

ARBOR ENTECH CORP  
Form 10-Q  
October 02, 2015

**UNITED STATES**

**SECURITIES AND EXCHANGE COMMISSION**

**Washington, DC 20549**

**FORM 10-Q**

**QUARTERLY REPORT UNDER SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**

**July 31, 2015**  
For the Quarter Ended

**000-30432**  
Commission File Number

**ARBOR ENTECH CORPORATION**

**Delaware**  
State of Incorporation

**22-2335094**  
IRS Employer Identification

**2295 NW Corporate Blvd., Suite 230, Boca Raton, FL 33431**  
(Address of Principal Executive Offices)

Telephone **(305) 466-6988**

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes  No

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of regulation ST (Sec. 232.405) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such

files). Yes  . No  .

The number of shares outstanding of registrant's common stock at July 31, 2015 was 7,350,540 shares.

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer or a smaller reporting company. See definition of "accelerated filer," "large accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer	<input type="checkbox"/>	Accelerated filer	<input type="checkbox"/>
Non-accelerated filer	<input checked="" type="checkbox"/> . (Do not check if a smaller reporting company)	Smaller reporting company	<input checked="" type="checkbox"/>

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act.) Yes  . No  .

**ARBOR ENTECH CORPORATION**

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**ARBOR ENTECH CORPORATION****CONDENSED BALANCE SHEETS**

<b>ASSETS</b>	<b>July 31, 2015</b> <i>(Unaudited)</i>	<b>April 30,</b> <b>2015</b>
Current Assets:		
Cash and Cash Equivalents	\$ 264,471	\$ 264,422
Total Current Assets	264,471	264,422
 Total Assets	 \$ 264,471	 \$ 264,422
 <b>LIABILITIES AND STOCKHOLDERS' EQUITY</b>		
Current Liabilities:		
Accounts Payable and Accrued Liabilities	\$ 8,625	\$ -
Total Current Liabilities	8,625	-
 Commitments and Contingencies		
Stockholders' Equity:		
Preferred Stock, \$.001 par value; 1,000,000 shares authorized; None issued and outstanding	-	-
Common Stock, \$.001 Par Value; Authorized 100,000,000 Shares; Issued and Outstanding: 7,350,540 Shares	7,350	7,350
Additional Paid-In Capital	2,372,640	2,372,640
Retained Earnings (Deficit)	(2,124,144)	(2,115,568)
Total Stockholders' Equity	255,846	264,422
Total Liabilities and Stockholders' Equity	\$ 264,471	\$ 264,422

See accompanying notes to condensed financial statements.



**ARBOR ENTECH CORPORATION**

CONDENSED STATEMENTS OF OPERATIONS

	<i>(Unaudited)</i>	
	<b>Three Months Ended July 31,</b>	
	<b>2015</b>	<b>2014</b>
Net Sales	\$ -	\$ -
Costs and Expenses:		
Selling, General and Administrative Expenses	8,642	8,120
Loss from Operations	(8,642)	(8,120)
Other Income:		
Interest	66	68
Net Loss	\$ (8,576)	\$ (8,052)
Loss Per Common Share Basic	\$ (0.00)	\$ (0.00)
Weighted Average Shares Outstanding	7,350,540	7,350,540

See accompanying notes to condensed financial statements.

**ARBOR ENTECH CORPORATION****CONDENSED STATEMENTS OF CASH FLOWS**

	<i>(Unaudited)</i>	
	<b>Three Months Ended July 31,</b>	
	<b>2015</b>	<b>2014</b>
Cash Flows from Operating Activities:		
Net Loss	\$ (8,576)	\$ (8,052)
Adjustments to Reconcile Net Loss to Net Cash Provided from Operating Activities:		
Changes in Operating Assets and Liabilities:		
Decrease in Due from Related Party	-	12,200
Increase in Accounts Payable and Accrued Liabilities	8,625	8,000
Net Cash Provided from Operating Activities	49	12,148
Increase in Cash and Cash Equivalents	49	12,148
Cash and Cash Equivalents - Beginning of Period	264,422	272,087
Cash and Cash Equivalents - End of Period	\$ 264,471	\$ 284,235
Supplemental Cash Flow Information:		
Cash Paid for Interest	\$ -	\$ -
Cash Paid for Income Taxes	\$ -	\$ -

See accompanying notes to condensed financial statements.





**ARBOR ENTECH CORPORATION**

NOTES TO CONDENSED FINANCIAL STATEMENTS

(A)

The interim condensed financial statements have been prepared pursuant to the rules and regulations of the Securities and Exchange Commission from the accounts of Arbor Entech Corporation (the "Company") without audit. The condensed balance sheet at April 30, 2015 was derived from audited financial statements but does not include all disclosures required by accounting principles generally accepted in the United States of America. The other information in these condensed financial statements is unaudited; however, in the opinion of management, the information presented reflects all adjustments of a normal recurring nature which are necessary to present fairly the Company's financial position and results of operations and cash flows for the period presented. It is recommended that these condensed financial statements be read in conjunction with the financial statements and the notes thereto included in the Company's fiscal year 2015 Annual Report on Form 10-K filed in July 2015 and other financial reports filed by the Company from time to time.

(B)

SIGNIFICANT ACCOUNTING POLICIES

Cash and Cash Equivalents

The Company considers all highly liquid short-term investments with a maturity of three months or less at time of purchase to be cash equivalents.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.



## ARBOR ENTECH CORPORATION

### Item 2. MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS

This report may contain "forward looking statements" within the meaning of Section 27A of the Securities Act of 1933 and Section 21E of the Securities and Exchange Act of 1934 (including any statements regarding the Company's outlook for fiscal 2014 and beyond). Any forward looking statements are subject to a number of risks and uncertainties. These include, among other risks and uncertainties, without limitation, the lack of any current business operation, the possible failure to identify a suitable acquisition candidate, and specific risks which may be associated with any new business or acquisition that we may acquire.

