

# MICHIGAN PUBLIC SERVICE COMMISSION

## ANNUAL REPORT OF ELECTRIC UTILITIES (MAJOR AND NON-MAJOR)

This form is authorized by 1919 PA 419, as amended, authorizes this form being MCL 460.51 et seq.; and 1969 PA 306, as amended, being MCL 24.201 et seq. Filing of this form is mandatory. Failure to complete and submit this form will place you violation of the Acts.

<b>Report submitted for year ending:</b> December 31, 2009																					
<b>Present name of respondent:</b> Indiana Michigan Power Company																					
<b>Address of principal place of business:</b> 1 Riverside Plaza, Columbus, OH 43215-2373																					
<b>Utility representative to whom inquires regarding this report may be directed:</b>  <table><tr><td><b>Name:</b></td><td>Bradley Funk</td><td><b>Title:</b></td><td>Manager of Regulated Accounting</td></tr><tr><td><b>Address:</b></td><td colspan="3">1 Riverside Plaza</td></tr><tr><td><b>City:</b></td><td>Columbus</td><td><b>State:</b></td><td>OH</td></tr><tr><td><b>Zip:</b></td><td colspan="3">43215</td></tr><tr><td><b>Telephone, Including Area Code:</b></td><td colspan="3">(614) 716-3162</td></tr></table>		<b>Name:</b>	Bradley Funk	<b>Title:</b>	Manager of Regulated Accounting	<b>Address:</b>	1 Riverside Plaza			<b>City:</b>	Columbus	<b>State:</b>	OH	<b>Zip:</b>	43215			<b>Telephone, Including Area Code:</b>	(614) 716-3162		
<b>Name:</b>	Bradley Funk	<b>Title:</b>	Manager of Regulated Accounting																		
<b>Address:</b>	1 Riverside Plaza																				
<b>City:</b>	Columbus	<b>State:</b>	OH																		
<b>Zip:</b>	43215																				
<b>Telephone, Including Area Code:</b>	(614) 716-3162																				
<b>If the utility name has been changed during the past year:</b>  <b>Prior Name:</b>  <b>Date of Change:</b>																					
<b>Two copies of the published annual report to stockholders:</b>  <table><tr><td><input type="checkbox"/></td><td></td><td>were forwarded to the Commission</td></tr><tr><td><input checked="" type="checkbox"/></td><td>x</td><td>will be forwarded to the Commission</td></tr><tr><td colspan="2"></td><td><b>on or about</b> April 30, 2010</td></tr></table>		<input type="checkbox"/>		were forwarded to the Commission	<input checked="" type="checkbox"/>	x	will be forwarded to the Commission			<b>on or about</b> April 30, 2010											
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<input checked="" type="checkbox"/>	x	will be forwarded to the Commission																			
		<b>on or about</b> April 30, 2010																			
<b>Annual reports to stockholders:</b>  <table><tr><td><input checked="" type="checkbox"/></td><td>x</td><td>are published</td></tr><tr><td><input type="checkbox"/></td><td></td><td>are not published</td></tr></table>		<input checked="" type="checkbox"/>	x	are published	<input type="checkbox"/>		are not published														
<input checked="" type="checkbox"/>	x	are published																			
<input type="checkbox"/>		are not published																			

### FOR ASSISTANCE IN COMPLETION OF THIS FORM:

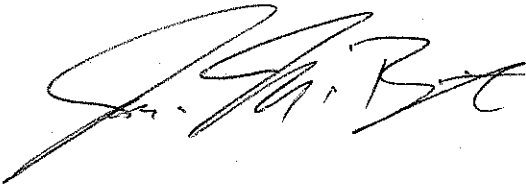
Contact the Michigan Public Service Commission (Bill Stosik) at  
(517) 241-5853 or [bmstosi@michigan.gov](mailto:bmstosi@michigan.gov) OR forward correspondence to:

Regulated Energy Division (Bill Stosik)  
Financial Analysis and Customer Choice Section  
6545 Mercantile Way  
P.O. Box 30221  
Lansing, MI 48909



**MPSC FORM P-521**

**ANNUAL REPORT OF ELECTRIC UTILITIES, LICENSEES AND OTHERS (Major and Nonmajor)**

IDENTIFICATION		
01 Exact Legal Name of Respondent  Indiana Michigan Power Company		02 Year of Report  December 31, 2009
03 Previous Name and Date of Change (if name changed during year)		
04 Address of Principal Business Office at End of Year (Street, City, St., Zip)  1 Riverside Plaza, Columbus, OH 43215-2373		
05 Name of Contact Person  Bradley M. Funk	06 Title of Contact Person  Accounting Manager	
07 Address of Contact Person (Street, City, St., Zip)  1 Riverside Plaza, Columbus, OH 43215-2373		
08 Telephone of Contact Person, Including Area Code:  (614) 716-1000	09 This Report is:  (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	10 Date of Report (Mo, Da,Yr)
ATTESTATION		
<p>The undersigned officer certifies that he/she has examined the accompanying report; that to the best of his/her knowledge, information, and belief, all statements of fact contained in the accompanying report are true and the accompanying report is a correct statement of the business and affairs of the above named respondent in respect to each and every matter set forth therein during the period from and including January 1 and including December 31 of the year of the report.</p>		
01 Name  Joseph M. Buonaiuto	03 Signature   Joseph M. Buonaiuto	04 Date Signed (Mo, Da,Yr)  April 27, 2010
02 Title  Controller		

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009
<b>LIST OF SCHEDULES (Electric Utility)</b>			
1. Enter in column (c) the terms "none", "not applicable", or "NA", as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the responses are "none", "not applicable", or "NA".		2. The "M" prefix below denotes those pages where the information requested by the MPSC differs from that requested by FERC. Each of these pages also contains the "M" designation on the page itself.	
Title of Schedule (a)	Reference Page No. (b)	Remarks (c)	
<p style="text-align: center;"><b>GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS</b></p> <p>General Information 101</p> <p>Control Over Respondent &amp; Other Associated Companies M 102</p> <p>Corporations Controlled by Respondent 103</p> <p>Officers and Employees 104</p> <p>Directors M 105</p> <p>Security Holders and Voting Powers M 106-107</p> <p>Important Changes During the Year 108-109</p> <p>Comparative Balance Sheet M 110-113</p> <p>Statement of Income for the Year M 114-117</p> <p>Statement of Retained Earnings for the Year M 118-119</p> <p>Statement of Cash Flows M 120-121</p> <p>Notes to Financial Statements 122-123</p> <p>Statement of Accumulated Comprehensive Income 122A-122B</p> <p style="text-align: center;"><b>BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debits)</b></p> <p>Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, and Depletion M 200-201</p> <p>Nuclear Fuel Materials 202-203</p> <p>Electric Plant in Service M 204-211</p> <p>Electric Plant Leased to Others 213 NA</p> <p>Electric Plant Held for Future Use 214</p> <p>Construction Work in Progress - Electric M 216</p> <p>Accumulated Provision for Depreciation of Electric Utility Plant M 219</p> <p>Nonutility Property M 221</p> <p>Investment in Subsidiary Companies 224-225</p> <p>Materials and Supply 227</p> <p>Allowances 228 A/B-229 A/B</p> <p>Extraordinary Property Losses 230B NA</p> <p>Unrecovered Plant and Regulatory Study Costs 230B NA</p> <p>Other Regulatory Assets 232</p> <p>Miscellaneous Deferred Debits 233</p> <p>Accumulated Deferred Income Taxes (Account 190) M 234A-B</p> <p style="text-align: center;"><b>BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Credits)</b></p> <p>Capital Stock 250-251</p> <p>Capital Stock Subscribed, Capital Stock Liability for Conversion Premium on Capital Stock, and Installments 252</p> <p>Received on Capital Stock</p>			



Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009
<b>LIST OF SCHEDULES (Electric Utility) (Continued)</b>			
Title of Schedule (a)	Reference Page No. (b)	Remarks (c)	
<b>BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits) (Continued)</b>			
Other Paid-In Capital	253		
Discount on Capital Stock	254	NA	
Capital Stock Expense	254	NA	
Securities Issued and Redeemed During the Year	255		
Long-Term Debt	256-257		
Reconciliation of Reported Net Income with Taxable Income for Federal Income Tax	M 261A-B		
Calculation of Federal Income Tax			
Taxes Accrued, Prepaid and Charged During Year	M 262-263		
Distribution of Taxes Charged	M 262-263		
Accumulated Deferred Investment Tax Credits	266-267		
Other Deferred Credits	269		
Accumulated Deferred Income Taxes - Accelerated Amortization Property	M 272-273		
Accumulated Deferred Income Taxes - Other Property	M 274-275		
Accumulated Deferred Income Taxes - Other	M 276A-B		
Other Regulatory Liabilities	M 278		
<b>INCOME ACCOUNT SUPPORTING SCHEDULES</b>			
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Customer Choice Electric Operating Revenues	M 302-303		
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Customer Choice Sales of Electricity by Rate Schedules	M 305		
Sales for Resale	310-311		
Electric Operation and Maintenance Expenses	320-323		
Number of Electric Department Employees	323		
Purchased Power	326-327		
Transmission of Electricity for Others	328-330		
Transmission of Electricity by Others	332		
Miscellaneous General Expenses - Electric	335		
Depreciation and Amortization of Electric Plant	M 336-337		
Particulars Concerning Certain Income Deduction and Interest Charges Accounts	M 340		
<b>COMMON SECTION</b>			
Regulatory Commission Expenses	350-351		
Research, Development and Demonstration Activities	352-353		
Distribution of Salaries and Wages	354-355		
Common Utility Plant and Expenses	356		
Charges for Outside Professional and Consultative Services	357		
<b>ELECTRIC PLANT STATISTICAL DATA</b>			
Monthly Transmission System Peak Load	400	NA	
Electric Energy Account	401		
Monthly Peaks and Output	401		
Steam-Electric Generating Plant Statistics (Large Plants)	402-403		
Hydroelectric Generating Plant Statistics (Large Plants)	406-407	NA	
Pumped Storage Generating Plant Statistics (Large Plants)	408-409	NA	
Generating Plant Statistics (Small Plants)	410-411		

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<b>LIST OF SCHEDULES (Electric Utility) (Continued)</b>			
Title of Schedule  (a)	Reference Page No.  (b)	Remarks  (c)	
<b>ELECTRIC PLANT STATISTICAL DATA (Continued)</b>			
Transmission Line Statistics	422-423		
Transmission Lines Added During Year	424-425		
Substations	426-427		
Electric Distribution Meters and Line Transformers	429		
Environmental Protection Facilities	430	NA	
Environmental Protection Expenses	431	NA	
Footnote Data	450		
Stockholders' Report	---		
<b>MPSC SCHEDULES</b>			
Reconciliation of Deferred Income Tax Expense	117A-B		
Operating Loss Carry Forward	117C	NA	
Plant Acquisition Adjustments and Accumulated Provision for Amortization of Plant Acquisition Adjustments	215		
Construction Work In Progress and Completed Construction Not Classified - Electric	216		
Construction Overheads - Electric	217		
General Description of Construction Overhead Procedure	218		
Accumulated Provision for Depreciation and Amortization of Nonutility Property	221		
Investments	222-223		
Notes & Accounts Receivable Summary for Balance Sheet	226A		
Accumulated Provision for Uncollectible Accounts - Credit	226A		
Receivables From Associated Companies	226B		
Production Fuel and Oil Stocks	227A-B		
Miscellaneous Current and Accrued Assets	230A		
Preliminary Survey and Investigation Charges	231A-B	NA	
Deferred Losses from Disposition of Utility Plant	235A-B	NA	
Unamortized Loss and Gain on Reacquired Debt	237A-B		
Securities Issued or Assumed and Securities Refunded or Retired During the Year	255		
Notes Payable	260A	NA	
Payables to Associated Companies	260B		
Investment Tax Credits Generated and Utilized	264-265		
Miscellaneous Current and Accrued Liabilities	268		
Customer Advances for Construction	268		
Deferred Gains from Disposition of Utility Plant	270A-B	NA	
Accumulated Deferred Income Taxes - Temporary	277	NA	
Gain or Loss on Disposition of Property	280A-B		
Income from Utility Plant Leased to Others	281	NA	
Particulars Concerning Certain Other Income Accounts	282		
Electric Operation and Maintenance Expenses (Nonmajor)	320N-324N	NA	
Number of Electric Department Employees	234N	NA	
Sales to Railroads & Railways and Interdepartmental Sales	331A		
Rent From Electric Property & Interdepartmental Rents	331A		
Sales of Water and Water Power	331B		
Misc. Service Revenues & Other Electric Revenues	331B		
Lease Rentals Charged	333A-D		
Expenditures for Certain Civic, Political and Related Activities	341		

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Indiana Michigan Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		December 31, 2009

**LIST OF SCHEDULES (Electric Utility) (Continued)**

Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
<b>MPSC SCHEDULES (Continued)</b>		
Extraordinary Items	342	
Charges for Outside Professional and Other Consultative Services	357	
Summary of Costs Billed to Associated Companies	358-359	
Summary of Costs Billed from Associated Companies	360-361	
Monthly Transmission System Peak Load	400	NA
Changes Made or Scheduled to be Made in Generating Plant Capacities	412	
Steam-Electric Generating Plants	413A-B	
Hydroelectric Generating Plants	414-415	NA
Pumped Storage Generating Plants	416-418	NA
Internal Combustion Engine and Gas Turbine Generating Plants	420-421	NA

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<b>GENERAL INFORMATION</b>			
<p>1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept, and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept.</p> <p>Joseph M. Buonaiuto, Controller</p> <p>1 Riverside Plaza</p> <p>Columbus, OH 43215</p>			
<p>2. Provide the name of the State under the laws of which respondent is incorporated, and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and date organized.</p> <p>Indiana - February 21, 1925</p>			
<p>3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased.</p> <p>None</p>			
<p>4. State the classes of utility and other services furnished by respondent during the year in each State in which respondent operated.</p> <p>Electric - Indiana</p> <p>Electric - Michigan</p>			
<p>5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements?</p> <p>(1) <input type="checkbox"/> Yes... Enter date when such independent accountant was initially engaged: _____</p> <p>(2) <input checked="" type="checkbox"/> No</p>			

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Name of Respondent	This Report Is:	Date of Report	Year of Report
Indiana Michigan Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2009

### CONTROL OVER RESPONDENT & OTHER ASSOCIATED COMPANIES

1. If any corporation, business trust, or similar organization or combination of such organizations jointly held control over the respondent at end of year, state name of controlling corporation or organization, manner in which control was held, and extent of control. If control was in a holding company organization, show the chain of ownership or control to the main parent company or organization. If control was held by a trustee(s), state name of trustee(s), name of beneficiary or beneficiaries for whom trust was maintained, and purpose of the trust.

2. List any entities which respondent did not control either directly or indirectly and which did not control respondent but which were associated companies at any time during the year.

American Electric Power Company, Inc. - Ownership of 100% of the respondent's common stock

The following list of subsidiaries was extracted from Exhibit 21 of the company's Form 10-K as filed with the SEC.

Subsidiaries of American Electric Power Company, Inc., As of December 31, 2009

Each company shown indented is owned by the company immediately above it. Subsidiaries not indented are directly owned by the American Electric Power Company, Inc.

American Electric Power Service Corporation  
AEP C&I Company, LLC  
AEP Coal, Inc.  
AEP Credit, Inc.  
AEP Fiber Venture, LLC  
AEP Generating Company  
AEP Investments, Inc.  
AEP Nonutility Funding LLC  
AEP Power Marketing, Inc.  
AEP Pro Serv, Inc.  
AEP Resources, Inc.  
AEP T&D Services, LLC  
AEP Transmission Holding Company, LLC  
AEP Utilities, Inc.  
    AEP Texas Central Company  
        AEP Texas Central Transition Funding LLC  
        AEP Texas Central Transition Funding II LLC  
AEP Texas North Company  
    AEP Texas North Generation Company LLC  
CSW Energy, Inc.  
CSW Energy Services, Inc.  
Electric Transmission Texas, LLC  
AEP Utility Funding LLC  
Appalachian Power Company  
    Cedar Coal Co.  
    Central Appalachian Coal Company  
    Central Coal Company

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Indiana Michigan Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2009
<b>CONTROL OVER RESPONDENT &amp; OTHER ASSOCIATED COMPANIES</b>			
<p> Southern Appalachian Coal Company  Columbus Southern Power Company  Conesville Coal Preparation Company  Ohio Valley Electric Corporation  Indiana-Kentucky Electric Corporation  Franklin Real Estate Company  Indiana Michigan Power Company  Blackhawk Coal Company  Price River Coal Company  Kentucky Power Company  Kingsport Power Company  Ohio Power Company  Cardinal Operating Company  Central Coal Company  OP Gavin, LLC  Ohio Valley Electric Corporation  Indiana-Kentucky Electric Corporation  Power Tree Carbon Company, LLC  Public Service Company of Oklahoma  Southwestern Electric Power Company  Dolet Hills Lignite Company, LLC  Oxbox Lignite Company, LLC  Southwestern Arkansas Utilities Corporation  SWEPCo Capital Trust I  The Arklahoma Corporation  Wheeling Power Company </p>			

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<b>CORPORATIONS CONTROLLED BY RESPONDENT</b>				
<p>1. Report below the names of all corporations, business trusts, and similar organizations, controlled directly or indirectly by respondent at any time during the year. If control ceased prior to end of year, give particulars (details) in a footnote.</p> <p>2. If control was by other means than a direct holding of voting rights, state in a footnote the manner in which control was held, naming any intermediaries involved.</p> <p>3. If control was held jointly with one or more other interests, state the fact in a footnote and name the other interests.</p> <p>1. See the Uniform of Accounts for a definition of control.</p> <p>2. Direct control is that which is exercised without interposition of an intermediary.</p> <p>3. Indirect control is that which is exercised by the interposition of an intermediary which exercises direct control.</p> <p>4. Joint control is that in which neither interest can effectively control or direct action without the consent of the other, as where the voting control is equally divided between two holders, or each party holds a veto power over the other. Joint control may exist by mutual agreement or understanding between two or more parties who together have control within the meaning of the definition of control in the Uniform System of Accounts, regardless of the relative voting rights of each party.</p>				
Line	Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock (c)	Footnote Ref. (d)
1	Price River Coal Company, Inc	Coal Company - Inactive	100%	
2	Blackhawk Coal Company, Inc	Coal Company - Inactive	100%	
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<b>OFFICERS AND EMPLOYEES</b>					
<p>1. Report below the name, title and salary for the five executive officers</p> <p>2. Report in column (b) salaries and wages accrued during the year including deferred compensation.</p> <p>3. In column (c) report any other compensation provided, such as bonuses, car allowance, stock options and rights, savings contribution, etc., and explain in a footnote what the amounts represent. Provide type code for other compensation in column (d).</p> <p>4. If a change was made during the year in the incumbent of any position, show the name and total remuneration of the previous incumbent and the date the change in incumbency occurred.</p> <p>5. Upon request, the Company will provide the Commission with supplemental information on officers and other employees and salaries.</p>					
Line	Name and Title	Base Wages	Other Compensation	Type of Other Compensation	Total Compensation
	(a)	(b)	(c)	(d)	(e)
1	Michael G. Morris Chairman of the Board, President, & Chief Executive Officer	1,254,808	0 90,000 5,265,750 928,720	A B C D	7,539,278
2	Brian X. Tierney Executive Vice President & Chief Financial Officer	401,539	0 48,617 857,866 145,963	A B C D	1,453,985
3	Carl L. English Chief Operating Officer	552,115	0 45,952 1,848,128 137,794	A B C D	2,583,989
4	Robert P. Powers President - AEP Utilities	511,961	0 42,508 1,213,530 717,999	A B C D	2,485,998
5	Susan Tomasky President - Transmission	511,961	0 41,833 1,221,052 1,031,414	A B C D	2,806,260
6	Holly K. Koeppel Former Chief Financial Officer	498,077	0 43,443 1,320,048 536,398	A B C D	2,397,966
<p>Compensation Type Codes:</p> <p>A = Executive Incentive Compensation B = Incentive Plan (Matching Employer Contribution) C = Stock Plans D = Other Reimbursements</p>					

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<b>DIRECTORS</b>			
1. Report below any information called for concerning each director of the respondent who held office at any time during the year. Include in column (a), abbreviated titles of the directors who are officers of the respondent. 2. Designate members of the Executive Committee by a triple asterisk and the Chairman of the Executive Committee by a double asterisk.			
Name and Title of Director (a)	Principal Business Address (b)	# of Directors Meetings During Yr (c)	Fees During Yr (d)
Nicholas K. Akins - Vice President ***	Columbus, Ohio	12	600
Carl L. English - Vice President ***	Columbus, Ohio	12	600
Allen R. Glassburn - Vice President	Fort Wayne, Indiana	0	0
JoAnn M. Grevenow	Fort Wayne, Indiana	0	0
Patrick C. Hale	Rockport, Indiana	0	0
Holly Keller Koeppel - Vice President, Chief Financial Officer ***	Columbus, Ohio	9	450
Marc E. Lewis - Vice President	Fort Wayne, Indiana	0	0
Venita McCellon-Allen - Vice President Vice Chairman of the Board ***	Columbus, Ohio	3	150
Susanne M. Moorman Rowe	Fort Wayne, Indiana	0	0
<u>Footnote Data</u> 1 2 3 4 5			

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<b>DIRECTORS (cont'd)</b>			
Name and Title of Director (a)	Principal Business Address (b)	# of Directors Meetings During Yr (c)	Fees During Yr (d)
Michael G. Morris - Chairman of Board, Chief Executive Officer **	Columbus, Ohio	10	500
Helen J. Murray - President, Chief Operating Officer	Fort Wayne, Indiana	0	0
Robert P. Powers***	Columbus, Ohio	11	550
Susan Tomasky - Vice President ***	Columbus, Ohio	8	400
Kent D. Curry	Fort Wayne, Indiana	0	0
J. Edward Ehler - Vice President	Fort Wayne, Indiana	0	0
Brian X. Tierney - Vice Chairman of Board Vice President ***, CFO	Columbus, Ohio	12	600
Scott Krawec - Assistant Controller	Fort Wayne, Indiana	0	0
Mark A. Peifer - Vice President Generation Assets	Fort Wayne, Indiana	0	0
<u>Footnote Data</u>			
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<b>SECURITY HOLDERS AND VOTING POWERS</b>			
<p>1. (A) Give the names and addresses of the 10 security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent, prior to the end of the year, had the highest voting powers in the respondent, and state the number of votes which each would have had the right to cast on that date if a meeting were then in order. If any such holder held in trust, give in a footnote the known particulars of the trust (whether voting trust, etc.), duration of trust, and principal holders of beneficiary interests in the trust. If the stock book was not closed or a list of stockholders was not compiled within one year prior to the end of the year, or if since the previous compilation of a list of stockholders, some other class of security has become vested with voting rights, then show such 10 security holders as of the close of the year. Arrange the names of the security holders in the order of voting power, commencing with the highest. Show in column (a) the titles of officers and directors included in such list of 10 security holders.</p> <p>1. (B) Give also the name and indicate the voting powers resulting from ownership of securities of the respondent of each officer and director not included in the list of 10 largest security holders.</p> <p>2. If any security other than stock carries voting rights, explain in a supplemental statement the circumstances whereby such security became vested with voting rights and give other important particulars (details) concerning the voting rights of such security. State whether voting rights are actual or contingent; if contingent, describe the contingency.</p> <p>3. If any class or issue of security has any special privileges in the election of directors, trustees or managers, or in the determination of corporate action by any method, explain briefly in a footnote.</p> <p>4. Furnish particulars (details) concerning any options, warrants, or rights outstanding at the end of the year for others to purchase securities of the respondent or any securities or other assets owned by the respondent, including prices, expiration dates, and other material information relating to exercise of the options, warrants, or rights. Specify the amount of such securities or assets so entitled to be purchased by any officer, director, associated company, or any of the ten largest security holders. This instruction is inapplicable to convertible securities or to any securities substantially all of which are outstanding in the hands of the general public where the options, warrants, or rights were issued on a prorata basis.</p>			
<p>1. Give date of the latest closing of the stock book prior to end of year, and state the purpose of such closing:</p> <p>Stock books do not close</p>			
<p>2. State the total number of votes cast at the latest general proxy meeting prior to the end of year for election of directors of the respondent and number of such votes cast by proxy:</p> <p style="text-align: center;">Total:      1,400,000</p> <p style="text-align: center;">By Proxy:    1,400,000</p>			
<p>3. Give the date and place of such meeting:</p> <p>April 28, 2009 in Austin, Texas</p>			

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009
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**SECURITY HOLDERS AND VOTING POWERS (Continued)**

Line	Name (Title) and Address of Security Holder (a)	VOTING SECURITIES			
		Number of votes as of (date):			
		Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
4	TOTAL votes all voting securities	1,400,000	1,400,000		
5	TOTAL number of security holders	1	1		
6	TOTAL votes of security holders listed below				
7	American Electric Power Company, Inc.	1,400,000	1,400,000		
8	1 Riverside Plaza				
9	Columbus, Ohio 43215				
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# RESPONSE/NOTES TO INSTRUCTION #

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report / /	Year/Period of Report End of 2009/Q4
<b>IMPORTANT CHANGES DURING THE QUARTER/YEAR</b>			
<p>Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none," "not applicable," or "NA" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.</p> <p>1. Changes in and important additions to franchise rights: Describe the actual consideration given therefore and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact.</p> <p>2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.</p> <p>3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission.</p> <p>4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other condition. State name of Commission authorizing lease and give reference to such authorization.</p> <p>5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements, etc.</p> <p>6. Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees including issuance of short-term debt and commercial paper having a maturity of one year or less. Give reference to FERC or State Commission authorization, as appropriate, and the amount of obligation or guarantee.</p> <p>7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.</p> <p>8. State the estimated annual effect and nature of any important wage scale changes during the year.</p> <p>9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.</p> <p>10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on Page 106, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.</p> <p>11. (Reserved.)</p> <p>12. If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by Instructions 1 to 11 above, such notes may be included on this page.</p> <p>13. Describe fully any changes in officers, directors, major security holders and voting powers of the respondent that may have occurred during the reporting period.</p> <p>14. In the event that the respondent participates in a cash management program(s) and its proprietary capital ratio is less than 30 percent please describe the significant events or transactions causing the proprietary capital ratio to be less than 30 percent, and the extent to which the respondent has amounts loaned or money advanced to its parent, subsidiary, or affiliated companies through a cash management program(s). Additionally, please describe plans, if any to regain at least a 30 percent proprietary ratio.</p>			
<p>PAGE 108 INTENTIONALLY LEFT BLANK SEE PAGE 109 FOR REQUIRED INFORMATION.</p>			

Name of Respondent Indiana Michigan Power Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2009/Q4
IMPORTANT CHANGES DURING THE QUARTER/YEAR (Continued)			

1.

Date Acquired Or Extended	Community	Period of Franchise & Termination	Consideration
Renewed on January 13, 2009	Village of Lawton, Van Buren County, Michigan	Thirty (30) year franchise renewal expiring January 16, 2039	None
Renewed on March 11, 2009	Silver Creek Township, Cass County, Michigan	Thirty (30) year franchise renewal expiring March 11, 2039	None
Renewed on March 12, 2009	Lawrence Township, Van Buren County, Michigan	Ten (10) year franchise renewal expiring March 12, 2019	None
Renewed on April 21, 2009	Howard Township, Cass County, Michigan	Thirty (30) year franchise renewal expiring April 21, 2039	None
Renewed on September 26, 2009	Village of Schoolcraft, Kalamazoo County, Michigan	Thirty (30) year franchise renewal expiring Sept 26, 2039	None
Renewed on Sept 14, 2009	Village of Vandalia, Cass County, Michigan	Thirty (30) year franchise renewal expiring September 14, 2039	None
Renewed December 4, 2009	Flowerfield Township, St. Joseph County, Michigan	Thirty (30) year franchise renewal expiring December 4, 2039	None
Renewed December 8, 2009	Antwert Township, Van Buren County, Michigan	Thirty (30) year franchise renewal expiring December 8, 2039	None
Renewed December 14, 2009	Ontwa Township, Cass County, Michigan	Thirty (30) year franchise renewal expiring December 14, 2039	None

2. None

3. None

4. None

5. None



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IMPORTANT CHANGES DURING THE QUARTER/YEAR (Continued)			

6. Indiana Utility Regulatory Commission Authority (Cause No. 43404, Cause No. 43445, Cause No. 43682)

\$475,000,000 7.00% Senior Unsecured Notes, Series I, due March 15, 2019

\$50,000,000 6.25% City of Rockport Pollution Control Revenue Refunding Bonds, Series 2009A, due June 2, 2014

\$50,000,000 6.25% City of Rockport Pollution Control Revenue Refunding Bonds, Series 2009B, due June 2, 2014

\$25,000,000 5.375% Intercompany Note, due March 15, 2010

\$102.3 million 5.44% fuel capital lease due 10/1/2013

FERC Authority (Docket No. ES07-62-000)

\$300,000 Letter of Credit issued by American Electric Power Company, Inc. on behalf of Indiana Michigan Power Company Co to benefit Travelers Insurance/DC Cook Workers Comp

7. None
8. Wage agreements at River Operations, Lakin, WV, resulted in an increase of 3.0% for represented employees
9. Please refer to the Notes to Financial Statements Pages 122-123
10. None
11. (Reserved)
12. Not Used

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IMPORTANT CHANGES DURING THE QUARTER/YEAR (Continued)			

13. Joseph N. Jensen resigned as Vice President - Site Support Services, Donald C. Cook Plant effective January 26, 2009
- Timothy K. Light resigned as Vice President effective January 12, 2009
- Richard E. Munczinski resigned as Vice President effective January 12, 2009
- Michael W. Rencheck resigned as Vice President effective January 23, 2009
- Joseph N. Jensen appointed as Vice President effective January 26, 2009
- Raymond A. Hruby, Jr. appointed as Vice President - Site Support Services, Donald C. Cook Plant effective January 26, 2009
- Timothy K. Light appointed as Vice President effective January 29, 2009
- Richard E. Munczinski appointed as Vice President effective January 29, 2009
- L. Rahmond Staggers resigned as Secretary effective April 2, 2009
- John B. Keane appointed as Secretary effective April 2, 2009
- Anne M. Vogel appointed as Assistant Secretary effective April 2, 2009
- Scott M. Krawec resigned as Assistant Controller effective August 31, 2009
- William F. Vineyard resigned as Vice President effective July 1, 2009
- Holly Keller Koeppel resigned as Director, Chief Financial Officer and Vice President effective October 1, 2009
- Brian X. Tierney resigned as Vice Chairman of the Board effective October 1, 2009
- Kent D. Curry resigned as Director effective October 27, 2009
- Patrick C. Hale resigned as Director effective December 14, 2009
- Scott M. Krawec appointed as Director effective October 1, 2009

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Indiana Michigan Power Company			2009/Q4
IMPORTANT CHANGES DURING THE QUARTER/YEAR (Continued)			

13. (Continued)

Venita McCellon-Allen appointed as Director, Vice Chairman of the Board and Vice President effective October 1, 2009

Brian X. Tierney appointed as Chief Financial Officer effective October 1, 2009

Mark A. Peifer appointed as Director effective November 19, 2009

14. Proprietary capital ratio exceeds 30%

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009
<b>COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)</b>				
Line	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
1	<b>UTILITY PLANT</b>			
2	Utility Plant (101-106, 114)	200-201	6,180,377,965	6,379,799,582
3	Construction Work in Progress (107)	200-201	249,019,648	278,278,489
4	TOTAL Utility Plant (Enter total of lines 2 and 3)		<b>6,429,397,613</b>	<b>6,658,078,071</b>
5	(Less) Accum.Prov for Depr.Amort.Depl (108,111,115)	200-201	3,366,405,854	3,466,807,282
6	Net Utility Plant (Enter total of line 4 less 5)		<b>3,062,991,759</b>	<b>3,191,270,789</b>
7	Nuclear Fuel in Process of Ref., Conv., Enrich., and Fab (120.1)		131,009,596	149,342,183
8	Nuclear Fuel Materials & Assemblies - Stock Account (120.2)		0	0
9	Nuclear Fuel Assemblies in Reactor (120.3)		253,096,071	226,665,739
10	Spent Nuclear Fuel (120.4)		226,468,427	235,026,656
11	Nuclear Fuel under Capital Leases (120.6)		49,653,594	114,309,965
12	Assemblies (120.5)	202-203	367,988,387	361,817,128
13	Net Nuclear Fuel (Enter total of line 7-11 less 12)		<b>292,239,301</b>	<b>363,527,415</b>
14	Net Utility Plant (Enter total of lines 6 and 13)		<b>3,355,231,060</b>	<b>3,554,798,204</b>
15	Utility Plant Adjustments (116)	122	0	0
16	Gas Stored Underground-Noncurrent (117)	---	0	0
17	<b>OTHER PROPERTY AND INVESTMENTS</b>			
18	Nonutility Property (121)	221	32,497,702	30,006,945
19	(Less) Accum.Prov. for Depr. and Amort. (122)	---	14,513,956	13,003,739
20	Investments in Associated Companies (123)	222-223	0	0
21	Investments in Subsidiary Companies (123.1)	224-225	23,840,607	23,396,018
22	(For Cost of Account 123.1, See Footnote Page 224, line 42)			
23	Noncurrent Portion of Allowances	228-229	21,978,404	17,730,053
24	Other Investments (124)		22,491,127	22,326,651
25	Sinking Funds (125)		0	0
26	Depreciation Fund (126)		0	0
27	Amortization Fund - Federal (127)		0	0
28	Other Special Funds (128)		1,259,533,200	1,391,919,001
29	Special Funds (Non-Major Only) (129)		0	0
30	Long-Term Portion of Derivative Assets (175)		27,517,768	29,133,578
31	Long-Term Portion of Derivative Assets - Hedges (176)		97,906	0
32	TOTAL Other Property and Investments (Total of lines 18 thru 21, 23 thru 31)		<b>1,373,442,758</b>	<b>1,501,508,507</b>
33	<b>CURRENT AND ACCRUED ASSETS</b>			
34	Cash and Working Funds (Non-Major Only) (130)		0	0
35	Cash (131)	---	721,568	772,729
36	Special Deposits (132-134)	---	13,324,227	15,047,728
37	Working Fund (135)	---	6,200	5,900
38	Temporary Cash Investments (136)	222-223	0	0
39	Notes Receivable (141)	226A	0	0
40	Customer Accounts Receivable (142)	226A	56,864,104	56,134,823
41	Other Accounts Receivable (143)	226A	15,194,545	17,337,883
42	(Less) Accum.Prov. for Uncoil. Acct - Credit (144)	226A	3,309,821	2,265,020
43	Notes Receivable from Assoc. Companies (145)	226B	0	108,851,089
44	Accounts Receivable from Assoc. Companies (146)	226B	92,005,971	80,650,085
45	Fuel Stock (151)	227	65,668,633	75,686,271
46	Fuel Stock Expenses Undistributed (152)	227	1,469,238	3,868,034
47	Residuals (Elec) and Extracted Products (153)	227	0	0
48	Plant Materials and Operating Supplies (154)	227	134,181,729	140,186,305
49	Merchandise (155)	227	0	0
50	Other Materials and Supplies (156)	227	2,010,414	5,111,310
51	Nuclear Materials Held for Sale (157)	202-203, 207	0	0
52	Allowances (158.1 and 158.2)	228-229	36,430,634	36,871,463

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009
<b>COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS) (Continued)</b>				
Line	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
53	(Less) Noncurrent Portion of Allowances	---	21,978,404	17,730,053
54	Stores Expense Undistributed (163)	227	0	0
55	Gas Stored Underground-Current (164.1)	---	0	0
56	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)	---	0	0
57	Prepayments (165)	---	6,260,386	9,450,954
58	Advances for Gas (166-167)	---	0	0
59	Interest and Dividends Receivable (171)	---	2,119,209	3,073,815
60	Rents Receivable (172)	---	58,052	77,757
61	Accrued Utility Revenues (173)	---	19,259,813	8,762,243
62	Misc Current and Accrued Assets (174)		27,821,368	135,787,046
63	Derivative Instrument Assets (175)		59,790,576	62,560,977
64	(Less) LT Portion of Derivative Inst. Assets (175)		27,517,768	29,133,578
65	Derivative Instrument Assets - Hedges (176)		2,837,085	1,010,811
66	(Less) LT Portion of Derivative Inst. Assets - Hedges (176)		97,906	0
67	TOTAL Current and Accrued Assets (Enter total of lines 34 thru 66)		<b>483,119,853</b>	<b>712,118,572</b>
68	<b>DEFERRED DEBITS</b>			
69	Unamortized Debt Expenses (181)	---	14,613,950	17,143,762
70	Extraordinary Property Losses (182.1)	230	0	0
71	Unrecovered Plant & Regulatory Study Costs (182.2)	230	0	0
72	Other Regulatory Assets	232	519,813,080	527,201,141
73	Prelim. Survey & Invest. Charges (Elec) (183)	231	786,290	930,353
74	Prelim. Survey & Invest. Charges (Gas) (183.1)	---	0	0
75	Other Prelim. Survey & Investigation Charges (183.2)		0	0
76	Clearing Accounts (184)	---	0	0
77	Temporary Facilities (185)	---	0	0
78	Miscellaneous Deferred Debits (186)	233	38,202,832	34,195,997
79	Def. Losses from Disposition of Utility Plant (187)	235	0	0
80	Research, Devel. and Demonstration Expend (188)	352-353	0	0
81	Unamortized Loss on Reacquired Debt (189)	237	15,025,221	13,635,350
82	Accumulated Deferred Income Taxes (190)	234	749,951,587	717,081,733
83	Unrecovered Purchased Gas Costs (191)	---	0	0
84	TOTAL Deferred Debits (Enter total of lines 69 thru 83)		<b>1,338,392,960</b>	<b>1,310,188,336</b>
85	TOTAL Assets and Other Debits (Enter total of lines 14 thru 16, 32, 67, and 84)		<b>6,550,186,631</b>	<b>7,078,613,619</b>

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009
<b>COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)</b>				
Line	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
1	<b>PROPRIETARY CAPITAL</b>			
2	Common Stock Issued (201)	250-251	56,583,866	56,583,866
3	Preferred Stock Issued (204)	250-251	8,080,200	8,076,800
4	Capital Stock Subscribed (202, 205)	252	0	0
5	Stock Liability for Conversion (203, 206)	252	0	0
6	Premium on Capital Stock (207)	252	4,317,933	4,317,884
7	Other Paid-In Capital (208-211)	253	856,973,599	976,974,839
8	Installments Received on Capital Stock (212)	252	0	0
9	(Less) Discount on Capital Stock (213)	254	0	0
10	(Less) Capital Stock Expense (214)	254	0	0
11	Retained Earnings (215, 215.1, 216)	118-119	540,173,611	657,188,430
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	(1,510,668)	(581,331)
13	(Less) Reacquired Capital Stock (217)	250-251	0	0
14	Noncorporate Proprietorship (Non-major only) (218)		0	0
15	Accumulated Other Comprehensive Income (219)	122(a)(b)	(20,233,842)	(21,700,504)
16	TOTAL Proprietary Capital (Enter total of lines 2 thru 15)		<b>1,444,384,699</b>	<b>1,680,859,984</b>
17	<b>LONG-TERM DEBT</b>			
18	Bonds (221)	256-257	0	0
19	(Less) Reacquired Bonds (222)	256-257	100,000,000	0
20	Advances from Associated Companies (223)	256-257	0	25,000,000
21	Other Long-Term Debt (224)	256-257	1,481,182,655	1,956,555,338
22	Unamortized Premium on Long-Term Debt (225)	---	0	0
23	(Less) Unamortized Discount on Long-Term Debt -Debit (226)	---	3,268,184	5,948,929
24	TOTAL Long-Term Debt (Enter total lines 18 thru 23)		<b>1,377,914,471</b>	<b>1,975,606,409</b>
25	<b>OTHER NONCURRENT LIABILITIES</b>			
26	Obligations Under Capital Leases-Noncurrent (227)		37,889,558	84,499,503
27	Accumulated Prov. for Property Insurance (228.1)		0	0
28	Accumulated Prov. for Injuries and Damage (228.2)		140,142	35,920
29	Accumulated Prov. for Pensions and Benefits (228.3)		232,488,275	229,275,720
30	Accumulated Misc. Operating Provisions (228.4)		1,305,500	2,147,600
31	Accumulated Provision for Rate Refunds (229)		0	0
32	Long-Term Portion of Derivative Instrument Liabilities		14,295,769	10,344,539
33	LT Portion of Derivative Instrument Liabilities - Hedges		15,493	41,048
34	Asset Retirement Obligations (230)		772,961,717	755,186,640
35	TOTAL Other Noncurrent Liabilities (Enter total of lines 26 thru 34)		<b>1,059,096,454</b>	<b>1,081,530,970</b>
36	<b>CURRENT AND ACCRUED LIABILITIES</b>			
37	Notes Payable (231)		0	0
38	Accounts Payable (232)		194,211,144	171,192,092
39	Notes Payable to Associated Companies (233)		480,989,095	0
40	Accounts Payable to Associated Companies (234)		117,632,273	61,752,198
41	Customer Deposits (235)		26,808,511	27,710,863
42	Taxes Accrued (236)	262-263	65,250,832	(68,727,093)
43	Interest Accrued (237)		18,227,282	27,464,811
44	Dividends Declared (238)		84,881	84,845
45	Matured Long-Term Debt (239)		0	0

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<b>COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS) (Continued)</b>					
Line	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)	
46	Matured Interest (240)		0	0	
47	Tax Collections Payable (241)		3,805,580	6,931,673	
48	Misc. Current and Accrued Liabilities (242)		107,072,637	97,446,183	
49	Obligations Under Capital Leases -Current (243)		43,512,005	57,213,686	
50	Derivative Instrument Liabilities (244)		29,774,912	22,012,376	
51	(Less) Long-Term Portion of Derivative Instrument Liabilities		14,295,769	10,344,539	
52	Derivative Instrument Liabilities - Hedges (245)		615,234	1,809,597	
53	(Less) Long-Term Portion of Derivative Instrument Liabilities - Hedges		15,493	41,048	
54	TOTAL Current and Accrued Liabilities (Enter total of lines 37 thru 53)		<b>1,073,673,124</b>	<b>394,505,644</b>	
55	<b>DEFERRED CREDITS</b>				
56	Customer Advances for Construction (252)		0	0	
57	Accumulated Deferred Investment Tax Credits (255)	266-267	60,020,950	57,732,141	
58	Deferred Gains from Disposition of Utility Plt. (256)	270	0	0	
59	Other Deferred Credits (253)	269	92,074,732	84,470,897	
60	Other Regulatory Liabilities	278	287,688,135	375,739,424	
61	Unamortized Gain on Reacquired Debt (257)	237	25,251	23,539	
62	Accum. Deferred Income Taxes-Accel. Amort. (281)		306,737	295,177	
63	Accum. Deferred Income Taxes-Other Property (282)		565,437,415	712,491,020	
64	Accum. Deferred Income Taxes-Other (283)	272-277	589,564,663	715,358,414	
65	TOTAL Deferred Credits (Enter total of lines 56 thru 64)		<b>1,595,117,883</b>	<b>1,946,110,612</b>	
66	TOTAL Liabilities and Other Credits (Enter total of lines 16, 24, 35, 54 and 65)		<b>6,550,186,631</b>	<b>7,078,613,619</b>	

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009
<b>STATEMENT OF INCOME FOR THE YEAR</b>				
<p>1. Report amounts for accounts 412 and 413, Revenue and Expenses for Utility Plant Leased to Others, in another utility column (l,k,m,o) in a similar manner to a utility department. Spread the amount(s) over lines 02 thru 24 as appropriate. Include these amounts in columns (c) and (d) totals.</p> <p>2. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.</p> <p>3. Report data for lines 7,9, and 10 for Natural Gas companies using accounts 404.1,404.2, 404.3 407.1, and 407.2</p> <p>4. Use pages 122-123 for important notes regarding the statement of income or any account thereof.</p> <p>5. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in a material refund to the utility with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to....</p>				
Line	Title of Account (a)	Ref. Page No. (b)	TOTAL	
			Current Year (c)	Previous Year (d)
1	<b>UTILITY OPERATING INCOME</b>			
2	Operating Revenues (400)	300-301	2,085,781,133	2,138,185,596
3	Operating Expenses			
4	Operation Expenses (401)	320-323	1,237,684,939	1,445,876,470
5	Maintenance Expenses (402)	320-323	218,036,143	219,629,705
6	Depreciation Expenses (403)	336-337	122,686,690	53,455,277
7	Depreciation Expenses for Asset Retirement Costs (403.1)		5,761,238	5,504,242
8	Amortization and Depl. of Utility Plant (404-405)	336-337	28,620,229	26,092,309
9	Amortization of Utility Plant Acq. Adj (406)	336-337	18,339	20,052
10	Amort. Of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)			
11	Amort. Of Conversion Expenses (407)			
12	Regulatory Debits		1,024,171	1,857,016
13	(Less) Regulatory Credits			
14	Taxes Other Than Income Taxes (408.1)	262-263	68,872,173	72,013,291
15	Income Taxes-Federal (409.1)	262-263	(163,157,793)	418,263
16	-Other (409.1)	262-263	(23,436,034)	5,322,550
17	Provision for Deferred Income Taxes (410.1)	234,272-276	914,180,990	583,836,194
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234,272-276	640,588,425	521,616,343
19	Investment Tax Credit Adj. - Net (411.4)	266-267	(2,288,809)	(2,169,156)
20	(Less) Gains from Disp. of Utility Plant (411.7)	270A-B	89,762	89,762
21	Losses from Disposition of Utility Plant (411.6)	235A-B	0	0
22	(Less) Gains from Disposition of Allowances		89,477	5,507,571
23	Losses from Disposition of Allowances		0	0
24	Accretion Expense (411.10)		11,178,488	21,177,582
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		<b>1,778,413,100</b>	<b>1,905,820,119</b>
26	Net Utility Operating Income ( Enter Total of line 2 less 25) ( Carry forward to page 117, line 27)		<b>307,368,033</b>	<b>232,365,477</b>



Name of Respondent	This Report Is:	Date of Report	Year of Report
Indiana Michigan Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2009

**STATEMENT OF INCOME FOR THE YEAR (Continued)**

...retain such revenues or recover amounts paid with respect to power and gas purchases.

6. Give concise explanations concerning significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.

7. If any notes appearing in the report to stockholders are applicable to this Statement of Income, such notes may be included on pages 122-123.

8. Enter on pages 122-123 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also give the approximate dollar effect of such changes.

9. Explain in a footnote if the previous year's figures are different from that reported in prior years. 10.  
If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles, lines 2 to 23, and report the information in the blank space on pages 122-123 or in a footnote.

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line
Current Year (e)	Previous Year (f)	Current Year (g)	Previous Year (h)	Current Year (i)	Previous Year (j)	
						1
2,085,781,133	2,138,185,596					2
						3
1,237,684,939	1,445,876,470					4
218,036,143	219,629,705					5
122,686,690	53,455,277					6
5,761,238	5,504,242					7
28,620,229	26,092,309					8
18,339	20,052					9
0	0					10
0	0					11
1,024,171	1,857,016					12
0	0					13
68,872,173	72,013,291					14
(163,157,793)	418,263					15
(23,436,034)	5,322,550					16
914,180,990	583,836,194					17
640,588,425	521,616,343					18
(2,288,809)	(2,169,156)					19
89,762	89,762					20
0	0					21
89,477	5,507,571					22
0	0					23
11,178,488	21,177,582					24
1,778,413,100	1,905,820,119	0	0	0	0	25
307,368,033	232,365,477	0	0	0	0	26

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009
<b>STATEMENT OF INCOME FOR THE YEAR (Continued)</b>				
Line	Account (a)	(Ref.) Page No. (b)	Total	
			Current Year (c)	Previous Year (d)
27	Net Utility Operating Income <i>(Carried forward from page 114)</i>		<b>307,368,033</b>	<b>232,365,477</b>
28	OTHER INCOME AND DEDUCTIONS			
29	Other Income			
30	Nonutility Operating Income			
31	Revenues From Merchandising, Jobbing and Contract Work (415)	282		
32	(Less) Costs and Exp. Of Merchandising, Job. And Contract Work (416)	282	0	0
33	Revenues From Nonutility Operations (417)	282	115,802,779	131,265,584
34	(Less) Expenses of Nonutility Operations (417.1)	282	106,494,768	123,711,234
35	Nonoperating Rental Income (418)	282	145,525	162,330
36	Equity in Earnings of Subsidiary Companies (418.1)	119,282	929,337	(1,599,487)
37	Interest and Dividend Income (419)	282	3,436,378	1,944,703
38	Allowance for Other Funds Used During Construction (419.1)	282	12,012,908	965,280
39	Miscellaneous Nonoperating Income (421)	282	2,430,215	(275,022)
40	Gain on Disposition of Property (421.1)	280	908,921	192,343
41	TOTAL Other Income <i>(enter Total of lines 31 thru 40)</i>		<b>29,171,295</b>	<b>8,944,497</b>
42	Other Income Deductions			
43	Loss on Disposition of Property (421.2)	280	667,616	0
44	Miscellaneous Amortization (425)	340		
45	Donations (426.1)		2,293,998	8,796,840
46	Life Insurance (426.2)			
47	Penalties (426.3)		(64,857)	(117,260)
48	Exp. For Certain Civic, Political & Related Activities (426.4)		815,576	1,620,735
49	Other Deductions (426.5)		14,565,405	12,251,951
50	TOTAL Other Income Deductions <i>(Total of lines 43 thru 49)</i>		<b>18,277,738</b>	<b>22,552,266</b>
51	Taxes Applicable to Other Income and Deductions			
52	Taxes Other Than Income Taxes (408.2)	262-263	6,364,060	6,301,693
53	Income Taxes - Federal (409.2)	262-263	(1,759,855)	(2,874,894)
54	Income Taxes - Other (409.2)	262-263	296,746	(399,378)
55	Provision for Deferred Income Taxes (410.2)	234,272-276	14,489,794	9,396,341
56	(Less) Provision for Deferred Income Taxes - Cr. (411.2)	234,272-276	17,093,238	15,536,037
57	Investment Tax Credit Adjustment - Net (411.5)	264-265	0	0
58	(Less) Investment Tax Credits (420)	264-265		
59	TOTAL Taxes on Other Income and Deductions <i>(total of 52 thru 58)</i>		<b>2,297,507</b>	<b>(3,112,275)</b>
60	Net Other Income and Deductions <i>(total of lines 41,50 &amp; 59)</i>		<b>8,596,050</b>	<b>(10,495,494)</b>
61	INTEREST CHARGES			
62	Interest on Long-Term Debt (427)	257	99,017,552	69,755,551
63	Amort. Of Debt Disc. And Expense (428)	256-257	3,157,632	2,467,181
64	Amortizaiton of Loss on Reacquired Debt (428.1)		1,596,824	2,142,335
65	(Less) Amort. Of Premium on Debt-Credit (429)	256-257		
66	(Less) Amort. of Gain on Reacquired Debt-Credit (429.1)		1,712	1,712
67	Interest on Debt to Associated Companies (430)	257-340	2,463,302	23,287,521
68	Other Interest Expense (431)	340	1,794,811	(3,019,338)
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		8,347,865	4,609,222
70	Net Interest Charges <i>(total of lines 62 thru 69)</i>		<b>99,680,544</b>	<b>90,022,316</b>
71	Income Before Extraordinary Items <i>(total lines 27,60,70)</i>		<b>216,283,539</b>	<b>131,847,667</b>
72	EXTRAORDINARY ITEMS			
73	Extraordinary Income (434)	342	0	0
74	(Less) Extraordinary Deductions (435)	342		
75	Net Extraordinary Items <i>(total line 73 less line 74)</i>		0	0
76	Income Taxes-Federal and Other (409.3)	262-263	0	0
77	Extraordinary Items After Taxes <i>(Enter Total of lines 75 less line 76)</i>		0	0
78	Net Income <i>(Enter Total of lines 71 and 77)</i>		<b>216,283,539</b>	<b>131,847,667</b>

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Name of Respondent	This Report Is:	Date of Report	Year of Report
Indiana Michigan Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2009

### RECONCILIATION OF DEFERRED INCOME TAX EXPENSE

1. Report on this page the charges to accounts 410, 411 and 420 reported in the contra accounts 190, 281, 282, 283 and 284.
2. The charges to the subaccounts of 410 and 411 found on pages 114-117 should agree with the subaccount totals reported on these pages.
- In the event the deferred income tax expenses reported on pages 114-117 do not directly reconcile with the amounts found on these pages, then provide the additional information requested in instruction #3, on a separate page.

Line No.	Electric Utility	Gas Utility
1 Debits to Account 410 from:		
2 Account 190	166,958,813	
3 Account 281	3,539	
4 Account 282	237,216,527	
5 Account 283	510,002,111	
6 Account 284		
7 Reconciling Adjustments		
8 TOTAL Account 410.1 (on pages 114-115 line 17)	914,180,990	0
9 TOTAL Account 410.2 (on page 117 line 55)		
10 Credits to Account 411 from:		
11 Account 190	468,738,127	
12 Account 281	15,098	
13 Account 282	44,234,940	
14 Account 283	127,600,260	
15 Account 284		
16 Reconciling Adjustments		
17 TOTAL Account 411.1 ( on page 114-115 line 18)	640,588,425	0
18 TOTAL Account 411.2 ( on page 117 line 56)		
19 Net ITC Adjustment:		
20 ITC Utilized for the Year DR		
21 ITC Amortized for the Year CR	(2,288,809)	
22 ITC Adjustments:		
23 Adjust last year's estimate to actual per filed return		
24 Other (specify)		
25 Net Reconciling Adjustments Account 411.4*	(2,288,809)	0
26 Net Reconciling Adjustments Account 411.5**		
27 Net Reconciling Adjustments Account 420***		

\* on pages 114-15 line 19

\*\* on page 117 line 57

\*\*\* on page 117 line 58

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### RECONCILIATION OF DEFERRED INCOME TAX EXPENSE

3. (a) Provide a detailed reconciliation of the applicable deferred income tax expense subaccount(s) reported on pages 114-117 with the amount reported on these pages. (b) Identify all contra accounts (other than accounts 190 and 281-284).

(c) Identify the company's regulatory authority to utilize contra accounts other than accounts 190 or 281-284 for the recording of deferred income tax expense(s).

Other Utility	Total Utility	Other Income	Total Company	Line No.
				1
	166,958,813	11,306,165	178,264,978	2
	3,539		3,539	3
	237,216,527	61,224	237,277,751	4
	510,002,111	3,122,405	513,124,516	5
				6
				7
0	914,180,990			8
		14,489,794		9
				10
	468,738,127	8,950,053	477,688,180	11
	15,098		15,098	12
	44,234,940		44,234,940	13
	127,600,260	8,143,185	135,743,445	14
				15
				16
0	640,588,425			17
		17,093,238		18
				19
				20
	(2,288,809)		(2,288,809)	21
				22
				23
				24
0	(2,288,809)	0		25
		0		26
		0		27

Name of Respondent	This Report Is:	Date of Report	Year of Report
Indiana Michigan Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2009

### STATEMENT OF RETAINED EARNINGS FOR THE YEAR

- Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.
- Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436-439 inclusive). Show the contra primary account affected in column (b).
- State the purpose and amount for each reservation or appropriation of retained earnings.
- List first account 439 (Adjustments to Retained Earnings), reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit, items in that order.
- Show dividends for each class and series of capital stock.
- Show separately the state and federal income tax effect of items shown in account 439 (Adjustments to Retained Earnings)
- Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.
- If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.

Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)		
1	Balance-Beginning of Year		538,657,229
2	Changes (Identify by prescribed retained earnings accounts)		
3	Adjustments to Retained Earnings (Account 439)		
4	Credit: Adoption of FASB Interpretation No. 48		0
5	Credit: Unrealized gain on securities		
6	Credit: Taxes related to unrealized gain on securities		
7	Credit: Minimum pension liability		
8	Credit: Taxes related to Minimum pension liability		
9	TOTAL Credits to Retained Earnings (439)		0
10	Debit:		
11	Debit:		
12	Debit:		
13	Debit:		
14	TOTAL Debits to Retained Earnings (439)		0
15	Balance Transferred from Income (Account 433 Less Account 418.1)		215,354,202
16	Appropriations of Retained Earnings (Account 436)		
17	Excess Earnings on Hydro Licensed Projects	215.1	(309,201)
18			
19			
20			
21			
22	TOTAL Appropriations of Retained Earnings (Account 436)		(309,201)
23	Dividends Declared-Preferred Stock (Account 437)		
24	Preferred Stock Series 4-1/8%	238	(228,117)
25	Preferred Stock Series 4.12%	238	(45,547)
26	Preferred Stock Series 4.56%	238	(65,719)
27			
28			
29	TOTAL Dividends Declared-Preferred Stock (Account 437)		(339,383)

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<b>STATEMENT OF RETAINED EARNINGS FOR THE YEAR (Continued)</b>				
Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)	
29	Dividends Declared-Common Stock ( Account 438)			
30		238	(98,000,000)	
31				
32				
33				
34				
35	TOTAL Dividends Declared-Common Stock (Account 438)		(98,000,000)	
36	Transfers from Account 216.1 Unappropriated Undistributed Subsidiary Earnings		0	
37	Balance - End of the Year (Enter Total of lines 1 thru 36)		<b>655,362,847</b>	
<b>APPROPRIATED RETAINED EARNINGS (Account 215)</b>				
State balance and purpose of each appropriated retained earnings amount at end of year and give accounting entries for any applications of appropriated retained earnings during the year.				
38				
39				
40				
41				
42				
43	TOTAL Appropriated Retained Earnings (Account 215)		<b>0</b>	
<b>APPROPRIATED RETAINED EARNINGS-AMORTIZATION RESERVE, FEDERAL (Account 215.1)</b>				
State below the total amount set aside through appropriations of retained earnings, as of the end of the year, in compliance with the provisions of Federally granted hydroelectric project licenses held by the respondent. If any reductions or changes other than the normal annual credits hereto have been made during the year, explain such items in a footnote.				
44	TOTAL Appropriated Retained Earnings-Amortization Reserve, Federal (Account 215.1)		1,825,583	
45	TOTAL Appropriated Retained Earnings (Account 215 & 215.1)		<b>1,825,583</b>	
46	TOTAL Retained Earnings (Accounts 215, 215.1 & 216)		<b>657,188,430</b>	
<b>UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)</b>				
47	Balance-Beginning of Year (Debit or Credit)		(1,510,668)	
48	Equity in Earnings for Year (Credit) (Account 418.1)		929,337	
49	(Less) Dividends Received (Debit)		0	
50	Other Changes (Explain)		0	
51	Balance-End of Year (Enter Total of lines 47 thru 50)		<b>(581,331)</b>	

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009
<b>STATEMENT OF CASH FLOWS</b>			
1. If the notes to the cash flow statement in the respondent's annual stockholders report are applicable to this statement, such notes should be included on pages 122-123. Information about noncash investing and financing activities should be provided on pages 122-123. "Cash and Cash Equivalents at End of Year" with related amounts on the balance sheet.		2. Under "Other" specify significant amounts and group others.  3. Operating Activities-Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show on pages 122-123 the amounts of interest paid (net of amounts capitalized) and income taxes paid.	
Line No.	Description (See instructions for Explanation of Codes) (a)	Amounts (b)	
1	Net Cash Flow from Operating Activities: (enter outflows from company as negative #s)		
2	Net Income (Line 72 (c) on page 117)	216,283,539	
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	157,086,496	
5	Amortization of (Specify)		
6	Accretion of Asset Retirement Obligation	11,178,488	
7	Nuclear Fuel	64,198,942	
8	Regulatory Debits and Credits	1,024,171	
9	Deferred Income Taxes (Net)	270,989,121	
10	Investment Tax Credit Adjustment (Net)	(2,288,809)	
11	Net (Increase) Decrease in Receivables	7,565,751	
12	Net (Increase) Decrease in Inventory	(21,521,906)	
13	Net (Increase) Decrease in Allowances Inventory	(440,829)	
14	Net (Increase) Decrease in Payables and Accrued Expenses	(188,630,834)	
15	Net (Increase) Decrease in Other Regulatory Assets	(19,608,914)	
16	Net (Increase) Decrease in Other Regulatory Liabilities	137,856,107	
17	(Less) Allowance for Other Funds Used During Construction	12,012,908	
18	(Less) Undistributed Earnings from Subsidiary Companies	929,337	
19	Other: Misc Utility Plant, Net	(200,554,372)	
20	Property and Investments, Net	5,213,623	
21	Margin Deposits	(1,720,923)	
22	Prepayments	10,633,386	
23	Accrued Utility Revenues, Net	10,497,570	
24	Other Deferred Debits, Net	4,649,600	
25	Accrued Revenue Refunds	(1,056,353)	
26	Other Comprehensive Income - Net	2,163,142	
27	Miscellaneous Current and Accrued Assets	(1,465,541)	
28	Accumulated Provision - Misc	1,551,822	
29	Current and Accrued Liabilities, Net	(5,770,623)	
30	Other Deferred Credits, Net	28,587,425	
31	Unamortized Debt Expense	1,514,837	
32	Unamortized Discount/Premium on Long-Term Debt	520,755	
33	Deferred Property Tax	126,373	
34	Mark to Market of Risk Management Contracts	(10,532,937)	
35	Over / Under Recovered Fuel (Net)	35,871,137	
36	Deferred Cook Plant Fire Costs	(89,409,202)	
37	Net Cash Provided by ( Used in) Operating Activities (Total of lines 2 thru 35)	<b>411,568,797</b>	
38			
39	Cash Flows from Investment Activities:		
40	Construction and Acquisition of Plant (including land):		
41	Gross Additions to Utility Plant (less nuclear fuel)	(355,189,452)	
42	Gross Additions to Nuclear Fuel	(174,846,326)	
43	Gross Additions to Common Utility Plant		
44	Gross Additions to Nonutility Plant	(78,592)	
45	(Less) Allowance to Other Funds Used During Construction	(12,012,908)	
46	Other:		
47	Master Lease Agreement	(850,144)	
48	Barge Purchase for Resale	(5,350,000)	
49	Cash Outflows for Plant (Total of lines 40 thru 47)	<b>(524,301,606)</b>	
50			
51	Acquisition of Other Noncurrent Assets (d)		
52	Proceeds from Disposal of Noncurrent Assets (d)	27,206,197	
53			



Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009
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STATEMENT OF CASH FLOWS (Continued)		
Line No.	Description (See instructions for Explanation of Codes) (a)	Amount (b)
4.	Investing Activities (a) Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of asset acquired with liabilities assumed on pages 122-123. (b) Don not include on this statement the dollar amount of leases capitalized per USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost on pages 122-123.	
5.	Codes used: (a) Net proceeds or payments. (b) Bonds, debentures and other long-term debt. (c) Include commercial paper. (d) Identify separately such items as investments, fixed assets, intangibles, etc. Enter on pages 122-123 clarifications and explanations.	
54	Investments in and Advances to Assoc. and Subsidiary Companies	
55	Contributions and Advances from Assoc. and Subsidiary Companies	0
56	Disposition of Investments in ( and Advances to)	
57	Associated and Subsidiary Companies	
58		
59	Purchase of Investment Securities (a)	(770,918,670)
60	Proceeds from Sales of Investment Securities (a)	712,741,672
61	Loans Made or Purchased	
62	Collections on Loans	
63		
64	Net (Increase) Decrease in Receivables	
65	Net (Increase) Decrease in Inventory	
66	Net (Increase) Decrease in Allowances Held for Speculation	29,019
67	Notes Receivable from Associated Companies	(108,851,089)
68	Other: (Increase) Decrease in Other Special Deposits	(2,578)
69	Cook Unit 1 Fire Insurance proceeds	16,189,279
70		
71	Net Cash Provided by (Used in) Investing Activities	
72	(Total of lines 50 thru 70)	(647,907,776)
73		
74	Cash Flows from Financing Activities:	
75	Proceeds from Issuance of:	
76	Long Term Debt (b)	600,000,000
77	Preferred Stock	
78	Long Term Debt Issuance Costs	(7,240,164)
79	Other:	
80		
81	Net Increase in Short-Term Debt (c)	
82	Proceeds on Nuclear Fuel Sale/Leaseback	102,300,000
83	Other: Proceeds on Capital Leaseback	660,692
84	Capital Contribution From Parent	120,000,000
85		
86	Cash Provided by Outside Sources (Total of lines 76 thru 85)	815,720,528
87		
88	Payments for Retirement of:	
89	Long Term Debt (b)	0
90	Preferred Stock	(2,210)
91	Common Stock	
92	Other:	
93		
94	Net Decrease in Short-Term Debt (c)	
95	Notes Payable to Associated Companies	(480,989,095)
96	Dividends on Preferred Stock	(339,383)
97	Dividends on Common Stock	(98,000,000)
98	Net Cash Provided by (Used in) Financing Activities	
99	(Total of lines 89 thru 97)	236,389,840
100		
101	Net Increase (Decrease) in Cash and Cash Equivalents	
102	(Total of lines 36, 72 and 99)	50,861
103		
104	Cash and Cash Equivalents at Beginning of Year	727,768
105		
106	Cash and Cash Equivalents at End of Year	778,629

Name of Respondent Indiana Michigan Power Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Year)	Year of Report December 31, 2009	
<b>STATEMENT OF ACCUMULATED COMPREHENSIVE INCOME, COMPREHENSIVE INCOME, AND HEDGING ACTIVITIES</b>					
<p>1. Report in columns (b), (c), (d) and (e) the amounts of accumulated other comprehensive income items, on a net-of-tax basis, where appropriate.</p> <p>2. Report in columns (f) and (g) the amounts of other categories of other cash flow hedges</p> <p>3. For each category of hedges that have been accounted for as "fair value hedges", report the accounts affected and the related amounts in a footnote.</p>					
Line No.	Item (a)	Unrealized Gains and Losses on Available for Sale Securities (b)	Minimum Pension Liability and adjustment (net amount) (c)	Foreign Currency Hedges (d)	Other Adjustments (e)
1	Balance of Account 219 at Beginning of Preceding Year				(1,795,605)
2	Preceding Qtr/Yr to Date Reclass from Acct 219 to Net Income				237,716
3	Preceding Quarter/Year to Date Changes in Fair Value				(9,635,635)
4	Total		0		(9,397,919)
5	Balance of Account 219 at End of Preceding Year		0		(11,193,524)
6	Balance of Account 219 at Beginning of Current Year		0		(11,193,524)
7	Current Qtr/Yr to Date Reclass from Acct 219 to Net Income				646,580
8	Current Quarter/Year to Date Changes in Fair Value				(1,255,747)
9	Total		0		(609,167)
10	Balance of Account 219 at End of Current Year		0		(11,802,691)

Name of Respondent Indiana Michigan Power Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Repot (Mo, Da, Year)	Year of Report December 31, 2009	
<b>STATEMENT OF ACCUMULATED COMPREHENSIVE INCOME, COMPREHENSIVE INCOME, AND HEDGING ACTIVITIES (cont'd)</b>						
Line No.	Other Cash Flow Hedges Interest Rate Swaps (f)	Other Cash Flow Hedges (specify) (g)	Totals for each category of items recorded in Account 219 (h)	Net Income (carried forward from Page 117, Line 72) (i)	Total Comprehensive Income (j)	
1	(11,528,584)	(624,050)	(13,948,239)			
2	1,006,165	706,722	1,950,603			
3	0	1,399,429	(8,236,206)			
4	1,006,165	2,106,151	(6,285,603)	131,847,667	125,562,064	
5	(10,522,419)	1,482,101	(20,233,842)			
6	(10,522,419)	1,482,101	(20,233,842)			
7	1,008,487	(1,428,898)	226,169			
8	0	(437,084)	(1,692,831)			
9	1,008,487	(1,865,982)	(1,466,662)	216,283,539	214,816,877	
10	(9,513,932)	(383,881)	(21,700,504)			

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) December 31, 2009
<b>FOOTNOTE DATA</b>				
Page Number (a)	Line Number (b)	Column Number (c)	Comments (d)	
122 a/b	3	e	Includes adjustments related to implementation of Statement of Financial Accounting Standards (SFAS) No. 158 - Employers' Accounting for Defined	

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Name of Respondent Indiana Michigan Power Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report / /	Year/Period of Report End of 2009/Q4
NOTES TO FINANCIAL STATEMENTS			
<p>1. Use the space below for important notes regarding the Balance Sheet, Statement of Income for the year, Statement of Retained Earnings for the year, and Statement of Cash Flows, or any account thereof. Classify the notes according to each basic statement, providing a subheading for each statement except where a note is applicable to more than one statement.</p> <p>2. Furnish particulars (details) as to any significant contingent assets or liabilities existing at end of year, including a brief explanation of any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or of a claim for refund of income taxes of a material amount initiated by the utility. Give also a brief explanation of any dividends in arrears on cumulative preferred stock.</p> <p>3. For Account 116, Utility Plant Adjustments, explain the origin of such amount, debits and credits during the year, and plan of disposition contemplated, giving references to Commission orders or other authorizations respecting classification of amounts as plant adjustments and requirements as to disposition thereof.</p> <p>4. Where Accounts 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt, are not used, give an explanation, providing the rate treatment given these items. See General Instruction 17 of the Uniform System of Accounts.</p> <p>5. Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.</p> <p>6. If the notes to financial statements relating to the respondent company appearing in the annual report to the stockholders are applicable and furnish the data required by instructions above and on pages 114-121, such notes may be included herein.</p> <p>7. For the 3Q disclosures, respondent must provide in the notes sufficient disclosures so as to make the interim information not misleading. Disclosures which would substantially duplicate the disclosures contained in the most recent FERC Annual Report may be omitted.</p> <p>8. For the 3Q disclosures, the disclosures shall be provided where events subsequent to the end of the most recent year have occurred which have a material effect on the respondent. Respondent must include in the notes significant changes since the most recently completed year in such items as: accounting principles and practices; estimates inherent in the preparation of the financial statements; status of long-term contracts; capitalization including significant new borrowings or modifications of existing financing agreements; and changes resulting from business combinations or dispositions. However were material contingencies exist, the disclosure of such matters shall be provided even though a significant change since year end may not have occurred.</p> <p>9. Finally, if the notes to the financial statements relating to the respondent appearing in the annual report to the stockholders are applicable and furnish the data required by the above instructions, such notes may be included herein.</p>			
<p>PAGE 122 INTENTIONALLY LEFT BLANK SEE PAGE 123 FOR REQUIRED INFORMATION.</p>			

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NOTES TO FINANCIAL STATEMENTS (Continued)			

## INDEX OF NOTES TO FINANCIAL STATEMENTS

### Glossary of Terms for Notes

1. Organization and Summary of Significant Accounting Policies
2. Rate Matters
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NOTES TO FINANCIAL STATEMENTS (Continued)			

## GLOSSARY OF TERMS FOR NOTES

When the following terms and abbreviations appear in the text of this report, they have the meanings indicated below.

Term	Meaning
AEGCo	AEP Generating Company, an AEP electric utility subsidiary.
AEP or Parent	American Electric Power Company, Inc.
AEP Credit	AEP Credit, Inc., a subsidiary of AEP which factors accounts receivable and accrued utility revenues for affiliated electric utility companies.
AEP East companies	APCo, CSPCo, I&M, KPCo and OPCo.
AEP Power Pool	Members are APCo, CSPCo, I&M, KPCo and OPCo. The Pool shares the generation, cost of generation and resultant wholesale off-system sales of the member companies.
AEP System or the System	American Electric Power System, an integrated electric utility system, owned and operated by AEP's electric utility subsidiaries.
AEP West companies	PSO, SWEPCo, TCC and TNC.
AEPES	AEP Energy Services, Inc., a subsidiary of AEP Resources, Inc.
AEPSC	American Electric Power Service Corporation, a service subsidiary providing management and professional services to AEP and its subsidiaries.
AOCI	Accumulated Other Comprehensive Income.
APCo	Appalachian Power Company, an AEP electric utility subsidiary.
CAA	Clean Air Act.
CO <sub>2</sub>	Carbon Dioxide and other greenhouse gases.
Cook Plant	Donald C. Cook Nuclear Plant, a two-unit, 2,191 MW nuclear plant owned by I&M.
CSPCo	Columbus Southern Power Company, an AEP electric utility subsidiary.
CSW	Central and South West Corporation, a subsidiary of AEP (Effective January 21, 2003, the legal name of Central and South West Corporation was changed to AEP Utilities, Inc.).
CSW Operating Agreement	Agreement, dated January 1, 1997, as amended, by and among PSO and SWEPCo governing generating capacity allocation. AEPSC acts as the agent.
DETM	Duke Energy Trading and Marketing L.L.C., a risk management counterparty.
EIS	Energy Insurance Services, Inc., a nonaffiliated captive insurance company.
ERCOT	Electric Reliability Council of Texas.
FAC	Fuel Adjustment Clause.
Federal EPA	United States Environmental Protection Agency.
FERC	Federal Energy Regulatory Commission.
GAAP	Accounting Principles Generally Accepted in the United States of America.
Interconnection Agreement	Agreement, dated July 6, 1951, as amended, by and among APCo, CSPCo, I&M, KPCo and OPCo, defining the sharing of costs and benefits associated with their respective generating plants.
IURC	Indiana Utility Regulatory Commission.
I&M	Indiana Michigan Power Company, an AEP electric utility subsidiary.



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NOTES TO FINANCIAL STATEMENTS (Continued)			

### GLOSSARY OF TERMS FOR NOTES (Continued)

When the following terms and abbreviations appear in the text of this report, they have the meanings indicated below.

Term	Meaning
KGPCo	Kingsport Power Company, an AEP electric distribution subsidiary.
KPCo	Kentucky Power Company, an AEP electric utility subsidiary.
kV	Kilovolt.
KWH	Kilowatthour.
MISO	Midwest Independent Transmission System Operator.
MLR	Member load ratio, the method used to allocate AEP Power Pool transactions to its members.
MMBtu	Million British Thermal Units.
MPSC	Michigan Public Service Commission.
MTM	Mark-to-Market.
MW	Megawatt.
NO <sub>x</sub>	Nitrogen oxide.
OCC	Corporation Commission of the State of Oklahoma.
OPCo	Ohio Power Company, an AEP electric utility subsidiary.
OPEB	Other Postretirement Benefit Plans.
OTC	Over the counter.
OVEC	Ohio Valley Electric Corporation, which is 43.47% owned by AEP.
PJM	Pennsylvania – New Jersey – Maryland regional transmission organization.
PSO	Public Service Company of Oklahoma, an AEP electric utility subsidiary.
Risk Management Contracts	Trading and nontrading derivatives, including those derivatives designated as cash flow and fair value hedges.
Rockport Plant	A generating plant, consisting of two 1,300 MW coal-fired generating units near Rockport, Indiana, owned by AEGCo and I&M.
RTO	Regional Transmission Organization.
S&P	Standard and Poor's.
SIA	System Integration Agreement.
SNF	Spent Nuclear Fuel.
SO <sub>2</sub>	Sulfur Dioxide.
SPP	Southwest Power Pool.
SWEPCo	Southwestern Electric Power Company, an AEP electric utility subsidiary.
TA	Transmission Agreement dated April 1, 1984 by and among APCo, CSPCo, I&M, KPCo and OPCo, which allocates costs and benefits in connection with the operation of transmission assets.
TCC	AEP Texas Central Company, an AEP electric utility subsidiary.
TNC	AEP Texas North Company, an AEP electric utility subsidiary.
Utility Money Pool	AEP System's Utility Money Pool.
WPCo	Wheeling Power Company, an AEP electric distribution subsidiary.

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NOTES TO FINANCIAL STATEMENTS (Continued)			

# 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

## ORGANIZATION

As a public utility, I&M engages in the generation and purchase of electric power, and the subsequent sale, transmission and distribution of that power to 583,000 retail customers in its service territory in northern and eastern Indiana and a portion of southwestern Michigan. As a member of the AEP Power Pool, I&M shares the revenues and the costs of the AEP Power Pool's sales to neighboring utilities and power marketers. I&M also sells power at wholesale to municipalities and electric cooperatives. I&M's River Transportation Division (RTD) provides barging services to affiliates and nonaffiliated companies.

The cost of the AEP Power Pool's generating capacity is allocated among its members based on relative peak demands and generating reserves through the payment of capacity charges and the receipt of capacity revenues. The capacity reserve relationship of the AEP Power Pool members changes as generating assets are added, retired or sold and relative peak demand changes. AEP Power Pool members are also compensated for the out-of-pocket costs of energy delivered to the AEP Power Pool and charged for energy received from the AEP Power Pool. The AEP Power Pool calculates each member's prior twelve-month peak demand relative to the sum of the peak demands of all members as a basis for sharing revenues and costs. The result of this calculation is the MLR, which determines each member's percentage share of revenues and costs.

Under unit power agreements, I&M purchases AEGCo's 50% share of the 2,600 MW Rockport Plant capacity unless it is sold to other utilities. AEGCo is an affiliate that is not a member of the AEP Power Pool. An agreement between AEGCo and KPCo provides for the sale of 390 MW of AEGCo's Rockport Plant capacity to KPCo through 2022. Therefore, I&M purchases 910 MW of AEGCo's 50% share of Rockport Plant capacity.

Under the SIA, AEPSC allocates physical and financial revenues and expenses from neighboring utilities, power marketers and other power and gas risk management activities based upon the location of such activity, with margins resulting from trading and marketing activities originating in PJM and MISO generally accruing to the benefit of the AEP East companies and trading and marketing activities originating in SPP and ERCOT generally accruing to the benefit of PSO and SWEPCo. Margins resulting from other transactions are allocated among the AEP East companies, PSO and SWEPCo in proportion to the marketing realization directly assigned to each zone for the current month plus the preceding eleven months.

AEPSC conducts power, gas, coal and emission allowance risk management activities on I&M's behalf. I&M shares in the revenues and expenses associated with these risk management activities, as described in the preceding paragraph, with the other AEP East companies, PSO and SWEPCo. Power and gas risk management activities are allocated based on the existing power pool agreement and the SIA. I&M shares in coal and emission allowance risk management activities based on its proportion of fossil fuels burned by the AEP System. Risk management activities primarily involve the purchase and sale of electricity under physical forward contracts at fixed and variable prices and to a lesser extent gas, coal and emission allowances. The electricity, gas, coal and emission allowance contracts include physical transactions, OTC options and financially-settled swaps and exchange-traded futures and options. AEPSC settles the majority of the physical forward contracts by entering into offsetting contracts.

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NOTES TO FINANCIAL STATEMENTS (Continued)			

To minimize the credit requirements and operating constraints when operating within PJM, the AEP East companies as well as KGPCo and WPCo, agreed to a netting of all payment obligations incurred by any of the AEP East companies against all balances due to the AEP East companies, and to hold PJM harmless from actions that any one or more AEP East companies may take with respect to PJM.

I&M is jointly and severally liable for activity conducted by AEPSC on behalf of the AEP East companies, PSO and SWEPSCo related to purchase power and sale activity pursuant to the SIA.

## SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

I&M is subject to regulation by the FERC under the Federal Power Act and the Energy Policy Act of 2005 and maintains accounts in accordance with the FERC and other regulatory guidelines. I&M is subject to further regulation with regard to rates and other matters by the IURC and the MPSC.

### *Rates and Service Regulation*

I&M's rates are regulated by the FERC, the IURC and the MPSC. The FERC also regulates I&M's affiliated transactions, including AEPSC intercompany service billings which are generally at cost, 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, the acquisition or sale of certain utility assets and mergers with another electric utility or holding company. For non-power goods and services, the FERC requires that a nonregulated affiliate can bill an affiliated public utility company no more than market while a public utility must bill the higher of cost or market to a nonregulated affiliate.

The FERC regulates wholesale power markets and wholesale power transactions. I&M's wholesale power transactions are generally market-based. Wholesale power transactions are cost-based regulated when I&M negotiates and files a cost-based contract with the FERC or the FERC determines that I&M has "market power" in the region where the transaction occurs. I&M has entered into wholesale power supply contracts with various municipalities and cooperatives that are FERC-regulated, cost-based contracts. These contracts are generally formula rate mechanisms, which are trued up to actual costs annually.

The IURC and the MPSC regulate all of the distribution operations and retail rates on a cost basis. They also regulate the retail generation/power supply operations and rates.

The FERC also regulates I&M's wholesale transmission operations and rates. The FERC claims jurisdiction over retail transmission rates when retail rates are unbundled in connection with restructuring. I&M's retail transmission rates in Michigan are unbundled. Although I&M's retail transmission rates in Michigan are unbundled, retail transmission rates are regulated, on a cost basis, by the MPSC. In Indiana, bundled retail transmission rates are regulated, on a cost basis, by the IURC.

In addition, the FERC regulates the SIA, the Interconnection Agreement, the CSW Operating Agreement, the System Transmission Integration Agreement, the Transmission Agreement, the Transmission Coordination Agreement and the AEP System Interim Allowance Agreement, all of which allocate shared system costs and revenues to the companies that are parties to each agreement.

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The FERC issued Order 715, "Revisions to Forms, Statements and Reporting Requirements for Electric Utilities and Licensees" in September 2008. The order amends the FERC's reporting requirements for public utilities associated with the FERC Form 1 and the FERC Form 3-Q. The revised reporting requirements are intended to enhance the FERC's and customers' review of formula rates, permit a better understanding of non-power goods and services transactions with affiliates and provide additional detail of revenues not previously specified in the FERC Form 1. The new rule took effect January 1, 2009.

Both the FERC and state regulatory commissions are permitted to review and audit the books and records of any company within a public utility holding company system.

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NOTES TO FINANCIAL STATEMENTS (Continued)			

### ***Basis of Accounting***

I&M's accounting is subject to the requirements of the IURC, the MPSC and the FERC. The financial statements have been prepared in accordance with the Uniform System of Accounts prescribed by the FERC. The principal differences from GAAP include:

- Accounting for subsidiaries on an equity basis.
- The classification of deferred fuel as noncurrent rather than current.
- The classification of interest on deferred fuel as Interest Accrued rather than deferred fuel.
- The requirement to report deferred tax assets and liabilities separately rather than as a single amount.
- The classification of accrued taxes as a single amount rather than as assets and liabilities.
- The exclusion of current maturities of long-term debt from current liabilities.
- The classification of accrued non-ARO asset removal costs as accumulated depreciation rather than regulatory liabilities.
- The classification of capital lease payments as operating activities instead of financing activities.
- The classification of change in emission allowances held for speculation as investing activities instead of operating activities.
- The classification of gains/losses from disposition of allowances as utility operating expenses rather than as operating revenues.
- The classification of PJM hourly activity for physical transactions as purchases and sales instead of net sales.
- The classification of long-term tax assets related to the accounting guidance for "Uncertainty in Income Taxes" as a reduction to current liabilities rather than a current tax benefit.
- The classification of noncurrent tax liabilities related to the accounting guidance for "Uncertainty in Income Taxes" as a current liability rather than a noncurrent liability.
- The classification of an OPEB amount deferred for future recovery as other deferred credits rather than a regulatory asset.
- The classification of regulatory assets and liabilities related to the accounting guidance for "Accounting for Income Taxes" as separate assets and liabilities rather than as a single amount.
- The presentation of capital leased assets and their associated accumulated amortization as a single amount instead of as separate amounts.
- The classification of factored accounts receivable expenses as a nonoperating expense instead of as an operating expense.
- The presentation of over/under fuel recovery in revenue rather than as a component of operation expense.
- The classification of certain nonoperating revenues as miscellaneous nonoperating income instead of as operating revenue.
- The classification of income tax expense on Net Utility Operating Income and on Net Other Income and Deductions instead of as a single net income tax.
- The classification of DCC Fuel as a capital lease rather than consolidating in accordance with the accounting guidance for "Variable Interest Entities."
- The classification of interest receivable and interest accrued related to federal income tax and state income tax balances as separate current assets and current liabilities rather than as a single net amount.
- The classification of certain other assets and liabilities as current instead of noncurrent.
- The classification of certain other assets and liabilities as noncurrent instead of current.

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NOTES TO FINANCIAL STATEMENTS (Continued)			

### ***Accounting for the Effects of Cost-Based Regulation***

As a rate-regulated electric public utility company, I&M'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," I&M records regulatory assets (deferred expenses) and regulatory liabilities (future revenue reductions or refunds) to reflect the economic effects of regulation by matching expenses with their recovery through regulated revenues and income with its passage to customers through the reduction of regulated revenues.

### ***Use of Estimates***

The preparation of these financial statements 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, inventory valuation, allowance for doubtful accounts, long-lived asset impairment, unbilled electricity revenue, valuation of long-term energy contracts, the effects of regulation, long-lived asset recovery, 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.

### ***Cash and Cash Equivalents***

Cash and Cash Equivalents on the Statement of Cash Flows include Cash, Working Fund and Temporary Cash Investments on the Comparative Balance Sheet with original maturities of three months or less.

### ***Supplementary Information***

	2009	2008
<b>For the Year Ended December 31,</b>	<b>(in thousands)</b>	
Cash Was Paid (Received) for:		
Interest (Net of Capitalized Amounts)	\$ 97,615	\$ 76,152
Income Taxes (Net of Refunds)	(51,346)	(11)
Noncash Acquisitions Under Capital Leases	104,951	4,472
<b>At December 31,</b>		
Noncash Construction Expenditures Included in Accounts Payable	74,251	50,507
Noncash Acquisition of Nuclear Fuel Included in Accounts Payable	15	37,628
Revenue Refund Included in Accounts Payable	-	48,489

### ***Special Deposits***

Special Deposits include funds held by trustees primarily for margin deposits for risk management activities.

### ***Inventory***

Fossil fuel and materials and supplies inventories are carried at average cost.

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### ***Accounts Receivable***

Customer accounts receivable primarily include receivables from wholesale and retail energy customers, receivables from energy contract counterparties related to risk management activities and customer receivables primarily related to other revenue-generating activities.

Revenue is recognized from electric power sales when power is delivered to customers. To the extent that deliveries have occurred but a bill has not been issued, I&M accrues and recognizes, as Accrued Utility Revenues, an estimate of the revenues for energy delivered since the last billing.

AEP Credit factors accounts receivable, excluding receivables from risk management activities, through a purchase agreement with I&M.

### ***Concentrations of Credit Risk and Significant Customers***

I&M does not have any significant customers that comprise 10% or more of its Operating Revenues as of December 31, 2009.

I&M monitors credit levels and the financial condition of its customers on a continuing basis to minimize credit risk. The regulatory commissions allow recovery in rates for a reasonable level of bad debt costs. Management believes adequate provision for credit loss has been made in the financial statements.

### ***Emission Allowances***

I&M records emission allowances at cost, including the annual SO<sub>2</sub> and NO<sub>x</sub> emission allowance entitlements received at no cost from the Federal EPA. I&M follows the inventory model for these allowances. These allowances are consumed in the production of energy and are recorded in Operation Expenses at an average cost. Allowances held for speculation are included in Other Investments. Gains or losses on sale of emission allowances held speculatively are recorded in Miscellaneous Nonoperating Income and Other Deductions, respectively. The purchases and sales of allowances are reported in the Operating Activities section of the Statement of Cash Flows except speculative allowance transactions which are reported in Investing Activities.

### ***Property, Plant and Equipment***

Electric utility property, plant and equipment are stated at original purchase cost. Additions, major replacements and betterments are added to the plant accounts. Normal and routine retirements from the plant accounts, net of salvage, are charged to accumulated depreciation under the group composite method of depreciation. The group composite method of depreciation assumes that on average, asset components are retired at the end of their useful lives and thus there is no gain or loss. The equipment in each primary electric plant account is identified as a separate group. Under the group composite method of depreciation, continuous interim routine replacements of items such as boiler tubes, pumps, motors, etc. result in the original cost, less salvage, being charged to accumulated depreciation. The depreciation rates that are established for the generating plants take into account the past history of interim capital replacements and the amount of salvage received. These rates and the related lives are subject to periodic review. Removal costs are charged to accumulated depreciation. The costs of labor, materials and overhead incurred to operate and maintain the plants are included in operating expenses.

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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 criteria under the accounting guidance for "Impairment or Disposal of Long-Lived Assets."

The fair value of an asset or investment is the amount at which that asset or investment 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 or investments in active markets, fair value is estimated using various internal and external valuation methods including cash flow analysis and appraisals.

### ***Investment in Subsidiary Companies***

I&M has two wholly-owned subsidiaries, Blackhawk Coal Company and Price River Coal Company, that were formerly engaged in coal-mining operations. Blackhawk Coal Company currently leases and subleases portions of its Utah coal rights and land to nonaffiliated companies. Price River Coal Company which owns no land or mineral rights is inactive. Investment in the net assets of the two wholly-owned subsidiaries is carried at cost plus equity in their undistributed earnings since acquisition.

### ***Allowance for Funds Used During Construction (AFUDC) and Interest Capitalization***

AFUDC represents the estimated cost of borrowed and equity funds used to finance construction projects that is capitalized and recovered through depreciation over the service life of regulated electric utility plant.

