest, dividend receivables and transactions pending settlement.
(b) Amounts in “Other” column represent investments for which fair value is measured using net asset value per share.

Accumulated Benefit Obligation

The accumulated benefit obligation for the pension plans is as follows:

	December 31,	
	2017	2016

Name of Respondent American Electric Power Service Corporation	This Report is: (1) X An Original (2) __ A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year of Report 2017

Schedule XIV- Notes to Financial Statements

	(in thousands)	
Qualified Pension Plan	$ 1,683,092	$ 1,596,888
Nonqualified Pension Plan	59,531	57,506
Total Accumulated Benefit Obligation	$ 1,742,623	$ 1,654,394

For the underfunded pension plans that had an accumulated benefit obligation in excess of plan assets, the projected benefit obligation, accumulated benefit obligation and fair value of plan assets of these plans were as follows:

	Underfunded Pension Plans	
	December 31,	
	2017	2016
	(in thousands)	
Projected Benefit Obligation	$ 1,795,879	$ 1,718,652
Accumulated Benefit Obligation	$ 1,742,623	$ 1,654,394
Fair Value of Plan Assets	1,613,457	1,505,773
Underfunded Accumulated Benefit Obligation	$ (129,166)	$ (148,621)

Estimated Future Benefit Payments and Contributions

AEPSC expects contributions and payments for the pension plans of $76 million during 2018. For the pension plans, this amount includes the payment of unfunded nonqualified benefits plus contributions to the qualified trust fund of at least the minimum amount required by the Employee Retirement Income Security Act. For the qualified pension plan, AEPSC may also make additional contributions to maintain the funded status of the plan.

The table below reflects the total benefits expected to be paid from the plan or from AEPSC's assets. The payments include the participants' contributions to the plan for their share of the cost. Future benefit payments are dependent on the number of employees retiring, whether the retiring employees elect to receive pension benefits as annuities or as lump sum distributions, future integration of the benefit plans with changes to Medicare and other legislation, future levels of interest rates and variances in actuarial results. The estimated payments for pension benefits and OPEB are as follows:

	Estimated Payments	
	Pension Plans	OPEB
	(in thousands)	
2018	$ 109,866	$ 25,868
2019	111,869	26,405
2020	114,077	27,019
2021	119,110	27,368
2022	119,407	27,607

Years 2023 to 2027, in Total	610,040	143,406

Components of Net Periodic Benefit Cost

The following table provides the components of net periodic benefit cost (credit):

	Pension Plans		OPEB	
	Years Ended December 31,			
	2017	2016	2017	2016
	(in thousands)			
Service Cost	$ 32,983	$ 29,255	$ 3,283	$ 2,894
Interest Cost	69,162	71,282	13,330	13,435
Expected Return on Plan Assets	(88,364)	(87,396)	(23,492)	(24,464)
Amortization of Prior Service Cost (Credit)	317	686	(18,803)	(18,805)
Amortization of Net Actuarial Loss	28,596	28,573	8,510	7,119
Net Periodic Benefit Cost (Credit)	42,694	42,400	(17,172)	(19,821)
Capitalized Portion	(18,452)	(17,596)	7,422	8,226
Net Periodic Benefit Cost (Credit) Recognized in Expense	$ 24,242	$ 24,804	$ (9,750)	$ (11,595)

Estimated amounts expected to be amortized to net periodic benefit costs (credits) and the impact on the balance sheet during 2018 are shown in the following table:

	Pension Plans	OPEB
Components	(in thousands)	
Net Actuarial Loss	$ 29,856	$ 2,077
Prior Service Cost (Credit)	3	(18,804)
Total Estimated 2018 Amortization	$ 29,859	$ (16,727)
Expected to be Recorded as		
Regulatory Asset	$ 29,859	$ (16,727)

American Electric Power System Retirement Savings Plan

AEPSC participates in an AEP sponsored defined contribution retirement savings plan, the American Electric Power System Retirement Savings Plan, for substantially all employees. This qualified plan offers participants an opportunity to contribute a portion of their pay, includes features under Section 401(k) of the Internal Revenue Code and provides for company matching contributions. The matching contributions to the plan are 100% of the first 1% of eligible employee contributions and 70% of the next 5% of contributions. The cost for matching contributions totaled $27.4 million in 2017 and $26.4 million in 2016.

6. INCOME TAXES

Federal Tax Reform

In December 2017, legislation referred to as Tax Reform was signed into law. The majority of the provisions in the new legislation are effective for taxable years beginning after December 31, 2017. Tax Reform includes significant changes to the Internal Revenue Code of 1986 (as amended, the Code), including amendments which significantly change the taxation of business entities and also includes provisions specific to regulated public utilities. The more significant changes that affect AEPSC include the reduction in the corporate federal income tax rate from 35% to 21%, and several technical provisions including, among others, limiting the utilization of net operating losses arising after December 31, 2017 to 80% of taxable income with an indefinite carryforward period. The Tax Reform provisions related to regulated public utilities generally allow for the continued deductibility of interest expense, eliminate bonus depreciation for certain property acquired after September 27, 2017 and continue certain rate normalization requirements for accelerated depreciation benefits.

Provisional Amounts

Given the significance of the legislative changes resulting from Tax Reform, the timing of its enactment, and the widespread applicability to registrants, the SEC staff recognized the potential challenges faced by registrants when reflecting the effects of Tax Reform in their 2017 financial statements. Accordingly, in order to address potential uncertainty or diversity of views in practice regarding the application of the accounting guidance for “Income Taxes” in situations where a registrant does not have the necessary information available, prepared, or analyzed (including computations) in reasonable detail to complete the accounting for “Income Taxes” for certain tax effects of Tax Reform for the reporting period in which the legislation was enacted, the SEC staff issued Staff Accounting Bulletin 118 (SAB 118) in December 2017. For such areas of analysis that are incomplete, SAB 118 provides for up to a one year period in which to complete the required analyses and accounting required by the accounting guidance for “Income Taxes,” referred to as the measurement period. In January 2018, the FASB issued guidance allowing non-public entities to apply SAB 118.

SAB 118 describes three categories associated with a registrant’s status of accounting for Tax Reform during the measurement period: (a) a registrant is complete with its accounting for certain effects of Tax Reform, (b) a registrant’s accounting is incomplete but is able to determine a reasonable estimate for certain effects of Tax Reform and records that estimate as a provisional amount, or (c) the accounting is incomplete and a registrant is not able to determine a reasonable estimate and therefore continues to apply existing accounting guidance for income taxes, based on the provisions of the tax laws that were in effect immediately prior to the enactment of the Tax Reform legislation. For items in which the accounting assessment is complete or a reasonable estimate can be made, a registrant must reflect the income tax effects of Tax Reform for those items in its financial statements that include the enactment of the Tax Reform legislation. SAB 118 also requires certain disclosures to provide information about the material financial reporting impacts, if any, due to Tax Reform for which the accounting is not complete. Subsequent disclosures in future reporting periods in which the accounting is completed are also a requirement of the guidance.

AEPSC has made a reasonable estimate for the measurement and accounting of the effects of Tax Reform which have been reflected in the December 31, 2017 financial statements as provisional amounts based on information available. While AEPSC was able to make reasonable estimates of the impact of Tax Reform, the final impact may differ from the recorded provisional amounts to the extent refinements are made to the estimated cumulative temporary differences or as a result of additional guidance or technical corrections that may be issued by the IRS that may impact management's interpretation and assumptions utilized. AEPSC expects to complete the analysis of the provisional items during the second half of 2018.

Impact of Tax Reform on the Financial Statements

Changes in the Code due to Tax Reform had a material impact on AEPSC's 2017 financial statements. In accordance with the accounting guidance for "Income Taxes", the effect of a change in tax law must be recognized at the date of enactment. The accounting guidance for "Income Taxes" also requires deferred tax assets and liabilities to be measured at the enacted tax rate expected to apply when temporary differences will be realized or settled. As a result, AEPSC's deferred tax assets and liabilities were re-measured using the newly enacted tax rate of 21% in December 2017. This re-measurement resulted in a significant reduction in AEPSC's net accumulated deferred income tax liability. With respect to AEPSC's operations, the reduction of the net accumulated deferred income tax liability was primarily offset by a corresponding increase in income tax related regulatory liabilities because the benefit of the lower federal tax rate is expected to be provided to customers and an increase in income tax expense related to disallowed employee compensation discussions.

AEPSC reflected a decrease in Deferred Income Tax Liabilities of $5.4 million, an increase in income tax related Regulatory Liabilities of $19.0 million and an increase in income tax expense of $13.6 million.

Regulatory Treatment

As mentioned, AEPSC is a cost-based regulated entity regulated by the FERC. As a result of Tax Reform, AEPSC recognized a regulatory liability for approximately $15 million of excess accumulated deferred income taxes (Excess ADIT), as well as an incremental liability of $4 million to reflect the $15 million Excess ADIT on a pretax basis, which is presented in Regulatory Liabilities and Deferred Income Taxes on the balance sheets. The Excess ADIT is reflected on a pretax basis to appropriately contemplate future tax consequences in the periods when the regulatory liability is settled. Approximately $6.2 million of the Excess ADIT relates to temporary differences associated with depreciable property. The Tax Reform legislation includes certain rate normalization requirements that stipulate how the portion of the total Excess ADIT that is related to certain depreciable property must be returned to customers. Specifically, AEPSC is subject to those rate normalization requirements. Excess ADIT resulting from the reduction of the corporate tax rate with respect to prior depreciation or recovery deductions on property will be normalized using the average rate assumption method. As a result, once the amortization of the Excess ADIT is reflected in rates, customers will receive the benefits over the remaining weighted average useful life of the applicable property.

For the remaining $8.8 million of Excess ADIT, AEPSC expects to continue working to determine the appropriate mechanism and time period over which to provide the benefits of Tax Reform to customers.

AEPSC expects the mechanism and time period to provide the benefits of Tax Reform to its affiliated customers will reduce future cash flows and may impact financial condition, but is not expected to have a material impact on future results of operations.

Income Tax Expense (Credit)

The details of AEPSC's income taxes as reported are as follows:

	Years Ended December 31, 2017	2016
	(in thousands)	
Federal:		
Current	$ (37,929)	$ (24,938)
Deferred	43,338	28,154
Deferred Investment Tax Credits	(51)	(51)
Total Federal	5,358	3,165
State and Local:		
Current	443	(1,081)
Deferred	(816)	—
Total State and Local	(373)	(1,081)
Income Tax Expense	$ 4,985	$ 2,084

The following is a reconciliation of the difference between the amount of federal income taxes computed by multiplying book income before income taxes by the federal statutory tax rate and the amount of income taxes reported:

	Years Ended December 31, 2017	2016
	(in thousands)	
Net Income	$ —	$ —
Income Tax Expense	4,985	2,084
Pretax Income	$ 4,985	$ 2,084
Income Taxes on Pretax Income at Statutory Rate (35%)	$ 1,745	$ 729
Increase (Decrease) in Income Taxes Resulting from the Following Items:		
Trust Owned Life Insurance	(8,119)	(3,548)
State and Local Income Taxes, Net	(243)	(702)

Tax Reform	13,637	—
Other	(2,035)	5,605
Income Tax Expense	$ 4,985	$ 2,084
Effective Income Tax Rate	NM	NM

NM Not meaningful.

The following table shows elements of AEPSC's net deferred tax assets (liabilities) and significant temporary differences:

	December 31,	
	2017	2016
	(in thousands)	
Deferred Tax Assets	$ 90,574	$ 143,676
Deferred Tax Liabilities	(103,717)	(131,633)
Net Deferred Tax Assets (Liabilities)	$ (13,143)	$ 12,043
Property Related Temporary Differences	$ (29,419)	$ (40,645)
Deferred and Accrued Compensation	46,671	109,026
Accrued Pension	27,744	56,990
Accrued Vacation Pay	10,383	17,733
Postretirement Benefits	3,512	33,384
Deferred State Income Taxes	3,520	787
Amounts Due to Affiliates for Future Income Taxes	4,689	1,178
Regulatory Assets	(81,382)	(168,784)
All Other, Net	1,139	2,374
Net Deferred Tax Assets (Liabilities)	$ (13,143)	$ 12,043

AEP System Tax Allocation Agreement

AEPSC joins in the filing of a consolidated federal income tax return with its affiliates in the AEP System. The allocation of the AEP System's current consolidated federal income tax to the AEP System companies allocates the benefit of current tax losses to the AEP System companies giving rise to such losses in determining their current tax expense. The consolidated net operating loss of the AEP System is allocated to each company in the consolidated group with taxable losses. The tax benefit of the Parent is allocated to its subsidiaries with taxable income. With the exception of the allocation of the consolidated AEP System net operating loss and the loss of the Parent, the method of allocation reflects a separate return result for each company in the consolidated group.