In some cases, you can identify forward-looking statements by terms such as "may," "will," "should," "could," "would," "expects," "plans," "anticipates," "believes," "estimates," "projects," "predicts," "potential" and similar expressions intended to identify forward-looking statements. These statements are only predictions and involve known and unknown risks, uncertainties, and other factors that may cause our actual results, levels of activity, performance, or achievements to be materially different from any future results, levels of activity, performance, or achievements expressed or implied by such forward-looking statements. Given these uncertainties, you should not place undue reliance on these forward-looking statements. Also, these forward-looking statements represent our estimates and assumptions only as of the date of this report. Except as otherwise required by law, we expressly disclaim any obligation or undertaking to release publicly any updates or revisions to any forward-looking statement contained in this report to reflect any change in our expectations or any change in events, conditions or circumstances on which any of our forward-looking statements are based. We qualify all of our forward-looking statements by these cautionary statements.

#### Critical Accounting Policies and Significant Judgments and Estimates

The Securities and Exchange Commission ("SEC") issued disclosure guidance for "critical accounting policies." The SEC defines "critical accounting policies" as those that require the application of management's most difficult, subjective or complex judgments, often as a result of the need to make estimates about the effect of matters that are inherently uncertain and may change in subsequent periods.

Our significant accounting policies are described in the Notes to these financial statements. Currently, based on the Company's limited activity, we do not believe that there are any accounting policies that require the application of difficult, subjective or complex judgments.

### Historical Background

Historically, we were a wood products company that had been in business since 1980. Our business fluctuated over the years. We were almost wholly dependent on sales to The Home Depot, Inc. As discussed below in "Discontinued Operations," on September 2, 2003, we discontinued our wood products business.

We previously disclosed that we were in discussions with respect to a potential acquisition of an early stage, privately-held pre-revenue web portal company. These discussions are no longer ongoing. Currently, we are seeking other business opportunities, but there can be no assurance that such opportunities will be identified, capitalized upon, or result in any profits.

### Results of Operations

Since we discontinued our wood products business in 2003, we have had no sales revenue, including during the three months ended July 31, 2015 and 2014. Selling, general and administrative expenses ( operating expenses ) were \$8,642 for the quarter ended July 31, 2015, as compared to \$8,120 for the comparable prior period.

For the quarter ended July 31, 2015, we had a net loss of \$8,576 compared to a net loss of \$8,052 for the comparable prior period.

### Liquidity and Capital Resources

At July 31, 2015, we had working capital of \$255,846, compared to working capital of \$264,422 at April 30, 2015. As of July 31, 2015, we had cash and cash equivalents of \$264,471, an increase of \$49 compared with our cash on hand at April 30, 2015. Operating activities provided \$49 in cash for the three months ended July 31, 2015, as compared to cash provided of \$12,148 during the comparable prior period.

Since terminating our wood products business in September 2003, due to limited cash resources and a limited and sporadic trading market for our Common Stock, among other reasons, we have been unable to find a suitable business opportunity or merger candidate. Nevertheless, we continue to seek business opportunities, including potential acquisition candidates.

During the remainder of fiscal 2016, we do not anticipate that we will incur any capital expenditures.

We anticipate that our operating activities will generate negative net cash flow during the balance of fiscal 2016. We believe that the cash on hand will be sufficient for meeting our liquidity and capital resource needs for the next year.

#### Off-Balance Sheet Transactions

We do not have any transactions, agreements or other contractual arrangements that constitute off-balance sheet arrangements.

### **Item 3. Quantitative and Qualitative Disclosures about Market Risk**

This Item is not applicable because we are a "smaller reporting company," as defined by applicable SEC regulation.

### **Item 4. Controls and Procedures**

Management's Report on Disclosure Controls and Procedures. We maintain disclosure controls and procedures that are designed to ensure that information required to be disclosed in our Securities Exchange Act reports is recorded, processed, summarized and reported within the time periods specified in the SEC's rules and forms, and that such information is accumulated and communicated to our management, including our President/Chief Financial Officer, as appropriate, to allow timely decisions regarding required disclosure. In designing and evaluating the disclosure controls and procedures, we recognized that any controls and procedures, no matter how well designed and operated, can provide only reasonable assurance of achieving the desired control objectives, as ours are designed to do, and we necessarily were required to apply our judgment in evaluating the cost-benefit relationship of possible changes or additions to our controls and procedures.

As of July 31, 2015, we carried out an evaluation, under the supervision and with the participation of our management, including our President/Chief Financial Officer, of the effectiveness of the design and operation of our disclosure controls and procedures, as defined in Rules 13a-15(e) and 15d-15(e) under the Securities Exchange Act of 1934. Based upon that evaluation, our President/Chief Financial Officer concluded that our disclosure controls and procedures, as defined in Rules 13a-15(e) and 15d-15(e) under the Securities Exchange Act of 1934, provide a reasonable level of assurance that they are effective in enabling us to record, process, summarize and report information required to be included in our periodic SEC filings within the required time period.

Changes in Internal control Over Financial Reporting. There have been no changes in our internal control over financial reporting that occurred during the period covered by this report that have materially affected, or are reasonably likely to materially affect, our internal control over financial reporting.

**PART II. OTHER INFORMATION**

**Item 1. Legal Proceedings**

None

**Item 1A. Risk Factors**

This Item is not applicable because we are a "smaller reporting company," as defined by applicable SEC regulation.

**Item 2. Unregistered Sales of Equity Securities and Use of proceeds**

None

**Item 3. Defaults on Senior Securities**

None

**Item 4. Mine Safety Disclosures**

None

**Item 5. Other Information**

Not Applicable



**Item 6. Exhibits**

- 3(a) Articles of Incorporation, previously filed as an exhibit to the Company's Registration Statement on Form 10-SB (SEC File No. 0-30432) filed on or about July 30, 1999, and incorporated herein by this reference.
- 3(b) By-laws of the Company, previously filed as an exhibit to Amendment No. 1 to the Company's Registration Statement on Form 10-SB (SEC File No. 01-15207) filed on or about August 2, 1999, and incorporated herein by this reference.
- 4. Form of common stock certificate, filed as the same exhibit number to our Form 10Q filed on March 17, 2009, and incorporated herein by this reference.
- 31. Certification of the Principal Executive and Principal Financial Officer pursuant to Rule 13a-14(a) or Rule 15d-14(a) of the Securities Exchange Act of 1934, as amended.\*
- 32. Certification of the Principal Executive and Principal Financial Officer pursuant to U.S.C. Section 1350 as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.\*
- 101.INS XBRL Instance Document \*
- 101.SCH Document, XBRL Taxonomy Extension \*
- 101.CAL Calculation Linkbase, XBRL Taxonomy Extension Definition \*
- 101.DEF Linkbase, XBRL Taxonomy Extension Labels \*
- 101.LAB Linkbase, XBRL Taxonomy Extension \*
- 101.PRE Presentation Linkbase \*

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\*

Filed herewith.