### ***Valuation of Nonderivative Financial Instruments***

The book values of Cash, Special Deposits, Working Fund, accounts receivable and accounts payable approximate fair value because of the short-term maturity of these instruments. The book value of the pre-April 1983 spent nuclear fuel disposal liability for I&M approximates the best estimate of its fair value.

### ***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 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.



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For commercial activities, exchange traded derivatives, namely futures contracts, are generally fair valued based on unadjusted quoted prices in active markets and are classified as Level 1. Level 2 inputs primarily consist of OTC broker quotes in moderately active or less active markets, as well as exchange traded contracts where there is insufficient market liquidity to warrant inclusion in Level 1. Management verifies price curves using these broker quotes and classifies these fair values within Level 2 when substantially all of the fair value can be corroborated. Management typically obtains multiple broker quotes, which are non-binding in nature, but are based on recent trades in the marketplace. When multiple broker quotes are obtained, the quoted bid and ask prices are averaged. In certain circumstances, a broker quote may be discarded if it is a clear outlier. Management uses a historical correlation analysis between the broker quoted location and the illiquid locations and if the points are highly correlated, these locations are included within Level 2 as well. Certain OTC and bilaterally executed derivative instruments are executed in less active markets with a lower availability of pricing information. Long-dated and illiquid complex or structured transactions and FTRs can introduce the need for internally developed modeling inputs based upon extrapolations and assumptions of observable market data to estimate fair value. When such inputs have a significant impact on the measurement of fair value, the instrument is categorized as Level 3.

AEP utilizes its trustee's external pricing service in its estimate of the fair value of the underlying investments held in the benefit plan and nuclear 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 plans. Equities are classified as Level 1 holdings if they are actively traded on exchanges. Fixed income securities do not trade on an exchange and do not have an official closing price. Pricing vendors calculate bond valuations using financial models and matrices. Fixed income securities are typically classified as Level 2 holdings because their valuation inputs are based on observable market data. Observable inputs used for valuing fixed income securities are benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers, reference data, and economic events. 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. Benefit plan assets included in Level 3 are real estate and private equity investments that are valued using methods requiring judgment including appraisals.

### ***Deferred Fuel Costs***

The cost of fuel and related emission allowances and emission control chemicals/consumables is charged to expense when the fuel is burned or the allowance or consumable is utilized. The cost of fuel also includes the cost of nuclear fuel burned which is computed primarily on the units-of-production method. Fuel cost over-recoveries (the excess of fuel revenues billed to customers over applicable fuel costs incurred) are deferred as regulatory liabilities and under-recoveries (the excess of applicable fuel costs incurred over fuel revenues billed to customers) are deferred as regulatory assets. These deferrals are amortized when refunded or when billed to customers in later months with the state regulatory commissions' review and approval. The amount of an over-recovery or under-recovery can also be affected by actions of the state regulatory commissions. On a routine basis, the IURC and the MPSC review and/or audit I&M's fuel procurement policies and practices, the fuel cost calculations and FAC deferrals. When a fuel cost disallowance becomes probable, I&M adjusts its FAC deferrals and records a provision for estimated refunds to recognize these probable outcomes.

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Changes in fuel costs, including purchased power in Indiana and Michigan, are reflected in rates in a timely manner through the FAC. A portion of profits from off-system sales are shared with customers through the FAC and other rate mechanisms in Indiana and some areas of Michigan.

### ***Revenue Recognition***

#### ***Regulatory Accounting***

The financial statements reflect the actions of regulators that can result in the recognition of revenues and expenses in different time periods than enterprises that are not rate-regulated. Regulatory assets (deferred expenses) and regulatory liabilities (deferred revenue reductions or refunds) are recorded to reflect the economic effects of regulation in the same accounting period by matching expenses with their recovery through regulated revenues and by matching income with its passage to customers in cost-based regulated rates.

When regulatory assets are probable of recovery through regulated rates, I&M records them as assets on the balance sheet. I&M tests for probability of recovery at each balance sheet date or whenever new events occur. Examples of new events include the issuance of a regulatory commission order or passage of new legislation. If it is determined that recovery of a regulatory asset is no longer probable, I&M writes off that regulatory asset as a charge against income.

#### ***Traditional Electricity Supply and Delivery Activities***

I&M recognizes revenues from retail and wholesale electricity sales and electricity transmission and distribution delivery services. I&M recognizes the revenues in the financial statements upon delivery of the energy to the customer and includes unbilled as well as billed amounts.

Most of the power produced at the generation plants of the AEP East companies is sold to PJM, the RTO operating in the east service territory. The AEP East companies purchase power from PJM to supply power to their customers. These power sales and purchases are reported on an hourly net basis. In hours where the AEP East companies are required to purchase more power than they sold into PJM to cover retail and wholesale customer obligations, I&M's share of these amounts are reported in Operation Expenses. In hours where the AEP East companies sell more power than they purchased from PJM to cover retail and wholesale customer obligations, I&M's share of these amounts are reported in Operating Revenues. Other RTOs do not function in the same manner as PJM. They function as balancing organizations and not as exchanges.

Physical energy purchases, including those from RTOs, that are identified as non-trading, but excluding PJM purchases described in the preceding paragraph, are accounted for on a gross basis in Operation Expenses on the statements of income.

In general, I&M records expenses upon receipt of purchased electricity and when expenses are incurred, with the exception of certain power purchase contracts that are derivatives and accounted for using MTM accounting. The unrealized MTM amounts are deferred as regulatory assets (for losses) and regulatory liabilities (for gains).

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### *Energy Marketing and Risk Management Activities*

AEPSC, on behalf of I&M, engages in wholesale electricity, coal, natural gas and emission allowances marketing and risk management activities focused on wholesale markets where the AEP System owns assets and adjacent markets. These activities include the purchase and sale of energy under forward contracts at fixed and variable prices and the buying and selling of financial energy contracts which include exchange traded futures and options, and over-the-counter options and swaps. Certain energy marketing and risk management transactions are with RTOs.

I&M recognizes revenues and expenses from wholesale marketing and risk management transactions that are not derivatives upon delivery of the commodity. I&M uses MTM accounting for wholesale marketing and risk management transactions that are derivatives unless the derivative is designated in a qualifying cash flow hedge relationship or a normal purchase or sale. I&M includes realized gains and losses on wholesale marketing and risk management transactions in revenues on a net basis on its income statements. For I&M, who is subject to cost-based regulation, the unrealized MTM amounts and some realized gains and losses are deferred as regulatory assets (for losses) and regulatory liabilities (for gains).

Certain qualifying wholesale marketing and risk management derivatives transactions are designated as hedges of variability in future cash flows as a result of forecasted transactions (cash flow hedge). I&M initially records the effective portion of the cash flow hedge's gain or loss as a component of AOCI. When the forecasted transaction is realized and affects net income, I&M subsequently reclassifies the gain or loss on the hedge from AOCI into revenues or expenses within the same financial statement line item as the forecasted transaction. I&M defers the ineffective portion as regulatory assets (for losses) and regulatory liabilities (for gains). See "Accounting for Cash Flow Hedging Strategies" section of Note 7.

### *Levelization of Nuclear Refueling Outage Costs*

In order to match costs with nuclear refueling cycles, I&M defers incremental operation and maintenance costs associated with periodic refueling outages at its Cook Plant and amortizes the costs over the period beginning with the month following the start of each unit's refueling outage and lasting until the end of the month in which the same unit's next scheduled refueling outage begins. I&M adjusts the amortization amount as necessary to ensure full amortization of all deferred costs by the end of the refueling cycle.

### *Maintenance*

I&M expenses maintenance costs as incurred. If it becomes probable that I&M will recover specifically-incurred costs through future rates, a regulatory asset is established to match the expensing of those maintenance costs with their recovery in cost-based regulated revenues.

### *Income Taxes and Investment Tax Credits*

I&M 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.

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

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Investment tax credits are accounted for under the flow-through method except where regulatory commissions have reflected investment tax credits in the rate-making process on a deferral basis. Investment tax credits that have been deferred are amortized over the life of the plant investment.

I&M accounts for uncertain tax positions in accordance with the accounting guidance for "Income Taxes." I&M classifies interest expense or income related to uncertain tax positions as interest expense or income as appropriate and classifies penalties as Penalties.

### ***Excise Taxes***

As agents for some state and local governments, I&M collects from customers certain excise taxes levied by those state or local governments on customers. I&M does not record these taxes as revenue or expense.

### ***Debt and Preferred Stock***

Gains and losses from the reacquisition of debt used to finance regulated electric utility plants are deferred and amortized over the remaining term of the reacquired debt in accordance with their rate-making treatment unless the debt is refinanced. If the reacquired debt associated with the regulated business is refinanced, the reacquisition costs are generally deferred and amortized over the term of the replacement debt consistent with its recovery in rates.

Debt discount or premium and debt issuance expenses are deferred and amortized generally utilizing the straight-line method over the term of the related debt. The straight-line method approximates the effective interest method and is consistent with the treatment in rates for regulated operations

Where reflected in rates, redemption premiums paid to reacquire preferred stock are included in paid-in capital and amortized to retained earnings commensurate with their recovery in rates. The excess of par value over costs of preferred stock reacquired is credited to paid-in capital and reclassified to retained earnings upon the redemption of the entire preferred stock series.

### ***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, nuclear decommissioning and spent nuclear fuel disposal. All of the trust funds' investments are diversified and managed in compliance with all laws and regulations. The investment strategy for trust funds is to use a diversified portfolio of investments to achieve an acceptable rate of return while managing the interest rate sensitivity 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 allocation and periodically rebalance the investments to targeted allocation 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.

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### 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 optimizing net returns. Strategies used include:

- Maintaining a long-term investment horizon.
- Diversifying assets to help control volatility of returns at acceptable level.
- 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 target asset allocation and allocation ranges are as follows:

<b>Pension Plan Assets</b>	<b>Minimum</b>	<b>Target</b>	<b>Maximum</b>
Domestic Equity	30.0%	35.0%	40.0%
International and Global Equity	10.0%	15.0%	20.0%
Fixed Income	35.0%	39.0%	45.0%
Real Estate	4.0%	5.0%	6.0%
Other Investments	1.0%	5.0%	7.0%
Cash	0.5%	1.0%	3.0%

<b>OPEB Plans Assets</b>	<b>Minimum</b>	<b>Target</b>	<b>Maximum</b>
Equity	61.0%	66.0%	71.0%
Fixed Income	29.0%	33.0%	37.0%
Cash	1.0%	1.0%	4.0%

The investment policy for each benefit plan contains various investment limitations. The investment policies establish concentration limits for securities. Investment policies prohibit the benefit trust funds from purchasing 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. Each investment manager's portfolio is compared to a diversified benchmark index.

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.
- Individual stock must be less than 10% 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.

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For fixed income investments, the concentration limits must not exceed:

- 3% in one issuer
- 20% in non-US dollar denominated
- 5% private placements
- 5% convertible securities
- 60% for bonds rated AA+ or lower
- 50% for bonds rated A+ or lower
- 10% for bonds rated BBB- or lower

For obligations of non-government issuers the following limitations apply:

- AAA rated debt: a single issuer should account for no more than 5% of the portfolio.
- AA+, AA, AA- rated debt: a single issuer should account for no more than 3% of the portfolio.
- Debt rated A+ or lower: a single issuer should account for no more than 2% of the portfolio.
- No more than 10% of the portfolio may be invested in high yield and emerging market debt combined at any time.

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 development risk classifications and some investments in Real Estate Investment Trusts (REITs), which are publicly traded real estate securities classified as Level 1.

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 six 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. Commingled private equity funds are used to enhance the holdings' diversity.

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 cash collateral. All loans are collateralized by at least 102% of the loaned asset's market value and the cash collateral is invested. The difference between the rebate owed to the borrower and the cash collateral rate of return determines the earnings on the loaned security. The securities lending program's objective is providing modest incremental income with a limited increase in risk.

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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 VEBA 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.

#### *Nuclear Trust Funds*

Nuclear decommissioning and spent nuclear fuel trust funds represent funds that regulatory commissions allow I&M to collect through rates to fund future decommissioning and spent nuclear fuel disposal liabilities. By rules or orders, the IURC, the MPSC and the FERC established investment limitations and general risk management guidelines. In general, limitations include:

- Acceptable investments (rated investment grade or above when purchased).
- Maximum percentage invested in a specific type of investment.
- Prohibition of investment in obligations of AEP, I&M or their affiliates.
- Withdrawals permitted only for payment of decommissioning costs and trust expenses.

I&M maintains trust funds for each regulatory jurisdiction. These funds are managed by external investment managers who must comply with the guidelines and rules of the applicable regulatory authorities. The trust assets are invested to optimize the net of tax earnings of the trust giving consideration to liquidity, risk, diversification, and other prudent investment objectives.

I&M records securities held in these trust funds in Other Special Funds on its balance sheet. I&M records these securities at fair value. I&M classifies securities in the trust funds as available-for-sale due to their long-term purpose. When a security's fair value is less than its cost basis, I&M recognizes an impairment as I&M does not make specific investment decisions regarding the assets held in trusts. Impairments reduce the cost basis of the securities which will affect any future unrealized gain or realized gains or losses due to the adjusted cost of investment. I&M records unrealized gains and other-than-temporary impairments from securities in these trust funds as adjustments to the regulatory liability account for the nuclear decommissioning trust funds and to regulatory assets or liabilities for the spent nuclear fuel disposal trust funds in accordance with their treatment in rates. See the "Nuclear Contingencies" section of Note 4 for additional discussion of nuclear matters. See "Fair Value Measurements of Trust Assets for Decommissioning and SNF Disposal" section of Note 8 for disclosure of the fair value of assets within the trusts.

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### ***Comprehensive Income (Loss)***

Comprehensive income (loss) is defined as the change in equity (net assets) of a business enterprise during a period from transactions and other events and circumstances from nonowner sources. It includes all changes in equity during a period except those resulting from investments by owners and distributions to owners.

### ***Subsequent Events***

The March 2010 passage of health care legislation will require several changes to AEP's benefit plans and the related impact on taxes. A change in tax treatment for OPEB deductions related to Medicare Part D reimbursement may unfavorably impact 2010 earnings. Management is currently evaluating the new legislation and its effects on net income, cash flows and financial condition.

## **2. RATE MATTERS**

I&M is involved in rate and regulatory proceedings at the FERC, the IURC and the MPSC. Rate matters can have a material effect on financial condition, net income and cash flows. I&M's recent significant rate orders and pending rate filings are addressed in this note.

### ***Indiana Fuel Clause Filing (Cook Plant Unit 1 Fire and Shutdown)***

I&M filed applications with the IURC to increase its fuel adjustment charge by approximately \$53 million for the period of April through September 2009. The filings sought increases for previously under-recovered fuel clause expenses.

As fully discussed in the "Cook Plant Unit 1 Fire and Shutdown" section of Note 4, Cook Unit 1 experienced a fire and unit shutdown in September 2008. Unit 1 was placed back into service in December 2009. The unit outage resulted in increased replacement power fuel costs which were included in the filing. The filing request did not include the cost of replacement power beginning December 12, 2008, the date when I&M began receiving accidental outage insurance proceeds, through the date that the unit was returned to service in December 2009.

I&M reached an agreement with intervenors to collect its existing prior period under-recovery regulatory asset deferral balance over twelve months instead of over six months as initially proposed. Under the agreement, the fuel factors were placed into effect, subject to refund, and a subdocket was established to consider issues relating to the Unit 1 shutdown, the use of the accidental outage insurance proceeds and I&M's fuel procurement practices. The orders also provided for the subdocket issues to be resolved subsequent to December 2009.

Management cannot predict the outcome of the pending subdocket proceeding or future fuel clause proceedings, including the treatment of the accidental outage insurance proceeds and whether any fuel clause revenues or insurance proceeds recognized will have to be refunded which could reduce future net income and cash flows.



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### ***2008 Power Supply Cost Recovery (PSCR) Reconciliation (Cook Plant Unit 1 Fire and Shutdown)***

In 2009, I&M filed its 2008 PSCR reconciliation with the MPSC. The filing also included an adjustment to exclude from the PSCR the incremental fuel cost of replacement power due to the Cook Plant Unit 1 outage from mid-December 2008 through December 2009, the period during which I&M has recognized the benefit of accidental outage insurance proceeds. In December 2009, a settlement agreement was approved by the MPSC. According to the terms of the settlement agreement, issues concerning the Cook Plant Unit 1 outage were deferred to the 2009 PSCR reconciliation. Management is unable to predict the outcome of the 2009 PSCR reconciliation and whether it could reduce future net income and cash flows. See the "Cook Plant Unit 1 Fire and Shutdown" section of Note 4.

### ***Indiana Base Rate Filing***

The IURC approved a base rate increase that provides for an annual increase in revenues of \$42 million effective March 2009, including a \$19 million base rate increase and \$23 million in additional tracker revenues for certain incurred costs, subject to true-up.

### ***Michigan Base Rate Filing***

In January 2010, I&M filed for a \$63 million increase in annual base rates based on an 11.75% return on common equity. I&M can request interim rates, subject to refund, after six months. A final order from the MPSC is required within one year.

### ***Regional Transmission Rate Proceedings at the FERC***

#### ***Seams Elimination Cost Allocation (SECA) Revenue Subject to Refund***

In 2004, AEP eliminated transaction-based through-and-out transmission service (T&O) charges in accordance with FERC orders and collected, at the FERC's direction, load-based charges, referred to as RTO SECA, to partially mitigate the loss of T&O revenues on a temporary basis through March 2006. Intervenors objected to the temporary SECA rates. The FERC set SECA rate issues for hearing and ordered that the SECA rate revenues be collected, subject to refund. The AEP East companies recognized gross SECA revenues of \$220 million from 2004 through 2006 when the SECA rates terminated leaving the AEP East companies and ultimately their internal load retail customers to make up the shortfall in revenues. I&M's portion of recognized gross SECA revenues is \$41.3 million.

In 2006, a FERC Administrative Law Judge (ALJ) issued an initial decision finding that the rate design for the recovery of SECA charges was flawed and that a large portion of the "lost revenues" reflected in the SECA rates should not have been recoverable. The ALJ found that the SECA rates charged were unfair, unjust and discriminatory and that new compliance filings and refunds should be made. The ALJ also found that any unpaid SECA rates must be paid in the recommended reduced amount.

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AEP filed briefs jointly with other affected companies noting exceptions to the ALJ's initial decision and asking the FERC to reverse the decision. Management believes that the FERC should reject the ALJ's initial decision because it contradicts prior related FERC decisions, which are presently subject to rehearing. Furthermore, management believes the ALJ's findings on key issues are largely without merit. AEP and SECA ratepayers have been engaged in settlement discussions in an effort to settle the SECA issue. However, if the ALJ's initial decision is upheld in its entirety, it could result in a refund of a portion or all of the unsettled SECA revenues. In December 2009, several parties filed a motion with the U.S. Court of Appeals to force the FERC to resolve the SECA issue.

The AEP East companies provided reserves for net refunds for SECA settlements totaling \$44 million applicable to the \$220 million of SECA revenues collected. I&M's portion of the provision is \$8.3 million.

Through 2009, settlements approved by the FERC consumed \$10 million of the reserve for refunds applicable to \$112 million of SECA revenue. The balance in the reserve for future settlements as of December 31, 2009 was \$34 million. As of December 31, 2009, there were no in-process settlements. I&M's reserve balance at December 31, 2009 was \$6.3 million.

Based on settlement experience and the expectation that most of the unsettled SECA revenues will be settled, management believes that the available reserve of \$34 million is adequate to settle the remaining \$108 million of contested SECA revenues. Management cannot predict the ultimate outcome of future settlement discussions or future FERC proceedings or court appeals. However, if the FERC adopts the ALJ's decision and/or AEP cannot settle all of the remaining unsettled claims within the remaining amount reserved for refund, it would reduce future net income and cash flows.

### *Allocation of Off-system Sales Margins*

The OCC filed a complaint at the FERC alleging that AEP inappropriately allocated off-system sales margins between the AEP East companies and the AEP West companies and did not properly allocate off-system sales margins within the AEP West companies.

In 2008, the FERC issued a final order concluding that AEP inappropriately deviated from off-system sales margin allocation methods in the SIA and the CSW Operating Agreement for the period June 2000 through March 2006. The FERC ordered AEP to recalculate and reallocate the off-system sales margins in compliance with the SIA and to have the AEP East companies issue refunds to the AEP West companies. Although the FERC determined that AEP deviated from the CSW Operating Agreement, the FERC determined that the allocation methodology was reasonable. The FERC ordered AEP to submit a revised CSW Operating Agreement for the period June 2000 to March 2006. AEP filed a motion for rehearing and a revised CSW Operating Agreement for the period June 2000 to March 2006. In 2009, AEP made a compliance filing with the FERC and the AEP East companies refunded approximately \$250 million to the AEP West companies. In February 2010, the FERC denied AEP's motion for rehearing.

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### ***Modification of the Transmission Agreement (TA)***

APCo, CSPCo, I&M, KPCo and OPCo are parties to the TA that provides for a sharing of the cost of transmission lines operated at 138-kV and above and transmission stations containing extra-high voltage facilities. AEPSC, on behalf of the parties to the TA, filed with the FERC a request to modify the TA. Under the proposed amendments, KGPCo and WPCo will be added as parties to the TA. In addition, the amendments would provide for the allocation of PJM transmission costs on the basis of the TA parties' 12-month coincident peak and reimburse transmission revenues based on individual cost of service instead of the MLR method used in the present TA. AEPSC requested the effective date to be the first day of the month following a final non-appealable FERC order. The delayed effective date was approved by the FERC when the FERC accepted the new TA for filing. Settlement discussions are in progress. Management is unable to predict the regulatory lag effect it will experience and its effect on future net income and cash flows due to timing of the implementation by various state regulators of the FERC's new approved TA.

### ***PJM/MISO Market Flow Calculation Errors***

During 2009, an analysis conducted by MISO and PJM discovered several instances of unaccounted for power flows on numerous coordinated flowgates. These flows affected the settlement data for congestion revenues and expenses and date back to the start of the MISO market in 2005. PJM has provided MISO an initial analysis of amounts they believe they owe MISO. MISO is disputing PJM's methodology. The FERC is scheduling settlement discussions to resolve the claims. If the FERC approves a settlement above the amount the AEP East companies have recognized related to their portions of PJM's additional costs, it could reduce net income and cash flows.

### ***PJM Transmission Formula Rate Filing***

AEP filed an application with the FERC to increase its open access transmission tariff (OATT) rates for wholesale transmission service within PJM. The filing seeks to implement a formula rate allowing annual adjustments reflecting future changes in the AEP East companies' cost of service. The FERC issued an order conditionally accepting AEP's proposed formula rate, subject to a compliance filing, established a settlement proceeding with an Administrative Law Judge and delayed the requested October 2008 effective date for five months. AEP filed the required compliance filing and began settlement discussions with the intervenors and FERC staff. The settlement discussions are currently ongoing.

The requested \$63 million increase began in March 2009. Approximately \$8 million of the increase will be collected from nonaffiliated customers within PJM. The remaining \$55 million requested would be billed to the AEP East companies but would be offset by compensation from PJM for use of the AEP East companies' transmission facilities so that retail rates were not directly affected.

The first annual update of the formula rate was filed with the FERC which reflected transmission service revenue requirements of an additional \$32 million on an annualized basis, effective for service as of July 2009. Approximately \$4 million of the increase will be collected from nonaffiliated customers within PJM. Retail rates for I&M are not directly affected.

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Under the formula, the second annual update will be filed effective July 2010 and each year thereafter. Also, beginning with the July 2010 update, the rates each year will include an adjustment to true-up the prior year's collections to the actual costs for the prior year. Management is unable to predict the outcome of the settlement discussions or any further proceedings that might be necessary if settlement discussions are not successful.

### ***Transmission Agreement (TA)***

Certain transmission facilities placed in service in 1998 were inadvertently excluded from the AEP East companies' TA calculation prior to January 2009. The excluded equipment was the Inez Station which had been determined as eligible equipment for inclusion in the TA in 1995 by the AEP TA transmission committee. The amount involved was \$7 million annually. Management does not believe that it is probable that a material retroactive rate adjustment will result from the omission. However, if a retroactive adjustment is required, I&M could experience adverse effects on future net income, cash flows and financial condition.

### **3. EFFECTS OF REGULATION**

Regulatory assets and liabilities are comprised of the following items:

Regulatory Assets:	December 31,		Remaining Recovery Period
	2009	2008	
	(in thousands)		
<b>Regulatory assets not yet being recovered. Recovery method and timing to be determined in future proceedings:</b>			
Deferred PJM Fees (a) - does not earn a return	\$ 6,254	\$ 5,296	
<b>Total Regulatory Assets Not Yet Being Recovered</b>	<b>6,254</b>	<b>5,296</b>	
<b>Regulatory assets being recovered:</b>			
<u>Regulatory Assets Currently Earning a Return</u>			
Under-recovered Fuel Costs	4,942	-	1 year
<u>Regulatory Assets Currently Not Earning a Return</u>			
Income Tax Assets	191,799	159,696	36 years
Pension and OPEB Funded Status	252,011	269,087	10 to 14 years
Under-recovered Fuel Costs	-	33,066	1 year
Postemployment Benefits	8,398	8,188	5 years
Asset Retirement Obligation	2,120	1,609	11 years
Cook Nuclear Plant Refueling Outage Levelization	21,856	24,966	3 years
Off-system Sales Margin Sharing	17,583	-	1 year
<b>Total Regulatory Assets Being Recovered</b>	<b>498,709</b>	<b>496,612</b>	
<b>Other</b>	<b>22,238</b>	<b>17,905</b>	various
<b>Total FERC Account 182.3 Regulatory Assets</b>	<b>\$ 527,201</b>	<b>\$ 519,813</b>	
<b>Unamortized Loss on Reacquired Debt (b)</b>	<b>\$ 13,635</b>	<b>\$ 15,025</b>	23 years

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Regulatory Liabilities:	December 31,		Remaining Refund Period
	2009	2008	
	(in thousands)		
<b>Regulatory liabilities being paid:</b>			
<u>Regulatory Liabilities Currently Paying a Return</u>			
Over-recovered Fuel Costs	\$ -	\$ 1,203	1 year
<u>Regulatory Liabilities Currently Not Paying a Return</u>			
Unrealized Gain on Forward Commitments	27,359	29,754	5 years
Income Tax Liabilities	39,077	41,740	
Excess Asset Retirement Obligations for Nuclear			
Decommissioning Liability	280,705	208,190	(c)
Spent Nuclear Fuel Liability	41,517	36,596	(c)
Over-recovery of PJM Expenses	17,827	-	1 year
Over-recovered Fuel Costs	8,949	-	1 year
<b>Regulatory Liabilities Being Paid</b>	<b>415,434</b>	<b>317,483</b>	
<b>Other</b>	<b>4,089</b>	<b>170</b>	various
<b>Total FERC Account 254 Regulatory Liabilities</b>	<b>\$ 419,523</b>	<b>\$ 317,653</b>	
<b>Deferred Investment Tax Credits (b)</b>	<b>\$ 57,732</b>	<b>\$ 60,048</b>	77 years

- (a) Authorization to establish regulatory asset received from commission or pursuant to legislation.  
(b) Recorded in an account other than regulatory asset or liability on the balance sheet.  
(c) Relieved when plant is decommissioned.

#### 4. COMMITMENTS, GUARANTEES AND CONTINGENCIES

I&M is subject to certain claims and legal actions arising in its ordinary course of business. In addition, I&M's business activities are subject to extensive governmental regulation related to public health and the environment. 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 adverse effect on the financial statements.

#### COMMITMENTS

##### *Construction and Commitments*

I&M has substantial construction commitments to support its operations and environmental investments. In managing the overall construction program and in the normal course of business, I&M contractually commits to third-party construction vendors for certain material purchases and other construction services. I&M also purchases fuel, 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.

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The following table summarizes the actual contractual commitments at December 31, 2009:

Contractual Commitments	Less Than 1 Year	2-3 Years	4-5 Years	After 5 Years	Total
			(in millions)		
Fuel Purchase Contracts (a)	\$ 508.0	\$ 843.5	\$ 575.3	\$ 533.0	\$ 2,459.8
Energy and Capacity Purchase Contracts (b)	3.6	3.2	-	-	6.8
Construction Contracts for Capital Assets (c)	3.1	3.7	6.3	-	13.1
<b>Total</b>	<b>\$ 514.7</b>	<b>\$ 850.4</b>	<b>\$ 581.6</b>	<b>\$ 533.0</b>	<b>\$ 2,479.7</b>

- (a) Represents contractual commitments to purchase coal, natural gas and other consumables as fuel for electric generation along with related transportation of the fuel.
- (b) Represents contractual commitments for energy and capacity purchase contracts.
- (c) Represents only capital assets that are contractual commitments. Actual payments are dependent upon and may vary significantly based upon the decision to build, regulatory approval schedules, timing and escalation of project costs.

## 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

I&M 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 under the two \$1.5 billion credit facilities. The facilities are structured as two \$1.5 billion credit facilities of which \$750 million may be issued under each credit facility as letters of credit. At December 31, 2009, I&M's maximum future payments of the LOCs were \$300 thousand with a maturity of March 2010.

I&M and certain other companies in the AEP System have a \$627 million 3-year credit agreement. As of December 31, 2009, \$77.9 million of LOCs were issued under the 3-year credit agreement to support variable rate Pollution Control Bonds with a maturity of May 2010. I&M and certain other companies in the AEP System had a \$350 million 364-day credit agreement that expired in April 2009.

### Indemnifications and Other Guarantees

#### Contracts

I&M 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. There are no material liabilities recorded for any indemnifications.

The AEP East companies, PSO and SWEPCo are jointly and severally liable for activity conducted by AEPSC on behalf of the AEP East companies, PSO and SWEPCo related to power purchase and sale activity conducted pursuant to the SIA.

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### *Lease Obligations*

I&M leases certain equipment under master lease agreements. See "Master Lease Agreements" and "Railcar Lease" sections of Note 10 for disclosure of lease residual value guarantees.

## **ENVIRONMENTAL CONTINGENCIES**

### ***Carbon Dioxide Public Nuisance Claims***

In 2004, eight states and the City of New York filed an action in Federal District Court for the Southern District of New York against AEP, AEPSC, Cinergy Corp, Xcel Energy, Southern Company and Tennessee Valley Authority. The Natural Resources Defense Council, on behalf of three special interest groups, filed a similar complaint against the same defendants. The actions allege that CO<sub>2</sub> emissions from the defendants' power plants constitute a public nuisance under federal common law due to impacts of global warming and sought injunctive relief in the form of specific emission reduction commitments from the defendants. The trial court dismissed the lawsuits.

In September 2009, the Second Circuit Court of Appeals issued a ruling on appeal remanding the cases to the Federal District Court for the Southern District of New York. The Second Circuit held that the issues of climate change and global warming do not raise political questions and that Congress' refusal to regulate CO<sub>2</sub> emissions does not mean that plaintiffs must wait for an initial policy determination by Congress or the President's administration to secure the relief sought in their complaints. The court stated that Congress could enact comprehensive legislation to regulate CO<sub>2</sub> emissions or that the Federal EPA could regulate CO<sub>2</sub> emissions under existing CAA authorities and that either of these actions could override any decision made by the district court under federal common law. The Second Circuit did not rule on whether the plaintiffs could proceed with their state common law nuisance claims. In November 2009, the defendants filed for rehearing.

In October 2009, the Fifth Circuit Court of Appeals reversed a decision by the Federal District Court for the District of Mississippi dismissing state common law nuisance claims in a putative class action by Mississippi residents asserting that CO<sub>2</sub> emissions exacerbated the effects of Hurricane Katrina. The Fifth Circuit held that there was no exclusive commitment of the common law issues raised in plaintiffs' complaint to a coordinate branch of government and that no initial policy determination was required to adjudicate these claims. I&M was initially dismissed from this case without prejudice, but is named as a defendant in a pending fourth amended complaint.

Management believes the actions are without merit and intends to continue to defend against the claims.

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### ***Alaskan Villages' Claims***

In 2008, the Native Village of Kivalina and the City of Kivalina, Alaska filed a lawsuit in Federal Court in the Northern District of California against AEP, AEPSC and 22 other unrelated defendants including oil and gas companies, a coal company, and other electric generating companies. The complaint alleges that the defendants' emissions of CO<sub>2</sub> contribute to global warming and constitute a public and private nuisance and that the defendants are acting together. The complaint further alleges that some of the defendants, including AEP, conspired to create a false scientific debate about global warming in order to deceive the public and perpetuate the alleged nuisance. The plaintiffs also allege that the effects of global warming will require the relocation of the village at an alleged cost of \$95 million to \$400 million. In October 2009, the judge dismissed plaintiffs' federal common law claim for nuisance, finding the claim barred by the political question doctrine and by plaintiffs' lack of standing to bring the claim. The judge also dismissed plaintiffs' state law claims without prejudice to refile in state court. The plaintiffs appealed the decision. Management believes the action is without merit and intends to defend against the claims.

### ***The Comprehensive Environmental Response Compensation and Liability Act (Superfund) and State Remediation***

By-products from the generation of electricity include materials such as ash, slag, sludge, low-level radioactive waste and SNF. Coal combustion by-products, which constitute the overwhelming percentage of these materials, are typically treated and deposited in captive disposal facilities or are beneficially utilized. In addition, the generating plants and transmission and distribution facilities have used asbestos, polychlorinated biphenyls (PCBs) and other hazardous and nonhazardous materials. I&M currently incurs costs to dispose of these substances safely.

Superfund addresses clean-up of hazardous substances that have been released to the environment. The Federal EPA administers the clean-up programs. Several states have enacted similar laws. At December 31, 2009, there is one site for which I&M has received an information request which could lead to Potentially Responsible Party (PRP) designation. I&M has also been named potentially liable at two sites under state law including the I&M site discussed in the next paragraph. In those instances where I&M has been named a defendant, disposal or recycling activities were in accordance with the then-applicable laws and regulations. Superfund does not recognize compliance as a defense, but imposes strict liability on parties who fall within its broad statutory categories. Liability has been resolved for a number of sites with no significant effect on net income.

In March 2008, I&M received a letter from the Michigan Department of Environmental Quality (MDEQ) concerning conditions at a site under state law and requesting I&M to take voluntary action necessary to prevent and/or mitigate public harm. In May 2008, I&M started remediation work in accordance with a plan approved by MDEQ. I&M recorded approximately \$7 million and \$4 million of expense during 2009 and 2008, respectively. As the remediation work is completed, I&M's cost may continue to increase. Management cannot predict the amount of additional cost, if any.



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Management evaluates the potential liability for each Superfund site separately, but several general statements can be made about potential future liability. Allegations that materials were disposed at a particular site are often unsubstantiated and the quantity of materials deposited at a site can be small and often nonhazardous. Although Superfund liability has been interpreted by the courts as joint and several, typically many parties are named as PRPs for each site and several of the parties are financially sound enterprises. At present, management's estimates do not anticipate material cleanup costs for identified Superfund sites, except the I&M site discussed above.

## NUCLEAR CONTINGENCIES

I&M owns and operates the two-unit 2,191 MW Cook Plant under licenses granted by the Nuclear Regulatory Commission (NRC). I&M has a significant future financial commitment to dispose of SNF and to safely decommission and decontaminate the plant. The licenses to operate the two nuclear units at the Cook Plant expire in 2034 and 2037. The operation of a nuclear facility also involves special risks, potential liabilities and specific regulatory and safety requirements. By agreement, I&M is partially liable, together with all other electric utility companies that own nuclear generating units, for a nuclear power plant incident at any nuclear plant in the U.S. Should a nuclear incident occur at any nuclear power plant in the U.S., the resultant liability could be substantial.

### *Decommissioning and Low Level Waste Accumulation Disposal*

The cost to decommission a nuclear plant is affected by NRC regulations and the SNF disposal program. Decommissioning costs are accrued over the service life of the Cook Plant. The most recent decommissioning cost study was performed in 2009. According to that study, the estimated cost of decommissioning and disposal of low-level radioactive waste ranges from \$831 million to \$1.5 billion in 2009 nondiscounted dollars. The wide range in estimated costs is caused by variables in assumptions. I&M recovers estimated decommissioning costs for the Cook Plant in its rates. The amount recovered in rates was \$16 million in 2009 and \$27 million in 2008. Reduced annual decommissioning cost recovery amounts reflect the units' longer estimated life and operating licenses granted by the NRC. Decommissioning costs recovered from customers are deposited in external trusts.

At December 31, 2009 and 2008, the total decommissioning trust fund balance was \$1.1 billion and \$959 million, respectively. Trust fund earnings increase the fund assets and decrease the amount remaining to be recovered from ratepayers. The decommissioning costs (including interest, unrealized gains and losses and expenses of the trust funds) increase or decrease the recorded liability.

I&M continues to work with regulators and customers to recover the remaining estimated costs of decommissioning the Cook Plant. However, future net income, cash flows and possibly financial condition would be adversely affected if the cost of SNF disposal and decommissioning continues to increase and cannot be recovered.

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### ***SNF Disposal***

The Federal government is responsible for permanent SNF disposal and assesses fees to nuclear plant owners for SNF disposal. A fee of one mill per KWH for fuel consumed after April 6, 1983 at the Cook Plant is being collected from customers and remitted to the U.S. Treasury. At December 31, 2009 and 2008, fees and related interest of \$265 million and \$264 million, respectively, for fuel consumed prior to April 7, 1983 have been recorded as Long-term Debt and funds collected from customers along with related earnings totaling \$306 million and \$301 million, respectively, to pay the fee are recorded as part of Other Special Funds. I&M has not paid the government the pre-April 1983 fees due to continued delays and uncertainties related to the federal disposal program.

See "Fair Value Measurements of Trust Assets for Decommissioning and SNF Disposal" section of Note 8 for disclosure of the fair value of assets within the trusts.

### ***Nuclear Incident Liability***

I&M carries insurance coverage for property damage, decommissioning and decontamination at the Cook Plant in the amount of \$1.8 billion. I&M purchases \$1 billion of excess coverage for property damage, decommissioning and decontamination. Additional insurance provides coverage for a weekly indemnity payment resulting from an insured accidental outage. I&M utilizes an industry mutual insurer for the placement of this insurance coverage. Participation in this mutual insurance requires a contingent financial obligation of up to \$37 million for I&M which is assessable if the insurer's financial resources would be inadequate to pay for losses.

The Price-Anderson Act, extended through December 31, 2025, establishes insurance protection for public liability arising from a nuclear incident at \$12.6 billion and covers any incident at a licensed reactor in the U.S. Commercially available insurance, which must be carried for each licensed reactor, provided \$300 million of coverage through December 31, 2009. Effective January 1, 2010 commercially available insurance increased to \$375 million of coverage. In the event of a nuclear incident at any nuclear plant in the U.S., the remainder of the liability would be provided by a deferred premium assessment of \$117.5 million on each licensed reactor in the U.S. payable in annual installments of \$17.5 million. As a result, I&M could be assessed \$235 million per nuclear incident payable in annual installments of \$35 million. The number of incidents for which payments could be required is not limited.

In the event of an incident of a catastrophic nature, I&M is initially covered for the first \$375 million through commercially available insurance. The next level of liability coverage of up to \$12.2 billion would be covered by claims made under the Price-Anderson Act. If the liability were in excess of amounts recoverable from insurance and retrospective claim payments made under the Price-Anderson Act, I&M would seek to recover those amounts from customers through rate increases. In the event nuclear losses or liabilities are underinsured or exceed accumulated funds and recovery from customers is not possible, net income, cash flows and financial condition could be adversely affected.

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### ***Cook Plant Unit 1 Fire and Shutdown***

In September 2008, I&M shut down Cook Plant Unit 1 (Unit 1) due to turbine vibrations, caused by blade failure, which resulted in a fire on the electric generator. This equipment, located in the turbine building, is separate and isolated from the nuclear reactor. The turbine rotors that caused the vibration were installed in 2006 and are within the vendor's warranty period. The warranty provides for the repair or replacement of the turbine rotors if the damage was caused by a defect in materials or workmanship. Repair of the property damage and replacement of the turbine rotors and other equipment could cost up to approximately \$395 million. Management believes that I&M should recover a significant portion of these costs through the turbine vendor's warranty, insurance and the regulatory process. I&M repaired Unit 1 and it resumed operations in December 2009 at reduced power. The Unit 1 rotors were repaired and reinstalled due to the extensive lead time required to manufacture and install new turbine rotors. As a result, the replacement of the repaired turbine rotors and other equipment is scheduled for the Unit 1 planned outage in the fall of 2011.

I&M maintains property insurance through Nuclear Electric Insurance Limited (NEIL) with a \$1 million deductible. As of December 31, 2009, I&M recorded \$134 million on its balance sheet representing recoverable amounts under the property insurance policy. Through December 31, 2009, I&M received partial payments of \$118 million from NEIL for the cost incurred to repair the property damage.

I&M also maintained a separate accidental outage insurance policy with NEIL whereby, after a 12-week deductible period, I&M received weekly payments of \$3.5 million for 52 weeks and \$2.8 million for one week. In 2009, I&M recorded \$185 million in revenue and reduced customer bills by approximately \$78 million for the cost of replacement power during the outage period.

NEIL is reviewing claims made under the insurance policies to ensure that claims associated with the outage are covered by the policies. The treatment of property damage costs, replacement power costs and insurance proceeds will be the subject of future regulatory proceedings in Indiana and Michigan. If the ultimate costs of the incident are not covered by warranty, insurance or through the regulatory process or if any future regulatory proceedings are adverse, it could have an adverse impact on net income, cash flows and financial condition.

## **OPERATIONAL CONTINGENCIES**

### ***Insurance and Potential Losses***

I&M maintains insurance coverage normal and customary for electric utilities, subject to various deductibles. Insurance coverage includes all risks of physical loss or damage to nonnuclear assets, subject to insurance policy conditions and exclusions. Covered property generally includes power plants, substations, facilities and inventories. Excluded property generally includes transmission and distribution lines, poles and towers. The insurance programs also generally provide coverage against loss arising from certain claims made by third parties and are in excess of retentions absorbed by I&M. Coverage is generally provided by a combination of the protected cell of EIS and/or various industry mutual and/or commercial insurance carriers.

See "Nuclear Contingencies" section of this footnote for a discussion of nuclear exposures and related insurance.

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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, including, but not limited to, liabilities relating to damage to the Cook Plant and costs of replacement power in the event of an incident at the Cook Plant. Future losses or liabilities, if they occur, which are not completely insured, unless recovered from customers, could have a material adverse effect on net income, cash flows and financial condition.

### ***Fort Wayne Lease***

Since 1975 I&M has leased certain energy delivery assets from the City of Fort Wayne, Indiana under a long-term lease that expired on February 28, 2010. I&M has been negotiating with Fort Wayne to purchase the assets at the end of the lease, but no agreement has been reached. Fort Wayne issued a technical notice of default under the lease to I&M in August 2009. I&M responded to Fort Wayne in October 2009 that it did not agree there was a default under the lease. In October 2009, I&M filed for declaratory and injunctive relief in Indiana state court. The parties agreed to submit this matter to mediation. In February 2010, the court issued a stay to continue mediation. I&M is making monthly payments to an escrow account in lieu of rents. I&M will seek recovery in rates for any amount it may pay related to this dispute. At this time, management cannot predict the outcome of this dispute or its potential impact on net income or cash flows.

### ***FERC Long-term Contracts***

In 2002, the FERC held a hearing related to a complaint filed by Nevada Power Company and Sierra Pacific Power Company (the Nevada utilities). The complaint sought to break long-term contracts entered during the 2000 and 2001 California energy price spike which the customers alleged were "high-priced." The complaint alleged that AEP subsidiaries sold power at unjust and unreasonable prices because the market for power was allegedly dysfunctional at the time such contracts were executed. In September 2009, the parties reached a settlement. The settlement payment was made in February 2010.

## **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 "Investments Held in Trust for Future Liabilities" and "Fair Value Measurements of Assets and Liabilities" sections of Note 1.

I&M participates in an AEP sponsored qualified pension plan and two unfunded nonqualified pension plans. AEP merged two qualified plans at December 31, 2008. A substantial majority of employees are covered by the qualified plan or both the qualified and a nonqualified pension plan. I&M participates in OPEB plans sponsored by AEP to provide medical and life insurance benefits for retired employees.

I&M recognizes the obligations associated with defined benefit pension plans and OPEB plans in its balance sheets at fair value under the "Fair Value Measurements and Disclosures" accounting guidance. Additional disclosures about the plans are required by "Compensation – Retirement Benefits" accounting guidance. I&M recognizes an asset for a plan's overfunded status or a liability for a plan's underfunded status and recognizes, as a component of other comprehensive income, the changes in the funded status of the plan that arise during the year that are not recognized as a component of net periodic benefit cost. I&M records a regulatory asset for qualifying benefit costs of regulated operations that for ratemaking purposes are deferred for future recovery.

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Adjustment of pretax AOCI is required at the end of each year, for both underfunded and overfunded defined benefit pension and OPEB plans, to an amount equal to the remaining unrecognized deferrals for unamortized actuarial losses or gains, prior service costs and transition obligations, such that remaining deferred costs result in an AOCI equity reduction and deferred gains result in an AOCI equity addition. The year-end AOCI measure can be volatile based on fluctuating market conditions, investment returns and discount rates.

The following tables provide a reconciliation of the changes in projected benefit obligations and fair value of assets for AEP's plans over the two-year period ending at the plan's measurement date of December 31, 2009, and their funded status as of December 31 of each year:

**Projected Plan Obligations, Plan Assets, Funded Status as of December 31, 2009 and 2008**

	Pension Plans		Other Postretirement Benefit Plans	
	December 31,		December 31,	
	2009	2008	2009	2008
<b>Change in Projected Benefit Obligation</b>	(in millions)			
Projected Obligation at January 1	\$ 4,301	\$ 4,109	\$ 1,843	\$ 1,773
Service Cost	104	100	42	42
Interest Cost	254	249	110	113
Actuarial Loss	290	139	32	2
Benefit Payments	(248)	(296)	(120)	(120)
Participant Contributions	-	-	25	24
Medicare Subsidy	-	-	9	9
<b>Projected Obligation at December 31</b>	<b>\$ 4,701</b>	<b>\$ 4,301</b>	<b>\$ 1,941</b>	<b>\$ 1,843</b>
<b>Change in Fair Value of Plan Assets</b>				
Fair Value of Plan Assets at January 1	\$ 3,161	\$ 4,504	\$ 1,018	\$ 1,400
Actual Gain (Loss) on Plan Assets	482	(1,054)	235	(368)
Company Contributions	8	7	150	82
Participant Contributions	-	-	25	24
Benefit Payments	(248)	(296)	(120)	(120)
<b>Fair Value of Plan Assets at December 31</b>	<b>\$ 3,403</b>	<b>\$ 3,161</b>	<b>\$ 1,308</b>	<b>\$ 1,018</b>
<b>Underfunded Status at December 31</b>	<b>\$ (1,298)</b>	<b>\$ (1,140)</b>	<b>\$ (633)</b>	<b>\$ (825)</b>

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### Actuarial Assumptions for Benefit Obligations

The weighted-average assumptions as of December 31 of each year used in the measurement of AEP's benefit obligations are shown in the following table:

Assumptions	Pension Plans		Other Postretirement Benefit Plans	
	December 31,		December 31,	
	2009	2008	2009	2008
Discount Rate	5.60%	6.00%	5.85%	6.10%
Rate of Compensation Increase	4.60% (a)	5.90% (a)	N/A	N/A

(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.

N/A = Not Applicable

To determine a discount rate, AEP uses a duration-based method by constructing a hypothetical portfolio of high quality corporate bonds similar to those included in the Moody's Aa bond index with a duration matching the benefit plan liability. The composite yield on the hypothetical bond portfolio is used as the discount rate for the plan.

For 2009, the rate of compensation increase assumed varies with the age of the employee, ranging from 3% per year to 11.5% per year, with an average increase of 4.6%.

### Amounts Recognized on AEP's Balance Sheets as of December 31, 2009 and 2008

	Pension Plans		Other Postretirement Benefit Plans	
	December 31,		December 31,	
	2009	2008	2009	2008
	(in millions)			
Other Current Liabilities – Accrued Short-term Benefit Liability	\$ (10)	\$ (9)	\$ (4)	\$ (4)
Employee Benefits and Pension Obligations – Accrued Long-term Benefit Liability	(1,288)	(1,131)	(629)	(821)
<b>Underfunded Status</b>	<b>\$ (1,298)</b>	<b>\$ (1,140)</b>	<b>\$ (633)</b>	<b>\$ (825)</b>

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**Amounts Recognized in AEP's Accumulated Other Comprehensive Income (AOCI) as of December 31, 2009 and 2008**

Components	Pension Plans December 31,		Other Postretirement Benefit Plans December 31,	
	2009	2008	2009	2008
	(in millions)			
Net Actuarial Loss	\$ 2,096	\$ 2,024	\$ 546	\$ 715
Prior Service Cost	12	13	3	3
Transition Obligation	-	-	43	70
<b>Pretax AOCI</b>	<b>\$ 2,108</b>	<b>\$ 2,037</b>	<b>\$ 592</b>	<b>\$ 788</b>
<b>Recorded as</b>				
Regulatory Assets	\$ 1,750	\$ 1,660	\$ 380	\$ 502
Deferred Income Taxes	125	132	74	100
Net of Tax AOCI	233	245	138	186
<b>Pretax AOCI</b>	<b>\$ 2,108</b>	<b>\$ 2,037</b>	<b>\$ 592</b>	<b>\$ 788</b>

Components of the Change in AEP's Plan Assets and Benefit Obligations Recognized in Pretax AOCI during the years ended December 31, 2009 and 2008 are as follows:

Components	Pensions Plans Years Ended December 31,		Other Postretirement Benefit Plans Years Ended December 31,	
	2009	2008	2009	2008
	(in millions)			
Actuarial Loss (Gain) During the Year	\$ 130	\$ 1,527	\$ (127)	\$ 492
Amortization of Actuarial Loss	(59)	(37)	(42)	(9)
Prior Service Credit	-	(1)	-	-
Amortization of Transition Obligation	-	-	(27)	(27)
<b>Total Pretax AOCI Change for the Year</b>	<b>\$ 71</b>	<b>\$ 1,489</b>	<b>\$ (196)</b>	<b>\$ 456</b>

**Pension and Other Postretirement Plans' Assets**

The value of AEP's pension plan's assets increased to \$3.4 billion at December 31, 2009 from \$3.2 billion at December 31, 2008. The qualified plan paid \$240 million in benefits to plan participants during 2009 (nonqualified plans paid \$8 million in benefits). The value of the OPEB plans' assets increased to \$1.3 billion at December 31, 2009 from \$1 billion at December 31, 2008. The OPEB plans paid \$120 million in benefits to plan participants during 2009.

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The following table presents the classification of pension plan assets within the fair value hierarchy at December 31, 2009:

Major Categories of Plan Assets	Level 1	Level 2	Level 3 (in millions)	Other	Total	Year End Allocation
<b>Equities:</b>						
Domestic	\$ 1,219	\$ -	\$ -	\$ -	\$ 1,219	35.8%
International	320	-	-	-	320	9.4%
Real Estate Investment Trusts	87	-	-	-	87	2.6%
Common Collective Trust – International	-	161	-	-	161	4.7%
Subtotal Equities	1,626	161	-	-	1,787	52.5%
<b>Fixed Income:</b>						
United States Government and Agency Securities	-	233	-	-	233	6.9%
Corporate Debt	-	831	-	-	831	24.4%
Foreign Debt	-	171	-	-	171	5.0%
State and Local Government	-	35	-	-	35	1.0%
Other – Asset Backed	-	27	-	-	27	0.8%
Subtotal Fixed Income	-	1,297	-	-	1,297	38.1%
Real Estate	-	-	90	-	90	2.7%
Alternative Investments	-	-	106	-	106	3.1%
Securities Lending	-	173	-	-	173	5.1%
Securities Lending Collateral (a)	-	-	-	(196)	(196)	(5.8)%
Cash and Cash Equivalents (b)	-	116	-	4	120	3.5%
Other – Pending Transactions and Accrued Income (c)	-	-	-	26	26	0.8%
<b>Total</b>	<b>\$ 1,626</b>	<b>\$ 1,747</b>	<b>\$ 196</b>	<b>\$ (166)</b>	<b>\$ 3,403</b>	<b>100.0%</b>

- (a) Amounts in "Other" column primarily represent an obligation to repay cash collateral received as part on the Security Lending Program.
- (b) Amounts in "Other" column primarily represent foreign currency holdings.
- (c) Amounts in "Other" column primarily represent accrued interest, dividend receivables and transactions pending settlement.



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The following table sets forth a reconciliation of changes in the fair value of real estate and alternative investments classified as Level 3 in the fair value hierarchy for the pension assets:

	Real Estate	Alternative Investments (in millions)	Total Level 3
Balance as of January 1, 2009	\$ 137	\$ 106	\$ 243
Actual Return on Plan Assets			
Relating to Assets Still Held as of the Reporting Date	(47)	(14)	(61)
Relating to Assets Sold During the Period	-	1	1
Purchases and Sales	-	13	13
Transfers in and/or out of Level 3	-	-	-
Balance as of December 31, 2009	\$ 90	\$ 106	\$ 196

The following table presents the classification of OPEB plan assets within the fair value hierarchy at December 31, 2009:

Major Categories of Plan Assets	Level 1	Level 2	Level 3 (in millions)	Other	Total	Year End Allocation
Equities:						
Domestic	\$ 343	\$ -	\$ -	\$ -	\$ 343	26.2%
International	375	-	-	-	375	28.7%
Common Collective Trust – International	-	93	-	-	93	7.1%
Subtotal Equities	718	93	-	-	811	62.0%
Fixed Income:						
Common Collective Trust – Debt	-	38	-	-	38	2.9%
United States Government and Agency Securities	-	42	-	-	42	3.2%
Corporate Debt	-	141	-	-	141	10.8%
Foreign Debt	-	32	-	-	32	2.4%
State and Local Government	-	6	-	-	6	0.5%
Other – Asset Backed	-	2	-	-	2	0.2%
Subtotal Fixed Income	-	261	-	-	261	20.0%
Trust Owned Life Insurance:						
International Equities	-	75	-	-	75	5.7%
United States Bonds	-	131	-	-	131	10.0%
Cash and Cash Equivalents (a)	7	14	-	1	22	1.7%
Other – Pending Transactions and Accrued Income (b)	-	-	-	8	8	0.6%
Total	\$ 725	\$ 574	\$ -	\$ 9	\$ 1,308	100.0%

(a) Amounts in "Other" column primarily represent foreign currency holdings.

(b) Amounts in "Other" column primarily represent accrued interest, dividend receivables and transactions pending settlement.

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The asset allocations for AEP's plans at the end of 2008 by asset category, were as follows:

Asset Category	Percentage of Plan Assets at December 31, 2008	
	Pension Plans	Other Postretirement Benefit Plans
Equity Securities	47%	53%
Real Estate	6%	-
Debt Securities	42%	43%
Cash and Cash Equivalents	5%	4%
<b>Total</b>	<b>100%</b>	<b>100%</b>

### *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 quality, portfolio duration and concentration limits. The guidelines were established to mitigate the risk of loss due to significant concentrations in any investment. AEP monitors the plan to control security diversification and ensure compliance with its investment policy. At December 31, 2009, 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.

### *Determination of Pension Expense*

AEP bases its determination of pension expense or income 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 based on the market-related value of assets. Since the market-related value of assets recognizes gains or losses over a five-year period, the future value of assets will be impacted as previously deferred gains or losses are recorded.

Accumulated Benefit Obligation	December 31,	
	2009	2008
	(in millions)	
Qualified Pension Plans	\$ 4,539	\$ 4,119
Nonqualified Pension Plans	90	80
<b>Total</b>	<b>\$ 4,629</b>	<b>\$ 4,199</b>

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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 at December 31, 2009 and 2008 were as follows:

	Underfunded Pension Plans	
	December 31,	
	2009	2008
	(in millions)	
Projected Benefit Obligation	\$ 4,701	\$ 4,301
Accumulated Benefit Obligation	\$ 4,629	\$ 4,199
Fair Value of Plan Assets	3,403	3,161
Underfunded Accumulated Benefit Obligation	\$ 1,226	\$ 1,038

#### *Estimated Future Benefit Payments and Contributions*

AEP expects contributions and payments for the pension plans of \$160 million and the OPEB plans of \$117 million during 2010. The amount for the pension plans is at least the minimum amount required by the Employee Retirement Income Security Act of 1974, as amended, plus payment of unfunded nonqualified benefits. For the qualified pension plan, AEP may make additional discretionary contributions to maintain the funded status of the plan. The contribution to the OPEB plans is generally based on the amount of the OPEB plans' periodic benefit costs for accounting purposes as provided for in agreements with state regulatory authorities, plus the additional discretionary contribution of the Medicare subsidy receipts.

The table below reflects the total benefits expected to be paid from the plan or from the employer's assets, including both the employer's share of the benefit cost and the participants' share of the cost, which is funded by participant contributions to the plan. Medicare subsidy receipts are shown in the year of the corresponding benefit payments, even though actual cash receipts are expected early in the following year. 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 AEP's pension benefits and OPEB are as follows:

	Pension Plans	Other Postretirement Benefit Plans	
	Pension Payments	Benefit Payments	Medicare Subsidy Receipts
		(in millions)	
2010	\$ 332	\$ 119	\$ (10)
2011	342	130	(11)
2012	348	139	(13)
2013	355	148	(14)
2014	358	158	(15)
Years 2015 to 2019, in Total	1,871	923	(95)

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### Components of Net Periodic Benefit Cost

The following table provides the components of AEP's net periodic benefit cost for the plans for the years ended December 31, 2009 and 2008:

	Pension Plans		Other Postretirement Benefit Plans	
	Years Ended December 31,		December 31,	
	2009	2008	2009	2008
	(in millions)			
Service Cost	\$ 104	\$ 100	\$ 42	\$ 42
Interest Cost	254	249	110	113
Expected Return on Plan Assets	(321)	(336)	(80)	(111)
Amortization of Transition Obligation	-	-	27	27
Amortization of Prior Service Cost	-	1	-	-
Amortization of Net Actuarial Loss	59	37	42	9
<b>Net Periodic Benefit Cost</b>	<b>96</b>	<b>51</b>	<b>141</b>	<b>80</b>
Capitalized Portion	(30)	(16)	(44)	(25)
<b>Net Periodic Benefit Cost Recognized as Expense</b>	<b>\$ 66</b>	<b>\$ 35</b>	<b>\$ 97</b>	<b>\$ 55</b>

Estimated amounts expected to be amortized to net periodic benefit costs for AEP's plans during 2010 are shown in the following table:

Components	Pension Plans		Other Postretirement Benefit Plans	
	Years Ended December 31,		December 31,	
	2009	2008	2009	2008
	(in millions)			
Net Actuarial Loss	\$ 99	\$ 29		
Prior Service Cost	1	-		
Transition Obligation	-	27		
<b>Total Estimated 2010 Pretax AOCI Amortization</b>	<b>\$ 100</b>	<b>\$ 56</b>		
<b>Expected to be Recorded as</b>				
Regulatory Asset	\$ 82	\$ 37		
Deferred Income Taxes	6	7		
Net of Tax AOCI	12	12		
<b>Total</b>	<b>\$ 100</b>	<b>\$ 56</b>		

### Net Benefit Cost

The following table provides I&M's net periodic benefit cost for the plans for the years ended December 31, 2009 and 2008:

Pension Plans		Other Postretirement Benefit Plans	
Years Ended December 31,		December 31,	
2009	2008	2009	2008
	(in thousands)		
\$ 13,939	\$ 7,296	\$ 16,966	\$ 9,243

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### ***Actuarial Assumptions for Net Periodic Benefit Costs***

The weighted-average assumptions as of January 1 of each year used in the measurement of AEP's benefit costs are shown in the following table:

	Pension Plans		Other Postretirement Benefit Plans	
	2009	2008	2009	2008
Discount Rate	6.00%	6.00%	6.10%	6.20%
Expected Return on Plan Assets	8.00%	8.00%	7.75%	8.00%
Rate of Compensation Increase	5.90%	5.90%	N/A	N/A

N/A = Not Applicable

The expected return on plan assets for 2009 was determined by evaluating historical returns, the current investment climate (yield on fixed income securities and other recent investment market indicators), rate of inflation and current prospects for economic growth.

The health care trend rate assumptions as of January 1 of each year used for OPEB plans measurement purposes are shown below:

Health Care Trend Rates	2009	2008
Initial	6.50%	7.00%
Ultimate	5.00%	5.00%
Year Ultimate Reached	2012	2012

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 millions)	
Effect on Total Service and Interest Cost		
Components of Net Periodic Postretirement Health Care Benefit Cost	\$ 20	\$ (16)
Effect on the Health Care Component of the Accumulated Postretirement Benefit Obligation	217	(180)

### ***American Electric Power System Retirement Savings Plan***

I&M participates in an AEP sponsored defined contribution retirement savings plan, the American Electric Power System Retirement Savings Plan, for substantially all employees who are not members of the United Mine Workers of America (UMWA). 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 was 75% of the first 6% of eligible compensation contributed by the employee in 2008. Effective January 1, 2009, the match is 100% of the first 1% of eligible employee contributions and 70% of the next 5% of contributions. I&M's cost for contributions to the retirement savings plans was \$10.3 million and \$9.5 million for the years ended December 31, 2009 and 2008, respectively.

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### ***UMWA Benefits***

I&M provides UMWA pension, health and welfare benefits for certain unionized mining employees, retirees and their survivors who meet eligibility requirements. UMWA trustees make final interpretive determinations with regard to all benefits. The pension benefits are administered by UMWA trustees and contributions are made to their trust funds. The health and welfare benefits are administered by I&M. Benefits are paid from I&M's general assets. Contributions and benefits paid were not material in 2009 and 2008.

### **6. BUSINESS SEGMENTS**

I&M has one reportable segment, an integrated electricity generation, transmission and distribution business. I&M's other activities are insignificant.

### **7. DERIVATIVES AND HEDGING**

#### **OBJECTIVES FOR UTILIZATION OF DERIVATIVE INSTRUMENTS**

I&M is exposed to certain market risks as a major power producer and marketer of wholesale electricity, coal and emission allowances. These risks include commodity price risk, interest rate risk, credit risk and to a lesser extent foreign currency exchange risk. These risks represent the risk of loss that may impact I&M due to changes in the underlying market prices or rates. These risks are managed using derivative instruments.

#### **STRATEGIES FOR UTILIZATION OF DERIVATIVE INSTRUMENTS TO ACHIEVE OBJECTIVES**

The strategy surrounding the use of derivative instruments focuses on managing risk exposures, future cash flows and creating value based on open trading positions by utilizing both economic and formal hedging strategies. To accomplish these objectives, AEPSC, on behalf of I&M, primarily employs risk management contracts including physical forward purchase and sale contracts, financial forward purchase and sale contracts and financial swap instruments. Not all risk management contracts meet the definition of a derivative under the accounting guidance for "Derivatives and Hedging." Derivative risk management contracts elected normal under the normal purchases and normal sales scope exception are not subject to the requirements of this accounting guidance.

AEPSC, on behalf of I&M, enters into electricity, coal, natural gas, interest rate and to a lesser degree heating oil, gasoline, emission allowance and other commodity contracts to manage the risk associated with the energy business. AEPSC, on behalf of I&M, enters into interest rate derivative contracts in order to manage the interest rate exposure associated with long-term commodity derivative positions. For disclosure purposes, such risks are grouped as "Commodity," as these risks are related to energy risk management activities. From time to time, AEPSC, on behalf of I&M, also engages in risk management of interest rate risk associated with debt financing and foreign currency risk associated with future purchase obligations denominated in foreign currencies. For disclosure purposes, these risks are grouped as "Interest Rate and Foreign Currency." The amount of risk taken is determined by the Commercial Operations and Finance groups in accordance with established risk management policies as approved by the Finance Committee of AEP's Board of Directors.

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The following table represents the gross notional volume of outstanding derivative contracts as of December 31, 2009:

**Notional Volume of Derivative Instruments  
December 31, 2009**

<u>Primary Risk Exposure</u>	<u>Volume</u> (in thousands)	<u>Unit of Measure</u>
Commodity:		
Power	99,265	MWHs
Coal	5,150	Tons
Natural Gas	9,129	MMBtus
Heating Oil and Gasoline	552	Gallons
Interest Rate	\$ 10,716	USD

***Cash Flow Hedging Strategies***

AEPSC, on behalf of I&M, enters into and designates as cash flow hedges certain derivative transactions for the purchase and sale of electricity, coal, heating oil and natural gas ("Commodity") in order to manage the variable price risk related to the forecasted purchase and sale of these commodities. Management closely monitors the potential impacts of commodity price changes and, where appropriate, enters into derivative transactions to protect profit margins for a portion of future electricity sales and fuel or energy purchases. I&M does not hedge all commodity price risk.

I&M's vehicle fleet is exposed to gasoline and diesel fuel price volatility. AEPSC, on behalf of I&M, enters into financial gasoline and heating oil derivative contracts in order to mitigate price risk of future fuel purchases. For disclosure purposes, these contracts are included with other hedging activity as "Commodity." I&M does not hedge all fuel price risk.

**ACCOUNTING FOR DERIVATIVE INSTRUMENTS AND THE IMPACT ON THE FINANCIAL STATEMENTS**

The accounting guidance for "Derivatives and Hedging" requires recognition of all qualifying derivative instruments as either assets or liabilities in the balance sheet at fair value. The fair values of derivative instruments accounted for using MTM accounting or hedge accounting are based on exchange prices and broker quotes. If a quoted market price is not available, the estimate of fair value is based on the best information available including valuation models that estimate future energy prices based on existing market and broker quotes, supply and demand market data and assumptions. In order to determine the relevant fair values of the derivative instruments, management also applies valuation adjustments for discounting, liquidity and credit quality.

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Credit risk is the risk that a counterparty will fail to perform on the contract or fail to pay amounts due. Liquidity risk represents the risk that imperfections in the market will cause the price to vary from estimated fair value based upon prevailing market supply and demand conditions. Since energy markets are imperfect and volatile, there are inherent risks related to the underlying assumptions in models used to fair value risk management contracts. Unforeseen events may cause reasonable price curves to differ from actual price curves throughout a contract's term and at the time a contract settles. Consequently, there could be significant adverse or favorable effects on future net income and cash flows if market prices are not consistent with management's estimates of current market consensus for forward prices in the current period. This is particularly true for longer term contracts. Cash flows may vary based on market conditions, margin requirements and the timing of settlement of risk management contracts.

According to the accounting guidance for "Derivatives and Hedging," I&M reflects the fair values of derivative instruments subject to netting agreements with the same counterparty net of related cash collateral. For certain risk management contracts, I&M is required to post or receive cash collateral based on third party contractual agreements and risk profiles. For the December 31, 2009 and December 31, 2008 balance sheets, I&M netted cash collateral received from third parties against short-term and long-term risk management assets and cash collateral paid to third parties against short-term and long-term risk management liabilities as follows:

2009		2008	
Cash Collateral Received Netted Against Risk Management Assets	Cash Collateral Paid Netted Against Risk Management Liabilities	Cash Collateral Received Netted Against Risk Management Assets	Cash Collateral Paid Netted Against Risk Management Liabilities
(in thousands)			
\$ 1,936	\$ 16,222	\$ 1,189	\$ 3,054



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The following table represents the gross fair value impact of derivative activity on the balance sheets as of December 31, 2009:

Balance Sheet Location	Risk Management Contracts	Hedging Contracts		Other (a) (b)	Total
	Commodity (a)	Commodity (a)	Interest Rate and Foreign Currency (a) (in thousands)		
Derivative Instrument Assets	\$ 239,974	\$ -	\$ -	\$ (177,413)	\$ 62,561
Long-Term Portion of Derivative Instrument Assets	72,127	-	-	(42,993)	29,134
Derivative Instrument Assets – Hedges	-	1,839	-	(828)	1,011
Long-Term Portion of Derivative Instrument Assets – Hedges	-	-	-	-	-
Derivative Instrument Liabilities	216,778	-	-	(194,765)	22,013
Long-Term Portion of Derivative Instrument Liabilities	60,217	-	-	(49,872)	10,345
Derivative Instrument Liabilities – Hedges	-	2,637	-	(828)	1,809
Long-Term Portion of Derivative Instrument Liabilities – Hedges	-	41	-	-	41

- (a) Derivative instruments within these categories are reported gross. These instruments are subject to master netting agreements and are presented on the balance sheets on a net basis in accordance with the accounting guidance for “Derivatives and Hedging.”
- (b) Amounts represent counterparty netting of risk management and hedging contracts, associated cash collateral in accordance with the accounting guidance for “Derivatives and Hedging” and dedesignated risk management contracts.

The table below presents the activity of derivative risk management contracts for the year ended December 31:

**Amount of Gain (Loss) Recognized  
on Risk Management Contracts  
For the Year Ended December 31, 2009**

Location of Gain	(in thousands)
Operating Revenues	\$ 33,738
Regulatory Liabilities (a)	9,918
<b>Total Gain on Risk Management Contracts</b>	<b>\$ 43,656</b>

- (a) Represents realized and unrealized gains and losses subject to regulatory accounting treatment recorded as non-current within the balance sheet.

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Certain qualifying derivative instruments have been designated as normal purchase or normal sale contracts, as provided in the accounting guidance for "Derivatives and Hedging." Derivative contracts that have been designated as normal purchases or normal sales under that accounting guidance are not subject to MTM accounting treatment and are recognized on the statements of income on an accrual basis.

The accounting for the changes in the fair value of a derivative instrument depends on whether it qualifies for and has been designated as part of a hedging relationship and further, on the type of hedging relationship. Depending on the exposure, management designates a hedging instrument as a fair value hedge or a cash flow hedge.

For contracts that have not been designated as part of a hedging relationship, the accounting for changes in fair value depends on whether the derivative instrument is held for trading purposes. When trading contracts settle, the realized gains or losses are reported in revenues on a net basis on the statements of income. For non-trading contracts, the realized gains or losses are reported in revenues or expenses depending on the relevant facts and circumstances. Unrealized net gains or losses for both trading and non-trading derivative instruments are recorded as regulatory assets (for net losses) or regulatory liabilities (for net gains) in accordance with the accounting guidance for "Regulated Operations." For the portion of the trading or non-trading realized gains or losses subject to fuel clauses or off-system margin sharing mechanisms, these gains or losses are being deferred as either regulatory assets or regulatory liabilities in accordance with the accounting guidance for "Regulated Operations."

#### ***Accounting for Cash Flow Hedging Strategies***

For cash flow hedges (i.e. hedging the exposure to variability in expected future cash flows that is attributable to a particular risk), I&M initially reports the effective portion of the gain or loss on the derivative instrument as a component of Accumulated Other Comprehensive Income on the balance sheets until the period the hedged item affects Net Income. I&M recognizes any hedge ineffectiveness as a regulatory asset (for losses) or a regulatory liability (for gains).

Realized gains and losses on derivative contracts for the purchase and sale of electricity, coal, heating oil and natural gas designated as cash flow hedges are included in Operating Revenues or Operation Expenses on the statements of income, or in regulatory assets or regulatory liabilities on the balance sheets, depending on the specific nature of the risk being hedged. During 2009 and 2008, I&M designated commodity derivatives as cash flow hedges.

Beginning in 2009, AEPSC, on behalf of I&M, executed financial heating oil and gasoline derivative contracts to hedge the price risk of diesel fuel and gasoline purchases. I&M reclassifies gains and losses on financial fuel derivative contracts designated as cash flow hedges from Accumulated Other Comprehensive Income on the balance sheets into Operation Expenses, Maintenance Expense or Depreciation Expense, as it relates to capital projects, on the statements of income. During 2009, I&M designated cash flow hedging strategies of forecasted fuel purchases. This strategy was not active during 2008.

During 2009 and 2008, hedge ineffectiveness was immaterial or nonexistent for all of the hedge strategies disclosed above.

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The following tables provides details on designated, effective cash flow hedges included in AOCI on the balance sheets and the reasons for changes in cash flow hedges for the year ended December 31, 2009. All amounts in the following tables are presented net of related income taxes.

**Total Accumulated Other Comprehensive Income (Loss) Activity for Cash Flow Hedges  
For the Year Ended December 31, 2009**

	<u>Commodity Contracts</u>	<u>Interest Rate and Foreign Currency Contracts</u>	<u>Total Contracts</u>
		(in thousands)	
<b>Beginning Balance in AOCI as of January 1, 2009</b>	\$ 1,482	\$ (10,521)	\$ (9,039)
Changes in Fair Value Recognized in AOCI	(435)	-	(435)
Amount of (Gain) or Loss Reclassified from AOCI to Income			
Statement/within Balance Sheet:			
Operating Revenues	(3,189)	-	(3,189)
Operation Expenses	2,092	-	2,092
Depreciation Expense	-	(4)	(4)
Interest on Long-term Debt	-	1,011	1,011
Utility Plant	(29)	-	(29)
Regulatory Assets (a)	481	-	481
Regulatory Liabilities (a)	(784)	-	(784)
<b>Ending Balance in AOCI as of December 31, 2009</b>	<u>\$ (382)</u>	<u>\$ (9,514)</u>	<u>\$ (9,896)</u>

(a) Represents realized and unrealized gains and losses subject to regulatory accounting treatment recorded as non-current within the balance sheet.

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I&M's amount of income reclassified from AOCI to net income during 2008 was \$1.7 million.

Cash flow hedges included in Accumulated Other Comprehensive Income on the balance sheets at December 31, 2009 were:

**Impact of Cash Flow Hedges on the Balance Sheets  
December 31, 2009**

Hedging Assets (a)		Hedging Liabilities (a)		AOCI Gain (Loss) Net of Tax	
Commodity	Interest Rate and Foreign Currency	Commodity	Interest Rate and Foreign Currency	Commodity	Interest Rate and Foreign Currency
(in thousands)					
\$	1,011	\$	-	\$	(382)
			(1,809)		(9,514)

**Expected to be Reclassified to  
Net Income During the Next  
Twelve Months**

Commodity	Interest Rate and Foreign Currency	Maximum Term for Exposure to Variability of Future Cash Flows
(in thousands)		
\$	(358)	(in months)
	(1,007)	14

- (a) Hedging assets and hedging liabilities are included in Derivative Instrument Assets – Hedges and Derivative Instrument Liabilities – Hedges on the balance sheets.

The actual amounts reclassified from Accumulated Other Comprehensive Income to Net Income can differ from the estimate above due to market price changes.

**Credit Risk**

AEPSC, on behalf of I&M, limits credit risk in its wholesale marketing and trading activities by assessing the creditworthiness of potential counterparties before entering into transactions with them and continuing to evaluate their creditworthiness on an ongoing basis. AEPSC, on behalf of I&M, uses Moody's, S&P and current market-based qualitative and quantitative data to assess the financial health of counterparties on an ongoing basis. If an external rating is not available, an internal rating is generated utilizing a quantitative tool developed by Moody's to estimate probability of default that corresponds to an implied external agency credit rating.

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AEPSC, on behalf of I&M, uses standardized master agreements which may include collateral requirements. These master agreements facilitate the netting of cash flows associated with a single counterparty. Cash, letters of credit and parental/affiliate guarantees may be obtained as security from counterparties in order to mitigate credit risk. The collateral agreements require a counterparty to post cash or letters of credit in the event an exposure exceeds the established threshold. The threshold represents an unsecured credit limit which may be supported by a parental/affiliate guaranty, as determined in accordance with AEP's credit policy. In addition, collateral agreements allow for termination and liquidation of all positions in the event of a failure or inability to post collateral.

### ***Collateral Triggering Events***

Under a limited number of derivative and non-derivative counterparty contracts primarily related to pre-2002 risk management activities and under the tariffs of the RTOs and Independent System Operators (ISOs), I&M is obligated to post an amount of collateral if certain credit ratings decline below investment grade. The amount of collateral required fluctuates based on market prices and total exposure. On an ongoing basis, AEP's risk management organization assesses the appropriateness of these collateral triggering items in contracts. Management believes that a downgrade below investment grade is unlikely. As of December 31, 2009, the aggregate value of such contracts was \$1.1 million. I&M would have been required to post \$4.3 million of collateral at December 31, 2009 if the credit ratings had declined below investment grade of which \$4.1 million was attributable to RTO and ISO activities. As of December 31, 2009, I&M was not required to post any cash collateral.

In addition, a majority of non-exchange traded commodity contracts contain cross-default provisions that, if triggered, would permit the counterparty to declare a default and require settlement of the outstanding payable. These cross-default provisions could be triggered if there was a non-performance event under borrowed debt in excess of \$50 million. On an ongoing basis, AEP's risk management organization assesses the appropriateness of these cross-default provisions in the contracts. Management believes that a non-performance event under these provisions is unlikely. As of December 31, 2009, I&M's share of the fair value of derivative liabilities subject to cross-default provisions totaled \$79.2 million prior to consideration of contractual netting arrangements. This exposure has been reduced by cash collateral posted of \$1.6 million. If a cross-default provision would have been triggered, a settlement of up to \$17 million would be required after considering the contractual netting arrangements.

## **8. FAIR VALUE MEASUREMENTS**

### ***Fair Value Measurements of Long-term Debt***

The fair values of Long-term Debt are based on quoted market prices, without credit enhancements, for the same or similar issues and the current interest rates offered for instruments with similar maturities. These instruments are not marked-to-market. The estimates presented are not necessarily indicative of the amounts that could be realized in a current market exchange.

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The book values and fair values of Long-term Debt at December 31, 2009 and 2008 are summarized in the following table:

December 31,			
2009		2008	
Book Value	Fair Value	Book Value	Fair Value
(in thousands)			
\$ 1,975,606	\$ 2,081,916	\$ 1,377,914	\$ 1,308,712

***Fair Value Measurements of Trust Assets for Decommissioning and SNF Disposal***

I&M records securities held in trust funds for decommissioning nuclear facilities and for the disposal of SNF at fair value. I&M classifies securities in the trust funds as available-for-sale due to their long-term purpose. The assessment of whether an investment in a debt security has suffered an other-than-temporary impairment is based on whether the investor has the intent to sell or more likely than not will be required to sell the debt security before recovery of its amortized costs. The assessment of whether an investment in an equity security has suffered an other-than-temporary impairment, among other things, is based on whether the investor has the ability and intent to hold the investment to recover its value. Other-than-temporary impairments for investments in both debt and equity securities are considered realized losses as a result of securities being managed by an external investment management firm. The external investment management firm makes specific investment decisions regarding the equity and debt investments held in these trusts and generally intends to sell debt securities in an unrealized loss position as part of a tax optimization strategy. I&M records unrealized gains and other-than-temporary impairments from securities in these trust funds as adjustments to the regulatory liability account for the nuclear decommissioning trust funds and to regulatory assets or liabilities for the SNF disposal trust funds in accordance with their treatment in rates. The gains, losses or other-than-temporary impairments shown below did not affect earnings or AOCI. The trust assets are recorded by jurisdiction and may not be used for another jurisdictions' liabilities. Regulatory approval is required to withdraw decommissioning funds.

The following is a summary of nuclear trust fund investments at December 31, 2009 and December 31, 2008:

	December 31,			2008		
	2009			2008		
	Estimated Fair Value	Gross Unrealized Gains	Other-Than-Temporary Impairments	Estimated Fair Value	Gross Unrealized Gains	Other-Than-Temporary Impairments
	(in thousands)					
Cash	\$ 14,412	\$ -	\$ -	\$ 17,779	\$ -	\$ -
Debt Securities:						
United States Government	400,565	12,708	(3,472)	295,119	32,393	(246)
Corporate Debt	57,291	4,636	(2,177)	51,633	5,543	(3,903)
State and Local Government	368,930	7,924	991	426,348	14,406	719
Subtotal Debt Securities	826,786	25,268	(4,658)	773,100	52,342	(3,430)
Equity Securities	550,721	234,437	(119,379)	468,654	89,319	(82,333)
Other Special Funds	\$ 1,391,919	\$ 259,705	\$ (124,037)	\$ 1,259,533	\$ 141,661	\$ (85,763)

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The following table provides the securities activity within the decommissioning and SNF trusts for the years ended December 31, 2009 and 2008:

<u>Years Ended December 31,</u>	<u>Proceeds From Investment Sales</u>	<u>Purchases of Investments</u>	<u>Gross Realized Gains on Investment Sales</u>	<u>Gross Realized Losses on Investment Sales</u>
	(in thousands)			
2009	\$ 712,742	\$ 770,919	\$ 28,218	\$ 1,241
2008	732,475	803,664	32,634	7,223

The adjusted cost of debt securities was \$801 million and \$721 million as of December 31, 2009 and 2008, respectively.

The fair value of debt securities held in the nuclear trust funds, summarized by contractual maturities, at December 31, 2009 was as follows:

	<u>Fair Value of Debt Securities</u>
	(in thousands)
Within 1 year	\$ 18,743
1 year – 5 years	254,124
5 years – 10 years	279,420
After 10 years	274,499
<b>Total</b>	<u>\$ 826,786</u>

#### ***Fair Value Measurements of Financial Assets and Liabilities***

For a discussion of fair value accounting and the classification of assets and liabilities within the fair value hierarchy, see the “Fair Value Measurements of Assets and Liabilities” section of Note 1.

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The following tables set forth, by level within the fair value hierarchy, I&M's financial assets and liabilities that were accounted for at fair value on a recurring basis as of December 31, 2009 and 2008. As required by the accounting guidance for "Fair Value Measurements and Disclosures," financial assets and liabilities are classified in their entirety based on the lowest level of input that is significant to the fair value measurement. Management's assessment of the significance of a particular input to the fair value measurement requires judgment and may affect the valuation of fair value assets and liabilities and their placement within the fair value hierarchy levels. There have not been any significant changes in management's valuation techniques.

**Assets and Liabilities Measured at Fair Value on a Recurring Basis as of December 31, 2009**

	Level 1	Level 2	Level 3	Other	Total
	(in thousands)				
<b>Assets:</b>					
<b>Derivative Instrument Assets</b>					
Risk Management Contracts (a)	\$ 1,198	\$ 231,777	\$ 6,571	\$ (181,446)	\$ 58,100
Dedesignated Risk Management Contracts (b)	-	-	-	4,461	4,461
<b>Total Derivative Instrument Assets</b>	<u>1,198</u>	<u>231,777</u>	<u>6,571</u>	<u>(176,985)</u>	<u>62,561</u>
<b>Derivative Instrument Assets – Hedges (a)</b>	<u>-</u>	<u>1,839</u>	<u>-</u>	<u>(828)</u>	<u>1,011</u>
<b>Other Special Funds:</b>					
Cash and Cash Equivalents (d)	-	3,562	-	10,850	14,412
Debt Securities: (e)					
United States Government	-	400,565	-	-	400,565
Corporate Debt	-	57,291	-	-	57,291
State and Local Government	-	368,930	-	-	368,930
Subtotal Debt Securities	<u>-</u>	<u>826,786</u>	<u>-</u>	<u>-</u>	<u>826,786</u>
Equity Securities (f)	<u>550,721</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>550,721</u>
<b>Total Other Special Funds</b>	<u>550,721</u>	<u>830,348</u>	<u>-</u>	<u>10,850</u>	<u>1,391,919</u>
<b>Total Assets</b>	<u>\$ 551,919</u>	<u>\$ 1,063,964</u>	<u>\$ 6,571</u>	<u>\$ (166,963)</u>	<u>\$ 1,455,491</u>
<b>Liabilities:</b>					
<b>Derivative Instrument Liabilities</b>					
Risk Management Contracts (a)	\$ 1,353	\$ 213,242	\$ 1,755	\$ (195,732)	\$ 20,618
DETM Assignment (c)	-	-	-	1,395	1,395
<b>Total Derivative Instrument Liabilities</b>	<u>1,353</u>	<u>213,242</u>	<u>1,755</u>	<u>(194,337)</u>	<u>22,013</u>
<b>Derivative Instrument Liabilities – Hedges (a)</b>	<u>-</u>	<u>2,637</u>	<u>-</u>	<u>(828)</u>	<u>1,809</u>
<b>Total Liabilities</b>	<u>\$ 1,353</u>	<u>\$ 215,879</u>	<u>\$ 1,755</u>	<u>\$ (195,165)</u>	<u>\$ 23,822</u>



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**Assets and Liabilities Measured at Fair Value on a Recurring Basis as of December 31, 2008**

	Level 1	Level 2	Level 3	Other	Total
	(in thousands)				
<b>Assets:</b>					
<b>Derivative Instrument Assets</b>					
Risk Management Contracts (a)	\$ 8,750	\$ 357,405	\$ 6,508	\$ (319,857)	\$ 52,806
Dedesignated Risk Management Contracts (b)	-	-	-	6,985	6,985
<b>Total Derivative Instrument Assets</b>	<u>8,750</u>	<u>357,405</u>	<u>6,508</u>	<u>(312,872)</u>	<u>59,791</u>
<b>Derivative Instrument Assets – Hedges (a)</b>	<u>-</u>	<u>3,605</u>	<u>-</u>	<u>(768)</u>	<u>2,837</u>
<b>Other Special Funds</b>					
Cash and Cash Equivalents (d)	-	5,934	-	11,845	17,779
Debt Securities: (e)					
United States Government	-	295,119	-	-	295,119
Corporate Debt	-	51,633	-	-	51,633
State and Local Government	-	426,348	-	-	426,348
Subtotal Debt Securities	<u>-</u>	<u>773,100</u>	<u>-</u>	<u>-</u>	<u>773,100</u>
Equity Securities (f)	468,654	-	-	-	468,654
<b>Total Other Special Funds</b>	<u>468,654</u>	<u>779,034</u>	<u>-</u>	<u>11,845</u>	<u>1,259,533</u>
<b>Total Assets</b>	<u>\$ 477,404</u>	<u>\$ 1,140,044</u>	<u>\$ 6,508</u>	<u>\$ (301,795)</u>	<u>\$ 1,322,161</u>
<b>Liabilities:</b>					
<b>Derivative Instrument Liabilities</b>					
Risk Management Contracts (a)	\$ 10,219	\$ 336,280	\$ 2,156	\$ (321,722)	\$ 26,933
DETM Assignment (c)	-	-	-	2,842	2,842
<b>Total Derivative Instrument Liabilities</b>	<u>10,219</u>	<u>336,280</u>	<u>2,156</u>	<u>(318,880)</u>	<u>29,775</u>
<b>Derivative Instrument Liabilities – Hedges (a)</b>	<u>-</u>	<u>1,383</u>	<u>-</u>	<u>(768)</u>	<u>615</u>
<b>Total Liabilities</b>	<u>\$ 10,219</u>	<u>\$ 337,663</u>	<u>\$ 2,156</u>	<u>\$ (319,648)</u>	<u>\$ 30,390</u>

- (a) Amounts in "Other" column primarily represent counterparty netting of risk management and hedging contracts and associated cash collateral under the accounting guidance for "Derivatives and Hedging."
- (b) "Dedesignated Risk Management Contracts" are contracts that were originally MTM but were subsequently elected as normal under the accounting guidance for "Derivatives and Hedging." At the time of the normal election, the MTM value was frozen and no longer fair valued. This MTM value will be amortized into revenues over the remaining life of the contracts.
- (c) See "Natural Gas Contracts with DETM" section of Note 12.
- (d) Amounts in "Other" column primarily represent accrued interest receivables from financial institutions. Level 2 amounts primarily represent investments in money market funds.
- (e) Amounts represent corporate, municipal and treasury bonds.
- (f) Amounts represent publicly traded equity securities and equity-based mutual funds.

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The following table sets forth a reconciliation of changes in the fair value of net trading derivatives classified as level 3 in the fair value hierarchy:

	Years Ended December 31,	
	2009	2008
	(in thousands)	
<b>Balance as of January 1,</b>	\$ 4,352	\$ (280)
Realized (Gain) Loss Included in Net Income (or Changes in Net Assets) (a) (b)	(719)	110
Unrealized Gain (Loss) Included in Net Income (or Changes in Net Assets) Relating to Assets Still Held at the Reporting Date (a)	-	-
Realized and Unrealized Gains (Losses) Included in Other Comprehensive Income	-	-
Purchases, Issuances and Settlements (c)	(2,847)	-
Transfers in and/or out of Level 3 (d)	(263)	(516)
Changes in Fair Value Allocated to Regulated Jurisdictions (e)	4,293	5,038
<b>Balance as of December 31,</b>	<u>\$ 4,816</u>	<u>\$ 4,352</u>

- (a) Included in revenues on the statements of income.
- (b) Represents the change in fair value between the beginning of the reporting period and the settlement of the risk management commodity contract.
- (c) Represents the settlement of risk management commodity contracts for the reporting period.
- (d) Represents existing assets or liabilities that were either previously categorized as a higher level for which the inputs to the model became unobservable or assets and liabilities that were previously classified as level 3 for which the lowest significant input became observable during the period.
- (e) Relates to the net gains (losses) of those contracts that are not reflected on the statements of income. These net gains (losses) are recorded as regulatory assets/liabilities.