Federal and State Income Tax Audit Status

AEPSC and other AEP subsidiaries are no longer subject to U.S. federal examination for years before 2011. The IRS examination of years 2011, 2012 and 2013 started in April 2014. AEP and subsidiaries received a Revenue Agents Report in April 2016, completing the 2011 through 2013 audit cycle indicating an agreed upon audit. The 2011 through 2013 audit was submitted to the Congressional Joint Committee on Taxation for approval. The Joint Committee referred the audit back to the IRS exam team for further consideration. Although the outcome of tax audits is uncertain, in management's opinion, adequate provisions for federal income taxes have been made for potential liabilities resulting from such matters. In addition, AEPSC accrues interest on these uncertain tax positions. Management is not aware of any issues for open tax years that upon final resolution are expected to materially impact AEPSC's results of operations.

AEPSC and other AEP subsidiaries file income tax returns in various state and local jurisdictions. These taxing authorities routinely examine the tax returns. AEPSC and other AEP subsidiaries are currently under examination in several state and local jurisdictions. However, it is possible that previously filed tax returns have positions that may be challenged by these tax authorities. Management believes that adequate provisions for income taxes have been made for potential liabilities resulting from such challenges and that the ultimate resolution of these audits will not materially impact results of operations. AEPSC is no longer subject to state or local income tax examinations by tax authorities for years before 2009.

Net Income Tax Operating Loss Carryforward

As of December 31, 2017 and 2016, AEPSC had a state income tax operating loss carryforwards of $21.9 million and $8 million, respectively, for Oklahoma. As of December 31, 2017, AEPSC has recorded $1.3 million of deferred state income tax benefits. Management anticipates future taxable income will be sufficient to realize the state net income tax operating loss tax benefits before the state carryforward expires for Oklahoma.

Tax Credit Carryforward

As of December 31, 2017 and 2016, AEPSC had unused tax credits of $2.2 million and $1.1 million, respectively. AEPSC anticipates future federal taxable income will be sufficient to realize the tax benefits of the federal tax credits.

Uncertain Tax Positions

AEPSC recognizes interest accruals related to uncertain tax positions in interest income or expense as applicable and penalties in Operation and Maintenance expense in accordance with the accounting guidance for "Income Taxes."

The following table shows amounts reported for net interest income (expense):

	Years Ended December 31,	
	2017	**2016**
	(in thousands)	
Interest Income (Expense)	$ 346	$ (152)

The following table shows balances for amounts accrued for the payment of interest and penalties:

	December 31, 2017	December 31, 2016
	(in thousands)	
Accrual for Payment of Interest and Penalties	$ 693	$ 559

AEPSC's reconciliation of the beginning and ending amount of unrecognized tax benefits is as follows:

	2017	2016
	(in thousands)	
Balance as of January 1,	$ 1,556	$ 1,287
Increase – Tax Positions Taken During a Prior Period	74	430
Decrease – Tax Positions Taken During a Prior Period	(1,057)	(161)
Increase – Tax Positions Taken During the Current Year	—	—
Decrease – Tax Positions Taken During the Current Year	—	—
Increase – Settlements with Taxing Authorities	1,043	—
Decrease – Lapse of the Applicable Statute of Limitations	—	—
Balance as of December 31,	$ 1,616	$ 1,556

The total amount of unrecognized tax benefits that, if recognized, would affect the effective tax rate is $368 thousand and $329 thousand for 2017 and 2016, respectively. Management believes there will be no significant net increase or decrease in unrecognized tax benefits within 12 months of the reporting date.

Federal Tax Legislation

The Protecting Americans from Tax Hikes Act of 2015 (PATH) included an extension of the 50% bonus depreciation for three years through 2017, phasing down to 40% in 2018 and 30% in 2019. PATH also provided for the extension of research and development, employment and several energy tax credits for 2015. PATH also includes provisions to extend the wind energy production tax credit through 2016 with a three-year phase-out (2017-2019), and to extend the 30% temporary solar investment tax credit for three years through 2019 and with a two-year phase-out (2020-2021). PATH also provided for a permanent extension of the Research and Development tax credit. The enacted provisions did not materially impact AEPSC's results of operations or financial condition but did have a favorable impact on future cash flows. The federal Tax Reform eliminated bonus depreciation for certain property acquired after September 27, 2017.

State Tax Legislation

Legislation was passed by the state of Indiana in May 2011 enacting a phased reduction in corporate income tax rate from 8.5% to 6.5%. The 8.5% Indiana corporate income tax rate was reduced 0.5% each year beginning after June 30, 2012, with the final reduction occurring in years beginning after June 30, 2015. Additional legislation was passed by the state of Indiana reducing the corporate income tax rate from 6.5% in 2016 to 4.9% beginning after June 30, 2016 with the final reduction occurring in years beginning after June 30, 2021.

The enacted provision did not materially impact AEPSC's results of operation, cash flows or financial condition.

7. LEASES

Leases of structures, improvements, office furniture and miscellaneous equipment are for periods of up to 10 years and require payments of related property taxes, maintenance and operating costs. The majority of the leases have purchase or renewal options and will be renewed or replaced by other leases.

Lease rentals for both operating and capital leases are generally charged to Operation and Maintenance expense. The components of rental costs are as follows:

	Years Ended December 31,	
Lease Rental Costs	**2017**	**2016**
	(in thousands)	
Net Lease Expense on Operating Leases	$ 15,968	$ 14,662
Amortization of Capital Leases	20,708	22,456
Interest on Capital Leases	2,301	2,590
Total Lease Rental Costs	$ 38,977	$ 39,708

The following table shows the property and equipment under capital leases and related obligations recorded on AEPSC's balance sheets:

	December 31,	
	2017	**2016**
Property and Equipment Under Capital Leases	(in thousands)	
Structures and Improvements	$ 22,229	$ 33,953
Office Furniture and Miscellaneous Equipment	117,793	100,545
Total Property and Equipment Under Capital Leases	140,022	134,498
Accumulated Amortization	47,691	50,580
Net Property and Equipment Under Capital Leases	$ 92,331	$ 83,918
Obligations Under Capital Leases		
Noncurrent Liability	$ 72,040	$ 64,155
Liability Due Within One Year	20,291	20,060
Total Obligations Under Capital Leases	$ 92,331	$ 84,215

Future minimum lease payments consisted of the following as of December 31, 2017:

Future Minimum Lease Payments	Capital Leases	Noncancelable Operating Leases
	(in thousands)	
2018	$ 24,714	$ 17,001
2019	21,241	15,263
2020	16,297	13,813
2021	12,060	9,622
2022	8,149	7,272
Later Years	69,718	19,887
Total Future Minimum Lease Payments	152,179	$ 82,858
Less Estimated Interest Element	59,848	
Estimated Present Value of Future Minimum Lease Payments	$ 92,331	

Master Lease Agreements

AEPSC leases certain equipment under master lease agreements. Under the lease agreements, the lessor is guaranteed a residual value up to a stated percentage of either the unamortized balance or the equipment cost at the end of the lease term. If the actual fair value of the leased equipment is below the guaranteed residual value at the end of the lease term, AEPSC is committed to pay the difference between the actual fair value and the residual value guarantee. Historically, at the end of the lease term the fair value has been in excess of the unamortized balance. As of December 31, 2017, the maximum potential loss for these lease agreements was approximately $5.2 million assuming the fair value of the equipment is zero at the end of the lease term.

8. FINANCING ACTIVITIES

Corporate Borrowing Program – AEP System

The AEP System uses a corporate borrowing program to meet the short-term borrowing needs of AEP's subsidiaries. The corporate borrowing program includes a Utility Money Pool, which funds AEP's utility subsidiaries. The AEP System Utility Money Pool operates in accordance with the terms and conditions of the AEP System Utility Money Pool agreement filed with the FERC. In February 2016, management removed AEPSC from the Utility Money Pool and entered into a direct financing relationship with AEP to better reflect current business operations.

The amounts of outstanding borrowings from AEP as of December 31, 2017 and 2016 are included in Advances from Affiliates on AEPSC's balance sheets. AEPSC's direct borrowing activity with AEP is described in the following table:

Year Ended December 31,	Maximum Borrowings from AEP	Maximum Loans to AEP	Average Borrowings from AEP	Average Loans to AEP	Borrowings from AEP as of December 31,

			(in thousands)		
2017	$ 450,305	$ —	$ 258,362	$ —	$ 259,331
2016	385,866	—	267,271	—	242,726

Maximum, minimum and average interest rates for funds either borrowed from or loaned to AEP are summarized in the following table:

Year Ended December 31,	Maximum Interest Rate for Funds Borrowed from AEP	Minimum Interest Rate for Funds Borrowed from AEP	Maximum Interest Rate for Funds Loaned to AEP	Minimum Interest Rate for Funds Loaned to AEP	Average Interest Rate for Funds Borrowed from AEP	Average Interest Rate for Funds Loaned to AEP
2017	1.85%	0.92%	—%	—%	1.35%	—%
2016	1.02%	0.69%	—%	—%	0.83%	—%

AEPSC's activity in the Utility Money Pool is described in the following table:

Year Ended December 31,	Maximum Borrowings from the Utility Money Pool	Maximum Loans to the Utility Money Pool	Average Borrowings from the Utility Money Pool	Average Loans to the Utility Money Pool	Borrowings from the Utility Money Pool as of December 31,
			(in thousands)		
2017	$ —	$ —	$ —	$ —	$ —
2016	252,258	—	150,827	—	—

Maximum, minimum and average interest rates for funds either borrowed from or loaned to the Utility Money Pool are summarized in the following table:

Year Ended December 31,	Maximum Interest Rates for Funds Borrowed from the Utility Money Pool	Minimum Interest Rates for Funds Borrowed from the Utility Money Pool	Maximum Interest Rates for Funds Loaned to the Utility Money Pool	Minimum Interest Rates for Funds Loaned to the Utility Money Pool	Average Interest Rates for Funds Borrowed from the Utility Money Pool	Average Interest Rates for Funds Loaned to the Utility Money Pool
2017	—%	—%	—%	—%	—%	—%
2016	0.82%	0.69%	—%	—%	0.72%	—%

Interest expense and interest income related to the Utility Money Pool and direct borrowing activity with AEP are included in Interest Expense and Interest Income, respectively, on AEPSC's statements of operations. For amounts borrowed from and advanced to the Utility Money Pool and direct borrowing activity with AEP, AEPSC incurred the following amounts of interest expense and earned the following amounts of interest income:

	Years Ended December 31, 2017	2016
	(in thousands)	
Interest Expense	$ 3,505	$ 2,088
Interest Income	—	—

9. STOCK-BASED COMPENSATION

AEPSC participates in AEP's Amended and Restated American Electric Power System Long-Term Incentive Plan (LTIP) which authorizes the use of shares of AEP common stock for various types of stock-based compensation awards, including performance units, restricted shares and restricted stock units. AEPSC employees comprise the majority of participants and they hold the majority of shares and units outstanding under AEP's share-based compensation plans. The following sections provide further information regarding each type of stock-based compensation award granted by the Human Resources Committee of AEP's Board of Directors (HR Committee).

Stock Options

AEP did not grant stock options in 2017 or 2016. As of December 31, 2017, AEP has no outstanding stock options.

Performance Units

Performance units granted prior to 2017 are settled in cash rather than AEP common stock and do not reduce the aggregate share authorization. These performance units have a fair value upon vesting equal to the average closing market price of AEP common stock for the last 20 trading days of the performance period. Performance units granted in 2017 will be settled in AEP common stock and will reduce the aggregate share authorization. In all cases the number of performance units held at the end of the three year performance period is multiplied by the performance score for such period to determine the actual number of performance units realized. The performance score can range from 0% to 200% and is determined at the end of the performance period based on performance measures, which include both performance and market conditions, established for each grant at the beginning of the performance period by the Human Resources Committee of AEP's Board of Directors (HR Committee).