**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrants have duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

**ARBOR ENTECH CORPORATION**

Date: October 2, 2015

*/s/ Brad Houtkin*

Brad Houtkin

President and Chief Financial Officer

If a transfer involving all shares in your account is received after a record date but before the related dividend payment date, the transfer will be processed when received, and a cash dividend will be paid to you.

The recipient will receive a statement showing the deposit of shares.

#### Sale of Shares

You can sell some or all of the shares held in your Plan account at any time by contacting the Agent. You have the following choices when making a sale, depending on how you submit your sale request:

**Market Order:** A market order is a request to sell shares promptly at the then current market price. You may request a market order sale online at [www.computershare.com/investor](http://www.computershare.com/investor) or by calling the Agent directly at 1-800-328-6955. All sale requests made in writing will be submitted as market order sales. Market order sale requests received online or by telephone will be placed promptly upon receipt during normal market hours (9:30 a.m. to 4:00 p.m. Eastern Time). Any orders received after 4:00 p.m. Eastern Time will be placed promptly on the next trading day. The price will be the market price for shares obtained by the Agent's broker, less a service fee of \$25 and a processing fee of \$0.12 per share sold. The Agent will use commercially reasonable efforts to honor requests by participants to cancel market orders placed outside of market hours. Depending on the number of shares being sold and current trading volume in the shares, a market order may only be partially filled or not filled at all on the trading day in which it is placed, in which case the order, or remainder of the order, as applicable, will be cancelled at the end of such day. To determine if your shares were sold, you should check your account online at [www.computershare.com/investor](http://www.computershare.com/investor) or call the Agent directly at 1-800-328-6955. If your market order sale was not filled and you still want the shares to be sold, you will need to re-enter the sale request.

**Day Limit Order:** A day limit order is an order to sell shares when and if the stock reaches a specific price on a specific day. The order is automatically cancelled if the price is not met by the end of that trading day (or, for orders placed outside of market hours, the next trading day). Depending on the number of shares being sold and current trading volume in the shares, such an order may only be partially filled, in which case the remainder of the order will be cancelled. The order may be cancelled by the applicable stock exchange; by the Agent at its sole discretion; or, if the Agent's broker has not filled the order, at your request made online at [www.computershare.com/investor](http://www.computershare.com/investor) or by calling the Agent directly at 1-800-328-6955. There is a service fee of \$25.00 and a processing fee of \$0.12 per share sold for a day limit order sale.

**Good-Til-Cancelled ("GTC") limit order:** A GTC limit order is an order to sell shares when and if the stock reaches a specific price at any time while the order remains open (generally up to 30 days). Depending on the number of shares being sold and current trading volume in the shares, sales may be executed in multiple transactions and over more than one day. If shares trade on more than one day, a separate fee will be charged for each day. The order (or any unexecuted portion thereof) is automatically cancelled if the price is not met by the end of the order period. The order may be cancelled by the applicable stock exchange; by the Agent at its sole discretion; or, if the Agent's broker has not filled the order, at your request made online at [www.computershare.com/investor](http://www.computershare.com/investor) or by calling the Agent directly at 800-328-6955. There is a service fee of \$25.00 and a processing fee of \$0.12 per share sold for a GTC limit order sale.

All sales requests processed over the telephone by a customer service representative entail an additional fee of \$15.00. All per share fees include any brokerage commissions the Agent is required to pay. Any fractional share will be rounded up to a whole share for purposes of calculating the per share fee. All sale instructions are final when the Agent receives them. Your sale instructions cannot be stopped or canceled. Fees are deducted from the proceeds derived from the sale. The Agent may, under certain circumstances, require a transaction request to be submitted in writing. Please contact the Agent to determine if there are any limitations applicable to your particular sale request. Proceeds are normally paid by check, which are distributed within 24 hours after your sale transaction has settled.



You may also customize your payment preference for many different currencies through the Agent's International Currency Exchange services. Just provide the Agent with your payment preference via the Internet and let the Agent know where you want your money deposited. No matter where you're located you can take advantage of the flexibility. To register for Global Payments, go to [www.computershare.com/investor](http://www.computershare.com/investor), click on "Investor Center" and follow the log-in instructions.

A request to sell all shares held in your account will be treated as a withdrawal from the Plan. See "Closing a Plan Account" below.

#### Certificates for Shares

Shares purchased and held under the Plan will be held in safekeeping by the Agent in your name. The number of shares (including fractional shares) upon which dividends are reinvested and held for each Participant will be shown on each quarterly statement of account. You may obtain a new certificate for all or some of the whole shares of our Common Stock held in your Plan account by completing the transaction form attached to your statement or upon telephone or written request to the Agent. You may also request a certificate through the Agent's website, [www.computershare.com/investor](http://www.computershare.com/investor). Any remaining whole or fractional shares will continue to be held by the Agent. Withdrawal of shares in the form of a certificate in no way affects dividend reinvestment on those shares (see "Reinvestment of Dividends" above). When issued, certificates for shares will be registered in the name in which the Plan account is maintained.

Except as described in "Gift/Transfer of Shares" above, shares of our Common Stock held by the Agent for your Plan account may not be pledged or assigned. If you wish to pledge or assign any such shares, you must request that a certificate for such shares be issued in your name.

#### Share Safekeeping

At the time of enrollment in the Plan, or at any later time, you may use the Plan's share safekeeping service to deposit any Common Stock certificates in your possession with the Agent. Shares deposited will be credited to your account under the Plan. Thereafter, such shares will be treated in the same manner as shares purchased through the Plan. If a certificate issuance is later requested, a new, differently numbered certificate will be issued.