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## 9. INCOME TAXES

The details of income taxes as reported are as follows:

	Years Ended December 31,	
	2009	2008
	(in thousands)	
Charged (Credited) to Operating Expenses, Net:		
Current	\$ (186,594)	\$ 5,740
Deferred	273,593	62,220
Deferred Investment Tax Credits	(2,316)	(2,196)
<b>Total</b>	<u>84,683</u>	<u>65,764</u>
Charged (Credited) to Nonoperating Income, Net:		
Current	(1,463)	(3,274)
Deferred	(2,603)	(6,140)
<b>Total</b>	<u>(4,066)</u>	<u>(9,414)</u>
<b>Total Income Taxes</b>	<u>\$ 80,617</u>	<u>\$ 56,350</u>

Shown below 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 rate and the amount of income taxes reported.

	Years Ended December 31,	
	2009	2008
	(in thousands)	
Net Income	\$ 216,310	\$ 131,875
Income Taxes	80,617	56,350
<b>Pretax Income</b>	<u>\$ 296,927</u>	<u>\$ 188,225</u>
Income Tax on Pretax Income at Statutory Rate (35%)	\$ 103,924	\$ 65,879
Increase (Decrease) in Income Tax resulting from the following items:		
Depreciation	9,550	4,971
Nuclear Fuel Disposal Costs	(3,249)	(4,381)
Allowance for Funds Used During Construction	(7,413)	(3,362)
Rockport Plant Unit 2 Investment Tax Credit	397	397
Removal Costs	(5,960)	(3,839)
Investment Tax Credits, Net	(2,316)	(2,196)
State and Local Income Taxes	(15,030)	3,048
Other	714	(4,167)
<b>Total Income Taxes</b>	<u>\$ 80,617</u>	<u>\$ 56,350</u>
<b>Effective Income Tax Rate</b>	27.2%	29.9%

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The following table shows elements of the net deferred tax liability and significant temporary differences:

	December 31,	
	2009	2008
	(in thousands)	
Deferred Tax Assets	\$ 717,082	\$ 749,952
Deferred Tax Liabilities	(1,428,145)	(1,155,309)
<b>Net Deferred Tax Liabilities</b>	<b>\$ (711,063)</b>	<b>\$ (405,357)</b>
Property Related Temporary Differences	\$ (229,517)	\$ (100,338)
Amounts Due from Customers for Future Federal Income Taxes	(25,573)	(24,128)
Deferred State Income Taxes	(79,258)	(48,605)
Deferred Income Taxes on Other Comprehensive Loss	10,945	10,895
Net Deferred Gain on Sale and Leaseback – Rockport Plant Unit 2	16,114	17,411
Accrued Nuclear Decommissioning Expense	(354,534)	(275,615)
Deferred Fuel and Purchased Power	1,731	9,585
Accrued Pensions	49,210	43,018
Nuclear Fuel	(8,909)	(8,738)
Regulatory Assets	(102,247)	(94,181)
All Other, Net	10,975	65,339
<b>Net Deferred Tax Liabilities</b>	<b>\$ (711,063)</b>	<b>\$ (405,357)</b>

I&M 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 tax benefit of the Parent is allocated to its subsidiaries with taxable income. With the exception of the loss of the Parent, the method of allocation reflects a separate return result for each company in the consolidated group.

I&M and other AEP subsidiaries are no longer subject to U.S. federal examination for years before 2001. I&M and other AEP subsidiaries have completed the exam for the years 2001 through 2006 and have issues that are being pursued at the appeals level. The years 2007 and 2008 are currently under examination. Although the outcome of tax audits is uncertain, in management's opinion, adequate provisions for income taxes have been made for potential liabilities resulting from such matters. In addition, I&M 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 have a material adverse effect on net income.

I&M, along with other AEP subsidiaries, files income tax returns in various state and local jurisdictions. These taxing authorities routinely examine the tax returns and I&M and other AEP subsidiaries are currently under examination in several state and local jurisdictions. Management believes that previously filed tax returns have positions that may be challenged by these tax authorities. However, management believes that the ultimate resolution of these audits will not materially impact net income. With few exceptions, I&M is no longer subject to state or local income tax examinations by tax authorities for years before 2000.

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I&M sustained federal, state and local net income tax operating losses in 2009 driven primarily by bonus depreciation, a change in tax accounting method related to units of property and other book versus tax temporary differences. As a result, I&M accrued current federal, state and local income tax benefits in 2009. There is sufficient capacity in prior periods to carry the AEP System's consolidated federal net operating loss back. The preponderance of the state and local jurisdictions do not provide for a net operating loss carry back. It is anticipated that future taxable income will be sufficient to realize the tax benefit. As such, management has determined that a valuation allowance is unnecessary.

I&M recognizes interest accruals related to uncertain tax positions in interest income or expense as applicable, and penalties in Penalties in accordance with the accounting guidance for "Income Taxes."

The following table shows I&M's amounts reported for interest expense, interest income and reversal of prior period interest expense:

	Years Ended December 31,	
	2009	2008
	(in thousands)	
Interest Expense	\$ -	\$ 179
Interest Income	2,853	1,371
Reversal of Prior Period Interest Expense	119	5,650

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

	December 31,	
	2009	2008
	(in thousands)	
Accrual for Receipt of Interest	\$ 4,527	\$ 2,119
Accrual for Payment of Interest and Penalties	439	873

The reconciliation of the beginning and ending amount of unrecognized tax benefits is as follows:

	2009	2008
	(in thousands)	
Balance at January 1,	\$ 11,815	\$ 11,317
Increase - Tax Positions Taken During a Prior Period	8,336	100
Decrease - Tax Positions Taken During a Prior Period	(14,921)	(2,976)
Increase - Tax Positions Taken During the Current Year	14,398	3,335
Decrease - Tax Positions Taken During the Current Year	-	(436)
Increase - Settlements with Taxing Authorities	645	745
Decrease - Settlements with Taxing Authorities	-	-
Decrease - Lapse of the Applicable Statute of Limitations	(266)	(270)
Balance at December 31,	\$ 20,007	\$ 11,815

The total amount of unrecognized tax benefits that, if recognized, would affect the effective tax rate was \$1.3 million. Management believes that there will be no significant net increase or decrease in unrecognized benefits within 12 months of the reporting date.

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### ***Federal Tax Legislation***

Several tax bills and other legislation with tax-related sections were enacted in 2008, including the Emergency Economic Stabilization Act of 2008. These tax law changes enacted in 2008 did not materially affect I&M's net income, cash flows or financial condition.

The Economic Stimulus Act of 2008 provided enhanced expensing provisions for certain assets placed in service in 2008 and a 50% bonus depreciation provision similar to the one in effect in 2003 through 2004 for assets placed in service in 2008. The enacted provisions did not have a material impact on net income or financial condition, but provided I&M a material favorable cash flow benefit of \$21.8 million.

The American Recovery and Reinvestment Act of 2009 provided for several new grant programs and expanded tax credits and an extension of the 50% bonus depreciation provision enacted in the Economic Stimulus Act of 2008. The enacted provisions did not have a material impact on net income or financial condition. However, the bonus depreciation contributed to AEP's 2009 federal net operating tax loss and will result in a future cash flow benefit to I&M.

### ***State Tax Legislation***

Michigan Senate Bill 0094 (MBT Act), effective January 1, 2008, provided a comprehensive restructuring of Michigan's principal business tax. The law replaced the Michigan Single Business Tax. The MBT Act is composed of a new tax which will be calculated based upon two components: (a) a business income tax (BIT) imposed at a rate of 4.95% and (b) a modified gross receipts tax (GRT) imposed at a rate of 0.80%, which will collectively be referred to as the BIT/GRT tax calculation. The new law also includes significant credits for engaging in Michigan-based activity.

House Bill 5198 amended the MBT Act to provide for a new deduction on the BIT and GRT tax returns equal to the book-tax basis difference triggered as a result of the enactment of the MBT Act. This state-only temporary difference will be deducted over a 15 year period on the MBT Act tax returns starting in 2015. Management has evaluated the impact of the MBT Act and the application of the MBT Act will not materially affect net income, cash flows or financial condition.

In March 2008, legislation was signed providing for, among other things, a reduction in the West Virginia corporate income tax rate from 8.75% to 8.5% beginning in 2009. The corporate income tax rate could also be reduced to 7.75% in 2012 and 7% in 2013 contingent upon the state government achieving certain minimum levels of shortfall reserve funds. Management has evaluated the impact of the law change and the application of the law change will not materially impact net income, cash flows or financial condition.

## **10. LEASES**

Leases of property, plant and equipment are for periods up to 35 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.

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Lease rentals for both operating and capital leases are generally charged to Operation Expenses in accordance with rate-making treatment for regulated operations. The components of rental costs are as follows:

	Years Ended December 31,	
	2009	2008
	(in thousands)	
Net Lease Expense on Operating Leases	\$ 94,409	\$ 96,595
Amortization of Capital Leases	31,612	39,697
Interest on Capital Leases	2,045	5,311
<b>Total Lease Rental Costs</b>	<b>\$ 128,066</b>	<b>\$ 141,603</b>

The following table shows the property, plant and equipment under capital leases and related obligations recorded on the balance sheets.

	December 31,	
	2009	2008
	(in thousands)	
<b>Property, Plant and Equipment Under Capital Leases</b>		
Production	\$ 16,363	\$ 15,617
Distribution	-	14,589
Other Property, Plant and Equipment	139,750	81,839
Total Property, Plant and Equipment	156,113	112,045
Accumulated Amortization	14,400	30,643
<b>Net Property, Plant and Equipment Under Capital Leases</b>	<b>\$ 141,713</b>	<b>\$ 81,402</b>
<b>Obligations Under Capital Leases</b>		
Noncurrent	\$ 84,500	\$ 37,890
Current	57,213	43,512
<b>Total Obligations Under Capital Leases</b>	<b>\$ 141,713</b>	<b>\$ 81,402</b>

Future minimum lease payments consisted of the following at December 31, 2009:

	Capital Leases	Noncancelable Operating Leases
	(in thousands)	
2010	\$ 68,385	\$ 100,234
2011	49,995	109,393
2012	32,530	93,601
2013	16,275	92,495
2014	1,141	91,516
Later Years	13,952	637,903
<b>Total Future Minimum Lease Payments</b>	<b>182,278</b>	<b>\$ 1,125,142</b>
Less Estimated Interest Element	40,565	
<b>Estimated Present Value of Future Minimum Lease Payments</b>	<b>\$ 141,713</b>	

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### ***Master Lease Agreements***

I&M leases certain equipment under master lease agreements. GE Capital Commercial Inc. (GE) notified management in November 2008 that they elected to terminate the Master Leasing Agreements in accordance with the termination rights specified within the contract. In 2011, I&M will be required to purchase all equipment under the lease and pay GE an amount equal to the unamortized value of all equipment then leased. As a result, the unamortized value of this equipment of \$22 million is reflected in future minimum lease payments for 2011.

In December 2008 and 2009, management signed new master lease agreements with one-year commitment periods that include lease terms of up to 10 years.

For equipment under the GE master lease agreements that expire in 2011, the lessor is guaranteed receipt of up to 87% of the unamortized balance of the equipment at the end of the lease term. If the fair market value of the leased equipment is below the unamortized balance at the end of the lease term, I&M is committed to pay the difference between the fair market value and the unamortized balance, with the total guarantee not to exceed 87% of the unamortized balance. Under the new master 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 market value of the leased equipment is below the guaranteed residual value at the end of the lease term, I&M is committed to pay the difference between the actual fair value and the residual value guarantee. At December 31, 2009, the maximum potential loss for these lease agreements assuming the fair market value of the equipment is zero at the end of the lease term was \$2.1 million. Historically, at the end of the lease term the fair market value has been in excess of the unamortized balance.

### ***Rockport Lease***

AEGCo and I&M entered into a sale-and-leaseback transaction in 1989 with Wilmington Trust Company (Owner Trustee), an unrelated, unconsolidated trustee for Rockport Plant Unit 2 (the Plant). The Owner Trustee was capitalized with equity from six owner participants with no relationship to AEP or any of its subsidiaries and debt from a syndicate of banks and securities in a private placement to certain institutional investors.

The gain from the sale was deferred and is being amortized over the term of the lease, which expires in 2022. The Owner Trustee owns the Plant and leases it to AEGCo and I&M. The lease is accounted for as an operating lease with the payment obligations included in the future minimum lease payments schedule earlier in this note. The lease term is for 33 years with potential renewal options. At the end of the lease term, AEGCo and I&M have the option to renew the lease or the Owner Trustee can sell the Plant. Neither AEGCo, I&M nor AEP has an ownership interest in the Owner Trustee and do not guarantee its debt. The future minimum lease payments for this sale-and-leaseback transaction for I&M as of December 31, 2009 are as follows:

<u>Future Minimum Lease Payments</u>	<u>(in millions)</u>
2010	\$ 74
2011	74
2012	74
2013	74
2014	74
Later Years	590
<b>Total Future Minimum Lease Payments</b>	<b>\$ 960</b>



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### ***Railcar Lease***

In June 2003, AEP Transportation LLC (AEP Transportation), a subsidiary of AEP, entered into an agreement with BTM Capital Corporation, as lessor, to lease 875 coal-transporting aluminum railcars. The lease is accounted for as an operating lease. In January 2008, AEP Transportation assigned the remaining 848 railcars under the original lease agreement to I&M (390 railcars) and SWEPCo (458 railcars). The assignment is accounted for as a new operating lease for I&M. The initial lease term was five years with three consecutive five-year renewal periods for a maximum lease term of twenty years. I&M intends to renew the lease for the full lease term of twenty years, via the renewal options. I&M's future minimum lease obligations are \$19 million for the remaining railcars as of December 31, 2009. These obligations are included in the future minimum lease payments schedule earlier in this note.

Under the lease agreement, the lessor is guaranteed that the sale proceeds under a return-and-sale option will equal at least a lessee obligation amount specified in the lease, which declines from approximately 84% under the current five year lease term to 77% at the end of the 20 year term of the projected fair market value of the equipment. I&M has assumed the guarantee under the return-and-sale option. I&M's maximum potential loss related to the guarantee is approximately \$12 million (\$8 million, net of tax) assuming the fair market value of the equipment is zero at the end of the current five-year lease term. However, management believes that the fair market value would produce a sufficient sales price to avoid any loss.

### ***Nuclear Fuel Leases***

In December 2007, I&M entered into a sale and leaseback transaction with Citicorp Leasing, Inc. (CLI), an unrelated, unconsolidated, wholly-owned subsidiary of Citibank, N.A. to lease nuclear fuel for I&M's Cook Plant. In December 2007, I&M sold a portion of its unamortized nuclear fuel inventory to CLI at cost for \$85 million. The lease has a variable rate based on one month London Interbank Offered Rate and is accounted for, as a capital lease with lease terms up to 60 months. The future payment obligations of \$29 million are included in the future minimum lease payments schedule earlier in this note. The net capital lease asset is included in Utility Plant. The future minimum lease payments for this sale and leaseback transaction as of December 31, 2009 are as follows, based on estimated fuel burn:

<u>Future Minimum Lease Payments</u>	<u>(in millions)</u>
2010	\$ 21
2011	4
2012	4
<b>Total Future Minimum Lease Payments</b>	<b>\$ 29</b>

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In September 2009, I&M entered into a nuclear fuel sale and leaseback transaction for \$102.3 million with DCC Fuel LLC (DCC) to lease nuclear fuel for the Cook Plant. DCC is a single-lessee leasing arrangement with only one asset and was formed for the sole purpose of acquiring, owning and leasing nuclear fuel to I&M. The lease has a fixed rate of 5.44% and is accounted for as a capital lease with a lease term of 48 months. I&M will make payments on the lease semi-annually on April 1 and October 1, beginning in April 2010. The future payment obligations of \$119 million are included in the future minimum lease payments schedule earlier in this note. The net capital lease asset is included in Utility Plant. The future minimum lease payments for this sale and leaseback transaction as of December 31, 2009 are as follows, based on estimated fuel burn:

Future Minimum Lease Payments	(in millions)
2010	\$ 43
2011	36
2012	25
2013	15
<b>Total Future Minimum Lease Payments</b>	<b>\$ 119</b>

In April 2010, I&M entered into a nuclear fuel sale and leaseback transaction for \$84.6 million with DCC Fuel II LLC (DCC II) to lease nuclear fuel for the Cook Plant. DCC II is a single-lessee leasing arrangement with only one asset and was formed for the sole purpose of acquiring, owning and leasing nuclear fuel to I&M. The lease has a fixed rate of 4.00% and is accounted for as a capital lease with a lease term of 54 months.

## 11. FINANCING ACTIVITIES

### *Preferred Stock*

Par Value	Authorized Shares	Shares Outstanding at December 31, 2009	Call Price at December 31, 2009 (a)	Series	Redemption	December 31, 2009	December 31, 2008
						(in thousands)	
\$ 100	(b)	55,301	\$ 106.13	4.125%	Any time	\$ 5,530	\$ 5,533
100	(b)	14,412	102.00	4.56%	Any time	1,441	1,441
100	(b)	11,055	102.73	4.12%	Any time	1,106	1,106
25	11,200,000	-	-	-	-	-	-

(a) The cumulative preferred stock is callable at the price indicated plus accrued dividends. If I&M defaults on preferred stock dividend payments for a period of one year or longer, preferred stock holders are entitled, voting separately as one class, to elect the number of directors necessary to constitute a majority of I&M's full board of directors.

(b) I&M has 2,250,000 authorized \$100 par value per share shares in total.

I&M redeemed 34 shares of its 4.125 % series cumulative preferred stock in the year ended December 31, 2009. No shares of preferred stock were redeemed in 2008.

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### Long-term Debt

There are certain limitations on establishing liens against I&M's assets under its indentures. None of the long-term debt obligations have been guaranteed or secured by AEP or any of its affiliates.

The following details long-term debt outstanding as of December 31, 2009 and 2008:

Type of Debt	Maturity	Weighted Average Interest Rate at December 31,	Interest Rate Ranges at December 31,		Outstanding at December 31,	
		2009	2009	2008	2009	2008
(in thousands)						
Senior Unsecured Notes	2012-2037	6.23%	5.05%-7.00%	5.05%-6.375%	\$ 1,425,000	\$ 950,000
Pollution Control Bonds (a)	2014-2025 (b)	4.08%	0.23%-6.25%	0.75%-5.25%	267,000	167,000
Notes Payable – Affiliated	2010	5.375%	5.375%	-	25,000	-
Spent Nuclear Fuel Liability (c)					264,555	264,183
Unamortized Discount					(5,949)	(3,269)
<b>Total Long-term Debt</b>					<b>\$ 1,975,606</b>	<b>\$ 1,377,914</b>

- (a) Under the terms of the pollution control bonds, I&M is required to pay amounts sufficient to enable the payment of interest on and the principal of (at stated maturities and upon mandatory redemptions) related pollution control revenue bonds issued to finance the construction of pollution control facilities at certain plants. For certain series of pollution control bonds, interest rates are subject to periodic adjustment. Interest payments range from monthly to semi-annually. Letters of credit from banks, standby bond purchase agreements and insurance policies support certain series.
- (b) Certain pollution control bonds are subject to mandatory redemption earlier than the maturity date. Consequently, these bonds have been classified for maturity and repayment purposes based on the mandatory redemption date.
- (c) Pursuant to the Nuclear Waste Policy Act of 1982, I&M (a nuclear licensee) has an obligation with the United States Department of Energy for spent nuclear fuel disposal. The obligation includes a one-time fee for nuclear fuel consumed prior to April 7, 1983. Trust fund assets of \$306 million and \$301 million related to this obligation are included in Other Special Funds at December 31, 2009 and 2008, respectively.

Long-term debt outstanding at December 31, 2009 is payable as follows:

	(in thousands)
2010	\$ 25,000
2011	-
2012	100,000
2013	-
2014	275,000
After 2014	1,581,555
Total Principal Amount	1,981,555
Unamortized Discount	(5,949)
<b>Total</b>	<b>\$ 1,975,606</b>

### Dividend Restrictions

I&M pays dividends to the Parent provided funds are legally available. Various financing arrangements, charter provisions and regulatory requirements may impose certain restrictions on the ability to transfer funds to the Parent in the form of dividends.

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### *Federal Power Act*

The Federal Power Act prohibits I&M from participating "in the making or paying of any dividends of such public utility from any funds properly included in capital account." The term "capital account" is not defined in the Federal Power Act or its regulations. As applicable, I&M understands "capital account" to mean the par value of the common stock multiplied by the number of shares outstanding. Additionally, the Federal Power Act creates a reserve on earnings attributable to hydroelectric generating plants. Because of its ownership of such plants, this reserve applies to I&M.

None of these restrictions limit the ability to pay dividends out of retained earnings.

### *Charter and Leverage Restrictions*

Provisions within the articles or certificates of incorporation relating to preferred stock or shares restrict the payment of cash dividends on common and preferred stock or shares. Pursuant to credit agreement leverage restrictions, as of December 31, 2009, approximately \$28 million of I&M's retained earnings have restrictions related to the payment of dividends.

### *Utility Money Pool – AEP System*

The AEP System uses a corporate borrowing program to meet the short-term borrowing needs of its subsidiaries. The corporate borrowing program includes a Utility Money Pool, which funds the utility subsidiaries. The AEP System Utility Money Pool operates in accordance with the terms and conditions approved in a regulatory order. The amount of outstanding borrowings from the Utility Money Pool as of December 31, 2008 is included in Notes Payable to Associated Companies on the balance sheets. The amount of outstanding loans to the Utility Money Pool as of December 31, 2009 is included in Notes Receivable from Associated Companies on the balance sheets. I&M's money pool activity and its corresponding authorized borrowing limits for the years ended December 31, 2009 and 2008 are described in the following tables:

Years Ended December 31,	Maximum Borrowings from Utility Money Pool	Maximum Loans to Utility Money Pool	Average Borrowings from Utility Money Pool	Average Loans to Utility Money Pool	Loans (Borrowings) to/from Utility Money Pool as of December 31,	Authorized Short-Term Borrowing Limit
			(in thousands)			
2009	\$ 496,062	\$ 205,685	\$ 113,425	\$ 106,667	\$ 108,851	\$ 500,000
2008	484,655	-	237,505	-	(480,989)	500,000

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Maximum, minimum and average interest rates for funds borrowed from and loaned to the Utility Money Pool for the years ended December 31, 2009 and 2008 were as follows:

Years 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 Rate for Funds Borrowed from the Utility Money Pool	Average Interest Rate for Funds Loaned to the Utility Money Pool
2009	2.28%	0.43%	1.76%	0.15%	1.45%	0.25%
2008	5.47%	2.28%	-%	-%	3.35%	-%

Interest expense related to the Utility Money Pool is included in Interest Charges. I&M incurred interest expense for amounts borrowed from the Utility Money Pool of \$959 thousand and \$8.1 million for the years ended December 31, 2009 and 2008, respectively.

Interest income related to the Utility Money Pool is included in Interest and Dividend Income. I&M earned interest income for amounts advanced to the Utility Money Pool of \$120 thousand for the year ended December 31, 2009.

#### ***Credit Facilities***

I&M and certain other companies in the AEP System have a \$627 million 3-year credit agreement. Under the facility, letters of credit may be issued. As of December 31, 2009, \$77.9 million of letters of credit were issued by I&M under the 3-year credit agreement to support variable rate Pollution Control Bonds. I&M and certain other companies in the AEP System had a \$350 million 364-day credit agreement that expired in April 2009.

#### ***Sale of Receivables – AEP Credit***

AEP Credit has a sale of receivables agreement with bank conduits. Under the sale of receivables agreement, AEP Credit sells an interest in the receivables it acquires from affiliated utility subsidiaries to the bank conduits and receives cash.

In July 2009, AEP renewed and increased AEP Credit's sale of receivables agreement. The sale of receivables agreement provides a commitment of \$750 million from bank conduits to purchase receivables from AEP Credit. This agreement will expire in July 2010. AEP intends to extend or replace the sale of receivables agreement.

AEP Credit purchases accounts receivable through a purchase agreement with I&M. Under the factoring arrangement, I&M sells, without recourse, certain of its customer accounts receivable and accrued unbilled revenue balances to AEP Credit and is charged a fee based on AEP Credit financing costs, uncollectible accounts experience for I&M's receivables and administrative costs.

The amount of factored accounts receivable and accrued unbilled revenues was \$130.2 million and \$110.2 million at December 31, 2009 and 2008, respectively.

The fees paid to AEP Credit for factoring customer accounts receivable were \$6.2 million and \$7.2 million for the years ended December 31, 2009 and 2008, respectively.

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## 12. RELATED PARTY TRANSACTIONS

For other related party transactions, also see "Utility Money Pool – AEP System" and "Sale of Receivables – AEP Credit" sections of Note 11.

### ***AEP Power Pool***

APCo, CSPCo, I&M, KPCo and OPCo are parties to the Interconnection Agreement, dated July 6, 1951, as amended, defining how they share the costs and benefits associated with their generating plants. This sharing is based upon each company's MLR, which is calculated monthly on the basis of each company's maximum peak demand in relation to the sum of the maximum peak demands of all five companies during the preceding 12 months. In addition, since 1995, APCo, CSPCo, I&M, KPCo and OPCo have been parties to the AEP System Interim Allowance Agreement, which provides, among other things, for the transfer of SO<sub>2</sub> allowances associated with the transactions under the Interconnection Agreement.

Power, gas and risk management activities are conducted by AEPSC and profits and losses are allocated under the SIA to AEP Power Pool members, PSO and SWEPCo. Risk management activities involve the purchase and sale of electricity and gas under physical forward contracts at fixed and variable prices. In addition, the risk management of electricity, and to a lesser extent gas contracts, includes exchange traded futures and options and OTC options and swaps. The majority of these transactions represent physical forward contracts in the AEP System's traditional marketing area and are typically settled by entering into offsetting contracts. In addition, AEPSC enters into transactions for the purchase and sale of electricity and gas options, futures and swaps, and for the forward purchase and sale of electricity outside of the AEP System's traditional marketing area.

### ***CSW Operating Agreement***

PSO, SWEPCo and AEPSC are parties to a Restated and Amended Operating Agreement originally dated as of January 1, 1997, which was approved by the FERC. The CSW Operating Agreement requires PSO and SWEPCo to maintain adequate annual planning reserve margins and requires that capacity in excess of the required margins be made available for sale to other operating companies as capacity commitments. Parties are compensated for energy delivered to recipients based upon the deliverer's incremental cost plus a portion of the recipient's savings realized by the purchaser that avoids the use of more costly alternatives.

### ***System Integration Agreement (SIA)***

The SIA provides for the integration and coordination of AEP East companies' and AEP West companies' zones. This includes joint dispatch of generation within the AEP System and the distribution, between the two zones, of costs and benefits associated with the transfers of power between the two zones (including sales to third parties and risk management and trading activities). The SIA is designed to function as an umbrella agreement in addition to the Interconnection Agreement and the CSW Operating Agreement, each of which controls the distribution of costs and benefits within a zone.

Power generated, allocated or provided under the Interconnection Agreement or CSW Operating Agreement is primarily sold to customers at rates approved by the public utility commission in the jurisdiction of sale.

Under both the Interconnection Agreement and CSW Operating Agreement, power generated that is not needed to serve the native load of the AEP System is sold in the wholesale market by AEPSC on behalf of the generating company.

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### ***Affiliated Revenues and Purchases***

The following table shows the revenues derived from sales to the pools, direct sales to affiliates, natural gas contracts with AEPES and other revenues for the years ended December 31, 2009 and 2008:

Related Party Revenues	Years Ended December 31,	
	2009	2008
	(in thousands)	
Sales to AEP Power Pool	\$ 198,579	\$ 292,183
Direct Sales to West Affiliates	1,154	9,483
Natural Gas Contracts with AEPES	(4,637)	(1,085)
Other	1,055	2,160

The following table shows the purchased power expense incurred from purchases from the pools and affiliates for the years ended December 31, 2009 and 2008:

Related Party Purchases	Years Ended December 31,	
	2009	2008
	(in thousands)	
Purchases from AEP Power Pool	\$ 99,159	\$ 135,056
Direct Purchases from East Affiliates	237,372	247,931
Direct Purchases from West Affiliates	777	1,195

### ***System Transmission Integration Agreement***

AEP's System Transmission Integration Agreement provides for the integration and coordination of the planning, operation and maintenance of the transmission facilities of AEP East companies' and AEP West companies' zones. Similar to the SIA, the System Transmission Integration Agreement functions as an umbrella agreement in addition to the Transmission Agreement (TA) and the Transmission Coordination Agreement (TCA). The System Transmission Integration Agreement contains two service schedules that govern:

- The allocation of transmission costs and revenues and
- The allocation of third-party transmission costs and revenues and AEP System dispatch costs.

The System Transmission Integration Agreement anticipates that additional service schedules may be added as circumstances warrant.

APCo, CSPCo, I&M, KPCo and OPCo are parties to the TA, dated April 1, 1984, as amended, defining how they share the costs associated with their relative ownership of the extra-high-voltage transmission system (facilities rated 345 kV and above) and certain facilities operated at lower voltages (138 kV and above). Like the Interconnection Agreement, this sharing is based upon each company's MLR. I&M's net credits allocated under the TA during the years ended December 31, 2009 and 2008 were \$38.4 million and \$37.4 million, respectively. The net credits are recorded in Operation Expenses.

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NOTES TO FINANCIAL STATEMENTS (Continued)			

PSO, SWEPCo, TNC and AEPSC are parties to the TCA, originally dated January 1, 1997, as amended. The TCA has been approved by the FERC and establishes a coordinating committee, which is charged with overseeing the coordinated planning of the transmission facilities of the parties to the agreement, including the performance of transmission planning studies, the interaction of such companies with independent system operators (ISO) and other regional bodies interested in transmission planning and compliance with the terms of the Open Access Transmission Tariff (OATT) filed with the FERC and the rules of the FERC relating to such tariff.

#### ***Natural Gas Contracts with DETM***

In 2003, AEPES assigned to AEPSC, as agent for the AEP East companies, approximately \$97 million (negative value) associated with its natural gas contracts with DETM. The assignment was executed in order to consolidate DETM positions within AEP. Concurrently, in order to ensure that there would be no financial impact to the AEP East companies, PSO or SWEPCo as a result of the assignment, AEPES and AEPSC entered into agreements requiring AEPES to reimburse AEPSC for any related cash settlements and all income related to the assigned contracts. I&M's risk management liabilities related to DETM at December 31, 2009 and 2008 were \$1.4 million and \$2.8 million, respectively.

#### ***Fuel Agreement between OPCo and AEPES***

OPCo and National Power Cooperative, Inc (NPC) have an agreement whereby OPCo operates a 500 MW gas plant owned by NPC (Mone Plant). AEPES entered into a fuel management agreement with OPCo and NPC to manage and procure fuel for the Mone Plant. The gas purchased by AEPES and used in generation is first sold to OPCo then allocated to the AEP East companies, who have an agreement to purchase 100% of the available generating capacity from the plant through May 2012. I&M's purchases of gas managed by AEPES were \$224 thousand and \$681 thousand for the years ended December 31, 2009 and 2008, respectively. These purchases are reflected in Operation Expenses.

#### ***Unit Power Agreements (UPA)***

A UPA between AEGCo and I&M (the I&M Power Agreement) provides for the sale by AEGCo to I&M of all the power (and the energy associated therewith) available to AEGCo at the Rockport Plant unless it is sold to another utility. I&M is obligated, whether or not power is available from AEGCo, to pay as a demand charge for the right to receive such power (and as an energy charge for any associated energy taken by I&M) net of amounts received by AEGCo from any other sources, sufficient to enable AEGCo to pay all its operating and other expenses, including a rate of return on the common equity of AEGCo as approved by the FERC. The I&M Power Agreement will continue in effect until the expiration of the lease term of Unit 2 of the Rockport Plant unless extended in specified circumstances.

Pursuant to an assignment between I&M and KPCo, and a UPA between KPCo and AEGCo, AEGCo sells KPCo 30% of the power (and the energy associated therewith) available to AEGCo from both units of the Rockport Plant. KPCo has agreed to pay to AEGCo in consideration for the right to receive such power the same amounts which I&M would have paid AEGCo under the terms of the I&M Power Agreement for such entitlement. The KPCo UPA ends in December 2022.



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NOTES TO FINANCIAL STATEMENTS (Continued)			

### ***Jointly-Owned Electric Facilities***

AEGCo and I&M jointly own one generating unit and jointly lease the other generating unit of the Rockport Plant. The costs of operating this facility are equally apportioned between AEGCo and I&M since each company has a 50% interest. Each company's share of costs is included in the appropriate expense accounts on its income statements. Each company's investment in this plant is included in Utility Plant on its balance sheets.

### ***Cook Coal Terminal***

In 2009 and 2008, Cook Coal Terminal, a division of OPCo, performed coal transloading services at cost for I&M. I&M recorded the cost of the transloading services of \$18.9 million and \$15.4 million for the years ended December 31, 2009 and 2008, respectively, in Fuel Stock on its balance sheets.

In 2009 and 2008, Cook Coal Terminal also performed railcar maintenance services at cost for I&M. I&M records the cost of the railcar maintenance services of \$2 million and \$2.7 million for the years ended December 31, 2009 and 2008, respectively, in Fuel Stock on its balance sheets.

### ***SWEPCo Railcar Facility***

SWEPCo operates a railcar maintenance facility in Alliance, Nebraska. The facility performs maintenance on its own railcars as well as railcars belonging to I&M and third parties. SWEPCo billed \$2.2 million and \$2.5 million to I&M for railcar services provided in 2009 and 2008, respectively. These costs are recorded in Fuel Stock on the balance sheets.

### ***I&M Barging, Urea Transloading and Other Services***

I&M provides barging, urea transloading and other transportation services to affiliates. Urea is a chemical used to control NO<sub>x</sub> emissions at certain generation plants in the AEP System. I&M recorded revenues from barging, transloading and other services of \$95 million and \$103 million for the years ended December 31, 2009 and 2008, respectively, as Revenues from Nonutility Operations.

In addition, I&M provided transloading services to OVEC. I&M recorded revenue of \$135 thousand and \$3 thousand for 2009 and 2008, respectively, in Revenues from Nonutility Operations.

### ***Services Provided by AEP River Operations LLC***

AEP River Operations LLC provides services for barge towing, chartering and general and administrative expenses to I&M. For the years ended December 31, 2009 and 2008, I&M recorded expenses of \$24 million and \$37 million, respectively, for these activities.

### ***Central Machine Shop***

APCo operates a facility which repairs and rebuilds specialized components for the generation plants across the AEP System. I&M recorded these billings as capital or maintenance expense depending on the nature of the services received. These billings are recoverable from customers. I&M was billed \$2.8 million and \$2.7 million by APCo for the years ended December 31, 2009 and 2008, respectively.

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NOTES TO FINANCIAL STATEMENTS (Continued)			

### ***Affiliate Coal Purchases***

In 2008, OPCo entered into contracts to sell excess coal to certain AEP subsidiaries through 2010. The realized and unrealized amounts recorded for the years ended December 31, 2009 and 2008 were \$813 thousand and \$92 thousand, respectively.

### ***Affiliate Railcar Agreement***

I&M has an agreement providing for the use of affiliates' leased or owned railcars when available. The agreement specifies that the company using the railcar will be billed, at cost, by the company furnishing the railcar. I&M records these costs or reimbursements as costs or reduction of costs, respectively, in Fuel Stock on its balance sheets and such costs are recoverable from customers. Under the agreement, I&M billed its affiliates \$3.7 million and \$4.3 million and paid its affiliates \$2.4 million and \$3.1 million for the years ended December 31, 2009 and 2008, respectively.

### ***Purchased Power from OVEC***

The amounts of power purchased by I&M from OVEC, which is 43.47% owned by AEP (includes CSPCo's 4.3% ownership of OVEC), for the years ended December 31, 2009 and 2008 were \$51.7 million and \$47.5 million, respectively. The amounts shown above are recoverable from customers and are included in Operation Expenses on the income statements.

### ***AEP Power Pool Purchases from OVEC***

The AEP Power Pool purchased power from OVEC as part of wholesale marketing and risk management activity. The agreement ended in December 2008. I&M's amount recorded for the year ended December 31, 2008 was \$10 million.

### ***Sales and Purchases of Property***

I&M had affiliated sales and purchases of electric property individually amounting to \$100 thousand or more for the years ended December 31, 2009 and 2008 as shown in the following table:

Companies	Years Ended December 31,	
	2009	2008
	(in thousands)	
APCo to I&M	\$ 155	\$ 2,720
I&M to APCo	4,004	653
I&M to KPCo	-	444
I&M to OPCo	6,378	1,992
I&M to PSO	-	666
OPCo to I&M	6,026	1,800
PSO to I&M	-	646

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In addition, I&M had aggregate affiliated sales and purchases of meters and transformers for the years ended December 31, 2009 and 2008 as shown in the following tables:

	APCo	CSPCo	KPCo	OPCo	PSO	SWEPCo	TCC	TNC	WPCo	Total
<b>Sales</b>	<b>(in thousands)</b>									
2009	\$ 39	\$ 88	\$ 50	\$ 315	\$ 119	\$ 65	\$ 37	\$ 75	\$ 17	\$ 805
2008	2	86	15	270	25	2	5	-	22	427
<b>Purchases</b>										
2009	\$ 87	\$ 26	\$ 64	\$ 297	\$ 7	\$ 21	\$ 72	\$ 10	\$ -	\$ 584
2008	24	15	16	613	-	-	-	-	1	669

The amounts above are recorded in Utility Plant at cost.

### Global Borrowing Notes

AEP issued long-term debt, a portion of which was loaned to I&M. AEP pays the interest on the global notes, but I&M accrues interest for its borrowing and remits the interest to AEP. The accrued interest is reflected in Interest Accrued on the balance sheets.

### Intercompany Billings

I&M and other AEP subsidiaries perform certain utility services for each other when necessary or practical. The costs of these services are billed on a direct-charge basis, whenever possible, or on reasonable bases of proration for services that benefit multiple companies. The billings for services are made at cost and include no compensation for the use of equity capital. Billings are capitalized or expensed depending on the nature of the services rendered.

### AEPSC

AEPSC provides certain managerial and professional services to AEP's subsidiaries. AEP is the sole equity owner of AEPS. The costs of the services are based on a direct charge or on a prorated basis and billed to the AEP subsidiary companies at AEPS's cost. No AEP subsidiary has provided financial or other support outside of the reimbursement of costs for services rendered. AEPS finances its operations by cost reimbursement from other AEP subsidiaries. There are no other terms or arrangements between AEPS and any of the AEP subsidiaries that could require additional financial support from an AEP subsidiary or expose them to losses outside of the normal course of business. AEPS and its billings are subject to regulation by the FERC. AEP's subsidiaries are exposed to losses to the extent they cannot recover the costs of AEPS through their normal business operations. In the event AEPS would require financing or other support outside the cost reimbursement billings, this financing would be provided by AEP. I&M's total billings from AEPS were \$129.2 million and \$147.8 million for the years ended December 31, 2009 and 2008, respectively.

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NOTES TO FINANCIAL STATEMENTS (Continued)			

### 13. PROPERTY, PLANT AND EQUIPMENT

#### *Depreciation*

I&M provides for depreciation of Utility Plant on a straight-line basis over the estimated useful lives of property, generally using composite rates by functional class. The following table provides the annual composite depreciation rates by functional class:

Year	Nuclear	Steam	Hydro (in percentages)	Transmission	Distribution	General
2009	1.3	1.9	2.4	1.4	2.4	12.8
2008	1.3	2.0	2.5	1.4	2.4	11.3

The composite depreciation rate generally includes a component for nonasset retirement obligation (non-ARO) removal costs, which is credited to accumulated depreciation. Actual removal costs incurred are charged to accumulated depreciation.

#### *Asset Retirement Obligations (ARO)*

I&M records ARO in accordance with the accounting guidance for "Asset Retirement and Environmental Obligations" for the retirement of certain ash disposal facilities and asbestos removal. I&M records ARO for the decommissioning of the Cook Plant. I&M has identified, but not recognized, ARO liabilities related to electric transmission and distribution assets, as a result of certain easements on property on which assets are owned. Generally, such easements are perpetual and require only the retirement and removal of assets upon the cessation of the property's use. The retirement obligation is not estimable for such easements since I&M plans to use its facilities indefinitely. The retirement obligation would only be recognized if and when I&M abandons or ceases the use of specific easements, which is not expected.

As of December 31, 2009 and 2008, I&M's ARO liability for nuclear decommissioning of the Cook Plant was \$878 million and \$891 million, respectively. As of December 31, 2009 and 2008, the fair value of I&M's assets that are legally restricted for purposes of settling decommissioning liabilities totaled \$1.1 billion and \$959 million, respectively. These assets are included in Other Special Funds.

The following is a reconciliation of the 2009 and 2008 aggregate carrying amounts of ARO for nuclear decommissioning, ash disposal facilities and asbestos removal:

Year	ARO at January 1,	Accretion Expense	Liabilities Incurred	Liabilities Settled	Revisions in Cash Flow Estimates	ARO at December 31,
			(in thousands)			
2009	\$ 902,920	\$ 48,662	\$ 2,396	\$ (1,480)	\$ (57,752)	\$ 894,746
2008	852,646	45,587	6,120	(548)	(885)	902,920

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<b>SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISION FOR DEPRECIATION, AMORTIZATION AND DEPLETION</b>				
Line No.	Item (a)	Total (b)	Electric (c)	
1	UTILITY PLANT			
2	In Service			
3	Plant in Service (Classified)	6,125,962,797	6,125,962,797	
4	Property Under Capital Leases	19,123,082	19,123,082	
5	Plant Purchased or Sold			
6	Completed Construction not Classified	226,817,471	226,817,471	
7	Experimental Plant Unclassified			
8	TOTAL (Enter Total of lines 3 thru 7)	<b>6,371,903,350</b>	<b>6,371,903,350</b>	
9	Leased to Others			
10	Held for Future Use	7,896,232	7,896,232	
11	Construction Work in Progress	278,278,489	278,278,489	
12	Acquisition Adjustments	0	0	
13	TOTAL Utility Plant (Enter Total of lines 8 thru 12)	<b>6,658,078,071</b>	<b>6,658,078,071</b>	
14	Accum. Prov. For Depr., Amort., & Depl.	3,466,807,282	3,466,807,282	
15	Net Utility Plant (Enter Total of line 13 less 14)	<b>3,191,270,789</b>	<b>3,191,270,789</b>	
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION			
17	In Service:			
18	Depreciation	3,366,565,410	3,366,565,410	
19	Amort. & Depl. Of Producing Natural Gas Land & Land Rights			
20	Amort. Of Underground Storage Land & Land Rights			
21	Amort. Of Other Utility Plant	100,238,014	100,238,014	
22	TOTAL In Service (Enter Total of lines 18 thru 21)	<b>3,466,803,424</b>	<b>3,466,803,424</b>	
23	Leased to Others			
24	Depreciation			
25	Amortization & Depletion			
26	TOTAL Leased to Others (Enter Total of lines 24 and 25)	<b>0</b>	<b>0</b>	
27	Held for Future Use			
28	Depreciation	3,858	3,858	
29	Amortization			
30	TOTAL held for Future Use (Enter Total of Lines 28 and 29)	<b>3,858</b>	<b>3,858</b>	
31	Abandonment of leases (Natural Gas)			
32	Amortization of Plant Acquisition Adjustment			
33	TOTAL Accumulated Provisions (Should agree with line 14 above) (Enter Total of lines 22, 26, 30, 31 & 32)	<b>3,466,807,282</b>	<b>3,466,807,282</b>	

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<b>NUCLEAR FUEL MATERIALS (Accounts 120.1 through 120.6 &amp; 157)</b>				
1. Report below the costs incurred for nuclear fuel materials in process of fabrication, on hand, in reactor, and in cooling; owned by the respondent.		arrangements, attach a statement showing the amount of nuclear fuel leased, the quantity used and quantity on hand, and the costs incurred under such leasing arrangements.		
2. If the nuclear fuel stock is obtained under leasing				
Line No.	Description of Item (a)	Balance Beginning of Year (b)	Changes During Year Additions (c)	
1	Nuclear Fuel in process of Refinement, Conversion, Enrichment & Fabrication (120.1)			
2	Fabrication			
3	Nuclear Materials	130,097,782	127,305,464	
4	Allowance for Funds Used during Construction	911,814	9,927,771	
5	(Other Overhead Construction Costs)			
6	SUBTOTAL (Enter Total of lines 2 thru 5)	<b>131,009,596</b>		
7	Nuclear Fuel Materials & Assemblies			
8	In Stock (120.2)		118,900,647	
9	In Reactor (120.3)	253,096,071	118,900,647	
10	SUBTOTAL (Enter Total of lines 8 & 9)	<b>253,096,071</b>		
11	Spent Nuclear Fuel (120.4)	226,468,427	43,030,980	
12	Nuclear Fuel Under Capital Leases (120.6)	49,653,594	102,300,000	
13	(Less) Accum. Prov. For Amortization of Nuclear Fuel Assemblies (120.5)	367,988,387	0	
14	TOTAL Nuclear Fuel Stock (Enter Total line 6, 10, 11 & 12 less line 13)	<b>292,239,301</b>		
15	Estimated net Salvage Value of Nuclear Materials in line 9			
16	Estimated net salvage Value of Nuclear Materials in line 11			
17	Estimated Net Salvage Value of Nuclear Materials in Chemical Processing			
18	Nuclear Materials held for Sale (157)			
19	Uranium			
20	Plutonium			
21	Other			
22	TOTAL Nuclear Materials held for Sale (Enter Total of lines 19, 20 & 21)		<b>0</b>	

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<b>NUCLEAR FUEL MATERIALS (Accounts 120.1 through 120.6 &amp; 157)(Continued)</b>			
Changes During the Year			
Amortization (d)	Other Reductions (Explain in a Footnote) (e)	Balance End of Year (f)	Line No.
			1
			2
	115,664,870	141,738,376	3
	3,235,778	7,603,807	4
			5
		<b>149,342,183</b>	6
			7
	118,900,647	0	8
	145,330,979	226,665,739	9
		<b>226,665,739</b>	10
	34,472,751	235,026,656	11
37,643,629		114,309,965	12
(28,301,492)	34,472,751	361,817,128	13
		<b>363,527,415</b>	14
			15
			16
			17
			18
			19
			20
			21
		<b>0</b>	22

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<b>FOOTNOTE DATA</b>					
Page Number (a)	Line Number (b)	Column Number (c)	Comments (d)		
202	3	e	Placed nuclear fuel into reactor		
202	4	e	Placed nuclear fuel into reactor		
202	8	e	Placed nuclear fuel into reactor		
202	9	e	Nuclear Fuel Removed from reactor & placed into spent fuel pool. \$43,030,979 Reclassification of nuclear fuel from owned to leased due to sale/leaseback with 3rd party \$102,300,000		
202	11	e	Retirement of spent fuel.		
202	12	c	Reclassification of nuclear fuel from owned to leased due to sale/leaseback with 3rd party.		
202	12	f	Includes 2009 cost in connection with Nuclear fuel leases: finance charges \$2,051,561 administrative & legal fees \$204,000		
202	13	e	Retirement of spent fuel		



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<b>ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106)</b>			
1. Report below the original cost of plant in service in the same detail as in the current depreciation order. 2. In addition to Account 101, Electric Plant in service (Classified), this page and the next include Account 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 106, Completed Construction Not Classified - Electric. 3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year. 4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such amounts. 5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and		include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d), including the	
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
1	1. INTANGIBLE PLANT		
2	301 Organization	117,426	0
3	302 Franchises and Consents	19,857,641	0
4	303 Miscellaneous Intangible Plant	130,310,441	8,926,657
5	TOTAL Intangible Plant	150,285,508	8,926,657
6	2. PRODUCTION PLANT		
7	Steam Production Plant		
8	310.1 Land	7,617,627	3,705,485
9	310.2 Land Rights	222,069	
10	311 Structures and Improvements	144,333,069	4,377,774
11	312 Boiler Plant Equipment	814,662,433	77,468,438
12	313 Engines and Engine-Driven Generators	0	0
13	314 Turbogenerator Units	171,329,566	18,227,599
14	315 Accessory Electric Equipment	82,152,110	9,083,542
15	316 Miscellaneous Power Plant Equipment	27,809,507	1,082,753
16	317 Asset Retirement Costs for Steam Production	10,391,039	5,033,251
17	TOTAL Steam Production Plant	1,258,517,420	118,978,842
18	Nuclear Production Plant		
19	320.1 Land	1,879,588	0
20	320.2 Land Rights	0	0
21	321 Structures and Improvements	313,197,505	1,955,260
22	322 Reactor Plant Equipment	1,073,200,302	15,178,146
23	323 Turbogenerator Units	322,853,437	28,856,045
24	324 Accessory Electric Equipment	155,158,261	5,232,325

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**ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)**

reversals of the prior year's tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.

6. Show in column (f) reclassification or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f)

to primary account classifications.

7. For Account 399, state the nature and use of plant included in this account and, if substantial in amount, submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.

8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date of such filing.

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					1
0	0	0	117,426	301	2
0	0	0	19,857,641	302	3
28,652,219	0	0	110,584,879	303	4
<b>28,652,219</b>	<b>0</b>	<b>0</b>	<b>130,559,946</b>		5
					6
					7
0	0	0	11,323,112	310.1	8
0	0	0	222,069	310.2	9
759,998	0	0	147,950,845	311	10
5,495,623	0	0	886,635,248	312	11
0	0	0	0	313	12
8,060,954	0	0	181,496,211	314	13
815,709	0	0	90,419,943	315	14
79,870	0	0	28,812,390	316	15
	0	0	15,424,290	317	16
<b>15,212,154</b>	<b>0</b>	<b>0</b>	<b>1,362,284,108</b>		17
					18
0	0	0	1,879,588	320.1	19
0	0	0	0	320.2	20
212,976	0	0	314,939,789	321	21
3,028,612	0	0	1,085,349,836	322	22
7,324,056	0	0	344,385,426	323	23
704,705	0	0	159,685,881	324	24

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<b>ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)</b>				
Line No.	Account (a)	Balance at Beginning of Year (b)	Addition (c)	
24	325 Miscellaneous Power Plant Equipment	140,902,611	17,591,346	
25	326 Asset Retirement Costs for Nuclear Production	200,044,970	(60,388,558)	
26	TOTAL Nuclear Production Plant	<b>2,207,236,674</b>	<b>8,424,564</b>	
27	Hydraulic Production Plant			
28	330.1 Land	510,360	0	
29	330.2 Land Rights	196,186	0	
30	331 Structures and Improvements	3,118,017	0	
31	332 Reservoirs, Dams and Waterways	18,369,991	677,496	
32	333 Water Wheels, Turbines and Generators	16,064,725	67,101	
33	334 Accessory Electric Equipment	5,229,462	20,384	
34	335 Miscellaneous Power Plant Equipment	1,509,038	300,670	
35	336 Roads, Railroads and Bridges	853	0	
36	337 Asset Retirement Costs for Hydraulic Production	119,154	0	
37	TOTAL Hydraulic Production Plant	<b>45,117,786</b>	<b>1,065,651</b>	
38	Other Production Plant			
39	340.1 Land	0	0	
40	340.2 Land Rights	0	0	
41	341 Structures and Improvements	0	0	
42	342 Fuel Holders, Products and Accessories	0	0	
43	343 Prime Movers	0	0	
44	344 Generators	0	0	
45	345 Accessory Electric Equipment	0	0	
46	346 Miscellaneous Power Plant Equipment	0	0	
47	347 Asset Retirement Costs for Other Production	0	0	
48	TOTAL Other Production Plant	<b>0</b>	<b>0</b>	
49	TOTAL Production Plant	<b>3,510,871,880</b>	<b>128,469,057</b>	
50	3. TRANSMISSION PLANT			
51	350.1 Land	6,939,410	1	
52	350.2 Land Rights	50,137,938	1,085,643	
53	352 Structures and Improvements	19,967,501	226,523	
54	353 Station Equipment	512,646,842	24,347,839	
55	354 Towers and Fixtures	221,557,518	28,201	
56	355 Poles and Fixtures	81,252,281	11,576,620	
57	356 Overhead Conductors and Devices	216,318,490	6,113,786	
58	357 Underground Conduit	1,546,943	79,966	
59	358 Underground Conductors and Devices	4,843,297	57,907	

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) [ X ] An Original (2) [   ] A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
2,009,863	0	0	156,484,094	325	24
0	0	0	139,656,412	326	25
13,280,212	0	0	2,202,381,026		26
					27
0	0	0	510,360	330.1	28
0	0	0	196,186	330.2	29
0	0	0	3,118,017	331	30
226,032	0	0	18,821,455	332	31
67,779	0	0	16,064,047	333	32
8,090	0	0	5,241,756	334	33
154,527	0	0	1,655,181	335	34
0	0	0	853	336	35
0	0	0	119,154	337	36
456,428	0	0	45,727,009		37
					38
0	0	0	0	340.1	39
0	0	0	0	340.2	40
0	0	0	0	341	41
0	0	0	0	342	42
0	0	0	0	343	43
0	0	0	0	344	44
0	0	0	0	345	45
0	0	0	0	346	46
0	0	0	0	347	47
0	0	0	0		48
28,948,794	0	0	3,610,392,143		49
					50
67,686	0	(699)	6,871,026	350.1	51
0	0	3	51,223,584	350.2	52
113,985	0	0	20,080,039	352	53
3,801,779	0	0	533,192,902	353	54
31,184	0	0	221,554,535	354	55
499,984	0	(527,486)	91,801,431	355	56
126,428	0	(75,775)	222,230,073	356	57
3,982	0	0	1,622,927	357	58
3,594	0	0	4,897,610	358	59

Name of Respondent		This Report Is:	Date of Report	Year of Report
Indiana Michigan Power Company		(1) [ X ] An Original (2) [   ] A Resubmission	(Mo, Da, Yr)	December 31, 2009
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
57	359 Roads and Trails	349,749	0	
58	359.1 Asset Retirement Costs for Transmission Plant	0	0	
59	TOTAL Transmission Plant	1,115,559,969	43,516,486	
60	4. DISTRIBUTION PLANT			
61	360.1 Land	3,037,904	1,100,631	
62	360.2 Land Rights	9,882,379	734,905	
63	361 Structures and Improvements	6,125,857	1,030,203	
64	362 Station Equipment	143,564,195	13,661,771	
65	363 Storage Battery Equipment	0	5,488,476	
66	364 Poles, Towers and Fixtures	190,438,078	11,875,032	
67	365 Overhead Conductors and Devices	243,456,743	28,045,621	
68	366 Underground Conduit	55,142,666	2,040,805	
69	367 Underground Conductors and Devices	158,912,757	7,491,475	
70	368 Line Transformers	238,222,242	9,289,298	
71	368.1 Capacitors	0	0	
72	369 Services	130,061,432	5,861,497	
73	370 Meters	70,140,826	6,449,243	
74	371 Installations on Customers' Premises	15,959,090	1,665,962	
75	372 Leased Property on Customers' Premises	0	0	
76	373 Street Lighting and Signal Systems	17,863,686	514,918	
77	374 Asset Retirement Costs for Distribution Plant	0	0	
78	TOTAL Distribution Plant	1,282,807,855	95,249,837	
79	5. GENERAL PLANT			
80	389.1 Land	2,044,735	68,765	
81	389.2 Lands Rights	13,868	164,520	
82	390 Structures and Improvments	47,542,719	3,787,793	
83	391 Office Furniture and Equipment	5,348,111	72,716	
84	391.1 Computers / Computer Related Equipment	0	0	
85	392 Transportation Equipment	0	0	
86	393 Stores Equipment	28,358	5,094	
87	394 Tools, Shop and Garage Equipment	7,111,254	704,464	
88	395 Laboratory Equipment	620,033	6,615	
89	396 Power Operated Equipment	455,962	0	
90	397 Communication Equipment	21,512,593	1,234,207	
91	398 Miscellaneous Equipment	6,080,601	1,241,208	
92	SUBTOTAL	90,758,234	7,285,382	

Name of Respondent	This Report Is:	Date of Report	Year of Report		
Indiana Michigan Power Company	(1) [ X ] An Original (2) [   ] A Resubmission	(Mo, Da, Yr)	December 31, 2009		
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
0	0	0	349,749	359	57
0	0	0	0	359.1	58
4,648,622	0	(603,957)	1,153,823,876		59
					60
55,516	0	696	4,083,715	360.1	61
0	0	0	10,617,284	360.2	62
30,561	0	0	7,125,499	361	63
1,315,544	0	26,308	155,936,730	362	64
0	0	0	5,488,476	363	65
2,256,122	0	57,951	200,114,939	364	66
3,953,885	0	10,728	267,559,207	365	67
64,492	0	0	57,118,979	366	68
585,011	0	0	165,819,221	367	69
5,139,026	0	534,582	242,907,096	368	70
0	0	0	0	368.1	71
1,053,050	0	0	134,869,879	369	72
2,944,012	0	(26,308)	73,619,749	370	73
563,050	0	0	17,062,002	371	74
0	0	0	0	372	75
382,624	0	0	17,995,980	373	76
0	0	0	0	374	77
18,342,893	0	603,957	1,360,318,756		78
					79
0	0	0	2,113,500	389.1	80
0	0	0	178,388	389.2	81
250,462	0	0	51,080,050	390	82
19,508	0	0	5,401,319	391	83
0	0	0	0	391.1	84
0	0	0	0	392	85
1,656	0	0	31,796	393	86
56,676	0	0	7,759,042	394	87
221,658	0	0	404,990	395	88
0	0	0	455,962	396	89
0	0	0	22,746,800	397	90
0	0	0	7,321,809	398	91
549,960	0	0	97,493,656		92

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009
<b>ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)</b>				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
91	399 Other Tangible Property	0	0	
92	399.1 Asset Retirement Costs for General Plant	191,891	0	
93	TOTAL General Plant	<b>90,950,125</b>	<b>7,285,382</b>	
94	TOTAL (Accounts 101 and 106)	<b>6,150,475,337</b>	<b>283,447,419</b>	
95				
96	102 Electric Plant Purchased	0	0	
97	(Less) 102 Electric Plant Sold	0	0	
98	103 Experimental Plant Unclassified	0	0	
99	TOTAL Electric Plant in Service (Total of lines 94 thru 98)	<b>6,150,475,337</b>	<b>283,447,419</b>	



Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report December 31, 2009	
<b>ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)</b>							
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)			Line No.	
0	0	0	0	399		91	
0	0	0	191,891	399.1		92	
549,960	0	0	97,685,547			93	
81,142,488	0	0	6,352,780,268			94	
						95	
0	0	0	0	102		96	
0	0	0	0			97	
0	0	0	0	103		98	
81,142,488	0	0	6,352,780,268			99	

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009
<b>ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)</b>				
1. Report separately each property held for future use at end of the year having an original cost of \$1,000,000 or more. Group other items of property held for future use.		more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.		
Line No.	Description and Location of Property (a)	Date Originally included in this Acct. (b)	Date Expected to be used in Utility Service (c)	Balance at End of Year (d)
1	Land and Rights:			
2				
3	Generating Plant Project Site (0110)	9/1/1975		5,905,682
4				
5	Tanners Creek Generating Plant Units 1-4 (0105)	9/1/1975		360,235
6				
7	Rockport Generating Plant Unit 1 (0111)	11/1/1984		1,112,277
8				
9	Items Under \$250,000			512,115
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21	Other Property:			
22				
23	Items Under \$250,000			5,923
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44	TOTAL			7,896,232

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009
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<b>PLANT ACQUISITION ADJUSTMENTS AND ACCUMULATED PROVISION FOR AMORTIZATION OF PLANT ACQUISITION ADJUSTMENTS (Accounts 114 &amp; 115)</b>						
<p>1. Report the particulars called for concerning acquisition adjustments.</p> <p>2. Provide a subheading for each account and list thereunder the information called for, observing the instructions below.</p> <p>3. Explain each debit and credit during the year, give reference to any Commission orders or other authorizations concerning such amounts, and show contra account debited or credited.</p> <p>4. For acquisition adjustments arising during the year</p> <p style="margin-left: 400px;">state the name of the company from which the property was acquired, date of transaction, and date journal entries clearing Account 102, Plant Purchased or Sold, were filed with the Commission.</p> <p style="margin-left: 400px;">5. In the blank space at the bottom of the schedule, explain the plan of disposition of any acquisition adjustments not currently being amortized.</p> <p style="margin-left: 400px;">6. Give date Commission authorized use of Account 115.</p>						
Line No.	Description (a)	Balance Beginning of Year (b)	Debits (c)	CREDITS		Balance End of Year (f)
				Contra Acct. (d)	Amount (e)	
1	Account 114					
2	United REMC, Ossian, Indiana	18,339		406	18,339	0
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15	Account 115					
16	None					
17						
18						
19						
20						

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009
<b>CONSTRUCTION WORK IN PROGRESS AND COMPLETED CONSTRUCTION</b> <b>NOT CLASSIFIED - ELECTRIC (Accounts 107 and 106)</b>				
1. Report below descriptions and balances at end of year of projects in process of construction and completed construction not classified for projects actually in service. For any substantial amounts of completed construction not classified for plant actually in service explain the circumstances which have prevented final classification of such amounts to prescribed primary accounts for plant in service. 2. The information specified by this schedule for Account 106, Completed Construction		Not Classified-Electric, shall be furnished even though this account is included in the schedule, Electric Plant in Service, pages 204-211, according to a tentative classification by primary accounts. 3. Show items relating to "research and development" projects last under a caption Research and Development (See Account 107, Uniform System of Accounts). 4. Minor projects may be grouped.		
Line No.	Description of Project (a)	Construction Work in Progress-Electric (Account 107) (b)	Completed Construction Not Classified-Electric (Account 106) (c)	Estimated Additional Cost of Project (d)
1	STATE OF INDIANA			
2	IM Ind-Sectionalizing Program	142,151		0
3	EIMS:GHG & TITEL V MODEL	772,150		0
4	IM/Ind/Trans CKT Reliab Program	731,619		0
5	Circuit Breaker Rehab Program-I&M	604,822		0
6	I&M Relay Rehab Projects	1,269,535		0
7	I&M Line Rehab Program	469,671		0
8	Forestry/IM/IN T Base R/W	161,725		0
9	TL/I&M/IN/Spy Run - Three Rive	546,139		149,478
10	ACCESS CONTROL I&M-G	241,516		0
11	TL/I&M/IN-PPR ROB PK-S.HICKSVL	656,870		0
12	TS/I&M/Purchase-Rebuild Maj Eq	3,121,503		0
13	DS/I&M/Purchase-Rebuild Eq	1,448,288		0
14	T/I&M/Metering Upgrade	261,488		0
15	D/I&M/Brkr Task Force Upgrade	661,181		0
16	Indiana AMI/DA Pilot	727,084		0
17	TS/IN/Replace & Refurbish	181,198		0
18	TL/I&M/Colony Bay -Illinois Rd	645,926		0
19	TL/I&M/Wallen-Garrett 34.5 kV	278,086		0
20	TS/I&M/Wallen Station	1,217,373		0
21	IM/Jones Creek 3 Distr Feeders	138,551		247,009
22	IM/Jones Creek Station D FERC	868,717		1,526,675
23	IM IN Gaston - Rp 5 MVA Xfmer	160,928		0
24	IM IN Dooville 138 12 k Xfmer	215,633		0
25	IM/South Side Station	110,529		4,285,992
26	IM Woods Road Station	1,963,739		1,502,746
27	IM St Joes Station	622,492		0
28	IM Wallen Station	1,986,200		0
29	IM/Spy Run Distr Convert 4kV	513,924		0
30	Ds Im Ind- Small Wire Rep Urd	160,197		0
31	I&M Distribution Overhead	148,195		0
32	Indus Upgrade for I&M Trans	334,677		0
33	Indus Upgrade for I&M Gen	462,220		0
34	Indus Upgrade for I&M Distr	538,969		0
35	<b>TOTAL</b>	<b>278,278,489</b>	<b>226,817,471</b>	<b>293,769,197</b>

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009
<b>CONSTRUCTION WORK IN PROGRESS AND COMPLETED CONSTRUCTION</b> <b>NOT CLASSIFIED - ELECTRIC (Accounts 107 and 106)</b>				
1. Report below descriptions and balances at end of year of projects in process of construction and completed construction not classified for projects actually in service. For any substantial amounts of completed construction not classified for plant actually in service explain the circumstances which have prevented final classification of such amounts to prescribed primary accounts for plant in service. 2. The information specified by this schedule for Account 106, Completed Construction		Not Classified-Electric, shall be furnished even though this account is included in the schedule, Electric Plant in Service, pages 204-211, according to a tentative classification by primary accounts. 3. Show items relating to "research and development" projects last under a caption Research and Development (See Account 107, Uniform System of Accounts). 4. Minor projects may be grouped.		
Line No.	Description of Project (a)	Construction Work in Progress-Electric (Account 107) (b)	Completed Construction Not Classified-Electric (Account 106) (c)	Estimated Additional Cost of Project (d)
1	STATE OF INDIANA			
2	gridSMART-I&M	1,684,150		0
3	RKP05CIIM Horiz RH ReplaceU1	2,922,168		890,806
4	RKP05CIIM GasFanRotorU1	1,218,741		2,846,961
5	RK09CIU0 IP Turb Assem for U1	3,120,181		290,469
6	RK10 CI U1 Economizer	8,882,197		8,709,102
7	RK10 CI U2 Economizer	8,134,525		13,803,303
8	TCU0 Flyash Landfill Expansion	431,165		8,904,150
9	TC4 4N GSU Transformer Rewind	1,439,316		3,874,303
10	TCU110 OUTCS LP Trb Pckg & Bld	302,955		978,572
11	TCU110 Replace blr oil torches	225,520		239,186
12	Turbine Room Roofs Replacement	887,625		0
13	WS-CI-IMPCo-G PPB	6,035,260		0
14	ET-CI-IMPCo-T CUST SERV	486,770		0
15	ET-CI-IMPCo-T SYS IMP	2,346,207		0
16	ED-CI-IMPCo-D AST IMP	3,435,036		0
17	ED-CI-IMPCo-D CUST MTR	348,227		0
18	ED-CI-IMPCo-D CUST SERV	1,099,115		0
19	ED-CI-IMPCo-D LN TRNSF	403,682		0
20	EC-CI-IMPCo-D TELECOM	324,637		0
21	WS-IMPCo-G	579,200		0
22	ET-IMPCo-T	285,743		0
23	ED-IMPCo-D	809,793		0
24	SS-CI-IMPCo-G Software	284,976		0
25	SS-CI-IMPCo-D Software	329,930		0
26	ED CI IMCO D Driven T Asset Imp	133,700		0
27	ET-CI-I&M-T Drvn D Asset Imp	348,801		0
28	I&M-D Service Restoration Blkt	137,917		0
29	Other Minor Projects Under \$100,000	1,338,164		7,429,774
30				
31	Completed Construction Not Classified		140,133,286	
32				
33	TOTAL STATE OF INDIANA 107 \$70,338,997			
34	TOTAL STATE OF INDIANA 106 \$ 140,133,286			
35	<b>TOTAL</b>	<b>278,278,489</b>	<b>226,817,471</b>	<b>293,769,197</b>

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009	
<b>CONSTRUCTION WORK IN PROGRESS AND COMPLETED CONSTRUCTION NOT CLASSIFIED - ELECTRIC (Accounts 107 and 106)</b>				
1. Report below descriptions and balances at end of year of projects in process of construction and completed construction not classified for projects actually in service. For any substantial amounts of completed construction not classified for plant actually in service explain the circumstances which have prevented final classification of such amounts to prescribed primary accounts for plant in service. 2. The information specified by this schedule for Account 106, Completed Construction		Not Classified-Electric, shall be furnished even though this account is included in the schedule, Electric Plant in Service, pages 204-211, according to a tentative classification by primary accounts. 3. Show items relating to "research and development" projects last under a caption Research and Development (See Account 107, Uniform System of Accounts). 4. Minor projects may be grouped.		
Line No.	Description of Project (a)	Construction Work in Progress-Electric (Account 107) (b)	Completed Construction Not Classified-Electric (Account 106) (c)	Estimated Additional Cost of Project (d)
1	STATE OF MICHIGAN			
2	IM Mich-Sectionalizing Program	117,056		0
3	Forestry IM/MI T Base R/W	164,807		0
4	T/I&M/D Brkr Task Force Upg	171,668		0
5	D/I&M/Brkr Task Force Upgrade	332,285		0
6	IM/Sister Lakes Install Xfmer	1,547,101		0
7	IM/Sauk Trail Line	173,900		0
8	Cook to Olive Fiber Optic Upgr	600,340		0
9	Indus Upgrade for I&M Nuc	1,379,019		0
10	Unit 2 Power Uprate	11,780,706		22,109,417
11	Unit 1 Power Uprate	7,609,523		26,280,600
12	U2 MSR Replacement	24,458,279		14,706,541
13	Dry Cask Storage	11,318,062		54,828,097
14	Security Computer Replacement	5,547,993		5,449,742
15	U2 GSU Replacement (TR-2)	5,364,482		4,556,271
16	U1 NESW Pp Mod Cntmnt Cooling	14,800,256		2,234,156
17	Hot Machine Shop	2,996,144		542,541
18	NESW Cntmnt Suplmt Cooling	14,725,710		2,238,275
19	Cyber Attacks Process LAN	135,177		2,084,813
20	INPO Chemistry CPI Imprvmnt	9,933,928		16,705,713
21	U2 Sec Sys Water Upgrade	9,463,101		16,518,702
22	U2 RWST Yard Paving (Tritium)	297,924		0
23	U1F08B Turbine Repair	4,223,881		0
24	U1 Main Turbine LP Rotor Rplmt	42,732,949		64,955,051
25	Devonway Software	1,212,165		2,325,442
26	Security Reqmnt for 73.55 Upgd	300,301		2,310,848
27	WS-CI-IMPCo-G PPB	309,249		0
28	RP-CI-IMPCo-G NMIB	17,720,246		0
29	ET-CI-IMPCo-T SYS IMP	1,161,564		0
30	ED-CI-IMPCo-D AST IMP	1,061,847		0
31	ED-CI-IMPCo-D CUST SERV	355,399		0
32	EC-CI-IMPCo-D TELECOM	124,259		0
33	RP-IMPCo-G	864,264		0
34	SS-CI-IMPCo-N Software	472,697		0
35	<b>TOTAL</b>	<b>278,278,489</b>	<b>226,817,471</b>	<b>293,769,197</b>

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009
<b>CONSTRUCTION WORK IN PROGRESS AND COMPLETED CONSTRUCTION NOT CLASSIFIED - ELECTRIC (Accounts 107 and 106)</b>				
<p>1. Report below descriptions and balances at end of year of projects in process of construction and completed construction not classified for projects actually in service. For any substantial amounts of completed construction not classified for plant actually in service explain the circumstances which have prevented final classification of such amounts to prescribed primary accounts for plant in service.</p> <p>2. The information specified by this schedule for Account 106, Completed Construction</p>		<p>Not Classified-Electric, shall be furnished even though this account is included in the schedule, Electric Plant in Service, pages 204-211, according to a tentative classification by primary accounts.</p> <p>3. Show items relating to "research and development" projects last under a caption Research and Development (See Account 107, Uniform System of Accounts).</p> <p>4. Minor projects may be grouped.</p>		
Line No.	Description of Project (a)	Construction Work in Progress-Electric (Account 107) (b)	Completed Construction Not Classified-Electric (Account 106) (c)	Estimated Additional Cost of Project (d)
1	STATE OF MICHIGAN			
2	Other Minor Projects Under \$100,000	384,154		244,462
3				
4				
5				
6				
7	Completed Construction Not Classified		86,684,185	
8				
9	TOTAL STATE OF MICHIGAN 107 \$193,840,436			
10	TOTAL STATE OF MICHIGAN 106 \$ 86,684,185			
11				
12				
13				
14				
15				
16				
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27				
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29				
30				
31				
32				
33				
34				
35	TOTAL	278,278,489	226,817,471	293,769,197

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009
<b>CONSTRUCTION WORK IN PROGRESS AND COMPLETED CONSTRUCTION NOT CLASSIFIED - ELECTRIC (Accounts 107 and 106)</b>				
1. Report below descriptions and balances at end of year of projects in process of construction and completed construction not classified for projects actually in service. For any substantial amounts of completed construction not classified for plant actually in service explain the circumstances which have prevented final classification of such amounts to prescribed primary accounts for plant in service. 2. The information specified by this schedule for Account 106, Completed Construction		Not Classified-Electric, shall be furnished even though this account is included in the schedule, Electric Plant in Service, pages 204-211, according to a tentative classification by primary accounts. 3. Show items relating to "research and development" projects last under a caption Research and Development (See Account 107, Uniform System of Accounts). 4. Minor projects may be grouped.		
Line No.	Description of Project (a)	Construction Work in Progress-Electric (Account 107) (b)	Completed Construction Not Classified-Electric (Account 106) (c)	Estimated Additional Cost of Project (d)
1				
2	<u>STATE OF WEST VIRGINIA</u>			
3	I&M Towboats	14,082,932		0
4				
5	Completed Construction Not Classified		0	
6				
7	TOTAL STATE OF WEST VIRGINIA 107 \$14,082,932			
8	TOTAL STATE OF WEST VIRGINIA 106 \$0			
9				
10				
11	<u>STATE OF ILLINOIS</u>			
12	Other Minor Projects Under \$100,000	16,124		0
13				
14	Completed Construction Not Classified		0	
15				
16	TOTAL STATE OF ILLINOIS 107 \$16,124			
17	TOTAL STATE OF ILLINOIS 106 \$0			
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35	<b>TOTAL</b>	<b>278,278,489</b>	<b>226,817,471</b>	<b>293,769,197</b>



Name of Respondent Indiana Michigan Power Co.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009
<b>CONSTRUCTION OVERHEADS - ELECTRIC</b>			
<p>1. List in columns (a) the kinds of overheads according to the titles used by the respondent. Charges for outside professional services for engineering fees and management or supervision fees capitalized should be shown as separate items.</p> <p>2. On page 218 furnish information concerning construction overheads.</p> <p>3. A respondent should not report "none" to this page if no overhead apportionments are made, but rather</p> <p style="text-align: right;">should explain on page 218 the accounting procedures employed and the amounts of engineering, supervision and administrative costs, etc., which are directly charged to construction.</p> <p>4. Enter on this page engineering, supervision, administrative, and allowance for funds used during construction, etc., which are first assigned to a blanket work order and then prorated to construction jobs.</p>			
Line No.	Description of Overhead (a)	Total Amount Charged for the Year (b)	
1	Fossil/Hydro Construction Overheads	5,466,460	
2			
3	Nuclear Construction Overheads	4,387,861	
4			
5	Transmission Construction Overheads	5,047,443	
6			
7	Distribution Construction Overheads	17,217,963	
8			
9			
10			
11			
12			
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16			
17			
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37			
38			
39	<b>TOTAL</b>	<b>32,119,727</b>	

Name of Respondent Indiana Michigan Power Co.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009
<b>GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE</b>			
<p>1. For each construction overhead explain: (a) the nature and extent of work, etc., the overhead charges are intended to cover, (b) the general procedure for determining the amount capitalized, (c) the method of distribution to construction jobs, (d) whether different rates are applied to different types of construction, (e) basis of differentiation in rates for different types of construction, and (f) whether the overhead is directly or indirectly assigned.</p> <p>2. Show below the computation of allowance for funds used during construction rates, if those differ from the overall rate of return authorized by the Michigan Public Service Commission.</p>			
<p>1. The company has certain administrative, supervisory and engineering personnel whose costs cannot, without undue burden and refinement, be classified directly to projects. Construction overheads are used to allocate these indirect costs to individual projects of this kind. The construction overhead rate calculated is applied to applicable capital work order charges.</p>			

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Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009
<b>ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT(Account 108 &amp; 110)</b>					
1. Explain in a footnote any important adjustments during year. 2. Explain in a footnote any difference between the amount for book cost of plant retired, line 11, column (c), and that reported for electric plant in service, pages 202-204A, column (d), excluding retirements of non-depreciable property. 3. Accounts 108 and 110 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service.			If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all cost included in retirement work in progress at year end in the appropriate functional classifications. 4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.		
Section A. Balances and Changes During Year					
Line No.	Item (a)	Total (c+d+e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased to Others (e)
1	Balance Beginning of Year	3,261,630,090	3,261,605,001	25,089	
2	Depreciation Prov. for Year, Charged to				
3	(403) Depreciation Expense	122,227,298	122,227,187	111	
4	(403.1) Decommissioning Expense	5,761,238	5,761,238	0	
5	(413) Exp. Of Elec. Plt. Leas. to Others				
6	Transportation Expenses-Clearing				
7	Other Clearing Accounts				
8	Other Accounts (Specify):	380,056	380,056		
9	TOTAL Deprec. Prov. For Year (Enter Total of Lines 3 thru 9)	<b>128,368,592</b>	128,368,481	111	
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	48,079,987	48,079,987		
13	Cost of Removal	95,192,907	95,192,907		
14	Salvage (Credit)	111,428,406	111,428,406		
15	TOTAL Net Chrgs. For Plant Ret. (Enter Total of lines 12 thru 14)	<b>31,844,488</b>	31,844,488	0	
16	Net Earnings of Decommissioning Funds				
17	Other Debit or Credit Items (Described)				
18	Retirement WIP	8,802,365	8,802,365		
19	Asbestos ARO	(485,234)	(485,234)		
20	Transfer between Accounts 108 & 111	140,627	119,285	21,342	
21	Balance End of Year (Enter total of lines 1, 10, 15, 16 & 17)	<b>3,366,569,268</b>	3,366,565,410	3,858	
Section B. Balances at End of Year According to Functional Classifications					
22	Steam Production	793,028,937	793,028,937	0	
23	Nuclear Production-Depreciation	1,394,063,433	1,394,063,433		
24	Nuclear Production-Decommissioning	183,342,866	183,342,866		
25	Hydraulic Production-Conventional	23,364,812	23,364,812		
26	Hydraulic Production-Pumped Storage				
27	Other Production	0	0		
28	Transmission	504,959,262	504,955,404	3,858	
29	Distribution	443,905,896	443,905,896		
30	General	23,904,062	23,904,062		
31	TOTAL (Enter total of lines 20 thru 28)	<b>3,366,569,268</b>	3,366,565,410	3,858	

Name of Respondent	This Report Is:	Date of Report	Year of Report
Indiana Michigan Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2009

**FOOTNOTE DATA**

Page Number (a)	Line Number (b)	Column Number (c)	Comments (d)
219	8	C	Abestos depreciation and accretion expense in account 1080013 - \$385,225 Amortize Indiana jurisdictional portion of reg asset for ash ponds ARO's - (\$5,169)
219	23	B	The portion of ARO related accumulated depreciation excluded from the ratebase in I&M's generation formula rates are identified by a query of the plant accounting system. The data supporting the adjustment of accumulated depreciation to reflect the use of Michigan jurisdictional depreciation rates is provided by the I&M regulatory services department.
219	20	d	Reserve transferred between accounts

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Name of Respondent INDIANA MICHIGAN POWER COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009
<b>NONUTILITY PROPERTY (Account 121)</b>				
1. Give a brief description and state the location of nonutility property included in Account 121. 2. Designate with a double asterisk any property which is leased to another company. State name of lessee and whether lessee is an associated company. 3. Furnish particulars (details) concerning sales, purchases, or transfers of Nonutility Property during the year. 4. List separately all property previously devoted to public service and give date of transfer to Account 121, Nonutility Property. 5. Minor items (5% of the Balance at the End of the Year for Account 121 or \$100,000, whichever is less) may be grouped by (1) previously devoted to public service, or (2) other nonutility property.				
Line No.	Description and Location (a)	Balance at Beginning of Year (b)	Purchases, Sales Transfers, etc. (c)	Balance at End of Year (d)
1	Water Transportation Facilities,	28,955,565	(2,688,634)	26,266,931
2	headquartered at St Louis, MO			
3	Office Building Leasehold Improvements,	2,695,099		2,695,099
4	One Summit Square, Fort Wayne, IN			
5	Land for Butler Center Substation	0	110,789	110,789
6				
7	Land, purchased in connection with Jefferson	164,576		164,576
8	West 765kv Corridor, Jefferson County, IN			
9	Land near Tanners Creek Plant, Lawrenceburg, IN	146,364		146,364
10	Land, Prosperity East 138kv Corridor, Madison	102,956		102,956
11	County, IN			
12	Service Building and Site, Marion, IN	148,875		148,875
13	(transferred from a/c 101 in Apr 1991)			
14	Minor items previously devoted to public service	8,174		8,174
15	Minor items - other nonutility property	276,093	87,088	363,181
16				
17				
TOTAL		32,497,702	(2,490,757)	30,006,945

<b>ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF NONUTILITY PROPERTY (Account 122)</b>		
Report below the information called for concerning depreciation and amortization of nonutility property.		
Line No.	Item (a)	Amount (b)
1	Balance, Beginning of Year	14,513,956
2	Accruals for Year, Charged to	
3	(417) Income from Nonutility Operations	716,631
4	(418) Nonoperating Rental Income	47,021
5	Other Accounts (Specify):	
6	Accounts 227 and 243	1,330,966
7	TOTAL Accruals for Year (Enter Total of lines 3 thru 6)	2,094,618
8	Net Charges for Plant Retired:	
9	Book Cost of Plant Retired	(3,578,926)
10	Cost of Removal	0
11	Salvage (Credit)	0
12	TOTAL Net Charges (Enter Total of lines 9 thru 11)	(3,578,926)
13	Other Debit or Credit Items (Describe):	
14	Reclassifications from/to Other Accounts	(25,909)
15	Balance, End of Year (Enter Total of lines 1, 7, 12, and 14)	13,003,739

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report December 31, 2009	
<b>INVESTMENTS (Accounts 123, 124, 136)</b>							
<p>1. Report below the investments in Accounts 123, <i>Investments in Associated Companies</i>, 124, <i>Other Investment</i>, and 136, <i>Temporary Cash Investments</i>.</p> <p>2. Provide a subheading for each account and list thereunder the information called for:</p> <p>(a) Investment in securities - List and describe each security owned, giving name of user, date acquired and date of maturity. For bonds, also give principal amount, date of issue, maturity, and interest rate. For capital stock (including capital stock of respondent reacquired under a definite plan for resale pursuant to authorization by the Board of Directors, and included</p> <p>in Account 124, <i>Other Investments</i>), state number of shares, class, and series of stock. Minor investments may be grouped by classes. Investments included in Account 136, <i>Temporary Cash Investments</i>, also may be grouped by classes.</p> <p>(b) Investment Advances-Report separately for each person or company the amounts of loans or investment advances which are properly includable in Account 123. Advances subject to current repayment should be included in Accounts 145 and 146. With respect to each advance, show whether the advance is a note or an open account. Each note should be</p>							
Line No.	Description of Investment  (a)	Book Cost at Beginning of Year (If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference) (b) Original Cost    Book Value		Purchases or from Improvement Disposed of (c)			
1	Account 123 - Investment in Associated Companies	(see pp. 224-225)					
2							
3	Account 124 - Other Investments						
4	Franklin Real Estate and Indiana Franklin - Land Purchase Contracts						
5	- Michigan	266,734					
6	- Other States	10,523,335					
7							
8	Private Fuel Storage LLC	6,289,248					
9							
10	Fiber Optic Agreements with AEP Communications, Kentucky Data Link, Inc, and Citynet Fiber Network, Inc	5,321,287					
11							
12	Speculative Allowance Inventory						
14	- NOx	2,253					
15	- SO2	24,122					
16	- CO2	15,846					
17							
18	Shell Building Loan	15,000					
19							
20	Other Miscellaneous Investments	39,538					
21							
22	Depreciation Reserve	(6,236)					
23							
24							
25							
26	Total Account 124	22,491,127		0			
27							
28	Account 136 - Temporary Cash Investments						
29							
30							
31	Grand Total	22,491,127		0			



Name of Respondent	This Report is:	Date of Report	Year of Report
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**INVESTMENTS (Accounts 123, 124, 136) (Cont'd)**

listed giving date of issuance, maturity date, and specifying whether note is a renewal. Designate any advances due from officers, directors, stockholders, or employees. Exclude amounts reported on page 229.

3. For any securities, notes or accounts that were pledged designate with an asterisk such securities, notes, or accounts and in a footnote state the name of pledgee and purpose of the pledge.

4. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and give name of Commission, date of

authorization, and case or docket number.

5. Report in column (g) interest and dividend revenues from investments including such revenues from securities disposed of during the year.

6. In column (h) report for each investment disposed of during the year the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost) and the selling price thereof, not including any dividend or interest adjustment includible in column (g).

Sales or Other Dispositions During Year (d)	Principal Amount or No. of Shares at End of Year (e)	Book Cost at End of Year (If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference) (f)		Revenues for Year (g)	Gain of Loss from Improvement Disposed of (h)	Line No.
		Original Cost	Book Value			
						1
						2
						3
			266,733			4
0			10,523,251			5
84						6
			6,285,879			7
3,369						8
			5,231,525			9
89,762						10
						11
						12
						13
1,894			360			14
12,138			11,984			15
14,987			859			16
			15,000			17
						18
31,499			8,039			19
						20
10,743			(16,979)			21
						22
						23
						24
164,476			22,326,651			25
						26
						27
						28
						29
						30
164,476	0	0	22,326,651	0	0	31

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009
<b>INVESTMENT IN SUBSIDIARY COMPANIES (Account 123.1)</b>					
Report below the investments in Accounts 123.1, <i>Investments in Subsidiary Companies</i> . 2. Provide a subheading for each company and list thereunder the information called for below. Sub-total by company and give a total in columns (e), (f), (g) and (h). (a) Investment in Securities - List and describe each security owned. For bonds give also principal amount, date of issue, maturity, and interest rate. (b) Investment Advances - Report separately the			amounts of loans or investment advances which are subject to repayment, but which are not subject to current settlement. With respect to each advance show whether the advance is a note or open account. List each note giving date of issuance, maturity date, and specifying whether note is a renewal. 3. Report separately the equity in undistributed subsidiary earnings since acquisition. The total in column (e) should equal the amount entered for Account 418.1.		
Line No.	Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Amount of Investment at Beginning of Year (d)	
1	Blackhawk Coal Company, Inc	09/01/80			
2	Common Stock			25,324,000	
3	Cash Capital Contribution			0	
4	Equity in Earnings			(1,510,668)	
5	Investment In Subsidiary AOCI			0	
6	Subtotal			23,813,332	
7					
8	Price River Coal Company, Inc	12/01/65			
9	Common Stock			27,275	
10	Subtotal			27,275	
11					
12					
13					
14					
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36					
37	TOTAL Cost of Account 123.1 \$	146,936,960	TOTAL	23,840,607	

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009
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**INVESTMENT IN SUBSIDIARY COMPANIES (Account 123.1) (Continued)**

4. For any securities, notes, or accounts that were pledged, designate such securities, notes or accounts in a footnote, and state the name of pledgee and purpose of the pledge.  
5. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and give name of Commission, date of authorization, and case or docket number.  
6. Report in column (f) interest and dividend revenues from investments, including such revenues from securities disposed of during the year.  
7. In column (h) report for each investment disposed of during the year, the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost) and the selling price thereof, not including interest adjustment includible in column (f).  
8. Report on Line 36, column (a) the total cost of Account 123.1.