Certain employees must satisfy stock ownership requirements. If those employees have not met their stock ownership requirements, a portion or all of their performance units are mandatorily deferred as AEP career shares to the extent needed to meet their stock ownership requirement. AEP career shares are a form of non-qualified deferred compensation that has a value equivalent to shares of AEP common stock. AEP career shares are settled in AEP common stock after the participant's termination of employment.

Amounts equivalent to cash dividends on both performance units and AEP career shares accrue as additional units. Management records compensation cost for performance units over an approximately three-year vesting period. The liability for the pre 2017 performance units is recorded in Employee Benefits and Pension Obligations on the balance sheet and is adjusted for changes in value. Performance units settled in shares are recorded as mezzanine equity on the Parent's balance sheet and compensation cost is calculated at fair value using two metrics. Half is based on the total shareholder return measure, which is determined based on a third party Monte Carlo valuation. That metric doesn't change over the three year vesting period. The other half is based on a three year cumulative earnings per share metric which is adjusted quarterly for changes in performance relative to a target approved by the HR Committee.

Monte Carlo Valuation

AEP engaged a third party for a Monte Carlo valuation to calculate half of the fair value for the performance units awarded during 2017. The valuation used a lattice model and the expected volatility assumption used was the historical volatilities for AEP and the members of their peer group over the last 2.86 years (period from award date to vesting date). The range of expected volatilities was 15.65% to 27.19% with an average expected volatility of 19.07%. The dividend rates used were 0% which is the equivalent to reinvesting dividends. The risk-free rate used was 1.44%, which was interpolated between the two year rate of 1.21% and three year rate of 1.48% since 2.86 years was the vesting period from award date to vesting date.

The HR Committee awarded performance units and reinvested dividends on outstanding performance units and AEP Career Shares to AEPSC employees are as follows:

AEPSC Performance Units	Years Ended December 31, 2017	2016
Awarded Units (in thousands) (a)	452	447
Weighted Average Unit Fair Value at Grant Date	$ 69.78	$ 62.79
Vesting Period (years)	3	3

AEPSC Performance Units and AEP Career Shares (Reinvested Dividends Portion)	Years Ended December 31, 2017	2016
Awarded Units (in thousands) (c)	57	67
Weighted Average Grant Date Fair Value	$ 72.35	$ 63.83
Vesting Period (years)	(b)	(b)

(a) Awarded units in 2017 are mezzanine equity awards and awarded units in 2016 are liability awards.

(b) The vesting period for the reinvested dividends on performance units is equal to the remaining life of the related performance units. Dividends on AEP Career Shares vest immediately upon grant but are not settled in AEP common stock until after the participant's termination of employment.

(c) In 2017, the awarded dividends were a mix of equity awards and liability awards, while they were all liability awards in 2016.

Performance scores and final awards are determined and certified by the HR Committee in accordance with the pre-established performance measures within approximately a month after the end of the performance period. The performance scores for all performance periods were dependent on two equally-weighted performance measures: (a) three-year total shareholder return measured relative to a peer group of similar companies (b) three-year cumulative earnings per share measured relative to a target approved by the HR Committee.

The certified performance scores and units earned by AEPSC employees for the three-year period ended December 31, 2017 and 2016 were as follows:

	Years Ended December 31,	
AEPSC Performance Units	**2017**	**2016**
Certified Performance Score	164.8%	163.9%
Performance Units Earned	749,293	868,918
Performance Units Mandatorily Deferred as AEP Career Shares	18,442	5,866
Performance Units Voluntarily Deferred into the Incentive Compensation Deferral Program	32,529	37,735
Performance Units to be Settled in Cash	698,322	825,317

The settlements to AEPSC employees were as follows:

	Years Ended December 31,	
AEPSC Performance Units and AEP Career Shares	**2017**	**2016**
	(in thousands)	
Cash Settlements for Performance Units	$ 51,031	$ 48,615
Cash Settlements for AEP Career Share Distributions	27	7,053
AEP Common Stock Settlements for Career Share Distributions	297	—

Restricted Stock Units

The HR Committee grants restricted stock units (RSUs), which generally vest, subject to the participant's continued employment, over at least three years in approximately equal annual increments. The RSUs accrue dividends as additional RSUs. The additional RSUs granted as dividends vest on the same date as the underlying RSUs. RSUs are converted into shares of AEP common stock upon vesting, except that RSUs granted prior to 2017 that vest to AEP's executive officers are settled in cash. Executive officers are those officers who are subject to the disclosure requirements set forth in Section 16 of the Securities Exchange Act of 1934. For RSUs settled in shares, compensation cost is measured at fair value on the grant date and recorded over the vesting period. Fair value is determined by multiplying the number of RSUs granted by the grant date market closing price. For RSUs settled in cash, compensation cost is recorded over the vesting period and adjusted for changes in fair value until vested. The fair value at vesting is determined by multiplying the number of RSUs vested by the 20-day average closing price of AEP common stock. The maximum contractual term of outstanding RSUs is approximately 72 months from the grant date.

In 2010, the HR Committee granted a total of 165,520 RSUs to four Chief Executive Officer succession candidates as a retention incentive for these candidates. These grants vested in three approximately equal installments on August 3, 2013, August 3, 2014 and August 3, 2015.

The HR Committee awarded RSUs, including units awarded for dividends as follows:

AEP Restricted Stock Units	Years Ended December 31, 2017	2016
Awarded Units (in thousands)	256	242
Weighted Average Grant Date Fair Value	$ 65.26	$ 62.88

The total fair value and total intrinsic value of restricted stock units vested were as follows:

AEP Restricted Stock Units	Years Ended December 31, 2017	2016
	(in thousands)	
Fair Value of Restricted Stock Units Vested	$ 16,150	$ 16,358
Intrinsic Value of Restricted Stock Units Vested (a)	19,979	21,038

(a) Intrinsic value is calculated as market price at exercise date.

A summary of the status of AEP's nonvested RSUs and changes during the year are as follows:

Nonvested Restricted Stock Units	Shares/Units	Weighted Average Grant Date Fair Value
	(in thousands)	
Nonvested as of January 1, 2017	604	$ 57.54
Granted	256	65.26
Vested	(295)	54.72
Forfeited	(35)	61.53
Nonvested as of December 31, 2017	530	62.13

AEP's total aggregate intrinsic value of nonvested RSUs as of December 31, 2017 was $39 million and the weighted average remaining contractual life was 1.6 years.

Share-based Compensation Plans

Compensation cost and the actual tax benefit realized for the tax deductions from compensation cost for share-based payment arrangements recognized in income and total compensation cost capitalized in relation to the cost of an asset were as follows:

Years Ended December 31,

Name of Respondent American Electric Power Service Corporation	This Report is: (1) X An Original (2) __ A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year of Report 2017

Schedule XIV- Notes to Financial Statements

Share-based Compensation Plans	2017	2016
	(in thousands)	
Compensation Cost for Share-based Payment Arrangements (a)	$ 52,762	$ 47,025
Actual Tax Benefit Realized (b)	9,560	16,459
Total Compensation Cost Capitalized	21,494	16,761

(a) Compensation cost for share-based payment arrangements is included in Operation and Maintenance expenses on AEPSC's statements of operations.

(b) In December 2017, Tax Reform modified Section 162(m) of the Internal Revenue Code. Beginning after 2017, AEPSC can no longer deduct compensation expense in excess of $1 million for certain named executive officers. This will reduce the tax benefit going forward.

During the years ended December 31, 2017 and 2016, there were no significant modifications affecting any of AEP's share-based payment arrangements.

As of December 31, 2017, AEPSC had $48 million of total unrecognized compensation cost related to unvested share-based compensation arrangements granted under the LTIP. Unrecognized compensation cost related to unvested share-based arrangements will change as the fair value is adjusted each period and forfeitures for all award types are realized. AEPSC's unrecognized compensation cost will be recognized over a weighted-average period of 1.35 years.

Under the 2015 LTIP and Prior Plan, AEP is permitted to use authorized but unissued shares, treasury shares, shares acquired in the open market specifically for distribution under these plans, or any combination thereof to fulfill share commitments. In 2017, AEP used a combination of all three to fulfill share commitments. AEP's current practice is to use authorized but unissued shares to fulfill share commitments. The number of shares used to fulfill share commitments is generally reduced to offset AEP's tax withholding obligation.

Name of Respondent	This Report Is:	Resubmission Date (Mo, Da, Yr)	Year/Period of Report
American Electric Power Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	/ /	Dec 31, 2017

Schedule XV- Comparative Income Statement

Line No.	Account Number (a)	Title of Account (b)	Current Year (c)	Prior Year (d)
1		**SERVICE COMPANY OPERATING REVENUES**		
2	400	Service Company Operating Revenues	1,461,160,558	1,348,293,645
3		**SERVICE COMPANY OPERATING EXPENSES**		
4	401	Operation Expenses	671,577,028	684,796,994
5	402	Maintenance Expenses	104,071,510	121,914,012
6	403	Depreciation Expenses	3,008,794	3,303,854
7	403.1	Depreciation Expense for Asset Retirement Costs		
8	404	Amortization of Limited-Term Property	763,359	929,496
9	405	Amortization of Other Property		
10	407.3	Regulatory Debits		
11	407.4	Regulatory Credits		
12	408.1	Taxes Other Than Income Taxes, Operating Income	47,378,206	48,127,368
13	409.1	Income Taxes, Operating Income	(37,486,067)	(26,019,299)
14	410.1	Provision for Deferred Income Taxes, Operating Income	198,100,079	174,133,696
15	411.1	Provision for Deferred Income Taxes – Credit , Operating Income	(155,578,350)	(145,979,691)
16	411.4	Investment Tax Credit, Service Company Property	(50,808)	(50,808)
17	411.6	Gains from Disposition of Service Company Plant		
18	411.7	Losses from Disposition of Service Company Plant		
19	411.10	Accretion Expense		
20	412	Costs and Expenses of Construction or Other Services	619,986,425	475,347,098
21	416	Costs and Expenses of Merchandising, Jobbing, and Contract Work		
22		TOTAL SERVICE COMPANY OPERATING EXPENSES (Total of Lines 4-21)	1,451,770,176	1,336,502,720
23		NET SERVICE COMPANY OPERATING INCOME (Total of Lines 2 less 22)	9,390,382	11,790,925
24		**OTHER INCOME**		
25	418.1	Equity in Earnings of Subsidiary Companies		
26	419	Interest and Dividend Income	407,207	(69,097)
27	419.1	Allowance for Other Funds Used During Construction		
28	421	Miscellaneous Income or Loss	1,424,768	973,200
29	421.1	Gain on Disposition of Property		
30		**TOTAL OTHER INCOME (Total of Lines 25-29)**	1,831,975	904,103
31		**OTHER INCOME DEDUCTIONS**		
32	421.2	Loss on Disposition of Property		
33	425	Miscellaneous Amortization		
34	426.1	Donations	259,218	854,107
35	426.2	Life Insurance		
36	426.3	Penalties	162,997	4,503
37	426.4	Expenditures for Certain Civic, Political and Related Activities	3,781,864	4,909,493
38	426.5	Other Deductions	2,210,114	4,839,134
39		**TOTAL OTHER INCOME DEDUCTIONS (Total of Lines 32-38)**	6,414,193	10,607,237
40		**TAXES APPLICABLE TO OTHER INCOME AND DEDUCTIONS**		

Name of Respondent	This Report Is:	Resubmission Date (Mo, Da, Yr)	Year/Period of Report
American Electric Power Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	/ /	Dec 31, 2017

Schedule XV- Comparative Income Statement (continued)

Line No.	Account Number (a)	Title of Account (b)	Current Year (c)	Prior Year (d)
41	408.2	Taxes Other Than Income Taxes, Other Income and Deductions	1,374	954
42	409.2	Income Taxes, Other Income and Deductions		
43	410.2	Provision for Deferred Income Taxes, Other Income and Deductions		
44	411.2	Provision for Deferred Income Taxes – Credit, Other Income and Deductions		
45	411.5	Investment Tax Credit, Other Income Deductions		
46		**TOTAL TAXES APPLICABLE TO OTHER INCOME AND DEDUCTIONS (Total of Lines 41-45)**	1,374	954
47		**INTEREST CHARGES**		
48	427	Interest on Long-Term Debt		
49	428	Amortization of Debt Discount and Expense		
50	429	(less) Amortization of Premium on Debt- Credit		
51	430	Interest on Debt to Associate Companies	3,505,462	2,088,075
52	431	Other Interest Expense	1,438,581	95,621
53	432	(less) Allowance for Borrowed Funds Used During Construction-Credit	137,253	96,859
54		**TOTAL INTEREST CHARGES (Total of Lines 48-53)**	4,806,790	2,086,837
55		**NET INCOME BEFORE EXTRAORDINARY ITEMS (Total of Lines 23, 30, minus 39, 46, and 54)**		
56		**EXTRAORDINARY ITEMS**		
57	434	Extraordinary Income		
58	435	(less) Extraordinary Deductions		
59		**Net Extraordinary Items (Line 57 less Line 58)**		
60	409.4	(less) Income Taxes, Extraordinary		
61		**Extraordinary Items After Taxes (Line 59 less Line 60)**		
62		**NET INCOME OR LOSS/COST OF SERVICE (Total of Lines 55-61)**		

Schedule XVI- Analysis of Charges for Service- Associate and Non-Associate Companies

1. Total cost of service will equal for associate and nonassociate companies the total amount billed under their separate analysis of billing schedules.