By using the Plan's share safekeeping service, you no longer bear the risk associated with loss, theft or destruction of our Common Stock certificates. Also, because shares deposited with the Agent are treated in the same manner as shares purchased through the Plan, they may be transferred or sold through the Plan in a convenient and efficient manner (see "Closing a Plan Account" below and "Sale of Shares" and "Gift/Transfer of Shares" above). There is no charge for this custodial service.

If you wish to deposit your Common Stock certificates with the Agent, you must mail your request and your certificates to the Agent. The certificates should not be endorsed.

Certificates mailed to the Agent should be insured for possible mail loss for 3% of the market value (minimum of \$20.00); this represents your replacement cost if the certificates are lost in transit to the Agent.

#### Protect Your Shares From Escheatment

**STAY ACTIVE!** Keeping your account active helps to prevent your assets from being turned over to state governments as abandoned property. Normal activities such as cashing a check, updating your address or voting your proxy will keep your account active. Accessing your account online, using our automated phone system, or speaking

to a customer service representative may also keep your account active for purposes of state abandoned property laws. This is particularly important for shares held in Dividend Reinvestment. Merely investing your dividends in additional shares won't protect you from a notice of unclaimed funds in some states that have become aggressive in seeking unclaimed funds. Even if you haven't moved and your statements are delivered quarterly, according to some states, your account could be deemed abandoned if you have not accessed your account or contacted Computershare within three years. Taking actions as described above will ensure that your shares won't be subject to the abandoned property test in these states.

### Closing a Plan Account

You may close an account in the Plan at any time by accessing your account through the Internet at the Agent's website, [www.computershare.com/investor](http://www.computershare.com/investor), completing the information on the transaction form attached to the Plan statement or transaction advice or by giving telephone or written instructions to the Agent. Upon withdrawal from the Plan, the whole shares held in the Plan will be moved to a Direct Registration System ("DRS") book-entry account with the Agent. You may also request that a stock certificate be issued to you (see "Certificates for Shares" above). If you close a Plan account, you will receive a check for the cash value of any fractional share. The value of that fractional check will be based on the then current price of our stock, less any service and processing fees. Alternatively, you may specify in the withdrawal notice that all or a portion of whole shares be sold. The Agent will make the sale as soon as practicable after receipt of the withdrawal notice, and you will receive a check for the proceeds, less a service fee and any applicable brokerage commissions. If notice of withdrawal is received near a record date for an account whose dividends are to be reinvested, the Agent, in its sole discretion, may either distribute such dividends in cash or reinvest them in shares on your behalf. In the event reinvestment is made, the Agent will process the termination as soon as practicable, but in no event later than five business days after the investment is complete. No voluntary cash payments may be made after participation in the Plan has been terminated. In order to initiate participation, you must re-enroll.

If you dispose of all certificated shares of our Common Stock, the dividends on the shares credited to the your Plan account will continue to be distributed as elected on the Enrollment Form until the Agent is notified that you wish to withdraw from the Plan.

### Reports to Participants

After each account activity you will receive a statement showing the amount invested, purchase price, the number of shares purchased, deposited, sold, transferred or withdrawn and total shares accumulated. The statement will indicate the shares held by the Agent for you and other shares registered in your name upon which dividends are reinvested. The statement will also reflect the cost basis of any shares acquired after January 1, 2011 and should be retained for income tax purposes. You are responsible for retaining these statements in order to establish the cost basis of shares purchased under the Plan for tax purposes. Duplicate statements for open accounts will be available from the Agent. However, charges may be assessed for statements for closed accounts. You may also view year-to-date transaction activity in your Plan account for the current year, as well as activity in prior years, by accessing your Plan account through the Internet at the Agent's website, [www.computershare.com/investor](http://www.computershare.com/investor).

You will be sent the same communications sent to all other registered holders of shares of our Common Stock, including copies or access to the Company's annual report to shareholders, a notice of the annual meeting and accompanying proxy statement. In addition, you will receive an Internal Revenue Service (IRS) information return for reporting dividend income received and/or shares sold, if so required.

All notices, statements and reports from the Agent to a Participant will be addressed to you at the latest address of record with the Agent. Therefore, you must promptly notify the Agent of any change of address. Failure to do so may result in escheatment of the account to the state of your last known address in accordance with applicable state laws.

### Changing Your Address

Abandoned property laws in the United States require all shareowners to keep their account information current to avoid shares and/or funds from being taken over as a result of an account being deemed abandoned or lost. All companies in the U.S. are required to follow these abandoned property regulations, depending on their state of incorporation. Abandoned property includes assets such as stocks, bonds, bank accounts, tax refunds, uncashed checks, etc. To prevent property from being turned over to the state, cash your checks promptly, keep your address

current and vote your proxy (voting materials sent each spring). Even if you haven't moved and your statements are delivered quarterly, according to some states, your account could be deemed abandoned if you have not accessed your account or contacted Computershare within three years. It is important that our records contain your most up-to-date personal data. If you need to request a change of address or update other personal data, you can do so on the Agent's website at [www.computershare.com/investor](http://www.computershare.com/investor), by phone or in writing.



## FEDERAL INCOME TAX INFORMATION

We believe the following is an accurate summary of the tax consequences of participation in the Plan as of the date of this Prospectus. This summary may not reflect every possible situation that could result from participation in the Plan, and, therefore, you are advised to consult your tax advisor with respect to the tax consequences (including federal, state, local and other tax laws and U.S. tax withholding laws) applicable to your particular situation.

### Taxable Income and Tax Basis

**Reinvested Dividends.** In the case of reinvested dividends, when the Agent acquires shares for your account directly from us, you must include in gross income a dividend equal to the number of shares purchased with your reinvested dividends multiplied by the fair market value of our Common Stock on the relevant dividend payment date. The fair market value is based on 100% of the average of the high and low market prices on the dividend payment date. Your tax basis in those shares will also equal the fair market value of the shares on the relevant dividend payment date.

Alternatively, when the Agent purchases our Common Stock for your account on the open market with reinvested dividends, you must include in gross income an amount equal to the cash dividends reinvested plus that portion of any brokerage commissions paid by us which are attributable to the purchase of your shares. Your tax basis in Plan shares will be equal to the purchase price plus allocable brokerage commissions.

