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.

Report submitted for year ending:

December 31, 2010

Present name of respondent:

Indiana Michigan Power Company

Address of principal place of business:

1 Riverside Plaza, Columbus, OH 43215-2373

Utility representative to whom inquires regarding this report may be directed:

Name: Bradley Funk **Title:** Manager of Regulated Accounting

Address: 1 Riverside Plaza

City: Columbus **State:** OH **Zip:** 43215

Telephone, Including Area Code: (614) 716-3162

If the utility name has been changed during the past year:

Prior Name:

Date of Change:

Two copies of the published annual report to stockholders:

[ ] **were forwarded to the Commission**
[x] **will be forwared to the Commission**

on or about April 30, 2011

Annual reports to stockholders:

[x] **are published**
[ ] **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 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, 2010
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) [X] An Original (2) [ ] A Resubmission	10 Date of Report (Mo, Da,Yr)

ATTESTATION

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.

01 Name	03 Signature	04 Date Signed
Andrew B. Reis		(Mo, Da,Yr)
02 Title Assistant Controller	Andrew B. Reis	April 28, 2011

INSTRUCTIONS FOR THE FILING OF THE ANNUAL REPORT OF
MAJOR AND NONMAJOR ELECTRIC UTILITIES

GENERAL INFORMATION

I. **Purpose:**

By authority conferred upon the Michigan Public Service Commission by 1909 PA 106, as amended, being MCL 460.556 et seq. and 1969 PA 306, as amended, being MCL 24.201 et seq., this form is a regulatory support requirement. It is designed to collect financial and operational information from public utilities, licensees and others subject to the jurisdiction of the Michigan Public Service Commission. This report is a nonconfidential public use form.

II. **Who Must Submit:**

Each major and nonmajor public utility, licensee, or other, as classified in the Commission's Uniform System of Accounts Prescribed for Public Utilities and Licensees must submit this form.

NOTE: Major utilities means utilities that had, in each of the last three consecutive years, sales or transmission service that exceeded any one or more of the following:

(a) one million megawatt-hours of total sales;
(b) 100 megawatt-hours of sales for resale;
(c) 500 megawatt-hours of gross interchange out; or
(d) 500 megawatt-hours of wheeling for others (deliveries plus losses)

III. **What and Where to Submit:**

(a) **Submit an original copy of this form to:**

Michigan Public Service Commission (Regulated Energy Division)
Financial Analysis and Customer Choice Section
6545 Mercantile Way
P.O. Box 30221
Lansing, MI 48909

Retain one copy of this report for your files. Also submit the electronic version of this record to Bill Stosik at the address below or to bmstosi@michigan.gov

(b) Submit immediately upon publication, one (1) copy of the latest annual report to stockholders and any annual financial or statistical report regularly prepared and distributed to bondholders, security analyst, or industry association. Do not include monthly and quarterly reports. If reports to stockholders are not prepared, enter "NA" in column (c) on Page 4, the List of Schedules.) Mail these reports to:

Michigan Public Service Commission (Regulated Energy Division)
Financial Analysis and Customer Choice Section
6545 Mercantile Way
P.O. Box 30221
Lansing, MI 48909

(c) For the CPA certification, submit with the original submission, or within 30 days after the filing date for this form, a letter or report:

(i) Attesting to the conformity, in all material aspects, of the below listed (schedules and) pages with the Commission's applicable Uniform Systems of Accounts (including applicable notes relating thereto and the Chief Accountant's published accounting releases), and

(ii) Signed by independent certified public accountants or an independent licensed public accountant, certified or licensed by a regulatory authority or a state or other political subdivision of the U.S. (See 18 CFR 41.10-41.12 for specific qualifications).

Schedules	Reference Page
Comparative Balance Sheet	110 - 113
Statement of Income	114 - 117
Statement of Retained Earnings	118 - 119
Statement of Cash Flows	120 - 121
Notes to Financial Statements	122 - 123

When accompanying this form, insert the letter or report immediately following the cover sheet. Use the following form for the letter or report unless unusual circumstances or conditions, explained in the letter or report, demand that it be varied. Insert parenthetical phrases only when exceptions are reported.

> In connection with our regular examination of the financial statements of _____ for the year ended on which we have reported separately under the date of _____ we have also reviewed schedules _____ of Form P-521 for the year filed with the Michigan Public Service Commission as set forth in its applicable Uniform System of Accounts and published accounting releases. Our review for this purpose included such tests of accounting records and such other auditing procedures as we considered necessary in the circumstances.
>
> Based on our review, in our opinion the accompanying schedules identified in the preceding paragraph (except as noted below) conform in all material respects with the accounting requirements of the Michigan Public Service Commission as set forth in its applicable Uniform System of Accounts and published accounting releases.

State in the letter or report which, if any, of the pages above do not conform to the Commission's requirements. Describe the discrepancies that exist.

(d) Federal, state, and local governments and other authorized user may obtain additional blank copies to meet their requirements for a charge from:

> Michigan Public Service Commission (Regulated Energy Division)
> Financial Analysis and Customer Choice Section
> 6545 Mercantile Way
> P.O. Box 30221
> Lansing, MI 48909

IV. When to Submit

Submit this report form on or before April 30 of the year following the year covered by this report.

GENERAL INSTRUCTIONS

I. Prepare this report in conformity with the Uniform System of Accounts (USOA). Interpret all accounting words and phrases in accordance with the USOA.