Line No.	Account Number (a)	Title of Account (b)	Associate Company Direct Cost (c)	Associate Company Indirect Cost (d)	Associate Company Total Cost (e)	Nonassociate Company Direct Cost (f)	Nonassociate Company Indirect Cost (g)	Nonassociate Company Total Cost (h)
1	403-403.1	Depreciation Expense	3,008,794		3,008,794			
2	404-405	Amortization Expense	763,359		763,359			
3	407.3-407.4	Regulatory Debits/Credits – Net						
4	408.1-408.2	Taxes Other Than Income Taxes	47,379,580		47,379,580			
5	409.1-409.3	Income Taxes	(37,486,067)		(37,486,067)			
6	410.1-411.2	Provision for Deferred Taxes	198,100,079		198,100,079			
7	411.1-411.2	Provision for Deferred Taxes – Credit	155,578,350		155,578,350			
8	411.6	Gain from Disposition of Service Company Plant						
9	411.7	Losses from Disposition of Service Company Plant						
10	411.4-411.5	Investment Tax Credit Adjustment	50,808		50,808			
11	411.10	Accretion Expense						
12	412	Costs and Expenses of Construction or Other Services	533,254,264	86,732,161	619,986,425			
13	416	Costs and Expenses of Merchandising, Jobbing, and Contract Work for Associated Companies						
14	418	Non-operating Rental Income						
15	418.1	Equity in Earnings of Subsidiary Companies						
16	419	Interest and Dividend Income	407,207		407,207			
17	419.1	Allowance for Other Funds Used During Construction						
18	421	Miscellaneous Income or Loss	1,698,443	(273,675)	1,424,768			
19	421.1	Gain on Disposition of Property						
20	421.2	Loss on Disposition Of Property						
21	425	Miscellaneous Amortization						
22	426.1	Donations	259,218		259,218			
23	426.2	Life Insurance	162,997		162,997			
24	426.3	Penalties						
25	426.4	Expenditures for Certain Civic, Political and Related Activities	3,250,459	531,405	3,781,864			
26	426.5	Other Deductions	1,593,831	616,283	2,210,114			
27	427	Interest On Long-Term Debt						
28	428	Amortization of Debt Discount and Expense						
29	429	Amortization of Premium on Debt – Credit						
30	430	Interest on Debt to Associate Companies	3,505,462		3,505,462			
31	431	Other Interest Expense	1,438,581		1,438,581			
32	432	Allowance for Borrowed Funds Used During Construction	(137,253)		(137,253)			
33	500-509	Total Steam Power Generation Operation Expenses	40,497,823	9,132,753	49,630,576			
34	510-515	Total Steam Power Generation Maintenance Expenses	13,807,873	2,370,634	16,178,507			

Line No.	Account Number (a)	Title of Account (b)	Associate Company Direct Cost (c)	Associate Company Indirect Cost (d)	Associate Company Total Cost (e)	Nonassociate Company Direct Cost (f)	Nonassociate Company Indirect Cost (g)	Nonassociate Company Total Cost (h)
35	517-525	Total Nuclear Power Generation Operation Expenses	90,051	819,408	909,459			
36	528-532	Total Nuclear Power Generation Maintenance Expenses	1,188,675	603,269	1,791,944			
37	535-540.1	Total Hydraulic Power Generation Operation Expenses	2,897,607	452,580	3,350,187			
38	541-545.1	Total Hydraulic Power Generation Maintenance Expenses	1,278,747	194,811	1,473,558			
39	546-550.1	Total Other Power Generation Operation Expenses	232,980	44,058	277,038			
40	551-554.1	Total Other Power Generation Maintenance Expenses	105,776	19,083	124,859			
41	555-557	Total Other Power Supply Operation Expenses	18,126,084	3,350,119	21,476,203			
42	560	Operation Supervision and Engineering	42,586,522	11,915,291	54,501,813			
43	561.1	Load Dispatch-Reliability	17,173	18,124	35,297			
44	561.2	Load Dispatch-Monitor and Operate Transmission System	4,935,522	2,228,328	7,163,850			
45	561.3	Load Dispatch-Transmission Service and Scheduling	(56,969)		(56,969)			
46	561.4	Scheduling, System Control and Dispatch Services	63,672		63,672			
47	561.5	Reliability Planning and Standards Development	846,323	485,452	1,331,775			
48	561.6	Transmission Service Studies	162		162			
49	561.7	Generation Interconnection Studies						
50	561.8	Reliability Planning and Standards Development Services						
51	562	Station Expenses (Major Only)	1,613,758	788,960	2,402,718			
52	563	Overhead Line Expenses (Major Only)	340,985	165,919	506,904			
53	564	Underground Line Expenses (Major Only)	17		17			
54	565	Transmission of Electricity by Others (Major Only)						
55	566	Miscellaneous Transmission Expenses (Major Only)	11,840,525	3,053,885	14,894,410			
56	567	Rents	123,141		123,141			
57	567.1	Operation Supplies and Expenses (Nonmajor Only)						
58		Total Transmission Operation Expenses	62,310,831	18,655,959	80,966,790			
59	568	Maintenance Supervision and Engineering (Major Only)	369,538	116,710	486,248			
60	569	Maintenance of Structures (Major Only)	100,463	31,425	131,888			
61	569.1	Maintenance of Computer Hardware	164,062	46,175	210,237			
62	569.2	Maintenance of Computer Software	1,412,267	521,952	1,934,219			
63	569.3	Maintenance of Communication Equipment	20,453	17,715	38,168			
64	569.4	Maintenance of Miscellaneous Regional Transmission Plant						
65	570	Maintenance of Station Equipment (Major Only)	6,377,612	2,719,102	9,096,714			
66	571	Maintenance of Overhead Lines (Major Only)	(317,308)	1,515,069	1,197,761			
67	572	Maintenance of Underground Lines (Major Only)	149,486	128,187	277,673			
68	573	Maintenance of Miscellaneous Transmission Plant (Major Only)	187,770	251,527	439,297			

Name of Respondent	This Report Is:	Resubmission Date (Mo, Da, Yr)	Year/Period of Report
American Electric Power Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	/ /	Dec 31, 2017

Line No.	Account Number (a)	Title of Account (b)	Associate Company Direct Cost (c)	Associate Company Indirect Cost (d)	Associate Company Total Cost (e)	Nonassociate Company Direct Cost (f)	Nonassociate Company Indirect Cost (g)	Nonassociate Company Total Cost (h)
69	574	Maintenance of Transmission Plant (Nonmajor Only)						
70		Total Transmission Maintenance Expenses	8,464,343	5,347,862	13,812,205			
71	575.1-575.8	Total Regional Market Operation Expenses						
72	576.1-576.5	Total Regional Market Maintenance Expenses						
73	580-589	Total Distribution Operation Expenses	17,307,649	6,107,804	23,415,453			
74	590-598	Total Distribution Maintenance Expenses	4,386,059	1,993,000	6,379,059			
75		Total Electric Operation and Maintenance Expenses	768,052,994	137,244,864	905,297,858			
76	700-798	Production Expenses (Provide selected accounts in a footnote)						
77	800-813	Total Other Gas Supply Operation Expenses						
78	814-826	Total Underground Storage Operation Expenses						
79	830-837	Total Underground Storage Maintenance Expenses						
80	840-842.3	Total Other Storage Operation Expenses						
81	843.1-843.9	Total Other Storage Maintenance Expenses						
82	844.1-846.2	Total Liquefied Natural Gas Terminaling and Processing Operation Expenses						
83	847.1-847.8	Total Liquefied Natural Gas Terminaling and Processing Maintenance Expenses						
84	850	Operation Supervision and Engineering						
85	851	System Control and Load Dispatching.						
86	852	Communication System Expenses						
87	853	Compressor Station Labor and Expenses						
88	854	Gas for Compressor Station Fuel						
89	855	Other Fuel and Power for Compressor Stations						
90	856	Mains Expenses						
91	857	Measuring and Regulating Station Expenses						
92	858	Transmission and Compression of Gas By Others						
93	859	Other Expenses						
94	860	Rents						
95		Total Gas Transmission Operation Expenses						
96	861	Maintenance Supervision and Engineering						
97	862	Maintenance of Structures and Improvements						
98	863	Maintenance of Mains						
99	864	Maintenance of Compressor Station Equipment						
100	865	Maintenance of Measuring And Regulating Station Equipment						
101	866	Maintenance of Communication Equipment						
102	867	Maintenance of Other Equipment						
103		Total Gas Transmission Maintenance Expenses						
104	870-881	Total Distribution Operation Expenses						

Line No.	Account Number (a)	Title of Account (b)	Associate Company Direct Cost (c)	Associate Company Indirect Cost (d)	Associate Company Total Cost (e)	Nonassociate Company Direct Cost (f)	Nonassociate Company Indirect Cost (g)	Nonassociate Company Total Cost (h)
105	885-894	Total Distribution Maintenance Expenses						
106		Total Natural Gas Operation and Maintenance Expenses						
107	901	Supervision	337,552	184,852	522,404			
108	902	Meter reading expenses	686,273	316,483	1,002,756			
109	903	Customer records and collection expenses	39,547,597	13,870,879	53,418,476			
110	904	Uncollectible accounts	1,229		1,229			
111	905	Miscellaneous customer accounts expenses	134,091	56,254	190,345			
112	906	Total Customer Accounts Operation Expenses	40,706,742	14,428,468	55,135,210			
113	907	Supervision	643,596	291,026	934,622			
114	908	Customer assistance expenses	416,072	160,980	577,052			
115	909	Informational And Instructional Advertising Expenses						
116	910	Miscellaneous Customer Service And Informational Expenses	1,665,719	29,531	1,695,250			
117		Total Service and Informational Operation Accounts	2,725,387	481,537	3,206,924			
118	911	Supervision	335		335			
119	912	Demonstrating and Selling Expenses	1,510,022	43,068	1,553,090			
120	913	Advertising Expenses						
121	916	Miscellaneous Sales Expenses						
122		Total Sales Operation Expenses	1,510,357	43,068	1,553,425			
123	920	Administrative and General Salaries	152,969,132	36,114,689	189,083,821			
124	921	Office Supplies and Expenses	11,745,895	6,421,565	18,167,460			
125	923	Outside Services Employed	34,131,926	10,720,778	44,852,704			
126	924	Property Insurance	199,147		199,147			
127	925	Injuries and Damages	3,678,562	31,452	3,710,014			
128	926	Employee Pensions and Benefits	100,087,162	63,413	100,150,575			
129	928	Regulatory Commission Expenses	7,948,758	1,002,711	8,951,469			
130	930.1	General Advertising Expenses	529,187	55,393	584,580			
131	930.2	Miscellaneous General Expenses	7,710,256	1,493,137	9,203,393	5,510,736	571,193	6,081,929
132	931	Rents	50,670,671		50,670,671			
133		Total Administrative and General Operation Expenses	369,670,696	55,903,138	425,573,834	5,510,736	571,193	6,081,929
134	935	Maintenance of Structures and Equipment	62,308,934	2,002,444	64,311,378			
135		Total Administrative and General Maintenance Expenses	476,922,116	72,858,655	549,780,771	5,510,736	571,193	6,081,929
136		Total Cost of Service	1,244,975,110	210,103,519	1,455,078,629	5,510,736	571,193	6,081,929