Equity in Subsidiary Earnings for Year (e)	Revenues for Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)	Line No.
				1
	0	25,324,000		2
	0	0		3
929,337	0	(581,331)		4
		(1,373,926)		5
929,337		23,368,743		6
				7
		27,275		8
		27,275		9
				10
				11
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929,337	0	23,396,018	0	36

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009
<b>NOTES AND ACCOUNTS RECEIVABLE SUMMARY FOR BALANCE SHEET</b>				
Show separately by footnote the total amount of notes and employees included in Notes Receivable (Account 141) and accounts receivable from directors, officers, and and Other Accounts Receivable (Account 143).				
Line No.	Accounts (a)	Balance Beginning of Year (b)	Balance End of Year (c)	
1	Notes Receivable (Account 141)	0	0	
2	Customer Accounts Receivable (Account 142)	56,864,104	56,134,823	
3	Other Accounts Receivable (Account 143 & 171 & 172) (Disclose any capital stock subscriptions received)	17,371,806	20,489,455	
4	<b>TOTAL</b>	<b>74,235,910</b>	<b>76,624,278</b>	
5	Less: Accumulated Provision for Uncollectible Accounts-Cr. (Account 144)	3,309,821	2,265,020	
6	<b>TOTAL, Less Accumulated Provision for Uncollectible Accounts</b>	<b>70,926,089</b>	<b>74,359,258</b>	
7				
8	Account 143 includes employee receivables of \$1,002,416 @			
9	12/31/09 and \$1,031,377 @ 12/31/08 related to a 2001 biweekly			
10	payroll conversion that will be collected when the employees leave			
11	the company.			
12				
13				
14				

<b>ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNT-CR. (Account 144)</b>						
1. Report below the information called for concerning this accumulated provision.						
2. Explain any important adjustments of subaccounts.						
3. Entries with respect to officers and employees shall not include items for utility services.						
Line No.	Item (a)	Utility Customers (b)	Merchandise Jobbing and Contract Work (c)	Officers and Employees (d)	Other (e)	Total (f)
1	Balance beginning of year		485,190		2,824,631	3,309,821
2	Prov. For uncollectibles for current year		66,034		12,059	78,093
3	Account written off (less)		339,590		0	339,590
4	Charged to other accounts				(783,304)	(783,304)
5	Adjustments (explain): Adjustment to Beginning Balance		0		0	0
6	Balance end of year	0	211,634	0	2,053,386	<b>2,265,020</b>
7						
8						
9						
10						
11						

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Name of Respondent	This Report Is:	Date of Report	Year of Report
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**RECEIVABLES FROM ASSOCIATED COMPANIES (Accounts 145, 146)**

- |   |  |
|---|--|
| <p>1. Report particulars of notes and accounts receivable from associated companies* at end of year.</p> <p>2. Provide separate headings and totals for Accounts 145, Notes Receivable from Associated Companies, and 146, Accounts Receivable from Associated Companies, in addition to a total for the combined accounts.</p> <p>3. For notes receivable, list each note separately and state purpose for which received. Show also in column (a) date of note, date of maturity and interest rate.</p> | <p>4. If any note was received in satisfaction of an open account, state the period covered by such open account.</p> <p>5. Include in column (f) interest recorded as income during the year including interest on accounts and notes held any time during the year.</p> <p>6. Give particulars of any notes pledged or discounted, also of any collateral held as guarantee of payment of any note or account.</p> |
|---|--|

\* NOTE: "Associated companies" means companies or persons that, directly or indirectly, through one or more intermediaries, control, or are controlled by, or are under common control with, the account company. This includes related parties.

"Control" (including the terms "controlling," "controlled by," and "under common control with") means the possession, directly or indirectly, of the power to direct or cause the direction of the management and policies of a company, whether such power is exercised through one or more intermediary companies, or alone, or in conjunction with, or pursuant to an agreement, and whether such power is established through a majority or minority ownership or voting of securities, common directors, officers or stockholders, voting trusts, holding trusts, associated companies, contract or any other direct or indirect means.

Line No.	Particulars (a)	Balance Beginning of Year (b)	Totals for Year		Balance End of Year (e)	Interest for Year (f)
			Debits (c)	Credits (d)		
1	Account 145					
2	AEP Utility Funding LLC	0	495,213,679	386,362,591	108,851,089	
3	Account 146					
4	AEP Credit	-			0	
5	AEP Elmwood	(0)	9,315	9,315	(0)	
6	AEP Generating Company	29,897,878	357,584,642	356,093,963	31,388,556	
7	AEP Memco	1,316,230	3,532,531	3,253,730	1,595,031	
8	AEP Pro Serv	1,187	11,084	12,212	59	
9	AEP Service Corporation	25,997,101	1,224,799,809	1,234,020,684	16,776,226	
10	AEP System Pool (AEPSC)	3,770,407	203,611,605	198,043,614	9,338,398	
11	AEP T&D Services, LLC	96,609	145,279	241,888	(0)	
12	AEP Texas Central Company	2,177	63,684	64,611	1,250	
13	AEP Texas North Company	1,041	125,712	124,722	2,031	
14	AEP Utilities, Inc.	543,489	117,714,642	117,749,976	508,155	
15	AEP Utility Funding LLC	6,965	12,701	19,666	0	
16	AEPES Power Trading	0	112,273	112,273	0	
17	AEPES US Gas Trading	2,841,845	49,604,056	51,050,774	1,395,127	
18	American Electric Power Co	624	216,661,020	216,658,617	3,027	
19	Appalachian Power Co	10,456,951	136,975,194	134,467,207	12,964,938	
20	Blackhawk Coal Company	5,772	31,778	31,339	6,211	
21	Cardinal Operating Company	2,433,688	16,981,015	18,108,673	1,306,029	
22	Columbus Southern Power	2,680,528	1,054,243	3,716,580	18,191	
23	Conesville Coal Prep	53	90,488	90,541	0	
24	Cook Coal Terminal	884,981	51,630	933,994	2,617	
25	CSW Energy, Inc.	32	18	49	0	

Name of Respondent Indiana Michigan Power Company			This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009
<b>RECEIVABLES FROM ASSOCIATED COMPANIES (Accounts 145, 146)</b>						
Line No.	Particulars (a)	Balance Beginning of Year (b)	Totals for Year		Balance End of Year (e)	Interest for Year (f)
			Debits (c)	Credits (d)		
1	Kentucky Power Co	36,978	1,296,099	1,141,601	191,476	
2	Kingsport Power Co	88	7,143	5,600	1,630	
3	Ohio Power Co	10,968,864	102,227,508	108,280,839	4,915,532	
4	Public Service Co of Ok	54,905	1,759,699	1,737,580	77,024	
5	Southwestern Power Co	5,884	5,350,959	5,192,740	164,102	
6	Wheeling Power Co	1,696	51,583	51,967	1,312	
7	United Sciences	0	2,000	2,000	0	
8	Indiana Franklin Realty	0	232,111	232,111	0	
9	AEP Holdings	0	10,000	20,000	(10,000)	
10	AEP Investments	0	72,632	72,632	0	
11	AEP Energy Partners	0	37,523	37,523	0	
12	Various Transmission	0	6,138	2,977	3,161	
13	AEP Transmission	0	1,127,094	1,127,094	0	
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						
41						
42						
43						
44	TOTAL	92,005,971	2,936,566,888	2,839,071,685	189,501,174	0

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009
<b>MATERIALS AND SUPPLIES</b>					
1. For Account 154, report the amount of plant materials and operating supplies under the primary functional classifications as indicated in column (a); estimates of amounts by function are acceptable. In column (d), designate the department or departments which use the class of material.			2. Give an explanation of important inventory adjustments during the year (in a footnote) showing general classes of material and supplies and the various accounts (operating expenses, clearing accounts, plant, etc.) affected-debited or credited. Show separately debits or credits to stores expense-clearing, if applicable.		
Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Dept. or Departments Which Use Material (d)	
1	Fuel Stock (Account 151)	65,668,633	75,686,271	Electric	
2	Fuel Stock Expenses Undistributed (Account 152)	1,469,238	3,868,034	Electric	
3	Residuals and Extracted Products (Account 153)				
4	Plant Materials & Operating Supplies (Account 154)				
5	Assigned to - Construction (Estimated)	73,248,878	49,061,132	Electric	
6	Assigned to - Operations & Maintenance				
7	Production Plant (Estimated)	54,587,040	85,193,650	Electric	
8	Transmission Plant (Estimated)	662,273	1,199,375	Electric	
9	Distribution Plant (Estimated)	4,821,542	0	Electric	
10	Regional Transmission & Market Operation (EST)	0	4,129,318	Electric	
11	Assigned to - Other	861,996	602,830	Electric	
12	TOTAL Account 154 (Enter total of line 5 thru 10)	134,181,729	140,186,305	Electric	
13	Merchandise (Account 155)				
14	Other Material & Supplies (Account 156)	2,010,414	5,111,310	River Trans, Elec	
15	Nuclear Materials Held for Sale (Account 157) (not applicable to Gas utilities)				
16	Stores Expense Undistributed (Account 163)				
17					
18					
19					
20					
21	TOTAL Materials & Supplies (Per Balance Sheet)	203,330,014	224,851,920		



Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009
FOOTNOTE DATA					
Page Number (a)	Line Number (b)	Column Number (c)	Comments (d)		
227	11	B	Assigned to - Other includes Customer Account, Administrative and General Expenses		
227	11	C	Assigned to - Other includes Customer Account, Administrative and General Expenses		

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009
<b>PRODUCTION FUEL AND OIL STOCKS (Included in Account 151)</b>				
1. Report below the information called for concerning production fuel and oil stock. 2. Show quantities in tons Of 2000 lb. Barrels (42 gals.) or Mcf., whichever unit of quantity is applicable. 3. Each kind of coal or oil should be shown separately. 4. If the respondent obtained any of its fuel from its own coal mines or oil or gas lands or leases or from		affiliated companies, a statement should be submitted showing the quantity of such fuel so obtained, the quantity used and quantity on hand, and cost of the fuel classified as to the nature of the costs and expenses incurred with appropriate adjustment for the inventories at beginning and end of year.		
Line No.	Item (a)	Total Cost (b)	KINDS OF FUEL AND OIL	
			Quantity (Coal Tons) (c)	Cost (Coal) (d)
1	On hand beginning of year	65,668,633	1,762,817	63,401,239
2	Received during year	279,097,400	6,939,150	276,714,647
3	TOTAL	344,766,033	8,701,967	340,115,886
4	Used during year (specify department)			
5	Electric Generation	273,072,775	6,491,895	270,208,139
6	Storage Pile Adjustment	(4,039,263)	(96,733)	(4,039,263)
7	Other - Rockport Plant Coal Pile Revision	46,250	0	0
8				
9				
10				
11				
12				
13				
14				
15	Sold or transferred			
16	TOTAL DISPOSED OF	269,079,762	6,395,162	266,168,876
17	BALANCE END OF YEAR	75,686,271	2,306,805	73,947,010



Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report December 31, 2009	
<b>ALLOWANCES</b>							
1. Report below the details called for concerning allowances. 2. Report all acquisitions of allowances at cost. 3. Report allowances in accordance with a weighted average cost allocation method and other accounting as prescribed by General Instruction No. 21 in the Uniform System of Accounts. 4. Report the allowances transactions by the period they are first				eligible for use; the current year;s allowances in columns (b)-(c), allowances for the three succeeding years in column(d)-(f), starting with the following year, and allowances for the remaining succeeding years in columns (j)-(k). 5. Report on line 4 the Environmental Protection Agency (EPA) issued allowances. Report withheld portions on lines 36-40.			
Line No.	SO2 Allowance Inventory (a)	Current Year		2010			
		No. (b)	Amt. (c)	No. (d)	Amt. (e)		
1	Balance-Beginning of Year	171,474	6,354,770	97,647	1,929,951		
2-4	Acquired During Year: Issued (Less Withheld Allow)	15					
5	Returned by EPA						
6-8	Purchases/Transfers:						
9	Appalachian Power Company	16,138	7,602,248				
10							
11							
12							
13							
14							
15	Total	16,138	7,602,248	0	0		
16							
17-18	Relinquished During Year: Charges to Account 509	62,976	2,621,702				
19	Other:						
20							
21	Cost of Sales/Transfers:						
22							
23	AEP System Pool	8,160	742,037				
24							
25							
26							
27	Other						
28	Total	8,160	742,037				
29	Balance-End of Year	116,491	10,593,279	97,647	1,929,951		
30-31	Sales:						
32	Net Sales Proceeds (Assoc Co.)						
33	Net Sales Proceeds (Other)						
34	Gains						
35	Losses						
	Allowances Withheld						
36	Balance - Beginning of Year	1,168		1,168			
37	Add: Withheld by EPA						
38	Deduct: Returned by EPA						
39	Cost of Sales	1,168					
40	Balance - End of Year	0		1,168			
41-42	Sales:						
43	Net Sales Proceeds (Assoc. Co.)						
44	Net Sales Proceeds (Other)		81,701				
45	Gains		81,701				
46	Losses						

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report December 31, 2009	
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ALLOWANCES (Continued)								
6. Report on line 5 allowances returned by the EPA. Report on line 39 the EPA's sales of the withheld allowances. Report on lines 43-46 the net sales or auction of the withheld allowances.				8. Report on lines 22-27 the names of purchasers/transfers of allowances disposed of and identify associated companies.				
7. Report on lines 8-14 the names of vendors/transfers of allowances acquired and identify associated companies (See "associated co." under "Definitions" in Uniform System of Accounts).				9. Report the net costs and benefits of hedging transactions on a separate line under purchases/transfers and sales/transfers.				
				10. Report on lines 32-35 & 43-46 the net sales proceeds and gains or losses from allowance sales.				
2011		2012		Future Years		Totals		Line No.
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	
107,081	3,202,619	91,640	3,259,922	2,149,222	9,170,112	2,617,064	23,917,374	1
0		0		81,376		81,391		2-4
								5
								6-8
						16,138	7,602,248	9
						0	0	10
						0	0	11
						0	0	12
						0	0	13
						0	0	14
						16,138	7,602,248	15
								16
						62,976	2,621,702	17-18
								19
						0	0	20
								21
						0	0	22
						8,160	742,037	23
						0	0	24
						0	0	25
						0	0	26
						0	0	27
0	0	0	0	0	0	8,160	742,037	28
107,081	3,202,619	91,640	3,259,922	2,230,598	9,170,112	2,643,457	28,155,883	29
								30-31
							0	32
							0	33
							0	34
							0	35
1,164		1,976		55,800		61,276		36
				3,952		3,952		37
						0		38
				1,976		3,144		39
1,164		1,976		57,776		62,084		40
								41-42
								43
					7,777		89,478	44
					7,777		89,478	45
								46

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report December 31, 2009	
<b>ALLOWANCES</b>							
1. Report below the details called for concerning allowances. 2. Report all acquisitions of allowances at cost. 3. Report allowances in accordance with a weighted average cost allocation method and other accounting as prescribed by General Instruction No. 21 in the Uniform System of Accounts. 4. Report the allowances transactions by the period they are first				eligible for use; the current year;s allowances in columns (b)-(c), allowances for the three succeeding years in column(d)-(i), starting with the following year, and allowances for the remaining succeeding years in columns (j)-(k). 5. Report on line 4 the Environmental Protection Agency (EPA) issued allowances. Report withheld portions on lines 36-40.			
Line No.	NOX Allowance Inventory (a)	Current Year		2010			
		No. (b)	Amt. (c)	No. (d)	Amt. (e)		
1	Balance-Beginning of Year	28,123	8,097,460	24,590	2,632,900		
2-4	Acquired During Year: Issued (Less Withheld Allow)	1,171					
5	Returned by EPA						
6-8	Purchases/Transfers:						
9	Buckeye Power	3,790	3,229,200				
10	City Util-Springfield, MO	200	433,000				
11	Duke Energy Carolinas LLC	100	314,500	100	314,500		
12	Duke Energy Ohio, Inc.	175	657,500	175	657,500		
13	UBS	1,280	2,899,639				
14	Other	140	291,900				
15	Total	5,685	7,825,739	275	972,000		
16							
17-18	Relinquished During Year: Charges to Account 509	28,928	12,909,919				
19	Other:						
20							
21	Cost of Sales/Transfers:						
22							
23	AEP System Pool						
24							
25							
26							
27	Other						
28	Total	0	0				
29	Balance-End of Year	6,051	3,013,280	24,865	3,604,900		
30-31	Sales:						
32	Net Sales Proceeds (Assoc Co.)						
33	Net Sales Proceeds (Other)						
34	Gains						
35	Losses						
	Allowances Withheld						
36	Balance - Beginning of Year						
37	Add: Withheld by EPA						
38	Deduct: Returned by EPA						
39	Cost of Sales						
40	Balance - End of Year						
41-42	Sales:						
43	Net Sales Proceeds (Assoc. Co.)						
44	Net Sales Proceeds (Other)						
45	Gains						
46	Losses						

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009
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ALLOWANCES (Continued)								
6. Report on line 5 allowances returned by the EPA. Report on line 39 the EPA's sales of the withheld allowances. Report on lines 43-46 the net sales or auction of the withheld allowances.				8. Report on lines 22-27 the names of purchasers/transfers of allowances disposed of and identify associated companies.				
7. Report on lines 8-14 the names of vendors/transfers of allowances acquired and identify associated companies (See "associated co." under "Definitions" in Uniform System of Accounts).				9. Report the net costs and benefits of hedging transactions on a separate line under purchases/transfers and sales/transfers.				
				10. Report on lines 32-35 & 43-46 the net sales proceeds and gains or losses from allowance sales.				
2011		2012		Future Years		Totals		Line No.
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	
24,340	1,782,900	23,740	0	47,480	0	148,273	12,513,260	1
0		0		0		1,171		2-4
								5
								6-8
						3,790	3,229,200	9
						200	433,000	10
100	314,500					300	943,500	11
						350	1,315,000	12
						1,280	2,899,639	13
						140	291,900	14
100	314,500					6,060	9,112,239	15
								16
						28,928	12,909,919	17-18
						0	0	19
						0	0	20
						0	0	21
						0	0	22
						0	0	23
						0	0	24
						0	0	25
						0	0	26
						0	0	27
0	0	0	0	0	0	0	0	28
24,440	2,097,400	23,740	0	47,480	0	126,576	8,715,580	29
								30-31
							0	32
							0	33
							0	34
							0	35
						0	0	36
						0	0	37
						0	0	38
						0	0	39
						0	0	40
								41-42
								43
						0	0	44
						0	0	45
								46

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 12/31/09																										
<b>FOOTNOTE DATA</b>																													
Page Number (a)	Line Number (b)	Column Number (c)	Comments (d)																										
228	14	b	<div style="text-align: right;">Current Year</div> <table> <tr> <th>Number</th> <th>Amount</th> </tr> <tr> <td>Chicago Climate Exchange</td> <td>6,330 16,117</td> </tr> <tr> <td>Koch Supply &amp; Trading (Nox)</td> <td>50 50,500</td> </tr> <tr> <td>Chapel Street Environmental</td> <td>200 162,000</td> </tr> <tr> <td>Amerex Emissions LTD</td> <td>445 269,250</td> </tr> <tr> <td>Archer Daniels Midland Co.</td> <td>100 80,500</td> </tr> <tr> <td>PPL Energy Plus LLC</td> <td>100 143,500</td> </tr> <tr> <td>City of Dover</td> <td>28 21,140</td> </tr> <tr> <td>Constellation Energy Commodities Group</td> <td>200 157,000</td> </tr> <tr> <td>Duke Energy Carolinas, LLC</td> <td>100 143,500</td> </tr> <tr> <td>Merrill Lynch</td> <td>100 65,000</td> </tr> <tr> <td>CE2 Environmental Markets, LP</td> <td>119</td> </tr> <tr> <td><b>TOTAL</b></td> <td><b>7,772 1,108,507</b></td> </tr> </table>	Number	Amount	Chicago Climate Exchange	6,330 16,117	Koch Supply & Trading (Nox)	50 50,500	Chapel Street Environmental	200 162,000	Amerex Emissions LTD	445 269,250	Archer Daniels Midland Co.	100 80,500	PPL Energy Plus LLC	100 143,500	City of Dover	28 21,140	Constellation Energy Commodities Group	200 157,000	Duke Energy Carolinas, LLC	100 143,500	Merrill Lynch	100 65,000	CE2 Environmental Markets, LP	119	<b>TOTAL</b>	<b>7,772 1,108,507</b>
Number	Amount																												
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228	14	d	<div style="text-align: right;">2009</div> <table> <tr> <th>Number</th> <th>Amount</th> </tr> <tr> <td>Northern Indiana Public Service Company</td> <td>7266 359,281</td> </tr> <tr> <td>JP Morgan Futures</td> <td>150 555,000</td> </tr> <tr> <td><b>TOTAL</b></td> <td><b>7,416 914,281</b></td> </tr> </table>	Number	Amount	Northern Indiana Public Service Company	7266 359,281	JP Morgan Futures	150 555,000	<b>TOTAL</b>	<b>7,416 914,281</b>																		
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<b>TOTAL</b>	<b>7,416 914,281</b>																												
228	14	h	<div style="text-align: right;">2011</div> <table> <tr> <th>Number</th> <th>Amount</th> </tr> <tr> <td>Bear Energy LP</td> <td>3,733 71,508</td> </tr> <tr> <td></td> <td><b>3,733 71,508</b></td> </tr> </table>	Number	Amount	Bear Energy LP	3,733 71,508		<b>3,733 71,508</b>																				
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Bear Energy LP	3,733 71,508																												
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228	27	b	<div style="text-align: right;">Current Year</div> <table> <tr> <th>Number</th> <th>Amount</th> </tr> <tr> <td>JP Morgan Furtures</td> <td>82 4,092</td> </tr> </table>	Number	Amount	JP Morgan Furtures	82 4,092																						
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228	27	d	<div style="text-align: right;">2009</div> <table> <tr> <th>Number</th> <th>Amount</th> </tr> <tr> <td>CE2 Environmental Markets LP</td> <td>119 -</td> </tr> </table>	Number	Amount	CE2 Environmental Markets LP	119 -																						
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228	27	f	<div style="text-align: right;">2010</div> <table> <tr> <th>Number</th> <th>Amount</th> </tr> <tr> <td>Evolution Markets LLC</td> <td>44 870</td> </tr> </table>	Number	Amount	Evolution Markets LLC	44 870																						
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Evolution Markets LLC	44 870																												
228	27	h	<div style="text-align: right;">2011</div> <table> <tr> <th>Number</th> <th>Amount</th> </tr> <tr> <td>Evolution Markets LLC</td> <td>479 14,326</td> </tr> </table>	Number	Amount	Evolution Markets LLC	479 14,326																						
Number	Amount																												
Evolution Markets LLC	479 14,326																												
228	27	j	<div style="text-align: right;">Future Years</div> <table> <tr> <th>Number</th> <th>Amount</th> </tr> <tr> <td>Evolution Markets LLC</td> <td>12,933 58,519</td> </tr> </table>	Number	Amount	Evolution Markets LLC	12,933 58,519																						
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Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2009	Year of Report December 31, 2009
<b>MISCELLANEOUS CURRENT AND ACCRUED ASSETS (Account 174)</b>			
1. Give description and amount of other current and accrued assets as of the end of year. 2. Minor items may be grouped by classes, showing number of items in each class.			
Line No.	Item (a)	Balance End of Year (b)	
1	Deferred Cook Unit 1 Fire Expenses	134,321,505	
2	Energy Insurance Services	1,465,541	
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25	TOTAL	135,787,046	

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr)		Year of Report December 31, 2009	
<b>OTHER REGULATORY ASSETS</b>							
1. Report below the particulars (details) called for concerning other regulatory assets which are created through the ratemaking actions of regulatory agencies (and not includable in other amounts.)				amortization in column (a).			
2. For regulatory assets being amortized, show period of				3. Minor items (amounts less than \$50,000) may be grouped by classes.			
				4. Give the number and name of the account(s) where each amount is recorded.			
Line No.	Description and Purpose of Other Regulatory Assets (a)	Debits (b)	CREDITS		Balance at End of Year (e)		
			Account Charged (c)	Amount (d)			
1	SFAS 112 Post Employment Benefits	859,633	228, 242	650,038	8,398,053		
2							
3	Cook Plant Refueling Levelization	34,309,445	Various	37,419,016	21,856,266		
4							
5	VEBA Trust Contributions	0			354,500		
6							
7	SFAS 106 Post Retirement Benefits	0	926	1,173,075	3,372,592		
8	Amort 3/2009-3/2012 Per Cause Order #43306						
9							
10	Unamortized Loss on Reacquired Debt	0	428	206,953	2,690,394		
11	Amort 1/1995 - 12/2022						
12							
13	River Transportation Selling Price Variance	48,650,501	254	47,417,253	0		
14							
15	Deferred Environmental Compliance Costs	2,503,542	509	829,699	1,673,843		
16							
17	Deregulation-Customer Educ & Transition Filing	6,677			99,048		
18							
19	Deregulation Implementation	418,774			6,211,736		
20							
21	Asset Retirement Obligations	604,286	403,411	94,019	2,119,678		
22	Amort 3/2009-3/2012 Per Cause Order #43306						
23							
24	Indiana Rate Case Expenses - Cause Order #43306	476,668	928	123,011	353,657		
25	Amort 3/2009 - 3/2020						
26							
27	Deferral of Michigan portion PJM Fees	957,230			6,253,638		
28							
29	Deferred Equity Carrying Charges	88,116	various	113,500	(798,087)		
30	Amort 1/2005 - 12/2019						
31							
32	BridgeCo Transmission Org Funding	0	407	69,599	1,139,447		
33	Amort 1/2005 - 12/2019						
34	FERC Docket No AC04-101-000						
35							
36	PJM Integration Payments	0	407	324,816	2,026,252		
37	Amort 1/2005 - 12/2014						
38	FERC Docket No EL05-74-000						
39							
40	Other PJM Integration	0	407	64,779	1,060,533		
41	Amort 1/2005 - 12/2019						
42	FERC Docket No AC04-101-000						
43							
44	Carrying Charges - RTO Startup Costs	0	407	75,712	771,409		
45	Amort 1/2005 - 12/2019						
46	FERC Docket No AC04-101-000						
47	and FERC Docket No EL05-74-000						
48							
49	Alliance RTO Deferred Expense	0	407	39,970	654,370		
50	Amort 1/2005 - 12/2019						
51	FERC Docket No AC04-101-000						
52							
53	Unrecovered Fuel Cost	29,842,144	Various	57,966,493	4,941,523		
54							
55	SFAS 158 Employer Accounting for Defined Benefit Pension & Other Postretirement Plans	253,150,816	various	270,227,221	252,010,997		
56							
57							
58	SFAS 109 Deferred SIT	33,403,048	283	2,766,290	79,655,426		
59							
60	SFAS 109 Deferred FIT	58,268,965	Various	56,802,401	112,143,805		
61							

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009
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**OTHER REGULATORY ASSETS (cont)**

1. Report below the particulars (details) called for concerning other regulatory assets which are created through the ratemaking actions of regulatory agencies (and not includable in other amounts.)  
2. For regulatory assets being amortized, show period of amortization in column (a).  
3. Minor items (amounts less than \$50,000) may be grouped by classes.  
4. Give the number and name of the account(s) where each amount is recorded.

Line No.	Description and Purpose of Other Regulatory Assets (a)	Debits (b)	CREDITS		Balance at End of Year (e)
			Account Charged (c)	Amount (d)	
1	Environmental Compliance Carrying Costs	119,491			119,491
2					
3	Off-System Sales Margin Sharing	17,582,980			17,582,980
4					
5	NSR Consent Decree Settlement Expenses	2,815,814	506	726,661	2,089,153
6	Amort 03/2009 - 03/2012, Cause# 43306				
7					
8	DSM Energy Optimization Program	295,268			295,268
9	Under-recovered costs				
10					
11	Indiana Clean Coal Technology Rider - Carrying Charges	126,738	421	3,569	125,169
12	Per IURC Cause Order #43636				
13					
14					
15					
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46					
47					
48					
49					
50					
51					
52					
53					
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57					
58					
59					
60	<b>TOTAL</b>	484,482,136		477,094,075	527,201,141

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Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr)		Year of Report December 31, 2009	
<b>MISCELLANEOUS DEFERRED DEBITS (Account 186)</b>							
1. Report below the particulars (details) called for concerning miscellaneous deferred debits. 2. For any deferred debit being amortized, show period of amortization in column (a). 3. Minor items (1% of the Balance at End of Year for Account 186 or amounts less than \$50,000, whichever is less) may be grouped by classes.							
Line No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)	
				Account Charged (d)	Amount (e)		
1	Property Taxes	30,277,776	48,208,927	408	48,330,591	30,156,112	
2							
3	Property Taxes - Capital Leases	83,330	471,700	408	476,410	78,620	
4							
5	Labor Accruals	4,439,087	24,123,993	Various	28,521,915	41,165	
6							
7	Agency Fees, Factored Accts Rec	2,204,741	933,218	Various	534,101	2,603,858	
8							
9	River Transportation Division	(99,572)	106,034,986	Various	105,881,738	53,676	
10							
11	Deferred Rate Case Expense	450,510	69,366	Various	505,151	14,725	
12							
13	Unamortized Credit Line Fees	375,228	-	431	145,144	230,084	
14							
15	Allowances	-	13,842,157	Various	13,621,730	220,427	
16							
17	Non-Trading Option Premiums	-	1,056,039	232	993,029	63,010	
18							
19	Misc Deferrals - Less than \$50,000	67,297	-	242	39,099	28,198	
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34	Misc. Work in Progress	404,435				706,122	
35	<b>TOTAL</b>	<b>38,202,832</b>	<b>194,740,386</b>		<b>199,048,908</b>	<b>34,195,997</b>	

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009
<b>ACCUMULATED DEFERRED INCOME TAXES (Account 190)</b>					
1. Report the information called for below concerning the respondent's accounting for deferred income taxes.			2. At Other (Specify), include deferrals relating to other income and deductions.		
Line No.	Account Subdivision (a)	Balance at Beginning of Year (b)	Changes During Year		
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)	
1	Electric				
2	Nuclear Decommissioning	42,976,384	31,006,926	1,784,549	
3	Deferred Gain Sale of Rockport Unit 2	17,410,976	1,297,351		
4	Accrued Pension Expense	(12,375,344)	4,605,861	66,013,236	
5	Interest Expense Capitalized	20,976,031	1,478,638	3,788,265	
6	SFAS 106 Post Retirement Benefits	6,978,321	272,001	1,221,503	
7	Other (see pp. 234.1A-234.1B)	603,744,851	128,298,036	395,930,574	
8	<b>TOTAL (Account 190) (Enter total of lines 2 thru 7)</b>	<b>679,711,219</b>	<b>166,958,813</b>	<b>468,738,127</b>	
9	Gas				
10					
11					
12					
13					
14					
15	Other				
16	<b>TOTAL Gas (Enter total of lines 10 thru 15)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
17	Other (Specify)	70,240,368	0		
18	<b>TOTAL (Account 190) (Enter total of lines 8, 16 &amp; 17)</b>	<b>749,951,587</b>	<b>166,958,813</b>	<b>468,738,127</b>	
19	Classification of Total:				
20	Federal Income Tax	749,538,181	166,958,813	468,738,127	
21	State Income Tax	413,406			
22	Local Income Tax				
<p align="center"><b>NOTES</b></p> <p align="center"><i>In the space provided below, identify by amount and classification, significant items for which deferred taxes are being provided. Indicate insignificant amounts listed under Other.</i></p>					
Line 17 Other - Detail		Balance at Beginning of Year	Balance at End of Year		
Non-Utility 190.2 Federal		9,110,391	6,771,121		
Non-Utility 190.2 State		413,406	396,564		
SFAS 133		6,799,987	6,556,519		
SFAS 87		6,027,282	5,615,489		
SFAS 109		47,889,301	57,263,865		
<b>Total</b>		<b>70,240,367</b>	<b>76,603,558</b>		

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<b>ACCUMULATED DEFERRED INCOME TAXES (Account 190) (Continued)</b>							
3. If more space is needed, use separate pages as required.				and classification, significant items for which deferred taxes are being provided. Indicate insignificant amounts listed other Other.			
4. In the space provided below, identify by amount							
Changes During Year		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	DEBITS		CREDITS			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
							1
						13,754,007	2
						16,113,625	3
						49,032,031	4
						23,285,658	5
						7,927,823	6
		Various	341,012,358		0	530,365,031	7
0	0		341,012,358		0	640,478,175	8
							9
							10
							11
							12
							13
							14
						0	15
0	0		0		0	0	16
11,306,165	8,950,053	Various	15,375,420	Various	24,094,723	76,603,558	17
11,306,165	8,950,053		356,387,778		24,094,723	717,081,733	18
							19
10,773,184	8,433,914		356,387,778		24,094,723	716,685,169	20
532,981	516,139					396,564	21
							22
NOTES (Continued)							

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009
<b>ACCUMULATED DEFERRED INCOME TAXES (Account 190)</b>					
1. Report the information called for below concerning the respondent's accounting for deferred income taxes.			2. At Other (Specify), include deferrals relating to other income and deductions.		
Line No.	Account Subdivision (a)	Balance at Beginning of Year (b)	Changes During Year		
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)	
1					
2	Contributions and Advances for Construction	9,442,678	1,458,855	226,859	
3	Provisions for Loss Trading Credit Risk	570,354	1,161,987	742,432	
4	Property Tax Defferals	3,315,862	468,771	406,466	
5	Installation Allowances Capitalized	13,288	5,672	2,941	
6	Pre 04/83 Nuclear Fuel Cost	9,798,073	147,765	3,684,765	
7	DOE Decontamination Fund	0	1,215,095	0	
8	IRS Settlements	6,102,314	1,164,072	0	
9	Emission Allowances	0	28,900	0	
10	Amortization of Step Up ITC Rockport Unit 2	5,566,748	397,583	0	
11	Accrued Vacation Pay	5,159,631	1,350,397	922,258	
12	Accrued Severance Benefits	(1)	0	0	
13	Accrued Incentive Plans	1,328,620	397,046	775,062	
14	Book Provision for Uncollectible Debt	1,158,439	456,741	91,061	
15	Mark to Market Gain/Loss	27,875,419	34,012,631	8,032,907	
16	Capitalized Software Tax	31,432	27,117	3,283	
17	Revenue Refunds	18,994,699	17,594,071	253,310	
18	SFAS 112 Post Employment Benefits	1,960,293	227,513	157,949	
19	Tax Capitalized Property	40,930,792	6,296,815	4,550,000	
19	Accrued Income Tax and Interest	(705,735)	1,457,203	413,618	
20	Reg Liability SFAS 143 ARO	11,692,508	23,410,164	109,964,350	
21	Accrued ARO- Expense SFAS 143	103,651,137	19,979,371	229,489,374	
22	Accrued SIT	147,495	53,410	7,844	
23	Other Miscellaneous	356,710,806	16,986,857	36,206,095	
24	Total Other	603,744,852	128,298,036	395,930,574	
25					
26					
27					
28					
29					
30					
NOTES					



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<b>ACCUMULATED DEFERRED INCOME TAXES (Account 190) (Continued)</b>							
3. If more space is needed, use separate pages as required.				and classification, significant items for which deferred taxes are being provided. Indicate insignificant amounts listed other Other.			
4. In the space provided below, identify by amount							
Changes During Year		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	DEBITS		CREDITS			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
							1
						8,210,682	2
						150,799	3
						3,253,557	4
						10,557	5
						13,335,073	6
						(1,215,095)	7
						4,938,242	8
						(28,900)	9
						5,169,165	10
						4,731,492	11
						(1)	12
						1,706,636	13
						792,759	14
						1,895,695	15
						7,598	16
						1,653,938	17
						1,890,729	18
						39,183,977	18
						(1,749,320)	19
						98,246,694	20
						313,161,140	21
						101,929	22
		Various	341,012,358			34,917,686	23
						530,365,032	24
							25
							26
							27
							28
							29
							30
NOTES (Continued)							

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<b>UNAMORTIZED LOSS AND GAIN ON REACQUIRED DEBT (Account 189, 257)</b>					
1. Report under separate subheadings for Unamortized Loss and Unamortized Gain on Reacquired Debt, particulars of gain and loss on reacquisition applicable to each class and series of long-term debt, including maturity date. If gain or loss resulted from a refunding transaction, include also the maturity date of the new issue.			2. In column (c) show the principal amount of bonds or other long-term debt reacquired. 3. In column (d) show the net gain or net loss realized on each debt reacquisition as computed in accordance with General Instruction 17 of the Uniform System of Accounts.		
Line No.	Designation of Long-Term Debt (a)	Date Reacquired (b)	Princ. Amt. Of Debt Reacquired (c)	Net Gain or Net Loss (d)	
1	7.2% Series First Mortgage Bonds. Due 2/2024.	4/2004	30,000,000	(1,270,107)	
2	No Replacement Debt Issued - Amort thru 2/1/2024				
3					
4	7.5% Series First Mortgage Bonds. Due 3/2024.	4/2004	25,000,000	(1,097,914)	
5	No Replacement Debt Issued - Amort thru 3/1/2024				
6					
7	8-3/4% Series First Mortgage Bonds due 2/2017	3/1994	100,000,000	(7,562,180)	
8	This debt was replaced by the following issuances:				
9	6.55% FMB due 3/2004. (Replaced by 6.875%				
10	SUN.)				
11	7.50% FMB due 3/2024 (Redeemed 4/2004, no				
12	replacement debt was issued.)				
13	No Replacement Debt Issued - Amort thru 2/1/2017				
14					
15	7.35% Series First Mortgage Bonds due 10/2023	5/2003	15,000,000	(383,698)	
16	This debt was replaced by the following issuances:				
17	6.375% Senior Unsecured Note due 11/2012				
18	6.00% Senior Unsecured Note due 12/2032				
19					
20	8.5% Series First Mortgage Bonds due 12/2022	5/2003	75,000,000	(2,353,464)	
21	This debt was replaced by the following issuances:				
22	6.375% Senior Unsecured Note due 11/2012				
23	6.00% Senior Unsecured Note due 12/2032				
24					
25	7.0% Pollution Control Revenue Bonds	11/2003	25,000,000	(600,619)	
26	Lawrenceburg, IN Series Due 4/2015				
27	Replaced by 2.625% Lawrenceburg Bonds Due 10/2019				
28	Loss being amortized over life of replacement debt				
29					
30	5.95% Pollution Control Revenue Bonds, due 5/2009	11/2004	45,000,000	(496,054)	
31	City of Sullivan, Indiana. (Replaced by VAR%				
32	Sullivan, IN Bonds due 5/2009.)				
33					
34	5.9% Pollution Control Revenue Bonds, due 11/2021	11/2004	52,000,000	(1,089,232)	
35	City of Lawrenceburg, Indiana. (Replaced by VAR%				
36	Lawrenceburg, IN Bonds due 11/2021.)				
37					
38	9-1/4% Pollution Control Revenue Bonds, due 8/2014	8/1995	50,000,000	(3,928,658)	
39	City of Rockport, Indiana.				
40	Replaced by 6.55% Rockport Bonds due 6/2025				
41	Replaced 5/06 by VAR% Rockport Bonds Due 6/2025,				
42	with \$500,000 premium paid for early redemption				
43					
44	VAR% Pollution Control Revenue Bonds, due 8/2014	8/1995	50,000,000	(785,290)	
45	City of Rockport, Indiana.				
46	Replaced by VAR% Rockport Bonds due 6/2025				
47					
48	7.6% Pollution Control Revenue Bonds	11/2003	40,000,000	(338,620)	
49	Rockport, IN Series Due 3/2016				
50	Replaced by 2.625% Rockport IN Bonds Due 4/2025				
51	Loss being amortized over life of replacement debt.				

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**UNAMORTIZED LOSS AND GAIN ON REACQUIRED DEBT (Account 189, 257) (Continued)**

4. Show loss amounts in red or by enclosure in parentheses.      Amortization of Loss on Reacquired Debt or credited to Account 429.1, Amortization of Gain on Reacquired Debt-Credit.

5. Explain any debits and credits other than amortization debited to Account 428.1.

Balance Beginning of Year (e)	Debits During Year (f)	Credits During Year (g)	Balance End of Year (h)	Line No.
1,271,587		84,304	1,187,283	1
				2
				3
1,791,843		118,143	1,673,700	4
				5
				6
				7
				8
				9
				10
				11
				12
266,739		32,999	233,740	13
				14
				15
				16
58,835		15,349	43,486	17
183,156		7,630	175,526	18
				19
				20
				21
360,866		94,140	266,726	22
1,123,421		46,808	1,076,612	23
				24
621,586		57,822	563,764	25
				26
				27
				28
				29
53,788		53,788	0	30
				31
				32
				33
1,094,485		85,284	1,009,201	34
				35
				36
				37
2,313,482		140,922	2,172,559	38
				39
				40
				41
				42
				43
430,925		26,249	404,676	44
				45
				46
				47
914,054		56,250	857,804	48
				49
				50
				51

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<b>UNAMORTIZED LOSS AND GAIN ON REACQUIRED DEBT (Account 189, 257)</b>				
1. Report under separate subheadings for Unamortized Loss and Unamortized Gain on Recquired Debt, particulars of gain and loss on reacquisition applicable to each class and series of long-term debt, including maturity date. If gain or loss resulted from a refunding transaction, include also the maturity date of the new issue.		2. In column (c) show the principal amount of bonds or other long-term debt reacquired. 3. In column (d) show the net gain or net loss realized on each debt reacquisition as computed in accordance with General Instruction 16 of the Uniform System of Accounts.		
Line No.	Designation of Long-Term Debt (a)	Date Reacquired (b)	Princ. Amt. Of Debt Reacquired (c)	Net Gain or Net Loss (d)
1	8.0% Junior Subordinated Debentures due 3/2026	5/2003	40,000,000	(1,291,678)
2	This debt was replaced by the following issuances:			
3	6.375% Senior Unsecured Note due 11/2012			
4	6.00% Senior Unsecured Note due 12/2032			
5				
6	7.6% Junior Subordinated Debentures due 6/2038	5/2003	125,000,000	(2,911,019)
7	This debt was replaced by the following issuances:			
8	6.375% Senior Unsecured Note due 11/2012			
9	6.00% Senior Unsecured Note due 12/2032			
10				
11	9.00% Pref Stock Subject to Mandatory Redemption	4/1993	40,000,000	(896,000)
12	8.60% Pref Stock Subject to Mandatory Redemption	12/1993	40,000,000	(864,000)
13	8.68% Pref Stock Subject to Mandatory Redemption	1/1994	30,000,000	(540,000)
14	7.76% Pref Stock Subject to Mandatory Redemption	3/1994	35,000,000	(798,000)
15	6.875% Pref Stock Subject to Mandatory Redemption	1/2005	15,750,000	
16	5.90% Pref Stock Subject to Mandatory Redemption	1/2005	13,200,000	(861,392)
17	6.25% Pref Stock Subject to Mandatory Redemption	1/2005	19,250,000	
18	6.30% Pref Stock Subject to Mandatory Redemption	1/2005	13,245,000	
19	(Balance transferred from FERC Acct 210 to 189)			
20				
21	VAR % Pollution Control Revenue Bonds, due 10/2019	5/2008	25,000,000	(323,600)
22	Series F Lawrenceburg			
23				
24	VAR % Pollution Control Revenue Bonds, due 05/2009	3/2008	45,000,000	(369,053)
25	City of Sullivan, Indiana			
26				
27	VAR % Pollution Control Revenue Bonds, due 11/2021	5/2008	52,000,000	(1,013,352)
28	Series G Lawrenceburg			
29				
30				
31				
32				
33				
34				
35				
36	<b>SUBTOTAL Unamortized Losses</b>			
37				
38	7.35% Series First Mortgage Bonds. Due 7/2023.	6/2001	5,000,000	38,090
39	Partially reacquired and not refunded.			
40	Gain being amortized over life of retired debt.			
41				
42	<b>SUBTOTAL Unamortized Gains</b>			
43				
44	<b>TOTAL</b>			
45				
46				
47				
48				
49				
50				

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009
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**UNAMORTIZED LOSS AND GAIN ON REACQUIRED DEBT (Account 189, 257) (Continued)**

4. Show loss amounts in red or by enclosure in parentheses.      Amortization of Loss on Recquired Debt or credited to Account 429.1, Amortization of Gain on Recquired Debt-Credit.

5. Explain any debits and credits other than amortization debited to Account 428.1,

Balance Beginning of Year (e)	Debits During Year (f)	Credits During Year (g)	Balance End of Year (h)	Line No.
198,056		51,666	146,390	1
616,581		25,692	590,889	2
				3
				4
				5
446,356		116,441	329,915	6
1,389,570		57,899	1,331,671	7
				8
				9
				10
				11
				12
				13
508,214		108,959	399,255	14
				15
				16
				17
				18
				19
				20
306,944		28,554	278,390	21
				22
				23
105,443		105,443	0	24
				25
				26
969,293		75,531	893,762	27
				28
				29
				30
				31
				32
				33
				34
				35
15,025,221	0	1,389,872	13,635,349	36
				37
(25,251)	1,712		(23,539)	38
				39
				40
				41
(25,251)	1,712		(23,539)	42
				43
14,999,970	1,712	1,389,872	13,611,811	44
				45
				46
				47
				48
				49
				50

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009	
<b>CAPITAL STOCK (Accounts 201 and 204)</b>				
<p>1. Report below the particulars (details) called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock. If information to meet the stock exchange reporting requirement outline in column (a) is available from the SEC 10-K Report Form filing, a specific reference</p> <p>to report form (i.e. year and company title) may be reported in column (a) provided the fiscal years for both the 10-K report and this report are compatible.</p> <p>2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.</p>				
Line No.	Class and Series of Stock and Name of Stock Exchange (a)	Number of Shares Authorized by Charter (b)	Par or Stated Value Per Share (c)	Call Price at End of Year (d)
1	Common Stock	2,500,000		
2	TOTAL Common Stock	2,500,000		
3				
4	Preferred Stock			
5	Par Value \$100	2,250,000		
6	Par Value \$25	11,200,000		
7				
8	Not Subject To Mandatory Redemption			
9	4-1/8% cumulative		100.00	106.13
10	4.56% cumulative		100.00	102.00
11	4.12% cumulative		100.00	102.73
12				
13	TOTAL Preferred Stock	13,450,000		
14				
15				
16				
17				
18				
19				
20				
21				
22				
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Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009	
<b>CAPITAL STOCK (Accounts 201 and 204) (Continued)</b>						
3. Give particulars (details) concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued. 4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.				5. State in a footnote if any capital stock which has been nominally issued is nominally outstanding at end of year. 6. Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purposes of pledge.		
OUTSTANDING PER BALANCE SHEET  (Total amount outstanding without reduction for amounts held by respondents.)		HELD BY RESPONDENT				
		AS REACQUIRED STOCK (Account 217)		IN SINKING AND OTHER FUNDS		
Shares (e)	Amount (f)	Shares (g)	Cost (h)	Shares (i)	Amount (j)	Line No.
1,400,000	56,583,866					1
1,400,000	56,586,866					2
						3
						4
						5
						6
						7
						8
55,301	5,530,100					9
14,412	1,441,200					10
11,055	1,105,500					11
						12
80,768	8,076,800					13
						14
						15
						16
						17
						18
						19
						20
						21
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Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009
<b>CAPITAL STOCK SUBSCRIBED, CAPITAL STOCK LIABILITY FOR CONVERSION, PREMIUM ON CAPITAL STOCK AND INSTALLMENTS RECEIVED ON CAPITAL STOCK</b> <b>(Accounts 202 &amp; 205, 203 &amp; 206, 207, 212)</b>			
<p>1. Show for each of the above accounts the amounts applying to each class and series of capital stock.</p> <p>2. For Account 202, <i>Common Stock Subscribed</i>, and Account 205, <i>Preferred Stock Subscribed</i>, show the subscription price and the balance due on each class at the end of year.</p> <p>3. Describe in a footnote the agreement and transactions under which a conversion liability existed</p> <p>under Account 203, <i>Common Stock Liability for Conversion</i>, or Account 206, <i>Preferred Stock Liability for Conversion</i>, at the end of the year.</p> <p>4. For Premium on Account 207, <i>Capital Stock</i>, designate with a double asterisk any amounts representing the excess of consideration received over stated values of stocks without par value.</p>			
Line No.	Name of Account & Description of Item (a)	Number of Shares (b)	Amount (c)
1	Account 202 - <i>Common Stock Subscribed</i>		
2	None		
3			
4	Account 205 - <i>Preferred Stock Subscribed</i>		
5	None		
6			
7	Account 203 - <i>Common Stock Liability for Conversion</i>		
8	None		
9			
10	Account 206 - <i>Preferred Stock Liability for Conversion</i>		
11	None		
12			
13	Account 207 - <i>Capital Stock</i>		
14	Premium on Common Stock	1,400,000	4,289,602
15	Premium on Pref Stock not subject to Mandatory Redemp		
16	4.120% Preferred Stock	11,055	3,795
17	4.125% Preferred Stock	55,301	19,010
18	4.560% Preferred Stock	14,412	5,477
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40	TOTAL	1,480,768	4,317,884



Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009
<b>OTHER PAID - IN CAPITAL (Accounts 208-211, inc.)</b>			
<p>Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as total of all accounts for reconciliation with balance sheet, page 112. Add more columns for any account if deemed necessary. Explain changes made in any account during the year and give the accounting entries effecting such change.</p> <p>(a) <i>Donations Received from Stockholders</i> (Account 208)-State amount and give brief explanation of the origin and purpose of each donation.</p> <p>(b) <i>Reduction in Par or Stated Value of Capital Stock</i> (account 209)-State amount and give brief explanation</p>		<p>of the capital changes which gave rise to amounts reported under this caption including identification with the class and series of stock to which related.</p> <p>(c) <i>Gain on Resale or Cancellation of Reacquired Capital Stock</i> (Account 210)-Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related.</p> <p>(d) <i>Miscellaneous Paid-In Capital</i> (Account 211)-Classify amounts included in this account according to captions which, together with brief explanations, disclose the general nature of the transactions which gave rise to the reported amounts.</p>	
Line No.	Item (a)	Amount (b)	
1	Donations received from stockholders (Account 208)		
2	Contributed by parent company prior to 2009	852,666,991	
3	Contributed by parent company in 2009	120,000,000	
4	TOTAL Account 208	972,666,991	
5			
6	Gain on reacquired capital stock (Account 210)		
7	Series 4.12% Accum reacq gains until complete series redemption	266,292	
8	Series 4-1/8% Accum reacq gains until complete series redemption	162,898	
9	Series 4.56% Accum reacq gains until complete series redemption	4,400	
10			
11	TOTAL Account 210	433,590	
12			
13			
14	Miscellaneous paid-in capital (Account 211)		
15	Amounts recorded in connection with:		
16	Merger of Indiana Service Corporation with respondent in 1948 as		
17	subsequently adjusted December 31, 1948	1,002,503	
18	Acquisiton of Citizen's Heat, Light, and Power Company by		
19	respondent in 1954	10,687	
20	Merger of Michigan Power Company with respondent in 1992	2,861,068	
21			
22	TOTAL Account 211	3,874,258	
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35	TOTAL	976,974,839	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Indiana Michigan Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		December 31, 2009

**SECURITIES ISSUED OR ASSUMED AND SECURITIES REFUNDED OR RETIRED  
DURING THE YEAR**

1. Furnish a supplemental statement giving a brief description of security financing and refinancing transactions during the year and the accounting for the securities, discounts, premiums, expenses, and related gains or losses. Identify as to Commission authorization numbers and dates.
2. Furnish particulars (details) showing fully the accounting for the total principal amount, par value, or stated value of each class and series of security issued, assumed, retired, or refunded and the accounting for premiums, discounts, expenses, and gains or losses relating to the securities. Set forth the facts of the accounting clearly with regard to redemption premiums, unamortized discounts, expenses, and gains or losses relating to securities retired or refunded, including the accounting for such amounts carried in the respondent's accounts at the date of the refunding or refinancing transactions with respect to securities previously refunded or retired.
3. Include in the identification of each class and series of security, as appropriate, the interest or dividend rate, nominal date of issuance, maturity date, aggregate principal amount, par value or stated value, and number of shares. Give also the issuance of redemption price and name of the principal underwriting firm through which the security transactions were consummated.
4. Where the accounting for amounts relating to securities refunded or retired is other than that specified in General Instruction 16 of the Uniform System of Accounts, give references to the commission authorization for the different accounting and state the accounting method.
5. For securities assumed, give the name of the company for which the liability on the securities was assumed as well as particulars (details) of the transactions whereby the respondent undertook to pay obligations of another company. If any unamortized discounts, premiums, expenses, and gains or losses were taken over onto the respondent's books, furnish details of these amounts with amounts relating to refunded securities clearly earmarked.

1. Securities refunded or retired during 2009

<u>Series</u>	<u>Due Date</u>	<u>Principal Amount</u>	<u>Date Retired</u>
---------------	-----------------	-------------------------	---------------------

NONE

2. Securities issued during 2009

<u>Series</u>	<u>Due Date</u>	<u>Principal Amount</u>	<u>Date Issued</u>
---------------	-----------------	-------------------------	--------------------

\$475 Million Senior Note 7.00%, Series I	3/15/2019	475,000,000	1/15/2009
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3. Securities Remarketed during 2009

<u>Series</u>	<u>Due Date</u>	<u>Principal Amount</u>	<u>Date Remarketed</u>
---------------	-----------------	-------------------------	------------------------

\$50MM Pollution Control Bonds - Series 2006A Remarketed to a 6.25% rate	6/1/2025	50,000,000	3/26/2009
\$50MM Pollution Control Bonds - Series 1995B Remarketed to a 6.25% rate	6/1/2025	50,000,000	3/26/2009

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Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009
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**LONG-TERM DEBT (Accounts 221, 222, 223 and 224)**

1. Report by balance sheet account the particulars (details) concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other Long-Term Debt.
2. In column (a), for new issues, give Commission authorization numbers and dates.
3. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.
4. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.
5. For receivers' certificates, show in column (a) the name of the court and date of court order under which such certificates were issued.
6. In column (b) show the principal amount of bonds or other long-term debt originally issued.
7. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.
8. For column (c) the total expenses should be listed first for each issuance, then the amount of premium (in parentheses) or discount. Indicate the premium or discount with a notation, such as (P) or (D). The expenses, premium or discount should not be netted.
9. Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.

Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give Commission Authorization numbers and dates)	Principal Amount of Debt Issued	Total Expense, Premium or Discount
	(a)	(b)	(c)
1	Account 222- Reacquired Pollution Control Revenue Bonds		
2	Rockport, IN		
3	Series 2006 A - Weekly Auction Rate	(50,000,000)	
4			
5	Series 1995 B - Weekly Auction Rate	(50,000,000)	
6	SUBTOTAL - Account 222-Reacq PCRB's	(100,000,000)	
7			
8	Account 223 Advances From Associated Companies		
9	Senior Note - 5.375% Fixed Rate - AEP	25,000,000	
10	per IURC Order #43404, approved 3/26/08		
11	SUBTOTAL - Account 223-Advances From Assoc Companies	25,000,000	
12			
13	Account 224 - Other Long Term Debt		
14	Spent Nuclear Fuel Disposal Costs Prior		
15	To April 7, 1983 - Basic Fee Assessment & Interest		
16			
17	Pollution Control Revenue Bonds		
18	Lawrenceburg, IN		
19	Series I - Weekly Auction Rate	25,000,000	178,919
20			
21	Series H - Weekly Auction Rate	52,000,000	331,889
22			
23	Rockport, IN		
24	Series D - 5.25% Fixed Rate	40,000,000	1,157,720
25			
26	Series 2002 A - 4.625% Fixed Rate	50,000,000	296,785
27			325,000 D
28			382,272
29			136,351 D
30			444,593
31			74,250
32			74,250
33			
34	TOTAL	1,717,000,000	36,590,691

Name of Respondent	This Report is:	Date of Report	Year of Report
Indiana Michigan Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2009

**LONG-TERM DEBT (Accounts 221, 222, 223 and 224) (Continued)**

10. Identify separate undisposed amounts applicable to issues which were redeemed in prior years.
11. Explain any debits and credits other than amortization debited to Account 428, *Amortization of Debt-Discount and Expense*, or credited to Account 429, *Amortization of Premium on Debt-Credit*.
12. In a footnote, give explanatory particulars (details) for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year, (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.
13. If the respondent has pledged any of its long-term debt securities give particulars (details) in a footnote including name of pledgee and purpose of the pledge.
14. If the respondent has any long-term debt securities which have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.
15. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (i). Explain in a footnote any difference between the total of column (i) and the total of Account 427, *Interest on Long-Term Debt*, and Account 430, *Interest on Debt to Associated Companies*.
16. Give particulars (details) concerning any long-term debt authorized by a regulatory commission but not yet issued.

Nominal Date of Issue (d)	Date of Maturity (e)	AMORTIZATION PERIOD		Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
		Date From (f)	Date To (g)			
						1
						2
5/16/2008	6/1/2025			-	(53,699)	3
						4
3/12/2008	6/1/2025			-	(71,767)	5
					(125,466)	6
						7
						8
1/5/2009	3/15/2010			25,000,000	1,328,819	9
						10
				25,000,000	1,328,819	11
						12
						13
						14
				264,555,338		15
						16
						17
						18
5/22/2008	10/1/2019	5/22/2008	10/1/2019	25,000,000	91,877	19
						20
5/20/2008	11/1/2021	5/20/2008	11/1/2021	52,000,000	186,844	21
						22
						23
4/25/2008	4/1/2025	4/25/2008	4/1/2025	40,000,000	2,100,000	24
						25
8/1/1985	6/1/2025	8/1/1985	6/1/2025	50,000,000	2,312,500	26
						27
6/1/2002	6/1/2007	6/1/2002	6/1/2007	0	0	28
						29
6/1/2007	6/1/2025	6/1/2007	6/1/2025			30
		6/1/2008	5/31/2009	0	0	31
		6/1/2009	5/31/2010			32
						33
				1,981,555,338	100,346,371	34

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009
<b>LONG-TERM DEBT (Accounts 221, 222, 223 and 224)</b>			
<p>1. Report by balance sheet account the particulars (details) concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other Long-Term Debt.</p> <p>2. In column (a), for new issues, give Commission authorization numbers and dates.</p> <p>3. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.</p> <p>4. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.</p> <p>5. For receivers' certificates, show in column (a) the name of the court and date of court order under which such certificates were issued.</p> <p>6. In column (b) show the principal amount of bonds or other long-term debt originally issued.</p> <p>7. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.</p> <p>8. For column (c) the total expenses should be listed first for each issuance, then the amount of premium (in parentheses) or discount. Indicate the premium or discount with a notation, such as (P) or (D). The expenses, premium or discount should not be netted.</p> <p>9. Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.</p>			
Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give Commission Authorization numbers and dates)	Principal Amount of Debt Issued	Total Expense, Premium or Discount
	(a)	(b)	(c)
1	Series 2006 A - 7 day Auction Rate	50,000,000	396,817
2			-500,000 P
3			1,194,420
4			467,500 D
5			75,000
6			24,099
7			
8	Series 2009 A - 6.25% Fixed Rate	50,000,000	353,976
9	Per IURC Order #43445, approved 4/9/08		
10	Bonds subj to mand tender for purchase (puttable) on 6/2/14		
11	Series 1995 B - 35 Day Auction Rate	50,000,000	1,259,392
12			260,000 D
13			192,254
14			181,187 D
15			41,729
16			
17	Series 2009 B - 6.25% Fixed Rate	50,000,000	353,976
18	Per IURC Order #43445, approved 4/9/08		
19	Bonds subj to mand tender for purchase (puttable) on 6/2/14		
20	Brokerage Fees on Auction Rate Notes		
21			
22	Senior Unsecured Notes		
23	Series E - 6.375% Fixed Rate	100,000,000	732,025
24			119,000 D
25			
26	Series D - 6.000% Fixed Rate	150,000,000	4,854,767
27			4,387,500
28			1,050,000
29			1,050,000
30			1,050,000
31			
32	Series F - 5.05% Fixed Rate	175,000,000	1,302,944
33			637,000 D
34			
35	TOTAL	1,717,000,000	36,590,691

Name of Respondent	This Report Is:	Date of Report	Year of Report
Indiana Michigan Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2009

**LONG-TERM DEBT (Accounts 221, 222, 223 and 224) (Continued)**

10. Identify separate undisposed amounts applicable to issues which were redeemed in prior years.
11. Explain any debits and credits other than amortization debited to Account 428, Amortization of Debt-Discount and Expense, or credited to Account 429, Amortization of Premium on Debt-Credit.
12. In a footnote, give explanatory particulars (details) for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year, (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.
13. If the respondent has pledged any of its long-term debt securities give particulars (details) in a footnote including name of pledgee and purpose of the pledge.
14. If the respondent has any long-term debt securities which have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.
15. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (i). Explain in a footnote any difference between the total of column (i) and the total of Account 427, Interest on Long-Term Debt, and Account 430, Interest on Debt to Associated Companies.
16. Give particulars (details) concerning any long-term debt authorized by a regulatory commission but not yet issued.

Nominal Date of Issue (d)	Date of Maturity (e)	AMORTIZATION PERIOD		Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
		Date From (f)	Date To (g)			
5/17/2006	6/1/2025	5/1/2006	6/1/2025		53,699	1
						2
6/1/1995	6/1/2025	6/1/1995	6/1/2025			3
						4
		6/1/2008	5/31/2009			5
		6/1/2008	6/1/2025			6
						7
3/26/2009	6/1/2025	4/1/2009	5/31/2014	50,000,000	2,387,153	8
						9
						10
6/1/1995	6/1/2025	6/1/1995	6/1/2025		71,767	11
						12
6/25/2001	6/1/2025	6/25/2001	6/1/2025			13
						14
		3/1/2008	6/1/2025			15
						16
3/26/2009	6/1/2025	4/1/2009	5/31/2014	50,000,000	2,387,153	17
						18
						19
					568,563	20
						21
						22
11/22/2002	11/1/2012	11/22/2002	11/1/2012	100,000,000	6,375,000	23
						24
						25
11/22/2002	12/31/2032	11/22/2002	12/31/2032	150,000,000	9,000,000	26
		11/22/2002	12/31/2007			27
		12/1/2007	11/30/2008			28
		12/1/2008	11/30/2009			29
		12/1/2009	11/30/2010			30
						31
11/16/2004	11/15/2014	11/16/2004	11/15/2014	175,000,000	8,837,500	32
						33
						34
				1,981,555,338	100,346,371	35

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009
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**LONG-TERM DEBT (Accounts 221, 222, 223 and 224)**

1. Report by balance sheet account the particulars (details) concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other Long-Term Debt.
2. In column (a), for new issues, give Commission authorization numbers and dates.
3. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.
4. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.
5. For receivers' certificates, show in column (a) the name of the court and date of court order under which such certificates were issued.
6. In column (b) show the principal amount of bonds or other long-term debt originally issued.
7. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.
8. For column (c) the total expenses should be listed first for each issuance, then the amount of premium (in parentheses) or discount. Indicate the premium or discount with a notation, such as (P) or (D). The expenses, premium or discount should not be netted.
9. Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.

Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give Commission Authorization numbers and dates)	Principal Amount of Debt Issued	Total Expense, Premium or Discount
	(a)	(b)	(c)
1	Amortization of Cash Flow Hedge on 5.05% SUN		
2			
3	Series G - 5.65% Fixed Rate	125,000,000	906,746
4			176,250 D
5			
6	Amortization of Cash Flow Hedge on 5.65% SUN		
7			
8	Series H - 6.05% Fixed Rate	400,000,000	3,815,383
9			2,272,000 D
10			
11	Amortization of Cash Flow Hedge on 6.05% SUN		
12			
13	Series I - 7.00% Fixed Rate	475,000,000	3,333,197
14			3,201,500 D
15			
16	SUBTOTAL - Acct 224 - Other Long Term Debt	1,792,000,000	36,590,691
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33	TOTAL	1,717,000,000	36,590,691



Name of Respondent	This Report Is:	Date of Report	Year of Report
Indiana Michigan Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2009

**LONG-TERM DEBT (Accounts 221, 222, 223 and 224) (Continued)**

10. Identify separate undisposed amounts applicable to issues which were redeemed in prior years.
11. Explain any debits and credits other than amortization debited to Account 428, *Amortization of Debt-Discout and Expense*, or credited to Account 429, *Amortization of Premium on Debt-Credit*.
12. In a footnote, give explanatory particulars (details) for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year, (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.
13. If the respondent has pledged any of its long-term debt securities give particulars (details) in a footnote including name of pledgee and purpose of the pledge.
14. If the respondent has any long-term debt securities which have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.
15. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (i). Explain in a footnote any difference between the total of column (i) and the total of Account 427, *Interest on Long-Term Debt*, and Account 430, *Interest on Debt to Associated Companies*.
16. Give particulars (details) concerning any long-term debt authorized by a regulatory commission but not yet issued.

Nominal Date of Issue (d)	Date of Maturity (e)	AMORTIZATION PERIOD		Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
		Date From (f)	Date To (g)			
		11/16/2004	11/15/2014		877,839	1
						2
12/7/2005	12/1/2015	12/1/2005	11/30/2015	125,000,000	7,062,500	3
						4
						5
		12/1/2005	11/30/2015		(383,570)	6
						7
11/14/2006	3/15/2037	11/14/2006	3/15/2037	400,000,000	24,200,000	8
						9
						10
		11/14/2006	2/28/2037		1,057,249	11
						12
1/15/2009	3/15/2019	1/1/2009	2/28/2019	475,000,000	31,956,944	13
						14
						15
				1,956,555,338	99,143,018	16
						17
						18
						19
						20
						21
						22
						23
						24
						25
						26
						27
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						29
						30
						31
						32
				1,981,555,338	100,346,371	33

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009
<b>FOOTNOTE DATA</b>				
Page Number (a)	Line Number (b)	Column Number (c)	Comments (d)	
256	3	A	Reacquired by I&M 5/16/2008, then sold 3/26/2009. Funds used to issue Rockport Series 2009A PCRB.	
256	5	A	Reacquired by I&M 3/12/2008, then sold 3/26/2009. Funds used to issue Rockport Series 2009B PCRB.	
256	9	A	The \$25 million 5.375% Senior note was issued 1/5/2009 by AEP parent company with a 3/15/2010 maturity date.	
256	18	A	The City of Lawrenceburg \$25 million Series I PCRB was issued 5/22/2008 and has a maturity date of 10/1/2019. It bears a weekly floating interest rate. Issuance expenses totalling \$178,919 will be amortized through the maturity date.	
256	20	A	The \$52 million City of Lawrenceburg Series H PCRB was issued 5/20/2008 & has a maturity date of 11/1/2021. It bears a weekly floating interest rate. Issuance expenses totalling \$330,812 will be amortized through the maturity date.	
256	23	A	The \$40 million City of Rockport Series 2003 C PCRB was re-marketed 4/25/2008 as City of Rockport Series D PCRB, at a fixed 5.25% rate. The original 4/1/2025 maturity date remained unchanged.	
256	25	A	On June 3, 2002, the Series 1985A Pollution Control Bonds were re-marketed as Series 2002A Pollution Control Bonds due June 1, 2025, at a 4.9% fixed interest rate. This did not redeem the note itself but changed the method of interest calculation, the timing of the interest payments and the maturity date of the debt. These bonds were again re-marketed in June 2007 at a 4.625% fixed interest rate. There were \$444,593 in issuance expenses incurred in this re-offering and no related discount. These, plus the Issuance expenses still remaining from the Series 1985A Pollution Control Bonds, will be amortized through the June 2025 maturity date of the new Series, since no further mandatory redemption is scheduled. An insurance policy was issued in June 2008 that guarantees the principal if Indiana Michigan Power were to default on this note. This policy cost \$74,250, covers the period of June 2008 - May 2009 and will be amortized over that period.	
256.1	1	A	On 5/16/2008 the City of Rockport Series 2006A PCRBs were re-marketed from a weekly variable rate to a weekly auction rate. The original 6/1/2025 maturity date remained unchanged. All original unamortized issuance expenses as of 5/16/2008 will continue to be amortized through the original 6/1/2025 maturity date. An insurance policy was issued in June 2008 that guarantees the principal if Indiana Michigan Power were to default on this note. This policy cost \$75,000, covers the period of June 2008 - May 2009 and will be amortized over that period. Subsequently on 3/26/2009, the 2006A PCRB was redeemed and proceeds were used to issue \$50 million City of Rockport Series 2009A PCRB. All original unamortized issuance expenses as of 3/26/2009 will continue to be amortized through the original 6/1/2025 maturity date.	
256.1	8	A	The \$50 million 6.25% City of Rockport Series 2009A PCRB was issued 3/26/2009 with a maturity date of 6/1/2025 and a mandatory tender date of 6/2/2014. Issuance expenses totalling \$353,976 will be amortized through the 6/2/2014 put date.	

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009
<b>FOOTNOTE DATA</b>				
Page Number (a)	Line Number (b)	Column Number (c)	Comments (d)	
256.1	10	A	On 3/12/2008 the City of Rockport Series 1995B PCRBs were re-marketed from a 35 day auction rate to a weekly auction rate. The original 6/1/2025 maturity date remained unchanged. All original unamortized issuance expenses as of 3/12/2008 will continue to be amortized through the original 6/1/2025 maturity date. Subsequently on 3/26/2009, the 1995 PCRB was redeemed & proceeds were used to issue \$50 million City of Rockport Series 2009B PCRB. All original unamortized issuance expenses as of 3/26/2009 will continue to be amortized through the original 6/1/2025 maturity date.	
256.1	16	A	The \$50 million 6.25% City of Rockport Series 2009B PCRB was issued 3/26/2009 with a maturity date of 6/1/2025 and a mandatory tender date of 6/2/2014. Issuance expenses totalling \$353,976 will be amortized through the 6/2/2014 put date.	
256.1	24	A	The \$150 million 6.00% Series D Senior Unsecured Note was originally issued with a insurance policy that guarantees the principal if Indiana Michigan Power were to default on this note. This original policy cost \$4,387,500 and covered a 5-year period of Dec 2002 - Dec 2007 and was fully amortized over that period. Annual renewal policies were issued in Dec 2007, 2008 & 2009, each costing \$1,050,000 covering a 12 month period & were fully amortized over each policy period.	
256.2	13	A	The \$475 million 7.00% fixed rate Series I Senior Unsecured Note was issued 1/15/2009 with a maturity date of 3/15/2019. Issuance expenses totalling \$3,333,197 & discount expense of \$3,201,500 will be amortized through the maturity date.	
256.2	13	A	The difference between the total interest on this schedule and the total of accounts 427 and 430 is due to interest on short-term advances from the AEP Money Pool and interest of \$153,183 on reallocated off-system sales margins between AEP East and West companies as ordered by the FERC.	
257	8	E	Subject to mandatory tender for purchase (puttable on 6/2/2014	
257	17	E	Subject to mandatory tender for purchase (puttable on 6/2/2014	

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Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report December 31, 2009	
<b>PAYABLES TO ASSOCIATED COMPANIES* (Accounts 233, 234)</b>							
1. Report particulars of notes and accounts payable to associated companies at end of year. 2. Provide separate totals for Accounts 233, Notes Payable to Associated Companies, and 234, Accounts Payable to Associated Companies, in addition to total for the combined accounts. 3. List each note separately and state the purpose for which issued. Show also in column (a) date of note, maturity and interest rate. 4. Include in column (f) the amount of any interest expense during the year on notes or accounts that were paid before the end of the year. 5. If collateral has been pledged as security to the payment of any note or account, describe such collateral.							
<b>*See definition on page 226B</b>							
Line No.	Particulars (a)	Balance Beginning of Year (b)	Totals for Year		Balance End of Year (e)	Interest for Year (f)	
			Debits (c)	Credits (d)			
1	Account 233						
2	AEP Utility Funding LLC	480,989,095	7,534,260,770	7,053,271,675	0	981,300	
3	SUBTOTAL	480,989,095	7,534,260,770	7,053,271,675	0	981,300	
4							
5	Account 234						
6	AEP Public Liability, LLC	0	3,567	3,567	0		
7	AEP Holding	0	20,000	10,000	(10,000)		
8	AEP Energy Partners	243,948	328,020	84,072	0		
9	AEP Generating Company	23,404,275	251,661,271	251,028,082	22,771,086		
10	AEP Memco, LLC	9,186,866	72,968,630	71,186,797	7,405,033		
11	AEP Pro Serv, Inc.	(7)	5,189	5,196	(0)		
12	AEP Service Corporation	14,385,600	180,340,316	182,082,095	16,127,379		
13	AEP System Pool (AEPSC)	59,803,498	188,168,067	131,368,383	3,003,814	1,482,002	
14	AEP Transmission	0	458,315	473,490	15,176		
15	AEP Texas Central Company	1,826	292,762	294,071	3,136		
16	AEP Texas North Company	608	47,142	46,534	0		
17	AEP Energy Institute	0	690,724	690,724	0		
18	AEP Utilities, Inc	0	17,896	17,896	0		
19	AEP Utility Funding LLC	23,860	35,523	11,663	0		
20	AEPES Power Trading	(0)	77,517	77,517	(0)		
21	American Electric Power Co	6,817,674	297,606,958	291,648,303	859,018		
22	Appalachian Power Co	739,664	13,229,528	20,427,395	7,937,532		
23	Blackhawk Coal Company	45,720	599,440	596,173	42,453		
24	Cardinal Operating Company	21,793	234,293	226,854	14,354		
25	Columbus Southern Power	34,040	1,467,224	1,464,139	30,954		
26	Conesville Coal Prep Co	0	0	0	0		
27	Cook Coal Terminal	582,821	27,416,627	27,864,956	1,031,149		
28	CSW Energy, Inc	0	0	0	0		
29	Franklin Real Estate Company	47	10,180	10,132	0		
30	Indiana Franklin Realty, Inc	434	200,592	200,158	(0)		
31	Kentucky Power Co	43,185	710,801	668,541	925		
32	Kingsport Power Co	0	4,944	5,047	103		
33	Ohio Power Co	2,267,485	65,588,711	65,463,487	2,142,262		
34	Public Service Co of OK	2,118	1,143,796	1,178,171	36,493		
35	Southwestern Electric Power Co	26,325	4,996,186	5,311,192	341,331		
36	United Sciences Testing, Inc	0	69,532	69,532	0		
37	Wheeling Power Co	492	66,045	65,553	0		
38	SUBTOTAL	117,632,273	1,108,459,795	1,052,579,719	61,752,198	1,482,002	
39							
40	TOTAL	598,621,369	8,642,720,565	8,105,851,394	61,752,198	2,463,302	

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009
<b>RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES</b>				
<p>1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.</p> <p>2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.</p>				
Line No.		TOTAL AMOUNT		
1	Utility net operating income (page 114 line 26)	307,368,033		
2	Allocations:			
3	Net Other Income and Deductions	8,596,050		
4	Interest Charges	99,680,544		
5	Net income for the year (page 117 line 78)	216,283,539		
6	Allocation of Net income for the year (see footnote)			
7	Add: Federal income tax expenses			
8				
9	Total pre-tax income			
10				
11	Add: Taxable income not reported on books:			
12				
13				
14				
15	Add: Deductions recorded on books not deducted from return			
16				
17				
18				
19	Subtract: Income recorded on books not included in return:			
20				
21				
22				
23	Subtract: Deductions on return not charged against book income:			
24				
25				
26	Federal taxable income for the year	(387,635,935)		

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009
<b>RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES (Continued)</b>			
<p>3. Allocate taxable income between utility and other income as required to allocate tax expense between 409.1 and 409.2</p> <p>4. A substitute page, designed to meet a particular need of a company, may be used as long as data is consistent and meets the requirements of the above instructions.</p>			
Utility	Other	Line No.	
307,368,033		1	
		2	
8,596,050		3	
99,680,544		4	
		5	
		6	
		7	
		8	
		9	
		10	
		11	
		12	
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		25	
(387,635,935)		26	

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<b>FOOTNOTE DATA</b>					
Page Number (a)	Line Number (b)	Column Number (c)	Comments (d)		
261A	6		<p style="text-align: right;">In (000's)</p> <p>Net Income for the year per Page 117 216,284</p> <p>Federal Income Taxes 103,766</p> <p>State and Local Income Taxes (23,122)</p> <hr/> <p>Pretax Book Income 296,928</p> <p>Increase (Decrease) in Taxable Income resulting from:</p> <p>Accrued SIT Reserve - FIN 48 (6,103)</p> <p>Allowance for Funds Used During Construction and Other Differences</p> <p>Between Items Capitalized for Books and Expenses for Tax (10,568)</p> <p>Amortization of Deferred Book Gain - Rockport Unit 2 Sale (3,707)</p> <p>Book Accruals and Deferrals 1,786</p> <p>Book/Tax Unit Property Adj (262,321)</p> <p>Capitalized Relocation Costs (2,100)</p> <p>Charitable Contribution Carryforward 2,294</p> <p>Deferred Fuel Costs 38,007</p> <p>Emission Allowances (Net) (6,279)</p> <p>Equity in Earnings of Subsidiary Companies (929)</p> <p>Excess Tax vs Book Depreciation (165,108)</p> <p>Accrued Interest Fin 48 (2,768)</p> <p>Mark To Market (33,418)</p> <p>Federal and State Mitigation Programs (1,732)</p> <p>Nuclear Book Deferred Cost (487)</p> <p>Nuclear Decommissioning Costs (88,896)</p> <p>Nuclear Fuel Adjustments (97,513)</p> <p>Nuclear Fuel Disposal Costs 1,657</p> <p>Pension Expenses (Net) 18,694</p> <p>Removal Costs - ACRS (15,672)</p> <p>Repair Allowance (3,600)</p> <p>Revenue Refunds (49,545)</p> <p>Reversal - Capitalized Cook Costs - Tax (4,988)</p> <p>Savings Plan 736</p> <p>SFAS 106 - Post Retire Benefit Medicare (3,950)</p> <p>SFAS 106 - Post Retirement Benefit Expense Accrued/Funded (Net) (18,136)</p> <p>Bk Amort- Loss Reaq Deb Red Pref Stock Dividend 109</p> <p>40% Dividends Preferred Stock (57)</p> <p>Other (Net) 1,259</p> <hr/> <p>Estimated Current Year Taxable Income- Before State Income Taxes- (Separate Return (406,407)</p> <p>Current State Income Taxes (18,771)</p> <hr/> <p>Federal Income Taxes (387,636)</p> <p>Computation of Tax *</p> <p>Federal Income Tax on Current Year Taxable Income (Seperate Return</p> <p>Basis) at the Statutory Rate of 35% (a) (135,673)</p> <p>Adjustment due to System Consolidation (b) 0</p> <hr/> <p>Estimated Tax Currently Payable (135,673)</p> <p>Tax Provision Adjustment (1,025)</p> <p>Split Dollar Life Insurance 0</p> <hr/> <p>Adjustments of Prior Years Accruals (Net) (28,220)</p> <hr/> <p>Estimated Current Federal Income Taxes (Net) (164,918)</p> <p>(a) Represents the allocation of the estimated current year net operating tax loss of American Electric Power Company, Inc.</p> <p>(b) The Company joins in the filing of a consolidated Federal income tax return with its affiliated companies in the AEP system. The allocation of the AEP System's consolidated Federal income tax to the System companies allocates the benefit of current tax losses to the System companies giving rise to them in determining their current tax expense. The tax loss of the System parent company, American Electric Power Company, Inc., is allocated to its subsidiaries with taxable income. With the exception of the loss of the parent company, the method of allocation approximates a separate return result for each company in the consolidating group.</p> <p><b>INSTRUCTION 2.</b></p> <p>* The tax computation above represents an estimate of the Company's allocated portion of the System consolidated Federal income tax. The computation of actual 2009 System Federal income taxes will not be available until the consolidated Federal income tax return is completed and filed by September 2010. The actual allocation of the System consolidated Federal income tax to the members of the consolidated group will not be available until after the Consolidated Federal Income Tax is filed.</p>		



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Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009	
<b>TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Account 236)</b>						
<p>1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxes material was charged. If the actual or estimated amounts of such taxes charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.</p> <p>2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes). Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.</p> <p>3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.</p> <p>4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.</p> <p>5. If any tax (exclude Federal and State income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (a). Itemize by subaccount.</p>						
Line No.	Kind of Tax (See Instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Incl. In Account 165) (c)			
1	FEDERAL:					
2	INCOME	2,435,592.00		-163,892,170.00	-51,395,993.00	749,377.00
3	FICA - 2009	2,670,985.00		16,523,198.00	18,108,005.00	
4	UNEMPLOYMENT - 2009	87,345.00		119,516.00	180,439.00	
5	EXCISE TAX - 2009	0.00		1,963,667.00	1,497,110.00	
6	EXCISE TAX - Audit			0.00	0.00	
7	EXCISE TAX - 2008	443,339.00		-1,261.00	442,078.00	
8	SUBTOTAL Federal	5,637,261.00		-145,287,050.00	-31,168,361.00	749,377.00
9						
10	STATE OF INDIANA:					
11	INCOME 2004 & PRIOR					
12	INCOME 2007					
13	INCOME 2008	-1,448,723.00		-3,699,941.00	-1,381,926.00	3,766,738.00
14	INCOME 2009			-10,870,707.00	1,600,026.00	
15	IN LICENSE			59.00		-59.00
16	UNEMPLOYMENT IN - 2009	57,465.00		59,045.00	99,088.00	
17	UTIL RECEIPTS TAX - 2008			126,203.00	126,203.00	
18	UTIL RECEIPTS TAX - 2009			13,803,000.00	13,803,000.00	
19	UTIL RECEIPTS TAX - Audit	1,700,000.00		-1,700,000.00		
20	SALES & USE TAX - 2008	579,700.00		75,906.00	655,606.00	
21	SALES & USE TAX - 2009			2,791,290.00	2,497,008.00	
22						
23	PUBLI SERV COMM-2008		278,656.00	557,311.00	278,655.00	
24	PUBLI SERV COMM-2009			524,078.00	786,117.00	
25	REAL & PERS PROP-2004					
26	REAL & PERS PROP-2005					
27	REAL & PERS PROP-2006					
28	REAL & PERS PROP-2007	4,213,271.00		-1,956,036.00	2,257,235.00	
29	REAL & PERS PROP-2008	22,200,000.00		-3,624,162.00	18,563,981.00	
30	REAL & PERS PROP-2009			21,840,950.00		
31	PERS PROP LEASED-2007	57,200.00		54,053.00	111,253.00	
32	PERS PROP LEASED-2008	500,000.00		8,834.00	508,834.00	
33	PERS PROP LEASED-2009			471,700.00		
34	REAL PROP LEASED-2007					
35	REAL PROP LEASED-2008	175,385.00		-114,192.00	61,193.00	
36	REAL PROP LEASED-2009			860,789.00	801,840.00	
37	SUBTOTAL Indiana	28,034,298.00	278,656.00	19,208,180.00	40,768,113.00	3,766,679.00
38						
39	STATE OF KENTUCKY:					
40	REAL & PERS PROP-2007	-5,638.00		5,638.00		

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009			
<b>TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)</b>						
<p>6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment. Designate debit adjustments by parentheses.</p> <p>7. Do not include in this schedule entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.</p> <p>8. The accounts to which taxes charged were distributed should be shown in columns (i) to (o). Show both the utility department and number of account charged. For taxes charged to utility plant show the number of the appropriate balance sheet plant account or subaccount.</p> <p>9. For any tax which it was necessary to apportion to more than one utility department or account, state in a footnote the basis of apportioning such tax.</p> <p>10. Fill in all columns for all line items.</p>						
BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED				Line No.
Taxes Accrued (Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	Electric a/c 408.1, 409.1 (i)	Extraordinary Items a/c 409.3 (j)	Adjustment to Ret. Earnings a/c 439 (k)	Other (l)	
-109,311,208.00		-162,132,314.00			-1,759,856.00	1
1,086,178.00		10,565,124.00			5,958,074.00	2
26,421.00		47,835.00			71,681.00	3
466,557.00		21,310.00			1,942,357.00	4
						5
						6
					-1,261.00	7
(107,732,052)	0	(151,498,045)	0	0	6,210,995	8
						9
						10
						11
						12
		-3,682,769.00			-17,172.00	13
-12,470,733.00		-10,924,536.00			53,829.00	14
		59.00				15
17,423.00		28,899.00			30,142.00	16
		126,203.00				17
		13,803,000.00				18
					-1,700,000.00	19
		97.00			75,809.00	20
294,282.00		2,414.00			2,788,876.00	21
						22
		557,311.00				23
	262,039.00	524,078.00				24
						25
						26
						27
		-1,956,036.00				28
11,857.00		-53,096.00			-3,571,066.00	29
21,840,950.00		17,797,179.00			4,043,771.00	30
		54,053.00				31
		92,164.00			-83,330.00	32
471,700.00		393,080.00			78,620.00	33
						34
					-114,192.00	35
58,949.00					860,789.00	36
10,224,428.00	262,039.00	16,762,100.00	0.00	0.00	2,446,076.00	37
						38
		5,638.00				39
						40

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009	
<b>TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Account 236)</b>						
<p>1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxes material was charged. If the actual or estimated amounts of such taxes charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.</p> <p>2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes). Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.</p> <p>3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.</p> <p>4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.</p> <p>5. If any tax (exclude Federal and State income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (a). Itemize by subaccount.</p>						
Line No.	Kind of Tax (See Instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Incl. In Account 165) (c)			
1	REAL & PERS PROP-2008				8,899.00	
2	KY INCOME 2004 & PRIOR					
3	KY INCOME 2008	-265,199.00		-1,668.00	-266,867.00	
4	KY INCOME 2009			-279,126.00	321,867.00	
5	Subtotal Kentucky	-270,837.00		-275,156.00	63,899.00	
6	STATE OF MICHIGAN					
7	MI INCOME 2004 & PRIOR					
8	MI INCOME 2008	-482,732.00		-294,767.00	-1,247,952.00	-470,453.00
9	MI INCOME 2009			110,000.00	1,348,952.00	
10	MI 2007 LICENSE TAX			25.00	25.00	
11	SINGLE BUS TAX - 2006					
12	SINGLE BUS TAX - 2007	-470,453.00				470,453.00
13	UNEMPLOYMENT - 2009	224,536.00		195,552.00	352,757.00	
14	PUBL SERV COMM'S-2008		65,648.00	258,075.00	192,427.00	
15	PUBL SERV COMM'S-2009			107,753.00	141,011.00	
16	SALES & USE-2008	105,687.00		46,674.00	152,361.00	
17	SALES & USE-2009			1,286,312.00	1,465,184.00	
18	SALES & USE-TAX PROV	473,500.00		-138,700.00		
19	SALES TAX - 2009				482,919.00	
20	REAL & PERS PROP-2007	1,315,938.00		1,162,964.00	2,478,902.00	
21	REAL & PERS PROP-2008	26,231,000.00		-1,500,000.00	17,597,393.00	
22	REAL & PERS PROP-2009			26,258,600.00	4,305,866.00	
23	PERS PROP LEASED -2007			1,616.00	1,616.00	
24	REAL PROP LEASED-2007	72,478.00		-38,565.00	33,913.00	
25	REAL PROP LEASED-2008			269,000.00		
26	SUBTOTAL Michigan	27,469,954.00	65,648.00	27,724,539.00	27,305,374.00	
27	DE License Tax			25.00		-25.00
28	SUBTOTAL DELAWARE	0.00		25.00		-25.00
29	STATE OF WEST VIRGINIA:					
30	2009 LICENSE TAX			30.00	30.00	
31	WVA INC TAX-2004 &					
32	WEST VA INC TAX-2008	-526,386.00		-318,752.00	-845,138.00	
33	WEST VA INC TAX-2009			-1,586,100.00	73,112.00	
34	WVA FRANCHISE - 2008	-124,856.00		-19,401.00	-144,257.00	
35	WVA FRANCHISE - 2009			313,800.00	489,700.00	20,200.00
36	REAL & PERS PROP-2007	78,119.00			78,119.00	
37	REAL & PERS PROP-2008	141,823		(22,925)	59,449	
38	REAL & PERS PROP-2009			96,692		
39	WV USE TAX - 2008	2,798			2,798	
40	WV USE TAX - 2009			22,304	20,487	
41	WV EXCISE TAX - 2008	55,037		659	55,696	

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009			
<b>TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)</b>						
6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment. Designate debit adjustments by parentheses. 7. Do not include in this schedule entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority. 8. The accounts to which taxes charged were distributed should be shown in columns (i) to (o). Show both the utility department and number of account charged. For taxes charged to utility plant show the number of the appropriate balance sheet plant account or subaccount. 9. For any tax which it was necessary to apportion to more than one utility department or account, state in a footnote the basis of apportioning such tax. 10. Fill in all columns for all line items.						
<b>BALANCE AT END OF YEAR</b>		<b>DISTRIBUTION OF TAXES CHARGED</b>				
Taxes Accrued (Account 236) (g)	Prepaid Taxes (Incl. In Account 165) (h)	Electric a/c 408.1, 409.1 (i)	Extraordinary Items a/c 409.3 (j)	Adjustment to Ret. Earnings a/c 439 (k)	Other (l)	Line No.
-8,899.00						1
						2
		-9,277.00			7,609.00	3
-600,993.00		-281,287.00			2,161.00	4
-609,892.00		-284,926.00			9,770.00	5
						6
						7
		-379,069.00			84,302.00	8
-1,238,952.00		-48,000.00			158,000.00	9
		25.00				10
						11
						12
67,332.00		125,726.00			69,826.00	13
		258,075.00				14
	33,258.00	107,753.00				15
		7,730.00			38,944.00	16
101,744.00	763,535.00	79,353.00			1,206,959.00	17
334,800.00		-138,700.00				18
						19
		1,162,964				20
7,133,607.00		24,125,289.00			-25,625,289.00	21
21,952,734.00					26,258,600.00	22
		1,616.00				23
		-38,565.00				24
269,000.00		269,000.00				25
28,620,265.00	796,793.00	25,533,197.00			2,191,342.00	26
		25.00				27
		25.00				28
						29
		30.00				30
						31
		-315,683.00			-3,069.00	32
-1,659,212.00		-1,594,744.00			8,644.00	33
		-2,247.00			-17,154.00	34
-155,700.00		331,296.00			-17,496.00	35
		4,238.00			-4,238.00	36
59,449		3,561			(26,486)	37
96,692					96,692	38
						39
1,817					22,304	40
					659	41