**Voluntary Cash Payments.** In the case of shares purchased on the open market with voluntary cash payments, shareholders will be in receipt of a dividend to be included in gross income to the extent of any brokerage commissions paid by us. Your tax basis in the shares acquired with voluntary cash payments will be the cost of the shares to the Agent plus an allocable share of any brokerage commissions paid by us.

The above rules are based on an IRS ruling we obtained with respect to the Plan. These rules may not be applicable to certain Participants in the Plan, such as tax-exempt entities (e.g., IRA accounts and pension funds) and foreign shareholders. You should consult your tax advisor concerning the tax consequences applicable to your situation.

**Gain/Loss Recognition.** You will not realize any taxable income when a certificate is received for whole shares credited to the account, either upon request for such certificates or upon withdrawal from or termination of the Plan, or when shares are moved to a DRS book-entry only account with the Agent. However, a gain or loss will be recognized by you when whole shares acquired under the Plan are sold or exchanged - either by the Agent at your request, by your own action in the case of shares withdrawn from the Plan, or upon termination of the Plan. You also will recognize gain or loss when receiving a cash payment for a fractional share credited to your account. The amount of the gain or loss will be the difference between the amount of cash received for the shares or fractional shares and the tax basis of those shares.

### Information Returns

You will receive a Form 1099-DIV at the end of each year, or shortly thereafter, which provides the amount of dividend income that is reportable to the IRS, including, where applicable, an amount for brokerage commissions paid on your behalf, and an adjustment to reflect the difference between fair market value price and purchase price with respect to shares purchased from us with reinvested dividends.

A Form 1099-B will be provided if you sold shares through the Plan.

A copy of each information return is also furnished to the IRS.

Withholding Provisions

Federal law requires the Agent to withhold an amount at the current applicable rates from the amount of dividends and the proceeds of any sale of shares if: (i) you fail to furnish a properly completed Form W-9 or its equivalent, or (ii) the IRS notifies us that you are subject to backup withholding. The withheld amounts will be deducted from the amount of dividends and the remaining amount will be reinvested. The withheld amounts also will be deducted from the proceeds of any sale of shares and the remaining amount will be sent to you.

In the case of those foreign shareholders whose dividends are subject to United States income tax withholding, the amount of tax to be withheld will be deducted from the amount of dividends and the remaining amount of dividends will be reinvested. In the case of those foreign shareholders whose sale proceeds are subject to withholding, the amount of tax to be withheld will be deducted from the proceeds of the sale of shares.

## EMPLOYEE PARTICIPATION

**Rights of Employees Under the Plan.** Our employees have the same rights under the Plan, and are governed by the same terms and limitations, as our shareholders, except that employees (i) may enroll in the Plan to purchase shares with voluntary cash payments without paying an enrollment fee and (ii) may arrange with their employers to make such voluntary cash payments through regular payroll deductions. Voluntary cash payments by employees, including payroll deductions, have a minimum investment of \$5.00 and may not exceed \$150,000 per calendar year.

**Enrollment.** An employee may enroll in the Plan at any time to purchase shares of our Common Stock with voluntary cash payments by completing an Employee Enrollment Form and returning it to the Investor Relations Department. Employee Enrollment Forms and withholding authorization forms must be obtained from the investor relations department in order to have the enrollment fee waived, American Electric Power Service Corporation, 1 Riverside Plaza, Columbus, Ohio 43215. If an employee elects to make voluntary cash payments directly to the Agent and does not authorize payroll deductions, the Enrollment Form must be accompanied by a check for the initial payment.

Employees who, as record holders of our Common Stock, are already participating in the Plan do not need to complete an Employee Enrollment Form; however, they must complete a withholding authorization form if they wish to make voluntary cash payments through payroll deductions. Any employee who is or becomes a holder of record of our Common Stock may obtain from the Agent and execute a shareholder Enrollment Form in order to provide for the reinvestment of cash dividends on those shares.

**Payroll Deductions.** An employee may authorize the deduction of a specified whole dollar amount from each month's pay. The minimum monthly deduction is \$5. Once authorized, payroll deductions will continue until changed or terminated by the employee.

An employee may change the amount of a payroll deduction or terminate payroll deductions by giving written notice to the employer's Human Resources Department or Investor Relations. Employees should allow at least 15 days' processing time prior to the end of the pay period in which the deduction is made for any change or termination to become effective. Employees may terminate payroll deductions without withdrawing from the Plan and continue to invest by making voluntary cash payments directly to the Agent.

**Withdrawal From the Plan.** In order to withdraw from the Plan, Employee-Participants must notify the Agent by telephone, in writing or through the Agent's website, [www.computershare.com/investor](http://www.computershare.com/investor) of their intent to withdraw, and employees making voluntary cash payments through payroll deductions must also notify their employer of such intent to withdraw.

If an Employee-Participant ceases to be employed by an American Electric Power System company, the Agent will continue dividend distribution as elected for the account on the shares credited to the Participant's Plan account until the Participant withdraws from the Plan. Participation in the Plan may continue as long as there are shares credited to the Participant's Plan account or registered in the Participant's name.

## DESCRIPTION OF COMMON STOCK

The Company's capital stock currently consists of 600,000,000 shares of common stock, par value \$6.50 per share. 491,885,414 shares of our common stock were issued and outstanding as of November 1, 2017. Our Common Stock is listed on the New York Stock Exchange under the symbol: AEP. Computershare is the transfer agent and registrar for our Common Stock.

**Dividend Rights.** The holders of our Common Stock are entitled to receive the dividends declared by our board of directors provided funds are legally available for such dividends. Our income derives from our common stock equity in the earnings of our subsidiaries. Various financing arrangements, charter provisions and regulatory requirements may impose certain restrictions on the ability of our subsidiaries to transfer funds to us in the form of cash dividends, loans or advances.

**Stock Split, Stock Dividend or Rights Offering.** Any stock dividends or split shares of our Common Stock distributed by us on shares held by the Agent for your Plan account or held by you in the form of stock certificates will be added to your account.

In the event of a rights offering, you will receive rights based upon the total number of whole shares owned, that is, the total number of shares registered in your name and the total number of whole shares held in your Plan account.