Name of Respondent	This Report Is:	Resubmission Date (Mo, Da, Yr)	Year/Period of Report
American Electric Power Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	/ /	Dec 31, 2017

Schedule XVI- Analysis of Charges for Service- Associate and Non-Associate Companies (continued)

Line No.	Account Number (a)	Title of Account (b)	Total Charges for Services Direct Cost (i)	Total Charges for Services Indirect Cost (j)	Total Charges for Services Total Cost (k)
1	403-403.1	Depreciation Expense	3,008,794		3,008,794
2	404-405	Amortization Expense	763,359		763,359
3	407.3-407.4	Regulatory Debits/Credits – Net			
4	408.1-408.2	Taxes Other Than Income Taxes	47,379,580		47,379,580
5	409.1-409.3	Income Taxes	(37,486,067)		(37,486,067)
6	410.1-411.2	Provision for Deferred Taxes	198,100,079		198,100,079
7	411.1-411.2	Provision for Deferred Taxes – Credit	155,578,350		155,578,350
8	411.6	Gain from Disposition of Service Company Plant			
9	411.7	Losses from Disposition of Service Company Plant			
10	411.4-411.5	Investment Tax Credit Adjustment	50,808		50,808
11	411.10	Accretion Expense			
12	412	Costs and Expenses of Construction or Other Services	533,254,264	86,732,161	619,986,425
13	416	Costs and Expenses of Merchandising, Jobbing, and Contract Work for Associated Companies			
14	418	Non-operating Rental Income			
15	418.1	Equity in Earnings of Subsidiary Companies			
16	419	Interest and Dividend Income	407,207		407,207
17	419.1	Allowance for Other Funds Used During Construction			
18	421	Miscellaneous Income or Loss	1,698,443	(273,675)	1,424,768
19	421.1	Gain on Disposition of Property			
20	421.2	Loss on Disposition Of Property			
21	425	Miscellaneous Amortization			
22	426.1	Donations	259,218		259,218
23	426.2	Life Insurance	162,997		162,997
24	426.3	Penalties			
25	426.4	Expenditures for Certain Civic, Political and Related Activities	3,250,459	531,405	3,781,864
26	426.5	Other Deductions	1,593,831	616,283	2,210,114
27	427	Interest On Long-Term Debt			
28	428	Amortization of Debt Discount and Expense			
29	429	Amortization of Premium on Debt – Credit			
30	430	Interest on Debt to Associate Companies	3,505,462		3,505,462
31	431	Other Interest Expense	1,438,581		1,438,581
32	432	Allowance for Borrowed Funds Used During Construction	(137,253)		(137,253)
33	500-509	Total Steam Power Generation Operation Expenses	40,497,823	9,132,753	49,630,576
34	510-515	Total Steam Power Generation Maintenance Expenses	13,807,873	2,370,634	16,178,507

Schedule XVI- Analysis of Charges for Service- Associate and Non-Associate Companies (continued)

Line No.	Account Number (a)	Title of Account (b)	Total Charges for Services Direct Cost (i)	Total Charges for Services Indirect Cost (j)	Total Charges for Services Total Cost (k)
35	517-525	Total Nuclear Power Generation Operation Expenses	90,051	819,408	909,459
36	528-532	Total Nuclear Power Generation Maintenance Expenses	1,188,675	603,269	1,791,944
37	535-540.1	Total Hydraulic Power Generation Operation Expenses	2,897,607	452,580	3,350,187
38	541-545.1	Total Hydraulic Power Generation Maintenance Expenses	1,278,747	194,811	1,473,558
39	546-550.1	Total Other Power Generation Operation Expenses	232,980	44,058	277,038
40	551-554.1	Total Other Power Generation Maintenance Expenses	105,776	19,083	124,859
41	555-557	Total Other Power Supply Operation Expenses	18,126,084	3,350,119	21,476,203
42	560	Operation Supervision and Engineering	42,586,522	11,915,291	54,501,813
43	561.1	Load Dispatch-Reliability	17,173	18,124	35,297
44	561.2	Load Dispatch-Monitor and Operate Transmission System	4,935,522	2,228,328	7,163,850
45	561.3	Load Dispatch-Transmission Service and Scheduling	(56,969)		(56,969)
46	561.4	Scheduling, System Control and Dispatch Services	63,672		63,672
47	561.5	Reliability Planning and Standards Development	846,323	485,452	1,331,775
48	561.6	Transmission Service Studies	162		162
49	561.7	Generation Interconnection Studies			
50	561.8	Reliability Planning and Standards Development Services			
51	562	Station Expenses (Major Only)	1,613,758	788,960	2,402,718
52	563	Overhead Line Expenses (Major Only)	340,985	165,919	506,904
53	564	Underground Line Expenses (Major Only)	17		17
54	565	Transmission of Electricity by Others (Major Only)			
55	566	Miscellaneous Transmission Expenses (Major Only)	11,840,525	3,053,885	14,894,410
56	567	Rents	123,141		123,141
57	567.1	Operation Supplies and Expenses (Nonmajor Only)			
58		Total Transmission Operation Expenses	62,310,831	18,655,959	80,966,790
59	568	Maintenance Supervision and Engineering (Major Only)	369,538	116,710	486,248
60	569	Maintenance of Structures (Major Only)	100,463	31,425	131,888
61	569.1	Maintenance of Computer Hardware	164,062	46,175	210,237
62	569.2	Maintenance of Computer Software	1,412,267	521,952	1,934,219
63	569.3	Maintenance of Communication Equipment	20,453	17,715	38,168
64	569.4	Maintenance of Miscellaneous Regional Transmission Plant			
65	570	Maintenance of Station Equipment (Major Only)	6,377,612	2,719,102	9,096,714
66	571	Maintenance of Overhead Lines (Major Only)	(317,308)	1,515,069	1,197,761
67	572	Maintenance of Underground Lines (Major Only)	149,486	128,187	277,673
68	573	Maintenance of Miscellaneous Transmission Plant (Major Only)	187,770	251,527	439,297

Name of Respondent	This Report Is:	Resubmission Date (Mo, Da, Yr)	Year/Period of Report
American Electric Power Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	/ /	Dec 31, 2017

Schedule XVI- Analysis of Charges for Service- Associate and Non-Associate Companies (continued)

Line No.	Account Number (a)	Title of Account (b)	Total Charges for Services Direct Cost (i)	Total Charges for Services Indirect Cost (j)	Total Charges for Services Total Cost (k)
69	574	Maintenance of Transmission Plant (Nonmajor Only)			
70		Total Transmission Maintenance Expenses	8,464,343	5,347,862	13,812,205
71	575.1-575.8	Total Regional Market Operation Expenses			
72	576.1-576.5	Total Regional Market Maintenance Expenses			
73	580-589	Total Distribution Operation Expenses	17,307,649	6,107,804	23,415,453
74	590-598	Total Distribution Maintenance Expenses	4,386,059	1,993,000	6,379,059
75		Total Electric Operation and Maintenance Expenses	768,052,994	137,244,864	905,297,858
76	700-798	Production Expenses (Provide selected accounts in a footnote)			
77	800-813	Total Other Gas Supply Operation Expenses			
78	814-826	Total Underground Storage Operation Expenses			
79	830-837	Total Underground Storage Maintenance Expenses			
80	840-842.3	Total Other Storage Operation Expenses			
81	843.1-843.9	Total Other Storage Maintenance Expenses			
82	844.1-846.2	Total Liquefied Natural Gas Terminaling and Processing Operation Expenses			
83	847.1-847.8	Total Liquefied Natural Gas Terminaling and Processing Maintenance Expenses			
84	850	Operation Supervision and Engineering			
85	851	System Control and Load Dispatching.			
86	852	Communication System Expenses			
87	853	Compressor Station Labor and Expenses			
88	854	Gas for Compressor Station Fuel			
89	855	Other Fuel and Power for Compressor Stations			
90	856	Mains Expenses			
91	857	Measuring and Regulating Station Expenses			
92	858	Transmission and Compression of Gas By Others			
93	859	Other Expenses			
94	860	Rents			
95		Total Gas Transmission Operation Expenses			
96	861	Maintenance Supervision and Engineering			
97	862	Maintenance of Structures and Improvements			
98	863	Maintenance of Mains			
99	864	Maintenance of Compressor Station Equipment			
100	865	Maintenance of Measuring And Regulating Station Equipment			
101	866	Maintenance of Communication Equipment			
102	867	Maintenance of Other Equipment			
103		Total Gas Transmission Maintenance Expenses			
104	870-881	Total Distribution Operation Expenses			

Name of Respondent	This Report Is:	Resubmission Date (Mo, Da, Yr)	Year/Period of Report
American Electric Power Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	/ /	Dec 31, 2017

Schedule XVI- Analysis of Charges for Service- Associate and Non-Associate Companies (continued)

Line No.	Account Number (a)	Title of Account (b)	Total Charges for Services Direct Cost (i)	Total Charges for Services Indirect Cost (j)	Total Charges for Services Total Cost (k)
105	885-894	Total Distribution Maintenance Expenses			
106		Total Natural Gas Operation and Maintenance Expenses			
107	901	Supervision	337,552	184,852	522,404
108	902	Meter reading expenses	686,273	316,483	1,002,756
109	903	Customer records and collection expenses	39,547,597	13,870,879	53,418,476
110	904	Uncollectible accounts	1,229		1,229
111	905	Miscellaneous customer accounts expenses	134,091	56,254	190,345
112	906	Total Customer Accounts Operation Expenses	40,706,742	14,428,468	55,135,210
113	907	Supervision	643,596	291,026	934,622
114	908	Customer assistance expenses	416,072	160,980	577,052
115	909	Informational And Instructional Advertising Expenses			
116	910	Miscellaneous Customer Service And Informational Expenses	1,665,719	29,531	1,695,250
117		Total Service and Informational Operation Accounts	2,725,387	481,537	3,206,924
118	911	Supervision	335		335
119	912	Demonstrating and Selling Expenses	1,510,022	43,068	1,553,090
120	913	Advertising Expenses			
121	916	Miscellaneous Sales Expenses			
122		Total Sales Operation Expenses	1,510,357	43,068	1,553,425
123	920	Administrative and General Salaries	152,969,132	36,114,689	189,083,821
124	921	Office Supplies and Expenses	11,745,895	6,421,565	18,167,460
125	923	Outside Services Employed	34,131,926	10,720,778	44,852,704
126	924	Property Insurance	199,147		199,147
127	925	Injuries and Damages	3,678,562	31,452	3,710,014
128	926	Employee Pensions and Benefits	100,087,162	63,413	100,150,575
129	928	Regulatory Commission Expenses	7,948,758	1,002,711	8,951,469
130	930.1	General Advertising Expenses	529,187	55,393	584,580
131	930.2	Miscellaneous General Expenses	13,220,992	2,064,330	15,285,322
132	931	Rents	50,670,671		50,670,671
133		Total Administrative and General Operation Expenses	375,181,432	56,474,331	431,655,763
134	935	Maintenance of Structures and Equipment	62,308,934	2,002,444	64,311,378
135		Total Administrative and General Maintenance Expenses	482,432,852	73,429,848	555,862,700
136		Total Cost of Service	1,250,485,846	210,674,712	1,461,160,558

Schedule XVII - Analysis of Billing – Associate Companies (Account 457)