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009	
<b>TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Account 236)</b>						
<p>1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxes material was charged. If the actual or estimated amounts of such taxes charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.</p> <p>2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes). Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.</p> <p>3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.</p> <p>4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.</p> <p>5. If any tax (exclude Federal and State income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (a). Itemize by subaccount.</p>						
Line No.	Kind of Tax (See Instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (incl. In Account 165) (c)			
1	WV EXCISE TAX - 2009			327,117.00	247,166.00	
2	UNEMPLOYMENT - 2009	7,598.00		63,477.00		
3	SUBTOTAL West Virginia	-365,867.00	0.00	-1,123,099.00	37,162.00	20,200.00
4						
5						
6						
7						
8						
9	STATE OF OHIO:					
10	REAL & PERS PROP-2007					
11	OHIO INCOME TAX - 2008	-135,621.00		-17,363.00	-52,550.00	100,434.00
12	OHIO INCOME TAX - 2009					
13	OHIO FRANCH TAX - 2008					
14	OHIO FRANCH TAX - 2009			30,000.00	30,000.00	
15	OHIO CAT TAX - 2008	81,253.00		-47,518.00	33,736.00	
16	OHIO CAT TAX - 2009			589,863.00	476,613.00	
17	SUBTOTAL Ohio	-54,368.00	0.00	554,982.00	487,798.00	100,434.00
18	STATE OF ILLINOIS:					
19	IL REAL/PERS PROP-2007					
20	IL REAL/PERS PROP-2008			1,754.00	1,754.00	
21	IL INCOME TAX - 2006					
22	IL INCOME TAX - 2008	20,563.00		-35,924.00	-15,361.00	
23	IL INCOME TAX - 2009			-42,791.00	50,515.00	
24	SUBTOTAL Illinois	20,563.00	0.00	-76,961.00	36,908.00	
25	STATE OF LOUISIANA:					
26	LA REAL/PERS PROP 2008			6,393.00	6,393.00	
27	LA REAL/PERS PROP 2009			429.00	429.00	
28	SUBTOTAL Louisiana	0.00	0.00	6,822.00	6,822.00	
29	RAILCAR PROP TAX:					
30	AR PROP TAX-2007			1,756.00	1,756.00	
31	AR PROP TAX-2008			3,550.00	3,550.00	
32	AL PROP TAX-2008			26.00	26.00	
33	CO PROP TAX-2007			6,490.00	6,490.00	
34	KY PROP TAX-2008			6,246.00	6,246.00	
35	MO PROP TAX-2008			46,737.00	46,737.00	
36	MT PROP TAX-2008			281.00	281.00	
37	NE PROP TAX-2007	103,450.00		-30,197.00	73,253.00	
38	NE PROP TAX-2008	101,608.00				
39	NE PROP TAX-2009			80,025.00		
40	SC PROP TAX-2008			229.00	229.00	

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009			
<b>TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)</b>						
6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment. Designate debit adjustments by parentheses. 7. Do not include in this schedule entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority. 8. The accounts to which taxes charged were distributed should be shown in columns (i) to (o). Show both the utility department and number of account charged. For taxes charged to utility plant show the number of the appropriate balance sheet plant account or subaccount. 9. For any tax which it was necessary to apportion to more than one utility department or account, state in a footnote the basis of apportioning such tax. 10. Fill in all columns for all line items.						
BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED				
Taxes Accrued (Account 236) (g)	Prepaid Taxes (Incl. In Account 165) (h)	Electric a/c 408.1, 409.1 (i)	Extraordinary Items a/c 409.3 (j)	Adjustment to Ret. Earnings a/c 439 (k)	Other (l)	Line No.
79,951.00					327,117.00	1
71,075.00		-13,271.00			76,748.00	2
-1,505,928.00		-1,586,820.00			463,721.00	3
						4
						5
						6
						7
						8
						9
		1,081.00			-18,444.00	10
						11
						12
		30,041.00			-41.00	13
		(47,518)				14
113,250.00		589,863.00				15
113,250.00		573,467.00			-18,485.00	16
						17
						18
		1,754.00				19
						20
		-32,890.00			-3,034.00	21
-93,306.00		-44,056.00			1,265.00	22
-93,306.00		-75,192.00			-1,769.00	23
						24
					6,393	25
		429.00				26
		429.00			6,393.00	27
						28
					1,756.00	29
		3,550.00				30
					26.00	31
					6,490.00	32
					6,246.00	33
					46,737.00	34
					281.00	35
					-30,197.00	36
101,608.00						37
80,025.00					80,025.00	38
					229.00	39
						40

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009	
<b>TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Account 236)</b>						
<p>1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxes material was charged. If the actual or estimated amounts of such taxes charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.</p> <p>2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes). Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.</p> <p>3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.</p> <p>4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.</p> <p>5. If any tax (exclude Federal and State income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (a). Itemize by subaccount.</p>						
Line No.	Kind of Tax (See Instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Incl. In Account 165) (c)			
1	TN PROP TAX-2008			56.00	56.00	
2	UT PROP TAX-2008			133.00	133.00	
3	VA PROP TAX-2008			1,469.00	1,469.00	
4	WY PROP TAX -2008	25,500		(4,896)	20,604	
5	WY PROP TAX-2009			21,200.00		
6	SUBTOTAL Railcar Prop Tax	230,558.00	0.00	133,105.00	160,830.00	
7	STATE OF MISSOURI					
8	UNEMPLOYMENT - 2009	-5,423.00		-65,453.00		
9	MO INCOME TAX - 2007	-159.00				159.00
10	MO LICENSE TAX - 2007			20.00		-20.00
11	MO FRANCHISE - 2008	151.00		8.00		-159.00
12	MO FRANCHISE - 2009	-43,886.00		628.00		42,000.00
13	SUBTOTAL Missouri	-49,317.00	0.00	-64,797.00	0.00	41,980.00
14						
15	MISC RTD PROP TX-2007	170,411.00		-170,411.00		
16	MISC RTD PROP TX-2008	1,914,576.00		1,792,524.00	1,571,849.00	
17	MISC RTD PROP TX-2009			348,624.00	348,624.00	
18	FED INCOME TAX FIN-48 -	1,907,020.00		-895,479.00		-752,776.00
19	STATE INCOME TAX FIN-48 -	478,380.00		-6,102,670.00		5,356,997.00
20	LOCAL INCOME TAX 09				1,279	
21	LOCAL INCOME TAX 08	(1,800)		521	(1,279)	
22	OTHER TAXES IRS	130,000		(130,000)		
23	TN License Tax			22		(22)
24	UT License Tax			12		(12)
25	VA License Tax			100		(100)
26	WY License Tax			52		(52)
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40	TOTAL	65,250,832	344,304	(104,356,115)	39,619,018	9,283,880



Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009			
<b>TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)</b>						
6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment. Designate debit adjustments by parentheses. 7. Do not include in this schedule entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority. 8. The accounts to which taxes charged were distributed should be shown in columns (i) to (o). Show both the utility department and number of account charged. For taxes charged to utility plant show the number of the appropriate balance sheet plant account or subaccount. 9. For any tax which it was necessary to apportion to more than one utility department or account, state in a footnote the basis of apportioning such tax. 10. Fill in all columns for all line items.						
<b>BALANCE AT END OF YEAR</b>		<b>DISTRIBUTION OF TAXES CHARGED</b>				
Taxes Accrued (Account 236) (g)	Prepaid Taxes (Incl. In Account 165) (h)	Electric a/c 408.1, 409.1 (i)	Extraordinary Items a/c 409.3 (j)	Adjustment to Ret. Earnings a/c 439 (k)	Other (l)	Line No.
					56.00	1
					133.00	2
					1,469.00	3
					(4,896)	4
21,200.00					21,200.00	5
202,833.00		3,550.00			129,555.00	6
						7
-70,877.00					-65,453.00	8
						9
		20.00				10
		8.00				11
-1,258.00		628.00				12
-72,135.00		656.00			-65,453.00	13
						14
					-170,411.00	15
2,135,251.00					1,792,524.00	16
					348,624.00	17
258,765.00		-895,479.00				18
-267,293.00		-6,125,324.00				19
(1,279)					22,654.00	20
		521				21
		130,000				22
		22				23
		12				24
		100				25
		52				26
						27
						28
						29
						30
						31
						32
						33
						34
						35
						36
						37
						38
						39
(68,727,093)	1,058,832	(177,721,655)	0	0	13,365,536	40

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report December 31, 2009	
<b>ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)</b>							
Report below information applicable to Acct 255. Where appropriate, segregate the balances and transactions by utility and nonutility operations. Explain by footnote any correction adjustment to the account balance shown in column (g). Include in column (i) the average period over which the tax credits are amortized.							
Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Deferred for Year		Allocation to Current Year's Income		Adjustments (g)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)	
1	Electric Utility						
2	3%						
3	4%	0					
4	7%						
5	10%	60,020,950			4114	2,288,809	
6							
7							
8	TOTAL	60,020,950		0		2,288,809	0
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL						
10							
11							
12							
13							
14							
15							
16							
17							
18							
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Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2009
<b>ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255) (Continued)</b>			
Balance at End of Year  (h)	Average Period of Allocation to Income  (i)	Adjustment Explanation	Line No.
			1
			2
			3
			4
57,732,141	Various		5
			6
			7
57,732,141			8
			9
			10
			11
			12
			13
			14
			15
			16
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Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2009	Year of Report December 31, 2009
<b>MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Account 242)</b>			
1. Give description and amount of other current and accrued liabilities as of the end of year. 2. Minor items may be grouped by classes, showing number of items in each class.			
Line No.	Item (a)	Balance End of Year (b)	
1	Accrued Incentive Plans	4,803,534	
2	Accrued Vacation, Holiday, and Other Non-Productive	19,703,311	
3	Accrued Payroll	3,480,294	
4	Payroll Deductions	762,346	
5	Miscellaneous Employee Benefits (3 Items)	4,541,852	
6	Accrued Workers Compensation	503,096	
7	Accrued Lease/Rents	22,992,201	
8	Accrued Revenue Refunds	6,435,568	
9	Control Cash Disbursements	7,515,783	
10	Accrued Civil Penalties	2,182,076	
11	Spent Nuclear Fuel Disposal Costs	2,496,636	
12	Miscellaneous Current & Accrued Liabilities (6 Items)	1,876,969	
13	Environmental Accruals	20,152,517	
14			
15			
16			
17			
18			
19			
20	TOTAL	97,446,183	

<b>CUSTOMER ADVANCES FOR CONSTRUCTION (Account 252)</b>		
Line No.	List Advances by department (a)	Balance End of Year (b)
21	None	0
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
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35		
36		
37		
38		
39	TOTAL	0

Name of Respondent Indiana Michigan Power Company			This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009
<b>OTHER DEFERRED CREDITS (Account 253)</b>						
1. Report below the particulars (details) called for concerning other deferred credits.						
2. For any deferred credit being amortized, show the period of amortization.						
3. Minor items (less than \$10,000) may be grouped by classes.						
Line No.	Description of Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year of Report (f)
			Contra Account (c)	Amount (d)		
1	Deferred Gain-Sale of Rockport 2					
2	Amtz Period 12/1989-12/2022	51,644,945	507	3,706,716	0	47,938,229
3						
4	Other Post Retirement Benefits	4,900,151	926	4,545,651	0	354,500
5						
6	Pole Attachment Rentals	548,849	454	1,771,201	1,825,208	602,856
7						
8	IPP-System Upgrade Credits	5,636,829	431	13,646	204,766	5,827,949
9						
10	Deferred Gain:					
11	Fiber Optic Agrmts - In Kind Svc					
12	Amortized thru 2025	5,321,287	411.6	89,762	0	5,231,525
13						
14	Deferred Revenues-Verizon	676,006	451	47,438	0	628,568
15	Amort through March 2023					
16						
17	Deferred Revenues-KDL	126,402	451	9,348	0	117,054
18	Amort through Dec 2022					
19						
20	Customer Advance Receipts	4,348,734	142,232	42,934,366	42,592,262	4,006,630
21						
22	State Mitigation Deferral (NSR)	2,658,816	242	886,272	0	1,772,544
23						
24	Federal Mitigation Deferral (NSR)	4,424,713	242	548,381	0	3,876,332
25						
26	Accrued Penalties - Tax Reserves	199,135		0	0	199,135
27						
28	Cook U1 Fire Insurance	8,500,000	456	243,047,636	247,547,636	13,000,000
29						
30	Deferred Allowances-	3,068,624	various	3,068,624	0	0
31	Advance Billings & Receipts					
32						
33	Contract Settlement Reserves	0		0	788,470	788,470
34						
35	Misc Items	20,241	various	150,326	257,190	127,105
36						
37						
38						
39						
40						
41						
42						
43						
TOTAL		92,074,732		300,819,367	293,215,532	84,470,897

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009
<b>ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED AMORTIZATION PROPERTY (Account 281)</b>				
1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amortizable property.				
2. For Other (Specify), include deferrals relating to other income and deductions.				
Line No.	Account  (a)	Balance at Beginning of Year  (b)	CHANGES DURING YEAR	
			Amounts Debited to Acct. 410.1 (c)	Amounts Credited to Acct. 411.1 (d)
1	Accelerated Amortization (Account 281)			
2	Electric			
3	Defense Facilities			
4	Pollution Control Facilities	306,737	3,539	15,099
5	Other			
6				
7	TOTAL Electric (Total of lines 3 thru 6)	306,737	3,539	15,099
8	Gas			
9	Defense Facilities			
10	Pollution Control Facilities			
11	Other			
12				
13	TOTAL Gas (Total of lines 9 thru 12)	0	0	0
14	Other (Specify)			
15	TOTAL (Account 281)	306,737	3,539	15,099
16	Classification of TOTAL			
17	Federal Income Tax	306,737	3,539	15,099
18	State Income Tax			
19	Local Income Tax			
NOTES				

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report December 31, 2009	
<b>ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED AMORTIZATION PROPERTY</b> <b>(Account 281) (Continued)</b>							
3. Use footnotes as required. 4. Fill in all columns for all line items as appropriate.							
CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Acct. 410.2 (e)	Amounts Credited to Acct. 411.2 (f)	DEBITS		CREDITS			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
							2
							3
						295,177	4
							5
							6
						295,177	7
							8
							9
							10
							11
							12
							13
							14
						295,177	15
							16
						295,177	17
							18
							19
<p style="text-align: center;">NOTES (Continued)</p>							

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009
<b>ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY</b> <b>(Account 282)</b>					
1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization.					
2. For Other (Specify), include deferrals relating to other income and deductions.					
Line No.	Account  (a)	Balance at Beginning of Year  (b)	CHANGES DURING YEAR		
			Amounts Debited to Acct. 410.1 (c)	Amounts Credited to Acct. 411.1 (d)	
1	Account 282				
2	Electric	504,159,932	237,216,527	44,234,940	
3	Gas				
4	Other (Define)				
5	TOTAL (Enter total of lines 2 thru 4)	504,159,932	237,216,527	44,234,940	
6	Other (Specify)	110,753			
7	Non-Utility	61,166,730			
8	SFAS 109				
9	TOTAL Account 282 (Enter total of lines 5 thru 8)	565,437,415	237,216,527	44,234,940	
10	Classification of TOTAL				
11	Federal Income Tax	565,437,415	237,216,527	44,234,940	
12	State Income Tax				
13	Local Income Tax				
NOTES					



Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report December 31, 2009	
<b>ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY</b> <b>(Account 282) (Continued)</b>							
3. Use footnotes as required.							
4. Fill in all columns for all line items as appropriate.							
CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year	Line No.
Amounts Debited to Acct. 410.2  (e)	Amounts Credited to Acct. 411.2  (f)	Account Credited  (g)	Amount  (h)	Account Debited  (i)	Amount  (j)		
							1
		190,283	48,257,312			648,884,207	2
							3
							4
			48,257,312		0	648,884,207	5
61,224						171,977	6
		Various	23,964,531	Various	26,232,637	63,434,836	7
							8
61,224			72,221,843		26,232,637	712,491,020	9
							10
61,224			72,221,843		26,232,637	712,491,020	11
							12
							13
NOTES (Continued)							

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009
<b>ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283)</b>				
1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.				
2. For Other (Specify), include deferrals relating to other income and deductions.				
Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Acct. 410.1 (c)	Amounts Credited to Acct. 411.1 (d)
1	Electric			
2	Reacquired Debt	6,095,024	54,400	575,152
3	Reg Asset - SFAS 143 ARO	111,717,769	286,722,392	17,290,703
4	Deferred Cook O&M Restart Cost	8,738,041	8,497,571	8,327,074
5	Capitalized Software	8,475,259	5,725,345	3,839,144
6	Mark To Market	24,777,658	18,127,196	32,000,814
7	Other	314,418,033	190,875,208	65,567,373
8	TOTAL Electric ( total of lines 2 thru 6 )	474,221,784	510,002,112	127,600,260
9	Gas			
10				
11				
12				
13				
14	Other			
15	TOTAL Gas ( Total of lines 9 thru 13 )	0	0	0
16	Other (Specify)	115,342,879		
17	TOTAL (Account 283) ( Enter total of lines 7, 14 and 15 )	589,564,663	510,002,112	127,600,260
18	Classification of TOTAL			
19	Federal Income Tax	540,545,995	51,002,112	127,600,260
20	State Income Tax	49,018,668		
21	Local Income Tax			

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009
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**ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283) (Continued)**

3. Provide in the space below explanations for pages 276A and 276B. Include amounts relating to insignificant items listed under Other.

4. Fill in all columns for all items as appropriate.

5. Use footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year	Line No.
		DEBITS		CREDITS			
Amounts Debited to Acct. 410.2 (e)	Amounts Credited to Acct. 411.2 (f)	Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)	(k)	
							1
						5,574,272	2
						381,149,458	3
						8,908,538	4
						10,361,460	5
						10,904,040	6
		Various	292,755,049			146,970,819	7
			292,755,049			563,868,587	8
							9
							10
							11
							12
							13
							14
0	0		0		0	0	15
3,122,406	8,143,186	Various	24,320,525	Various	65,488,253	151,489,827	16
3,122,406	8,143,186		317,075,574		65,488,253	715,358,414	17
							18
3,122,406	8,143,186		314,309,284		32,085,205	635,702,988	19
			2,766,290		33,403,048	79,655,426	20
							21

**NOTES (Continued)**

Detail of Line 16

	Beginning of Year	End of Year
NON-UTILITY	8,732,320	3,711,540
SFAS 109	104,678,437	146,551,359
SFAS 133	1,932,122	1,226,928
	<u>115,342,879</u>	<u>151,489,827</u>

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009
<b>OTHER REGULATORY LIABILITIES</b>					
1. Reporting below the particulars (details) called for concerning other regulatory liabilities which are created through the ratemaking actions of regulatory agencies (and not includable in other amounts). 2. For regulatory liabilities being amortized, show period of amortization in column (a). 3. Minor items (amounts less than \$50,000) may be grouped by classes. 4. Give the number and name of the account(s) where each amount is recorded.					
Line No.	Description and Purpose of Other Regulatory Liabilities  (a)	DEBITS		Credits  (d)	Balance at End of Year  (e)
		Account Credited  (b)	Amount  (c)		
1	Unrealized Gain on Forward Commitments	456	1,426,079,779	1,423,684,933	27,359,341
2					
3	Gains on Foreign Currency Derivatives	403	11,309	0	158,325
4					
5	Asset Retire Oblig Excess Prov SFAS143	228	124,221,514	196,736,279	236,921,445
6					
7	SNF Trust Funds - Pre 4/83	Various	97,137,712	102,058,549	41,517,131
8					
9	SFAS 109 Deferred FIT	Various	3,067,586	404,444	39,076,901
10					
11	Over Recovered Fuel Costs	Various	3,435,662	11,182,450	8,949,374
12					
13	PJM Over-Recovered Expenses	447	50,946	17,878,168	17,827,222
14					
15	Clean Coal Technology Rider	182.3	522	2,416,660	2,416,138
16	Over-Recovered Expenses				
17					
18	DSM Environmental Optimization	908	575,105	575,224	119
19	Over-Recovered Carrying Charges				
20					
21	River Transportation Selling Price Variance	182.3	38,448,588	39,962,016	1,513,428
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40	TOTAL		1,693,028,723	1,794,898,723	375,739,424

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Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009
<b>GAIN OR LOSS ON DISPOSITION OF PROPERTY (Account 421.1 and 421. 2)</b>					
<p>1. Give a brief description of property creating the gain or loss. Include name of party acquiring the property (when acquired by another utility or associated company) and the date transaction was completed. Identify property by type: Leased, Held for Future Use, or Nonutility.</p> <p>2. Individual gains or losses relating to property with an original cost of less than \$100,000 may be grouped with the number of such transactions disclosed in column (a).</p> <p>3. Give the date of Commission approval of journal entries in column (b), when approval is required. Where approval is required but has not been received, give explanation following the item in column (a). (See account 102, Utility Plant Purchased or Sold.)</p>					
Line No.	Description of Property (a)	Original Cost of Related Property (b)	Date Journal Entry Approved (When Required) (c)	Account 421.1 (d)	Account 421.2 (e)
1	Gain on disposition of property:				
2					
3	Sale of Utility Property				
4	Sorenson-Olive-Twin Branch				
5	345kv Land	4,391.00		57,740.00	
6					
7	Cook-Robison Park 345kv Land				
8	(includes trueup on estimated gain				
9	entry previously reported)	5,137.00		(5,137.00)	
10					
11	Dumont-Jefferson 765kv Land				
12	(includes trueup on estimated gain				
13	entry previously reported)	332.00		(332.00)	
14					
15	Sale of Non-Utility Property				
16	Three (3) properties each with	190,218.00		153,954.00	
17	original cost of less than \$100,000.				
18					
19	24 Standard Barges to Bank of				
20	America for benefit of Consol Energy	4,585,000.00		712,555.00	
21					
22	Barge converted to Shop Barge				
23	and sold to McGinnis Marine	838,154.00		(10,000.00)	
16					
17	Sale of Other Property				
18	Haymond-Winchester-Modoc				
19	34.5 kv Land	84.00		141.00	
20					
21					
22					
23					
24					
25					
26					
27	Total Gain	5,623,316.00		908,921.00	

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009
<b>GAIN OR LOSS ON DISPOSITION OF PROPERTY (Account 421.1 and 421.2) (Continued)</b>					
Line No.	Description of Property (a)	Original Cost of Related Property (b)	Date Journal Entry Approved (When Required) (c)	Account 421.1 (d)	Account 421.2 (e)
28	Loss on disposition of property:				
29					
30	Sale of Utility Property				
31	Thomas Rd Station Land	15,229.00			(15,137.00)
32					
33	I&M Boat #1--Hoosier State to				
34	AmSouth Leasing Corporation	11,178,353.00			(652,479.00)
35					
36					
37					
38					
39					
40					
41					
42					
43	Total Loss	11,193,582.00			(667,616.00)

Name of Respondent	This Report Is:	Date of Report	Year of Report
Indiana Michigan Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2009

**PARTICULARS CONCERNING CERTAIN OTHER INCOME ACCOUNTS**

1. Report in this schedule the information specified in the instructions below for the respective other income accounts. Provide a conspicuous subheading for each account and show a total for the account. Additional columns may be added for any account if deemed necessary.
2. Merchandising, Jobbing and Contract Work (Accounts 415 and 416) - Describe the general nature of merchandising, jobbing and contract activities. Show revenues by class of activity, operating expenses classified as to operation, maintenance, depreciation, rents and net income before taxes. Give the bases of any allocations of expenses between utility and merchandising, jobbing and contract work activities.
3. Nonutility Operations (Accounts 417 and 417.1) - Describe each nonutility operation and show revenues, operating expenses classified as to operation, maintenance, depreciation, rents, amortization, and net income before taxes, from the operation. Give the bases of any allocations of expenses between utility and nonutility operations. The book cost of property classified as nonutility operations should be included in Account 121.
4. Nonoperating Rental Income (Account 418) - For each major item of miscellaneous property included in Account 121, Nonutility Property, which is not used in operations for which income is included in Account 417, but which is leased or rented to others, give name of lessee, brief description of property, effective date and expiration date of lease, amount of rent revenues, operating expenses classified as to operation, maintenance, depreciation, rents, amortization, and net income, before taxes, from the rentals. If the property is leased on a basis other than that of a fixed annual rental, state the method of determining the rental. Minor items may be grouped by classes, but the number of items so grouped should be shown. Designate any lessees which are associated companies.
5. Equity in earnings of subsidiary companies (Account 418.1) - Report the utility's equity in the earnings or losses of each subsidiary company for the year.
6. Interest and Dividend Income (Account 419) - Report interest and dividend income, before taxes, identified as to the asset account or group of accounts in which are included the assets from which the interest or dividend income was derived. Income derived from investments, Accounts 123, 124 and 136 may be shown in total. Income from sinking and other funds should be identified with the related special funds. Show also expenses included in Account 419 as required by the Uniform System of Accounts.
7. Miscellaneous Nonoperating Income (Account 421) - Give the nature and source of each miscellaneous nonoperating income, and expense and the amount for the year. Minor items may be grouped by classes.

Line No.	Item (a)	Amount (b)
1	Accounts 415 & 416 - Other Income - Merchandising,	
2	Jobbing, and Contract Work	
3	- Income	0
4	- Costs and Expenses	0
5	Total Accounts 415 & 416	0
6		
7	Account 417 - Nonutility Operations	
8	Water Transportation	
9	-Revenues	115,802,779
10	-Expenses - Operation	(102,117,216)
11	-Maintenance	(3,633,921)
12	-Depreciation, Depletion, and Amortization	(743,631)
13	-Other	0
14	Total Account 417	9,308,010
15		
16	Account 418 - Nonoperating Rental Income	
17	-Rent Revenue	192,546
18	-Expense	(47,021)
19	-Other	0
20	Total Account 418	145,525
21		
22	Account 418.1 - Equity in Earnings of Subsidiary Companies	929,337
23		
24	Account 419 - Interest and Dividend Income	
25	- Communications Leases	740,997
26	- Margin Interest	4,514
27	- Dedicated Sales	387,745
28	- UBS/ABNAMRO Gas	0



Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009
<b>PARTICULARS CONCERNING CERTAIN OTHER INCOME ACCOUNTS</b>				
Line No.	Item (a)	Amount (b)		
1	- Paribas Gas	0		
2	- Other	126,003		
3	- Associated Companies	135,478		
4	- Tax Items	1,944,979		
5	- Michigan Unrecovered Fuel	93,854		
6	- Employee Heat Pump Loans	2,809		
7	Total Account 419	3,436,378		
8				
9				
10	Account 419.1 - Allowance for Funds Used During Contruction	12,012,908		
11				
12	Account 421 - Miscellaneous Nonoperating Income			
13	- Allowances	32,253		
14	- Power Trading	1,535,105		
15	- Royalties	1,788		
16	- Deregulation Implementation Carrying Charge	425,451		
17	MPSC Case U-12652			
18	- RTO Carrying Charges	537,410		
19	- Other	(267,170)		
20	- Rents	17,866		
21	- INCECT Carrying Charge	66,155		
22	- Clean Coal Technology Carrying Charge	65,006		
23	- AEP Service Corporation	19,719		
24	- Private Fuel Storage	(3,369)		
25	Total Account 421	2,430,215		
26				
27	Account 421.1 - Gain on Disposition of Property	908,921		
28				
29	Account 421.2 - Loss on Disposition of Property	(667,616)		
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
46				
47				
48				
49				
50				
51				
52				
53				
54	Total Other Income	28,503,679		

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009
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ELECTRIC OPERATING REVENUES (Account 400)			
1. Report below operating revenues for each prescribed account. 2. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The average number of customers means the average of twelve figures at the close of each month. 3. If increases or decreases from previous year (columns (c), (e), and (g)), are not derived from previously reported figures explain any inconsistencies in a footnote.			
Line No.	Title of Account (a)	OPERATING REVENUES	
		Amount for Year (b)	Amount for Previous Year (c)
1	Sales of Electricity		
2	(440) Residential Sales	83,153,793	81,187,453
3	(442) Commercial and Industrial Sales		
4	Small (or Commercial)	57,957,996	57,391,282
5	Large (or Industrial)	45,314,338	50,425,333
6	(444) Public Street and Highway Lighting	1,481,807	1,475,357
7	(445) Other Sales to Public Authorities		
8	(446) Sales to Railroads and Railways		
9	(448) Interdepartmental Sales		
10	(449) Other Sales		
11			
12	TOTAL Sales to Ultimate Consumers	187,907,934	190,479,425
13			
14	(447) Sales for Resale	41,043,611	44,716,140
15	TOTAL Sales of Electricity	228,951,545 *	235,195,565
16			
17	(Less) (449.1) Provision for Rate Refunds		
18	TOTAL Revenue Net of Provision for Refunds	228,951,545	235,195,565
19	Other Operating Revenues		
20	(450) Forfeited Discounts	505,721	537,209
21	(451) Miscellaneous Service Revenues	81,267	116,503
22	(453) Sales of Water and Water Power		
23	(454) Rent from Electric Property	1,210,429	1,136,377
24	(455) Interdepartmental Rents		
25	(456) Other Electric Revenues	185,480,119	462,732
26			
27			
28			
29			
30	TOTAL Other Operating Revenues	187,277,536	2,252,821
31			
32	TOTAL Electric Operating Revenues	416,229,082	237,448,386

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo Da Yr)	Year of Report December 31 2009	
<b>ELECTRIC OPERATING REVENUES (Account 400) (Continued)</b>				
<p>4. Commercial and Industrial Sales Account 442, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Account 442 of the Uniform System of Accounts. Explain basis of classification in footnote )</p> <p>5. See Page 108 Important Changes During Year, for important new territory added and important rate increases or decreases.</p> <p>6. For line 2, 4 5, and 6. see page 304 for amounts relating to unbilled revenue by account.</p> <p>7. Include unmetered sales. Provide details of such sales in a footnote.</p>				
MEGAWATT HOURS SOLD		AVERAGE NUMBER OF CUSTOMERS PER MONTH		Line No
Amount for Year (d)	Amount for Previous Year (e)	Number for Year (f)	Number or Previous Year (g)	
1,218,335	1,262,366	109,316	109,225	1
				2
				3
804 207	838,723	17,156	17,059	4
784 523	922 898	1 003	1,016	5
11 753	12,070	344	348	6
				7
				8
				9
				10
				11
2,818 818	3 036 057	127 819	127 648	12
564,337	577,995	5	4	13
				14
3 383 155 **	3 614 052	127 824	127 652	15
				16
				17
3,383,155	3,614,052	127,824	127,652	18
<p>* Include (\$10 400 504) unbilled revenues.</p> <p>** Includes (163.013) MWH relating to unbilled revenues</p>				

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo Da, Yr)	Year of Report December 31, 2009
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**FOOTNOTE DATA**

Page Number (a)	Line Number (b)	Column Number (c)	Comments (d)
300	25	b	The amount reported on line 25 for the year 2009 includes \$184.8 million of accidental outage insurance proceeds from a fire-related shutdown of Cook Plant Unit 1 located in Bridgman, Michigan.

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2009	Year of Report December 31, 2009
<b>CUSTOMER CHOICE ELECTRIC OPERATING REVENUES</b>				
<p>1. Report below operating revenues for each prescribed account.</p> <p>2. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.</p> <p>3. If increases or decreases from pervious year (columns (c), (e), and (g)), are not derived from previously reported figures explain any inconsistencies in a footnote.</p>				
Line No.	Title of Account (a)	OPERATING REVENUES		
		Amount for Year (b)	Amount for Previous Year (c)	
1	Customer Choice Sales of Electricity	None	None	
2	Residential Sales			
3	Commercial and Industrial Sales			
4	Small (or Commercial)			
5	Large (or Industrial)			
6				
7				
8				
9				
10				
11				
12	TOTAL Customer Choice Sales			
13				
14				
15	TOTAL Sales of Electricity			
16				
17				
18	TOTAL Revenue Net of Provision for Refunds			
19	Other Operating Revenues			
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30	TOTAL Other Operating Revenues			
31				
32	TOTAL Electric Operating Revenues			

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009
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**CUSTOMER CHOICE ELECTRIC OPERATING REVENUES (Continued)**

4. Commercial and Industrial Sales, Account 442, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Account 442 of the Uniform System of Accounts. Explain basis of classification in footnote.)
5. See Page 108, Important Changes During Year, for important new territory added and important rate increases or decreases.
6. For line 2, 4, 5, and 6, see page 304 for amounts relating to unbilled revenue by account.
7. Include unmetered sales. Provide details of such sales in a footnote.

MEGAWATT HOURS SOLD		AVERAGE NUMBER OF CUSTOMERS PER MONTH		Line No.
Amount for Year (d)	Amount for Previous Year (e)	Number for Year (f)	Number or Previous Year (g)	
None	None	None	None	1
				2
				3
				4
				5
				6
				7
				8
				9
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				11
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				18

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009	
<b>SALES OF ELECTRICITY BY RATE SCHEDULES</b>						
<p>1. Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, avg number of customers, average KWh per customer, and average revenue per KWh, excluding data for Sales for Resale, which is reported on pages 310-311.</p> <p>2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," page 301. If the sales under any rate schedule are classified in more than one revenue account, list the rate schedule and sales data under each applicable revenue account subheading.</p> <p>3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.</p> <p>4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).</p> <p>5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.</p> <p>6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.</p>						
Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Avg. No. of Customers (d)	KWh of Sales per Customer (e)	Revenue per KWh Sold (f)
1	440 Residential Sales					
2	RESIDENTIAL SERVICE	1,118,709	72,982,604	103,492	10,810	0.0652
3	RESIDENTIAL SERVICE TOD	88,153	4,837,782	4,713	18,704	0.0549
4	SMALL GENERAL SERVICE	59	3,382	0		0.0573
5	RESIDENTIAL OFF PEAK ENERGY	17,187	770,208	612	28,083	0.0448
6	RESIDENTIAL SVC OPT SENIOR	2,789	157,946	499	5,589	0.0566
7	OUTDOOR LIGHTING	4,211	618,573			0.1469
8	UNBILLED	(12,773)	(200,769)			0.0157
9	UNRECOVERED FUEL		3,984,067			
10	Total Residential Sales	1,218,335	83,153,793	109,316	11,145	0.0683
11						
12	442 Commercial Sales					
13	SMALL GENERAL SERVICE	79,538	7,641,308	12,297	6,468	0.0961
14	MEDIUM GENERAL SERVICE	304,962	23,816,012	3,370	90,493	0.0781
15	MEDIUM GENERAL SERVICE TOD	4,214	285,939	82	51,390	0.0679
16	LARGE GENERAL SERVICE	143,587	8,891,288	199	721,543	0.0619
17	LARGE POWER	22,635	853,163	1	22,635,000	0.0377
18	QUANTITY POWER	165,248	7,950,452	52	3,177,846	0.0481
19	ELECTRIC HEATING GENERAL	4,304	309,997	66	65,212	0.0720
20	ELECTRIC HEATING SCHOOLS	9,988	530,781	19	525,684	0.0531
21	MUNICIPAL & SCHOOL SERVICE	33,181	2,465,201	462	71,820	0.0743
22	IRRIGATION SERVICE	7,679	595,807	351	21,877	0.0776
23	WATER & SEWAGE SERVICE	26,874	1,476,937	256	104,977	0.0550
24	STREETLIGHTING SERVICE	23	2,001	1	23,000	0.0870
25	RESIDENTIAL SERVICE	7	469			0.0670
26	OUTDOOR LIGHTING	6,243	825,096			0.1322
27	UNBILLED	(4,276)	38,200			(0.0089)
28	UNRECOVERED FUEL		2,275,345			
29	Total Commercial Sales	804,207	57,957,996	17,156	46,876	0.0721
30						
31	442 Industrial Sales					
32	SMALL GENERAL SERVICE	2,773	263,678	380	7,297	0.0951
33	MEDIUM GENERAL SERVICE	76,587	6,161,837	475	161,236	0.0805
34	MEDIUM GENERAL SERVICE TOD	1,476	99,643	2	738,000	0.0675
35	LARGE GENERAL SERVICE	68,418	4,777,451	47	1,455,702	0.0698
36	LARGE POWER	320,604	15,613,501	15	21,373,600	0.0487
37	QUANTITY POWER	318,638	17,287,285	80	3,982,975	0.0543
38	ELECTRIC HEATING GENERAL	505	36,256	4	126,250	0.0718
39	OUTDOOR LIGHTING	861	104,235			0.1211
40	ESTIMATED	0	0			
41	UNBILLED	(5,339)	(192,261)			0.0360
42	UNRECOVERED FUEL		1,162,713			
43	Total Industrial Sales	784,523	45,314,338	1,003	782,176	0.0578

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009	
<b>SALES OF ELECTRICITY BY RATE SCHEDULES</b>						
Line No.	Number and Title of Rate Schedule	MWh Sold	Revenue	Avg. No. of Customers	KWh of Sales per Customer	Revenue per KWh Sold
	(a)	(b)	(c)	(d)	(e)	(f)
1	444 Public Street & Highway Light					
2	SMALL GENERAL SERVICE	571	58,819	106	5,387	0.1030
3	MEDIUM GENERAL SERVICE	157	12,248	3	52,333	0.0780
4	SL CUST OWNED SYS	523	38,030	7	74,714	0.0727
5	SL CUST OWNED SYS METERED	533	25,275	23	23,174	0.0474
6	MUNICIPAL & SCHOOL	530	45,810	71	7,465	0.0864
7	ENERGY CONSERV LIGHTING	5,035	755,047	85	59,235	0.1500
8	STREETLIGHTING SERVICE	4,328	497,546	49	88,327	0.1150
9	OUTDOOR LIGHTING	95	12,827			0.1350
10	UNBILLED	(19)	(384)			0.0202
11	UNRECOVERED FUEL		36,589			
12	Total Public Street & Highway Light	11,753	1,481,807	344	34,166	0.1261
13						
14	Fuel Clause (see footnote)					
15						
16						
17						
18						
19						
20						
21						
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50						
51						
52						
53						
54						
55	Total Billed	2,841,224	188,263,149	127,819	22,228	0.0663
56	Total Unbilled Rev. (See Instr. 6)	(22,406)	(355,215)			0.0159
57	TOTAL	2,818,818	187,907,934	127,819	22,053	0.0667



Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2009	Year of Report December 31, 2009
<b>FOOTNOTE DATA</b>			
Page Number (a)	Line Number (b)	Column Number (c)	Comments (d)
304.1	14	a	<p>440 Residential Sales</p> <p>RESIDENTIAL SERVICE 7,625,614</p> <p>RESIDENTIAL SERVICE TOD 587,849</p> <p>SMALL GENERAL SERVICE 83</p> <p>RESIDENTIAL OFF PEAK ENERGY STORAGE 113,628</p> <p>RESIDENTIAL SVC OPT SENIOR CITIZEN 18,461</p> <p>RESIDENTIAL TOTAL 8,345,635</p> <p>442 Commercial Sales</p> <p>RESIDENTIAL SERVICE 17</p> <p>SMALL GENERAL SERVICE 547,477</p> <p>MEDIUM GENERAL SERVICE 2,098,744</p> <p>MEDIUM GENERAL SERVICE TOD 29,048</p> <p>LARGE GENERAL SERVICE 983,400</p> <p>LARGE POWER 149,844</p> <p>QUANTITY POWER 1,115,614</p> <p>ELECTRIC HEATING GENERAL 28,478</p> <p>ELECTRIC HEATING SCHOOLS 67,415</p> <p>MUNICIPAL &amp; SCHOOL SERVICE 230,933</p> <p>IRRIGATION SERVICE 56,349</p> <p>WATER &amp; SEWAGE SERVICE 182,995</p> <p>COMMERCIAL TOTAL 5,490,314</p> <p>442 Industrial Sales</p> <p>SMALL GENERAL SERVICE 18,947</p> <p>MEDIUM GENERAL SERVICE 534,102</p> <p>MEDIUM GENERAL SERVICE TOD 10,894</p> <p>LARGE GENERAL SERVICE 484,674</p> <p>LARGE POWER 2,305,964</p> <p>QUANTITY POWER 2,187,178</p> <p>ELECTRIC HEATING GENERAL 3,345</p> <p>INDUSTRIAL TOTAL 5,545,104</p> <p>444 Public Street &amp; Highway Light</p> <p>SMALL GENERAL SERVICE 3,859</p> <p>MEDIUM GENERAL SERVICE 1,044</p> <p>SL CUST OWNED SYS METERED 3,522</p> <p>MUNICIPAL &amp; SCHOOL SERVICE 3,672</p> <p>PUBLIC STREET &amp; HIGHWAY LIGHT TOTAL 12,097</p> <p><b>GRAND TOTAL 2,349,119</b></p>

Name of Respondent	This Report Is:	Date of Report	Year of Report
Indiana Michigan Power Company	(1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2009

### CUSTOMER CHOICE SALES OF ELECTRICITY BY RATE SCHEDULES

1. Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, avg number of customers, average KWh per customer, and average revenue per KWh, excluding data for Sales for Resale, which is reported on pages 310-311.
2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," page 301. If the sales under any rate schedule are classified in more than one revenue account, list the rate schedule and sales data under each applicable revenue account subheading.
3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate Schedule	MWh Sold	Revenue	Avg. No. of Customers	KWh of Sales per Customer	Revenue per KWh Sold
	(a)	(b)	(c)	(d)	(e)	(f)
1	None					
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
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38						
39						
40						
41						
42						
43						
44	Total Billed					
45	Total Unbilled Rev. (See Instr. 6)					
46	TOTAL					

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2009/Q4
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**SALES FOR RESALE (Account 447)**

- Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).
- Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.
- In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:  
 RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.  
 LF - for long-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or setter can unilaterally get out of the contract.  
 IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.  
 SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.  
 LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.  
 IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	CITY OF AUBURN	RQ	Note 2			
2	UNITED REMC	RQ	Note 3			
3	UNBILLED	RQ				
4	CITY OF BLUFFTON	RQ	IMPCO#104			
5	CITY OF DOWAGIAC, MI	RQ	Note 1			
6	CITY OF GARRETT	RQ	IMPCO#109			
7	CITY OF MISHAWAKA	RQ	IMPCO#102			
8	CITY OF NILES	RQ	IMPCO#106			
9	CITY OF SOUTH HAVEN	RQ	IMPCO#108			
10	CITY OF STURGIS	RQ	IMPCO#107			
11	INDIANA MUNICIPAL POWER AGENCY	RQ	IMPCO#101			
12	TOWN OF AVILLA	RQ	IMPCO#105			
13	TOWN OF NEW CARLISLE	RQ	IMPCO#103			
14	TOWN OF WARREN	RQ	IMPCO#110			
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			0	0	0

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2009/Q4
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**SALES FOR RESALE (Account 447) (Continued)**

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.

AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)

5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)

demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts.

Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
337,425	8,971,593	4,224,562	2,369,723	15,565,878	1
105,972	3,020,623	1,337,362	818,654	5,176,639	2
-3,421		-175,134		-175,134	3
281,709		15,477,963		15,477,963	4
41,550		2,446,298		2,446,298	5
86,348		5,074,226		5,074,226	6
587,249		34,831,626		34,831,626	7
132,094		7,631,467		7,631,467	8
135,427		7,711,243		7,711,243	9
211,326		12,459,684		12,459,684	10
1,470,351		73,628,517		73,628,517	11
29,293		1,717,917		1,717,917	12
12,141		786,818		786,818	13
18,583		1,180,845		1,180,845	14
4,513,856	11,992,216	234,084,246	3,188,377	249,264,839	
10,224,804	13,371,408	464,063,086	2,172,209	479,606,703	
14,738,660	25,363,624	698,147,332	5,360,586	728,871,542	

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2009/Q4
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**SALES FOR RESALE (Account 447)**

- Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).
- Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.
- In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:  
 RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.  
 LF - for long-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.  
 IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.  
 SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.  
 LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.  
 IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	VILLAGE OF PAW PAW	RQ	IMPCO#111			
2	WABASH VALLEY POWER ASSN INC.	RQ	IMPCO#112			
3	CLEVELAND PUBLIC POWER	IF	Note 1			
4	NC ELECTRIC MEMBERSHIP CORP.	IF	Note1			
5	TOWN OF FRONT ROYAL	IF	Note1			
6	WOLVERINE POWER SUPPLY COOP	IF	Note1			
7	CITY OF COLUMBUS	LF	Note1			
8	NC ELECTRIC MEMBERSHIP CORP.	LF	Note1			
9	CAROLINA POWER & LIGHT	LU	IMPCO#77			
10	THE BOROUGH OF PITCAIRN, PA	SF	Note1			
11	AEP SERVICE CORPORATION	OS	17			
12	AEP SERVICE CORPORATION	OS	20			
13	ALLEGHENY ENERGY SUPPLY CO LLC	OS	Note1			
14	ALLETE, INC. DBA MINNESOTA PWR	OS	Note1			
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			0	0	0

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2009/Q4
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**SALES FOR RESALE (Account 447) (Continued)**

- OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.
- AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.
4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)
5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.
6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.
8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.
9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.
10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
43,940		2,704,481		2,704,481	1
1,023,869		63,046,371		63,046,371	2
5,043		266,604		266,604	3
12,969		451,132		451,132	4
20,924	1,277,767	103,471		1,381,238	5
22,640	614,809	583,640		1,198,449	6
129,488		7,274,015		7,274,015	7
53,329	6,601,041	-4,548,893		2,052,148	8
1,721,350	7,050,000	69,988,260		77,038,260	9
		52,737		52,737	10
4,829,175		198,578,618		198,578,618	11
48,024		1,726,703		1,726,703	12
-2,429		-158,690		-158,690	13
-13,115		-1,052,103		-1,052,103	14
4,513,856	11,992,216	234,084,246	3,188,377	249,264,839	
10,224,804	13,371,408	464,063,086	2,172,209	479,606,703	
14,738,660	25,363,624	698,147,332	5,360,586	728,871,542	

SALES FOR RESALE (Account 447)

IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2009/Q4
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**SALES FOR RESALE (Account 447) (Continued)**

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.

AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)

5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)

demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts.

Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last-line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
7,423		569,798		569,798	1
146,433		8,269,996		8,269,996	2
-26		4,953		4,953	3
10,716		390,124		390,124	4
34,345		3,480,178		3,480,178	5
197,144		7,955,956		7,955,956	6
		61,484		61,484	7
		-13,273		-13,273	8
		195,914		195,914	9
37,275		22,515,990		22,515,990	10
-1,983		-90,000		-90,000	11
1,264		2,163,483		2,163,483	12
		51,658		51,658	13
		100,207		100,207	14
4,513,856	11,992,216	234,084,246	3,188,377	249,264,839	
10,224,804	13,371,408	464,063,086	2,172,209	479,606,703	
14,738,660	25,363,624	698,147,332	5,360,586	728,871,542	



Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	/ /	End of 2009/Q4

SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).
2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:  
RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.  
LF - for long-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.  
IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.  
SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.  
LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.  
IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

Line No.	Name of Company or Public Authority (Footnote Affiliations)	Statistical Classification	FERC Rate Schedule or Tariff Number	Average Monthly Billing Demand (MW)	Actual Demand (MW)	
					Average Monthly NCP Demand	Average Monthly CP Demand
	(a)	(b)	(c)	(d)	(e)	(f)
1	CHEVRON TEXACO	OS	Note1			
2	CHEVRON USA INC	OS	Note1			
3	CITADEL ENERGY PRODUCTS LLC	OS	Note1			
4	CITADEL EQUITY FUND LTD.	OS	Note1			
5	CITIGROUP ENERGY INC.	OS	Note1			
6	CITIZENS ELECT CO & WELLSBOROUGH	OS	Note1			
7	CITY OF AUBURN	OS	Note1			
8	CITY OF COLUMBUS	OS	Note1			
9	CITY OF DOWAGIAC, MI	OS	Note1			
10	CITY OF LEBANON	OS	Note1			
11	CITY OF NEW MARTINSVILLE	OS	Note1			
12	CITY OF PHILIPPI, W VIRGINIA	OS	Note1			
13	CITY OF WESTERVILLE	OS	Note1			
14	CLECO UTILITY GROUP LLC	OS	Note1			
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	<b>Total</b>			<b>0</b>	<b>0</b>	<b>0</b>

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2009/Q4
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SALES FOR RESALE (Account 447) (Continued)

- OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.
- AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.
4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)
5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.
6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.
8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.
9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.
10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$ (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
		-14		-14	1
		-3,029		-3,029	2
		9		9	3
		16,697		16,697	4
78,842		1,937,007		1,937,007	5
2,112		147,318		147,318	6
38,372		1,749,298		1,749,298	7
25,575		1,759,698		1,759,698	8
3,727		673,138		673,138	9
52,076		3,432,705		3,432,705	10
2,606		104,523		104,523	11
2,999		112,888		112,888	12
		-20		-20	13
-291		-8,949		-8,949	14
4,513,856	11,992,216	234,084,246	3,188,377	249,264,839	
10,224,804	13,371,408	464,063,086	2,172,209	479,606,703	
14,738,660	25,363,624	698,147,332	5,360,586	728,871,542	

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2009/Q4</u>
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SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).
2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:  
RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.  
LF - for long-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.  
IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.  
SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.  
LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.  
IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	CLEVELAND PUBLIC POWER	OS	Note1			
2	COMMONWEALTH EDISON COMPANY	OS	Note1			
3	CONOCO INC.	OS	Note1			
4	CONSTELLATION ENGY COMMODITIES	OS	Note1			
5	CORAL POWER LLC	OS	Note1			
6	CREDIT SUISSE ENERGY	OS	Note1			
7	DELAWARE ELECTRIC MUNICIPAL CO	OS	Note1			
8	DELMARVA POWER & LIGHT	OS	Note1			
9	DIRECT ENERGY BUSINESS, LLC	OS	Note1			
10	DOMINION EQUIPMENT INC	OS	Note1			
11	DP&L POWER SERVICES	OS	Note1			
12	DTE ENERGY TRADING INC.	OS	Note1			
13	DUKE ENERGY CAROLINAS, LLC	OS	Note1			
14	DUKE ENERGY INDIANA, INC.	OS	Note1			
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	<b>Total</b>			<b>0</b>	<b>0</b>	<b>0</b>

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2009/Q4
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**SALES FOR RESALE (Account 447) (Continued)**

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.

AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)

5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)

demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts.

Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
20,591		1,104,712		1,104,712	1
139,605		5,107,765		5,107,765	2
-28,177		-2,115,591		-2,115,591	3
111,962		2,091,550		2,091,550	4
9		533		533	5
669		-4,553,866		-4,553,866	6
46,266		3,002,833		3,002,833	7
13,393		1,038,736		1,038,736	8
56		82,049		82,049	9
6,973		209,940		209,940	10
-2,138		-575,827		-575,827	11
4,694		-180,696		-180,696	12
406		-28,958		-28,958	13
		-7,779		-7,779	14
4,513,856	11,992,216	234,084,246	3,188,377	249,264,839	
10,224,804	13,371,408	464,063,086	2,172,209	479,606,703	
14,738,660	25,363,624	698,147,332	5,360,586	728,871,542	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	/ /	End of 2009/Q4

SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity ( i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).
2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:  
RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.  
LF - for long-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.  
IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.  
SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.  
LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.  
IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

Line No.	Name of Company or Public Authority (Footnote Affiliations)	Statistical Classification	FERC Rate Schedule or Tariff Number	Average Monthly Billing Demand (MW)	Actual Demand (MW)	
					Average Monthly NCP Demand	Average Monthly CP Demand
	(a)	(b)	(c)	(d)	(e)	(f)
1	DUKE ENERGY KENTUCKY, INC.	OS	Note1			
2	DUKE ENERGY TRADING	OS	Note1			
3	DUQUESNE POWER, L.P.	OS	Note1			
4	DYNEGY POWER MARKETING INC.	OS	Note1			
5	EAGLE ENERGY PARTNER I, L.P.	OS	Note1			
6	EAST KY POWER CO-OP POWER MKTG	OS	Note1			
7	EDF TRADING NORTH AMERICA LLC	OS	Note1			
8	EDISON MISSION MKTG & TRADING	OS	Note1			
9	ENDURE ENERGY, LLC	OS	Note1			
10	ENERGY AMERICA, LLC	OS	Note1			
11	ENG MKTG, DIV OF AMERADA HESS	OS	Note1			
12	ENTERGY POWER SERV	OS	Note1			
13	EXELON GENERATION - POWER TEAM	OS	Note1			
14	FIRSTENERGY TRADING SERVICES	OS	Note1			
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			0	0	0

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2009/Q4
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**SALES FOR RESALE (Account 447) (Continued)**

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.

AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)

5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)

demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
		-176		-176	1
-36,637		-1,296,398		-1,296,398	2
114,180		4,913,198		4,913,198	3
		-28,449		-28,449	4
-255		4,776		4,776	5
8,496		537,825		537,825	6
1,415		13,009		13,009	7
-108,303		-4,289,461		-4,289,461	8
2,274		98,746		98,746	9
127		317,641		317,641	10
		76,693		76,693	11
9,440		-381,636		-381,636	12
-341,215		-3,356,125		-3,356,125	13
581,764		36,804,088		36,804,088	14
4,513,856	11,992,216	234,084,246	3,188,377	249,264,839	
10,224,804	13,371,408	464,063,086	2,172,209	479,606,703	
14,738,660	25,363,624	698,147,332	5,360,586	728,871,542	



Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2009/Q4
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**SALES FOR RESALE (Account 447) (Continued)**

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.

AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)

5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)

demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
		2,790		2,790	1
		1,929		1,929	2
16,378		1,016,729		1,016,729	3
		-166,458		-166,458	4
120,923		8,510,506		8,510,506	5
10,416		380,432		380,432	6
		151,937		151,937	7
47,306		3,560,548		3,560,548	8
49,599		2,003,401		2,003,401	9
462,539		14,845,631		14,845,631	10
63,463		1,594,132		1,594,132	11
-9,740		-343,848		-343,848	12
1,666		99,953		99,953	13
		-77,963		-77,963	14
4,513,856	11,992,216	234,084,246	3,188,377	249,264,839	
10,224,804	13,371,408	464,063,086	2,172,209	479,606,703	
14,738,660	25,363,624	698,147,332	5,360,586	728,871,542	



Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	11 / 11	End of 2009/Q4

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).

Line No.	Name of Company or Public Authority (Footnote Affiliations)	Statistical Classification	FERC Rate Schedule or Tariff Number	Average Monthly Billing Demand (MW)	Actual Demand (MW)	
					Average Monthly NCP Demand	Average Monthly CP Demand
	(a)	(b)	(c)	(d)	(e)	(f)
1	LETTERKENNY INDUSTRIAL DEV AUTH	OS	Note1			
2	LG&E UTILITIES POWER SALES	OS	Note1			
3	LOUIS DREYFUS ENERGY SERV LP	OS	Note1			
4	MERRILL LYNCH COMMODITIES, INC	OS	Note1			
5	MICHIGAN PUBLIC POWER AGENCY	OS	Note1			
6	MID CONTINENT CORP.	OS	Note1			
7	MIDAMERICAN ENERGY	OS	Note1			
8	MIDWEST ISO	OS	Note1			
9	MIECO INC.	OS	Note1			
10	MIZUHO SECURITIES USA INC	OS	Note1			
11	MORGAN STANLEY CAPT.	OS	Note1			
12	NC ELECTRIC MEMBERSHIP CORP.	OS	Note1			
13	NEXTERA ENERGY POWER MKTG LLC	OS	Note1			
14	NIPSCO ENERGY MANAGEMENT	OS	Note1			
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	<b>Total</b>			<b>0</b>	<b>0</b>	<b>0</b>

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2009/Q4
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SALES FOR RESALE (Account 447) (Continued)

- OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.
- AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.
4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)
5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.
6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.
8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.
9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.
10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
7,893		463,371		463,371	1
1,308		60,470		60,470	2
		-5		-5	3
		1,125,091		1,125,091	4
8,378		487,399		487,399	5
		-12,197		-12,197	6
207,536		9,231,435		9,231,435	7
8,842		-1,262,926		-1,262,926	8
		637		637	9
		-14,756		-14,756	10
-75,822		-2,143,653		-2,143,653	11
368,076		12,191,906		12,191,906	12
37,137		1,935,998		1,935,998	13
		11,583		11,583	14
4,513,856	11,992,216	234,084,246	3,188,377	249,264,839	
10,224,804	13,371,408	464,063,086	2,172,209	479,606,703	
14,738,660	25,363,624	698,147,332	5,360,586	728,871,542	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	/ /	End of 2009/Q4

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).
2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:  
RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.  
LF - for long-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.  
IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.  
SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.  
LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.  
IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

Line No.	Name of Company or Public Authority (Footnote Affiliations)	Statistical Classification	FERC Rate Schedule or Tariff Number	Average Monthly Billing Demand (MW)	Actual Demand (MW)	
					Average Monthly NCP Demand	Average Monthly CP Demand
	(a)	(b)	(c)	(d)	(e)	(f)
1	NORDIC ENERGY SERVICES, LLC	OS	Note1			
2	NRG POWER MARKETING INC.	OS	Note1			
3	NSP ENERGY MARKETING	OS	Note1			
4	OLD DOMINION ELEC.	OS	Note1			
5	OPPD ENERGY MARKETING	OS	Note1			
6	OSS OVER-UNDER JULY09-JUNE10	OS	Note1			
7	OTTER TAIL POWER COMPANY	OS	Note1			
8	OVER/UNDER OSS MARGIN TRACKER	OS	Note1			
9	OVER/UNDER PJM EXP TRACKER	OS	Note1			
10	PARIBAS	OS	Note1			
11	PENNSYLVANIA ELECTRIC COMPANY	OS	Note1			
12	PENNSYLVANIA POWER COMPANY	OS	Note1			
13	PEPCO SERVICES INC.	OS	Note1			
14	PJM INTERCONNECTION	OS	Note1			
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	<b>Total</b>			<b>0</b>	<b>0</b>	<b>0</b>

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2009/Q4
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**SALES FOR RESALE (Account 447) (Continued)**

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.

AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)

5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)

demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
60		19,226		19,226	1
-10,079		-619,180		-619,180	2
		-3,548		-3,548	3
73,360		4,726,114		4,726,114	4
		-2,942		-2,942	5
		11,693,513		11,693,513	6
-12,482		-370,637		-370,637	7
		5,889,467		5,889,467	8
		-16,032,355		-16,032,355	9
		10,844		10,844	10
-3,201		-139,583		-139,583	11
31,134		2,276,223		2,276,223	12
166,590		13,726,934		13,726,934	13
481,094		12,579,334		12,579,334	14
4,513,856	11,992,216	234,084,246	3,188,377	249,264,839	
10,224,804	13,371,408	464,063,086	2,172,209	479,606,703	
14,738,660	25,363,624	698,147,332	5,360,586	728,871,542	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	/ /	End of 2009/Q4

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).

Line No.	Name of Company or Public Authority (Footnote Affiliations)	Statistical Classification	FERC Rate Schedule or Tariff Number	Average Monthly Billing Demand (MW)	Actual Demand (MW)	
					Average Monthly NCP Demand	Average Monthly CP Demand
	(a)	(b)	(c)	(d)	(e)	(f)
1	POWEREX	OS	Note1			
2	PP&L ENERGY PLUS CO.	OS	Note1			
3	PPL ENERGY SUPPLY, LLC	OS	Note1			
4	PRAIRIE POWER, INC.	OS	Note1			
5	PRAIRIELAND ENERGY INCORPORATE	OS	Note1			
6	PSEG ENERGY RESOURCES & TRADE	OS	Note1			
7	RAINBOW ENERGY MARKETING	OS	Note1			
8	REFCO INC.	OS	Note1			
9	SEMPRA ENERGY SOLUTIONS, LLC	OS	Note1			
10	SEMPRA ENERGY TRADING	OS	Note1			
11	SHELL ENERGY N AMERICA (US) LP	OS	Note1			
12	SOUTH CAROLINA ELECTRIC & GAS	OS	Note1			
13	SOUTHEASTERN PUB SERV AUTH -VA	OS	Note1			
14	SOUTHEN MARYLAND ELEC COOP INC	OS	Note1			
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			0	0	0

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2009/Q4
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SALES FOR RESALE (Account 447) (Continued)

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.

AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)

5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)

demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$ (h+i+j) (k)	Line No.
	Demand Charges (\$ (h)	Energy Charges (\$ (i)	Other Charges (\$ (j)		
928		45,852		45,852	1
-9,469		-308,526		-308,526	2
		-330		-330	3
28,198		2,000,681		2,000,681	4
12,826		449,818		449,818	5
-291,869		-18,305,839		-18,305,839	6
		1,543		1,543	7
		-9,994		-9,994	8
44,698		6,056,956		6,056,956	9
19,534		745,238		745,238	10
16,012		1,417,991		1,417,991	11
-1		-52		-52	12
		-30,356		-30,356	13
7,544		782,454		782,454	14
4,513,856	11,992,216	234,084,246	3,188,377	249,264,839	
10,224,804	13,371,408	464,063,086	2,172,209	479,606,703	
14,738,660	25,363,624	698,147,332	5,360,586	728,871,542	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	/ /	End of 2009/Q4

SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).

2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows: RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.

SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.

LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.

U - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

Line No.	Name of Company or Public Authority (Footnote Affiliations)	Statistical Classification	FERC Rate Schedule or Tariff Number	Average Monthly Billing Demand (MW)	Actual Demand (MW)	
					Average Monthly NCP Demand	Average Monthly CP Demand
	(a)	(b)	(c)	(d)	(e)	(f)
1	SOUTHERN COMPANY	OS	Note1			
2	SOUTHERN ILLINOIS POWER CO-OP	OS	Note1			
3	STRATEGIC ENERGY LTD.	OS	Note1			
4	TENASKA POWER SERVICES COMPANY	OS	Note1			
5	THE BOROUGH OF PITCAIRN, PA	OS	Note1			
6	THE ENERGY AUTHORITY	OS	Note1			
7	THE POTOMAC EDISON COMPANY	OS	Note1			
8	TOWN OF FRONT ROYAL	OS	Note1			
9	TVA BULK POWER TRADING	OS	Note1			
10	UBS AG, LONDON BRANCH	OS	Note1			
11	UBS SECURITIES LLC	OS	Note1			
12	UNION ELECTRIC COMPANY	OS	Note1			
13	UNION POWER PARTNERS	OS	Note1			
14	WABASH VALLEY POWER ASSN INC.	OS	Note1			
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	<b>Total</b>			<b>0</b>	<b>0</b>	<b>0</b>

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2009/Q4
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SALES FOR RESALE (Account 447) (Continued)

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.

AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)

5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)

demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
23,592		820,566		820,566	1
39,197		1,513,051		1,513,051	2
-4,161		20,177		20,177	3
		4,403		4,403	4
598		79,307		79,307	5
5,765		215,523		215,523	6
44,227		2,855,639		2,855,639	7
10,756		608,193		608,193	8
2,451		49,025		49,025	9
49,417		1,912,238		1,912,238	10
		-5,684,601		-5,684,601	11
-132,243		-4,206,664		-4,206,664	12
-7,630		-232,088		-232,088	13
-85,882		-1,755,679		-1,755,679	14
4,513,856	11,992,216	234,084,246	3,188,377	249,264,839	
10,224,804	13,371,408	464,063,086	2,172,209	479,606,703	
14,738,660	25,363,624	698,147,332	5,360,586	728,871,542	



Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	/ /	End of 2009/Q4

SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).

2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows: RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.

SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.

LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.

Longer than one year but Less than five years.

Line No.	Name of Company or Public Authority (Footnote Affiliations)	Statistical Classification	FERC Rate Schedule or Tariff Number	Average Monthly Billing Demand (MW)	Actual Demand (MW)	
					Average Monthly NCP Demand	Average Monthly CP Demand
	(a)	(b)	(c)	(d)	(e)	(f)
1	WASHINGTON GAS ENERGY SERVICES	OS	Note1			
2	WASHINGTON MILLS COMPANY, INC	OS	Note1			
3	WESTAR ENERGY INC.	OS	Note1			
4	WISCONSIN POWER & LIGHT	OS	Note1			
5	WOLVERINE POWER SUPPLY COOP	OS	Note1			
6	TRANSMISSION RECLASS					
7						
8						
9						
10						
11						
12						
13						
14						
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	<b>Total</b>			0	0	0

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2009/Q4
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SALES FOR RESALE (Account 447) (Continued)

- OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.
- AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.
4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)
5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.
6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.
8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.
9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last-line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.
10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
136,947		7,432,837		7,432,837	1
		302,097		302,097	2
3,671		-5,939		-5,939	3
112,818		6,202,870		6,202,870	4
132,904		6,246,850		6,246,850	5
	-2,172,209		2,172,209		6
					7
					8
					9
					10
					11
					12
					13
					14
4,513,856	11,992,216	234,084,246	3,188,377	249,264,839	
10,224,804	13,371,408	464,083,086	2,172,209	479,806,703	
14,738,660	25,363,624	698,147,332	5,360,586	728,871,542	

Name of Respondent Indiana Michigan Power Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2009/Q4
FOOTNOTE DATA			

**Schedule Page: 310 Line No.: 1 Column: c**

NOTE 2 - I&M FERC Electric Tariff, Original Vol. No. 7, SA No. 013

**Schedule Page: 310 Line No.: 1 Column: j**

Page 310, Lines 1 through 2 Column j represent fuel charges and also credits resulting from the agreement related to the Central and South West Corporation merger and nuclear decommissioning charges.

**Schedule Page: 310 Line No.: 1 Column: k**

Margins for Off System Sales (OSS) reported in I&M's generation formula rates are included in the total revenue amount. The margins are specifically identified in the ledger as a subset of the accounts that make up these OSS revenues.

**Schedule Page: 310 Line No.: 2 Column: c**

NOTE 3 - I&M FERC Electric Tariff, Original Vol. No. 8, SA No. 016

**Schedule Page: 310 Line No.: 5 Column: c**

NOTE 1: FERC Electric Tariff, Second Substitute Volume No. 5 (1st quarter 2009)  
FERC Electric Tariff, First Revised Volume No. 5 (2nd, 3rd, and 4th quarter 2009)

**Schedule Page: 310.1 Line No.: 7 Column: b**

The termination date of this contract is 5/31/2012.

**Schedule Page: 310.1 Line No.: 8 Column: b**

The termination date of this contract is December 31, 2010. However the contract could be cancelled or modified during the contract term by mutual agreement.

**Schedule Page: 310.1 Line No.: 11 Column: a**

Appalachian Power Company, Columbus Southern Power Company, Indiana Michigan Power Company, Kentucky Power Company and Ohio Power Company are associated companies and members of the American Electric Power System Power Pool, whose electric facilities are interconnected at a number of points and are operated in a fully coordinated manner on a system pool basis. Power transactions between the members of the AEP System Pool are governed by the terms of the interconnection agreement dated July 6, 1951, as amended, and are processed by American Electric Power Service Corporation.

**Schedule Page: 310.1 Line No.: 12 Column: a**

Affiliated Company - transactions related to the System Integration Agreement. See pages 122-123 (Notes to Financial Statements) Related Party Transactions - System Integration Agreement for additional information.

**Schedule Page: 310.2 Line No.: 9 Column: c**

Note 4: Third Revised Rate Schedule FERC No. 801

**Schedule Page: 310.11 Line No.: 6 Column: j**

Represents transmission and ancillary charges associated with account 447.

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Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009
<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES</b>				
If the amount for previous year is not derived from previously reported figures, explain in footnotes.				
Line No.	Account (a)	Amt. For Current Year (b)	Amt. For Previous Year (c)	
1	<b>1. POWER PRODUCTION EXPENSES</b>			
2	<b>A. Steam Power Generation</b>			
3	Operation			
4	(500) Operation Supervision and Engineering	5,659,708	5,490,821	
5	(501) Fuel	281,819,045	362,120,900	
6	(502) Steam Expenses	7,134,233	5,748,516	
7	(503) Steam from Other Sources			
8	(Less) (504) Steam Transferred - CR			
9	(505) Electric Expenses	1,501,011	1,593,590	
10	(506) Miscellaneous Steam Power Expenses	19,756,807	13,066,373	
11	(507) Rents	70,147,229	70,147,272	
12	(509) Allowances	13,857,771	5,331,808	
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	399,875,804	463,499,280	
14	Maintenance			
15	(510) Maintenance Supervision and Engineering	2,817,339	2,562,644	
16	(511) Maintenance of Structures	3,830,792	2,162,934	
17	(512) Maintenance of Boiler Plant	25,570,530	21,551,360	
18	(513) Maintenance of Electric Plant	6,948,102	7,787,959	
19	(514) Maintenance of Miscellaneous Steam Plant	2,588,609	1,864,117	
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)	41,755,372	35,929,014	
21	TOTAL Power Production Expenses-Steam Power (Total of lines 13 & 20)	441,631,176	499,428,294	
22	<b>B. Nuclear Power Generation</b>			
23	Operation			
24	(517) Operation Supervision and Engineering	19,035,281	20,394,858	
25	(518) Fuel	77,235,556	105,412,046	
26	(519) Coolants and Water	4,905,653	5,636,396	
27	(520) Steam Expenses	8,446,736	7,997,176	
28	(521) Steam from Other Sources			
29	(Less) (522) Steam Transferred - CR			
30	(523) Electric Expenses	2,748,952	2,528,175	
31	(524) Miscellaneous Nuclear Power Expenses	36,904,216	114,536,769	
32	(525) Rents	0	0	
33	TOTAL Operation (Enter Total of lines 24 thru 32)	149,276,394	256,505,420	
34	Maintenance			
35	(528) Maintenance Supervision and Engineering	13,684,379	14,333,090	
36	(529) Maintenance of Structures	2,673,163	3,148,549	
37	(530) Maintenance of Reactor Plant Equipment	50,787,291	62,631,079	
38	(531) Maintenance of Electric Plant	23,098,052	10,838,847	
39	(532) Maintenance of Miscellaneous Nuclear Plant	30,310,847	28,640,837	
40	TOTAL Maintenance (Enter Total of Lines 35 thru 39)	120,553,732	119,592,402	
41	TOTAL Power Production Expenses-Nuclear Power (Total of lines 33 & 40)	269,830,126	376,097,822	
42	<b>C. Hydraulic Power Generation</b>			
43	Operation			
44	(535) Operation Supervision and Engineering	355,787	399,259	
45	(536) Water for Power			
46	(537) Hydraulic Expenses	66,799	97,294	
47	(538) Electric Expenses	33,159	3,911	
48	(539) Miscellaneous Hydraulic Power Generation Expenses	538,408	561,485	
49	(540) Rents	0	0	
50	TOTAL Operation (Enter Total of Lines 44 thru 49)	994,153	1,061,949	
51	Maintenance			
52	(541) Maintenance Supervision and Engineering	201,649	33,360	
53	(542) Maintenance of Structures	140,734	201,712	
54	(543) Maintenance of Reservoirs, Dams, and Waterways	785,134	759,327	
55	(544) Maintenance of Electric Plant	735,662	522,459	
56	(545) Maintenance of Miscellaneous Hydraulic Plant	86,061	52,522	
57	TOTAL Maintenance (Total of Lines 52 thru 56)	1,949,240	1,569,380	

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009
<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES (cont'd)</b>				
If the amount for previous year is not derived from previously reported figures, explain in footnotes.				
Line No.	Account (a)	Amt. For Current Year (b)	Amt. For Previous Year (c)	
58	<b>C. Hydraulic Power Generation (Continued)</b>			
59	TOTAL Pwr. Production Expenses-Hydraulic Pwr. (Total of lines 50 & 57)	2,943,393	2,631,329	
60	<b>D. Other Power Generation</b>			
61	Operation			
62	(546) Operation Supervision and Engineering	29,959	14,389	
63	(547) Fuel			
64	(548) Generation Expenses	0	0	
65	(549) Miscellaneous Other Power Generation Expenses	20,881	13,545	
66	(550) Rents			
67	TOTAL Operation (Total of Lines 62 thru 66)	50,840	27,934	
68	Maintenance			
69	(551) Maintenance Supervision and Engineering			
70	(552) Maintenance of Structures			
71	(553) Maintenance of Generating and Electric Plant	155		
72	(554) Maintenance of Miscellaneous Other Power Generation Plant	(103)	105	
73	TOTAL Maintenance (Total of Lines 69 thru 72)	52	105	
74	TOTAL Pwr. Production Expenses-Other Power (Total of Lines 67 & 73)	50,892	28,039	
75	<b>E. Other Power Supply Expenses</b>			
76	(555) Purchased Power	520,370,483	572,001,669	
77	(556) System Control and Load Dispatching	1,676,552	1,714,602	
78	(557) Other Expenses	6,588,589	6,820,693	
79	Total Other Power Supply Expenses (Total of Lines 76 thru 78)	528,635,624	580,536,964	
80	Total Pwr. Production Expenses (Total of lines 21, 41, 59, 74 & 79)	1,243,091,211	1,458,722,448	
81	<b>2. TRANSMISSION EXPENSES</b>			
82	Operation			
83	(560) Operation Supervision and Engineering	2,005,434	1,594,196	
84	(561) Load Dispatching			
85	(561.1) Load Dispatch-Reliability	35,788	32,451	
86	(561.2) Load Dispatch-Monitor and Operate Transmission System	1,381,094	1,358,742	
87	(561.3) Load Dispatch-Transmission Service and Scheduling	5,738	757	
88	(561.4) Scheduling, System Control and Dispatch Services	2,348,093	2,680,249	
89	(561.5) Reliability, Planning and Standards Development	129,231	50,641	
90	(561.6) Transmission Service Studies			
91	(561.7) Generation Interconnection Studies			
92	(561.8) Reliability, Planning and Standards Development Services	442,226	463,820	
93	(562) Station Expenses	746,929	814,655	
94	(563) Overhead Lines Expenses	401,624	294,480	
95	(564) Underground Lines Expenses	323	4,815	
96	(565) Transmission of Electricity by Others	(36,212,757)	(36,420,079)	
97	(566) Miscellaneous Transmission Expenses	2,103,816	3,552,761	
98	(567) Rents	30,807	35,654	
99	TOTAL Operation (Total of Lines 83 thru 98)	(26,581,654)	(25,536,858)	
100	Maintenance			
101	(568) Maintenance Supervision and Engineering	136,413	116,861	
102	(569) Maintenance of Structures	72,505	116,269	
103	(569.1) Maintenance of Computer Hardware	163,293	137,983	
104	(569.2) Maintenance of Computer Software	874,101	729,389	
105	(569.3) Maintenance of Communication Equipment	442,163	461,347	
106	(569.4) Maintenance of Miscellaneous Regional Transmission Plant			
107	(570) Maintenance of Station Equipment	4,790,411	4,553,911	
108	(571) Maintenance of Overhead Lines	7,640,274	7,180,424	
109	(572) Maintenance of Underground Lines	13	24	
110	(573) Maintenance of Miscellaneous Transmission Plant	3,785	7,804	
111	TOTAL Maintenance (Total of Lines 101 thru 110)	14,122,958	13,304,012	
112	TOTAL Transmission Expenses (Total of Lines 99 & 111)	(12,458,696)	(12,232,846)	
113	<b>3. REGIONAL MARKET EXPENSES</b>			
114	Operation			

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009
<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES (cont'd)</b>				
If the amount for previous year is not derived from previously reported figures, explain in footnotes.				
Line No.	Account (a)	Amt. For Current Year (b)	Amt. For Previous Year (c)	
115	(575.1) Operation Supervision			
116	(575.2) Day-Ahead and Real-Time Market Facilitation			
117	(575.3) Transmission Rights Market Facilitation			
118	(575.4) Capacity Market Facilitation			
119	(575.5) Ancillary Services Market Facilitation			
120	(575.6) Market Monitoring and Compliance			
121	(575.7) Market Facilitation, Monitoring and Compliance Services	2,515,197	2,306,869	
122	(575.8) Rents			
123	TOTAL Operation (Total of Lines 115 thru 122)	2,515,197	2,306,869	
124	Maintenance			
125	(576.1) Maintenance of Structures and Improvements			
126	(576.2) Maintenance of Computer Hardware			
127	(576.3) Maintenance of Computer Software			
128	(576.4) Maintenance of Communication Equipment			
129	(576.5) Maintenance of Miscellaneous Market Operation Plant			
130	TOTAL Maintenance (Total of Lines 125 thru 129)	0	0	
131	TOTAL Distribution Expenses (Total of Lines 123 & 130)	2,515,197	2,306,869	
132	<b>4. DISTRIBUTION EXPENSES</b>			
133	Operation			
134	(580) Operation Supervision and Engineering	3,994,736	4,014,397	
135	(581) Load Dispatching	1,093,667	1,142,814	
136	(582) Station Expenses	991,694	993,504	
137	(583) Overhead Line Expenses	1,212,936	1,542,852	
138	(584) Underground Line Expenses	1,649,644	1,777,807	
139	(585) Street Lighting and Signal System Expenses	65,075	59,068	
140	(586) Meter Expenses	1,115,137	1,110,975	
141	(587) Customer Installations Expenses	505,746	451,529	
142	(588) Miscellaneous Expenses	19,781,109	13,557,712	
143	(589) Rents	2,064,069	1,840,692	
144	TOTAL Operation (Total of Lines 134 thru 143)	32,473,813	26,491,350	
145	Maintenance			
146	(590) Maintenance Supervision and Engineering	253,060	451,571	
147	(591) Maintenance of Structures	64,980	110,360	
148	(592) Maintenance of Station Equipment	2,778,381	3,304,907	
149	(593) Maintenance of Overhead Lines	25,647,913	33,496,558	
150	(594) Maintenance of Underground Lines	2,145,115	2,365,816	
151	(595) Maintenance of Line Transformers	821,731	1,386,565	
152	(596) Maintenance of Street Lighting and Signal Systems	377,526	390,507	
153	(597) Maintenance of Meters	180,098	361,838	
154	(598) Maintenance of Miscellaneous Distribution Plant	2,130,380	2,445,275	
155	TOTAL Maintenance (Total of Lines 146 thru 154)	34,399,184	44,313,397	
156	TOTAL Distribution Expenses (Total of Lines 144 & 155)	66,872,997	70,804,748	
157	<b>5. CUSTOMER ACCOUNTS EXPENSES</b>			
158	Operation			
159	(901) Supervision	1,493,055	1,631,895	
160	(902) Meter Reading Expenses	2,840,399	3,351,882	
161	(903) Customer Records and Collection Expenses	15,520,192	15,734,787	
162	(904) Uncollectible Accounts	(49,664)	456,751	
163	(905) Miscellaneous Customer Accounts Expenses	149,643	142,897	
164	TOTAL Customer Accounts Expenses (Total of Lines 159 thru 163)	19,953,625	21,318,212	
165	<b>6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES</b>			
166	Operation			
167	(907) Supervision	1,221,731	1,134,504	
168	(908) Customer Assistance Expenses	2,672,476	1,500,464	
169	(909) Informational and Instructional Expenses	560,375	559,199	
170	(910) Miscellaneous Customer Service and Informational Expenses	13,342	7,152	
171	TOTAL Cust. Service and Informational Exp. (Total of Lines 167 thru 170)	4,467,924	3,201,319	

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009
<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES (cont'd)</b>				
If the amount for previous year is not deprived from previously reported figures, explain in footnotes.				
Line No.	Account (a)	Amt. For Current Year (b)	Amt. For Previous Year (c)	
172	<b>7. SALES EXPENSE</b>			
173	Operation			
174	(911) Supervision			
175	(912) Demonstrating and Selling Expenses	1,286	1,329	
176	(913) Advertising Expenses	2,172	1,108	
177	(916) Miscellaneous Sales Expenses			
178	Total Sales Expenses (Total of Lines 174 thru 177)	3,458	2,437	
179	<b>8. ADMINISTRATIVE AND GENERAL EXPENSES</b>			
180	Operation			
181	(920) Administrative and General Salaries	23,811,439	21,555,653	
182	(921) Office Supplies and Expenses	4,004,888	5,108,230	
183	(Less) (922) Administrative Expenses Transferred - CR	3,394,240	3,507,017	
184	(923) Outside Services Employed	25,644,782	29,506,480	
185	(924) Property Insurance	1,944,130	1,670,336	
186	(925) Injuries and Damages	5,522,692	5,759,599	
187	(926) Employee Pensions and Benefits	43,026,822	31,291,702	
188	(927) Franchise Requirements			
189	(928) Regulatory Commission Expenses	11,098,908	12,513,029	
190	(929) (Less) Duplicate Charges - CR	370,370	287,914	
191	(930.1) General Advertising Expenses	1,280,072	778,418	
192	(930.2) Miscellaneous General Expenses	3,996,701	2,002,329	
193	(931) Rents	9,453,937	10,070,749	
194	TOTAL Operation (Total of Lines 181 thru 193)	126,019,761	116,461,594	
195	Maintenance			
196	(935) Maintenance of General Plant	5,255,605	4,921,394	
197	TOTAL Administrative and General Expenses (Total of Lines 194 & 196)	131,275,366	121,382,988	
198	TOTAL Electric Operation and Maintenance Expenses (Enter total of lines 80, 112, 131, 156, 164, 171, 178, and 197)	1,455,721,082	1,665,506,175	
199				

<b>NUMBER OF ELECTRIC DEPARTMENT EMPLOYEES</b>		
1. The data on number of employees should be reported for the payroll period ending nearest to October 31, or any payroll period ending 60 days before or after October 31.  2. If the respondent's payroll for the reporting period includes any special construction personnel, include such employees on line 3, and show the number of such special construction employees in a footnote.		3. The number of employees assignable to the electric department from joint functions of combination utilities may be determined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the electric department from joint functions.
1. Payroll Period Ended (Date)	12/31/2009	12/31/2008
2. Total Regular Full-Time Employees	3,000	2,849
3. Total Part-Time and Temporary Employees	6	29
4. Total Employees	3,006	2,878



Name of Respondent Indiana Michigan Power Company		This Report Is: (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009
<b>FOOTNOTE DATA</b>				
Page Number (a)	Line Number (b)	Column Number (c)	Comments (d)	
320	5	b	The portion of account 501 that is excluded from the fuel costs in I&M's generation formula rate is identified by a query of the general ledger.	
320	25	b	The portion of account 518 that is excluded from the nuclear fuel costs in I&M's generation formula rate is identified by a query of the general ledger.	
320	31	b	The portion of account 524 representing ARO expenses that are excluded from non-fuel generation O&M in I&M's generation formula rate is identified by a query of the general ledger. The nuclear decommissioning expense allowed in the formula is an amount approved by the Indiana Utility Regulation Commission.	
320	93	b	Generation Step-Up Units' (GSU's) O&M expenses included in I&M's generation formula rates are the ratio of GSU balances to all investment for plant accounts 352 and 353 multiplied by the balance in O&M accounts 562, 569, and 570.	
320	103	b	Allocated maintenance expenses for joint use computer hardware, computer software and communication equipment are determined by using various factors, which include number of remote terminal units, number of radios, number of employees and other factors assigned to each function.	
320	185	b	The insurance expenses for generation included in I&M's generation formula rate are identified by a query from the general ledger.	

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Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2009	Year of Report December 31, 2009			
<b>PURCHASED POWER (Account 555)</b> <b>(including power exchanges)</b>						
<p>1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.</p> <p>2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.</p> <p>3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:</p> <p><b>RQ</b> - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e. the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.</p> <p><b>LF</b> - for long-term service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of <b>LF</b> service). This category should not be used for long-term firm service, which meets the definition of <b>RQ</b> service. For all transactions identified as <b>LF</b>, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.</p> <p><b>IF</b> - for intermediate-term firm service. The same as <b>LF</b> service except that "intermediate-term" means longer than one year but less than five years.</p> <p><b>SF</b> - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.</p> <p><b>LU</b> - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.</p> <p><b>IU</b> - for intermediate-term service from a designated generating unit. The same as <b>LU</b> service except that "intermediate-term" means longer than one year but less than five years.</p> <p><b>EX</b> - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.</p>						
Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff No. (c)	Avg. Monthly Billing Demand (d)	Actual Demand (MW) Avg. Monthly NCP Demand (e)    Avg. Monthly CP Demand (f)	
1	AEP Generating Company	RQ	AEG 1			
2	National Power Cooperative Inc	LF				
3	OVEC Power Scheduling	LF				
4	American Electric Power Service Corp	OS	17			
5	American Electric Power Service Corp	OS	20			
6	Allegheny Energy Supply Co LLC	OS				
7	Allen Family Limited Partnership	OS				
8	Allete, INC. DBA Minnesota Power	OS				
9	Ameren Energy Marketing	OS				
10	Associated Elect Cooperative	OS				
11	Barclays Bank PLC	OS				
12	BP Amoco	OS				
13	Buckeye Rural Electric Admin	OS				
14	Calpine Power Service Company	OS				
15	Carolina Power and Light	OS				
16	Citigroup Energy Inc.	OS				
17	Commonwealth Edison CO	OS				
18	Conectiv Energy Supply Inc	OS				
19	Conoco Inc.	OS				
20	Constellation Energy Commodities	OS				
21	Credit Suisse Energy	OS				
22	Dominion Equipment Inc.	OS				
23	DP&L Power Services	OS				
24	DTE Energy Trading Inc.	OS				
25	Duke Energy Carolinas, LLC	OS				
26	Duke Energy Indiana, INC	OS				
27	Duke Power Company	OS				
28	Total					

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009
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**PURCHASED POWER (Account 555) (Continued)**  
**(Including power exchanges)**

**OS** - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the length of the contract and service from designated units of less than one year. Describe the nature of the service in a footnote.

**AD** - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule or Number or Tariff, or for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.

5. For requirements **RQ** sales and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hourly (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in column (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in column (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net change.

7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) includes credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.

8. The data in column (g) through (m) must be totaled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on page 401, line 10. The total amount in column (h) must be reported as Exchange Received on page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on page 401, line 13.

9. Footnote entries as required and provide explanations following all required data.

Megawatthours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	Megawatthours Received (h)	Megawatthours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j + k + l) or Settlement (\$) (m)	
6,552,023			99,120,797	138,251,491		237,372,288	1
4,278			53,171	493,740		546,911	2
1,265,083				51,728,142		51,728,142	3
3,182,119				99,159,605		99,159,605	4
22,428				529,196		529,196	5
144				5,037		5,037	6
1				25		25	7
				183,673		183,673	8
1,032				43,306		43,306	9
2,531				83,667		83,667	10
				230,454		230,454	11
				(3,720)		(3,720)	12
				359,633		359,633	13
94				4,797		4,797	14
71				1,615		1,615	15
				(444)		(444)	16
				5,600		5,600	17
				53,886		53,886	18
609				45,852		45,852	19
10,743				1,943,125		1,943,125	20
				(353)		(353)	21
7,312				309,377		309,377	22
576				16,860		16,860	23
2,232				60,195		60,195	24
				118		118	25
				52,832		52,832	26
192				11,230		11,230	27
<b>13,940,005</b>			<b>99,173,968</b>	<b>421,196,515</b>		<b>520,370,483</b>	<b>28</b>

Name of Respondent	This Report Is:	Date of Report	Year of Report
Indiana Michigan Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2009

**PURCHASED POWER (Account 555)**  
**(Including power exchanges)**

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

**RQ** - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e. the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

**LF** - for long-term service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of **LF** service). This category should not be used for long-term firm service, which meets the definition of **RQ** service. For all transactions identified as **LF**, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

**IF** - for intermediate-term firm service. The same as **LF** service except that "intermediate-term" means longer than one year but less than five years.

**SE** - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.

**LU** - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

**IU** - for intermediate-term service from a designated generating unit. The same as **LU** service except that "intermediate-term" means longer than one year but less than five years.

**EX** - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff No. (c)	Avg. Monthly Billing Demand (d)	Actual Demand (MW)	
					Avg. Monthly NCP Demand (e)	Avg. Monthly CP Demand (f)
29	Dynegy Power Marketing Inc.	OS				
30	EDF Trading North America LLC	OS				
31	Edison Mission Mktg & Trading	OS				
32	Endure Energy, LLC	OS				
33	Energy America, LLC	OS				
34	Entergy Power Service	OS				
35	Exelon Generation - Power Team	OS				
36	Firstenergy Trading Services	OS				
37	Fowler Ridge II Wind Farm LLC	OS				
38	Fowler Ridge Wind Farm LLC	OS				
39	FPL Energy Power Marketing Inc.	OS				
40	French Paper	OS				
41	Fort Wayne Electric JATC	OS				
42	Gen Sys Energy	OS				
43	Great River Energy	OS				
44	Indiana Municipal Power Agency	OS				
45	Indianapolis Power & Light Co	OS				
46	Integrus Energy Services, Inc	OS				
47	JP Morgan Ventures Energy Corp	OS				
48	Kansas City Power & Light Co	OS				
49	Levitan and Associates Inc.	OS				
50	LG&E Utilities Power Sales	OS				
51	Madison Gas and Electric Co	OS				
52	Merrill Lynch Commodities, Inc.	OS				
53	Metropolitan Edison Company	OS				
54	Michigan Public Power Agency	OS				
55	Midwest ISO	OS				
56	<b>Total</b>					

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009
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**PURCHASED POWER (Account 555) (Continued)**  
**(Including power exchanges)**

**OS** - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the length of the contract and service from designated units of less than one year. Describe the nature of the service in a footnote.

**AD** - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule or Number or Tariff, or for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.