**Rights upon Liquidation.** If we are liquidated, holders of our Common Stock will be entitled to receive pro rata all assets available for distribution to our shareholders after payment of our liabilities, including liquidation expenses.

**Preemptive Rights.** The holders of our Common Stock generally do not have the right to subscribe for or purchase any part of any new or additional issue of our Common Stock. If, however, our board of directors determines to issue and sell any Common Stock solely for money and not by (1) a public offering, (2) an offering to or through underwriters or dealers who have agreed to promptly make a public offering, or (3) any other offering which the holders of a majority of our outstanding Common Stock have authorized; then such Common Stock must first be offered pro rata to our existing shareholders on terms no less favorable than those offered to persons other than our existing shareholders.

**Voting of Plan Shares.** The holders of our Common Stock are entitled to one vote for each share of common stock held. The holders of our Common Stock are not entitled to cumulate their votes when voting for the election of directors. For each meeting of shareholders, you will receive the same communications sent to all other registered holders of shares of our Common Stock and will be able to vote in the same manner as such holders. Fractions of shares will not be voted.

**Restrictions on Dealing with Existing Shareholders.** We are subject to Section 513 of New York's Business Corporation Law, which provides that no domestic corporation may purchase or agree to purchase more than 10% of its stock from a shareholder who has held the shares for less than two years at any price that is higher than the market price unless the transaction is approved by both the corporation's board of directors and a majority of the votes of all outstanding shares entitled to vote thereon at a meeting of shareholders, unless the certificate of incorporation requires a greater percentage or the corporation offers to purchase shares from all the holders on the same terms. Our certificate of incorporation does not currently provide for a higher percentage.

## OTHER INFORMATION

**Limitation of Liability.** Neither we nor the Agent (nor any of their respective agents, representatives, employees, officers, directors or subcontractors) will be liable in administering the Plan for any act done in good faith or for any good faith omission to act, including, without limitation, any claim of liability arising from failure to terminate your account upon your death, or with respect to the prices or times at which shares are purchased or sold for you. The foregoing does not represent a waiver of any rights you may have under applicable securities laws. Neither we nor the Agent can assure a profit or protect against a loss on shares purchased under the Plan.

Change or Termination of Plan. We reserve the right to modify the Plan (consistent with any applicable shareholder resolutions and subject to any requisite authorization or approval by regulatory agencies having jurisdiction), or to suspend or terminate the Plan, at any time. You will be sent notice of any such action. Any such modification, suspension or termination will not, of course, affect previously executed transactions. We also reserve the right to adopt, and from time to time to change, such administrative rules and regulations (not inconsistent in substance with the basic provisions of the Plan then in effect) as it deems desirable or appropriate for the administration of the Plan. The Agent reserves the right to resign at any time upon reasonable written notice to us.

## USE OF PROCEEDS

We have no basis for estimating precisely either the number of shares of our Common Stock that ultimately may be sold pursuant to the Plan, or the prices at which such shares will be sold. However, we propose to use the net proceeds from the sale of shares of our Common Stock by us pursuant to the Plan, when and as received, to pay at maturity unsecured debt outstanding at the time, to make, subject to the receipt of any necessary authorizations from regulatory agencies, additional investments in our Common Stock equities of our subsidiaries, and for other corporate purposes.

## VALIDITY OF COMMON STOCK

Thomas G. Berkemeyer, Associate General Counsel of American Electric Power Service Corporation, our service company affiliate, will issue an opinion about the legality of the shares of our Common Stock offered under the Plan.

## EXPERTS

The American Electric Power Company, Inc. and subsidiary companies (the “Company”) consolidated financial statements, and the related financial statement schedules, incorporated in this Prospectus by reference from the American Electric Power Company, Inc. Annual Report on Form 10-K for the year ended December 31, 2016, and the effectiveness of the Company’s internal control over financial reporting have been audited by Deloitte & Touche LLP, an independent registered public accounting firm, as stated in their reports, which are incorporated herein by reference. Such consolidated financial statements and financial statement schedules have been so incorporated in reliance upon the reports of such firm given upon their authority as experts in accounting and auditing.

## INDEMNIFICATION FOR SECURITIES ACT LIABILITIES

Article 7, Sections 721-725 of the New York Business Corporation Law and the Company's By-Laws provide for indemnification of the Company's directors and officers in a variety of circumstances, which may include liabilities under the Securities Act of 1933 (the 1933 Act). In addition, the Company has purchased insurance, as permitted by Section 726 of the same New York statute, on behalf of directors, officers, employees or agents, which may cover liabilities under the 1933 Act.

Insofar as indemnification for liabilities arising under the 1933 Act may be permitted to directors, officers or persons controlling the Company pursuant to the foregoing provisions, the Company has been informed that in the opinion of the SEC such indemnification is against public policy as expressed in the 1933 Act and is therefore unenforceable.

## WHERE YOU CAN FIND MORE INFORMATION

This prospectus is part of a registration statement we filed with the Securities and Exchange Commission (“SEC”). We also file annual, quarterly and special reports and other information with the SEC. You may read and copy any document we file at the SEC’s Public Reference Room at 100 F Street N.E., Room 1580, Washington, D.C. 20549. Please call the SEC at 1-800-SEC-0330 for further information on the Public Reference Room. You may also examine our SEC filings through the SEC’s website at <http://www.sec.gov>.

## Edgar Filing: ARBOR ENTECH CORP - Form 10-Q

The SEC allows us to “incorporate by reference” the information we file with them, which means that we can disclose important information to you by referring you to those documents. The information incorporated by reference is considered to be part of this prospectus, and later information that we file with the SEC will automatically update and supersede this information. We incorporate by reference the documents listed below and any future filings made with the SEC under Sections 13(a), 13(c), 14, or 15(d) of the Securities Exchange Act of 1934:

- Annual Report on Form 10-K for the year ended December 31, 2016;



- Quarterly Reports on Form 10-Q for the quarters ended March 31, 2017, June 30, 2017 and September 30, 2017; and
- Current Reports on Form 8-K dated February 3, 2017, February 27, 2017 and April 26, 2017.