1. For services rendered to associate companies (Account 457), list all of the associate companies.

Line No.	Name of Associate Company (a)	Account 457.1 Direct Costs Charged (b)	Account 457.2 Indirect Costs Charged (c)	Account 457.3 Compensation For Use of Capital (d)	Total Amount Billed (e)
1	AEP Amazon	132	14		146
2	AEP Appalachian Transmission Company, Inc.	1,086,540	229,487	29,212	1,345,239
3	AEP C&I Company LLC	727,363	70,435	10,998	808,796
4	AEP Coal, Inc.	13,785	1,900		15,685
5	AEP Credit, Inc.	978,810	48,230	47,003	1,074,043
6	AEP Desert Sky GP, LLC	2,660	358		3,018
7	AEP Desert Sky LP II, LLC	11,277	1,542		12,819
8	AEP Energy Partners, Inc.	6,104,359	748,365	36,264	6,888,988
9	AEP Energy Service Gas Holding Company	54,240	4,255		58,495
10	AEP Energy Services, Inc.	601,648	91,697	10,242	703,587
11	AEP Energy Supply LLC	2,020,407	96,607	(13,883)	2,103,131
12	AEP Energy, Inc	1,310,739	158,821		1,469,560
13	AEP Generating Company	1,742,217	210,902	3,044	1,956,163
14	AEP Generation Resources	23,559,094	3,529,275	(93,159)	26,995,210
15	AEP Indiana Michigan Transmission Company, Inc.	38,403,736	7,824,284	504,593	46,732,613
16	AEP Investments, Inc.	(4,499,108)	14,221		(4,484,887)
17	AEP Kentucky Coal, LLC	12,305	1,043		13,348
18	AEP Kentucky Transmission Company, Inc.	3,078,025	739,932	38,318	3,856,275
19	AEP Nonutility Funding LLC	14,902	2,257	55	17,214
20	AEP Ohio Transmission Company, Inc.	61,424,709	14,925,034	747,800	77,097,543
21	AEP Oklahoma Transmission Company, Inc.	19,819,667	3,755,757	182,648	23,758,072
22	AEP OnSite Partners, LLC	1,545,673	150,677	14,537	1,710,887
23	AEP Pro Serv, Inc.	3,473,690	657,841	5,737	4,137,268
24	AEP Properties, L.L.C.	1,511	245		1,756
25	AEP Renewables, LLC	274,591	36,436		311,027
26	AEP Retail Energy Partners LLC	77,680	4,093		81,773
27	AEP Southwestern Transmission Company, Inc.	50,323	7,625	314	58,262
28	AEP System Pool	1,044	694		1,738
29	AEP T&D Services, LLC	6,364,543	361,938	(46,341)	6,680,140
30	AEP Texas Company	130,789,057	20,790,791	1,021,942	152,601,790
31	AEP Transmission Company, LLC	52,795	11,148	(65)	63,878
32	AEP Transmission Holding Company, LLC	3,357,995	453,666	(8,367)	3,803,294
33	AEP Transmission Partner LLC	4,371	582		4,953
34	AEP Utility Funding LLC	119,207	21,567	3,761	144,535
35	AEP West Virginia Transmission Company, Inc.	29,544,964	6,174,202	318,890	36,038,056
36	AEP Wind GP, LLC	3,283	456		3,739
37	AEP Wind Holding Company, LLC	186,768	25,458	8,556	220,782
38	AEP Wind LP II, LLC	7,892	1,092		8,984
39	American Electric Power Company	6,695,236	3,083,787	74,952	9,853,975

Name of Respondent	This Report Is:	Resubmission Date (Mo, Da, Yr)	Year/Period of Report
American Electric Power Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	/ /	Dec 31, 2017

Schedule XVII - Analysis of Billing – Associate Companies (Account 457) (continued)

Line No.	Name of Associate Company (a)	Account 457.1 Direct Costs Charged (b)	Account 457.2 Indirect Costs Charged (c)	Account 457.3 Compensation For Use of Capital (d)	Total Amount Billed (e)
1	Appalachian Power Company	227,228,616	39,439,955	2,081,735	268,750,306
2	Blackhawk Coal Company	16,220	1,603		17,823
3	Bold Transmission, LLC	3,289,550	166,171		3,455,721
4	BSE Solutions LLC	158	22		180
5	Cardinal Operating Company	13,526,555	1,803,321	94,493	15,424,369
6	Cedar Coal Company	4,172	603		4,775
7	Central Appalachian Coal Company	3,185	427		3,612
8	Central Coal Company	4,730	666		5,396
9	Conesville Coal Preparation Company	4,829	664		5,493
10	CSW Energy, Inc.	107,388	13,658	6,686	127,732
11	Desert Sky Wind Farm LP	170,922	17,926		188,848
12	Dolet Hills Lignite Co, LLC	4,518,607	605,060	33,400	5,157,067
13	Electric Transmission America	16,042	2,328	(32)	18,338
14	Electric Transmission TX, LLC	23,295,346	3,698,810	101,897	27,096,053
15	Franklin Real Estate Company	2,741	401		3,142
16	Grid Assurance LLC	1,951,396	162,863		2,114,259
17	Indiana Michigan Power Company	153,372,577	21,604,098	959,541	175,936,216
18	Kentucky Power Company	55,502,379	9,283,027	324,634	65,110,040
19	Kingsport Power Company	5,420,105	1,099,772	59,547	6,579,424
20	Ohio Franklin Realty, LLC	741,910	292,254		1,034,164
21	Ohio Power Company	162,463,987	31,952,367	1,252,173	195,668,527
22	Oxbow Lignite Company, LLC	107,781	9,419		117,200
23	Public Liability	2,424			2,424
24	Public Service Company of Oklahoma	99,608,569	14,300,031	800,188	114,708,788
25	RITELine Indiana, LLC	10,763	1,440	(49)	12,154
26	Snowcap Coal Company, Inc.	17,495	1,776		19,271
27	Solar LLCs	37,491	6,041		43,532
28	Southern Appalachian Coal Company	3,796	516		4,312
29	Southwestern Electric Power Company	130,352,458	19,381,369	936,755	150,670,582
30	Transource Energy, LLC	2,692,043	322,721	12,591	3,027,355
31	Transource Maryland	597,569	31,804	7,409	636,782
32	Transource Missouri, LLC	1,928,754	258,238	12,183	2,199,175
33	Transource Pennsylvania	1,463,478	140,314	21,656	1,625,448
34	Transource West Virginia, LLC	522,445	101,514	9,203	633,162
35	Trent Wind Farm LP	242,747	23,423		266,170
36	United Sciences Testing, Inc.	1,947,092	151,718	19,856	2,118,666
37	Wheeling Power Company	5,099,829	990,485	49,914	6,140,228
38					
39					
40	**Total**	**1,235,294,279**	**210,103,519**	**9,680,831**	**1,455,078,629**

Name of Respondent	This Report Is:	Resubmission Date (Mo, Da, Yr)	Year/Period of Report
American Electric Power Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	/ /	Dec 31, 2017

Schedule XVIII – Analysis of Billing – Non-Associate Companies (Account 458)

1. For services rendered to nonassociate companies (Account 458), list all of the nonassociate companies. In a footnote, describe the services rendered to each respective nonassociate company.

Line No.	Name of Non-associate Company (a)	Account 458.1 Direct Costs Charged (b)	Account 458.2 Indirect Costs Charged (c)	Account 458.3 Compensation For Use of Capital (d)	Account 458.4 Excess or Deficiency on Servicing Non-associate Utility Companies (e)	Total Amount Billed (f)
1	Dynegy	35,753				35,753
2	Indiana Kentucky Electric Company	1,708,580	174,365			1,882,945
3	Lightstone	29,282				29,282
4	Ohio Valley Electric Company	3,737,121	396,828			4,133,949
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40	**Total**	**5,510,736**	**571,193**			**6,081,929**

Name of Respondent American Electric Power Service Corporation	This Report is: (1) X An Original (2) __ A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year of Report 2017

FOOTNOTE DATA

Schedule Page: 308 Line No.: 1 Column: f

Dynegy

The services provided to Dynegy are primarily the result of labor, labor fringes and contract labor for use of the AEP Simulator Learning Center.

Schedule Page: 308 Line No.: 2 Column: f

Indiana Kentucky Electric Corporation

The services provided to Indiana Kentucky Electric Corporation are primarily the result of labor, labor fringes and contract labor for Clifty Creek.

Schedule Page: 308 Line No.: 3 Column: f

Lightstone

The services provided to Lightstone are primarily the result of labor, labor fringes and contract labor for use of the AEP Simulator Learning Center.

Schedule Page: 308 Line No.: 4 Column: f

Ohio Valley Electric Corporation

The services provided to Ohio Valley Electric Corporation are primarily the result of labor, labor fringes and contract labor for Kyger Creek.

Schedule XIX - Miscellaneous General Expenses - Account 930.2

1. Provide a listing of the amount included in Account 930.2, "Miscellaneous General Expenses" classifying such expenses according to their nature. Amounts less than $50,000 may be grouped showing the number of items and the total for the group.
2. Payments and expenses permitted by Section 321 (b)(2) of the Federal Election Campaign Act, as amended by Public Law 94-283 in 1976 (2 U.S.C. 441(b)(2)) shall be separately classified.

Line No.	Title of Account (a)	Amount (b)
1	Salaries, Salary related Expense and Overheads	5,000,531
2	Outside Professional Services	4,868,824
3	Materials and Supplies	2,968,484
4	Membership Fees and Dues	1,385,607
5	Employee Expenses	423,820
6	Fleet Services	534,300
7	Telephone & Communication Expense	64,505
8	Training Expense	65,036
9	Other - 4 Items	(25,785)
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39		
40	**Total**	**15,285,322**

Name of Respondent American Electric Power Service Corporation	This Report is: (1) X An Original (2) __ A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year of Report 2017

Schedule XX - Organization Chart

1. Provide a graphical presentation of the relationships and inter relationships within the service company that identifies lines of authority and responsibility in the organization.

Chief Administrative Officer
Corporate Human Resources
Information Technology
Real Estate and Workplace Services
Chief Administrative Officer Administration

Chief Executive Officer
Audit Services
Legal
Chief Executive Officer Administration

Chief Financial Officer
Corporate Accounting
Corporate Planning & Budgeting
Investor Relations
Risk and Strategic Initiatives
Supply Chain & Fleet Operations
Treasury
Chief Financial Officer Administration

Chief Security Officer
Aviation
Cyber Risk & Security Services
Physical Security
Chief Security Officer Administration

Energy Supply
Commercial Operations
Energy Supply Administration

External Affairs
Chief Customer Officer
Corporate Communications
Federal Affairs
Regulatory Services
External Affairs Administration

Generation
Environmental Services
Fossil and Hydro Generation
Generation Business Services
Generation Engineering and Technical Services - Engineering Services
Generation Engineering and Technical Services - Project and Construction
Regulated Commercial Operations
Generation Administration

Transmission
Corporate Safety & Health

Name of Respondent American Electric Power Service Corporation	This Report is: (1) X An Original (2) __ A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year of Report 2017

Schedule XX - Organization Chart

Transmission Asset Strategy & Policy
Transmission Business Operations Programs
Transmission Controls and Field Services
Transmission Grid Development
Transmission Administration

Utilities
Utility Operations

Name of Respondent American Electric Power Service Corporation	This Report is: (1) X An Original (2) __ A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year of Report 2017

Schedule XXI - Methods of Allocation

1. Indicate the service department or function and the basis for allocation used when employees render services to more than one department or functional group. If a ratio, include the numerator and denominator.
2. Include any other allocation methods used to allocate costs.