5. For requirements **RQ** sales and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hourly (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in column (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in column (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net change.

7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) includes credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.

8. The data in column (g) through (m) must be totaled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on page 401, line 10. The total amount in column (h) must be reported as Exchange Received on page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on page 401, line 13.

9. Footnote entries as required and provide explanations following all required data.

Megawatthours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	Megawatthours Received	Megawatthours Delivered	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j + k + l) or Settlement (\$) (m)	
	(h)	(i)					
				148,692		148,692	29
				(2,457)		(2,457)	30
10,047				286,613		286,613	31
				6,083		6,083	32
				270		270	33
1,670				61,539		61,539	34
561,845				21,466,890		21,466,890	35
				31,554		31,554	36
18,029				1,344,611		1,344,611	37
223,380				12,271,632		12,271,632	38
				(38,197)		(38,197)	39
1,583				21,948		21,948	40
2				38		38	41
				62,321		62,321	42
				26,666		26,666	43
				25,000		25,000	44
				1,311		1,311	45
9737				472,504		472,504	46
				58,545		58,545	47
758				22,052		22,052	48
				1,477		1,477	49
2,587				96,705		96,705	50
				60,325		60,325	51
				3,501		3,501	52
16,416				723,295		723,295	53
				17,806		17,806	54
513,237				18,103,869		18,103,869	55
13,940,005			99,173,968	421,196,515		520,370,483	56

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009	
<b>PURCHASED POWER (Account 555)</b> (Including power exchanges)						
<p>1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.</p> <p>2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.</p> <p>3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:</p> <p><b>RQ</b> - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e. the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.</p> <p><b>LF</b> - for long-term service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of <b>LF</b> service). This category should not be used for long-term firm service, which meets the definition of <b>RQ</b> service. For all transactions identified as <b>LF</b>, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.</p> <p><b>IF</b> - for intermediate-term firm service. The same as <b>LF</b> service except that "intermediate-term" means longer than one year but less than five years.</p> <p><b>SE</b> - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.</p> <p><b>LU</b> - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.</p> <p><b>IU</b> - for intermediate-term service from a designated generating unit. The same as <b>LU</b> service except that "intermediate-term" means longer than one year but less than five years.</p> <p><b>EX</b> - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.</p>						
Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff No. (c)	Avg. Monthly Billing Demand (d)	Actual Demand (MW)	
					Avg. Monthly NCP Demand (e)	Avg. Monthly CP Demand (f)
57	Morgan Stanley Capt.	OS				
58	NIPSCO Energy Management	OS				
59	North Carolina Muni Power Agency	OS				
60	NRG Power Marketing Inc.	OS				
61	Old Dominion Elec.	OS				
62	OPPD Energy Marketing	OS				
63	Otter Tail Power Company	OS				
64	Pennsylvania Electric Company	OS				
65	PJM Environmental Info System Inc.	OS				
66	PJM Interconnection	OS				
67	PP&L Energy Plus Co	OS				
68	PSEG Energy Resources and Trade	OS				
69	Rainbow Energy Marketing	OS				
70	RRI Energy Services Inc.	OS				
71	Sempra Energy Trading	OS				
72	South Carolina Electric & Gas	OS				
73	Southwestern Public Service Authority	OS				
74	Southern Maryland Electric CoOp	OS				
75	Southern Company	OS				
76	Strategic Energy LTD.	OS				
77	The Energy Authority	OS				
78	Town of Front Royal	OS				
79	TVA Bulk Power Trading	OS				
80	UBS Securities LLC	OS				
81	Union Electric Company	OS				
82	Union Power Partners	OS				
83	Wabash Valley Power Assn. Inc.	OS				
84	<b>Total</b>					

Name of Respondent	This Report Is:	Date of Report	Year of Report
Indiana Michigan Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2009

**PURCHASED POWER (Account 555) (Continued)**  
(Including power exchanges)

**OS** - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the length of the contract and service from designated units of less than one year. Describe the nature of the service in a footnote.

**AD** - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule or Number or Tariff, or for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.

5. For requirements **RQ** sales and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hourly (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in column (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in column (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net change.

7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) includes credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.

8. The data in column (g) through (m) must be totaled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on page 401, line 10. The total amount in column (h) must be reported as Exchange Received on page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on page 401, line 13.

9. Footnote entries as required and provide explanations following all required data.

Megawatthours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	Megawatthours Received (h)	Megawatthours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j + k + l) or Settlement (\$) (m)	
				116,221		116,221	57
				(17,160)		(17,160)	58
17				711		711	59
2,048				87,613		87,613	60
144				2,832		2,832	61
96				2,741		2,741	62
				98,823		98,823	63
13,248				583,709		583,709	64
				1,356		1,356	65
1,483,198				61,726,330		61,726,330	66
37,769				1,398,619		1,398,619	67
32,752				1,964,040		1,964,040	68
112				3,122		3,122	69
				7,074		7,074	70
1,288				26,603		26,603	71
175				9,728		9,728	72
29,201				1,596,309		1,596,309	73
144				6,985		6,985	74
274				11,594		11,594	75
144				9,269		9,269	76
436				20,695		20,695	77
				433,346		433,346	78
2,836				101,956		101,956	79
				3,338,664		3,338,664	80
405				88,999		88,999	81
1,083				34,627		34,627	82
				567,389		567,389	83
<b>13,940,005</b>			<b>99,173,968</b>	<b>421,196,515</b>		<b>520,370,483</b>	<b>84</b>



Name of Respondent	This Report Is:	Date of Report	Year of Report
Indiana Michigan Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2009

**PURCHASED POWER (Account 555)**  
**(Including power exchanges)**

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

**RQ** - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e. the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

**LF** - for long-term service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of **LF** service). This category should not be used for long-term firm service, which meets the definition of **RQ** service. For all transactions identified as **LF**, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

**IF** - for intermediate-term firm service. The same as **LF** service except that "intermediate-term" means longer than one year but less than five years.

**SE** - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.

**LU** - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

**IU** - for intermediate-term service from a designated generating unit. The same as **LU** service except that "intermediate-term" means longer than one year but less than five years.

**EX** - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff No. (c)	Avg. Monthly Billing Demand (d)	Actual Demand (MW)	
					Avg. Monthly NCP Demand (e)	Avg. Monthly CP Demand (f)
85	Westar Energy Inc.	OS				
86	William E Richter	OS				
87	Wisconsin Electric Power Co	OS				
88	Wisconsin Power & Light	OS				
89	Wisconsin Public Service	OS				
90	Wolverine Power Supply CoOp	OS				
91	WPPI Energy	OS				
92	Miscellaneous MWH Adjustments	OS				
93						
94						
95						
96						
97						
98						
99						
100						
101						
102						
103						
104						
105						
106						
107						
108						
109						
110						
111						
112	<b>Total</b>					

Name of Respondent	This Report Is:	Date of Report	Year of Report
Indiana Michigan Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2009

**PURCHASED POWER (Account 555) (Continued)**  
**(Including power exchanges)**

**OS** - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the length of the contract and service from designated units of less than one year. Describe the nature of the service in a footnote.

**AD** - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule or Number or Tariff, or for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.

5. For requirements **RQ** sales and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hourly (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in column (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in column (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net change.

7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) includes credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.

8. The data in column (g) through (m) must be totaled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on page 401, line 10. The total amount in column (h) must be reported as Exchange Received on page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on page 401, line 13.

9. Footnote entries as required and provide explanations following all required data.

Megawatthours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	Megawatthours Received (h)	Megawatthours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j + k + l) or Settlement (\$) (m)	
639				27,210		27,210	85
				6		6	86
				38,303		38,303	87
				134,723		134,723	88
				38,335		38,335	89
				(142,169)		(142,169)	90
				34,380		34,380	91
(76,763)							92
							93
							94
							95
							96
							97
							98
							99
							100
							101
							102
							103
							104
							105
							106
							107
							108
							109
							110
							111
13,940,005			99,173,968	421,196,515		520,370,483	112

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009																										
<b>FOOTNOTE DATA</b>																															
Page Number (a)	Line Number (b)	Column Number (c)	Comments (d)																												
326	1	a	AEP Affiliate																												
326	2	b	The termination date of the contract is September 30, 2032.																												
326	3	b	The termination date of the contract is the earlier of (1) March 13, 2026 or (2) the sale of or other disposition of all of the facilities of the Project Generating Stations or the permanent cessation of of the operation of such facilities.																												
326	4	a	Appalachian Power Company, Columbus Southern Power Company, Indiana Michigan Power Company, Kentucky Power Company and Ohio Power Company are associated companies and members of the American Electric Power System Power Pool, whose electric facilities are internonnected at a number of points and are operated in a fully coordinated manner on a system pool basis. Power transactions between the members of the AEP System Pool are governed by the terms of the interconnection agreement dated July 6, 1951, as amended, and are processed by American Electric Power Service Corporation.																												
326	5	a	Affiliated Company - transactions related to the System Integration Agreement. See pages 122-123 (Notes to Financial Statements) Related Party Transactions - System Integration Agreement for additional information.																												
326.3	92	a	Detail of Misc MWH Adjustments <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 80%;"></th> <th style="width: 20%; text-align: right;">MWH</th> </tr> </thead> <tbody> <tr> <td>Bookouts/Options</td> <td style="text-align: right;">2,311</td> </tr> <tr> <td>Purchased Power Cogeneration Adjustment</td> <td style="text-align: right;">(1,586)</td> </tr> <tr> <td>MLR Purchases</td> <td style="text-align: right;">(588,721)</td> </tr> <tr> <td>Pool adjustments</td> <td style="text-align: right;">** (59,811)</td> </tr> <tr> <td>PJM Non-ECR</td> <td style="text-align: right;">(6,894)</td> </tr> <tr> <td>AEP Generating</td> <td style="text-align: right;">(6,187)</td> </tr> <tr> <td>Fowler Wind Farm II</td> <td style="text-align: right;">202</td> </tr> <tr> <td>Spot Energy (PJM)</td> <td style="text-align: right;">591,112</td> </tr> <tr> <td>AEP System Power Pool Adjustment</td> <td style="text-align: right;">(16,260)</td> </tr> <tr> <td>Interruptible By-Thru</td> <td style="text-align: right;">8,852</td> </tr> <tr> <td>PJM Losses</td> <td style="text-align: right;">219</td> </tr> <tr> <td><b>Total</b></td> <td style="text-align: right;"><b>(76,763)</b></td> </tr> </tbody> </table> <p>** Pool Adjustment includes a prior year adjustment for June 2007 through July 2009 of (108,548) MWH</p>				MWH	Bookouts/Options	2,311	Purchased Power Cogeneration Adjustment	(1,586)	MLR Purchases	(588,721)	Pool adjustments	** (59,811)	PJM Non-ECR	(6,894)	AEP Generating	(6,187)	Fowler Wind Farm II	202	Spot Energy (PJM)	591,112	AEP System Power Pool Adjustment	(16,260)	Interruptible By-Thru	8,852	PJM Losses	219	<b>Total</b>	<b>(76,763)</b>
	MWH																														
Bookouts/Options	2,311																														
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PJM Losses	219																														
<b>Total</b>	<b>(76,763)</b>																														

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Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009	
<b>TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)</b> <b>(Including transactions referred to as "wheeling")</b>				
<p>1. Report all transmission of electricity, i.e. wheeling, provided for other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers.</p> <p>2. Use a separate line of data for each distinct type of transmission service involving the entities listed in columns (a), (b), and (c).</p> <p>3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate.</p> <p>or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b), or (c).</p> <p>4. In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows:</p> <p><b>LF</b> - for long-term transmission service. "Long-term" means one year or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. For all transactions identified as <b>LF</b>, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.</p>				
Line No.	Payment By (Company or Public Authority) [Footnote Affiliations] (a)	Energy Received From (Company or Public Authority) [Footnote Affiliations] (b)	Energy Delivered To (Company or Public Authority) [Footnote Affiliation] (c)	Statistical Classification (d)
1	PJM Network Integration Transmission Service	various	various	FNO
2	PJM Point to Point Transmission Service	various	various	OLF
3	PJM Transmission Owner Administration Revenues	various	various	OS
4	PJM Transmission Distribution/Metering Service	various	various	OS
5	PJM Expansion Cost Recovery	various	various	OS
6	RTO Formation Cost Recovery	various	various	OS
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17	<b>Total</b>			

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009			
<b>TRANSMISSION OF ELECTRICITY FOR OTHER (Account 456) (Continued)</b> (Including transactions referred to as "wheeling")						
<p><b>SF</b> - for short-term transmission service. Use this category for all firm services, where the duration of each period of commitment for service is less than one year.</p> <p><b>OS</b> - for other transmission service. Use this category only for those services which cannot be placed in the above-defined categories, such as all nonfirm transmission service, regardless of the length of the contract. Describe the nature of the service in a footnote.</p> <p><b>AD</b> - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation</p>						
<p>in a footnote for each adjustment.</p> <p>5. In column (e), identify the FERC Rate Schedule or Tariff Number. On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.</p> <p>6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for</p>						
MPSC Rate Schedule or Tariff Number (e)	Point or Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				Megawatthours Received (i)	Megawatthours Delivered (j)	
PJM OATT	various	various				1
PJM OATT	various	various				2
PJM OATT	various	various				3
PJM OATT	various	various				4
PJM OATT	various	various				5
PJM OATT	various	various				6
						7
						8
						9
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						17

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2009	Year of Report December 31, 2009	
<b>TRANSMISSION OF ELECTRICITY FOR OTHER (Account 456) (Continued)</b> (Including transactions referred to as "wheeling")				
<p>where energy was delivered as specified in the contract.</p> <p>7. Report in column (h) the number or megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.</p> <p>8. Report in columns (i) and (j) the total megawatthours received and delivered.</p> <p>9. In columns (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other</p> <p>charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity listed in column (a). If no monetary settlement was made, enter zero ("0") in column (n). Provide a footnote explaining the nature of the nonmonetary settlement, including the amount and the type of energy or service rendered.</p> <p>10. Provide total amounts in column (i) through (n) as the last line. Enter "TOTAL" in column (a) as the last line. The total amounts in columns (i) and (j) must be reported as Transmission Received and Delivered on page 401, lines 16 and 17, respectively.</p> <p>11. Footnote entries and provide explanations following all required data.</p>				
<b>REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS</b>				
Demand Charges (\$)  (k)	Energy Charges (\$)  (l)	Other Charges (\$)  (m)	Total Revenues (\$) (k + l + m)  (n)	Line No.
9,566,243			9,566,243	1
2,233,127			2,233,127	2
		395,912	395,912	3
		530,972	530,972	4
		254,598	254,598	5
		50,547	50,547	6
				7
				8
				9
				10
				11
				12
				13
				14
				15
				16
11,799,370		1,232,029	13,031,399	17

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009
<b>FOOTNOTE DATA</b>					
Page Number (a)	Line Number (b)	Column Number (c)	Comments (d)		
329	1	e	Effective October 1, 2004, the administration of the transmission tariff was turned over to PJM. PJM does not provide any detail except for the total revenue by the major classes listed.		



Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009
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**SALES TO RAILROADS AND RAILWAYS AND INTERDEPARTMENTAL SALES (Accounts 446, 448)**

- |   |   |
|---|---|
| <p>1. Report particulars concerning sales included in Accounts 446 and 448.</p> <p>2. For Sales to Railroads and Railways, Account 446, give name of railroad or railway in addition to other required information. If contract covers several points of delivery and small amounts of electricity are delivered at</p> | <p>each point, such sales may be grouped.</p> <p>3. For Interdepartmental Sales, Account 448, give name of other department and basis of charge to other department in addition to other required information.</p> <p>4. Designate associated companies.</p> <p>5. Provide subheading and total for each account.</p> |
|---|---|

Line No.	Item (a)	Point of Delivery (b)	Kilowatt-hours (c)	Revenue (d)	Revenue per kwh (in cents) (e)
1	None				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					

**RENT FROM ELECTRICITY PROPERTY AND INTERDEPARTMENTAL RENTS (Accounts 454, 455)**

- |   |   |
|---|---|
| <p>1. Report particulars concerning rents received included in Accounts 454 and 455.</p> <p>2. Minor rents may be grouped by classes.</p> <p>3. If rents are included which were arrived at under an arrangement for apportioning expenses of a joint facility, whereby the amount included in this account</p> | <p>represents profit or return on property, depreciation and taxes, give particulars and the basis of apportionment of such charges to Accounts 454 and 455.</p> <p>4. Designate if lessee is an associated company.</p> <p>5. Provide a subheading and total for each account.</p> |
|---|---|

Line No.	Name of Lessee or Department (a)	Description of Property (b)	Amount of Revenue for Year (c)
16	Acct 454 - Rents from Electric Property - Michigan		
17	Miscellaneous Lessees	Pole Contact Rental	1,115,747
18	American Electric Power Service Corporation	Benton Harbor Service Center	5,082
19	Miscellaneous Lessees	Agricultural, Commercial, & Residential	89,600
20			
21			
22	Total Acct 454		1,210,429
23			
24	Acct 455	None	
25			
26			
27			
28			
29			

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr) December 31, 2009	Year of Report December 31, 2009
<b>SALES OF WATER AND WATER POWER (Account 453)</b>					
1. Report below the information called for concerning revenues derived during the year from sales to others of water or water power. 2. In column (c) show the name of the power			development of the respondent supplying the water or water power sold. 3. Designate associated companies.		
Line No.	Name of Purchaser (a)	Purpose for Which Water Was Used (b)	Power Plant Development Supplying Water or Water Power (c)	Amount of Revenue for Year (e)	
1	None				
2					
3					
4					
5					
6					
7					
8					
9					
10	TOTAL			0	

<b>MISCELLANEOUS SERVICE REVENUES AND OTHER ELECTRIC REVENUES (Accounts 451, 456)</b>		
1. Report particulars concerning miscellaneous service revenues and other electric revenues derived from electric utility operations during year. Report separately in this schedule the total revenues from operation of fish and wildlife and recreation facilities, regardless of whether such facilities are operated by		company or by contract concessionaires. Provide a subheading and total for each account. For Account 456, list first revenues realized through Research and Development ventures, see Account 456. 2. Designate associated companies. 3. Minor items may be grouped by classes.
Line No.	Name of Company and Description of Service (a)	Amount of Revenue for Year (b)
11	Acct 451 - Miscellaneous Service Revenues - Michigan	
12	Other	81,267
13		
14	Acct 456 - Other Electric Revenues - Michigan	
15	Associated Business Development	680,119
16		
17	Cook Fire Insurance Proceeds	184,800,000
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30	TOTAL	185,561,386

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report December 31, 2009	
<b>TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)</b> <b>(Including transactions referred to as "wheeling")</b>							
1. Report all transmission, i.e., wheeling, of electricity provided to respondent by other electric utilities, cooperatives, municipalities, or other public authorities during the year. 2. In column (a) report each company or public authority that provided transmission service. Provide the full name of the company; abbreviated if necessary, but do not truncate name or use acronyms. Explain in a footnote any ownership interest in our affiliation with the transmission service provider. 3. Provide in column (a) subheadings and classify transmission service purchased from other utilities as: "Delivered Power to Wheeler" or "Received Power from Wheeler." 4. Report in columns (b) and (c) the total megawatthours received and delivered by the provider of the transmission service. 5. In columns (d) through (g), report expenses as shown on bills or vouchers rendered to the respondent. In column (d), provide demand charges. In column (e), provide energy charges related to the amount of energy transferred. In column (f), provide the total of all other				charges on bills or vouchers rendered to respondent, including any out or period adjustments. Explain in a footnote all components of the amount shown in column (f). Report in column (g) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero ("0") in column (g). Provide a footnote explaining the nature of the nonmonetary settlement, including the amount and type of energy or service rendered. 6. Enter "TOTAL" in column (a) as the last line. Provide a total amount in columns (b) through (g) as the last line. Energy provided by the respondent for the wheeler's transmission losses should be reported on the Electric Energy Account, page 401. If the respondent received power from the wheeler, energy provided to account for losses should be reported on line 19, Transmission By Others Losses, on page 401. Otherwise, losses should be reported on line 27, Total Energy Losses, page 401. 7. Footnote entries and provide explanations following all required data.			
Line No.	Name of Company or Public Authority [Footnote Affiliations] (a)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
		Megawatthours Received (b)	Megawatthours Delivered (c)	Demand Charges (\$) (c)	Energy Charges (\$) (d)	Other Charges (\$) (e)	Total Cost of Transmission (\$) (f)
1	PJM					2,187,123	2,187,123
2							
3	AEP System Transm Agmt					(38,399,880)	(38,399,880)
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16	Total					(36,212,757)	(36,212,757)

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009
<b>FOOTNOTE DATA</b>				
Page Number (a)	Line Number (b)	Column Number (c)	Comments (d)	
332	3	a	<p>The Respondent, Appalachian Power Company, Columbus Southern Power Company, Kentucky Power Company, and Ohio Power Company are associated companies and are parties to the Transmission Agreement dated April 1, 1984, as amended. Pursuant to the terms of the Transmission Agreement, American Electric Power Service Corporation serves as agent and the parties pool their investments in high voltage transmission facilities (138kV and above) and share the cost of ownership in proportion to the respective member's load ratio. As such, there is no transfer of energy and some parties receive credits which are recorded in account 565.</p>	

Name of Respondent INDIANA MICHIGAN POWER COMPANY - MICHIGAN	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 12/31/2009
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# LEASE RENTALS CHARGED

1. For purposes of this schedule a "lease" is defined as a contract or other agreement by which one party (lessor conveys an intangible right or land or other tangible property and equipment to another lessee) for a specified period of one year or more for rent.

2. Report below, for leases with annual charges of \$25,000 or more, but less than \$250,000, the data called for in columns a, b (description only), f, g, and j.

3. For leases having annual charges of \$250,000 or more, report the data called for in all the columns below.

4. The annual charges referred to in instruction 1 and 2 include the basic lease payment and other payments to or in behalf of the lessor such as taxes, depreciation, assumed interest or dividends

on the lesser Securities, cost of property replacements \*\* and other expenditures with respect to leased property except the expenses paid by lessee are to be itemized in column f below.

5. Leases of construction equipment in connection with construction work in progress are not required to be reported herein. Continuous, master or open-end leases for EDP or office equipment, automobile fleets and other equipment that is short-lived and replaced under terms of the lease or for pole rentals shall report only the data called for in columns a, b (description only), f, g and j, unless the lessee has the option to purchase the property.

6. In column a report the name of the

## A. LEASE RENTAL CHARGED TO ELECTRIC OPERATING EXPENSES

Name of Lessor (a)	Basic Details of Lease (b)	Terminal Dates of Lease, Primary (P) or Rental (R) (c)
GE Capital Commercial Inc (GE)	Office Furniture and Equipment and Transportation Equipment (2)	
Huntington Bank	Office Furniture and Equipment and Transportation Equipment (2)	

Name of Respondent INDIANA MICHIGAN POWER COMPANY - MICHIGAN	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 12/31/2009
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**LEASE RENTALS CHARGED (Continued)**

lessor. List lessors that are associated companies \* (describing association) first, followed by non-associated lessors. \* See definition on page 226 (B)

7. In column (b) for each leasing arrangement, report in order, classified by generating station, transmission line, distribution system, large substation, or other operating unit or system, followed by any other leasing arrangements not covered under the preceding classifications:

Description of the property, whether the lease is a sale and leaseback, whether lessee has option to purchase and conditions of purchase, whether lease is cancellable by either party and the cancellation conditions, state the tax treatment used and the accounting treatment of the lease payments (levelized charges to expense or other treatment), the basis of any charges apportioned between the lessor and lessee, and the responsibility of the respondent for operation and maintenance expenses and replacement of property.

The above information is to be reported with initiation of the lease and thereafter when changed or every five years, which ever occurs first.

8. Report in column (d), as of the date of the current lease term, the original cost of the property leased, estimate if not known, or the fair market value of the property if greater than the original cost and indicate as shown. If the leased property is part of a large unit, such as part of a building, indicate without associating any cost or value with it.

9. Report in column (k) below the estimated remaining annual charges under the current term of the lease. Do not apply a present value to the estimate. Assume that cancellable leases will not be cancelled when estimating the remaining charges.

**A. LEASE RENTAL CHARGED TO ELECTRIC OPERATING EXPENSES (Continued)**

Original Cost (O) or Fair Market Value (D) of Property (d)	Expense to be Paid By Lessee Itemize (e)	Amount of Rent - Current Term				Account Charged (j)	Remaining Annual Charges Under Lease Est. If Not Known (k)
		Current Year					
		Lessor (f)	Other (g)	Lessor (h)	Other (i)		
		690				500	
		62,673				506	
		1,143,316				524	
		7,101				566	
		2,498				571	
		9,830				580	
		314,060				588	
		3,465				930	
		1,146,521				931	
		2,267				935	
		847				500	
		9,810				506	
		18,771				514	
		331,168				524	
		1,461				566	
		42,599				588	
		37,503				931	

Name of Respondent INDIANA MICHIGAN POWER COMPANY - MICHIGAN	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 12/31/2009
A. LEASE RENTAL CHARGED TO ELECTRIC OPERATING EXPENSES (Continued)			
Name of Lessor (a)	Basic Details of Lease (b)	Terminal Dates of Lease, Primary (P) or Rental (R) (c)	
City of Fort Wayne, Indiana	Utility System (Ls# 2566), including transmission and distribution facilities with lines and transformers meters, and various other items. (4) 1. This is not a sale and leaseback 2. Lessee does not have the option to purchase 3. Lease may be cancelled only if lessee is in default 4. Respondent is responsible for all operation and maintenance expenses.	09/13/09 (P)	
Blue Jay Associates	Fort Wayne General Service Center BLDG225 (1) LPM1853 Date of Lease: 5-1-71 1. This is a sale and leaseback 2. Lessee has option to purchase under varying conditions depending on the status of the premises 3. Lease may be cancelled by either party in event of change of status of the premises 4. Respondent is responsible for all operation and maintenance expenses.		
SS Properties Associates	Muncie Service Building BLDG218 LPM1863 (1) Date of Lease: 5-26-72 1. This is a sale and leaseback 2. Lessee has option to purchase under varying conditions depending on the status of the premises 3. Lease may be cancelled by either party in event of change of status of the premises 4. Respondent is responsible for all operation and maintenance expenses.		

Name of Respondent		This Report Is:		Date of Report		Year of Report	
INDIANA MICHIGAN POWER COMPANY		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		(Mo, Da, Yr)		12/31/2009	
A. LEASE RENTAL CHARGED TO ELECTRIC OPERATING EXPENSES (Continued)							
Original Cost (O) or Fair Market Value (D) of Property (d)	Expense to be Paid By Lessee Itemize (e)	Amount of Rent - Current Term				Account Charged (j)	Remaining Annual Charges Under Lease Est. If Not Known (k)
		Current Year					
		Lessor (f)	Other (g)	Lessor (h)	Other (i)		
27,545,999	All expenses necessary to operate, maintain, preserve and keep the leased property in good working order. Also responsible for taxes and insurance.	1,740,000	N/A N/A N/A N/A	9,305,522 3,280,726 31,773,774 11,785,834	N/A N/A N/A N/A	550 567 589 931	0
	Real Estate taxes, assessments, maintenance, alterations, replacements and additions, insurance, and utilities.	86,352				931	
	Real Estate taxes, assessments, maintenance, alterations, replacements and additions, insurance, and utilities.	73,750				931	



Name of Respondent INDIANA MICHIGAN POWER COMPANY - MICHIGAN	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 12/31/2009
A. LEASE RENTAL CHARGED TO ELECTRIC OPERATING EXPENSES (Continued)			
Name of Lessor (a)	Basic Details of Lease (b)	Terminal Dates of Lease, Primary (P) or Rental (R) (c)	
Slater Associates	South Bend Service Building BLDG235 Ls# 558 (1) LPM2389 Date of Lease: 10-1-79 1. This is a sale and leaseback 2. Lessee has option to purchase under varying conditions depending on the status of the premises 3. Lease may be cancelled by either party in event of change of status of the premises 4. Respondent is responsible for all operation and maintenance expenses.	12/31/2014	
Aetna Life Insurance Co. and One Summit Associates	Fort Wayne General Office Building- One Summit Square (1) Date of Lease: 10-25-78 BLDG227 Ls# 2059 LPM2688 1. This is a sale and leaseback 2. Lessee has option to purchase under varying conditions depending on the status of the premises 3. Lease is noncancellable 4. Respondent is responsible for all operation and maintenance expenses.	10/23/2013	
West Ohio II, LLC	State President Office - Indiana, LPM2448 Date of Lease: 1/17/2000 1. This is not a sale and leaseback 2. Lease does not have an option to purchase 3. Lease may be cancelled under certain conditions		
U.S. Bank Trust N.A.	Rockport Generating Plant Unit 2 Date of Lease: 12/7/89 1. This is a sale and leaseback 2. No purchase option 3. Lease may be cancelled under certain conditions 4. Respondent is responsible for all operation and maintenance expenses.	12/07/22 (P)	

Name of Respondent INDIANA MICHIGAN POWER COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report 12/31/2009	
A. LEASE RENTAL CHARGED TO ELECTRIC OPERATING EXPENSES (Continued)							
Original Cost (O) or Fair Market Value (D) of Property (d)	Expense to be Paid By Lessee Itemize (e)	Amount of Rent - Current Term				Account Charged (j)	Remaining Annual Charges Under Lease Est. If Not Known (k)
		Current Year		Lessor (h)	Other (i)		
		Lessor (f)	Other (g)				
5,225,000	Real Estate taxes, assessments, maintenance, alterations, replacements and additions, insurance, and utilities.			1,183,277 1,808,390 2,517,082 111,802 698,760 5,590,080		567 588 589 921 184 931	2,687,500
44,668,660	Real Estate taxes, assessments, maintenance, alterations, replacements and additions, insurance, and utilities.			-22 1,801,102 4,829,851 4,581,517 2,450,128 6,325,888 57,560,874 5,479,250		506 566 567 588 589 921 931 184	34,456,992
	Maintenance, alterations, replacements, additions and insurance		69,297			931	
850,000,000	All expenses necessary to operate, maintain, preserve and keep the leased property in good working order. Also responsible for taxes and insurance.	73,853,988		1,480,435,630	26,654,952	507	355,138,541

Name of Respondent INDIANA MICHIGAN POWER COMPANY - MICHIGAN	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 12/31/2009
A. LEASE RENTAL CHARGED TO ELECTRIC OPERATING EXPENSES (Continued)			
Name of Lessor (a)	Basic Details of Lease (b)	Terminal Dates of Lease, Primary (P) or Rental (R) (c)	
Blue Jay Associates	D.C. Cook Nuclear Plant Visitor's Center BLDG248, LPM1862 Date of Lease: 5-1-71 1. This is not a sale and leaseback 2. Lessee has option to purchase under varying conditions depending on the status of the premises 3. Lease may be cancelled by either party in event of change of status of the premises 4. Respondent is responsible for all operation and maintenance expenses.		
Benton Associates	Benton Harbor Service Building BLDG237 LPM1864 (1) Date of Lease: 7-15-72 (formerly St Joe Serv Ctr) 1. This is a sale and leaseback 2. Lessee has option to purchase under varying conditions depending on the status of the premises 3. Lease may be cancelled by either party in event of change of status of the premises 4. Respondent is responsible for all operation and maintenance expenses.		
Green, B.G. & Teresa	New Buffalo Service Center BLDG247 Ls# 2058		
American Tower, LP	Milan Telecom Site		
Global Tower, LLC	Butler Telecom		
Capital Tower LLC	Lansing Office		
<p>NOTES:</p> <p>(1) Apportionment based on percentage of floor space occupied.</p> <p>(2) Apportionment based on percentage of equipment usage.</p> <p>(3) Charged directly to operating expense of barging operation.</p> <p>(4) Apportionment based on percentage of City of Fort Wayne's Investment in Electric Plant in Service at time of lease.</p> <p>(5) Charged to operating expense based on amount of nuclear fuel consumed and carrying costs incurred during period.</p> <p>Tax treatment: Treated as lease, rental payments are deducted for federal income tax purposes.</p> <p>Accounting treatment: Leasing rentals distributed to benefiting accounts as incurred based on accrual method.</p>			

Name of Respondent INDIANA MICHIGAN POWER COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report 12/31/2009	
A. LEASE RENTAL CHARGED TO ELECTRIC OPERATING EXPENSES (Continued)							
Original Cost (O) or Fair Market Value (D) of Property (d)	Expense to be Paid By Lessee Itemize (e)	Amount of Rent - Current Term				Account Charged (j)	Remaining Annual Charges Under Lease Est. If Not Known (k)
		Current Year					
		Lessor (f)	Other (g)	Lessor (h)	Other (i)		
		83,919				931	
		55,969				931	
		53,424				931	
		32,846				935	
		31,384				935	
		51,229				931	
	Total Section A	85,007,983					

Name of Respondent INDIANA MICHIGAN POWER COMPANY - MICHIGAN	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 12/31/2009
B. OTHER LEASE RENTALS CHARGED (Such as to Deferred Debits, etc.)			
Name of Lessor (a)	Basic Details of Lease (b)	Terminal Dates of Lease, Primary (P) or Rental (R) (c)	
GE Capital Commercial Inc (GE)	Office Furniture and Equipment and Transportation Equipment (2)		
Citicorp Leasing Inc. (CLI)	IT equip, Telecom equip, and other		
Huntington Bank	Office Furniture and Equipment and Transportation Equipment (2)		
RBS Operating Co	Transportation Equipment		
BTMU Capital	Railcar Lease formally with AEP Transportation Wilmington Trust as Security Trustee (Lease 4084)	6/30/2023	
Wilmington Trust Co.	Railcars Trust 2004-A (Lease 3616)	12/15/24	
U.S. Bank Trust N.A.	Railcars Trust 94-1 (Lease 3708) Railcars Trust 91-2 (Lease 3702) Railcars Trust 90-1 (Lease 00732) Railcars Trust 91-3 (Lease 00735) Railcars Trust 91-5 (Lease 00736)	12/30/14 09/30/11 12/31/10 09/30/11 12/30/11	
The Andersons (formerly Citibank Railmark, Inc)	Railcars Group A & B (Lease 3712)	12/31/09	
Citicorp North America, Inc	Cook Plant Warehouse, LPM9326, Ls# 3171 Date of Lease: 3/15/02	03/14/12	
Pitney Bowes	Water Transportation Equipment	10/01/09	
Wilmington Trust	Water Transportation Equipment	04/01/15	
State Street Bank	Water Transportation Equipment	07/01/13	
CIT Group/Equipment Financing, Inc. Farragut Barge Chase Equip Leasing	Water Transportation Equipment (3) Date of Lease: 03/01/88, 02/01/89, 10/01/90, & 04/01/93 1. This is not a sale and leaseback. 2. Lessee has an option to purchase any or all of the vessels at the end of the original charter period or any extension thereof at a purchase price equal to the fair market value of the vessels at such date. 3. Lessee has option to terminate this lease subject to certain conditions. 4. Respondent is responsible for all operation and maintenance expenses.	01/01/10 (P) 04/01/09 (P) 12/31/09	

Name of Respondent		This Report Is:		Date of Report		Year of Report	
INDIANA MICHIGAN POWER COMPANY		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		(Mo, Da, Yr)		12/31/2009	
B. OTHER LEASE RENTALS CHARGED (Such as to Deferred Debits, etc.) (Continued)							
Original Cost (O) or Fair Market Value (D) of Property (d)	Expense to be Paid By Lessee Itemize (e)	Amount of Rent - Current Term				Account Charged (j)	Remaining Annual Charges Under Lease Est. If Not Known (k)
		Current Year					
		Lessor (f)	Other (g)	Lessor (h)	Other (i)		
		324,660				107	
		481,942				152	
		3,056,153				184	
		207,536				152	
		1,563,809				184	
		29,024				107	
		19,513				152	
		183,287				184	
		1,366,726				186	40,850,270
		16,332				242	
12,271,945		1,865,195		7,788,912		186	36,048,451.53
8,220,826		1,150,933				186	5,607,820
12,047,760		2,392,502				186	3,872,376
		119,604				186	
3,254,280		602,608				186	961,654
13,671,080		2,126,239				186	3,910,186
2,910,250		289,517				186	0
	Real Estate taxes, assessments, maintenance, alterations, replacements and additions, insurance, and utilities.	203,212				163	
36,397,500		3,574,413		36,764,162		417	
19,030,575		1,495,524		16,037,616		417	
12,656,244		416,099		5,843,767		417	
9,035,000	Taxes except federal &	443,840		47,301,566		417	
7,203,900	state income, assessments	200,695					
6,547,335	operation and maintenance expenses, altering, replacements and additions, insurance, etc.	362,220					

Name of Respondent INDIANA MICHIGAN POWER COMPANY - MICHIGAN	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 12/31/2009
B. OTHER LEASE RENTALS CHARGED (Such as to Deferred Debits, etc.)			
Name of Lessor (a)	Basic Details of Lease (b)	Terminal Dates of Lease, Primary (P) or Rental (R) (c)	
GE Capital Commercial, Inc.	Water Transportation Equipment/Vehicles		
RBS Asset Refinance	Water Transportation Equipment	12/30/22	
RBS Asset Refinance	Water Transportation Equipment	1/24/2021	
Rashid Brothers Enterprises	Water Transportation Equipment	07/31/18	
FM, LLC	Water Transportation Equipment	04/30/09	
RBS Asset Refinance	Water Transportation Equipment	08/31/20	
State Street Bank	Water Transportation Equipment	10/1/2009	
Chase Equipment Leasing	Water Transportation Equipment	1/29/2028	
Chase Equipment Leasing	Water Transportation Equipment	6/4/2026	
Regions Equipment Finance	Water Transportation Equipment	6/29/2019	
Chase Equipment Leasing	Water Transportation Equipment	9/24/2026	
RBS Asset Refinance	Water Transportation Equipment	6/23/2029	

Name of Respondent INDIANA MICHIGAN POWER COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report 12/31/2009	
B. OTHER LEASE RENTALS CHARGED (Such as to Deferred Debits, etc.) (Continued)							
Original Cost (O) or Fair Market Value (D) of Property (d)	Expense to be Paid By Lessee Itemize (e)	Amount of Rent - Current Term				Account Charged (j)	Remaining Annual Charges Under Lease Est. If Not Known (k)
		Current Year					
		Lessor (f)	Other (g)	Lessor (h)	Other (i)		
		829,062					
		2,215,116					
		882,648					
		14,688					
		45,185					
		2,130,540					
		293,037					
		627,768					
		537,670					
		587,015					
		253,755					
		824,400					
	Total Section B	31,734,466					



Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009
<b>MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)</b>				
Line No.	Description (a)	Amount (b)		
1	Industry Association Dues	3,006,099		
2	Nuclear Power Research Expenses			
3	Other Experimental and General Research Expenses	21,232		
4	Publishing & Distributing Information & Reports to Stockholders; Trustee, Registrar, & Transfer Agent Fees & Expenses, and Other Expenses of Servicing Outstanding Securities of the Respondent	28,219		
5	Other Expenses (List items of \$5,000 or more in this column showing the (1) purpose, (2) recipient and (3) amount of such items. Group amounts of less than \$5,000 by classes if the number of items so grouped is shown)			
6	American Electric Power Service Corp billings	322,162		
7	Intercompany billings	(213,718)		
8	Nuclear plant insurance expense	902,802		
9	Nuclear plant replacement energy insurance refund	(1,440,483)		
10	Associated Business Development expenses	1,105,323		
11	Cafeteria subsidy expenses	23,063		
12	Miscellaneous legal & financing expenses	142,814		
13	Corporate Contributions & Sponsorships	84,771		
14	Labor Accruals	20,489		
15	Miscellaneous items < \$5,000	(6,072)		
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44	TOTAL	3,996,701		

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2009	Year of Report December 31, 2009
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**DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Accounts 403, 404, 405)**  
(Except amortization of acquisition adjustments)

1. Report in section A for the year the amounts for: (a) Depreciation Expense (Account 403); (b) Amortization of Limited-Term Electric Plant (Account 404); and (c) Amortization of Other Electric Plant (Account 405).

2. Report in section B the rates used to compute amortization charges for electric plant (Accounts 404, 405). State the basis used to compute the charges and whether any changes have been made in the basis or rates used from the preceding report year.

3. Report all available information called for in Section C every fifth year beginning with report year 1971, reporting annually only changes to columns (c) through (g) from the complete report of the preceding year.

Unless composite depreciation accounting for total depreciable plant is followed, list numerically in column (a) each plant subaccount, account or functional classification, as appropriate, to which a rate is applied. Identify at the bottom of Section C the type of plant account included in any subaccounts used.

In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional classifications and showing a composite total. Indicate at the bottom of Section C the manner in which column (b) balances are obtained. If average balances, state the method of averaging used.

For columns (c), d, and (e) report available information for each plant subaccount, account or functional classification listed in column (a). If plant mortality studies are prepared to assist in estimating average service lives, show in column (f) the type mortality curve selected as most appropriate for the account and in column (g), if available, the weighted average remaining life of surviving plant.

If composite depreciation accounting is used, report available information called for in columns (b) through (g) on this basis.

4. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of Section C the amounts and nature of the provisions and the plant items to which related.

**A. SUMMARY OF DEPRECIATION AND AMORTIZATION CHARGES**

Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Amortization of Limited-Term Electric Plant (Account 404) (c)	Amortization of Other Electric Plant (Acct. 405) (d)	Total (e)
1	Intangible Plant		24,828,408		24,828,408
2	Steam Production Plant	23,835,156	2,443,294		26,278,450
3	Nuclear Prod Plant-Depreciation	23,668,682			23,668,682
	Nuclear Prod Plant-Decommissioning	28,924,593			28,924,593
4	Hydraulic Prod Plant-Conventional	1,089,401			1,089,401
5	Hydraulic Prod Plant-Pumped Storage				
6	Other Production Plant				
7	Transmission Plant	16,178,988			16,178,988
8	Distribution Plant	32,840,053			32,840,053
9	General Plant	1,911,055	1,348,527		3,259,582
10	Common Plant-Electric				
11	TOTAL	128,447,928	28,620,229	0	157,068,157

**B. BASIS FOR AMORTIZATION CHARGES**

Section A, Line 1, Column (c) represents amortization of franchises over the life of the franchise totaling \$610,045 and amortization of capitalized software development costs over a 5-year life totaling \$24,218,363.

Section A, Line 2, Column (c) represents amortization of Rockport Unit 2 Leasehold Improvements over the life of the Rockport Unit 2 Lease.

Section A, Line 9, Column (c) represents amortization of leasehold improvements over the lives of the related assets.

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<b>DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)</b>							
<b>C. Factors Used in Estimating Depreciation and Decommissioning Charges</b>							
Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. Rate(s) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
1	STEAM						
2	311	145,262			1.43		
3	312	826,398			1.96		
4	314	153,846			1.59		
5	315	82,939			1.4		
6	316	28,543			2.45		
7	Subtotal Steam	1,236,988					
8							
9	NUCLEAR						
10	321	313,468			0.94		
11	322	1,081,936			1.29		
12	323	326,742			0.89		
13	324	158,468			0.94		
14	325	141,730			1.39		
15	Subtotal Nuclear	2,022,344					
16							
17	HYDRO						
18	331	3,118			2.06		
19	332	18,821			2.11		
20	333	16,064			2.76		
21	334	5,242			2.74		
22	335	1,652			2.47		
23	336	1			1.46		
24	Subtotal Hydro	44,898					
25							
26	TRANSMISSION						
27	350	50,836	65.00		1.13	R5.0	
28	352	20,086	75.00		1.14	R4.0	
29	353	532,651	46.00	24.00	1.45	R1.0	
30	354	221,554	55.00	-15.00	1.41	R5.0	
31	355	91,348	52.00	25.00	2.17	L1.0	
32	356	221,943	60.00	-5.00	1.2	R4.0	
33	357	1,623	50.00		1.4	R4.0	
34	358	4,898	57.00		1.32	R3.0	
35	359	350	65.00		1.50	R5.0	
36	Subtotal Transmission	1,145,289					
37							
38	DISTRIBUTION						
39	360	10,618	65.00		1.39	R5.0	
40	361	7,129	70.00		1.24	R2.0	
41	362	153,518	48.00	-10.00	1.64	R1.0	
42	363	5,488			6.67		
43	364	199,107	38.00	-60.00	3.68	R0.5	
44	365	265,171	35.00	-25.00	1.73	R2.5	
45	366	56,959	55.00		1.61	R3.0	
46	367	165,470	38.00		2.30	L2.0	
47	368	242,770	30.00	-5.00	2.50	R2.0	
48	369	134,009	40.00	14.00	2.47	S0.0	

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<b>DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)</b>							
<b>C. Factors Used in Estimating Depreciation and Decommissioning Charges</b>							
Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. Rate(s) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
1	370	70,326	29.00	20.00	3.59	L0.0	
2	370.16	3,477			10		
3	371	16,864	14.00	20.00	7.1	L0.0	
4	373	18,159	20.00		2.27	S6.0	
5	Subtotal Distribution	1,349,065					
6							
7	GENERAL PLANT						
8	390	36,042	40.00	(25.00)	1.71	S0.5	
9	391	5,388	22.00	(15.00)	3.37	R1.5	
10	393	32	14.00		5.64	L0.5	
11	394	7,712	16.00	(5.00)	5.32	R0.5	
12	395	405	20.00		3.2	R1.5	
13	396	456	25.00		3.91	R1.0	
14	397	22,080	27.00	(30.00)	2.27	R1.5	
15	398	7,246	30.00	(15.00)	2.5	R3.0	
16	Subtotal General Plant	79,361					
17							
18	TOTAL DEPRECIABLE	5,877,945					
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Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009
<b>FOOTNOTE DATA</b>					
Page Number (a)	Line Number (b)	Column Number (c)	Comments (d)		
336	7	b	Generation Step-Up Units' (GSU's) depreciation expenses included in I&M's generation formula rates are a subset of transmission depreciation and identified by a query of the plant accounting system.		
336	11	b	The data supporting the adjustment of depreciation expense to reflect the use of Michigan jurisdictional depreciation rates and non-nuclear accretion is provided by the I&M regulatory services department.		
337	18	b	The depreciable plant base is the November 30, 2009 total company depreciable plant.		

Name of Respondent INDIANA MICHIGAN POWER COMPANY - MICHIGAN		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2009
PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTERST CHARGES ACCOUNTS				
<p>Report the information specified below, in the order given, for the respective income deduction and interest charges accounts. Provide a subheading for each account and a total for the account. Additional columns may be added if deemed appropriate with respect to any account.</p> <p>(a) <i>Miscellaneous Amortization</i> (Account 425) - Describe the nature of items included in this account, the contra account charged, the total of amortization charges for the year, and the period of amortization.</p> <p>(b) <i>Miscellaneous Income Deductions</i> - Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2, Life Insurance; 426.3, Penalties; 426.4, Expenditures for Certain Civic, Political and Related</p> <p>Activities; and 426.5. Other Deductions, of the Uniform System of Accounts. Amounts of less than 5% of each account total for the year (or \$1,000, whichever is greater) may be <u>grouped by classes within the above accounts</u></p> <p>(c) <i>Interest on Debt to Associated Companies</i> (Account 430) - For each associated company to which interest on debt was incurred during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.</p> <p>(d) <i>Other Interest Expense</i> (Account 431) - Report particulars (details) including the amount and interest rate for other interest charges incurred during the year.</p>				
Line No.	Item (a)	Amount (b)		
1	425 MISCELLANEOUS AMORTIZATION			
2	TOTAL 425			
3				
4	426 OTHER INCOME DEDUCTIONS			
5				
6	426.1 DONATIONS			
7				
8	Community Chest	876,840		
9	Service Organizations	1,237,833		
10	AEP Service Corp Contributions	133,776		
11	Schools, Colleges, and Universities	231,636		
12	Other minor items	(186,087)		
13				
14	Subtotal 426.1	2,293,998		
15				
16	426.3 PENALTIES			
17	State of Indiana Tax Penalties	(65,796)		
18	State of Michigan Tax Penalties	360		
19	Other minor items	579		
20				
21				
22				
23	Subtotal 426.3	(64,857)		
24				
25	426.4 EXPENDITURES FOR CERTAIN CIVIC, POLITICAL, AND RELATED ACTIVITY			
26	AEP Service Corp Expenses	968,337		
27	Labor Overheads	92,957		
28	Edison Electric Institute Dues	43,725		
29	Business & Meeting Expenses	117,780		
30	Legislative & Lobbying Services	42,000		
31	Nuclear Energy Institute	37,184		
32	Environmental Contribution	(670,305)		
33	Other minor items	183,899		
34	Subtotal 426.4	815,576		
35				
36	426.5 OTHER DEDUCTIONS			
37	Factored Customer Accounts Receivable Expense	6,191,061		
38	Allowance Losses	37,043		
39	Blackhawk Coal Shutdown Costs	596,173		
40	FAS 106-2 Medicare Subsidy	(384,696)		
41	AEP Service Corp Expenses	403,204		
42	Environmental Remediation Expense	7,392,104		
43	Other minor items	330,515		
44	Subtotal 426.5	14,565,405		
45				
46	TOTAL 426	17,610,123		

Name of Respondent INDIANA MICHIGAN POWER COMPANY - MICHIGAN	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2009
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**PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS  
AND INTERST CHARGES ACCOUNTS**

Report the information specified below, in the order given, for the respective income deduction and interest charges accounts. Provide a subheading for each account and a total for the account. Additional columns may be added if deemed appropriate with respect to any account.

(a) *Miscellaneous Amortization* (Account 425) - Describe the nature of items included in this account, the contra account charged, the total of amortization charges for the year, and the period of amortization.

(b) *Miscellaneous Income Deductions* - Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2, Life Insurance; 426.3, Penalties; 426.4, Expenditures for Certain Civic, Political and Related

Activities; and 426.5. Other Deductions, of the Uniform System of Accounts. Amounts of less than 5% of each account total for the year (or \$1,000, whichever is greater) may be grouped by classes within the above accounts

(c) *Interest on Debt to Associated Companies* (Account 430) - For each associated company to which interest on debt was incurred during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.

(d) *Other Interest Expense* (Account 431) - Report particulars (details) including the amount and interest rate for other interest charges incurred during the year.

Line No.	Item (a)	Amount (b)
1	430 INTEREST ON DEBT TO ASSOCIATED COMPANIES	
2	Moneypool interest to AEP Utility Funding LLC	2,463,302
3		
4	TOTAL 430	2,463,302
5		
6	431 OTHER INTEREST EXPENSE	
7	Interest related to FIN-48 tax adjustments	(826,782)
8	Interest on Customer Deposits	1,514,848
9	Lines of Credit	657,055
10	Fuel Recovery	213,389
11	IPP Projects	191,120
12	Other minor items	45,181
13		
14		
15	TOTAL 431	1,794,811
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**EXPENDITURES FOR CERTAIN CIVIC, POLITICAL AND RELATED ACTIVITIES**

**(Account 426.4)**

1. Report below all expenditures incurred by the respondent during the year for the purpose of influencing public opinion with respect to the election or appointment of public officials, referenda, legislation or ordinances (either with respect to the possible adoption of new referenda, legislation or ordinances or repeal or modification of existing referenda, legislation or ordinances); approval, modification, or revocation of franchises; or for the purpose of influencing the decisions of public officials which are accounted for as Other Income Deductions, Expenditures for Certain Civic, Political and Related Activities, Account 426.4.

2. Advertising expenditures in this Account shall be classified according to subheadings, as follows:  
(a) radio, television, and motion picture advertising; (b) newspaper, magazine, and pamphlet advertising; (c) letters or inserts in customer's bills; (d) inserts in

reports to stockholders; (e) newspaper and magazine editorial services; and (f) other advertising.

3. Expenditures within the definition of paragraph (1), other than advertising shall be reported according to captions or descriptions clearly indicating the nature and purpose of the activity.

4. If respondent has not incurred any expenditures contemplated by the instruction of Account 426.4, so state.

5. Minor amount may be grouped by classes if the number of items so grouped is shown.

NOTE: The classification of expenses as nonoperating and their inclusion in this amount is for accounting purposes. It does not preclude Commission consideration of proof to the contrary for ratemaking or other purposes.

Line No.	Item (a)	Amount (b)
1	Lobbying Expenses - Company Employees	130,976
2		
3	Muchmore, Harrington, Smalley & Associates - Legislative Services	42,000
4		
5	Misc items under 5% of total (5 items)	1,354
6		
7		
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16	<b>Total Acct 426.4</b>	<b>174,330</b>
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<b>EXTRAORDINARY ITEMS (Accounts 434 and 435)</b>				
1. Give below a brief description of each item included in Accounts 434, Extraordinary Income and 435, Extraordinary Deductions.		on income. (See General Instruction 7 of the Uniform System of Accounts).		
2. List date of Commission approval for extraordinary treatment of any item which amounts to less than 5%		3. Income tax effects relating to each extraordinary item should be listed in Column (c).		
		4. For additional space use an additional page.		
Line No.	Description of Items (a)	Gross Amount (b)	Related Income Taxes (c)	
1	Extraordinary Income (Account 434):			
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9				
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19	Total Extraordinary Income	0	0	
20	Extraordinary Deductions (Account 435):			
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23				
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39	Total Extraordinary Deductions	0	0	
40	Net Extraordinary Items	0	0	

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<b>REGULATORY COMMISSION EXPENSES</b>					
<p>1. Report particulars (details) of regulatory commission expenses incurred during the current year (or incurred in previous years, if being amortized) relating to formal cases before a regulatory body, or cases in which such a body was a party.</p> <p>2. Report in columns (b) and (c), only the current year's expenses that are not deferred and the current year's amortization of amounts deferred in previous.</p>					
Line No.	Description (Furnish name of regulatory commission or body, the docket or case number, and a description of the case.) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expenses for current year (b) + (c) (d)	Deferred at Beginning of Year (e)
1	Federal Energy Regulatory Commission				
2	Hydro License Fee	36,069		36,069	
3					
4	Nuclear Regulatory Commission				
5	Inspection Fee	1,813,568	325,018	2,138,586	
6	Annual Fee	9,479,000	(1,467,804)	8,011,196	
7	Licensing Fees	607,535		607,535	
8	Operator Exam Fees	5,355		5,355	
9					
10	Indiana Rate Case per IURC Order #43306		196,046	196,046	
11	amortz 3/2009-3/2012				
12					
13	Michigan Rate Case		62,900	62,900	
14					
15	Nuclear Plant Decommissioning Study		34,200	34,200	
16					
17	Miscellaneous Expenses < \$25,000		7,021	7,021	
18					
19					
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47	TOTAL	11,941,527	(842,619)	11,098,908	0

Name of Respondent Indiana Michigan Power Company			This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) December 31, 2009		Year of Report December 31, 2009	
<b>REGULATORY COMMISSION EXPENSES (Continued)</b>								
years 3. Show in column (k) any expenses incurred in prior years which are being amortized. List in column (a) the period of amortization.				4. List in column (f), (g), and (h) expenses incurred during year which were charged currently to income, plant, or other accounts. 5. Minor items (less than \$25,000) may be grouped.				
<b>EXPENSES INCURRED DURING YEAR</b>				<b>AMORTIZED DURING YEAR</b>				Line No.
<b>CHARGED CURRENTLY TO</b>			Deferred	Contra Account	Amount	Deferred at End of Year		
Department	Account No.	Amount						
(f)	(g)	(h)	(i)	(j)	(k)	(l)		
	928	36,069					1	
							2	
							3	
	928	2,138,586					4	
	928	8,011,196					5	
	928	607,535					6	
	928	5,355					7	
							8	
	928	73,035	476,668	182.3	123,011	353,657	9	
							10	
	928	62,900					11	
							12	
	928	34,200					13	
							14	
	928	7,021					15	
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		10,975,897	476,668		123,011	353,657		

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009
<b>RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES</b>				
<p>1. Describe and show below costs incurred and accounts charged during the year for technological research, development, and demonstration (R, D &amp; D) project initiated, continued, or concluded during the year. Report also support given to others during the year for jointly-sponsored projects. (Identify recipient regardless of affiliation.) For any R, D &amp; D work carried on by the respondent in which there is a sharing of costs with others, show separately the respondent's cost for the year and cost chargeable to others. (See definition of research, development, and demonstration in Uniform System of Accounts.)</p> <p>2. Indicate in column (a) the applicable classification, as shown below. Classifications:</p> <p>A. Electric R, D &amp; D Performed Internally</p> <p>(1) Generation</p> <p>a. Hydroelectric</p> <p>i. Recreation, fish, and wildlife</p> <p>ii. Other hydroelectric</p> <p>b. Fossil-fuel steam</p> <p>c. Internal combustion or gas turbine</p> <p>d. Nuclear</p> <p>e. Unconventional generation</p> <p>f. Siting and heat rejection</p> <p>(2) System Planning, Engineering and Operation</p> <p>(3) Transmission</p> <p>a. Overhead</p> <p>b. Underground</p> <p>(4) Distribution</p> <p>(5) Environment (other than equipment)</p> <p>(6) Other (Classify and include items in excess of \$5,000.)</p> <p>(7) Total Cost Incurred</p> <p>B. Electric R, D &amp; D Performed Externally</p> <p>(1) Research Support to the Electrical Research Council or Electric Power Research Institute</p>				
Line No.	Classification (a)	Description (b)		
1	A(1)b: Generation: Fossil-Fuel Steam	7 items < \$50,000		
2		2 items < \$50,000		
3	A(1)e: Generation: Unconventional	Distributed Energy Resources Program		
4		1 item < \$50,000		
5		1 item < \$50,000		
6	A(2): Transmission	4 items < \$50,000		
7	A(2)a: Transmission: Overhead	1 item < \$50,000		
8	A(3): Distribution	1 item < \$50,000		
9		2 items < \$50,000		
10	A(4): Regional Transm. & Market Operation	1 item < \$50,000		
11	A(5): Environment (other than equipment)	Industrial Advisory Committee - Southern Company		
12		7 items < \$50,000		
13	A(6): Other	Grid of the Future Test Bed		
14		3 items < \$50,000		
15		3 items < \$50,000		
16		7 items < \$50,000		
17		2 items < \$50,000		
18	A(7) TOTAL COSTS INCURRED INTERNALLY			
19				
20	B(1) Research Support to Elec. Research Council & Elec. Power Research Inst.	EPRI Annual Research Portfolio		
21		EPRI Nuclear Annual Research Portfolio		
22		EPRI Annual Research Portfolio		
23		EPRI Annual Research Portfolio		
24	B(4) Research Support to Others	EPRI Demo - IGCC with CO2 Capture and Storage		
25		EPRI Demo - Ion Transport Membrane Oxygen		
26		EPRI Demo - Post Combustion CO2 Capture and Storage		
27		EPRI Environmental Controls		
28		EPRI Environmental Controls		
29		37 items < \$50,000		
30		12 items < \$50,000		
31		8 items < \$50,000		
32		3 items < \$50,000		
33		3 items < \$50,000		
34		3 items < \$50,000		
35		1 item < \$50,000		
36	B(5) TOTAL COSTS INCURRED EXTERNALLY			
37				
38				
39				
40				

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2009	Year of Report December 31, 2009		
<b>RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES (Continued)</b>					
(2) Research Support to Edison Electric Institute (3) Research Support to Nuclear Power Groups (4) Research Support to Others (Classify) (5) Total Cost Incurred 3. Include in column (c) all R, D & D items performed internally and in column (d) those items performed outside the company costing \$5,000 or more, briefly describing the specific area of R, D & D (such as safety, corrosion control, pollution, automation, measurement, insulation, type of appliance, etc.). Group items under \$5,000 by classifications and indicate the number of items grouped. Under Other, (A.(6) and B.(4)) classify items by type of R, D & D activity. 4. Show in column (e) the account number charged			with expenses during the year or the account to which amounts were capitalized during the year, listing Account 107, <i>Construction Work in Progress</i> , first. Show in column (f) the amounts related to the account charged in column (e). 5. Show in column (g) the total amortized accumulation of costs of projects. This total must equal the balance in Account 188, <i>Research, Development, and Demonstration Expenditures, Outstanding</i> at the end of the year. 6. If costs have not been segregated for R, D & D activities or projects, submit estimates for columns (c), (d), and (f) with such amounts identified by "Est." 7. Report separately research and related testing facilities operated by the respondent.		
Costs Incurred Internally Current Year (c)	Cost Incurred Externally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR		Unamortized Accumulation (g)	Line No.
Account (e)	Amount (f)				
82,193		506	82,193		1
12,796		524	12,796		2
60,777		588	60,777		3
44		506	44		4
(28,551)		588	(28,551)		5
28,466		566	28,466		6
1,941		566	1,941		7
990		566	990		8
(432)		588	(432)		9
1,705		588	1,705		10
187,499		506	187,499		11
50,895		506	50,895		12
67,089		588	67,089		13
9,223		506	9,223		14
11,810		566	11,810		15
56,796		588	56,796		16
13,478		524	13,478		17
556,719			556,719		18
	99,332	506	99,332		19
	1,274,923	524	1,274,923		20
	83,253	566	83,253		21
	92,978	588	92,978		22
	187,499	506	187,499		23
	62,939	506	62,939		24
	156,842	506	156,842		25
	187,471	506	187,471		26
	670,968	506	670,968		27
	232,328	506	232,328		28
	77,671	566	77,671		29
	70,728	588	70,728		30
	40,699	506	40,699		31
	22,639	506	22,639		32
	25,819	588	25,819		33
	1,868	524	1,868		34
	3,287,957		3,287,957		35
					36
					37
					38
					39
					40

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009
<b>DISTRIBUTION OF SALARIES AND WAGES</b>					
Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and				columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.	
Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)	
1	<b>ELECTRIC</b>				
2	Operation				
3	Production	71,972,857			
4	Transmission	1,158,093			
5	Distribution	6,456,545			
6	Customer Accounts	4,687,919			
7	Customer Service and Informational	1,577,318			
8	Sales				
9	Administrative and General	3,675,956			
10	TOTAL Operation (Enter Total of lines 3 thru 9)	89,528,688			
11	Maintenance				
12	Production	57,685,285			
13	Transmission	3,686,735			
14	Regional Market	0			
15	Distribution	13,125,370			
16	Administrative and General	1,360,273			
17	TOTAL Maint. (Total of lines 12 thru 15)	75,857,663			
18	Total Operation and Maintenance				
19	Production (Enter Total of lines 3 and 12)	129,658,142			
20	Transmission (Enter Total of lines 4 and 13)	4,844,828			
21	Regional (Enter Total of lines 14)	0			
22	Distribution (Enter Total of lines 5 and 15)	19,581,915			
23	Customer Accounts (Transcribe from line 6)	4,687,919			
24	Customer Svc. And Informational (Transcribe from line 7)	1,577,318			
25	Sales (Transcribe from line 8)				
26	Administrative and General (Enter Total of lines 9 & 16)	5,036,229			
27	TOTAL Oper. And Maint. (Total of lines 18 thru 24)	165,386,351	8,206,814	173,593,165	
28	<b>GAS</b>				
29	Operation				
30	Production-Manufactured Gas				
31	Production-Nat. Gas (Including Expl. And Dev.)				
32	Other Gas Supply				
33	Storage, LNG Terminating and Processing				
34	Transmission				
35	Distribution				
36	Customer Accounts				
37	Customer Service and Informational				
38	Sales				
39	Administrative and General				
40	TOTAL Operation (Enter Total of lines 28 thru 37)				
39	Maintenance				
40	Production-Manufactured Gas				
41	Production-Natural Gas				
42	Other Gas Supply				
43	Storage, LNG Terminating and Processing				
44	Transmission				
45	Distribution				
46	Administrative and General				
47	TOTAL Maint. (Enter Total of lines 40 thru 46)				

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<b>DISTRIBUTION OF SALARIES AND WAGES (Continued)</b>					
Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and			columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.		
Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)	
<b>GAS (Continued)</b>					
48	Total Operation and Maintenance				
49	Production-Manufactured Gas (Total of lines 28 and 40)				
50	Production-Nat. Gas (Including Expl. & Dev.) (Total of lines 29 and 41)				
51	Other Gas Supply (Enter Total of lines 30 and 42)				
52	Storage, LNG Terminating and Processing (Total of lines 31 and 43)				
53	Transmission (Lines 32 and 44)				
54	Distribution (Lines 33 and 45)				
55	Customer Accounts (Line 34)				
56	Customer Service and Informational (Line 35)				
57	Sales (Line 36)				
58	Administrative and General (Lines 37 and 46)				
59	TOTAL Operation & Maint. (total of lines 49 thru 58)				
60	<b>OTHER UTILITY DEPARTMENTS</b>				
61	Operation and Maintenance				
62	TOTAL All Utility Dept. (Total of lines 25, 59 & 61)	165,386,351	8,206,814		173,593,165
63	<b>UTILITY PLANT</b>				
64	Construction (By Utility Departments)				
65	Electric Plant	25,923,962	1,286,401		27,210,363
66	Gas Plant				
67	Other				
68	TOTAL Construction (Total of lines 65 thru 67)	25,923,962	1,286,401		27,210,363
69	Plant Removal (By Utility Departments)				
70	Electric Plant	5,140,657	255,090		5,395,747
71	Gas Plant				
72	Other				
73	TOTAL Plant Removal (Total of lines 70 thru 72)	5,140,657	255,090		5,395,747
74	Other Accounts (Specify):				
75	120 - Nuclear Fuel	214,839			214,839
76	152- Fuel Stock Undistributed	5,035,597			5,035,597
77	163 - Stores Expense Undistributed	7,294,221	(7,294,221)		0
78	184 - Clearing Accounts	2,454,084	(2,454,084)		0
79	185 - ODD Temporary Facilities	93,066			93,066
80	186 - Misc Deferred Debits	504,883			504,883
81	188 - Research & Development	(1,013)			(1,013)
82	417 - Operating Expense - RTD	20,981,463			20,981,463
83	426 - Donations/Political Activities	84,875			84,875
84					
85					
86					
87					
88	TOTAL Other Accounts	36,662,015	(9,748,305)		26,913,710
89	TOTAL SALARIES AND WAGES	233,112,985			233,112,985



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<b>COMMON UTILITY PLANT AND EXPENSES</b>			
<p>1. Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors.</p> <p>2. Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the common utility plant to which such accumulated</p>		<p>provisions relate, including explanation of basis of allocation and factors used.</p> <p>3. Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation.</p> <p>4. Give date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization.</p>	

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**CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES**

1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services. (These services include rate, management, construction, engineering research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations, rendered the respondent under written or oral arrangement, for which aggregate payments were made during the year to any corporation, partnership, organization of any kind, or individual (other than for services as an employee or for payments made for medical and related services) amounting to more than \$25,000, including payments for legislative services, except those which should be reported in Account

426.4, Expenditures for Certain Civic, Political and Related Activities.)  
(a) Name and address of person or organization rendering services,  
(b) description of services received during year and project or case to which services relate,  
(c) basis of charges,  
(d) total charges for the year, detailing utility department and account charged.

2. For any services which are of a continuing nature, give the date and term of contract and date of Commission authorization, if contract received Commission approval.

3. Designate with an asterisk associated companies.

1 a. American Electric Power Service Corporation - \* (Associated Company)  
1 Riverside Plaza  
Columbus, Ohio 43215-2373

b. American Electric Power Service Corporation renders management and advisory services to American Electric Power Company, Inc. (Parent) and its subsidiary companies. Such services furnished include, but are not limited to: administrative, planning & engineering, financial and accounting management, legal, fuel & material procurement, pension & employee benefits administration, and other technical services.

c. The services are provided on a non-profit basis. Under a work order system, costs are identified and billed directly to the company benefiting from the service rendered to the extent practical. Other costs that cannot be directly attributed to particular companies are collected on work orders which are allocated to the companies based on the appropriate factor.

2. Date of Contract - June 15, 2000 (supercedes contract dated January 1, 1980)  
Term of Contract - Indeterminate  
AEPSC activities are authorized by the FERC under the Public Utility Holding Company Act of 2005  
Date of SEC Authorization - June 14, 2000

Total charges for the year and Utility Department and account charged		ACCOUNT	AMOUNT
Electric	Construction Work in Progress	107	26,818,721
	Retirement Work in Progress	108	1,140,543
	Nonutility Property	121	78,279
	Fuel Stock	151	(222)
	Fuel Stock Undistributed	152	2,518,559
	Clearing Accounts	163	1,794,860
	Regulatory Assets	182	82
	Prelim Survey & Investig. Chgs.	183	16,537
	Clearing Accounts	184	153,280
	Misc Deferred Debits	186	161,915
	Deferred Debits-R&D	188	3,811,533
	Non-Utility Operations Revenue	417	1,196,603
	Misc Non-Operating Revenues	421	(19,719)
	Other Income Deductions	426	835,392
	Misc. Service Revenues	451	(32)
Electric	Account 401	Operating Expense	500
			5,900,776
			501
			224,243
			502
			3,095
			505
			262
			506
			1,072,367
			517
			1,053,838
			518
			78
			524
			813,682
			535
			344,310
			537
			912
			539
			291,677
			546
			29,959
			549
			(672)
			555
			101,238
			556
			1,676,770
			557
			6,720,845
			560
			1,580,082
			561
			1,527,573
			562
			80,702
			563
			21,861
			566
			1,035,830

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Indiana Michigan Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		December 31, 2009
Electric	Account 401	Operating Expense (contd.)	567 100
			580 1,769,884
			581 18,848
			582 44,865
			583 120
			584 20,540
			586 642,970
			587 262
			588 1,959,118
			589 1,865
			901 524,320
			902 199,562
			903 13,096,229
			904 2
			905 23,697
			907 592,015
			908 342,451
			909 43
			910 (119)
			913 403
			920 19,212,486
			921 1,881,742
			922 65
			923 21,964,180
			924 88,953
			925 37,009
			926 95,382
			928 95,006
			930 607,826
			931 4,322
Electric	Account 401	Total Operating Expense	85,703,574
Electric	Account 402	Maintenance Expense	510 1,168,247
			511 47,749
			512 1,371,984
			513 1,275,420
			514 119,973
			528 653,519
			530 760,058
			531 842,985
			532 68
			541 59,446
			542 57,427
			543 74,002
			544 58,063
			545 499
			553 155
			554 (103)
			568 127,405
			569 790,185
			570 293,138
			571 411,430
			572 7
			573 3,988
			590 24,894
			592 187,734
			593 199,852
			594 805
			595 665
			597 137
			598 120
			935 54,036
Electric	Account 402	Total Maintenance Expense	8,583,888
		Total O&M	94,287,462
		Total AEP Service Corp charges	132,793,793

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Charges for Outside Professional & Other Consulting Services - Payments of \$25,000 or more				
NAME / ADDRESS	DESCRIPTION	CHARGES	ACCOUNT	AMOUNT
ABB INC 650 ACKERMAN RD COLUMBUS, OH 43202	electronic equipment	Invoice Cost	107	271,259
			512	4,166
			513	34,558
			530	30,584
				340,567
ABSG CONSULTING INC 4 RESEARCH PL - STE 200A ROCKVILLE, MD 20850	consulting services	Invoice Cost	524	36,350
ACUREN INSPECTION 502 W CRESCENTVILLE RD CINCINNATI, OH 45246	equipment inspection services	Invoice Cost	107	58,299
			512	34,484
			513	2,833
				95,616
ADMINISTRATIVE CONTROLS MGMT 525 AVIS DRIVE ANN ARBOR, MI 48108	nuclear plant project consulting	Invoice Cost	107	36,000
ADT various US locations	building security systems	Invoice Cost	107	56,907
			184	4,259
			935	4,950
				66,116
ADVANCE BUILDING SERVICES P O BOX 81 HEBRON, KY 41048	janitorial services	Invoice Cost	514	63,181
ADVANCE THERMAL CORPORATION 544 NORTH YORK AVE BENSENVILLE, IL 60106	pad fabrication & measurement services	Invoice Cost	107	660
			530	128,815
			531	22,785
				152,260
ADVANTAGE CORPORATE APARTMENTS 2377 JOHN GLENN DRIVE ATLANTA, GA 30341	temporary staff housing	Invoice Cost	524	34,057
ADVANTAGE STAFFING INC 112 N WASHINGTON ST DALE, IN 47523	temporary staffing services	Invoice Cost	152	199,198
			506	125,432
				324,630
AEROTEK INC 211 EAST WATER STREET KALAMAZOO, MI 49007	equipment rental	Invoice Cost	107	5,199
			595	21,300
				26,499
AGT SERVICES 24 SAM STRATTON RD AMSTERDAM, NY 12010	plant equipment repairs	Invoice Cost	107	72,177
			108	66,346
				138,523
AIR RELIEF INC 32 N POWELL RD MAYFIELD, KY 42066	equipment service	Invoice Cost	514	49,013
AIR SERVICES CO 108 GATEWAY RD BENSENVILLE, IL 60106	equipment rental	Invoice Cost	530	27,401
			531	65,976
				93,377
ALIMAK HEK INC 8400 VILLA DR HOUSTON, TX 77061	equipment repair	Invoice Cost	107	72,750
			108	34,750
			511	34,700
			512	12,002
				154,202
ALION SCIENCE & TECHNOLOGY 6000 UPTOWN BLVD ALBUQUERQUE, NM 87110	nuclear plant support services	Invoice Cost	107	90,156
			517	5,500
			530	159,079
			532	116,360
				371,095

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Charges for Outside Professional & Other Consulting Services - Payments of \$25,000 or more (contd.)				
NAME / ADDRESS	DESCRIPTION	CHARGES	ACCOUNT	AMOUNT
ALSTOM POWER INC 2800 WATERFORD LAKE DR MIDLOTHIAN, VA 23112	inspection & measurement devices	Invoice Cost	107	5,463,600
			512	10,137
			513	16,497
			530	525,157
			531	21,639
				6,037,030
ALTRAN SOLUTIONS CORPORATION 451 D STREET BOSTON, MA 02210	employee training	Invoice Cost	532	104,170
AMERICAN POWER SERVICES INC PO BOX 23128 CINCINNATI, OH 45223	leak repair services	Invoice Cost	512	192,188
AMERICAN WELDING SERVICES INC 1041 GLASSBORO RD D-2 WILLIAMSTOWN, NJ 08094	welding equipment rental	Invoice Cost	107	109,127
AMERICLERK INC 1025 N CAMPBELL ROAD ROYAL OAK, MI 48067	legal services - liability claims	Invoice Cost	925	35,232
AMES INC 108 N KERR AVE WILMINGTON, NC 28405	nuclear plant support services	Invoice Cost	530	250,270
AMETEK SOLIDSTATE CONTROLS 875 DEARBORN DR COLUMBUS, OH 43085	employee training	Invoice Cost	107	5,400
			513	38,959
				44,359
AMQUIP CRANE RENTAL LLC 925 LAIDLAW AVE CINCINNATI, OH 45237	crane services	Invoice Cost	107	49,357
			108	6,098
			511	228
			512	1,580
			513	17,174
				74,437
ANALYSIS & MEASUREMENT 9111 CROSS PARK DR. KNOXVILLE, TN 37923	sample testing services	Invoice Cost	530	130,049
APM 954 W ROUTE 6 MORRIS, IL 60450	nuclear plant construction services	Invoice Cost	107	52,905
			108	1,478
			530	2,500,170
			531	92,832
				2,647,385
APPLIED INSPECTION SYSTEMS INC 1418 AIRLANE DR BENTON, AR 72015	plant inspection services	Invoice Cost	512	67,859
AQUARIUS MARINE INC 800 ELM ST. LUDLOW, KY 41016	underwater services	Invoice Cost	107	29,879
			511	9,717
			512	16,913
			513	21,030
				77,539
AQUATIC SCIENCES LP 40 CENTRE RD ORCHARD PARK, NY 14127	underwater inspection services	Invoice Cost	530	127,208
ARCADIA GARDENS P O BOX 88 STEVENSVILLE, MI 49127	interior landscaping	Invoice Cost	529	19,862
			532	21,630
				41,492
ARCO ENTERPRISES 1125 GARDEN ST GREENSBURG, PA 15601	sandblasting services	Invoice Cost	530	38,219

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Charges for Outside Professional & Other Consulting Services - Payments of \$25,000 or more (contd.)				
NAME / ADDRESS	DESCRIPTION	CHARGES	ACCOUNT	AMOUNT
AREVA NP INC 3315 OLD FOREST ROAD LYNCHBURG, VA 24506	nuclear plant engineering services	Invoice Cost	107	151,967
			517	10,750
			524	29,952
			530	1,581,401
			531	69,100
			532	204,092
				2,047,262
AREVA T&D INC 4290 HIGHWAY 1 SOUTH ROCKLEDGE, FL 32955	electrical testing & repair services	Invoice Cost	513	41,097
ARINC INCORPORATED 1840 HUTTON DR CARROLLTON, TX 75006	nuclear plant security system	Invoice Cost	107	1,841,320
ARNT ASPHALT SEALING CO 1240 S CRYSTAL AVE BENTON HARBOR, MI 49022	asphalt repairs	Invoice Cost	107	181,133
			529	46,415
			532	75,505
				303,053
ARROW FENCE 318 EDGEWOOD AVE FORT WAYNE, IN 46805	fencing supplier	Invoice Cost	107	1,060
			108	1,003
			563	8,475
			569	348
			570	53,728
			591	1,664
			592	5,723
			593	900
			935	10,062
				82,963
ATC ENGINEERING SERVICES OF OH 11121 CANAL RD CINCINNATI, OH 45241	fly ash landfill engineering services	Invoice Cost	107	158,615
			501	6,372
				164,987
ATLANTIC GROUP, THE 5426 ROBIN HOOD RD NORFOLK, VA 23513	temporary staffing services	Invoice Cost	530	2,044,261
AUTOMATED ENGINEERING SERVICES 387 SHUMAN BLVD NAPIERVILLE, IL 60563	nuclear plant engineering support	Invoice Cost	107	814,964
			517	38,000
				852,964
B & J SANITATION INC 100 ELLIS SMEATHERS RD OWENSBORO, KY 42303	trash disposal	Invoice Cost	506	45,513
BABCOCK & WILCOX TECHNICAL 2016 MT ATHOS RD LYNCHBURG, VA 24504	equipment seal testing	Invoice Cost	530	96,810
BACHMANS INC 4058 CLOUGH WOODS DR BATAVIA, OH 45103	ventilation systems service	Invoice Cost	107	71,211
			108	928
			511	32,278
			570	788
				105,205
BAKER & DANIELS 300 N MERIDIAN ST STE 2700 INDIANAPOLIS, IN 46204	legal fees -financing & other issues	Invoice Cost	107	188
			242	76,081
			923	70,224
			925	615
			930	602
				147,710
BANK OF NEW YORK MELLON 101 BARCLAY ST NEW YORK, NY 10286	financial services	Invoice Cost	930	32,700

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Charges for Outside Professional & Other Consulting Services - Payments of \$25,000 or more (contd.)				
NAME / ADDRESS	DESCRIPTION	CHARGES	ACCOUNT	AMOUNT
BANTA ELECTRICAL CONTRACTORS 5701 ST RT 128 CLEVES, OH 45002	electrical maintenance svcs	Invoice Cost	107	1,543,304
			108	222,859
			506	353
			511	202,856
			512	225,599
			513	401,551
			514	58,955
			570	3,854
				2,859,131
BARCLAYS BANK PLC 222 BROADWAY 11TH FL NEW YORK, NY 10038	financial services	Invoice Cost	431	110,044
BARCLAYS CAPITAL INC PO BOX 11498 NEW YORK, NY 10286	debt remarketing fees	Invoice Cost	431	51,988
BARNES & THORNBURG 11 S MERIDIAN ST INDIANAPOLIS, IN 46204	legal services - regulatory affairs, liability claims & non-rate case filings	Invoice Cost	923	871,174
			928	5,425
				876,599
BARNHART CRANE & RIGGING CO. 3115 NORTH ROUTE 23 OTTAWA, IL 61350	hauling services	Invoice Cost	531	143,024
BARTLETT NUCLEAR INC 60 INDUSTRIAL PARK RD PLYMOUTH, MA 02360	nuclear engineering services	Invoice Cost	530	1,691,770
			532	200,175
				1,891,945
BBC & M ENGINEERING INC 6190 ENTERPRISE CT DUBLIN, OH 43016	landfill design & engineering services	Invoice Cost	107	78,588
			535	3,132
				81,720
BCP TECHNICAL SERVICES INC 1715 S MISSOURI AVE CLEARWATER, FL 33756	refueling support services	Invoice Cost	530	131,739
BDN INDUSTRIAL HYGIENE CONSULT 8105 VALLEYWOOD LANE PORTAGE, MI 49024	air quality testing services	Invoice Cost	524	3,723
			531	1,109,235
				1,112,958
BECHTEL CAPITAL MANAGEMENT 5275 WESTVIEW DR FREDERICK, MD 21703	nuclear plant support svcs	Invoice Cost	528	70,000
BECHTEL POWER 50 BEALE ST SAN FRANCISCO, CA 94105	nuclear plant support services	Invoice Cost	107	48,612
BENEFIT CONCEPTS 10 RISHO AV EAST PROVIDENCE, RI 02914	employee medical plan svcs	Invoice Cost	926	31,586
BENTLEY SYSTEMS INC 685 STOCKTON DR EXTON, PA 19341	software support	Invoice Cost	524	72,156
			588	558
				72,714
BENTLY NEVADA LLC 64 CIRCLE FREEWAY DR CINCINNATI, OH 45246	plant equipment	Invoice Cost	107	75,655
BERCOT-GIBSON CONSTRUCTION 6015 HUGENARD RD FORT WAYNE, IN 46818	site access construction	Invoice Cost	107	42,648
			108	5,004
			571	7406
				55,058
BLACK & VEATCH 11401 LAMAR AVE OVERLAND PARK, KS 66211	nuclear plant consultants	Invoice Cost	107	263,184
			908	47,371
				310,555



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Charges for Outside Professional & Other Consulting Services - Payments of \$25,000 or more (contd.)				
NAME / ADDRESS	DESCRIPTION	CHARGES	ACCOUNT	AMOUNT
BEST WAY DISPOSAL INC 3290 HENNESSY RD WATERVLIET, MI 49098	waste disposal	Invoice Cost	107	320
			108	760
			184	41,449
			530	300
			532	7,725
			593	371
				50,925
BLUESKY INTEGRATION 692 HILL ROAD NORTH PICKERINGTON, OH 43147	software support	Invoice Cost	107	273,512
BOSE PUBLIC AFFAIRS 1600 FIRST INDIANA PLAZA INDIANAPOLIS, IN 46204	legislative services	Invoice Cost	921	52,194
BRAY MARINE INC 7000 HOUSTON RD FLORENCE, KY 41042	fuel handling-related services	Invoice Cost	152	823,849
BROOKS CONSTRUCTION CO 6525 ARDMORE AVE FT WAYNE, IN 46809	general construction work	Invoice Cost	107	41,931
			935	30,574
				72,505
BROWN ELECTRIC CO INC 1100 CHARLES AVE DUNBAR, WV 25064	electrical construction svcs	Invoice Cost	107	252,589
			935	24,104
				276,693
BRUNS-GUTZMILLER INC 305 SOUTH JOHN STREET BATESVILLE, IN 47008	building & grounds services	Invoice Cost	107	263,970
			108	26,890
			506	478
			511	485,005
			512	40,046
				816,389
BULLDOG BOILER RENTALS LTD 1641 CANIFF HAMTRAMCK, MI 48212	boiler inspection & repair services	Invoice Cost	107	426,560
			532	129,316
				555,876
C & G FILTER SERVICE PO BOX 83 GREENVILLE, KY 42345	filter parts & supplies	Invoice Cost	511	28,212
CDA ENGINEERING INC 550 STEPHENSON HWY STE 310 TROY, MI 48083	nuclear plant project engineering services	Invoice Cost	186	42,311
CENTRAL RENT-A-CRANE 5725 KENNEDY AVE HAMMOND, IN 46323	crane & equipment rental	Invoice Cost	107	49,198
			594	1,102
				50,300
CENTRAL TILE & TERRAZZO CO INC 5180 S 9TH ST KALAMAZOO, MI 49009	misc construction services	Invoice Cost	529	25,565
CINTAS FIRE PROTECTION various US locations	protective monitoring systems	Invoice Cost	107	22,936
			513	749
			514	26,919
				50,604
CITY PLUMBING & HEATING CO 407 STATE ST ST JOSEPH, MI 49085	maintenance services	Invoice Cost	107	11,050
			108	2,394
			163	17,781
			529	82,171
			935	711
COMMONWEALTH ASSOCIATES INC 2700 W ARGYLE JACKSON, MI 49204	electrical engineering & design services	Invoice Cost	107	41,773
			560	1,307
				43,080

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Charges for Outside Professional & Other Consulting Services - Payments of \$25,000 or more (contd.)				
NAME / ADDRESS	DESCRIPTION	CHARGES	ACCOUNT	AMOUNT
CLASSIC CATERING 11137 RED ARROW HWY BRIDGMAN, MI 49106	catering services	Invoice Cost	163 517 524 921	778 12,535 25,131 10,831 <hr/> 49,275
COMMERCIAL OPTIONS LLC 5200 S SPRINKLE RD KALAMAZOO, MI 49002	carpet installation	Invoice Cost	107 524 529 532 935	56,656 475 114 350 800 <hr/> 58,395
COMPUTER SIMULATION & ANALYSIS 855 N CAPITAL IDAHO FALLS, ID 83405	RETRAN user fees	Invoice Cost	517 530	22,350 40,320 <hr/> 62,670
CONFIDENTIAL SERVICES INC 225 BROADWAY ST SOUTH HAVEN, MI 49090	employee background check services	Invoice Cost	524	169,840
CONOMOS, JOHN B INC COULTER & STATION STREETS BRIDGEVILLE, PA 15017	plant equipment sandblasting & painting	Invoice Cost	512	111,300
CONSTRUCTION SYSTEMS 450 FRANKLIN RD MARIETTA, GA 30067	3-D model project design service	Invoice Cost	107	652,674
CONSTRUCTION TECHNOLOGY LABS 5400 OLD ORCHARD RD SKOKIE, IL 60077	concrete testing services	Invoice Cost	531	25,374
CONTINGENCY MANAGEMENT 5000 RITTER RD MECHANICSBURG, PA 17055	emergency planning support services	Invoice Cost	524	27,996
CRANE AMERICA SERVICES 2350 REFUGEE PK COLUMBUS, OH 43207	plant equipment construction	Invoice Cost	513	51,006
CRANE NUCLEAR INC 2825 COBB INTERNATIONAL BLVD KENNESAW, GA 30152	equipment repair	Invoice Cost	524 530 531 532	5,146 2,814,779 315,424 1,836 <hr/> 3,137,185
CRANE PRO SERVICES INC 2710 D EASTSIDE PARK DR EVANSVILLE, IN 47715	equipment repairs	Invoice Cost	512	65,463
CRUTCHFIELD, DENNIS M 16087 PARQUE LANE NAPLES, FL 34110	nuclear plant support svcs	Invoice Cost	524	30,451
CSC CONSULTING INC 266 SECOND AVE WALTHAM, MA 02451	software maintenance agmt	Invoice Cost	524	137,615
CSI TECHNOLOGIES INC 1 DOUGLAS AVE ELGIN, IL 60120	nuclear plant project support	Invoice Cost	107	35,000
CSX TRANSPORTATION various US locations	railcar services	Invoice Cost	107	164,950
CULP ENTERPRISES INC 610 N WOLF RD COLUMBIA CITY, IN 46725	mowing services	Invoice Cost	184	84,733

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Charges for Outside Professional & Other Consulting Services - Payments of \$25,000 or more (contd.)				
NAME / ADDRESS	DESCRIPTION	CHARGES	ACCOUNT	AMOUNT
CULY CONSTRUCTION & EXCAVATING 610 N 100 EAST WINCHESTER, IN 47394	excavating services	Invoice Cost	107	4,654
			108	1,162
			186	11,773
			570	32,048
			591	60
			592	2,928
			594	7,581
				60,206
DALMATIAN FIRE, INC 4700 DUKE DR MASON, OH 45040	plant equipment leak repairs	Invoice Cost	107	2,829
			512	168
			513	1,344
			514	28,727
				33,068
DATAGLANCE INC 927 ORCA TERRACE FREMONT, CA 94536	quality assurance records development	Invoice Cost	524	75,000
DAY & ZIMMERMAN NPS INC 1827 FREEDOM RD LANCASTER, PA 17601	nuclear engineering support	Invoice Cost	107	12,789,503
			108	9,177
			512	458
			524	400,351
			529	1,013
			530	5,388,966
			531	1,820,814
532	852,407			
				21,262,689
DAY PITNEY PO BOX 33300 HARTFORD, CT 06150	legal services - engineering & design projects	Invoice Cost	107	44,388
			923	841
				45,229
DENUKE CONTRACTING SERVICES 704 S ILLINOIS AVE OAK RIDGE, TN 37830	nuclear plant support services	Invoice Cost	107	36,070
DEVONWAY INC 101 CALIFORNIA ST SAN FRANCISCO, CA 94111	nuclear software licensing & sup	Invoice Cost	107	836,834
			524	122,000
				958,834
DEWEY & LEBOEUF LLP 1301 AVENUE OF THE AMERICAS NEW YORK, NY 10019	legal fees - financing issues	Invoice Cost	242	80,264
DIALOGIC COMMUNICATIONS CORP. 730 COOL SPRINGS BLVD FRANKLIN, TN 37067	call data managed hosting syste	Invoice Cost	524	46,478
DIONEX CORPORATION 3000 LAKESIDE DR BANNOCKBURN, IL 60015	employee training	Invoice Cost	524	26,773
DOERING, JOHN JR P O BOX 189 PARKERFORD, PA 19457	nuclear consulting services	Invoice Cost	524	30,068
DUBLIN TECHNICAL SYSTEMS INC 6199 SHAMROCK CT DUBLIN, OH 43016	plant equipment design services	Invoice Cost	107	60,285
DUKE ENERGY various US locations	substation electrical service	Invoice Cost	562	23,703
			563	750
			582	834
				25,287
DURATEK INC 1560 BEAR CREEK RD OAK RIDGE, TN 37831	nuclear plant support services	Invoice Cost	520	345,954