You may request a copy of these filings, at no cost, by writing or telephoning us at the following address:

Financial Reporting  
American Electric Power Service Corporation  
1 Riverside Plaza  
Columbus, Ohio 43215  
614-716-1000

You should rely only on the information incorporated by reference or provided in this prospectus.

FOR ASSISTANCE CONCERNING THE PLAN

Correspondence concerning the Plan:

Computershare Trust Company, N.A.  
AEP Dividend Reinvestment Plan  
P. O. Box 43078  
Providence, Rhode Island 02940-3078

Voluntary cash investments of checks should be mailed to the address listed on your Plan Statement:

Be sure to reference American Electric Power Co., Inc. and your account number if applicable, in all correspondence.

Telephone:

Computershare Trust Company, N.A.: 1-800-328-6955. An automated phone system is available 24 hours a day, 7 days a week. Customer service representatives are available from 8:30 a.m. to 6:00 p.m. Eastern time each business day.

Non-shareholder requests for information about the Plan: 1-800-328-6955 24 hours a day, 7 days a week.

For IRA information: 1-800-597-7736

TDD: 1-800-952-9245 Telecommunications Device for the hearing impaired.

Foreign Language Translation Service for more than \*\*140\*\* foreign languages is available.

Internet: Messages forwarded on the Internet will be responded to promptly.

Computershare Trust Company, N.A. is "<http://www.computershare.com/investor>". The Company's Internet address is "[www.aep.com](http://www.aep.com)".

If you wish to contact the Company directly, you may write to:

American Electric Power Company, Inc.

Investor Relations Department

1 Riverside Plaza

Columbus, Ohio 43215

The telephone number is 1-800-AEPCOMP (1-800-237-2667)

THIS PROSPECTUS SHOULD BE RETAINED FOR FUTURE REFERENCE.

SUMMARY OF TRANSACTION FEES

Enrollment Fee*	\$10.00
Initial Investment if cash payment	Minimum \$250.00
Initial Investment if automatic deduction from bank account	\$25.00/month for 10 months
Voluntary cash payment*	Minimum \$25.00
Gift/Transfer of shares from existing stock account fee	\$0
Sales of shares in market order fee	\$25.00 plus 12 cents per share
Sale of shares in limit order fee	\$25.00 plus 12 cents per share
Sale of shares in good-til-cancel fee	\$25.00 plus 12 cents per share
IRA fees	Same as non IRA

\*Employees should refer to section on "Employee Participation"

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PART II  
INFORMATION NOT REQUIRED IN PROSPECTUS

Item 14. Other Expenses of Issuance and Distribution.\*

Securities and Exchange Commission Filing Fees	\$53,710
Printing Registration Statement, Prospectus, etc	15,000
Independent Registered Public Accounting Firm	25,000
Legal fees	10,000
Miscellaneous expenses	25,000
Total	\$128,710

\* Estimated, except for filing fees.

Item 15. Indemnification of Directors and Officers.

The New York Business Corporation Law (“BCL”), Article 7, Sections 721-726 provide for the indemnification and advancement of expenses to officers and directors. Section 721 provides that indemnification and advancement pursuant to the BCL are not exclusive of any other rights an officer or director may be entitled to, provided that no indemnification may be made to or on behalf of any director or officer if a judgment or other final adjudication adverse to the director or officer establishes that his acts were committed in bad faith or were the result of active and deliberate dishonesty and were material to the cause of action so adjudicated, or that the director personally gained a financial profit or other advantage to which he or she was not legally entitled.

Section 722 of the BCL provides that a corporation may indemnify an officer or director, in the case of third party actions, against judgments, fines, amounts paid in settlement and reasonable expenses and, in the case of derivative actions, against amounts paid in settlement and reasonable expenses, provided that the director or officer acted in good faith, for a purpose which he or she reasonably believed to be in the best interests of the corporation and, in the case of criminal actions, had no reasonable cause to believe his conduct was unlawful. In addition, statutory indemnification may not be provided in derivative actions (i) which are settled or otherwise disposed of or (ii) in which the director or officer is adjudged liable to the corporation, unless and only to the extent a court determines that the person is fairly and reasonably entitled to indemnity.

Section 723 of the BCL provides that statutory indemnification is mandatory where the director or officer has been successful, on the merits or otherwise, in the defense of a civil or criminal action or proceeding. Section 723 also provides that expenses of defending a civil or criminal action or proceeding may be advanced by the corporation upon receipt of an undertaking to repay them if and to the extent the recipient is ultimately found not to be entitled to indemnification. Section 725 provides for repayment of such expenses when the recipient is ultimately found not to be entitled to indemnification. Section 726 provides that a corporation may obtain indemnification insurance indemnifying itself and its directors and officers.

Section 402(b) of the BCL provides that a corporation may include in its certificate of incorporation a provision limiting or eliminating, with certain exceptions, the personal liability of

directors to a corporation or its shareholders for damages for any breach of duty in such capacity. The certificate of incorporation of the registrant contains provisions eliminating the personal liability of directors to the extent permitted by New York law. The bylaws of the registrant provide for the indemnification of directors and officers of the registrant to the full extent permitted by law.

The above is a general summary of certain provisions of the registrant's bylaws and the BCL and is subject in all respects to the specific and detailed provisions of the registrant's bylaws and the BCL.

The registrant maintains insurance policies insuring its directors and officers against certain obligations that may be incurred by them.

Item 16. Exhibits.

Reference is made to the information contained in the Exhibit Index filed as part of this Registration Statement.

Item 17. Undertakings.

(a) The undersigned registrant hereby undertakes:

(1) To file, during any period in which offers or sales are being made, a post-effective amendment to this Registration Statement:

(i) to include any prospectus required by Section 10(a)(3) of the Securities Act of 1933;

to reflect in the prospectus any facts or events arising after the effective date of the registration statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in the registration statement. Notwithstanding the foregoing, any increase or decrease in volume of securities offered (if the total dollar value of securities offered would not exceed that which

(ii) was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of prospectus filed with the Commission pursuant to Rule 424(b) if, in the aggregate, the changes in volume and price represent no more than a 20% change in the maximum aggregate offering price set forth in the "Calculation of Registration Fee" table in the effective registration statement; and

(iii) to include any material information with respect to the plan of distribution not previously disclosed in the registration statement or any material change to such information in the registration statement;

provided, however, that (i), (ii) and (iii) do not apply if the information required to be included in a post-effective amendment by those paragraphs is contained in reports filed with or furnished to the Commission by the registrant pursuant to

Section 13 or Section 15(d) of the Securities Exchange Act of 1934 that are incorporated by reference in the registration statement, or is contained in a form of prospectus filed pursuant to Rule 424(b) that is part of the registration statement.