Chief Administrative Officer	
Service Department or Function	**Basis of Allocation**
Corporate Human Resources	5 Number of CIS Customers Mail
	6 Number of Commercial Customers
	8 Number of Electric Retail Customers
	9 Number of Employees
	11 Number of GL Transactions
	16 Number of Phone Center Calls
	17 Number of Purchase Orders
	20 Number of Remittance Items
	26 Number of Stores Transactions
	27 Number of Telephones
	28 Number of Trans Pole Miles
	31 Number of Vehicles
	32 Number of Vendor Invoice Pay
	33 Number of Workstations
	37 AEPSC Past 3 Months Total Bill
	39 100% to One Company
	40 Equal Share Ratio
	44 Level of Const-Distribution
	45 Level of Const-Production
	46 Level of Const-Transmission
	48 MW Generating Capability
	49 MWH's Generation
	51 Past 3 Mo MMBTU's Burned (Tot)
	52 Past 3 Mo MMBTU Burned (Coal)
	53 Past 3 Mo MMBTU (Gas)
	55 Past 3 MMBTU Burned (Solid)
	57 Tons of Fuel Acquired
	58 Total Assets
	60 AEPSC Bill less Indir and Int
	61 Total Fixed Assets
	63 Total Gross Utility Plant
	64 Member/Peak Load
	67 Number of Banking Transactions
	70 No Nonelectric OAR Invoices
	77 Power Transactn to All Markets
Information Technology	5 Number of CIS Customers Mail
	6 Number of Commercial Customers
	8 Number of Electric Retail Customers
	9 Number of Employees
	11 Number of GL Transactions
	16 Number of Phone Center Calls
	17 Number of Purchase Orders
	20 Number of Remittance Items

Name of Respondent American Electric Power Service Corporation	This Report is: (1) X An Original (2) __ A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year of Report 2017

Schedule XXI - Methods of Allocation

	26 Number of Stores Transactions
	27 Number of Telephones
	28 Number of Trans Pole Miles
	31 Number of Vehicles
	32 Number of Vendor Invoice Pay
	33 Number of Workstations
	37 AEPSC Past 3 Months Total Bill
	39 100% to One Company
	40 Equal Share Ratio
	44 Level of Const-Distribution
	45 Level of Const-Production
	46 Level of Const-Transmission
	48 MW Generating Capability
	49 MWH's Generation
	51 Past 3 Mo MMBTU's Burned (Tot)
	52 Past 3 Mo MMBTU Burned (Coal)
	53 Past 3 Mo MMBTU (Gas)
	55 Past 3 MMBTU Burned (Solid)
	57 Tons of Fuel Acquired
	58 Total Assets
	60 AEPSC Bill less Indir and Int
	61 Total Fixed Assets
	63 Total Gross Utility Plant
	64 Member/Peak Load
	67 Number of Banking Transactions
	70 No Nonelectric OAR Invoices
	77 Power Transactn to All Markets
Real Estate and Workplace Services	5 Number of CIS Customers Mail
	6 Number of Commercial Customers
	8 Number of Electric Retail Customers
	9 Number of Employees
	11 Number of GL Transactions
	16 Number of Phone Center Calls
	17 Number of Purchase Orders
	20 Number of Remittance Items
	26 Number of Stores Transactions
	27 Number of Telephones
	28 Number of Trans Pole Miles
	31 Number of Vehicles
	32 Number of Vendor Invoice Pay
	33 Number of Workstations
	37 AEPSC Past 3 Months Total Bill
	39 100% to One Company
	40 Equal Share Ratio
	44 Level of Const-Distribution
	45 Level of Const-Production
	46 Level of Const-Transmission
	48 MW Generating Capability
	49 MWH's Generation

Name of Respondent American Electric Power Service Corporation	This Report is: (1) X An Original (2) __ A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year of Report 2017

Schedule XXI - Methods of Allocation

	51 Past 3 Mo MMBTU's Burned (Tot)
	52 Past 3 Mo MMBTU Burned (Coal)
	53 Past 3 Mo MMBTU (Gas)
	55 Past 3 MMBTU Burned (Solid)
	57 Tons of Fuel Acquired
	58 Total Assets
	60 AEPSC Bill less Indir and Int
	61 Total Fixed Assets
	63 Total Gross Utility Plant
	64 Member/Peak Load
	67 Number of Banking Transactions
	70 No Nonelectric OAR Invoices
	77 Power Transactn to All Markets
Chief Administrative Officer Administration	8 Number of Electric Retail Customers
	9 Number of Employees
	17 Number of Purchase Orders
	33 Number of Workstations
	37 AEPSC Past 3 Months Total Bill
	39 100% to One Company
	45 Level of Const-Production
	46 Level of Const-Transmission
	58 Total Assets
	60 AEPSC Bill less Indir and Int
Chief Executive Officer	
Service Department or Function	**Basis of Allocation**
Audit Services	9 Number of Employees
	17 Number of Purchase Orders
	33 Number of Workstations
	37 AEPSC Past 3 Months Total Bill
	39 100% to One Company
	44 Level of Const-Distribution
	45 Level of Const-Production
	46 Level of Const-Transmission
	48 MW Generating Capability
	49 MWH's Generation
	51 Past 3 Mo MMBTU's Burned (Tot)
	58 Total Assets
	60 AEPSC Bill less Indir and Int
	61 Total Fixed Assets
	63 Total Gross Utility Plant
Legal	6 Number of Commercial Customers
	8 Number of Electric Retail Customers
	9 Number of Employees
	11 Number of GL Transactions
	16 Number of Phone Center Calls
	17 Number of Purchase Orders
	26 Number of Stores Transactions
	27 Number of Telephones
	28 Number of Trans Pole Miles

Name of Respondent American Electric Power Service Corporation	This Report is: (1) X An Original (2) __ A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year of Report 2017

Schedule XXI - Methods of Allocation

	32 Number of Vendor Invoice Pay
	33 Number of Workstations
	37 AEPSC Past 3 Months Total Bill
	39 100% to One Company
	40 Equal Share Ratio
	44 Level of Const-Distribution
	45 Level of Const-Production
	46 Level of Const-Transmission
	48 MW Generating Capability
	49 MWH's Generation
	52 Past 3 Mo MMBTU Burned (Coal)
	55 Past 3 MMBTU Burned (Solid)
	57 Tons of Fuel Acquired
	58 Total Assets
	60 AEPSC Bill less Indir and Int
	61 Total Fixed Assets
	63 Total Gross Utility Plant
	64 Member/Peak Load
Chief Executive Officer Administration	8 Number of Electric Retail Customers
	9 Number of Employees
	28 Number of Trans Pole Miles
	33 Number of Workstations
	37 AEPSC Past 3 Months Total Bill
	39 100% to One Company
	46 Level of Const-Transmission
	48 MW Generating Capability
	57 Tons of Fuel Acquired
	58 Total Assets
	60 AEPSC Bill less Indir and Int
	61 Total Fixed Assets
Chief Financial Officer	
Service Department or Function	**Basis of Allocation**
Corporate Accounting	5 Number of CIS Customers Mail
	6 Number of Commercial Customers
	8 Number of Electric Retail Customers
	9 Number of Employees
	11 Number of GL Transactions
	17 Number of Purchase Orders
	20 Number of Remittance Items
	26 Number of Stores Transactions
	28 Number of Trans Pole Miles
	32 Number of Vendor Invoice Pay
	33 Number of Workstations
	37 AEPSC Past 3 Months Total Bill
	39 100% to One Company
	40 Equal Share Ratio
	48 MW Generating Capability
	51 Past 3 Mo MMBTU's Burned (Tot)
	52 Past 3 Mo MMBTU Burned (Coal)

Name of Respondent American Electric Power Service Corporation	This Report is: (1) X An Original (2) __ A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year of Report 2017

Schedule XXI - Methods of Allocation

	57 Tons of Fuel Acquired
	58 Total Assets
	60 AEPSC Bill less Indir and Int
	61 Total Fixed Assets
	63 Total Gross Utility Plant
	64 Member/Peak Load
	67 Number of Banking Transactions
	70 No Nonelectric OAR Invoices
Corporate Planning & Budgeting	8 Number of Electric Retail Customers
	9 Number of Employees
	11 Number of GL Transactions
	28 Number of Trans Pole Miles
	33 Number of Workstations
	37 AEPSC Past 3 Months Total Bill
	39 100% to One Company
	44 Level of Const-Distribution
	45 Level of Const-Production
	46 Level of Const-Transmission
	48 MW Generating Capability
	49 MWH's Generation
	51 Past 3 Mo MMBTU's Burned (Tot)
	52 Past 3 Mo MMBTU Burned (Coal)
	58 Total Assets
	60 AEPSC Bill less Indir and Int
	61 Total Fixed Assets
	64 Member/Peak Load
Investor Relations	37 AEPSC Past 3 Months Total Bill
	39 100% to One Company
	58 Total Assets
	60 AEPSC Bill less Indir and Int
	61 Total Fixed Assets
	67 Number of Banking Transactions
Risk and Strategic Initiatives	8 Number of Electric Retail Customers
	9 Number of Employees
	17 Number of Purchase Orders
	32 Number of Vendor Invoice Pay
	33 Number of Workstations
	37 AEPSC Past 3 Months Total Bill
	39 100% to One Company
	40 Equal Share Ratio
	45 Level of Const-Production
	46 Level of Const-Transmission
	48 MW Generating Capability
	49 MWH's Generation
	52 Past 3 Mo MMBTU Burned (Coal)
	57 Tons of Fuel Acquired
	58 Total Assets
	60 AEPSC Bill less Indir and Int
	61 Total Fixed Assets

Name of Respondent American Electric Power Service Corporation	This Report is: (1) X An Original (2) __ A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year of Report 2017

Schedule XXI - Methods of Allocation

	63 Total Gross Utility Plant
	64 Member/Peak Load
Supply Chain & Fleet Operations	5 Number of CIS Customers Mail
	8 Number of Electric Retail Customers
	9 Number of Employees
	17 Number of Purchase Orders
	26 Number of Stores Transactions
	27 Number of Telephones
	28 Number of Trans Pole Miles
	31 Number of Vehicles
	32 Number of Vendor Invoice Pay
	33 Number of Workstations
	37 AEPSC Past 3 Months Total Bill
	39 100% to One Company
	44 Level of Const-Distribution
	45 Level of Const-Production
	46 Level of Const-Transmission
	48 MW Generating Capability
	58 Total Assets
	60 AEPSC Bill less Indir and Int
	61 Total Fixed Assets
	63 Total Gross Utility Plant
Treasury	8 Number of Electric Retail Customers
	9 Number of Employees
	11 Number of GL Transactions
	33 Number of Workstations
	37 AEPSC Past 3 Months Total Bill
	39 100% to One Company
	45 Level of Const-Production
	58 Total Assets
	60 AEPSC Bill less Indir and Int
	61 Total Fixed Assets
	64 Member/Peak Load
	67 Number of Banking Transactions
Chief Financial Officer Administration	9 Number of Employees
	33 Number of Workstations
	37 AEPSC Past 3 Months Total Bill
	39 100% to One Company
	58 Total Assets
	60 AEPSC Bill less Indir and Int
Chief Security Officer	
Service Department or Function	**Basis of Allocation**
Aviation	37 AEPSC Past 3 Months Total Bill
	39 100% to One Company
	60 AEPSC Bill less Indir and Int
Cyber Risk & Security Services	8 Number of Electric Retail Customers
	9 Number of Employees
	17 Number of Purchase Orders
	20 Number of Remittance Items

Name of Respondent American Electric Power Service Corporation	This Report is: (1) X An Original (2) __ A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year of Report 2017

Schedule XXI - Methods of Allocation

	28 Number of Trans Pole Miles
	33 Number of Workstations
	37 AEPSC Past 3 Months Total Bill
	39 100% to One Company
	40 Equal Share Ratio
	44 Level of Const-Distribution
	46 Level of Const-Transmission
	48 MW Generating Capability
	49 MWH's Generation
	52 Past 3 Mo MMBTU Burned (Coal)
	58 Total Assets
	60 AEPSC Bill less Indir and Int
	61 Total Fixed Assets
	63 Total Gross Utility Plant
Physical Security	9 Number of Employees
	33 Number of Workstations
	37 AEPSC Past 3 Months Total Bill
	39 100% to One Company
	44 Level of Const-Distribution
	45 Level of Const-Production
	46 Level of Const-Transmission
	48 MW Generating Capability
	58 Total Assets
	60 AEPSC Bill less Indir and Int
	61 Total Fixed Assets
	63 Total Gross Utility Plant
Chief Security Officer Administration	37 AEPSC Past 3 Months Total Bill
	39 100% to One Company
	58 Total Assets
	60 AEPSC Bill less Indir and Int
Energy Supply	
Service Department or Function	**Basis of Allocation**
Commercial Operations	8 Number of Electric Retail Customers
	9 Number of Employees
	33 Number of Workstations
	37 AEPSC Past 3 Months Total Bill
	39 100% to One Company
	48 MW Generating Capability
	49 MWH's Generation
	60 AEPSC Bill less Indir and Int
	63 Total Gross Utility Plant
	64 Member/Peak Load
Energy Supply Administration	9 Number of Employees
	37 AEPSC Past 3 Months Total Bill
	39 100% to One Company
	58 Total Assets
External Affairs	
Service Department or Function	**Basis of Allocation**
Chief Customer Officer	5 Number of CIS Customers Mail