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NAME / ADDRESS	DESCRIPTION	CHARGES	ACCOUNT	AMOUNT
E & B PAVING INC 3888 S GARTHWAITE RD MARION, IN 46953	asphalt paving services	Invoice Cost	935	53,077
E & T TREE SERVICE 125 MT AUBURN ST DUNKIRK, IN 47336	landscaping & tree removal services	Invoice Cost	107 184 186 562 563 582 583 588 935	1,476 100,668 1,968 31,065 3,923 29,449 2,236 11,599 9,867 192,251
EABAR LC PO BOX 144 ST CLAIR, MI 48079	misc nuclear plant support serv	Invoice Cost	532	48,045
EARTH CONSTRUCTION INC 4002 ENGLETON DR FORT WAYNE, IN 46804	sewer construction	Invoice Cost	107 935	46,005 8,702 54,707
EDGEWATER AUTOMATION 481 RENAISSANCE DR ST JOSEPH, MI 49085	nuclear plant controls systems construction	Invoice Cost	107 524	233,304 15,600 248,904
EDISON ELECTRIC INSTITUTE 701 PENNSYLVANIA AVE NW WASHINGTON, DC 20004	trade organization fees	Invoice Cost	506	86,222
EDWARDS MOVING & RIGGING INC 2695 AIKEN RD SHELBYVILLE, KY 40065	equipment moving services	Invoice Cost	107 108	42,693 20,213 62,906
EISENHUT CONSULTING INC 29 TREWORTHY RD GAITHERSBURG, MD 20878	nuclear safety consulting	Invoice Cost	524	91,077
ELECTRICAL BUILDERS INC 2720 1-1/2 STREET SOUTH ST CLOUD, MN 56301	equipment welding services	Invoice Cost	107	28,210
ELITE INSPECTION SERVICE CO. 725 COLONIAL DR HOBART, IN 46342	equipment inspection	Invoice Cost	524 530 531	15,650 1,719 154,286 171,655
EMC CORPORATION 4246 COLLECTIONS CTR DR CHICAGO, IL 60693	software support	Invoice Cost	524	31,411
EMERGENCY RADIO SERVICE INC 4410 EARTH DR FORT WAYNE, IN 46809	radio tower repairs & inspection	Invoice Cost	107 108 935	82,095 40,080 19,155 141,330
EMERSON PROCESS LLP 835 INNOVATION DR KNOXVILLE, TN 37932	software / hardware support	Invoice Cost	107 510 514 528	126,000 23,070 8,151 12,934 170,155
ENERCON SERVICES, INC 500 TOWNPARK LN KENNESAW, GA 30144	water chemistry upgrade study	Invoice Cost	107 524	213,485 90,412 303,897
ENERTECH 2950 E BIRCH ST BREA, CA 92821	equipment testing	Invoice Cost	530	82,767

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Charges for Outside Professional & Other Consulting Services - Payments of \$25,000 or more (contd.)				
NAME / ADDRESS	DESCRIPTION	CHARGES	ACCOUNT	AMOUNT
ENGART AMERICA INC 150 STANAFORD RD BECKLEY, WV 25802	plant equipment maintenance	Invoice Cost	107	2,317
			108	3,246
			512	56,822
				62,385
ENGINEERING CONSULTANTS GROUP 1236 WEATHERVANE LANE AKRON, OH 44313	plant engineering services	Invoice Cost	107	37,791
ENGINEERING DYNAMICS INC 16117 UNIVERSITY OAK SAN ANTONIO, TX 78249	nuclear plant equipment testing	Invoice Cost	107	45,596
ENGINEERING PLANNING & MGMT 959 CONCORD ST FRAMINGHAM, MA 01701	nuclear engineering & consulting svcs	Invoice Cost	524	25,000
			530	1,424,007
				1,449,007
ENVIRO-CLEAN INC 5520 DISTRIBUTION DR FT WAYNE, IN 46825	carpet cleaning services	Invoice Cost	184	124,607
ENVIRO-FLOW COMPANIES 4830 N POINTE DR ZANESVILLE, OH 43701	substation remodeling	Invoice Cost	107	50,544
			186	47,717
				98,261
ENVIRONMENTAL DRILLING 4692 136TH AVE HOLLAND, MI 49424	well & sewage plant construction	Invoice Cost	107	53,061
ENVIRONMENTAL REMEDIATION SVCS 4010 OPTION PASS FT WAYNE, IN 46818	emergency cleanup services	Invoice Cost	108	43,723
			186	3,980
			580	7,457
			588	17,677
			935	3,122
				75,959
EOM 22831 STATE ROUTE 62 ALLIANCE, OH 44601	plant equipment engineering services	Invoice Cost	107	595,911
			514	20,105
				616,016
EPRI various US locations	employee training	Invoice Cost	163	14,500
			524	727,574
				742,074
EQ THE ENVIRONMENTAL QUALITY 36255 MICHIGAN AVE WAYNE, MI 48184	plant equipment cleaning	Invoice Cost	108	9,703
			506	2,175
			570	15,179
			583	14,404
				41,461
FAHEY SCHULTZ BURZYCH RHODES 4151 OKEMOS ROAD OKEMOS, MI 48864	legal services - regulatory affairs	Invoice Cost	923	99,818
FIRE EQUIPMENT SERVICE CO 868 S 21ST ST LOUISVILLE, KY 40210	fire alarm system inspection services	Invoice Cost	152	28,500
			506	1,401
				29,901
FIREPROOF RECORDS CENTER PO BOX 1150 GROVE CITY, OH 43123	records storage & retrieval services	Invoice Cost	925	38,747
FISKARS INC 1000 MINERS RD ST JOSEPH, MI 49085	nuclear plant construction services	Invoice Cost	107	731,762
			524	11,987
				743,749
FLSMIDTH INC 2040 AVENUE C BETHLEHEM, PA 18017	material handling system project	Invoice Cost	107	106,580

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Charges for Outside Professional & Other Consulting Services - Payments of \$25,000 or more (contd.)				
NAME / ADDRESS	DESCRIPTION	CHARGES	ACCOUNT	AMOUNT
FORSEY CONSTRUCTION INC 2018 IRONWOOD CIRCLE SOUTH BEND, IN 46635	construction services	Invoice Cost	107	43,460
			108	321
			529	74,742
			530	24,984
			935	58,936
				202,443
FORSHEE INDUSTRIAL PO BOX 54827 CINCINNATI, OH 45254	roof construction	Invoice Cost	107	199,999
			108	153,725
			514	30,189
				383,904
FRANKLIN IMAGING 500 SCHROCK RD COLUMBUS, OH 43229	imaging services	Invoice Cost	107	25,403
			108	758
			500	212
			511	29
			517	9
			563	1,173
				27,584
FUEL TANK MAINTENANCE COMPANY 240 MILL DR COOKEVILLE, TN 38501	fuel tank maintenance	Invoice Cost	532	143,616
FUEL TECH INC 27601 BELLA VISTA PKWY WARRENVILLE, IL 60555	landfill tank construction	Invoice Cost	107	348,104
FUN SERVICES #1 KIDS PLACE BELLEVUE, MI 49021	employee outing/catering services	Invoice Cost	524	47,129
FURMANITE AMERICA INC 1931 NORTHWIND PKWY HOBART, IN 46342	equipment repair, testing & heat treatment svcs	Invoice Cost	107	74,230
			108	16,757
			512	116,318
			513	6,739
			530	121,226
			531	56,265
				391,535
G & L CORPORATION 3101 BROOKLYN AVE FORT WAYNE, IN 46809	equipment moving services	Invoice Cost	107	83,134
			186	1,233
			529	34,825
			531	382,519
			566	2,210
			592	2,527
			935	20,180
				526,628
GALLO EQUIPMENT CO 11835 S. AVE O CHICAGO, IL 60617	equipment rental	Invoice Cost	107	2,728
			531	4,500
			532	27,656
				34,884
GASOLINE EQUIPMENT SERV CO INC PO BOX 10474 FT WAYNE, IN 46852	plant equipment construction	Invoice Cost	184	20,722
			935	4,937
				25,659
GE ENERGY SERVICES 184 S AVE TALLMADGE, OH 44278	equipment replacement & testing	Invoice Cost	107	318,966
			108	30,715
			513	99,864
				449,545
GE INFRASTRUCTURE WATER & PROC. 3457 ERINDALE STATION RD MISSISSAUGA, ON L5C2S9	equipment maintenance & leasing	Invoice Cost	524	53756
GE INSPECTION TECHNOLOGIES 199 US HWY 206 FLANDERS, NJ 07836	nuclear plant inspection svcs	Invoice Cost	530	8,149
			531	62,113
				70,262

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Charges for Outside Professional & Other Consulting Services - Payments of \$25,000 or more (contd.)				
NAME / ADDRESS	DESCRIPTION	CHARGES	ACCOUNT	AMOUNT
GE MOBILE WATER INC 4545 PATENT ROAD NORFOLK, VA 23502	water demineralization services	Invoice Cost	524	1,030,090
			530	703,033
				1,733,123
GEILER COMPANY 6561 GLENWAY AVENUE CINCINNATI, OH 45211	plumbing repairs	Invoice Cost	506	105
			511	41,216
			512	828
			514	1,897
				44,046
GEL LABORATORIES LLC 2040 SAVAGE RD CHARLESTON, SC 29407	sample testing services	Invoice Cost	506	4,446
			532	25,352
				29,798
GENERAL ELECTRIC INTERNATIONAL 2 TOWNE SQ - 5TH FLOOR SOUTHFIELD, MI 48076	plant outage support services	Invoice Cost	107	7,711,825
			108	410,920
			531	20,166,530
			921	5,540
				28,294,815
GENERAL RESEARCH 100 STATE ST OFFICE 2C TEANECK, NJ 07666	temporary staffing - transmission projects	Invoice Cost	107	19,682
			108	2,815
			186	1428
			513	153
			531	76
			562	641
			566	740
			569	547
			570	17,720
			582	374
			588	209
			591	420
			592	7,305
				52,110
GEO ENVIRONMENTAL ASSOC INC 3502 OVERLOOK CIR KNOXVILLE, TN 37909	ash pond engineering svcs	Invoice Cost	107	19,978
			108	4,421
			512	81,417
				105,816
GLOBAL DOSIMETRY SOLUTIONS INC 2652 MCGAW AVENUE IRVINE, CA 92614	radiation exposure monitoring	Invoice Cost	524	35,668
GLOBAL INSULATION INC 1501 RAFF RD SW CANTON, OH 44710	plant maintenance	Invoice Cost	107	419,195
			108	289,048
			152	175,526
			186	1,301,537
			502	202,650
			506	5,025
			511	57,582
			512	643,865
			513	102,915
			514	2,736
			570	905
				3,200,984
GRAVER WATER SYSTEMS INC 675 CENTRAL AVE NEW PROVIDENCE, NJ 07974	plant equipment construction	Invoice Cost	107	2,893,041
GREAT LAKES ALIGNMENT SURVEY PO BOX 0717 BROOKFIELD, WI 53008	turbine inspection services	Invoice Cost	531	370,182
GSE POWER SYSTEMS INC 1332 LONDONTOWN BLVD SYKESVILLE, MD 21784	engineering support services	Invoice Cost	107	644,107

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Charges for Outside Professional & Other Consulting Services - Payments of \$25,000 or more (contd.)				
NAME / ADDRESS	DESCRIPTION	CHARGES	ACCOUNT	AMOUNT
GREAT LAKES CLEANING INC 216 COURT ST ST JOSEPH, MI 49085	cleaning services	Invoice Cost	163	14,412
			184	140,184
			524	497,073
			529	211
			532	1,460
			592	875
			935	495
				654,710
GUDENKAUF CORP 2679 MCKINLEY AVE COLUMBUS, OH 43204	electrical contractor	Invoice Cost	107	62,071
			930	8,889
				70,960
GUS COMMERCIAL DIVERS LLC 12839 INDUSTRIAL PK RD GRANGER, IN 46530	underwater construction services	Invoice Cost	107	38,580
			108	59,360
			513	37,791
				135,731
H & S SERVICES INC PO BOX 3101 FAIRBORN, OH 45324	plant equipment	Invoice Cost	107	42,449
			108	15,642
			512	410,438
			513	227,746
			514	1,129
				697,404
HAMBROCK ELECTRIC INC 14425 ILLINOIS RD FORT WAYNE, IN 46804	electrical contractor	Invoice Cost	107	312
			184	1,464
			935	25,438
				27,212
HANSON BEVERAGE SERVICE 3309 WILLIAM RICHARDSON COURT SOUTH BEND, IN 46828	bottled water supplier	Invoice Cost	524	2,832
			529	27,479
			531	3,032
			921	187
				33,530
HANSON INTERNATIONAL INC 3500 HOLLYWOOD RD ST JOSEPH, MI 49085	misc nuclear plant support svcs	Invoice Cost	107	16,800
			531	239,945
				256,745
HARMELING EQUIPMENT SERVICES 1021 AMBER DR FLORENCE, KY 41042	plant equipment repairs	Invoice Cost	107	8,524
			108	10,369
			506	8,544
			511	300
			512	145,607
			513	329
			514	6,594
				180,267
HAVERFIELD AVIATION INC 1750 EMMITSBURG RD GETTYSBURG, PA 17325	aerial inventory inspections	Invoice Cost	563	95,202
			571	398,436
				493,638
HENNIGAN ENGINEERING COMPANY 55 INDUSTRIAL PARK RD HINGHAM, MA 02043	nuclear plant engineering services	Invoice Cost	529	226,892
HERGUTH LABORATORIES INC 101 CORPORATE PL VALLEJO, CA 94590	equipment analysis	Invoice Cost	524	22,308
			528	46,998
				69,306
HERRMAN & GOETZ INC 225 S LAFAYETTE ST SOUTH BEND, IN 46601	electrical construction services	Invoice Cost	107	5,115
			184	8,044
			524	16,391
			529	3,238
			570	2,065
			588	3,356
			935	150,419
				188,628



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Charges for Outside Professional & Other Consulting Services - Payments of \$25,000 or more (contd.)				
NAME / ADDRESS	DESCRIPTION	CHARGES	ACCOUNT	AMOUNT
HI-LINE UTILITY SUPPLY CO 1695 CAMBRIDGE DR ELGIN, IL 60123	equipment reconditioning	Invoice Cost	107	1,980
			566	1,957
			593	52,733
				56,670
HMT INC 23832 TOM BALL PKWY TOM BALL, TX 77375	plant fuel tank construction	Invoice Cost	512	331,739
HOGAN & HARSTON LLP 555 13TH ST NW WASHINGTON, DC 20004	legal services - regulatory affairs & non-rate case filings	Invoice Cost	923	52,573
HOH CHEMICALS INC 500 S VERMONT ST PALATINE, IL 60067	zebra mussel control & water testing	Invoice Cost	524	27,600
HOLLIDAY ENTERPRISES INC PO BOX 1429 HALLSVILLE, TX 75650	computer support & training	Invoice Cost	524	332,165
HOLTEC INTERNATIONAL 555 LINCOLN DR W MARLTON, NJ 08053	nuclear plant dry cask storage project	Invoice Cost	107	4,133,148
HOLWEGER TRUCKING LLC 955A HEBRON AVE EVANSVILLE, IN 47714	ash pond waste hauling	Invoice Cost	501	33,312
HOMESCAPES 2040 HENRIETTA STREET FORT WAYNE, IN 46802	landscaping services	Invoice Cost	562	21,549
			571	17,040
			582	16,937
				55,526
HOOSIER HELICOPTER SERVICES 7900 N THAMES DR BLOOMINGTON, IN 47408	aerial inspection services	Invoice Cost	563	118,722
HOTWORK COMBUSTION SERVICES 223 GOLD RUSH RD LEXINGTON, KY 40503	plant equipment refractory repairs	Invoice Cost	107	35,400
HOUSTON, R & SON SANDBLASTING 115 MAY DR HARRISON, OH 45030	sandblasting services	Invoice Cost	512	31,958
HULL LIFT TRUCK INC 28747 OLD US 33 WEST ELKHART, IN 46516	equipment maintenance	Invoice Cost	107	43,222
			186	10,000
				53,222
HURST TECHNOLOGIES CORP 201 E MYRTLE ANGLETON, TX 77516	nuclear plant engineering support	Invoice Cost	107	95,380
			517	49,850
				145,230
HYDROCHEM INDUSTRIAL SERVICES 620 HOWARD DR DEER PARK, TX 77536	plant boiler cleaning services	Invoice Cost	512	76,887
ICON EXHIBITS 8333 CLINTON PARK DR FORT WAYNE, IN 46825	3-D model project design svcs	Invoice Cost	921	54,500
			935	8,486
				62,986
IHS GLOBAL INC 15 INVERNESS WAY E ENGLEWOOD, CO 80155	nuclear plant information services	Invoice Cost	524	143,407
IJUS LLC 560 OFFICENTER PLACE GAHANNA, OH 43230	pole attachment evaluation	Invoice Cost	186	71,978

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Charges for Outside Professional & Other Consulting Services - Payments of \$25,000 or more (contd.)				
NAME / ADDRESS	DESCRIPTION	CHARGES	ACCOUNT	AMOUNT
IKON OFFICE SOLUTIONS various US locations	equipment leasing	Invoice Cost	524	800
			532	296,151
			566	821
			588	91
			921	121,733
				419,596
INDIANA, various Departments 402 W WASHINGTON ST INDIANAPOLIS, IN 46204	fees, permits & emergency planning	Invoice Cost	524	50,476
			545	5,213
				55,689
INDIANA EQUITIES 605 FRONT STREET, SUITE 200 COLUMBUS, OH 43215	building maintenance services	Invoice Cost	184	53,369
			935	269,976
				323,345
INDIANA UNDERGROUND PLANT PO BOX 50392 INDIANAPOLIS, IN 46250	trade organization fees	Invoice Cost	584	102,684
INDUSTRIAL CONTRACTORS INC 401 NW FIRST ST EVANSVILLE, IN 47708	equipment repairs	Invoice Cost	107	993
			152	17,485
			501	163
			506	35,177
			511	114,874
			512	1,310,886
			513	155,141
			514	4,604
			570	(593)
				1,638,730
INDUSTRIAL SANITATION INC PO BOX 284 IRONTON, OH 45638	temporary storage rental	Invoice Cost	531	36,977
INDUSTRIAL SURFACING CORP 3606 N COUNTRYVIEW RD URBANA, IL 61801	substation fencing repair	Invoice Cost	570	90,750
INDUSTRIAL TUBE CLEANING INC 416 PITTSBURGH CIR ELLWOOD CITY, PA 16117	nuclear plant support svcs	Invoice Cost	530	39,267
			531	69,144
				108,411
INDUSTRIAL WASTE CONTROL INC 240 SINTER CT YOUNGSTOWN, OH 44510	plant outage equipment cleaning	Invoice Cost	108	267,556
INFRASTRUCTURE ALTERNATIVES 7888 CHILDSDALE NE ROCKFORD, MI 49341	wastewater treatment mgmt fees	Invoice Cost	532	104,164
INSERT KEY SOLUTIONS INC 101 PONDS EDGE DR CHADDS FORD, PA 19317	nuclear plant software licensing & support	Invoice Cost	107	198,469
INSTEP SOFTWARE LLC 55 EAST MONROE STREET CHICAGO, IL 60603	software support & maintenance	Invoice Cost	107	37,500
			524	52,542
				90,042
INTECH INC 2802 BELL ARBOR AVENUE CHATTANOOGA, TN 37406	nuclear plant support services	Invoice Cost	530	353,548
INTERNATIONAL CHIMNEY CORP 55 S LONG ST BUFFALO, NY 14221	roofing construcion & inspection	Invoice Cost	107	111,161
			512	46,676
				157,837
INVENTIVA INC 522 E BORGFELD DR SAN ANTONIO, TX 78260	safety advertisements production	Invoice Cost	909	91,632

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Indiana Michigan Power Company				
Charges for Outside Professional & Other Consulting Services - Payments of \$25,000 or more (contd.)				
NAME / ADDRESS	DESCRIPTION	CHARGES	ACCOUNT	AMOUNT
INTERNATL. QUALITY CONSULTANTS 106 FREEPORT RD BUTLER, PA 16002	QA/QC inspection & examination support services	Invoice Cost	107	51,055
			524	249,422
			530	12,263
			531	624,787
				937,527
IRON MOUNTAIN 1137 BRANCHTON RD BOYERS, PA 16020	records storage	Invoice Cost	524	74,221
ITS COMMUNICATIONS 4079 PARK EAST COURT GRAND RAPIDS, MI 49512	software supplier	Invoice Cost	524	30,454
JACKSON KELLY PLLC 1099 18TH ST STE 2150 DENVER, CO 80202	legal services - legislative matters	Invoice Cost	506	15,721
			923	39,428
				55,149
JANUS MANAGEMENT ASSOCIATES INC 412 WHITE COLUMNS WAY WILMINGTON, NC 28411	internal auditing services	Invoice Cost	923	393,230
JOHNSON BROTHERS CONSTRUCTION E9323 INDUSTRIAL PK MUNSING, MI 49862	building construction	Invoice Cost	529	38,464
JOHNSON CONTROLS INC 5164 SPRINKLE RD PORTAGE, MI 49002	nuclear plant support services	Invoice Cost	512	2,172
			530	213,001
			531	657,444
			532	719,697
				1,592,314
JOINT FIELD SERVICES INC 1020 BROADWAY ST MARSEILLES, IL 61341	nuclear plant support svcs	Invoice Cost	107	8,164,070
			530	36,949
			531	3,799,812
				12,000,831
JONES BUILDING SERVICES 317 SHILLELAGH LANE NILES, MI 49120	building maintenance services	Invoice Cost	529	28,203
JP MORGAN CHASE BANK various US locations	financial services	Invoice Cost	427	568,563
			431	141,423
			923	3,250
				713,236
K & H CONSTRUCTION INC 5720 HUGUENAE RD FT WAYNE, IN 46818	paving & grading services	Invoice Cost	107	2,350
			108	27,000
			935	3,990
				33,340
K & K DIRTWORK 11830 E. CR NORTH EVANSTON, IN 47351	tree removal services	Invoice Cost	511	33,353
KEITH FIRE EXTINGUISHER SERVICE 601 S HIGH ST RISING SUN, IN 47040	fire extinguisher inspection & service	Invoice Cost	511	1,082
			514	43,660
				44,742
KEMNA RESTORATION & CONSTRUCTION PO BOX 1043 INDIANAPOLIS, IN 46206	office building repairs	Invoice Cost	935	180,067
KENRICH GROUP LLC 1200 NEW HAMPSHIRE AVE NW WASHINGTON, DC 20036	legal services- nuclear spent fuel issues	Invoice Cost	923	76,133
KEYBANC CAPITAL MARKETS 127 PUBLIC SQUARE CLEVELAND, OH 44114	debt remarketing fees	Invoice Cost	431	25,000

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Indiana Michigan Power Company				
Charges for Outside Professional & Other Consulting Services - Payments of \$25,000 or more (contd.)				
NAME / ADDRESS	DESCRIPTION	CHARGES	ACCOUNT	AMOUNT
KEY PERSONNEL 6450 W LEWIS AVE TULSA, OK 74136	temporary staffing services	Invoice Cost	107	69,283
			108	1,296
			186	636
			570	13,375
			571	7,347
			592	378
				92,315
KINEMATRICS INC 222 VISTA AVE PASADENA, CA 91107	machine calibration services	Invoice Cost	532	31,890
KIRAN CONSULTANTS INC 1401 BRANDING LANE DOWNERS GROVE, IL 60515	nuclear plant consulting svcs	Invoice Cost	517	55,200
KLOPFENSTEIN LAWN CARE & LANDSCAPING 18812 MCNABB RD SPENCERVILLE, IN 46788	paving, grading & lawn seeding svcs	Invoice Cost	186	9,785
			593	11,184
			594	10,386
				31,355
KNIGHT COST ENGINEERING SVCS 22 MOUNT VIEW TERRACE NEW MILFORD, CT 06776	nuclear plant decommissioning cost study	Invoice Cost	921	51,300
			928	34,200
				85,500
KONE INC PO BOX 429 MOLINE, IL 61265	equipment maintenance	Invoice Cost	511	28,048
KOORSEN PROTECTION SERVICES 3209 CAPRICE CT FORT WAYNE, IN 46808	fire prevention maintenance	Invoice Cost	184	1,641
			506	5,306
			511	588
			514	217
			935	22,885
				30,637
LAKE MICHIGAN COLLEGE 2755 E NAPIER AVE BENTON HARBOR, MI 49022	employee training	Invoice Cost	524	33,271
			532	17,730
			921	830
				51,831
LAKELAND EMPLOYEE ASSISTANCE 2845 NILES AVE SAINT JOSEPH, MI 49085	employee assistance programs	Invoice Cost	524	57,635
LANDSCAPE SOLUTIONS GROUP INC 29950 COUNTY RD 20 ELKHART, IN 46517	landscaping services	Invoice Cost	107	2,478
			184	155,440
			563	7,266
			935	6,742
				171,926
LARVA, BRUCE MD 1616 LAKEVIEW ST JOSEPH, MI 49085	employee medical testing	Invoice Cost	524	87,145
LAW OFFICES OF GREGORY S FEIS 3 BETHESDA METRO CENTER BETHESDA, MD 20814	legal services - contracts & service orders	Invoice Cost	923	27,897
LAWRENCEBURG MUNICIPAL UTILITIES PO BOX 4198 LAWRENCEBURG, IN 47025	water line construction	Invoice Cost	107	28,000
			501	3,000
			511	4,557
				35,557
LEACH ENGINEERING SERVICES 10381 DELIHANT RD THREE RIVERS, MI 49093	nuclear engineering services	Invoice Cost	107	20,000
			524	120,000
				140,000

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Charges for Outside Professional & Other Consulting Services - Payments of \$25,000 or more (contd.)				
NAME / ADDRESS	DESCRIPTION	CHARGES	ACCOUNT	AMOUNT
LIFTING GEAR HIRE CORP 9925 SOUTH INDUSTRIAL DR BRIDGEVIEW, IL 60455	equipment rental	Invoice Cost	512 531 532	2,358 24,104 38,977 <u>65,439</u>
LIMNO-TECH INC 501 AVIS DR ANN ARBOR, MI 48108	nuclear plant water intake assessment services	Invoice Cost	107 528	2,030,941 5,900 <u>2,036,841</u>
LUMEN LEGAL 1025 N CAMPBELL ROYAL OAK, MI 48067	legal services - liability claims	Invoice Cost	925	166,471
LUMINANT GENERATION CO LLC GLEN ROSE, TX 76043	nuclear plant outage support staffing	Invoice Cost	107 108 530	26,683 6,671 72,531 <u>105,885</u>
M.A.A.C. PROPERTY SERVICES 1198 ANDERSON ROAD NILES, MI 49120	snow removal services	Invoice Cost	562 582	7,825 20,556 <u>28,381</u>
MACHINE TECH INC 2988 E 24TH RD MARSEILLES, IL 61341	equipment machining & repair services	Invoice Cost	530	81,103
MAINSTREAM COMMERCIAL DIVERS 322 CC LOWRY DRIVE MURRAY, KY 42071	underwater inspection svcs	Invoice Cost	107 513 514	4,837 28,525 3,165 <u>36,527</u>
MANNINGS USA 200 RICHARDS AVE DOVER, NJ 07802	equipment drilling services	Invoice Cost	530 531	36,130 430,826 <u>466,956</u>
MANPOWER various US locations	temporary staffing services	Invoice Cost	107 108 152 163 186 501 506 580 581 586 588 590 593 595 902	98,496 12,071 11,047 1,294 5,732 1,102 36,002 11,412 10,010 4,421 4,043 3,891 26,129 4,697 220,187 <u>450,534</u>
MANSFIELD OIL COMPANY 1025 AIRPORT PARKWAY S W GAINESVILLE, GA 30501	fuel supplier	Invoice Cost	184	67,600
MARINE SOLUTIONS INC 250 GOLD RUSH DR LEXINGTON, KY 40503	underwater construction & inspection services	Invoice Cost	107 108 512 513	10,662 24,174 28,776 30,808 <u>94,420</u>
MARTIN ENGINEERING CO 1 MARTIN PL NEPONSET, IL 61345	engineering services	Invoice Cost	107 512	23,259 63,934 <u>87,193</u>
MASTEC NORTH AMERICA INC various US locations	storm recovery staff support	Invoice Cost	186	221,552

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Charges for Outside Professional & Other Consulting Services - Payments of \$25,000 or more (contd.)				
NAME / ADDRESS	DESCRIPTION	CHARGES	ACCOUNT	AMOUNT
MARTELL ELECTRIC LLC 1904 N KENMORE ST SOUTH BEND, IN 46628	electrical construction & repairs	Invoice Cost	107	400,477
			108	470
			163	7,672
			184	234
			524	58,003
			529	60,232
			530	839
			532	146
			935	28,208
				556,281
MASTER-LEE DECON SERVICES INC 430 MILLER ROAD MEDFORD, NJ 08055	decontamination services	Invoice Cost	530	142,923
			532	20,196
				163,119
MASTER-LEE ENERGY SERVICES 1639 CLEARVIEW DR LATROBE, PA 15650	nuclear plant support svcs	Invoice Cost	520	968,585
			530	72,242
				1,040,827
MAZZELLA LIFTING TECHNOLOGIES 21000 AEROSPACE PKWY CLEVELAND, OH 44194	equipment supplier & repairs	Invoice Cost	512	2,634
			513	20,496
			514	3,828
				26,958
MCDERMOTT WILL & EMERY 600 13TH ST NW WASHINGTON, DC 20005	legal services - tax planning & analysis	Invoice Cost	923	36,429
MCDUFFIE, DAHROL G 1302 KILPATRICK APT 411 CLEBURNE, TX 76031	arbitration settlement	Invoice Cost	524	60,000
MCMANN ELECTRIC, INC 1454 3RD ST OSCEOLA, IN 46561	electrical repairs & installation	Invoice Cost	107	58,536
			529	4,850
				63,386
MERIDIAN COMMUN. & CONSTRUCTION 3092 WOODVILLE DR HUNTINGTON, WV 25701	communications tower construction	Invoice Cost	107	156,353
MICHIANA LAND SERVICES INC 505 PLEASANT ST ST JOSEPH, MI 49085	land right of way services	Invoice Cost	107	29,523
			108	1,645
			183	441
			566	1,224
			571	1,165
				33,998
MICHIANA RECYCLING & DISPOSAL 2268 REUM RD NILES, MI 49120	recycling & disposal services	Invoice Cost	107	4,326
			108	793
			184	39,367
			186	1,180
				45,666
MICHIGAN CAT 25000 NOVI ROAD NOVI, MI 48375	equipment supplier	Invoice Cost	532	26,588
MICHIGAN OFFICE SOLUTIONS 2859 WALKENT GRAND RAPIDS, MI 49514	microfilm maintenance/services	Invoice Cost	524	28,298
MICHIGAN STATE - POLICE DEPT 714 S HARRISON RD EAST LANSING, MI 48823	radiological emergency mgmt planning	Invoice Cost	524	206,804
			539	13,320
				220,124
MID ATLANTIC ENVIRON CONSULTANTS 5320 N PIONEER RD GIBSONIA, PA 15044	air quality monitoring	Invoice Cost	186	27,825

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Charges for Outside Professional & Other Consulting Services - Payments of \$25,000 or more (contd.)				
NAME / ADDRESS	DESCRIPTION	CHARGES	ACCOUNT	AMOUNT
MISTRAS SERVICES GROUP INC BURR RIDGE, IL 60527	inspection & engineering services	Invoice Cost	531	381,515
MOBILE FACILITY ENGINEERING 306 W STATE ST CASSOPOLIS, MI 49031	modular building rental	Invoice Cost	107 530 531	18,000 5,453 73,661
				97,114
MODSANCO INC 215 S PARK RD BENTON HARBOR, MI 49022	portable toilet rental & sewage removal	Invoice Cost	107 532	190 148,050
				148,240
MOODYS INVESTORS SERVICE P O BOX 102597 ATLANTA, GA 30368	credit rating service	Invoice Cost	923 930	47,881 1,000
				48,881
MORAN, F E INC 2265 CARLSON DR NORTHBROOK, IL 60062	plant equipment construction & repair	Invoice Cost	107 514	170,759 2,173
				172,932
MPR ASSOCIATES INC 320 KING STREET ALEXANDRIA, VA 22314	design engineering support	Invoice Cost	107 517 524 528 531	186,479 17,026 7,991 39,415 1,384,547
				1,635,458
MPW ENVIRONMENTAL SERVICES 9711 LANCASTER RD SE HEBRON, OH 43025	plant equipment maintenance & cleaning	Invoice Cost	108 152 505 506 511 512 513 514	13,332 55,298 22,897 17,437 50,857 256,720 1,001 3,884
				421,426
MUCHMORE HARRINGTON SMALLEY 124 WEST ALLEGANY ST. LANSING, MI 48933	legal services - legislative matters	Invoice Cost	426	42,000
N P ENERGY INC 12020 OCEAN VIEW DR SPARKS, NV 89436	nuclear plant support svcs	Invoice Cost	530	81,950
NATIONAL SERV-ALL 6231 MACBETH RD FORT WAYNE, IN 46809	soil hauling	Invoice Cost	107 108 184	400 35,760 18,041
				54,201
NATIONAL THEATRE FOR CHILDREN 2733 PARK AVE S MINNEAPOLIS, MN 55407	school electric safety programs	Invoice Cost	930	69,618
NATURCHEM WEST INC 2518 PLUM STREET NASHVILLE, TN 37207	vegetation control	Invoice Cost	511	39,478
NEBRASKA PUBLIC POWER DISTRICT 72676 -648A AVE BROWNVILLE, NE 68321	nuclear plant outage support services	Invoice Cost	530	41,363
NEPTUNE TECHNOLOGY GROUP INC 2222 W SPRING CREEK PKWY PLANO, TX 75023	software licenses	Invoice Cost	902	37,113
NETWORK SYSTEMS ENGINEERING 307 FELLOWSHIP RD MOUNT LAUREL, NJ 08054	nuclear plant project engineering services	Invoice Cost	107	750,848

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Charges for Outside Professional & Other Consulting Services - Payments of \$25,000 or more (contd.)				
NAME / ADDRESS	DESCRIPTION	CHARGES	ACCOUNT	AMOUNT
NEW BROS. CARPET & FLOOR CARE 1200 N JACKSON PIKE UNION CITY, NJ 47390	cleaning services	Invoice Cost	184 588	95,939 282 <u>96,221</u>
NEWELL JASON H DBA J & K SNOW REMOVAL 54438 FLATBUSH RD MARCELLUS, MI 49067	snow plowing services	Invoice Cost	184	28,038
NEWKIRK ELECTRIC ASSOCIATES 1875 ROBERTS ST MUSKEGON, MI 49442	electrical construction svcs	Invoice Cost	107 570 571	1,031 2,528 <u>39,552</u> 43,111
NEWPORT NEWS INDUSTRIAL CORP 182 ENTERPRISE DRIVE NEWPORT NEWS, VA 23603	nuclear plant support services	Invoice Cost	530	275,476
NOE, CONNIE S. 9412 NEWGATE CT NEW HAVEN, IN 46774	title & easement services	Invoice Cost	107 563 566 571	20,888 80 594 <u>14,983</u> 36,545
NUCLEAR ENERGY INSTITUTE 1776 I ST NW STE 400 WASHINGTON, DC 20006	annual assessment fees	Invoice Cost	524 921	84,339 276 <u>84,615</u>
NUDICA INC 201 DELAND AVE INDIALANTIC, FL 32903	nuclear plant support svcs	Invoice Cost	531	2,397,953
NUTTING H C CO 611 LUNKEN PARK DR CINCINNATI, OH 45226	concrete testing services	Invoice Cost	107 186	94,871 4,769 <u>99,640</u>
NWI CONSULTING LLC 9054 HEMINGWAY GROVE KNOXVILLE, TN 37922	operations training consulting svcs	Invoice Cost	107 524	101,741 209,074 <u>310,815</u>
OLDENBURG & SONS EXCAVATING 5758 BROWNTOWN RD SAWYER, MI 49125	excavating services	Invoice Cost	163 529	11,010 27,196 <u>38,206</u>
OMAHA PUBLIC POWER DISTRICT FORT CALHOUN NUCLEAR STATION HIGHWAY 75 FORT CALHOUN, NE 68023	nuclear plant outage support services	Invoice Cost	530	62,036
ONECIS INSURANCE COMPANY 3663 N SAM HOUSTON PKWY E HOUSTON, TX 77032	plant inspection services	Invoice Cost	532	134,752
OTIS ELEVATOR COMPANY 6010 CORPORATE WAY INDIANAPOLIS, IN 46278	elevator repair & inspection services	Invoice Cost	506 511 935	1,360 110,065 <u>181,915</u> 293,340
P & RO SOLUTIONS INC 51 STREET RD NEWTOWN SQUARE, PA 19073	software maintenance fees	Invoice Cost	510 512	146,000 10,400 <u>156,400</u>
PALMER ENTERPRISES 4688 ST. RT 95 PERRYSVILLE, OH 44864	substation construction work	Invoice Cost	107	52,800
PAUSTIAN INC 6410 OLD PIPESTONE RD EAU CLAIRE, MI 49111	nuclear plant equipment supplier	Invoice Cost	524 529 531	2,015 4,500 <u>392,673</u> 399,188



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Indiana Michigan Power Company				
Charges for Outside Professional & Other Consulting Services - Payments of \$25,000 or more (contd.)				
NAME / ADDRESS	DESCRIPTION	CHARGES	ACCOUNT	AMOUNT
PERFORMANCE IMPROVEMENT INTL 2111 S EL CAMINO REAL OCEANSIDE, CA 92054	engineering consulting services	Invoice Cost	517 531	1,138,859 38,115 <u>1,176,974</u>
PERKINELMER LAS INC 710 BRIDGEPORT AVE SHELTON, CT 06484	equipment maintenance & leasing	Invoice Cost	524	54,688
PERRY BALLARD INC 526 UPTON DR E ST. JOSEPH, MI 49085	nuclear plant PR & media support svcs	Invoice Cost	107 921	6,866 99,963 <u></u>
PILLSBURY WINTHROP SHAW & PITTMAN LLP 2300 N ST NW WASHINGTON, DC 20037	legal services-liability claims & regulatory issues	Invoice Cost	242 923	14,683 62,360 <u>77,043</u>
PJM INTERCONNECTION LLC 955 JEFFERSON AVE NORRISTOWN, PA 19403	wind farm fees	Invoice Cost	183	100,000
PKMJ TECHNICAL SERVICES 465 MALCOLM DR MOON TOWNSHIP, PA 15108	software license & support	Invoice Cost	528	45,170
PLASTOCOR INC 100 RESEARCH ROAD HINGHAM, MA 02043	nuclear plant equipment repairs	Invoice Cost	530	178,755
PORTER WRIGHT MORRIS & ARTHUR 41 S HIGH ST COLUMBUS, OH 43215	legal services - employee compensation & benefits issues	Invoice Cost	923	27,929
PRECISION BLASTING INC PO BOX 785 FLATWOODS, KY 41139	blasting services	Invoice Cost	512	94,455
PRECISION DATA PRODUCTS INC 5036 FALCON VIEW AVE GRAND RAPIDS, MI 49512	computer hardware	Invoice Cost	524	185,123
PRECISION MAINTENANCE INC 5831 MINDER RD POULSBO, WA 98370	equipment rental & alignment services	Invoice Cost	531	139,500
PREFERRED ENGINEERING 31-35 S ST DANBURY, CT 06810	nuclear plant engineering support	Invoice Cost	107	342,210
PRICEWATERHOUSE COOPERS LLP various US locations	tax consulting	Invoice Cost	107 242 923	20,475 133,202 2,000 <u>155,677</u>
PRODUCTIVE BUSINESS INTERIORS 126 W COLUMBIA ST FORT WAYNE, IN 46802	office furniture supplier	Invoice Cost	107 570	27,995 612 <u>28,607</u>
PROENERGY SERVICES LLC 2031 ADAMS RD SEDALIA, MO 65301	nuclear plant support staff	Invoice Cost	531	1,134,351
PROFESSIONAL CONSTRUCTION SVC PO BOX 510 RIPLEY, WV 25271	construction services	Invoice Cost	107 500	113,086 2,567 <u>115,653</u>
PROGRESS PUMP & MACHINE SVCS 918 KENNEDY AVE SCHERERVILLE, IN 46375	equipment machining & tooling	Invoice Cost	530 531	73,395 21,460 <u>94,855</u>

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Indiana Michigan Power Company				
Charges for Outside Professional & Other Consulting Services - Payments of \$25,000 or more (contd.)				
NAME / ADDRESS	DESCRIPTION	CHARGES	ACCOUNT	AMOUNT
PRO-TEM INC 2525 S SHORE BLVD STE 401 LEAGUE CITY, TX 77573	software licensing	Invoice Cost	524	47,500
PROTO-POWER CORP 15 THAMES STREET GROTON, CT 06340	software maintenance	Invoice Cost	524	29,500
PSYCHOLOGY ASSOCIATES PC 2095 NILES RD ST JOSEPH, MI 43085	employee evaluations	Invoice Cost	524	54,790
PUBLIC UTILITIES MAINTENANCE 106-18 ASTORIA BLVD EAST ELMHURST, NY 11369	electric tower painting	Invoice Cost	571	326,000
PULVERIZER SERVICES, INC 200 PARK LOOP CALHOUN, KY 42327	plant equipment rebuilding services	Invoice Cost	512	173,814
QUALITY NUCLEAR SERVICES INC 570A N FOURTH ST DARDANELLE, AR 72834	nuclear plant support svcs	Invoice Cost	530	88,075
RDJ ASSOCIATES INC PO BOX 5514 FORT WAYNE, IN 46895	cleaning services	Invoice Cost	184	151,614
REAL TIME SOLUTIONS PO BOX 712543 SALT LAKE CITY, UT 84171	equipment inspections	Invoice Cost	530	82,584
RELIABLE DISPOSAL 7227 RELIABLE PATH STEVENSVILLE, MI 49127	refuse disposal	Invoice Cost	524 530 531 532	199,187 14,581 79,890 1,945
				295,603
REV1 POWER SERVICES INC 166 E BLOOMINGDALE AVE BRANDON, FL 33511	slag tank modifications	Invoice Cost	107	247,714
RICCI D L CORP DBA HYDRATIGHT 5001 MOUNDVIEW DR RED WING, MN 55066	machining & heat treatment services	Invoice Cost	107 108 530 531 532	234,687 11,426 264,362 334,643 23,860
				868,978
RITSCHARD BROS INC 1204 W SAMPLE ST SOUTH BEND, IN 46619	snow removal services	Invoice Cost	107 570	7,537 28,480
				36,017
RIVER CONSULTING INC 3000 CORPORATE EXCHANGE DR COLUMBUS, OH 43231	engineering services	Invoice Cost	107	546,642
ROYAL EXCURSION 12807 MCKINLEY HIGHWAY MISHAWAKA, IN 46545	employee tranportation services	Invoice Cost	530 531	44,825 396,935
				441,760
RSC EQUIPMENT RENTAL INC 4311 N MAYFLOWER RD SOUTH BEND, IN 46628	equipment rental	Invoice Cost	107 511 530 531	71,570 1,258 9,502 92,063
				174,393
RTW REFRACTORY 3141 BROADWAY AVE EVANSVILLE, IN 47712	refractory equipment repairs	Invoice Cost	107 512	114,881 7,114
				121,995

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Charges for Outside Professional & Other Consulting Services - Payments of \$25,000 or more (contd.)				
NAME / ADDRESS	DESCRIPTION	CHARGES	ACCOUNT	AMOUNT
RUMPKE CONTAINER SERVICE INC 10795 HUGHES RD CINCINNATI, OH 45251	waste removal services	Invoice Cost	107	14,940
			186	1,346
			506	61,961
			514	1,088
				79,335
S J MALONEY MGMT APPLICATIONS 28 CASEY LN MT SINAI, NY 11766	project control & procedure consulting	Invoice Cost	517	64,000
S&W TECHNOLOGIES INC 23 SCARBOROUGH PK ROCHESTER, NY 14625	photographic cataloging svcs	Invoice Cost	107	65,000
SAFETY-KLEEN INC various US locations	hazardous waste disposal	Invoice Cost	506	19,296
			532	13,196
			569	182
			570	356
			935	419
				33,449
SARGENT & LUNDY LLC 55 E MONROE ST CHICAGO, IL 60603	nuclear engineering services	Invoice Cost	107	9,395,454
			517	153,060
			524	78,772
			529	161,816
			530	303,365
			531	866,595
			532	81,811
				11,040,873
SBD REPROGRAPHICS 1303 NORTHSIDE BLVD SOUTH BEND, IN 46615	equipment repair	Invoice Cost	524	48,601
SCHALCO CONSTRUCTION 10700 STATE RD 662 NEWBURGH, IN 47630	door & facilities repair	Invoice Cost	511	56,481
SCHINDLER ELEVATOR CORP 3725 W CLEVELAND RD SOUTH BEND, IN 46628	elevator inspection services	Invoice Cost	524	2,718
			529	67,913
			530	1,667
			531	24,843
			935	9,752
				106,893
SCIENTECH -DIV OF CURTIS WRIGHT 440 W BROADWAY ST IDAHO FALLS, ID 83402	software support services	Invoice Cost	524	207,600
			528	19,000
				226,600
SECURITY SRVCS & TECHNOL OF PA 2450 BLVD OF THE GENERALS NORRISTOWN, PA 19403	fire alarm systems installation	Invoice Cost	107	111,034
			935	9,545
				120,579
SELF LEVELING MACHINES INC 25123 HARPER RD THE WOODLANDS, TX 77380	turbine machining support	Invoice Cost	531	3,328,023
SHAW CONSULTANTS INTL. CHICAGO, IL 60694	appraisal services	Invoice Cost	588	42,796
SIEMENS BUILDING TECHNOLOGIES 1525 GEZON PKWY SW WYOMING, MI 49509	fire alarm system service agmt	Invoice Cost	530	26,640
SIEMENS ENERGY INC 4400 ALAFAYA TRL ORLANDO, FL 32826	electrical equipment repair	Invoice Cost	530	57,550
			531	81,148
				138,698

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Charges for Outside Professional & Other Consulting Services - Payments of \$25,000 or more (contd.)				
NAME / ADDRESS	DESCRIPTION	CHARGES	ACCOUNT	AMOUNT
SIEMENS POWER GENERATION INC 4400 ALAFAYA TRAIL ORLANDO, FL 328262399	nuclear plant equipment	Invoice Cost	531	7,537,494
SOFTWARE HOUSE INTERNATIONAL 2 RIVERVIEW DR SOMERSET, NJ 08873	software licensing	Invoice Cost	107 184 417 500 506 510 532 580 588 921	13,120 1,130 204 342 5,536 1,010 12,870 994 1,749 2,091 39,046
SOUTH BEND MEDICAL FOUNDATION 530 N LAFAYETTE BLVD SOUTH BEND, IN 46601	employee radiation exposure monitoring	Invoice Cost	524	82,186
SOUTHSHORE DEVELOPMENT CO 3515 LAKESHORE DR ST JOSEPH, MI 49085	building & equipment rental	Invoice Cost	107 531	61,969 132,836 194,805
SOUTHWEST TRANSPORT CO 137 HILLSBOROUGH ST HARTFORD, MI 49057	snow removal services	Invoice Cost	184	32,472
SPECIALTY SYSTEMS OF SO. BEND 55215 MAYFLOWER RD SOUTH BEND, IN 46628	asbestos removal services	Invoice Cost	107 108 186 935	15,932 102,534 1,922 24,243 144,631
STANDARD & POORS 55 WATER ST, 46TH FL NEW YORK, NY 10041	financial rating services	Invoice Cost	923 930	70,923 10,500 81,423
STAR CRANE AND HOIST INC 8709 SHAVER RD PORTAGE, MI 49024	equipment inspection & maintenance	Invoice Cost	523 531	70,020 28,922 98,942
STAR FIELD FIT INC 116 LATOURETTE ST MARION, OH 43302	engineering services	Invoice Cost	107 531	81,131 284,190 365,321
STERETT CONSTRUCTION CO 34 BOOTHFIELD RD OWENSBORO, KY 42301	crane services	Invoice Cost	506	69,133
STEVENS PAINTON CORPORATION 5997 CARLSON AVE PORTAGE, IN 46368	door & fence installation & repairs	Invoice Cost	163 524 529	13,637 65,591 45,774 125,002
STEVENSON & ASSOC INC 6611 ROCKSIDE RD INDEPENDENCE, OH 44131	nuclear plant equipment engineering	Invoice Cost	107	139,619
STEVES DOOR SERVICE 915 N 100 W CHESTERTON, IN 46304	door repair & replacement	Invoice Cost	524	28,395
STONE & WEBSTER INC 4171 ESSEN LANE BATON ROUGE, LA 70809	appraisal & nuclear plant support services	Invoice Cost	528 588	70,000 2,664 72,664
STRAUB, SEAMAN & ALLEN PC PO BOX 318 ST JOSEPH, MI 49085	legal services - research & development matters	Invoice Cost	107 923	17,315 27,168 44,483

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Charges for Outside Professional & Other Consulting Services - Payments of \$25,000 or more (contd.)				
NAME / ADDRESS	DESCRIPTION	CHARGES	ACCOUNT	AMOUNT
STRUCTURAL INTEGRITY ASSOC. 3315 ALMADEN EXPRESSWAY SAN JOSE, CA 95118	structural analysis consulting	Invoice Cost	512	25,395
			524	40,053
				65,448
STRUCTURE GROUP 98 MAIN ST TIBURON, CA 94920	nuclear plant consulting services	Invoice Cost	524	228,730
STUDSVIK INC 2550 CHANNEL AVE MEMPHIS, TN 38113	nuclear pit software support & nuclear waste disposal	Invoice Cost	107	6,604
			108	4,900
			520	251,005
			524	82,757
			532	165,535
				510,801
SUB ZERO LLC 11592 HWY 421 N MILTON, KY 40045	dry ice blasting services	Invoice Cost	531	48,422
SULZER PUMPS (US) INC 4126 CAINE LANE CHATTANOOGA, TN 37421	plant equipment installation	Invoice Cost	107	332,950
SUN TECHNICAL SERVICES INC 6490 S. McCARRAN BLVD. RENO, NV 89509	engineering services	Invoice Cost	107	8,869,901
			108	16,029
			163	25,498
			500	76,485
			506	15,053
			511	694
			512	18,916
			513	8,645
			514	134
			517	878,120
			524	1,719,542
			528	314,180
			529	121,023
			530	1,771,244
			531	5,271,726
			532	765,572
			921	2,142
				19,874,904
SUNBELT RENTALS INC various US locations	equipment rental	Invoice Cost	186	1,122
			531	83,460
			594	442
				85,024
SUNPRO INC 7392 WHIPPLE AVE NW NORTH CANTON, OH 44720	emergency response & cleanup services	Invoice Cost	108	47,053
			163	2,602
			531	3,623
			570	15,661
			588	32,878
				101,817
SWARTZ CAMPBELL LLC TWO LIBERTY 50 S 16TH ST PHILADELPHIA, PA 19102	legal services - liability claims	Invoice Cost	925	201,817
SYNERGETIC DESIGN INC PO BOX 411247 CHARLOTTE, NC 28241	engineering services	Invoice Cost	107	328,316
			108	37,728
			186	58,287
			580	9,468
			590	9,468
			593	16,287
				459,554

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Charges for Outside Professional & Other Consulting Services - Payments of \$25,000 or more (contd.)				
NAME / ADDRESS	DESCRIPTION	CHARGES	ACCOUNT	AMOUNT
T & A TRUCKING	trucking services	Invoice Cost	107	41,720
2754 PINE DR NE			186	3,107
NEW PHILADELPHIA, OH 44663				44,827
T-E INC	asphalt removal & installation	Invoice Cost	184	61,517
5540 HUGUENARD RD			935	5,901
FORT WAYNE, IN 46818				67,418
TEAM INDUSTRIAL SERVICES INC	ultrasonic & magnetic	Invoice Cost	531	64,619
3640 WEST 179TH ST	equipment inspection			
HAMMOND, IN 46323				
TEI CONSTRUCTION SERVICES INC	equipment repairs	Invoice Cost	512	22,378
201 N 4TH ST			513	11,198
ROYERSFORD, PA 19468				33,576
TEKSYSTEMS	project support services	Invoice Cost	107	42,433
3940 PENINSULAR DRIVE SE			524	914,457
GRAND RAPIDS, MI 49546				956,890
TEMPORARY TECHNICAL SERVICES	temporary staffing services	Invoice Cost	107	137,169
915 AIRPORT RD			108	20,190
JACKSON, MI 49202			186	3,404
			580	4,699
			588	487
			590	4,362
			593	6,628
				176,939
TERRA I/S LLC	vacuum excavation services	Invoice Cost	107	91,534
5100 W MICHIGAN AVE			524	19,509
KALAMAZOO, MI 49006			530	5,584
			532	6,634
				123,261
TERRY, CARL D	nuclear safety review	Invoice Cost	524	39,545
1399 WEST GENESEE RD	board services			
BALDWINVILLE, NY 13027				
THERMAL ENGINEERING INTL.	nuclear plant consulting svcs	Invoice Cost	107	3,780,953
10375 SLUSHER DR				
SANTA FE SPRINGS, CA 90670				
THINK RESOURCES	staffing services	Invoice Cost	107	9,347
280 TECHNOLOGY PKWY			186	929
NORCROSS, GA 30092			506	22,641
			571	106
				33,023
THREE RIVERS BARRICADE & EQUIP.	traffic control barricades	Invoice Cost	107	7,156
3330 TAYLOR ST			108	1,563
FORT WAYNE, IN 46802			186	30,350
				39,069
TIP TOP INDUSTRIAL SERVICE INC	machine repair	Invoice Cost	107	14,368
4690 ASHLEY DR			108	5,213
HAMILTON, OH 45011			512	22,590
				42,171
TIRE RECYCLING INC	scrap wood & tire recycling	Invoice Cost	506	50,539
7159 HWY 2830				
OWENSBORO, KY 42303				
TITAN ELECTRIC CO	electrical repairs	Invoice Cost	107	29,468
2817 E JACKSON ST			588	8,035
MUNCIE, IN 47303-5106			935	24,750
				62,253

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Charges for Outside Professional & Other Consulting Services - Payments of \$25,000 or more (contd.)				
NAME / ADDRESS	DESCRIPTION	CHARGES	ACCOUNT	AMOUNT
TOWERS PERRIN 1100 SUPERIOR AVE E STE 900 CLEVELAND, OH 44114	financial & actuarial services	Invoice Cost	926	81,474
TOWNSEND CORPORATION 101 S MAIN ST PARKER CITY, IN 47368	brush & tree trimming services	Invoice Cost	186 562 582	750 36,610 46,117 83,477
TRAFFIC & SAFETY CONTROL SYS. 48584 DOWNING WIXOM, MI 48393	traffic control barricades	Invoice Cost	524	85,450
TRANE 5005 CORPORATE EXCHANGE BLVD GRAND RAPIDS, MI 49512	electronic controls installation	Invoice Cost	107 529	2,860,225 5,327 2,865,552
TRC ENVIRONMENTAL CORPORATION BOOT MILL SOUTH LOWELL, MA 01852	flue gas emissions testing	Invoice Cost	107	28,833
TREMCO ROOFING 3735 GREEN RD BEACHWOOD, OH 44122	plant roof inspections	Invoice Cost	529	30,822
TRENT, EDGAR 6449 LOWER LEESVILLE RD CRESTLINE, OH 44827	electrical construction work	Invoice Cost	107	173,112
TRENTEC INC 4600 E TECH DR CINCINNATI, OH 45245-1000	equipment inspection & repair	Invoice Cost	529	61,634
TRI-STATE ROOFING & SHEET METAL 7 STONE ST - ROCK BRCH IND PK CHARLESTON, WV 25324	roofing construction & repairs	Invoice Cost	107 108	115,044 26,992 142,036
TRIVACO VALVES & CONTROLS INC 100 NE DR LOVELAND, OH 45140	pipng repairs	Invoice Cost	107	143,056
TURBO FILTRATION CORP P O BOX 850999 MOBILE, AL 36685	employee training & nuclear plant equipment cleaning	Invoice Cost	531	423,681
U.S. POWER PRODUCTIONS LLC 10 - 7TH AVE BERLIN, NH 03570	plant project support services	Invoice Cost	107	234,275
UC SYNERGETIC PO BOX 7809 CHARLOTTE, NC 28241	plant engineering support	Invoice Cost	107 108 186 580 588 590 593	68,370 7,107 1,203 1,519 303 1,519 3,165 83,186
UNDERWATER CONSTRUCTION CORP 110 PLAINS RD ESSEX, CT 06426	underwater construction services	Invoice Cost	107 108 513 530 532	43,835 12,653 23,075 342,026 325,874 747,463
UNITECH SERVICES GROUP 1006 3RD AVE. MORRIS, IL 60450	uniform & cleaning services	Invoice Cost	520 530	102,137 129,871 232,008

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Charges for Outside Professional & Other Consulting Services - Payments of \$25,000 or more (contd.)				
NAME / ADDRESS	DESCRIPTION	CHARGES	ACCOUNT	AMOUNT
UNITED DYNAMICS CORPORATION 2681 CORAL RIDGE RD BROOKS, KY 40109	inspection services	Invoice Cost	512	40,821
UNITED RENTALS various US locations	equipment rental	Invoice Cost	107	57,818
			108	2,725
			186	5,115
			512	827
			514	61,122
			570	9,894
				137,501
UNIVERSAL FABRIC STRUCTURES 2200 KUMRY RD QUAKERTOWN, PA 18951	awning / tent supplier	Invoice Cost	531	26,993
US DEPT OF HOMELAND SECURITY FEMA DISASTER RELIEF FUND PO BOX 70941 CHARLOTTE, NC 78272	radiological emergency prepared program fees	Invoice Cost	524	414,381
US NUCLEAR REG. COMMISSION DIV OF NUCLEAR MATERIAL SAFETY KING OF PRUSSIA, PA 19406	inspection & licensing fees	Invoice Cost	928	2,426,047
US TRACKWORKS LLC 1165 142ND AVE WAYLAND, MI 49348	railroad track crossing construction & repairs	Invoice Cost	107	34,551
UTILX CORP 22820 RUSSELL RD KENT, WA 98064	utility pole treatment	Invoice Cost	107	363,245
			517	62,200
				425,445
UTTER CONSTRUCTION INC 779 PRATHER RD FELICITY, OH 45120	fly ash pond construction	Invoice Cost	107	489,594
			501	539,302
			512	33,745
				1,062,641
VARO ENGINEERS LTD 2751 TULLER PARKWAY DUBLIN, OH 43017	engineering services	Invoice Cost	107	156,386
VENTURESUM CORPORATION 9102 AVIATION BLVD CONCORD, NC 28027	joint use pole inventorying	Invoice Cost	186	124,334
VENTYX 3301 WINDY RIDGE PKWY ATLANTA, GA 30339	software maintenance	Invoice Cost	524	30,792
VEOLIA ENVIRONMENTAL SERVICES 28900 NETWORK PLACE CHICAGO, IL 60673	environmental disposal & cleanup services	Invoice Cost	107	34,740
			108	21,732
			152	325,940
			163	1,346
			184	11,305
			501	54,381
			506	408
			511	186,508
			512	110,197
			513	18,941
			514	14,255
			532	30,115
			585	1,927
			588	1,342
				813,137
VOCHASKA ENGINEERING 66935 COUNTY RD 388 SOUTH HAVEN, MI 49090	equipment welding & inspection services	Invoice Cost	530	2,601
			531	127,713
				130,314



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Charges for Outside Professional & Other Consulting Services - Payments of \$25,000 or more (contd.)				
NAME / ADDRESS	DESCRIPTION	CHARGES	ACCOUNT	AMOUNT
W SOULE & CO 7125 S SPRINKLE RD PORTAGE, MI 49002	plant piping construction	Invoice Cost	107	119,489
WABASH VALLEY REFUSE REMOVAL 316 SPRING VALLEY RD WABASH, IN 46992	waste removal services	Invoice Cost	108 184 588	720 40,698 638
				42,056
WACKENHUT CORP 4200 WACKENHUT DR PALM BEACH GARDENS, FL 33140	security services	Invoice Cost	184 506 524	163,827 337,367 6,631,783
				7,132,977
WASKO, G L & SONS LLC 3876 LIVINGSTON RD BRIDGMAN, MI 49106	equipment rental	Invoice Cost	107 530 531 532	33,005 19,236 58,424 1,200
				111,865
WB-KOESTER CONSTRUCTION LLC 14601 HIGHWAY 41 NORTH EVANSVILLE, IN 47725	fly ash landfill construction services	Invoice Cost	511 512	9,380 46,016
				55,396
WELDTECH SERVICES CORP 2005 NEWPOINT PKWY LAWRENCEVILLE, GA 30043	welding services	Invoice Cost	531	131,567
WEST SHORE SERVICES INC 6620 LAKE MICHIGAN DR ALLENDALE, MI 49401	electrical equipment removal	Invoice Cost	524	39,995
WESTINGHOUSE ELECTRIC CORP 4350 NORTHERN PIKE MONROEVILLE, PA 15146	nuclear support services	Invoice Cost	107 108 517 524 528 530 532	4,622,881 26,345 338,296 18,300 884,135 381,167 2,250,000
				8,521,124
WHITING SERVICES INC 11200 ST JOHNS INDUSTRIAL PKWY JACKSONVILLE, FL 32246	nuclear plant support svcs	Invoice Cost	530 531 532	29,147 15,561 48,057
				92,765
WIGHTMAN PETRIE INC 4703 CHESTER DR ELKHART, IN 45616	surveying services	Invoice Cost	107	36,492
WILLIAMS CREEK MGMT CORP 2154 S LYNHURST DR INDIANAPOLIS, IN 46241	stream bank stabilization project	Invoice Cost	571	105,496
WILMINGTON TRUST CO 1100 N MARKET ST WILMINGTON, DE 19890	financial services	Invoice Cost	930	26,665
WOLF CREEK NUCLEAR OPER. CO. 1550 OXEN LANE BURLINGTON, KS 66839	nuclear plant outage support staffing	Invoice Cost	107 108 530	35,495 8,873 96,484
				140,852
WORK MANAGEMENT INC 3260 POINT PKWY STE 200 NORCROSS, GA 30092	nuclear plant project support	Invoice Cost	107 510	525,750 16,390
				542,140

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Charges for Outside Professional & Other Consulting Services - Payments of \$25,000 or more (contd.)				
NAME / ADDRESS	DESCRIPTION	CHARGES	ACCOUNT	AMOUNT
WORKFORCE SOFTWARE INC 36141 SCHOOLCRAFT RD LIVONIA, MI 48150	software licensing	Invoice Cost	107 524	243,487 66,420 309,907
ZACHRY NUCLEAR ENGINEERING INC 15 THAMES ST GROTON, CT 06340-3652	software maintenance	Invoice Cost	524	29,500
ZELLER ELEVATOR CO 8875 MEINSCHEN RD MOUNT VERNON, IN 47620	elevator services	Invoice Cost	511	26,256
ZIOLKOWSKI CONSTRUCTION INC 1005 S LAFAYETTE BLVD SOUTH BEND, IN 46601	transformer painting	Invoice Cost	107 184 566 588 592 593 935	5,473 1,984 3,899 4,343 600 3,289 85,303 104,891

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<b>SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES</b>					
1. In column (a) report the name of the associated company. 2. In column (b) describe the affiliation (percentage ownership, etc. ). 3. In column (c) describe the nature of the goods and services provided (administrative and general expenses, dividends declared, etc.). 4. In columns (d) and (e) report the amount classified to operating income and the account(s) in which reported.					
Line No.	Company (a)	Affiliation (b)	Description: Nature of Goods and Services (c)	Account Number (d)	Amount Classified to Operating Income (e)
1	Ohio Power Company	Subsidiaries of AEP	Coal & Urea Barging Costs		
2	Appalachian Power Co				
3	AEP Generating Company				
4	Kentucky Power				
5	Memco Consolidated				
6	Ohio Power - Cook Coal Terminal	Subsidiary of AEP	Boat Rental		
7	Cardinal Operating Co	Subsidiaries of AEP	Rail Car Rental		
8	Southwest Elec Power Co				
9	Ohio Power Company				
10	Public Service Co of OK				
11	Kentucky Power				
12	Appalachian Power Co				
13	AEP Service Corporation (agent for AEP System)	Parent Company Service Corp.	Transmission Equalization	565	38,399,880
14	AEP Generating Company	Subsidiary of AEP	Costs billed to operate jointly-owned Rockport facilities	408	381,483
15				456	(210,000)
16				500	2,559,777
17				501	194,237,085
18				502	1,299,552
19				505	1,405,552
20				506	3,114,679
21				507	68,282,991
22				510	1,941,389
23				511	686,543
24				512	10,996,302
25				513	2,310,197
26				514	857,630
27				556	(2,837)
28				557	(8,113)
29				920	41,070
30				921	130,277
31				922	5
32				923	616,932
33				924	181,974
34				925	10,055
35				926	2,413,443
36				930	87,782
37				931	6,712
38				935	106,953
39					
40					
41					
42					
43	AEP Generating Company	Subsidiary of AEP	(1)	408	(25,345)
44				500	1,101,014
45				506	2,115,469
46				509	88
47				510	237,747
48				512	473
49				513	34,806
50				514	122,497
51				519	749
52				546	185
53				553	0
54				921	15
55				925	93
56				926	(13,289)
57					
58					
59					
60					
61					

(1) Misc transactions rendered at cost

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009			
<b>SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES (Continued)</b>						
<p>5. In columns (f) and (g) report the amount classified to non-operating income and the account(s) in which reported.</p> <p>6. In columns (h) and (i) report the amount classified to the balance sheet and the account(s) in which reported.</p> <p>7. In column (j) report the total.</p> <p>8. In column (k) indicate the pricing method (cost, per contract terms, etc.)</p>						
Account Number (f)	Amount Classified to Non-operating Income (g)	Account Number (h)	Amount Classified to Balance Sheet (i)	Total (j)	Pricing Method (k)	Line No.
417	38,039,487 29,440,879 13,167,308 112,261 14,160,849			94,920,784	Alloc of barging costs based on deliveries of coal.	1 2 3 4 5
417	0			0	Fee - contract	6
		151	230,361		Alloc of actual usage of cars.	7
		151	1,895,593			8
		151	708,347			9
		151	953,362			10
		151	49			11
		151	143,296	3,931,009		12
				38,399,880	Trans Equal Agmt appr by FERC.	13
421	(118)	107	30,597,017		Cost	14
426	137,810	108	(4,686,190)			15
451	(12)	151	14,703,482			16
		152	436,419			17
		154	747,928			18
		186	3,833			19
		236	232,111			20
		253	5,570,952			21
						22
						23
						24
						25
						26
						27
						28
						29
						30
						31
						32
						33
						34
						35
						36
						37
						38
						39
						40
				339,190,676		41
						42
		107	140,859		Cost	43
		108	14,624			44
		135	(2,000)			45
		154	4,123			46
		163	106,535			47
		186	(27,665)			48
						49
						50
						51
						52
						53
						54
						55
						56
						57
						58
				3,810,978		59
						60
						61

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009
<b>SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES (Continued)</b>					
<p>1. In column (a) report the name of the associated company.</p> <p>2. In column (b) describe the affiliation (percentage ownership, etc.).</p> <p>3. In column (c) describe the nature of the goods and services provided (administrative and general expenses, dividends declared, etc.).</p> <p>4. In columns (d) and (e) report the amount classified to operating income and the account(s) in which reported.</p>					
Line No.	Company (a)	Affiliation (b)	Description: Nature of Goods and Services (c)	Account Number (d)	Amount Classified to Operating Income (e)
1	AEP Pro Serv, Inc.	Subsidiary of AEP	(1)		
2				923	11,084
3	AEP Service Corporation	Parent Company	(1)	920	10,193
4		Service Corp.		925	596
5				935	5,380
6					
7					
8					
9	AEP T&D Services, LLC	Subsidiary of AEP	(1)	930	137,796
10					
11	AEP Texas Central Co	Subsidiary of AEP	(1)	560	1,869
12				566	700
14				570	3,061
15				583	28
16				584	17
17				586	538
18				587 and 588	1,116
19				592	1,688
20				593	506
21				595	11
22				903	572
23				904	2,029
24				921	79
25				924	(2,717)
26				926	97
27					
28	AEP Texas North Co	Subsidiary of AEP	(1)	500	1,577
29				506	4,670
30				519	761
31				560	1,802
32				566	692
33				570	699
34				584	2
35				586	38
36				588	1,896
37				593,595	19
38				920	903
39				921	14
40				924	(1,012)
41				926	31
42					
43					
44	American Electric Power Co	Parent Company	(1)	920	5,218
45				921	177
46	Appalachian Power Co	Subsidiary of AEP	(1)	500	132
47				506	4,670
48				510	41,176
49				512	782
50				513	1,946
51				524	5,926
52				539	2,757
53				544	5804.45
54				560	2,179
55				566	739
56				570	3,971
57				571	18,893
58					
59					
60					

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<b>SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES (Continued)</b>						
<p>5. In columns (f) and (g) report the amount classified to non-operating income and the account(s) in which reported.</p> <p>6. In columns (h) and (i) report the amount classified to the balance sheet and the account(s) in which reported.</p> <p>7. In column (j) report the total.</p> <p>8. In column (k) indicate the pricing method (cost, per contract terms, etc.)</p>						
Account Number (f)	Amount Classified to Non-operating Income (g)	Account Number (h)	Amount Classified to Balance Sheet (i)	Total (j)	Pricing Method (k)	Line No.
				11,084	Cost	1
		107	10,856		Cost	2
		163	(988)			3
		186	511			4
				26,549		5
		163	3,720		Cost	6
				141,516		7
		107	1,246		Cost	8
		108	13			9
		154	39,621			10
		163	(187)			11
		188	195			12
				50,483		13
		107	3		Cost	14
		154	70,739			15
		163	(58)			16
		184	3			17
		188	188			18
				82,965		19
426	3,749			9,145	Cost	20
456	0	107	154,736		Cost	21
		108	6,450			22
		152	541			23
		154	682,447			24
		163	(384)			25
		184	20,022			26
		186	1,227			27
		188	227			28
						29
						30
						31
						32
						33
						34
						35
						36
						37
						38
						39
						40
						41
						42
						43
						44
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						46
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						49
						50
						51
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						54
						55
						56
						57
						58
						59
						60

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009
<b>SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES</b>					
<p>1. In column (a) report the name of the associated company.</p> <p>2. In column (b) describe the affiliation (percentage ownership, etc.).</p> <p>3. In column (c) describe the nature of the goods and services provided (administrative and general expenses, dividends declared, etc.).</p> <p>4. In columns (d) and (e) report the amount classified to operating income and the account(s) in which reported.</p>					
Line No.	Company (a)	Affiliation (b)	Description: Nature of Goods and Services (c)	Account Number (d)	Amount Classified to Operating Income (e)
1	Appalachian Power Co (cont)			584 & 587	685
2				588 & 589	7,476
3				593-595	202,612
4				592	202
5				597	13
6				598	0
7				903	905
8				909	0
9				920	1,873
10				921	561
11				924	(6,524)
12				925	464
13				926	212
14				930	200
15				935	2,015
16	Blackhawk Coal Co	Subsidiary of AEP	(1)		
17	Cardinal Operating Co	Subsidiary of AEP	(1)	500	3,812
18				506	4,670
19				510	489
20				512	109
21				566	10,882
22				571	18,136
23				920	86
24				921	0
25				926	272
26	Columbus Southern Co	Subsidiary of AEP	(1)	456	(7,482)
27				500	46
28				506	4,670
29				510	617
30				512	6,055
31				513	9,894
32				524	3,148
33				560	721
34				566	556
35				567 & 570	596
36				571	344
37				580	8,923
38				583 & 584	825
39				586	101
40				588	8,790
41				590 & 592	1,180
42				593	7,672
43				594	(1)
44				595	3,590
45				597	10
46				903	845
47				920	2,883
48				921	34
49				924&925&926	(3,151)
50				935	61
51					
52	Conesville Coal Prep Co	Subsidiary of AEP	(1)	920	3
53				925	2
54					
55					
56	Ohio Power - Cook Coal Terminal	Subsidiary of AEP	(1)	456	-
57				500	21,769
58				501	5,773
59				920	9
60				921	(0)
61				926	7

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<b>SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES (Continued)</b>						
<p>5. In columns (f) and (g) report the amount classified to non-operating income and the account(s) in which reported.</p> <p>6. In columns (h) and (i) report the amount classified to the balance sheet and the account(s) in which reported.</p> <p>7. In column (j) report the total.</p> <p>8. In column (k) indicate the pricing method (cost, per contract terms, etc.)</p>						
Account Number (f)	Amount Classified to Non-operating Income (g)	Account Number (h)	Amount Classified to Balance Sheet (i)	Total (j)	Pricing Method (k)	Line No.
				1,164,936		1
						2
						3
						4
						5
						6
						7
						8
						9
						10
						11
						12
						13
						14
426	0	228	6,488	6,488		15
		163	(51)		Cost	16
						17
						18
						19
						20
						21
						22
						23
				38,405		24
		107	30,095		Cost	25
		108	2,531			26
		154	354,151			27
		163	(194)			28
		184	89			29
		186	0			30
		188	75			31
						32
						33
						34
						35
						36
						37
						38
						39
						40
						41
						42
						43
						44
						45
						46
						47
						48
						49
				437,674		50
		163	(5)		Cost	51
						52
						53
				1		54
		163	(14)		Cost	55
		165	0			56
						57
						58
						59
						60
				27,544		61



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<b>SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES</b>					
1. In column (a) report the name of the associated company. 2. In column (b) describe the affiliation (percentage ownership, etc. ). 3. In column (c) describe the nature of the goods and services provided (administrative and general expenses, dividends declared, etc.). 4. In columns (d) and (e) report the amount classified to operating income and the account(s) in which reported.					
Line No.	Company (a)	Affiliation (b)	Description: Nature of Goods and Services (c)	Account Number (d)	Amount Classified to Operating Income (e)
1	CSW Energy	Subsidiary of AEP	(1)	920	13
2				926	2
3	Kentucky Power Co	Subsidiary of AEP	(1)	500	18
4				506	4,259
5				510 & 512	448
6				524	1,197
7				560	432
8				566	520
9				571	9,354
10				584	172
11				588	1,437
12				592 & 593	261,737
13				597	2
14				903	34
15				920	629
16				921	24
17				924	(1,316)
18				925	60
19				926	787
20					
21					
22					
23	Kingsport Power Co	Subsidiary of AEP	(1)	560	19
24				566	468
25				587	15
26				588	36
27				593-595	233
28				597	1
29				903	2
30				920	26
31				921	2
32				924	(91)
33				926	5
34					
35					
36	Memco Consolidated	Subsidiary of AEP	(1)	920	411,723
37				921	126,657
38	Ohio Power Co	Subsidiary of AEP	(1)	456	(36,639)
39				500	104
40				506	5,574
41				510	18,564
42				512	408
43				513	554
44				524	3,752
45				560	2,173
46				562	4,199
47				563	7,810
48				566	733
49				570	42,013
50				571	107,413
51				580	12,561
52				583	755
53				586	2,381
54				587	30
55				588	56,287
56				590	0
57				592	16,424
58				593	418,212
59				594	130
60				595	67

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<b>SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES (Continued)</b>						
<p>5. In columns (f) and (g) report the amount classified to non-operating income and the account(s) in which reported.</p> <p>6. In columns (h) and (i) report the amount classified to the balance sheet and the account(s) in which reported.</p> <p>7. In column (j) report the total.</p> <p>8. In column (k) indicate the pricing method (cost, per contract terms, etc.)</p>						
Account Number (f)	Amount Classified to Non-operating Income (g)	Account Number (h)	Amount Classified to Balance Sheet (i)	Total (j)	Pricing Method (k)	Line No.
		163	(3)	11	Cost	1
456	(1)	107	56,416		Cost	2
		108	14,270			3
		154	120,344			4
		163	716			5
		184	226			6
		188	45			7
						8
						9
						10
						11
						12
						13
						14
						15
						16
						17
						18
						19
						20
				471,811		21
		107	69		Cost	22
		108	6			23
		154	1,528			24
		163	(9)			25
		188	2			26
						27
						28
						29
						30
						31
						32
						33
				2,311		34
417	189,184				Cost	35
				727,564		36
		107	242,415		Cost	37
		108	25,898			38
		154	1,445,277			39
		163	45,560			40
		184	1,553			41
		185	152			42
		186	(57,419)			43
		188	222			44
						45
						46
						47
						48
						49
						50
						51
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						60

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009		
<b>SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES</b>					
1. In column (a) report the name of the associated company.		services provided (administrative and general expenses, dividends declared, etc.).			
2. In column (b) describe the affiliation (percentage ownership, etc.).		4. In columns (d) and (e) report the amount classified to operating income and the account(s) in which reported.			
3. In column (c) describe the nature of the goods and					
Line No.	Company (a)	Affiliation (b)	Description: Nature of Goods and Services (c)	Account Number (d)	Amount Classified to Operating Income (e)
1	Ohio Power Co (cont)			596	86
2				597	8
3				598	39
4				903	295
5				920	8,073
6				921	163
7				922	(13,831)
8				923	1,152
9				924	(6,588)
10				925	743
11				926	164
12				930	0
13				935	39,768
14	Public Service Co of OK	Subsidiary of AEP	(1)	500	69
15				506	4,670
16				510	16
17				512	1,426
18				513	149
19				524	2,999
20				560	1,315
21				566	631
22				570	749
23				580	0
24				583	0
25				584	7
26				586	555
27				588	682
28				592	1,165
29				593	0
30				903	392
31				920	3,140
32				921	46
33				924	(2,674)
34				926	106
35				935	1,873
36					
37					
38	Southwestern Elec Pwr Co	Subsidiary of AEP	(1)	500	80
39				506	4,670
40				512	366
41				514	0
42				524	3,536
43				530	408
44				532	1,944
45				560	1,434
46				566	646
47				580	0
48				584	5
49				586	636
50				588	623
51				592	1,078
52				596	78
53				903	20
54				920	1,873
55				921	60
56				924	(2,823)
57				925	0
58				926	118
59					
60	Wheeling Power Co	Subsidiary of AEP	(1)	560	69

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<p>5. In columns (f) and (g) report the amount classified to non-operating income and the account(s) in which reported.</p> <p>6. In columns (h) and (i) report the amount classified to the balance sheet and the account(s) in which reported.</p> <p>7. In column (j) report the total.</p> <p>8. In column (k) indicate the pricing method (cost, per contract terms, etc.)</p>						
Account Number (f)	Amount Classified to Non-operating Income (g)	Account Number (h)	Amount Classified to Balance Sheet (i)	Total (j)	Pricing Method (k)	Line No.
				2,397,235		1 2 3 4 5 6 7 8 9 10 11 12 13
		107 154 163 184 186 188	4,157 317,022 (199) 0 0 137		Cost	14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37
				338,430		
426		107 108 154 163 184 186 188	19,936 2 81,918 38,963 4 0 150		Cost	38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59
				155,722		
					Cost	60

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Line No.	Company (a)	Affiliation (b)	Description: Nature of Goods and Services (c)	Account Number (d)	Amount Classified to Operating Income (e)
1	Wheeling Power Co (cont)			566	475
2				580	0
3				588	115
4				589	0
5				592	413
6				597	1
7				903	7
8				920	19
9				921	2
10				924	(108)
11				926	5
12					
13					
14					
15					
16	Miscellaneous - For affiliate	Subsidiary of AEP	(1)	566	493
17	totals less than \$100				
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
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59					
60	<b>TOTALS</b>				<b>335,576,102</b>

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<b>SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES (Continued)</b>						
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Account Number (f)	Amount Classified to Non-operating Income (g)	Account Number (h)	Amount Classified to Balance Sheet (i)	Total (j)	Pricing Method (k)	Line No.
		188	7			1
		108	0			2
		163	(9)			3
		154	11,670			4
						5
						6
						7
						8
						9
						10
						11
						12
						13
				12,665		14
		107	2,668		Cost	15
				3,161		16
						17
						18
						19
						20
						21
						22
						23
						24
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						59
	95,251,397		55,531,025	486,358,524		60

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2009	Year of Report December 31, 2009	
<b>SUMMARY OF COSTS BILLED FROM ASSOCIATED COMPANIES</b>					
1. In column (a) report the name of the associated company. 2. In column (b) describe the affiliation (percentage ownership, etc.). 3. In column (c) describe the nature of the goods and services provided (administrative and general expenses, dividends declared, etc.). 4. In columns (d) and (e) report the amount classified to operating income and the account(s) in which reported.					
Line No.	Company (a)	Affiliation (b)	Description: Nature of Goods and Services (c)	Account Number (d)	Amount Classified to Operating Income (e)
1	Memco Consolidated	Subsidiary of AEP	Coal Barging		
2	Memco Consolidated	Subsidiary of AEP	River Trans G&A		
3	Appalachian Power Co	Subsidiary of AEP	Lakin Electric Billing		
4	AEP Transportation	Subsidiaries of AEP	Rail Car Usage		
5	Ohio Power Co				
6	Public Service Co of OK				
7	Southwest Elec Power Co				
8	Appalachian Power Co				
9	AEP Generating Company	Subsidiary of AEP	Purchased Power	555	237,372,288
10	AEP Service Corporation			555	99,159,605
11	Public Service Co of OK			555	558,701
12	Southwest Elec Power Co			555	217,465
13					
14	AEP Pro Serv, Inc	Subsidiary of AEP	(1)	904 & 921	(47)
15	AEP Generating Company	Subsidiary of AEP	(1)	500	512
16				506	54,596
17	AEP Texas Central Co	Subsidiary of AEP	(1)	512	577
18				514	(11,217)
19				560	4,724
20				566	384
21				570	116
22				580	0
23				583	25
24				586	367
25				588	26
26				592	(28)
27				593	205
28				594 & 598	(1)
29				903	378
30				920	621
31				924	(2,125)
32	AEP Texas North Co	Subsidiary of AEP	(1)	512	8
33				560	1,706
34				570	1,415
35				580	0
36				586	63
37				588	131
38				592	1,454
39				593	176
40				596	6
41				903 & 907	(1)
42				921	20
43					
44	American Electric Power Co	Parent Co	(1)		
45					
46					
47	Appalachian Power Co	Subsidiary of AEP	(1)	431,454,456	(111,601)
48				500	7,024
49				502	72
50				506	833
51				510	112,013
52				511, 512	671
53				512	3,016
54				513	5,348
55				543 - 545	44,952
56				560	952
57				566	288
58				570	6,725
59				571	11
60				580	316

(1) Misc transactions rendered at cost

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009			
<b>SUMMARY OF COSTS BILLED FROM ASSOCIATED COMPANIES (Continued)</b>						
<p>5. In columns (f) and (g) report the amount classified to non-operating income and the account(s) in which reported.</p> <p>6. In columns (h) and (i) report the amount classified to the balance sheet and the account(s) in which reported.</p> <p>7. In column (j) report the total.</p> <p>8. In column (k) indicate the pricing method (cost, per contract terms, etc.)</p>						
Account Number (f)	Amount Classified to Non-operating Income (g)	Account Number (h)	Amount Classified to Balance Sheet (i)	Total (j)	Pricing Method (k)	Line No.
417	17,923,537			17,923,537	Cost	1
417	6,128,666			6,128,666	Cost	2
417	52,222			52,222	Cost	3
		151	0		Alloc of actual expense	4
		151	1,185,492			5
		151	194,714			6
		151	895,160			7
		151	161,978	2,437,344		8
					The AEP System operates all gen facilities as agent	9
						10
						11
				337,308,059		12
				(47)	Cost	13
		154	3,288		Cost	14
				58,396		15
		107	451		Cost	16
		108	5			17
		154	239,358			18
		163	20,031			19
		184	2			20
		185	0			21
						22
						23
						24
						25
						26
						27
						28
						29
				253,900		30
		107	(80)		Cost	31
		108	11			32
		154	7,979			33
		185	0			34
		186	0			35
						36
						37
						38
						39
						40
				12,888		41
		236	104		Cost	42
				104		43
		107	105,245		Cost	44
		108	8,137			45
		152	630			46
		154	786,063			47
		163	4,842			48
		184	37			49
		186	(16,633)			50
		188	10,373			51
		232	2,280			52
						53
						54
						55
						56
						57
						58
						59
						60



Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009
<b>SUMMARY OF COSTS BILLED FROM ASSOCIATED COMPANIES</b>					
1. In column (a) report the name of the associated company. 2. In column (b) describe the affiliation (percentage ownership, etc.). 3. In column (c) describe the nature of the goods and services provided (administrative and general expenses, dividends declared, etc.). 4. In columns (d) and (e) report the amount classified to operating income and the account(s) in which reported.					
Line No.	Company (a)	Affiliation (b)	Description: Nature of Goods and Services (c)	Account Number (d)	Amount Classified to Operating Income (e)
1	Appalachian Power Co (cont)			583	30
2				586	12,189
3				588	12,049
4				592	19,991
5				593	176,088
6				595	874
7				596	29
8				597	2,539
9				598, 599	3,498
10				901-903	229
11				920	10,020
12				921	131
13				922, 923	(0)
14				924	7,386
15				925	8
16				926	2,276
17				930	109
18				935	3,705
19					
20					
21	Cardinal Operating Co	Subsidiary of AEP	(1)	500 & 511	263
22				560 & 570	11,789
23	Columbus Southern Power	Subsidiary of AEP	(1)	506 & 510	391
24				512	9,968
25				549	0
26				560	1,436
27				566	1319.64
28				568	0
29				570	711
30				571	1,095
31				580	59,721
32				584	877
33				586	3,376
34				588	54,621
35				590	9,061
36				593	305,368
37				594	(14)
38				595	0
39				901	2,062
40				902	59
41				903	464
42				920	17,144
43				921	162
44				923	1,844
45				926	0
46				930	798
47				935	56,700
48					
49					
50					
51					
52	Franklin Real Estate Co	Subsidiary of AEP	(1)		
53	Indiana Franklin Realty Inc.	Subsidiary of AEP	(1)		
54	Kentucky Power Co	Subsidiary of AEP	(1)	500 & 511	571
55				570	241
56				583	699
57				586	288
58				587	7
59				588	19,923
60					

(1) Misc transactions rendered at cost

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009			
<b>SUMMARY OF COSTS BILLED FROM ASSOCIATED COMPANIES (Continued)</b>						
5. In columns (f) and (g) report the amount classified to non-operating income and the account(s) in which reported. 6. In columns (h) and (i) report the amount classified to the balance sheet and the account(s) in which reported. 7. In column (j) report the total. 8. In column (k) indicate the pricing method (cost, per contract terms, etc.)						
Account Number (f)	Amount Classified to Non-operating Income (g)	Account Number (h)	Amount Classified to Balance Sheet (i)	Total (j)	Pricing Method (k)	Line No.
						1
						2
						3
						4
						5
						6
						7
						8
						9
						10
						11
						12
						13
						14
						15
						16
						17
						18
				1,222,743		19
		107	0			20
				12,052	Cost	21
426	1,834	107	80,681		Cost	22
		108	7,182			23
		154	139,362			24
		184	18			25
		186	(62)			26
		188	19,120			27
						28
						29
						30
						31
						32
						33
						34
						35
						36
						37
						38
						39
						40
						41
						42
						43
						44
						45
						46
						47
						48
				775,301		49
						50
		236	8,034	8,034	Cost	51
		236	23,408	23,979	Cost	52
		107	6,782		Cost	53
		108	1,442			54
		154	25,034			55
		163	1,110			56
						57
						58
						59
						60