- That, for the purpose of determining any liability under the Securities Act of 1933, each such post-effective
- (2) amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.
  - (3) To remove from registration by means of post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.
  - (4) That, for the purpose of determining liability under the Securities Act of 1933 to any purchaser:
    - (i) Each prospectus filed by the registrant pursuant to Rule 424(b)(3) shall be deemed to be part of the registration statement as of the date the filed prospectus was deemed part of and included in the registration statement; and Each prospectus required to be filed pursuant to Rule 424(b)(2), (b)(5), or (b)(7) as part of a registration statement in reliance on Rule 430B relating to an offering made pursuant to Rule 415(a)(1)(i), (vii) or (x) for the purpose of providing the information required by Section 10(a) of the Securities Act of 1933 shall be deemed to be part of and included in the registration statement as of the earlier of the date such form of prospectus is first used after effectiveness or the date of the first contract of sale of securities in the offering described in the prospectus. As provided in Rule 430B, for liability purposes of the issuer and any person that is at that date an underwriter, such
    - (ii) date shall be deemed to be a new effective date of the registration statement relating to the securities in the registration statement to which that prospectus relates, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof. Provided, however, that no statement made in a registration statement or prospectus that is part of the registration statement or made in a document incorporated or deemed incorporated by reference into the registration statement or prospectus that is part of the registration statement will, as to a purchaser with a time of contract of sale prior to such effective date, supersede or modify any statement that was made in the registration statement or prospectus that was part of the registration statement or made in any such document immediately prior to such effective date.

That, for the purpose of determining liability of the registrant under the Securities Act of 1933 to any purchaser in the initial distribution of the securities, the undersigned registrant undertakes that in a primary offering of securities of the undersigned registrant pursuant to this registration statement, regardless of the underwriting method used to (5) sell the securities to the purchaser, if the securities are offered or sold to such purchaser by means of any of the following communications, the undersigned registrant will be a seller to the purchaser and will be considered to offer or sell such securities to such purchaser:

- (i) Any preliminary prospectus or prospectus of the undersigned registrant relating to the offering required to be filed pursuant to Rule 424;
- (ii) Any free writing prospectus relating to the offering prepared by or on behalf of the undersigned registrant or used or referred to by the undersigned registrant;
- (iii) The portion of any other free writing prospectus relating to the offering containing material information about the undersigned registrant or its securities provided by or on behalf of the undersigned registrant; and
- (iv) Any other communication that is an offer in the offering made by the undersigned registrant to the purchaser.

The undersigned registrant hereby undertakes that, for purposes of determining any liability under the Securities Act of 1933, each filing of the registrant's annual report pursuant to Section 13(a) or Section 15(d) of the Securities (b) Exchange Act of 1934 that is incorporated by reference in this registration statement shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

Insofar as indemnification for liabilities arising under the Securities Act of 1933 may be permitted to directors, officers and controlling persons of the registrant pursuant to the foregoing provisions, or otherwise, the registrant has been advised that in the opinion of the Securities and Exchange Commission such indemnification is against public policy as expressed in the Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the registrant of expenses incurred or paid by a director, officer (c) or controlling person of the registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Act and will be governed by the final adjudication of such issue.



SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-3 and has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Columbus and State of Ohio, on the 10<sup>th</sup> day of November, 2017.

AMERICAN ELECTRIC POWER COMPANY, INC.

Nicholas K. Akins\*  
Chief Executive Officer

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed below by the following persons in the capacities and on the dates indicated.

Signature	Title	Date
(i) Principal Executive Officer:		
Nicholas K. Akins*	Chief Executive Officer	November 13, 2017
(ii) Principal Financial Officer:		
/s/ Brian X. Tierney Brian X. Tierney	Executive Vice President and Chief Financial Officer	November 13, 2017
(iii) Principal Accounting Officer:		
/s/ Joseph M. Buonaiuto Joseph M. Buonaiuto	Senior Vice President, Controller and Chief Accounting Officer	November 13, 2017
(iv) A Majority of the Directors:		
*Nicholas K. Akins		
*David J. Anderson		
J. Bernie Beasley, Jr.		
*Ralph D. Crosby, Jr.		
*Linda A. Goodspeed		
*Thomas E. Hoaglin		
*Sandra Beach Lin		
*Richard C. Notebaert		
*Lionel L. Nowell, III		
*Stephen S. Rasmussen		
*Oliver G. Richard, III		
*Sara Martinez Tucker		
* By /s/ Brian X. Tierney (Brian X. Tierney, Attorney-in-Fact)		November 13, 2017



EXHIBIT INDEX

Certain of the following exhibits, designated with an asterisk (\*), have heretofore been filed with the Commission and, pursuant to 17 C.F.R. Sections 201.24 and 230.411, are incorporated herein by reference to the documents indicated following the descriptions of such exhibits.

Exhibit Number	Description
<u>*3.1</u>	Composite of the Restated Certificate of Incorporation of AEP (incorporated by reference to Exhibit 3 to AEP's Report on Form 10-Q for the quarterly period ended June 30, 2015)
<u>*3.2</u>	Composite By-laws of AEP (incorporated by reference to Exhibit 3(b) to AEP's Current Report on Form 8-K dated October 21, 2015)
<u>5</u>	Opinion of Thomas G. Berkemeyer, Esq., Associate General Counsel of American Electric Power Service Corporation, a wholly owned subsidiary of AEP, as to the legality of the securities being registered
<u>23.1</u>	Consent of Deloitte & Touche LLP
<u>23.2</u>	Consent of Thomas G. Berkemeyer, Esq., Associate General Counsel of American Electric Power Service Corporation, a wholly owned subsidiary of AEP (included in Exhibit 5)
<u>24</u>	Power of Attorney and Resolutions of AEP