Name of Respondent	This Report is:	Resubmission Date (Mo, Da, Yr)	Year of Report
American Electric Power Service Corporation	(1) X An Original (2) __ A Resubmission	/ /	2017

Schedule XXI - Methods of Allocation

	6 Number of Commercial Customers
	8 Number of Electric Retail Customers
	9 Number of Employees
	16 Number of Phone Center Calls
	17 Number of Purchase Orders
	20 Number of Remittance Items
	26 Number of Stores Transactions
	28 Number of Trans Pole Miles
	31 Number of Vehicles
	32 Number of Vendor Invoice Pay
	33 Number of Workstations
	37 AEPSC Past 3 Months Total Bill
	39 100% to One Company
	40 Equal Share Ratio
	44 Level of Const-Distribution
	46 Level of Const-Transmission
	48 MW Generating Capability
	49 MWH's Generation
	58 Total Assets
	60 AEPSC Bill less Indir and Int
	61 Total Fixed Assets
	63 Total Gross Utility Plant
	64 Member/Peak Load
	70 No Nonelectric OAR Invoices
Corporate Communications	8 Number of Electric Retail Customers
	9 Number of Employees
	16 Number of Phone Center Calls
	17 Number of Purchase Orders
	28 Number of Trans Pole Miles
	32 Number of Vendor Invoice Pay
	33 Number of Workstations
	37 AEPSC Past 3 Months Total Bill
	39 100% to One Company
	44 Level of Const-Distribution
	48 MW Generating Capability
	58 Total Assets
	60 AEPSC Bill less Indir and Int
	61 Total Fixed Assets
	63 Total Gross Utility Plant
Federal Affairs	9 Number of Employees
	37 AEPSC Past 3 Months Total Bill
	39 100% to One Company
	58 Total Assets
	60 AEPSC Bill less Indir and Int
	61 Total Fixed Assets
	64 Member/Peak Load
Regulatory Services	8 Number of Electric Retail Customers
	9 Number of Employees
	28 Number of Trans Pole Miles

Name of Respondent American Electric Power Service Corporation	This Report is: (1) X An Original (2) __ A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year of Report 2017

Schedule XXI - Methods of Allocation

	37 AEPSC Past 3 Months Total Bill
	39 100% to One Company
	40 Equal Share Ratio
	46 Level of Const-Transmission
	48 MW Generating Capability
	49 MWH's Generation
	51 Past 3 Mo MMBTU's Burned (Tot)
	57 Tons of Fuel Acquired
	58 Total Assets
	60 AEPSC Bill less Indir and Int
	61 Total Fixed Assets
	64 Member/Peak Load
External Affairs Administration	8 Number of Electric Retail Customers
	9 Number of Employees
	32 Number of Vendor Invoice Pay
	37 AEPSC Past 3 Months Total Bill
	39 100% to One Company
	52 Past 3 Mo MMBTU Burned (Coal)
	57 Tons of Fuel Acquired
	58 Total Assets
	60 AEPSC Bill less Indir and Int
Generation	
Service Department or Function	**Basis of Allocation**
Environmental Services	8 Number of Electric Retail Customers
	9 Number of Employees
	17 Number of Purchase Orders
	26 Number of Stores Transactions
	28 Number of Trans Pole Miles
	33 Number of Workstations
	37 AEPSC Past 3 Months Total Bill
	39 100% to One Company
	45 Level of Const-Production
	46 Level of Const-Transmission
	48 MW Generating Capability
	49 MWH's Generation
	51 Past 3 Mo MMBTU's Burned (Tot)
	52 Past 3 Mo MMBTU Burned (Coal)
	55 Past 3 MMBTU Burned (Solid)
	58 Total Assets
	60 AEPSC Bill less Indir and Int
	61 Total Fixed Assets
Fossil and Hydro Generation	9 Number of Employees
	17 Number of Purchase Orders
	26 Number of Stores Transactions
	32 Number of Vendor Invoice Pay
	33 Number of Workstations
	37 AEPSC Past 3 Months Total Bill
	39 100% to One Company
	40 Equal Share Ratio

Name of Respondent	This Report is:	Resubmission Date (Mo, Da, Yr)	Year of Report
American Electric Power Service Corporation	(1) X An Original (2) __ A Resubmission	/ /	2017

Schedule XXI - Methods of Allocation

	44 Level of Const-Distribution
	45 Level of Const-Production
	46 Level of Const-Transmission
	48 MW Generating Capability
	49 MWH's Generation
	52 Past 3 Mo MMBTU Burned (Coal)
	57 Tons of Fuel Acquired
	58 Total Assets
	60 AEPSC Bill less Indir and Int
	63 Total Gross Utility Plant
Generation Business Services	9 Number of Employees
	11 Number of GL Transactions
	33 Number of Workstations
	37 AEPSC Past 3 Months Total Bill
	39 100% to One Company
	44 Level of Const-Distribution
	45 Level of Const-Production
	48 MW Generating Capability
	49 MWH's Generation
	58 Total Assets
	60 AEPSC Bill less Indir and Int
	61 Total Fixed Assets
	63 Total Gross Utility Plant
Generation Engineering and Technical Services - Engineering Services	9 Number of Employees
	17 Number of Purchase Orders
	28 Number of Trans Pole Miles
	33 Number of Workstations
	37 AEPSC Past 3 Months Total Bill
	39 100% to One Company
	40 Equal Share Ratio
	44 Level of Const-Distribution
	45 Level of Const-Production
	46 Level of Const-Transmission
	48 MW Generating Capability
	49 MWH's Generation
	51 Past 3 Mo MMBTU's Burned (Tot)
	52 Past 3 Mo MMBTU Burned (Coal)
	55 Past 3 MMBTU Burned (Solid)
	57 Tons of Fuel Acquired
	58 Total Assets
	60 AEPSC Bill less Indir and Int
	61 Total Fixed Assets
	63 Total Gross Utility Plant
	64 Member/Peak Load
Generation Engineering and Technical Services - Project and Construction	8 Number of Electric Retail Customers
	9 Number of Employees
	33 Number of Workstations

Name of Respondent American Electric Power Service Corporation	This Report is: (1) X An Original (2) __ A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year of Report 2017

Schedule XXI - Methods of Allocation

	37 AEPSC Past 3 Months Total Bill
	39 100% to One Company
	40 Equal Share Ratio
	44 Level of Const-Distribution
	45 Level of Const-Production
	46 Level of Const-Transmission
	48 MW Generating Capability
	49 MWH's Generation
	58 Total Assets
	60 AEPSC Bill less Indir and Int
	61 Total Fixed Assets
	63 Total Gross Utility Plant
Regulated Commercial Operations	8 Number of Electric Retail Customers
	9 Number of Employees
	28 Number of Trans Pole Miles
	32 Number of Vendor Invoice Pay
	33 Number of Workstations
	37 AEPSC Past 3 Months Total Bill
	39 100% to One Company
	40 Equal Share Ratio
	45 Level of Const-Production
	48 MW Generating Capability
	49 MWH's Generation
	51 Past 3 Mo MMBTU's Burned (Tot)
	52 Past 3 Mo MMBTU Burned (Coal)
	53 Past 3 Mo MMBTU (Gas)
	57 Tons of Fuel Acquired
	58 Total Assets
	60 AEPSC Bill less Indir and Int
	61 Total Fixed Assets
	64 Member/Peak Load
Generation Administration	8 Number of Electric Retail Customers
	9 Number of Employees
	37 AEPSC Past 3 Months Total Bill
	39 100% to One Company
	40 Equal Share Ratio
	45 Level of Const-Production
	46 Level of Const-Transmission
	48 MW Generating Capability
	49 MWH's Generation
	57 Tons of Fuel Acquired
	58 Total Assets
	60 AEPSC Bill less Indir and Int
	61 Total Fixed Assets
	63 Total Gross Utility Plant
	64 Member/Peak Load
Transmission	
Service Department or Function	**Basis of Allocation**
Corporate Safety & Health	9 Number of Employees

Name of Respondent American Electric Power Service Corporation	This Report is: (1) X An Original (2) __ A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year of Report 2017

Schedule XXI - Methods of Allocation

	17 Number of Purchase Orders
	28 Number of Trans Pole Miles
	37 AEPSC Past 3 Months Total Bill
	39 100% to One Company
	44 Level of Const-Distribution
	45 Level of Const-Production
	46 Level of Const-Transmission
	48 MW Generating Capability
	51 Past 3 Mo MMBTU's Burned (Tot)
	52 Past 3 Mo MMBTU Burned (Coal)
	57 Tons of Fuel Acquired
	58 Total Assets
	60 AEPSC Bill less Indir and Int
	61 Total Fixed Assets
	64 Member/Peak Load
Transmission Asset Strategy & Policy	9 Number of Employees
	11 Number of GL Transactions
	17 Number of Purchase Orders
	28 Number of Trans Pole Miles
	32 Number of Vendor Invoice Pay
	33 Number of Workstations
	37 AEPSC Past 3 Months Total Bill
	39 100% to One Company
	40 Equal Share Ratio
	46 Level of Const-Transmission
	48 MW Generating Capability
	53 Past 3 Mo MMBTU (Gas)
	58 Total Assets
	60 AEPSC Bill less Indir and Int
	61 Total Fixed Assets
Transmission Business Operations Programs	9 Number of Employees
	28 Number of Trans Pole Miles
	33 Number of Workstations
	37 AEPSC Past 3 Months Total Bill
	39 100% to One Company
	40 Equal Share Ratio
	46 Level of Const-Transmission
	48 MW Generating Capability
	58 Total Assets
	60 AEPSC Bill less Indir and Int
	61 Total Fixed Assets
	63 Total Gross Utility Plant
Transmission Controls and Field Services	8 Number of Electric Retail Customers
	9 Number of Employees
	26 Number of Stores Transactions
	28 Number of Trans Pole Miles
	31 Number of Vehicles
	33 Number of Workstations
	37 AEPSC Past 3 Months Total Bill

Name of Respondent American Electric Power Service Corporation	This Report is: (1) X An Original (2) __ A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year of Report 2017

Schedule XXI - Methods of Allocation

	39 100% to One Company
	40 Equal Share Ratio
	46 Level of Const-Transmission
	48 MW Generating Capability
	58 Total Assets
	60 AEPSC Bill less Indir and Int
	61 Total Fixed Assets
	63 Total Gross Utility Plant
Transmission Grid Development	8 Number of Electric Retail Customers
	9 Number of Employees
	17 Number of Purchase Orders
	26 Number of Stores Transactions
	28 Number of Trans Pole Miles
	33 Number of Workstations
	37 AEPSC Past 3 Months Total Bill
	39 100% to One Company
	40 Equal Share Ratio
	44 Level of Const-Distribution
	45 Level of Const-Production
	46 Level of Const-Transmission
	48 MW Generating Capability
	58 Total Assets
	60 AEPSC Bill less Indir and Int
	61 Total Fixed Assets
	63 Total Gross Utility Plant
	67 Number of Banking Transactions
Transmission Administration	8 Number of Electric Retail Customers
	9 Number of Employees
	11 Number of GL Transactions
	28 Number of Trans Pole Miles
	37 AEPSC Past 3 Months Total Bill
	39 100% to One Company
	40 Equal Share Ratio
	45 Level of Const-Production
	46 Level of Const-Transmission
	58 Total Assets
	60 AEPSC Bill less Indir and Int
	61 Total Fixed Assets
Utilities	
Service Department or Function	**Basis of Allocation**
Utility Operations	8 Number of Electric Retail Customers
	9 Number of Employees
	28 Number of Trans Pole Miles
	37 AEPSC Past 3 Months Total Bill
	39 100% to One Company
	44 Level of Const-Distribution
	45 Level of Const-Production
	46 Level of Const-Transmission
	48 MW Generating Capability

Name of Respondent	This Report is:	Resubmission Date (Mo, Da, Yr)	Year of Report
American Electric Power Service Corporation	(1) X An Original (2) __ A Resubmission	/ /	2017

Schedule XXI - Methods of Allocation

	58 Total Assets
	60 AEPSC Bill less Indir and Int
	61 Total Fixed Assets

Document Content(s)