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009		
<b>SUMMARY OF COSTS BILLED FROM ASSOCIATED COMPANIES</b>					
1. In column (a) report the name of the associated company. 2. In column (b) describe the affiliation (percentage ownership, etc.). 3. In column (c) describe the nature of the goods and services provided (administrative and general expenses, dividends declared, etc.). 4. In columns (d) and (e) report the amount classified to operating income and the account(s) in which reported.					
Line No.	Company (a)	Affiliation (b)	Description: Nature of Goods and Services (c)	Account Number (d)	Amount Classified to Operating Income (e)
1	Kentucky Power Co (cont)			593	153,118
2				597	0
3				903	15
4				920	2,869
5				923	17,882
6				925	23
7				930	6,440
8				935	273
9					
10	Kingsport Power Co	Subsidiary of AEP	(1)	566-593	233
11	Ohio Power Co	Subsidiary of AEP	(1)	426-456	(8,750)
12				500	6,171
13				507	9,244
14				512	556
15				512	588
16				513	1,005
17				531	1,965
18				539	3,694
19				560	1,216
20				566	2,152
21				567	81
22				570	1,910
23				571	18,535
24				580	1,458
25				583	1
26				586	152,393
27				587	47
28				588	6,191
29				592	4,291
30				593	286,070
31				594	0
32				595	9,333
33				596	(0)
34				597	7,941
35				598	20,661
36				903	167
37				920	1,654
38				921	2,085
39				923	364,427
40				925	1,714
41				930	0
42				931	940,569
43				935	87,053
44				935	0
45	Public Service Co of OK	Subsidiary of AEP	(1)	506	107,863
46				510	4,204
47				512-514	1,469
48				560	62
49				566	305
50				570	2,222
51				580	4,196
52				583	0
53				586	152
54				588	20,469
55				592	121
56				593	0
57				902	3,099
58				903	182
59				907-931	3,360
60				561-563	13,035

(1) Misc transactions rendered at cost

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009			
<b>SUMMARY OF COSTS BILLED FROM ASSOCIATED COMPANIES (Continued)</b>						
<p>5. In columns (f) and (g) report the amount classified to non-operating income and the account(s) in which reported.</p> <p>6. In columns (h) and (i) report the amount classified to the balance sheet and the account(s) in which reported.</p> <p>7. In column (j) report the total.</p> <p>8. In column (k) indicate the pricing method (cost, per contract terms, etc.)</p>						
Account Number (f)	Amount Classified to Non-operating Income (g)	Account Number (h)	Amount Classified to Balance Sheet (i)	Total (j)	Pricing Method (k)	Line No.
				236,718		1
						2
						3
						4
						5
						6
						7
						8
						9
		107	155	387	Cost	10
		107	196,967		Cost	11
		108	10,266			12
		134	0			13
		154	1,314,744			14
		163	8,246			15
		184	155			16
		186	3,384			17
		188	467			18
		253	(1,435,499)			19
						20
						21
						22
						23
						24
						25
						26
						27
						28
						29
						30
						31
						32
						33
						34
						35
						36
						37
						38
						39
						40
						41
						42
				2,023,153		43
		107	105		Cost	44
		108	0			45
		154	120,567			46
		184	0			47
		186	0			48
		188	3,024			49
						50
						51
						52
						53
						54
						55
						56
						57
						58
						59
						60

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) December 31, 2009	Year of Report December 31, 2009
<b>SUMMARY OF COSTS BILLED FROM ASSOCIATED COMPANIES</b>					
1. In column (a) report the name of the associated company. 2. In column (b) describe the affiliation (percentage ownership, etc.). 3. In column (c) describe the nature of the goods and services provided (administrative and general expenses, dividends declared, etc.). 4. In columns (d) and (e) report the amount classified to operating income and the account(s) in which reported.					
Line No.	Company (a)	Affiliation (b)	Description: Nature of Goods and Services (c)	Account Number (d)	Amount Classified to Operating Income (e)
1	Public Service Co of OK(cont)				
2					
3					
4					
5					
6	Southwestern Elec Pwr Co.	Subsidiary of AEP	(1)	500	1,651
7				506	150,045
8				511-514	5,141
9				560	(1)
10				561	8,945
11				566	192
12				570	259
13				571	0
14				580	1,973
15				583	15
16				586	10
17				588	45
18				592	0
19				593	1,385
20				595	0
21				596	0
22				903	64
23				907	69
24				920	1,789
25				921	858
26				923	0
27				926	344
28				935	160
29					
30	Wheeling Power Co	Subsidiary of AEP	(1)	580	1
31				586	94
32				588	9,365
33				593	13,795
34				597	60
35				903	0
36					
37					
38	Appalachian Power Co	Subsidiary of AEP	Depreciation on Boat		
39	AEP Service Corporation	Subsidiary of AEP	(1)	50x	5,981,011
40				51x	5,037,288
41				52x	886,557
42				53x	2,240,010
43				54x	278,726
44				55x	8,498,908
45				56x	4,566,113
46				57x	708,564
47				58x	3,732,695
48				59x	414,207
49				90x	14,778,318
50				91x	283
51				92x	43,374,809
52				93x	666,185
53	Central Machine Shop and		(1)	50x	19,936
54	Central Machine Facility			51x	668,932
55				52x	16,819
56				53x	276,919
57				54x	1,066
58					
59					
60	<b>TOTALS</b>				<b>432,854,487</b>

(1) Misc transactions rendered at cost

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009			
<b>SUMMARY OF COSTS BILLED FROM ASSOCIATED COMPANIES (Continued)</b>						
<p>5. In columns (f) and (g) report the amount classified to non-operating income and the account(s) in which reported.</p> <p>6. In columns (h) and (i) report the amount classified to the balance sheet and the account(s) in which reported.</p> <p>7. In column (j) report the total.</p> <p>8. In column (k) indicate the pricing method (cost, per contract terms, etc.)</p>						
Account Number (f)	Amount Classified to Non-operating Income (g)	Account Number (h)	Amount Classified to Balance Sheet (i)	Total (j)	Pricing Method (k)	Line No.
				284,436		1
		107	569		Cost	2
		108	25			3
		154	66,285			4
		163	97			5
		184	76			6
		188	0			7
				239,997		8
		107	817		Cost	9
		108	133			10
				24,266		11
417	163,365			163,365		12
417	1,196,604	107	26,321,185			13
421	(19,719)	108	1,140,543			14
426	835,393	121	78,279			15
451	(32)	151	(221)			16
		152	2,518,560			17
		163	1,794,860			18
		182	81			19
		183	16,537			20
		184	153,281			21
		186	161,913			22
		188	3,811,534			23
		242	2,279			24
				129,174,751		25
		107	381,391			26
		108	71,775			27
		163	270			28
				1,437,106		29
	26,280,037		40,656,395	499,790,918		30

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report December 31, 2009	
<b>ELECTRIC ENERGY ACCOUNT</b>							
Report below the information called for concerning the disposition of electric energy generated, purchased, exchanged and wheeled during the year.							
Line No.	Item (a)	MWH's (b)	Line No.	Item (a)	MWH's (b)		
1	<b>SOURCES OF ENERGY</b>		18	Net Transmission for other (line 16		0	
2	Generation (Excluding Station Use):			minus line 17)			
3	Steam	12,039,705	19	Transmission by others losses		0	
4	Nuclear	8,326,391	20	TOTAL (Total of lines 9, 10, 14, 18 & 19)		34,418,706	
5	Hydro-Conventional	112,605	21	<b>DISPOSITION OF ENERGY</b>			
6	Hydro-Pumped Storage		22	Sales to Ultimate Consumers			
7	Other			(Including Interdepartmental Sales)		17,642,645	
8	LESS Energy for Pumping		23	Requirements Sales for Resale			
9	Net Generation (Total of lines 3 thru 8)	20,478,701		(See instruction 4, page 311.)		4,513,856	
10	Purchases	13,940,005	24	Non-Requirements Sales For Resale			
11	Power Exchanges:			(See instruction 4, page 311.)		10,224,804	
12	Received		25	Energy furnished without charge		38	
13	Delivered		26	Energy used by the company (Electric			
14	NET Exchanges (line 12 minus 13)			Dept. only, excluding station use)			
15	Transmission for other (Wheeling)		27	Total Energy Losses		2,037,363	
16	Received		28	TOTAL (Enter total of lines 22 thru			
17	Delivered			27) (MUST equal line 20)		34,418,706	
<b>MONTHLY PEAKS AND OUTPUT</b>							
1. If the respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system				amount on line 24 by the amount of losses incurred (or estimated) in making the non-requirements Sales for Resale.			
2. Report in column (b) the system's energy output for each month such that the total on line 41 matches the total on line 20.				4. Report in column (d) the system's monthly maximum megawatt load (60-minute integration) associated with the net energy for the system defined as the difference between columns (b) and (c).			
3. Report in column (c) a monthly breakdown on the Non-Requirements Sales for Resale reported on line 24. Include in the monthly amounts any energy losses associated with the sales so that the total on line 41 exceeds the				5. Report in columns (e) and (f) the specified information for each monthly peak load reported in column (d).			
NAME of SYSTEM:							
Line No.	Month (a)	Total Monthly Energy (b)	Monthly Non-Requirements Sales for Resale & Associated Losses (c)	MONTHLY PEAK			
				Megawatts (See Instruction 4) (d)	Day of Month (e)	Hour (f)	
29	January	3,253,760	1,005,192	3728	15	1900	
30	February	3,051,427	1,154,479	3556	4	900	
31	March	3,045,045	1,120,779	3397	2	900	
32	April	2,434,352	610,393	3181	7	1000	
33	May	2,852,802	1,057,793	3400	27	1600	
34	June	3,087,697	1,110,589	4262	25	1400	
35	July	2,821,031	805,590	3803	28	1500	
36	August	3,068,402	893,766	4076	10	1400	
37	September	2,739,189	812,948	3559	15	1500	
38	October	2,347,815	390,005	3163	14	1000	
39	November	2,314,467	383,306	3373	30	2000	
40	December	3,402,719	1,201,535	3858	10	1900	
41	TOTAL	34,418,706	10,546,375				

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Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report December 31, 2009	
<b>STEAM-ELECTRIC GENERATION PLANT STATISTICS (Large Plants)</b>							
<p>1. Report data for Plant in Service only.</p> <p>2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more, and nuclear plants</p> <p>3. Indicate by footnote any plant leased or operated as a joint facility.</p> <p>4. If net peak demand for 60 minutes is not available, give data which is available, specifying period.</p> <p>5. If any employees attend more than one plant, report on line 11 the approximate number of employees assignable to each plant.</p> <p>6. If gas is used and purchased on a therm basis, report the Btu content of the gas and the quantity of fuel burned converted to Mef.</p> <p>7. Quantities of fuel burned (line 38) and average cost per unit of fuel burned (line 41) must be consistent with charges to expense accounts 501 and 547 (line 42) as shown on line 21.</p> <p>8. If more than one fuel is burned in a plant, furnish only the composite heat rate for all fuels burned.</p> <p>9. Items under Cost of Plant are based on U.S. of A. accounts. Production expenses do not include Purchased Power, System</p>							
Line No.	Item (a)	ROCKPORT UNIT 1 I&M (b)		ROCKPORT UNIT 2 I&M (c)			
1	Kind of plant (steam, int. combustion, Gas turbine or nuclear)	Steam		Steam			
2	Plant Constrcn. Type (Conventional/Outdr. Boiler/Full Outdoor/Etc.)	Conventional		Conventional			
3	Year originally constructed	1984		1989			
4	Year last unit was installed	1984		1989			
5	Total Installed cpcty. (max. generator name plate ratings in MW)	650.00		650.00			
6	Net Peak Demand on Plant-MW (60 minutes)	905		794			
7	Plant hours connected to load	8,408		7,071			
8	Net continuous plant capability (megawatts)	0		0			
9	When not limited by condenser water	660		650			
10	When limited by condenser water	658		650			
11	Average number of employees	0		0			
12	Net generation, exclusive of plant use-KWh	5,151,078,000		4,213,401,000			
13	Cost of plant: Land and Land Rights	6,508,470		68,095			
14	Structures and Improvements	89,681,345		5,999,238			
15	Equipments costs	540,584,760		84,782,419			
16	Asset Retirement Costs	1,466,925		1,058,441			
17	Total cost	638,241,500		91,908,193			
18	Cost per KW of Installed capacity (line 5)	981.9100		141.3972			
19	Production Expenses: Oper., Supv., & Engr.	1,626,247		1,636,338			
20	Fuel	107,019,425		90,628,221			
21	Coolants and Water (Nuclear Plants only)	0		0			
22	Steam expenses	1,378,942		1,196,808			
23	Steam from other sources	0		0			
24	Steam transferred (credit)	0		0			
25	Electric expenses	687,656		717,883			
26	Misc. steam (or nuclear) power expenses	3,954,663		3,953,991			
27	Rents	0		70,147,229			
28	Allowances	5,926,800		5,926,800			
29	Maintenance Supervision and Engineering	1,018,130		1,035,524			
30	Maintenance of structures	541,561		144,918			
31	Maintenance of boiler (or reactor) plant	4,671,152		6,384,741			
32	Maintenance of electric plant	843,943		1,463,604			
33	Maintenance of Misc. steam (or nuclear) plant	571,052		286,573			
34	Total Production Expenses	128,239,571		183,522,630			
35	Expenses per net KWh	0.0249		0.0436			
36	Fuel: Kind (coal, gas, oil, or nuclear)						
37	Unit: (coal-tons of 2,000 lb) (oil-barrels of 42 gals.) (Gas-Mcf) (Nuclear-indicate)						
38	Quantity (units) of fuel burned						
39	Avg. Heat cont. of fuel burned (Btu per lb. Of coal, per gal. of oil, or per Mcf of gas) (give unit if nuclear)						
40	Avg. cost of fuel per unit, as delvrd. F.o.b. plant during year						
41	Avg. cost of fuel per unit burned						
42	Avg. cost of fuel burned per million Btu						
43	Avg. cost of fuel burned per KWh net gen.						
44	Avg. Btu per KWh net generation						

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009
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STEAM-ELECTRIC GENERATION PLANT STATISTICS (Large Plants) (Continued)				
Control and Load Dispatching, and Other Expenses classified as other Power Supply Expenses.		functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant.		
10. For IC and GT plants, report Operating Expenses, Acct. Nos. 548 and 549 on line 26 "Electric Expenses," and Maintenance Acct. Nos. 553 and 554 on line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load svc. Designate automatically operated plants.		12. If a nuclear power generating plant, briefly explain by foot-note (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type, fuel used, fuel enrichment by type and quantity for the report period, and other physical and operating characteristics of plant.		
ROCKPORT TOTAL I&M (d)	ROCKPORT TOTAL PLANT (e)	TANNERS CREEK PLANT (f)	Line No.	
Steam	Steam	Steam	1	
Conventional	Conventional	Conventional	2	
1984	1984	1951	3	
1989	1989	1964	4	
1300.00	2600.00	995.00	5	
1,317	2,633	970	6	
8,408	8,408	6,719	7	
0	0	0	8	
1,310	2,620	995	9	
1,308	2,615	985	10	
0	245	178	11	
9,364,479,000	18,725,635,000	2,675,226,000	12	
6,576,564	13,123,804	4,099,388	13	
95,680,583	193,236,974	50,330,584	14	
625,367,179	1,253,789,829	561,936,889	15	
2,525,366	5,024,521	12,898,924	16	
730,149,692	1,465,175,128	629,265,785	17	
561,6536	563,5289	632,4279	18	
3,262,585	5,822,362	1,441,319	19	
197,647,646	395,149,778	84,170,408	20	
0	0	0	21	
2,575,750	4,113,594	4,558,622	22	
0	0	0	23	
0	0	0	24	
1,405,540	2,811,092	95,491	25	
7,908,653	11,086,178	11,188,147	26	
70,147,229	138,430,220	0	27	
11,853,600	11,853,600	2,004,171	28	
2,053,654	3,995,042	745,896	29	
686,479	1,373,022	3,144,160	30	
11,055,893	22,052,195	14,531,554	31	
2,307,547	4,617,744	4,566,686	32	
857,625	1,715,256	1,730,880	33	
311,762,201	603,020,083	128,177,334	34	
0.0333	0.0322	0.0479	35	
COAL	OIL	COAL	OIL	36
TONS	BARRELS	TONS	BARRELS	37
5060136	15409	10119051	30806	38
8865	138915	8865	138915	39
38.226	72.505	38.226	72.499	40
38.751	90.725	38.758	90.726	41
2.186	15.55	2.186	15.55	42
0.021	0	0.021		43
9592	0	9591		44

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report December 31, 2009	
<b>STEAM-ELECTRIC GENERATION PLANT STATISTICS (Large Plants)</b>							
1. Report data for Plant in Service only. 2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more, and nuclear plants 3. Indicate by footnote any plant leased or operated as a joint facility. 4. If net peak demand for 60 minutes is not available, give data which is available, specifying period. 5. If any employees attend more than one plant, report on line 11 the approximate number of employees assignable to each plant.				6. If gas is used and purchased on a term basis, report the Btu content of the gas and the quantity of fuel burned converted to Mef. 7. Quantities of fuel burned (line 38) and average cost per unit of fuel burned (line 41) must be consistent with charges to expense accounts 501 and 547 (line 42) as shown on line 21. 8. If more than one fuel is burned in a plant, furnish only the composite heat rate for all fuels burned. 9. Items under Cost of PLant4 are based on U.S. of A. accounts. Production expenses do not include Purchased Power, System			
Line No.	Item (a)	DONALD C COOK PLANT (b)					
1	Kind of plant (steam, int. combustion. Gas turbine or nuclear)	Nuclear					
2	Plant Constrcn. Type (Conventional/Outdr. Boiler/Full Outdoor/Etc.)	Conventional					
3	Year originally constructed	1975					
4	Year last unit was installed	1978					
5	Total Installed cpcty. (max. generator name plate ratings in MW)	2285.00					
6	Net Peak Demand on Plant-MW (60 minutes)	2,159					
7	Plant hours connected to load	7,435					
8	Net continuous plant capability (megawatts)	0					
9	When not limited by condenser water	2,191					
10	When limited by condenser water	2,059					
11	Average number of employees	1,137					
12	Net generation, exclusive of plant use-KWh	8,326,391,000					
13	Cost of plant: Land and Land Rights	1,879,588					
14	Structures and Improvements	314,939,788					
15	Equipments costs	1,745,905,237					
16	Asset Retirement Costs	139,656,412					
17	Total cost	2,202,381,025					
18	Cost per KW of installed capacity (line 5)	963.8429					
19	Production Expenses: Oper., Supv., & Engr.	19,035,611					
20	Fuel	77,235,556					
21	Coolants and Water (Nuclear Plants only)	4,905,653					
22	Steam expenses	8,446,668					
23	Steam from other sources	0					
24	Steam transferred (credit)	0					
25	Electric expenses	2,748,952					
26	Misc. steam (or nuclear) power expenses	60,319,081					
27	Rents	0					
28	Allowances	0					
29	Maintenance Supervision and Engineering	13,683,788					
30	Maintenance of structures	2,663,680					
31	Maintenance of boiler (or reactor) plant	50,786,606					
32	Maintenance of electric plant	22,898,873					
33	Maintenance of Misc. steam (or nuclear) plant	30,310,847					
34	Total Production Expenses	293,035,315					
35	Expenses per net KWh	0.0352					
36	Fuel: Kind (coal, gas, oil, or nuclear)	NUCLEAR					
37	Unit: (coal-tons of 2,000 lb) (oil-barrels of 42 gals.) (Gas-Mcf) (Nuclear-indicate)						
38	Quantity (units) of fuel burned						
39	Avg. Heat cont. of fuel burned (Btu per lb. Of coal, per gal. of oil, or per Mcf of gas) (give unit if nuclear)						
40	Avg. cost of fuel per unit, as delvrd. F.o.b. plant during year						
41	Avg. cost of fuel per unit burned						
42	Avg. cost of fuel burned per million Btu	0.858					
43	Avg. cost of fuel burned per KWh net gen.	0.009					
44	Avg. Btu per KWh net generation	10816					

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009
<b>FOOTNOTE DATA</b>					
Page Number (a)	Line Number (b)	Column Number (c)	Comments (d)		
403	1	e	The Rockport Plant is a two unit coal fired generating facility. Unit 1 is jointly owned and Unit 2 is jointly leased by the Respondent and AEP Generating Company. Column (b) Respondent's 50% share of Unit 1 and column (c) represents the Respondent's 50% share of Unit 2. Column (d) represents Respondent's total share of Rockport Plant and column (e) represents Total Rockport Plant owned and leased by the Respondent and AEP Generating Company.		

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report December 31, 2009	
<b>GENERATING PLANT STATISTICS (Small Plants)</b>							
1. Small generating plants are steam plants of less than 25,000 Kw; internal combustion and gas turbine-plants, conventional hydro plants and pumped storage plants of less than 10,000 Kw installed capacity (name plate rating).				2. Designate any plant leased from others, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, and give a concise statement of the facts in a footnote. If licensed project, give project number in footnote.			
Line No.	Name of Plant (a)	Year Orig. Const. (b)	Installed Capacity-Name Plate Rating (in MW) (c)	Net Peak Demand MW (60 min.) (d)	Net Generation Excluding Plant Use (e)	Cost of Plant (f)	
1	Hydroelectric						
2	Berrien Springs	1908	7.20	6.0	38,845	14,523,864	
3	Buchanan (Project #2551)	1919	4.10	3.0	16,107	7,047,552	
4	Constantine (Project #10661)	1921	1.20	1.0	5,980	2,594,958	
5	Elkhart (Project #2651)	1913	3.44	4.0	16,719	6,233,152	
6	Mottville (Project #401)	1923	1.60	2.0	6,796	3,235,198	
7	Twin Branch (Project #2579)	1904	4.80	4.0	28,158	11,547,873	
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Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009	
<b>GENERATING PLANT STATISTICS (Small Plants) (Continued)</b>						
3. List plants appropriately under subheadings for steam, hydro, nuclear, internal combustion and gas turbine plants. For nuclear, see inst. 11, p. 403.				steam, hydro, internal combustion or gas turbine equipment, report each as a separate plant. However, if the exhaust heat from the gas turbine is utilized in a steam turbine regenerative feed water cycle, or for preheated combustion air in a boiler, report as one plant.		
4. If net peak demand for 60 minutes if not available, give that which is available, specifying period.						
5. If any plant is equipped with combinations of						
Plant Cost Per MW Inst Capacity (g)	Operation Exc'l Fuel (h)	Production Expenses		Kind of Fuel (k)	Fuel Cost (In cents per million Btu) (l)	Line No.
		Fuel (i)	Maintenance (j)			
2,017,203	270,228		301,911			1
1,718,915	163,034		340,653			2
2,162,465	81,644		269,137			3
1,811,963	122,641		462,339			4
2,021,999	137,164		136,668			5
2,405,807	219,442		438,532			6
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Name of Respondent INDIANA MICHIGAN POWER COMPANY MICHIGAN		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report December 31, 2009	
CHANGES MADE OR SCHEDULED TO BE MADE IN GENERATING PLANT CAPACITIES							
Give below information called for concerning changes in electric generating plant capacities during the year.							
A. Generating Plants or Units Dismantled, Removed from Service, Sold or Leased to Others During Year.							
1. State in column (b) whether dismantled, removed from service, sold, or leased to another. Plants removed from service include those not maintained for regular or emergency service.				2. In column (f), give date dismantled, removed from service, sold, or leased to another. Designate complete plants as such.			
Line No.	Name of Plant (a)	Disposition (b)	Installed Capacity (in megawatts)			Date (f)	If Sold or Leased to Another, Give Name and Address of Purchaser or Lessee (g)
			Hydro (c)	Steam (d)	(Other) (e)		
1	NONE						
2							
3							
4							
5							
6							
7							
B. Generating Units Scheduled for or Undergoing Major Modifications							
Line No.	Name of Plant (a)	Character of Modification (b)	Installed Plant Capacity After Modification (in MW) (c)	Estimated Dates of Construction			
				Start (d)	Completion (e)		
8	DC Cook Unit 1	Turbine Failure Recovery	Up to 56MW derate until Fall 2011	Sep-08	Dec-09		
9	Rockport Unit 1	Activated Carbon Injection for Mercury Emission Reduction	No Significant Change to Capacity	Oct-08	Sep-09		
10	Rockport Unit 2	Activated Carbon Injection for Mercury Emission Reduction	No Significant Change to Capacity	Oct-08	Sep-09		
11	Tanners Creek Unit 1	Selective Non-Catalytic Reduction for Nox Emission Reduction	No Significant Change to Capacity	Nov-08	Nov-09		
12	Tanners Creek Unit 2	Selective Non-Catalytic Reduction for Nox Emission Reduction	No Significant Change to Capacity	Nov-08	Nov-09		
13	Tanners Creek Unit 3	Selective Non-Catalytic Reduction for Nox Emission Reduction	No Significant Change to Capacity	Nov-08	Nov-09		
14							
15							
16							
17							
18							
19							
20							
C. New Generating Plants Scheduled for or Under Construction							
Line No.	Plant Name and Location (a)	Type (Hydro, Pumped Storage, Steam, Internal Combustion Gas-Turbine, Nuclear, etc) (b)	Installed Capacity (in megawatts)		Estimated Dates of Construction		
			Initial (c)	Ultimate (d)	Start (e)	Completion (f)	
21	NONE						
22							
23							
24							
D. New Units in Existing Plants Scheduled for or Under Construction							
Line No.	Plant Name and Location (a)	Type (Hydro, Pumped Storage, Steam, Internal Combustion Gas-Turbine, Nuclear, etc) (b)	Unit No. (c)	Size of Unit (in megawatts) (d)	Estimated Dates of Construction		
					Start (e)	Completion (f)	
25	NONE						
26							
27							
28							

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Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) December 31, 2009		Year of Report December 31, 2009	
<b>STEAM ELECTRIC GENERATING PLANTS</b>							
1. Include on this page steam-electric plants of 25,000 Kw (name plate rating) or more of installed capacity. 2. Report the information called for concerning generating plants and equipment at year end. Show unit type Installation, boiler, and turbine-generator on same line. 3. Exclude plant, the book cost of which is located in Account 121, <i>Nonutility Property</i> . 4. Designate any generating plant or portion thereof for which the respondent is not the sole owner. If such property is leased from another company give name of lessor, date and term of lease, and annual rent. For any generating plant, other than a leased plant or portion thereof for which the respondent is not the sole				owner but which the respondent operates or share in the of, furnish a succinct statement explaining the arrangement and giving details as to such matters as percent ownership by respondent, name of co-owner, basis of sharing output, expenses or revenues, and how expenses and/or revenues are accounted for and accounts affected. Specify if lessor, co-owner, or other party is an associated company. 5. Designate any generating plant or portion thereof leased to another company and give name of lessee, date and term of lease and annual rent, and how determined. Specify whether lessee is an associated company. 6. Designate any plant or equipment owned, not			
<b>BOILERS</b> (Include both ratings for the boiler and the turbine-generator or dual-rated installations)							
Line No.	Name of Plant (a)	Location of Plant (b)	Number and Year Installed (c)	Kind of Fuel And Method of Firing (d)	Rated Pressure (In psig) (e)	Rated Steam Temp. (Indicate reheat boilers as 1050/1000) (f)	Rated Max. Continuous M lbs. Steam per Hour (g)
1	Tanners Creek	Lawrenceburg, IN	1-1951	Pulv. Coal	2080	1050/1000	930
2							
3			2-1952	Pulv. Coal	2080	1050/1000	930
4							
5			3-1954	Pulv. Coal	2075	1050/1050	1,335
6							
7			4-1964	Coal-Cyclone	3500	1000/1025 /1050	3,840
8							
9							
10							
11							
12							
13							
14							
15	Donald C. Cook	Bridgman, MI	1-1975	Nuclear	2485	556	15,600
16			2-1978	Nuclear	2485	556	14,740
17							
18							
19							
20							
21	Rockport*	Rockport, IN	1-1984	Pulv. Coal	3650	1000/1000	9,775
22							
23			2-1989	Pulv. Coal	3650	1000/1000	9,775
24							
25							
26							
27							
28	* Figures shown are the totals for the plant which is shared one-half by respondent and one-half						
29	by AEP Generating Company (an associated company). Both companies are subsidiaries of American						
30	Electric Power Company. Operating expenses are shared on the basis of ownership percentage.						
31	Unit 1 is owned 50% by each and unit 2 is leased 50% by each from a consortium of financial institutions.						
32							
33							

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<b>STEAM ELECTRIC GENERATING PLANTS (cont'd)</b>												
operated, and not leased to another company. If such plant or equipment was not operated within the past year, explain whether it has been retired in the books of account or what disposition of the plant or equipment				and its book cost are contemplated. 7. Report gas-turbines operated in a combined cycle with a conventional steam unit with its associated steam unit.								
Turbine-Generators (Report cross-compound turbine generator units on two lines-H.P. section and I.P. section. Designate units with shaft connected boiler feed pumps. Give capacity rating of pumps in terms of full load requirements.)												
Year Installed	TURBINES <i>Include both ratings for boiler and turbine-generator of dual-rated installations</i>				GENERATORS <b>NAME PLATE</b> Rating in Kw				Power Factor	Voltage (in MV) (If other than 3 phase, 60 cycle indicate other characteristic)	Plant Capacity Maximum Generator Name Plate Rating (Should agree with column (n))	Line No.
	Max. Rating Mega-Watt	Type (Indicate tandem-compound (TC); cross compound (CC) single casing (SC); topping unit (T); and non-condensing (NC). Show back pressures)	Steam Pressure at Throttle psig.	RPM	At Minimum Hydrogen Pressure	At Max. Hydrogen Pressure (Include both ratings for the boiler and the turbine-generator of dual-rated installations)	Hydrogen Pressure (Designate air cooled generators)					
							Min.	Max.				
(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	
1951	90	CC	Var.	1800	90,000	109,800	0.5	25	0.80	13.8	152,500	1
1951	35	CC	2000	3600	35,000	42,700	0.5	25	0.80	13.8		2
1952	90	CC	Var.	1800	90,000	109,800	0.5	25	0.80	13.8	152,500	3
1952	35	CC	2000	3600	35,000	42,700	0.5	25	0.80	13.8		4
1954	100	CC	Var.	1800	112,000	137,200	0.5	30	0.80	18	215,400	5
1954	60	CC	2000	3600	63,750	78,200	0.5	30	0.85	18		6
1964	580	CC	Var.	1800	108,000	238,850	0.5	45	0.85	20	579,700	7
1964		CC	3500	3600	108,000	340,850	0.5	45	0.85	20		8
											1,100,100	9
												10
												11
												12
												13
												14
1975	1089	TC	728	1800	771,840	1,152,000	30	75	0.90	26	1,152,000	15
1978	1162	TC	785	1800	933,850	1,133,333	40	60	0.85	26	1,133,333	16
											2,285,333	17
												18
												19
												20
1984	650	CC	600	3600	600,000	650,000	45	65	0.90	26	1,300,000	21
1984	650	CC	3650	3600	600,000	650,000	45	65	0.90	26		22
1989	650	CC	600	3600	600,000	650,000	45	65	0.90	26	1,300,000	23
1989	650	CC	3650	3600	600,000	650,000	45	65	0.90	26		24
											2,600,000	25
												26
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												32
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Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2009/Q4
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### TRANSMISSION LINE STATISTICS

- Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.
- Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.
- Report data by individual lines for all voltages if so required by a State commission.
- Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
- Indicate whether the type of supporting structure reported in column (e) is: (1) single pole wood or steel; (2) H-frame wood, or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.
- Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number Of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1	STATE OF INDIANA							
2	6128 DUMONT	JEFFERSON	765.00	765.00	ALUM TOWER	203.00		1
3	6136 DUMONT	WILTON CENTER	765.00	765.00	STEEL	63.00		1
4	6141 DUMONT	MARYSVILLE	765.00	765.00	STEEL	104.00		1
5	6215 D.C. COOK	DUMONT	765.00	765.00	STEEL	20.00		1
6	6223 ROCKPORT	JEFFERSON	765.00	765.00	STEEL	111.00		1
7	6224 ROCKPORT	SULLIVAN	765.00	765.00	STEEL	97.00		1
8	6226 JEFFERSON	WEST	765.00	765.00				
9	6236 HANGING ROCK	JEFFERSON	765.00	765.00	STEEL	1.00		1
10	0675 TANNERS CREEK	SORENSEN	345.00	345.00	STEEL	136.00		2
11	0676 SORENSON	EAST LIMA	345.00	345.00	STEEL	30.00		1
12	0677 BREED	DEQUINE EAST	345.00	345.00	STEEL	188.19		2
13	0678 DEQUINE	OLIVE	345.00	345.00	STEEL	0.12		
14	0679 SORENSON	OLIVE	345.00	345.00	STEEL	78.00		2
15	0680 OLIVE	GOODINGS GROVE	345.00	345.00	STEEL	41.00		2
16	0683 DESOTO	JCT TOWER (MAR. CO)	345.00	345.00	STEEL	53.00	6.00	1
17	0684 TANNERS CREEK	JUNCTION TOWER	345.00	345.00	ST & ALUM	80.00		1
18	0685 HANNA	JUNCTION TOWER	345.00	345.00				
19	0687 TANNERS CREEK	MIAMI FORT	345.00	345.00	STEEL			2
20	0688 EUGENE	SIDNEY	345.00	345.00	WOOD POLE	2.00		1
21	0689 SORENSON-OLIVE	TWIN BRANCH	345.00	345.00	STEEL	11.00		2
22	0690 BREED	CIPSCO	345.00	345.00	STEEL	1.00		1
23	0691 BREED	PETERSBURG	345.00	345.00	STEEL	1.00		1
24	6118 ROBISON PARK	SORENSON-EAST LIMA	345.00	345.00	STEEL	23.00		1
25	6119 COOK	OLIVE	345.00	345.00	STEEL	4.00		2
26	6122 DUMONT	OLIVE	345.00	345.00	STEEL	15.00		2
27	6123 DUMONT	TWIN BRANCH	345.00	345.00	STEEL	17.00		2
28	6125 ROBISON PARK	EAST	345.00	345.00				
29	6133 DUMONT	BABCOCK	345.00	345.00	STEEL	9.00		1
30	6145 TWIN BRANCH	COOK-ROB PARK JCT	345.00	345.00	STEEL	6.00		2
31	6147 COOK	ROBISON PARK	345.00	345.00	STEEL	68.00		2
32	6148 JACKSON ROAD	SORENSON-OLIVE	345.00	345.00	STEEL	4.00		2
33	6213 COOK-ROB-PARK JCT	ARGENTA	345.00	345.00	STEEL	2.00		2
34	6237 JACKSON ROAD	WEST	345.00	345.00				
35	6240 TWIN BRANCH	SUBSTATION CORRIDOR	345.00	345.00				
36					TOTAL	3,956.24	122.54	201

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2009/Q4
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**TRANSMISSION LINE STATISTICS (Continued)**

7. Do not report the same transmission line structure twice. Report Lower voltage Lines and higher voltage lines as one line. Designate in a footnote if you do not include Lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g)
8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of Lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the Line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.
9. Designate any transmission line leased to another company and give name of Lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.
10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Size of Conductor and Material (i)	COST OF LINE (Include in Column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
4-954 MCM	2,872,743	43,359,097	46,231,840					1
4-954 MCM	1,542,558	8,831,826	10,374,384					2
4-954 MCM	1,234,793	18,984,520	20,219,313					3
4-954 MCM	431,470	5,215,078	5,646,548					4
4-1351 MCM	6,254,900	87,903,402	94,158,302					5
4-1351 MCM	14,100,277	67,821,036	81,921,313					6
	761,721	9,497	771,218					7
4-1351 MCM	31,637	766,942	798,579					8
1275 MCM	667,658	11,618,198	12,285,856					9
1275 MCM	107,576	1,561,710	1,669,286					10
1414 MCM	533,312	12,057,984	12,591,296					11
2303 ACSR 54/37	482,131	11,705,029	12,187,160					12
1414 MCM	447,262	7,960,502	8,407,764					13
1414 MCM	429,643	4,660,850	5,090,493					14
2-954 MCM	513,937	3,976,476	4,490,413					15
2-954 MCM	457,068	6,403,850	6,860,918					16
	232,250	655,842	888,092					17
2-954 MCM		197,170	197,170					18
1414 MCM	10,088	544,727	554,815					19
1563 MCM	233,356	1,318,087	1,551,443					20
2-1024 MCM		295,899	295,899					21
2-954 MCM		188,845	188,845					22
1414 MCM	169,865	2,746,589	2,916,454					23
2-954 MCM	30,751	771,641	802,392					24
2-954 MCM	180,037	2,836,290	3,016,327					25
2-954 MCM	358,593	4,072,823	4,431,416					26
	173,109		173,109					27
2-954 MCM	163,248	1,187,728	1,350,976					28
2-954 MCM	58,820	1,035,507	1,094,327					29
2-954 MCM	1,594,485	14,185,663	15,780,148					30
2303 MCM	219,514	968,687	1,188,201					31
2-954 MCM	77,031	370,714	447,745					32
	48,061		48,061					33
	8,817		8,817					34
								35
	55,933,306	538,254,627	594,187,932	401,947	7,640,287		8,042,234	36

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### TRANSMISSION LINE STATISTICS

- Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.
- Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.
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Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number Of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1	6256 BREED	SULLIVAN	345.00	345.00	STEEL	2.00		2
2	6259 COLLINGWOOD	SOUTH BUTLER	345.00	345.00	STEEL POLE	12.00		1
3								
4	6127 EAST ELKHART TAP		138.00	138.00				
5	6232 GODMAN TAP		34.00	138.00				
6	0602 TWIN BRANCH	RIVERSIDE	138.00	138.00	STEEL	6.00		2
7	0603 TWIN BRANCH	SOUTH BEND	138.00	138.00	STEEL	5.00		1
8	0604 TWIN BRANCH	ROBISON PARK	138.00	138.00	STEEL	65.00		2
9	0605 SOUTH BEND	MICHIGAN CITY	138.00	138.00	STEEL			1
10	0606 ROBISON PARK	LIMA	138.00	138.00	STEEL	20.00		2
11	0607 ROBISON PARK	DEER CREEK	138.00	138.00	STEEL	60.00		2
12	0608 DEER CREEK	KOKOMO	138.00	138.00	STEEL	7.00		1
13	0609 CONCORD TAP		138.00	138.00	STEEL	4.00		2
14	0613 TWIN BRANCH	JACKSON ROAD	138.00	138.00	STEEL	8.00		2
15	0614 LINCOLN TAP		138.00	138.00	STEEL	4.00		2
16	0615 TWIN BRANCH	LINCOLN	138.00	138.00	STEEL	84.00		1
17	0616 DEER CREEK	DELAWARE	138.00	138.00	STEEL	21.00		2
18	0617 DELAWARE	MADISON	138.00	138.00	STEEL	19.00		2
19	0618 DELAWARE	TRENTON	138.00	138.00	STEEL TWR &	57.00		2
20	0725 DELAWARE	TRENTON	138.00	138.00	STEEL TWR &			
21	0619 MADISON	NEW CASTLE	138.00	138.00	STEEL	6.00	1.00	1
22	0620 TANNERS CREEK	MADISON	138.00	138.00	STEEL	82.00		2
23	0622 JACKSON ROAD	OLIVE	138.00	138.00	STEEL	17.00	1.00	1
24	0623 MADISON	PENDLETON	138.00	138.00	WOOD &	5.00		1
25	0624 DRAGOON TAP		138.00	138.00	STEEL	2.00		1
26	0625 TANNERS CREEK	COLLEGE CORNER	138.00	138.00	STEEL	40.00		2
27	0626 COLLEGE CORNER	RANDOLPH	138.00	138.00	WOOD	39.00		1
28	0627 RANDOLPH	JAY	138.00	138.00	WOOD	24.00		1
29	0628 MCKINLEY TAP		138.00	138.00	STEEL	1.00		2
30	0629 JAY	LINCOLN	138.00	138.00	WOOD &	49.00		1
31	0630 NEW CARLISLE	MAPLE	138.00	138.00	WOOD	1.00		1
32	6104 SORENSON	DEVILS HOLLOW	138.00	138.00	STEEL	3.00		2
33	0632 SORENSON	DEVILS HOLLOW	138.00	138.00	STEEL			
34	0634 DEER CREEK	MULLIN	138.00	138.00	WOOD	15.00		1
35	0635 PENDLETON	MULLIN	138.00	138.00	WOOD &	16.00		1
36					TOTAL	3,956.24	122.54	201

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**TRANSMISSION LINE STATISTICS (Continued)**

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Size of Conductor and Material (i)	COST OF LINE (Include in Column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
1351.5 MCM		1,580,285	1,580,285					1
2-954 MCM	652,439	3,115,754	3,768,193					2
								3
	4,006	54,344	58,350					4
	5,999	93,336	99,335					5
397.5 MCM	50,884	99,820	150,704					6
397.5 MCM	21,836	337,821	359,657					7
397.5 MCM	105,973	1,481,568	1,587,540					8
397.5 MCM	88,927	1,825,476	1,914,403					9
397.5 MCM	26,662	690,555	717,217					10
397.5 MCM	146,959	1,895,555	2,042,514					11
336.4 MCM	20,552	387,202	407,754					12
397.5 MCM	45,025	368,110	413,135					13
447 MCM	88,528	504,578	593,106					14
397.5 MCM	51,850	227,981	279,831					15
477 MCM	317,644	2,142,745	2,460,389					16
397.5 MCM	57,269	355,705	412,974					17
397.5 MCM	82,081	479,923	562,004					18
397.5 MCM	233,078	966,381	1,199,459					19
397.5 MCM		1,360,786	1,360,786					20
795 MCM	39,152	279,395	318,547					21
636 MCM	405,394	2,446,699	2,852,093					22
556.5 MCM	187,920	1,064,021	1,251,941					23
477 MCM	64,558	264,394	328,952					24
795 MCM	18,502	160,276	178,778					25
636 MCM	178,525	1,652,881	1,831,406					26
556.5 MCM	196,883	2,298,971	2,495,854					27
556.5 MCM	133,748	1,044,850	1,178,598					28
300 MCM CU	38,296	109,551	147,847					29
556.5 MCM	207,712	1,914,971	2,122,683					30
397.5 MCM	2,242	32,335	34,577					31
556.5 MCM	35,618	318,074	353,692					32
556.5 MCM	40,380	1,975,339	2,015,719					33
556.5 MCM	126,284	562,915	689,199					34
556.5 MCM	124,403	458,758	583,161					35
	55,933,306	538,254,627	594,187,932	401,947	7,640,287		8,042,234	36

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### TRANSMISSION LINE STATISTICS

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Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number Of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1	0636 DEER CREEK	FISHER BODY	138.00	138.00	STEEL	5.04		2
2	0637 TWIN BRANCH	CONCORD	138.00	138.00	STEEL	17.00	1.00	1
3	0638 GRANT	FISHER BODY	138.00	138.00	STEEL		1.00	1
4	0639 ROBISON PARK	AUBURN	138.00	138.00	WOOD &	15.00		1
5	0641 DESOTO	MEDFORD	138.00	138.00	STEEL	7.00		2
6	0642 OLIVE	HICKORY CREEK	138.00	138.00	STEEL	3.00	2.00	1
7	0645 COREY TAP		138.00	138.00	WOOD	4.00		1
8	0646 OLIVE	NEW CARLISLE	138.00	138.00	STEEL	2.00		1
9	0647 OLIVE	SOUTH BEND	138.00	138.00	STEEL	1.00	16.00	1
10	0648 MEDFORD TAP		138.00	138.00	STEEL	8.00		2
11	0714 EAST SIDE STA ENTR		138.00	138.00	UNDERGROU			1
12	0723 SPY RUN STATION		138.00	138.00	UNDERGROU			1
13	6101 WESTINGHOUSE TAP		138.00	138.00	STEEL	2.00		2
14	6102 MILAN TAP		138.00	138.00	STEEL	6.00		2
15	6103 MILAN	GOODRICH	138.00	138.00	STEEL	1.00		2
16	6105 DESOTO	JAY	138.00	138.00	WOOD &	13.00		1
17	6106 DESOTO	DEER CREEK-DELAWARE	138.00	138.00	STEEL	8.00		2
18	6107 DARDEN TAP		138.00	138.00	WOOD	1.00		1
19	6109 ROBISON PARK	RICHLAND	138.00	138.00	WOOD &	18.00		1
20	6110 WESTINGHOUSE	23RD STREET	138.00	138.00	STEEL			2
21	6111 KANKAKEE	WEST SIDE	138.00	138.00	WOOD POLE	2.00		1
22	6113 INDUSTRIAL PARK		138.00	138.00	STEEL	3.00		2
23	6114 OLIVE	MICHIGAN CITY	138.00	138.00	STEEL	2.00	1.00	1
24	6115 HUMMEL CREEK	VAN BUREN	138.00	138.00	STEEL	6.00		2
25	6130 HUMMEL CREEK	TOWER 70, GREENTOWN	138.00	138.00				
26	6116 SOUTH ELWOOD TAP		138.00	138.00	WOOD POLE	3.00		1
27	6117 PENDLETON	FALL CREEK	138.00	138.00	STEEL	10.00		2
28	6121 ROBISON PARK	LINCOLN	138.00	138.00	STEEL	8.00		1
29	6126 CONCORD	EAST ELKHART	138.00	138.00	STEEL	11.00		1
30	6129 GREENTOWN-GRANT	HUMMEL CREEK	138.00	138.00	STEEL	21.00		1
31	6131 INDUSTRIAL PARK	MC KINLEY	138.00	138.00	WOOD POLE	5.00		1
32	6132 CROSS STREET TAP	JUNCTION TOWER #88	138.00	138.00	WOOD POLE	4.00		1
33	6134 LINCOLN	ANTHONY	138.00	138.00	WOOD POLE	3.00		1
34	6135 WAYNE DALE TAP		138.00	138.00	STEEL			2
35	6138 JACKSON ROAD	SOUTH SIDE	138.00	138.00	WOOD POLE	2.00		1
36					TOTAL	3,956.24	122.54	201

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7. Do not report the same transmission line structure twice. Report Lower voltage Lines and higher voltage lines as one line. Designate in a footnote if you do not include Lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g)

8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of Lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the Line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.

9. Designate any transmission line leased to another company and give name of Lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.

10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Size of Conductor and Material (i)	COST OF LINE (Include in Column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
397.5 MCM	41,365	204,739	246,104					1
556.5 MCM	176,267	668,024	844,291					2
397.5 MCM	2,880	48,472	51,352					3
556.5 MCM	76,321	594,637	670,958					4
556.5 MCM	75,010	280,989	355,999					5
556.5 MCM	23,973	169,434	193,407					6
477 MCM	29,668	129,527	159,195					7
556.5 MCM	20,280	155,782	176,062					8
556.5 MCM		317,083	317,083					9
556.5 MCM	125,413	302,296	427,709					10
795 MCM		724,752	724,752					11
3.5IN OD		398,528	398,528					12
556.5 MCM	31,370	80,037	111,407					13
397.5 MCM	38,334	428,053	466,387					14
397.5 MCM	1,694	31,137	32,831					15
2-556.5 MCM	67,227	566,464	633,691					16
636 MCM	63,247	338,575	401,822					17
336.4 MCM	5,232	719,390	724,622					18
636 MCM	123,078	718,259	841,337					19
556.5 MCM	13,643	60,184	73,827					20
636 MCM	19,773	177,907	197,680					21
745 MCM	32,372	436,056	468,428					22
636 MCM	15,878	189,366	205,244					23
795 MCM	40,836	486,308	527,144					24
	44,222	584,596	628,818					25
556.5 MCM	5,090	677,832	682,922					26
795 MCM	150,802	969,302	1,120,104					27
795 MCM	677	983,213	983,890					28
795 MCM	179,506	978,091	1,157,597					29
795 MCM	180,124	1,321,738	1,501,862					30
795 MCM	75,267	326,046	401,313					31
795 MCM	262,613	192,717	455,330					32
795 MCM	90,524	634,914	725,438					33
795 MCM	22,040	71,621	93,661					34
795 MCM	1,633	627,504	629,137					35
	55,933,306	538,254,627	594,187,932	401,947	7,640,287		8,042,234	36



Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2009/Q4
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### TRANSMISSION LINE STATISTICS

- Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.
- Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.
- Report data by individual lines for all voltages if so required by a State commission.
- Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
- Indicate whether the type of supporting structure reported in column (e) is: (1) single pole wood or steel; (2) H-frame wood, or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.
- Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number Of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1	6142 ALBION	KENDALLVILLE	138.00	138.00	WOOD POLE	10.00		1
2	6150 SOUTHSIDE	SOUTH BEND	138.00	138.00	WOOD &	6.07		1
3	6219 DELCO BATTERY TAP		138.00	138.00	STEEL POLE	1.00		2
4	6220 FALL CREEK	MADISON-NEW CASTLE	138.00	138.00	STEEL	1.00		2
5	6225 INDUSTRIAL PARK	SPY RUN	138.00	138.00	WOOD POLE	4.00		1
6	6266 WALLEN		138.00	138.00	STEEL POLE	0.22		1
7	6234 CABOT TAP	TOWER 54	138.00	138.00	WOOD POLE			1
8	6238 SORENSON	MCKINLEY TOWER	138.00	138.00	STEEL	3.00		2
9	6241 KENDALLVILLE TAP	CITY OF AUBURN #5	138.00	138.00	WOOD H-FR	14.00		1
10	6242 AUBURN	CITY OF AUBURN #5	138.00	138.00	WOOD POLE	2.00		1
11	6245 LAPORTE JCT	LIQUID CARBONICS	138.00	138.00	WOOD POLE	5.00		1
12	6246 LAPORTE JCT	AIRCO	138.00	138.00	WOOD POLE	1.00		1
13	6248 ELCONA TAP	CONC-DUN-E-ELK	138.00	138.00	WOOD POLE	2.00		1
14	6249 ALLEN	LINCOLN	138.00	138.00	STEEL	5.00		2
15	6250 ALLEN	ADAMS/HILLCREST	138.00	138.00	STEEL	5.00		2
16	6251 OLIVE	EDISON	138.00	138.00	STEEL	1.00		2
17	6253 TRIER RD TAP		138.00	138.00	STEEL POLE			1
18	6258 KENZIE CREEK	TWIN BRANCH	138.00	138.00	STEEL			2
19	6260 WILMINGTON TAP		138.00	138.00	WOOD POLE	1.00	9.00	1
20	6229 DUNLAP NORTH TAP		34.00	138.00	WOOD POLE	2.00		2
21	6140 INDIANA-PURDUE		34.00	138.00	STEEL POLE			2
22	6217 HILLCREST	KINNERK	69.00	138.00	WOOD POLE	4.00		1
23	6252 KENDALLVILLE	BIXLER	138.00	138.00	WOOD POLE	2.00		1
24	6254 ALLEN/LINCOLN	ALLEN/HILLCREST	138.00	138.00				
25	6265 CONCORD	WOLF	138.00	138.00	WOOD POLE	0.56	0.54	1
26	LINES<132 KV	SYSTEM	69.00		WOOD,	934.77	72.00	1
27								
28	STATE OF MICHIGAN							
29	6216 D.C. COOK	DUMONT	765.00	765.00	STEEL	16.00		1
30	6120 COOK	PALISADES	345.00	345.00	STEEL	42.00		2
31	6143 D.C. COOK	OLIVE-PALISADES	345.00	345.00	STEEL	5.00		2
32	6144 TWIN BRANCH	COOK-ROB PARK JCT	345.00	345.00	STEEL			2
33	6151 COOK	OLIVE	345.00	345.00				
34	6152 COOK	ROBINSON PARK	345.00	345.00				
35	6146 D.C. COOK	ROBINSON PARK	345.00	345.00	STEEL	37.00		2
36					TOTAL	3,956.24	122.54	201

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2009/Q4
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**TRANSMISSION LINE STATISTICS (Continued)**

7. Do not report the same transmission line structure twice. Report Lower voltage Lines and higher voltage lines as one line. Designate in a footnote if you do not include Lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g)
8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of Lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the Line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.
9. Designate any transmission line leased to another company and give name of Lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.
10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Size of Conductor and Material (i)	COST OF LINE (Include in Column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
795 MCM	77,153	539,898	617,051					1
795 MCM	326,374	2,058,984	2,385,358					2
795 MCM AA	47,993	59,531	107,524					3
795 MCM	65,007	307,522	372,529					4
1033 MCM	91,134	603,198	694,332					5
1033.5 KCM		484,324	484,324					6
556.5 MCM		650,701	650,701					7
795 MCM	157,782	1,140,939	1,298,721					8
795 MCM	694,850	2,341,025	3,035,875					9
795 MCM	61,515	370,703	432,218					10
795 MCM	58,646	1,024,628	1,083,274					11
795 MCM	45,547	267,987	313,534					12
795 MCM	87,386	557,013	644,399					13
1033 MCM	23,500	1,658,390	1,681,890					14
1033 MCM		1,723,802	1,723,802					15
795 MCM	202,537	688,549	891,086					16
795 MCM		69,888	69,888					17
1033 MCM		136,604	136,604					18
2-954 MCM		1,365,463	1,365,463					19
795 MCM	10,443	304,289	314,732					20
1033 MCM	428	127,388	127,816					21
795 MCM	47,490	264,978	312,468					22
795 MCM	118,432	760,317	878,749					23
	385,522		385,522					24
336.4 ACSR KCM		632,314	632,314					25
VARIOUS	3,226,724	79,664,201	82,890,925					26
								27
								28
4-954 MCM	871,513	3,483,777	4,355,290					29
2-954 MCM	1,073,200	5,912,010	6,985,210					30
2-954 MCM	722,573	1,183,640	1,906,213					31
2-954 MCM		45,603	45,603					32
		1,497,837	1,497,837					33
	12,355		12,355					34
2-954 MCM	1,373,242	7,341,400	8,714,642					35
	55,933,306	538,254,627	594,187,932	401,947	7,640,287		8,042,234	36

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2009/Q4
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### TRANSMISSION LINE STATISTICS

- Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.
- Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.
- Report data by individual lines for all voltages if so required by a State commission.
- Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
- Indicate whether the type of supporting structure reported in column (e) is: (1) single pole wood or steel; (2) H-frame wood, or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.
- Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number Of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1	6214 COOK-ROB PARK	ARGENTA	345.00	345.00	STEEL	29.00		2
2	6221 D.C. COOK	OLIVE-PALISADES	345.00	345.00	STEEL	5.00		2
3	6263 BARODA TAP		138.00	138.00				
4	0601 TWIN BRANCH	RIVERSIDE	138.00	138.00	STEEL	33.00		2
5	0610 AUTO SPECIALTIES		138.00	138.00				
6	0621 TWIN BRANCH - R	HICKORY CREEK	138.00	138.00	STEEL	5.00		2
7	0644 RIVERSIDE	HARTFORD	138.00	138.00	WOOD	16.33		1
8	0649 COREY TAP		138.00	138.00	WOOD	13.00		1
9	6108 RIVERSIDE	OLIVE-HICKORY CREEK	138.00	138.00	WOOD &	6.00		1
10	6124 BENTON HARBOR	RIVERSIDE-HARTFORD	138.00	138.00	STEEL	1.00		2
11	6137 EDGEWATER TAP		138.00	138.00	WOOD POLE	0.76		1
12	6139 BENTON HARBOR	TWIN BRANCH-R SIDE	138.00	138.00	STEEL	6.00		2
13	6149 HARTFORD	COREY	138.00	138.00	WOOD POLE	41.00		1
14	6218 MOTTVILLE TAP		138.00	138.00	WOOD POLE	1.00		1
15	6255 KENZIE CREEK	VALLEY	138.00	138.00	WOOD POLE	20.00		1
16	6257 KENZIE CREEK	T B/R/SIDE/HICK CR	138.00	138.00	STEEL			
17	6261 FLATBUSH TAP		138.00	138.00		1.00		1
18	6262 WEST ST TAP		138.00	138.00		1.00		2
19	6700 GM HYDRAMATIC		138.00	138.00	STEEL	2.00		2
20	6227 NICKERSON	TOWER #13A	138.00	138.00				
21	0643 OLIVE	HICKORY CREEK	138.00	138.00				
22	6267 STUDEBAKER	WEST SIDE	138.00	138.00	WOOD POLE	1.41		1
23			138.00	138.00	STEEL	1.11		1
24	6268 SAUK TRAIL		138.00	138.00	STEEL	1.60		
25	6270 JONES CREEK	HOGAN	138.00	138.00				
26	LESS THAN 132 KV LINES		69.00		WOOD,	433.06	12.00	
27								
28	VOLTAGE OTHER							
29	VOLTAGE 765KV							
30	VOLTAGE 345KV							
31	VOLTAGE 138KV							
32	VOLTAGE LESS THAN 132							
33								
34								
35								
36					TOTAL	3,956.24	122.54	201

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2009/Q4
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**TRANSMISSION LINE STATISTICS (Continued)**

7. Do not report the same transmission line structure twice. Report Lower voltage Lines and higher voltage lines as one line. Designate in a footnote if you do not include Lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g)
8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of Lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the Line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.
9. Designate any transmission line leased to another company and give name of Lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.
10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Size of Conductor and Material (i)	COST OF LINE (Include in Column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
2-954 MCM	853,389	4,679,125	5,532,514					1
2-954 MCM		1,894,767	1,894,767					2
		-8,230	-8,230					3
397.5 MCM	187,260	621,551	808,810					4
	821		821					5
397.5 MCM	51,083	307,583	358,666					6
397.5 MCM	117,604	1,034,486	1,152,090					7
477 MCM	73,434	312,859	386,293					8
636 MCM	72,387	982,907	1,055,294					9
795 MCM	88,699	168,142	256,841					10
556.5 MCM	1,267	97,308	98,575					11
795 MCM	472,534	628,432	1,100,966					12
795 MCM	794,466	1,927,534	2,722,000					13
795 AA	16,279	100,911	117,190					14
1033 MCM	579,785	4,804,096	5,383,881					15
795 MCM		383,038	383,038					16
	64,293	430,007	494,300					17
	24,993	331,419	356,412					18
795 MCM	10,463	370,087	380,550					19
0		16,381	16,381					20
	171,679	1,190,287	1,361,966					21
954 MCM	184,975	2,362,898	2,547,874					22
954 MCM								23
1033.5KCM	271,564	2,429,016	2,700,580					24
	274,044		274,044					25
VARIOUS	1,578,542	23,565,983	25,144,525					26
								27
								28
				60,606	1,152,007		1,212,613	29
				89,412	1,699,549		1,788,961	30
				108,858	2,069,182		2,178,040	31
				143,071	2,719,549		2,862,620	32
								33
								34
								35
	55,933,306	538,254,627	594,187,932	401,947	7,640,287		8,042,234	36

Name of Respondent Indiana Michigan Power Company			This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report December 31, 2009	
<b>TRANSMISSION LINES ADDED DURING YEAR</b>								
1. Report below the information called for concerning transmission lines added or altered during the year. It is not necessary to report minor revisions of lines.					underground construction and show each transmission line separately. If actual costs of completed construction are not readily available for reporting columns (f) to (g), it is permissible to report in these			
2. Provide separate subheadings for overhead and								
Line No.	LINE DESIGNATION		Line Length in Miles	SUPPORTING STRUCTURE		CIRCUITS PER STRUCTURE		
	From (a)	To (b)		Type (d)	Average Number per Miles (e)	Present (f)	Ultimate (g)	
1	New Lines Added:							
2	6268 Sauk Trail		1.6	ST		2	2	
3	6270 Jones Creek	Hogan						
4								
5	Lines Altered:							
6	0678 Dequine	Olive	0.12	ST		1	1	
7								
8								
9								
10								
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41								
42								
43			1.72			3	3	

Name of Respondent Indiana Michigan Power Company			This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) December 31, 2009		Year of Report December 31, 2009			
TRANSMISSION LINES ADDED DURING YEAR (Continued)										
columns the estimated final completion costs. Designate, however, if estimated amounts are reported. Include costs of Clearing Land and Rights-of-Way, and Roads and Trails, in column (l) with appropriate foot-					note, and costs of Underground Conduit in col. (m). 3. If design voltage differs from operating voltage, indicate such fact by footnote; also where line is other than 60 cycle, 3 phase, indicate such other characteristic.					
CONDUCTORS			Voltage KV (Operating)	LINE COST				Total	Line No.	
Size (h)	Specifi- cation (i)	Config- uration & Spacing (j)		Land and Land Rights (l)	Poles, Towers, and Fixtures (m)	Conduct- tors and Device (n)	Asset Retire. Costs (o)			
1033.5 kcm	ACSR		138	271,564 274,044	1,558,621	870,395		2,700,580 274,044	1 2 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 41 42	
2303 kcm	ACSR		345	565	137,518	20,447		158,530		
			483	546,173	1,696,139	890,842		3,133,154	43	

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2009/Q4
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### SUBSTATIONS

- Report below the information called for concerning substations of the respondent as of the end of the year.
- Substations which serve only one industrial or street railway customer should not be listed below.
- Substations with capacities of Less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
- Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	ADAMS (IM)-IN	T	138.00	69.00	34.00
2		T	34.50	13.00	
3	ALBION-IN	T	138.00	69.00	12.00
4		T	138.00		
5		T	69.00	12.00	
6		T	69.00		
7	ALEXANDRIA-IN	D	34.50	13.00	
8		D	34.50	4.00	
9		D	34.50		
10	ALLEN (IM)-IN	T	345.00	138.00	13.80
11	ALMENA-MI	T	69.00	34.50	
12		T	69.00	34.00	
13		T	69.00	12.00	
14		T	69.00		
15	ANCHOR HOCKING (IM)-IN	D	69.00	13.00	
16		D	69.00	2.40	
17	ANTHONY-IN	T	138.00	34.00	
18		T	34.50	12.00	
19	ARMSTRONG CORK-IN	D	69.00	4.00	
20	ARNOLD HOGAN-IN	T	138.00	34.00	
21		T	138.00	13.09	
22		T	34.50		
23	AUBURN-IN	T	138.00	69.00	34.00
24		T	138.00		
25	BARODA-MI	D	138.00	13.09	
26	BEECH ROAD-IN	D	138.00	13.09	
27	BENTON HARBOR-MI	T	345.00	138.00	13.00
28	BERNE-IN	D	69.00	12.00	
29		D	69.00		
30	BERRIEN SP HYDR STAT-MI	T	34.50	13.00	
31		T	34.50	12.00	
32		T	34.50		
33	BETHEL-IN	D	34.50	13.00	
34	BIXLER-IN	D	138.00	13.09	
35	BLAINE STREET-IN	D	34.50	13.00	
36	BLUFF POINT-IN	T	138.00	69.50	13.09
37		T	69.00	13.00	
38		T	69.00		
39	BREED-IN	T	345.00		
40		T	345.00		

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2009/Q4
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SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
115	1					1
4	1					2
90	1					3
			STATCAP	1	53	4
8	1					5
			STATCAP	1	14	6
20	1					7
6	1					8
			STATCAP	1	7	9
450	1					10
30	1					11
22	1					12
7	1					13
			STATCAP	1	14	14
20	1					15
13	2					16
112	1					17
29	2					18
20	2					19
30	1					20
22	1					21
			STATCAP	2	29	22
30	1					23
			STATCAP	2	106	24
20	1					25
20	1					26
224	1					27
20	1					28
			STATCAP	1	16	29
5	1					30
5	1					31
			STATCAP	1	10	32
11	1					33
20	1					34
29	2					35
60	1					36
6	1					37
			STATCAP	1	16	38
65	1					39
			REACTOR	1	250	40



Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2009/Q4
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### SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of Less than 10 MVa except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	BRIDGMAN-MI	D	69.00	12.00	
2		D	69.00		
3	BUCHANAN HYDRO STA-MI	T	69.00	34.00	
4		T	69.00	12.00	
5	BUCHANAN SOUTH-MI	D	69.00	12.00	
6	BUTLER (IM)-IN	D	69.00	13.00	
7		D	69.00		
8	CALVERT-IN	D	138.00	13.09	
9	CHURUBUSCO-IN	D	34.50	13.00	
10		D	34.50		
11	CLEVELAND-IN	D	138.00	13.09	
12	COLBY-MI	T	138.00	69.00	34.50
13		T	138.00	13.09	
14		T	69.00	34.50	
15		T	34.50		
16	COLFAX-IN	D	34.50	12.00	
17	COLOMA Y-MI	T	69.00	34.00	
18		T	69.00		
19	COLONY BAY-IN	D	69.00	13.00	
20		D	69.00	12.00	
21		D	69.00		
22	COLUMBIA(IM)-IN	T	138.00	69.00	34.00
23		T	138.00	34.00	
24	CONANT-IN	D	34.50	12.00	
25	CONCORD-IN	T	138.00	34.00	
26		T	138.00	13.09	
27		T	138.00		
28		T	34.50		
29	COREY-MI	T	138.00	69.00	34.50
30		T	69.00		
31	COUNTRYSIDE-IN	D	138.00	12.47	
32	COUNTY LINE (IM)-IN	D	138.00	13.09	
33	COUNTY ROAD 4-IN	D	138.00	13.09	
34	CROSS STREET-IN	D	138.00	13.09	
35	CRYSTAL-MI	D	138.00	13.09	
36	DALEVILLE-IN	D	138.00	13.09	
37	DARDEN ROAD-IN	D	138.00	13.09	
38	DC COOK EHV-MI	T	765.00	345.00	34.00
39					
40					

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SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
19	2					1
			STATCAP	1	14	2
20	1					3
8	1					4
22	1					5
20	1					6
			STATCAP	2	30	7
20	1					8
11	1					9
			STATCAP	1	5	10
20	1					11
75	1					12
8	1					13
20	1					14
			STATCAP	1	17	15
22	1					16
22	1					17
			STATCAP	1	14	18
22	1					19
20	1					20
			STATCAP	1	16	21
50	1					22
20	1					23
22	1					24
50	1					25
45	2					26
			STATCAP	1	53	27
			STATCAP	1	14	28
130	1					29
			STATCAP	1	14	30
20	1					31
20	1					32
20	1					33
20	1					34
22	1					35
20	1					36
42	2					37
1500	3	1				38
						39
						40

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2009/Q4
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### SUBSTATIONS

- Report below the information called for concerning substations of the respondent as of the end of the year.
- Substations which serve only one industrial or street railway customer should not be listed below.
- Substations with capacities of Less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
- Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	DECATUR (FTW)-IN	T	69.00	34.00	
2		T	69.00	13.00	
3		T	69.00	4.00	
4		T	69.00		
5	DEER CREEK-IN	T	138.00	69.00	34.00
6		T	138.00	34.50	
7		T	138.00	13.09	
8		T	138.00		
9		T	34.50	13.09	
10		T	34.50	11.00	4.00
11		T	34.50		
12	DELAWARE (IM)-IN	T	138.00	34.00	
13		T	138.00		
14		T	34.50		
15	DERBY-MI	T	138.00	69.00	34.50
16	DESOTO-IN	T	345.00	138.00	34.50
17	DOCK FOUNDRY-MI	D	69.00	12.00	
18	DRAGOON-IN	T	138.00	69.00	34.00
19		T	34.50		
20	DREWRY-S-IN	D	34.50	13.09	
21		D	34.50	12.00	
22	DUMONT-IN	T	765.00		
23		T	765.00	345.00	34.50
24		T	765.00	345.00	17.00
25	DUNLAP-IN	T	138.00	69.00	34.00
26		T	138.00	13.09	
27		T	34.50		
28	EAST ELKHART-IN	T	345.00	138.00	13.80
29		T	138.00	69.00	34.00
30		T	34.50	7.20	
31	EAST SIDE (IM)-IN	D	138.00	13.09	
32	ELCONA-IN	D	138.00	13.09	
33	ELKHART HYDRO STAT-IN	T	34.50	13.00	
34		T	34.50		
35	ELMRIDGE-IN	D	34.50	13.00	
36	ELWOOD (IM)-IN	D	34.50	13.00	
37		D	34.50		
38	FAIRMOUNT-IN	D	34.50	7.20	
39	FALL CREEK-IN	T	345.00	138.00	34.00
40	FERGUSON-IN	D	69.00	13.00	

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SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
20	1					1
20	1					2
5	1					3
			STATCAP	1	13	4
90	1					5
75	1					6
20	1					7
			STATCAP	1	58	8
4	1					9
20	1					10
			STATCAP	2	30	11
125	2					12
			STATCAP	1	53	13
			STATCAP	2	59	14
75	1					15
675	1					16
20	1					17
84	1					18
			STATCAP	1	12	19
8	1					20
8	1					21
			REACTOR	7	550	22
1500	3					23
1500	3					24
130	1					25
40	2					26
			STATCAP	1	29	27
450	1					28
84	1					29
1		1				30
45	2					31
22	1					32
8	1					33
			STATCAP	1	14	34
8	1					35
19	2					36
			STATCAP	1	5	37
11	1					38
672	1					39
20	1					40

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### SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of Less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	FISHER BODY-IN	D	138.00	13.80	
2	FLORENCE ROAD-MI	D	69.00	12.00	
3		D	69.00		
4	FULTON (IM)-IN	D	34.50	13.00	
5	GARRETT (IM)-IN	T	69.00	34.00	
6		T	34.50	13.00	
7	GAS CITY-IN	D	34.50	13.00	
8		D	34.50		
9	GASTON-IN	D	138.00	13.00	4.00
10		D	138.00	12.47	
11	GATEWAY (IM)-IN	T	69.00	34.00	
12		T	69.00		
13	GE TAYLOR STREET-IN	T	34.50	13.00	
14	GERMAN-IN	D	138.00	13.09	
15	GLENBROOK-IN	D	34.50	13.00	
16	GRABILL-IN	D	138.00	13.09	
17	GRANGER-IN	D	138.00	13.09	
18		D	138.00	12.47	
19	GRANT-IN	T	138.00	34.00	
20		T	138.00	13.09	
21	GREENLEAF-IN	D	34.50	13.09	
22	GREENTOWN-IN	T	765.00		
23	HACIENDA-IN	D	138.00	13.09	
24		D	138.00	12.47	
25	HADLEY-IN	D	69.00	13.00	
26	HAGAR-MI	D	69.00	12.00	
27	HAMILTON-IN	D	69.00	13.00	
28	HARLAN-IN	D	69.00	13.09	
29		D	69.00	13.00	
30	HARPER-IN	D	138.00	13.09	
31	HARTFORD-MI	T	138.00	69.00	34.00
32		T	69.00	12.00	
33		T	34.50		
34	HARTFORD CITY-IN	T	69.00	34.00	
35		T	69.00	13.00	
36		T	69.00		
37	HARVEST PARK-IN	D	34.50	13.00	
38	HAWTHORNE-MI	D	69.00	12.00	
39	HAYMOND-IN	D	34.50	13.00	
40		D	34.50	4.00	

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**SUBSTATIONS (Continued)**

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

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Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
100	2					1
20	1					2
			STATCAP	1	19	3
20	1					4
10	1					5
1	3					6
20	1					7
			STATCAP	1	10	8
6	1					9
20	1					10
20	1					11
			STATCAP	1	13	12
29	4					13
47	2					14
40	2					15
20	1					16
20	1					17
20	1					18
30	1					19
	1					20
20	1					21
			REACTOR	3	300	22
20	1					23
25	1					24
40	2					25
11	1					26
11	1					27
13	1					28
5	1					29
20	1					30
129	1					31
11	1					32
			STATCAP	1	5	33
20	1					34
20	1					35
			STATCAP	1	16	36
20	1					37
22	1					38
24	2					39
16	2					40

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### SUBSTATIONS

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4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	HICKORY CREEK-MI	T	138.00	69.00	34.50
2		T	138.00	34.50	
3		T	34.50	12.00	
4		T	34.50		
5	HILLCREST-IN	T	138.00	69.00	34.00
6		T	138.00	13.09	
7		T	138.00		
8	HUMMEL CREEK-IN	T	138.00	69.00	34.00
9		T	138.00	13.09	
10	ILLINOIS ROAD-IN	T	138.00	69.00	13.00
11		T	138.00	13.09	
12	INDUSTRIAL PARK-IN	T	138.00	69.00	34.00
13		T	138.00	13.09	
14		T	138.00		
15		T	34.50	13.00	
16		T	34.50		
17	IRELAND ROAD-IN	D	138.00	13.09	
18	IUPU-IN	D	34.50	13.00	
19		D	34.50	12.00	
20		D	13.80	4.00	
21	JACKSON ROAD-IN	T	345.00	138.00	34.00
22		T	138.00	34.00	
23		T	138.00	13.09	
24		T	34.50		
25	JAY (IM)-IN	T	138.00	69.00	34.00
26		T	138.00	13.09	
27		T	138.00		
28	JEFFERSON (IM)-IN	T	765.00		
29		T	765.00	345.00	34.00
30		T	138.00		
31	KANKAKEE-IN	T	138.00	34.00	11.00
32		T	138.00	13.09	
33	KENDALLVILLE-IN	T	138.00	69.00	13.00
34		T	138.00		
35		T	69.00	13.00	
36		T	69.00	12.00	
37	KENZIE CREEK-MI	T	345.00	138.00	13.00
38	KLINE-IN	T	138.00	34.00	
39		T	34.50		
40					

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SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

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Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
75	1					1
60	2					2
31	2					3
			STATCAP	1	31	4
84	1					5
42	2					6
			STATCAP	1	53	7
75	1					8
20	1					9
84	1					10
20	1					11
75	1					12
22	1					13
			STATCAP	1	50	14
22	1					15
			STATCAP	1	16	16
20	1					17
20	1					18
22	1					19
5	1					20
672	1					21
30	1					22
32	2					23
			STATCAP	1	14	24
115	1					25
9	1					26
			STATCAP	1	58	27
			REACTOR	9	750	28
2000	4					29
			REACTOR	1	20	30
50	1					31
22	1					32
75	1					33
			STATCAP	1	43	34
8	1					35
11	1					36
450	1					37
100	1					38
			STATCAP	1	14	39
						40



Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2009/Q4
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### SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of Less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	LAKE STREET-MI	T	69.00	34.00	
2		T	69.00		
3	LAKEHEAD-MI	D	69.00	13.00	
4	LANGLEY (IM)-MI	D	34.50	13.00	
5	LANTERN PARK-IN	D	138.00	13.09	
6	LAPORTE JUNCTION-IN	T	138.00	69.00	34.00
7	LIGONIER-IN	D	138.00	13.09	
8	LINCOLN-IN	T	138.00	34.00	11.00
9		T	138.00	13.09	
10		T	138.00		
11		T	34.50		
12	LINWOOD (IM)-IN	D	138.00	13.09	
13	LUSHER AVENUE-IN	D	34.50	12.00	
14	LYDICK-IN	D	34.50	13.09	
15	MADISON (IM)-IN	T	138.00	35.00	
16		T	34.50	13.09	
17		T	34.50		
18	MAGLEY-IN	T	138.00	69.00	13.00
19		T	69.00	13.00	
20	MAIN STREET-MI	T	138.00	34.00	
21		T	138.00	13.09	
22		T	34.50	4.00	
23		T	34.50		
24	MARATHON OIL (IM)-IN	D	69.00	4.00	
25	MARION ETHANOL-IN	D	34.50	4.00	
26	MARION PLANT-IN	D	34.50	13.00	
27		D	34.50	4.00	
28		D	34.50		
29	MAYFIELD-IN	D	138.00	13.09	
30	MCGALLIARD ROAD-IN	D	34.50	13.00	
31	MCKINLEY-IN	T	138.00	69.00	34.00
32		T	138.00	34.00	11.50
33		T	138.00	13.09	
34		T	138.00		
35		T	69.00		
36		T	34.50		
37	MEADOWBROOK-IN	T	138.00	35.00	
38		T	34.50		
39	MEDFORD-IN	T	138.00	69.00	34.00
40		T	34.50		

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2009/Q4
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SUBSTATIONS (Continued)

5. Show in columns (i), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.
6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
40	1					1
			STATCAP	1	26	2
11	1					3
17	2					4
20	1					5
84	1					6
29	2					7
100	6					8
20	1					9
			STATCAP	1	53	10
			STATCAP	2	29	11
11	1					12
20	1					13
20	1					14
60	1					15
5	1					16
			STATCAP	1	18	17
90	1					18
9	1					19
30	1					20
22	1					21
8	1					22
			STATCAP	1	14	23
6	1					24
11	1					25
22	1					26
6	1					27
			STATCAP	1	9	28
20	1					29
29	2					30
84	1					31
100	2					32
40	2					33
			STATCAP	1	86	34
			STATCAP	1	22	35
			STATCAP	2	29	36
100	1					37
			STATCAP	2	29	38
75	1					39
			STATCAP	1	15	40

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### SUBSTATIONS

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2. Substations which serve only one industrial or street railway customer should not be listed below.
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4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	MIER-IN	D	138.00	13.09	
2	MISSISSINEWA-IN	D	138.00	13.09	
3	MODOC-IN	T	138.00	69.00	13.00
4		T	69.00	13.00	
5	MONTPELIER-IN	D	69.00	13.00	
6	MOORE PARK-MI	T	138.00	69.00	34.50
7		T	138.00	13.09	
8		T	69.00		
9	MOTTVILLE-MI	T	138.00	69.00	34.00
10		T	69.00	12.00	
11	MULLIN-IN	T	138.00	34.00	
12		T	34.50		
13	MURCH-MI	D	69.00	12.00	
14		D	69.00		
15	NEW BUFFALO-MI	D	69.00	12.00	
16	NEW CARLISLE-IN	T	138.00	34.50	
17		T	34.50	13.00	
18	NICKERSON-MI	D	138.00	13.09	
19	NILES-MI	T	69.00	34.00	
20		T	69.00	13.09	
21		T	69.00		
22	NOBLE-IN	D	69.00	13.00	
23	NORTH KENDALLVILLE-IN	D	69.00	12.00	
24	NORTH PORTLAND-IN	D	69.00	13.00	
25	NORTHLAND-IN	D	138.00	13.09	
26	NORTHWEST ELKHART-IN	D	34.50	13.00	
27		D	34.50		
28	OLIVE-IN	T	345.00	138.00	34.50
29		T	138.00	69.00	34.00
30		T	138.00	13.09	
31	OSOLO-IN	T	138.00	69.00	34.00
32		T	138.00	13.09	
33		T	34.50		
34	OSSIAN-IN	D	69.00	13.00	
35	PARNELL-IN	D	34.50	13.09	
36		D	34.50	13.00	
37	PEARL STREET-MI	D	34.50	12.00	
38	PENDLETON-IN	T	138.00	35.00	
39		T	34.50		
40	PETTIT AVENUE-IN	D	34.50	13.00	

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SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
11	1					1
12	1					2
60	1					3
5	1					4
22	1					5
90	1					6
20	1					7
			STATCAP	1	16	8
90	1					9
3	1					10
30	1					11
			STATCAP	1	20	12
20	1					13
			STATCAP	1	26	14
31	2					15
30	1					16
8	1					17
20	1					18
45	1					19
20	1					20
			STATCAP	1	14	21
11	1					22
22	1					23
20	1					24
32	2					25
29	2					26
			STATCAP	1	14	27
675	1					28
27	1					29
9	1					30
75	1					31
42	2					32
			STATCAP	1	14	33
20	1					34
20	1					35
20	1					36
17	2					37
125	2					38
			STATCAP	2	47	39
20	1					40

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### SUBSTATIONS

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- Substations which serve only one industrial or street railway customer should not be listed below.
- Substations with capacities of Less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
- Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	PIGEON RIVER-MI	D	69.00	12.00	
2	PINE ROAD-IN	D	138.00	13.09	
3	PIPE CREEK-IN	D	138.00	12.00	
4	POKAGON(MBH)-MI	T	138.00	69.00	13.00
5		T	69.00	13.00	
6		T	69.00		
7	PORTLAND (IM)-IN	D	69.00	13.00	
8	PRICE-IN	D	69.00	13.09	
9	RANDOLPH-IN	T	138.00	69.00	13.00
10		T	138.00	13.09	
11		T	69.00		
12		T	34.50	13.00	
13	REED-IN	D	138.00	13.09	
14	RIVERSIDE (IM)-MI	T	138.00	69.00	34.00
15		T	138.00	13.09	
16		T	138.00		
17	ROBISON PARK-IN	T	345.00	138.00	13.00
18		T	138.00		
19		T	138.00	69.00	34.00
20		T	138.00	13.09	
21		T	34.50		
22	ROCKPORT-IN	T	765.00		
23		T	138.00		
24		T	34.50	13.00	
25	SAUK TRAIL-MI	D	138.00	13.09	
26	SCHOOLCRAFT-MI	D	69.00	13.00	
27	SCOTTDAL-MI	D	34.50	13.00	
28	SISTER LAKES-MI	D	34.50	12.00	
29	SODUS-MI	D	138.00	13.09	
30	SORENSEN-IN	T	345.00	138.00	34.00
31	SOUTH BEND-IN	T	138.00	69.00	34.00
32		T	138.00	34.00	
33		T	138.00	13.09	
34		T	138.00		
35	SOUTH BERNE-IN	D	69.00	12.00	
36	SOUTH DECATUR-IN	D	69.00	13.09	
37		D	69.00	13.00	
38	SOUTH ELWOOD-IN	T	138.00	34.00	
39		T	138.00	13.09	
40	SOUTH HAVEN-MI	T	69.00		

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SUBSTATIONS (Continued)

5. Show in columns (i), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

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Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
20	1					1
20	1					2
20	1					3
115	1					4
5	1					5
			STATCAP	1	14	6
17	2					7
20	1					8
56	1					9
22	1					10
			STATCAP	1	14	11
4	1					12
22	1					13
134	2					14
20	1					15
			STATCAP	1	106	16
672	1					17
			STATCAP	1	86	18
84	1					19
40	2					20
			STATCAP	1	14	21
			REACTOR	6	300	22
			REACTOR	2	40	23
2	2	1				24
20	1					25
22	1					26
11	1					27
15	2					28
11	1					29
1347	2					30
130	1					31
150	2					32
20	1					33
			STATCAP	1	53	34
12	1					35
20	1					36
20	1					37
30	1					38
20	1					39
			STATCAP	2	19	40

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### SUBSTATIONS

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Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	SOUTH SIDE (MARION)-IN	D	34.50	13.09	
2		D	34.50	13.00	
3		D	34.50	4.00	
4	SOUTH SIDE (SOUTH BEND)-IN	D	138.00	13.09	
5	SOYA-IN	D	34.50	4.00	
6	SPRING STREET-IN	D	34.50	13.00	
7		D	34.50	12.00	
8	SPY RUN-IN	T	138.00	34.00	
9		T	138.00	13.09	
10		D	34.50		
11		D	34.50	12.00	
12		D	34.50	4.00	
13	STATE STREET-IN	D	138.00	13.09	
14	STEVENSVILLE-MI	D	69.00	13.00	
15	STONE LAKE-MI	D	69.00	34.00	
16		D	69.00	13.00	
17		D	34.50		
18	STUBEY ROAD-MI	D	69.00	12.00	
19		D	69.00		
20	STUDEBAKER-IN	D	138.00	13.80	
21		D	138.00	13.09	
22	SULLIVAN (IM)-IN	T	765.00		
23		T	765.00	345.00	34.00
24		T	138.00		
25	SUMMIT-IN	D	138.00	13.09	
26	SWANSON-IN	D	69.00	34.00	
27		D	69.00		
28	TANNERS CREEK-IN	T	345.00	138.00	13.00
29		T	345.00	138.00	12.00
30	THREE M-IN	D	69.00	4.00	
31	THREE RIVERS (FTW)-IN	D	34.50	14.40	
32		D	34.50	13.00	
33	THREE RIVERS (MBH)-MI	D	69.00	12.00	
34	TILLOTSON-IN	D	34.50	13.00	
35	TRIER-IN	D	138.00	13.09	
36	TWENTY FIRST STREET-IN	D	34.50	13.00	
37	TWENTY THIRD STREET (IM)-IN	T	138.00	69.00	34.00
38		T	34.50		
39					
40					

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SUBSTATIONS (Continued)

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Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
20	1					1
8	1					2
12	6					3
20	1					4
11	1					5
8	1					6
12	1					7
200	2					8
22	1	1				9
			STATCAP	1	10	10
20	1					11
8	1					12
22	1					13
19	2					14
20	1					15
7	1					16
			STATCAP	1	10	17
11	1					18
			STATCAP	1	14	19
36	2					20
20	1					21
			REACTOR	3	150	22
3000	6	1				23
			REACTOR	1	20	24
40	2					25
45	2					26
			STATCAP	1	14	27
150	1					28
150	1					29
13	1					30
22	2					31
10	2					32
22	1					33
22	1					34
20	1					35
19	2					36
213	2					37
			STATCAP	2	29	38
						39
						40



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Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	TWIN BRANCH 138KV-IN	T	345.00	138.00	34.50
2		T	345.00	138.00	13.20
3		T	138.00	13.09	
4	TWIN BRANCH 34KV-IN	G	34.50	13.00	
5		G	34.50		
6	UPLAND-IN	D	69.00	13.20	
7	UTICA (IM)-IN	D	34.50	13.09	
8	VALLEY-MI	T	138.00	69.00	34.00
9		T	138.00		
10		T	34.50	34.00	
11		T	34.50		
12	VAN BUREN-IN	T	138.00	69.00	13.00
13	VICKSBURG-MI	D	69.00	13.09	
14		D	69.00	12.00	
15	WABASH AVENUE-IN	D	69.00	13.00	
16	WALLEN-IN	T	138.00	69.00	34.00
17		T	138.00	13.09	
18	WAYNE TRACE-IN	D	138.00	13.09	
19	WAYNE DALE-IN	D	138.00	13.09	
20		D	138.00	12.47	
21	WEBSTER-IN	D	34.50	14.00	
22		D	34.50	12.00	
23		D	13.80		
24	WES-DEL-IN	D	138.00	13.09	
25	WEST END-IN	D	34.50	13.00	
26		D	34.50	4.00	
27	WEST SIDE-IN	T	138.00	69.00	34.00
28		T	138.00	13.09	
29		T	34.50	27.00	
30		T	34.50		
31	WEST STREET-MI	D	138.00	13.09	
32	WHEELER STREET-MI	D	69.00	12.00	
33	WHITAKER-IN	D	34.50	12.00	
34	WINCHESTER (IM)-IN	T	69.00	34.00	
35		T	69.00	13.00	
36		T	69.00		
37	WOODBURN-IN	D	69.00	13.00	
38					
39	99 STATIONS UNDER 10 MVA	T/D			
40					

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SUBSTATIONS (Continued)							
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Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.	
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)		
675	1					1	
450	1					2	
20	1					3	
3	1					4	
			STATCAP	1	14	5	
20	1					6	
40	2					7	
75	1					8	
			STATCAP	1	44	9	
11		1				10	
			STATCAP	1	7	11	
56	1					12	
20	1					13	
9	1					14	
20	1					15	
54	1					16	
20	2					17	
22	1					18	
22	1					19	
20	1					20	
18	4					21	
20	1					22	
			STATCAP	2	14	23	
22	1					24	
9	2					25	
8	1					26	
84	1					27	
42	2					28	
45	1					29	
			STATCAP	1	12	30	
20	1					31	
11	1					32	
20	1					33	
17	1					34	
26	2					35	
			STATCAP	2	22	36	
11	1					37	
						38	
463	121					39	
						40	

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2009
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ELECTRIC DISTRIBUTION METERS AND LINE TRANSFORMERS				
1. Report below the information called for concerning distribution watt-hour metes and line transformers.		or line transformers are held under a lease, give name of lessor, date and period of lease, and annual rent. If 500 or more meters or line transformers are held other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of accounting for expenses between the parties, and state amounts and accounts affected in respondent's book of account. Specify in each case whether lessor, co-owner, or other party is an associated company.		
2. Include watt-hour demand distribution meters, but not external demand meters.				
3. Show in a footnote the number of distribution watt-hour meters or line transformers held by the respondent under lease from others, jointly owned with others, or held otherwise than by reason of sole ownership by the respondent. If 500 or more meters				
Line No.	Item  (a)	Number of Watt-Hours Meters  (b)	LINE TRANSFORMERS	
			Number  (c)	Total Capacity (In Mva)  (d)
1	Number at Beginning of Year	950,891	194,703	8,792
2	Additions During Year	49,382		
3	Purchases	14,422	661	87
4	Associated with Utility Plant Acquired			
5	Other		0	0
6	TOTAL Additions (Enter Total of lines 2, 3, 4, & 5)	63,804	661	87
7	Reduction During Year			
8	Retirements	32,942	2,943	108
9	Associated with Utility Plant Sold	6,635		
10	Other	15,099	65	142
11	TOTAL Reductions (Enter Total of lines 7, 8, 9, & 10)	54,676	3,008	250
12	Number at End of Year (Lines 1+ 6 - 11)	960,019	192,356	8,629
13	In Stock	358,159	5,583	508
14	Locked Meters on Customers' Premises	35,627		
15	Inactive Transformers on System		448	22
16	In Customers' Use	565,988	186,325	8,099
17	In Companys' Use	245		
18	Total End of Year (Enter Total of lines 13 to 17. This line should equal line 11)	960,019	192,356	8,629

NOTES:  
8,591 meters leased from City of Fort Wayne through February 2010. The total charge for the entire lease in 2009 was \$1,740,000, as seen on pages 333C and 333D.

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