II. Enter in whole number (dollars or MWH) only, except where otherwise noted. (Enter cents for averages and figures per unit where cents are important. The truncating of cents is allowed except on the four basic financial statements where rounding is required). The amounts shown on all supporting pages must agree with the amounts entered on the statements that they support. When applying thresholds to determine significance for reporting purposes, use for balance sheet accounts the balances

at the end of the current reporting year, and use for statement of income accounts the current year's accounts.

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

IV. For any page(s) that is not applicable to respondent, either

(a) Enter the words "NOT APPLICABLE" on the particular page(s), OR

(b) Omit the page(s) and enter "NA", "NONE", or "NOT APPLICABLE" in column (c) on the List of Schedules, pages 2, 3, 4 and 5.

V. Complete this report by means which result in a permanent record. Complete the original copy in permanent black ink or typewriter print, if practical. Additional copies must be clear and readable.

VI. Enter the month, day, and year for all dates. Use customary abbreviations. The "Date of Report" included in the header of each page is to be completed only for resubmissions (See VIII. below). The date of the resubmission must be reported in the header for all form pages, whether or not they are changed from the previous filing.

VII. Indicate negative amounts (such as decreases) by enclosing the figures in parentheses ( ).

VIII. When making revisions, resubmit only those pages that have been changed from the original submission. Submit the same number of copies as required for filing the form. Include with the resubmission the identification and Attestation page, page 1. Mail dated resubmissions to:

Michigan Public Service Commission (Regulated Energy Division)
Financial Analysis and Customer Choice Section
6545 Mercantile Way
P.O. Box 30221
Lansing, MI 48909

IX. Provide a supplemental statement further explaining accounts or pages as necessary. Attach the supplemental statement (8 1/2 x 11 inch size) to the page being supplemented. Provide the appropriate identification information, including the title(s) of the page and page number supplemented.

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

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

XII. Respondents may submit computer printed schedules (reduced to 8 1/2 x 11 inch size) instead of the preprinted schedules if they are in substantially the same format.

XIII. A copy of the FERC Annual Report Form is acceptable to substitute for the same schedules of this report.

DEFINITIONS

I. Commission Authorization (Comm. Auth.) - The authorization of the Michigan Public Service Commission, or any other Commission. Name the Commission whose authorization was obtained and give the date of the authorization.

II. Respondent - The person, corporation, licensee, agency, authority, or other legal entity or instrumentality in whose behalf the report is made.

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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, 2010

LIST OF SCHEDULES (Electric Utility)

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)
GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS			
General Information		101	FERC Form 1
Control Over Respondent & Other Associated Companies	M	102	
Corporations Controlled by Respondent		103	FERC Form 1
Officers and Employees		104	
Directors	M	105	
Security Holders and Voting Powers	M	106-107	
Important Changes During the Year		108-109	FERC Form 1
Comparative Balance Sheet	M	110-113	
Statement of Income for the Year	M	114-117	
Statement of Retained Earnings for the Year	M	118-119	FERC Form 1
Statement of Cash Flows	M	120-121	
Notes to Financial Statements		122-123	FERC Form 1
Statement of Accumulated Comprehensive Income		122A-122B	FERC Form 1
BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debits)			
Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, and Depletion	M	200-201	
Nuclear Fuel Materials		202-203	FERC Form 1
Electric Plant in Service	M	204-211	
Electric Plant Leased to Others		213	NA
Electric Plant Held for Future Use		214	FERC Form 1
Construction Work in Progress - Electric	M	216	
Accumulated Provision for Depreciation of Electric Utility Plant	M	219	
Nonutility Property	M	221	
Investment is Subsidiary Companies		224-225	FERC Form 1
Materials and Supply		227	FERC Form 1
Allowances		228 A/B-229 A/B	FERC Form 1
Extraordinary Property Losses		230B	NA
Unrecovered Plant and Regulatory Study Costs		230B	NA
Other Regulatory Assets		232	FERC Form 1
Miscellaneous Deferred Debits		233	FERC Form 1
Accumulated Deferred Income Taxes (Account 190)	M	234A-B	
BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Credits)			
Capital Stock		250-251	FERC Form 1
Capital Stock Subscribed, Capital Stock Liability for Conversion Premium on Capital Stock, and Installments Received on Capital Stock		252	

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, 2010

LIST OF SCHEDULES (Electric Utility) (Continued)

Title of Schedule (a)		Reference Page No. (b)	Remarks (c)
BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits) (Continued)			
Other Paid-In Capital		253	FERC Form 1
Discount on Capital Stock		254	NA
Capital Stock Expense		254	NA
Securities Issued and Redeemed During the Year		255	
Long-Term Debt		256-257	FERC Form 1
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	FERC Form 1
Distribution of Taxes Charged			
Accumulated Deferred Investment Tax Credits		266-267	FERC Form 1
Other Deferred Credits		269	FERC Form 1
Accumulated Deferred Income Taxes - Accelerated Amortization Property	M	272-273	FERC Form 1
Accumulated Deferred Income Taxes - Other Property	M	274-275	FERC Form 1
Accumulated Deferred Income Taxes - Other	M	276A-B	FERC Form 1
Other Regulatory Liabilities	M	278	
INCOME ACCOUNT SUPPORTING SCHEDULES			
Electric Operating Revenues	M	300-301	
Customer Choice Electric Operating Revenues	M	302-303	
Sales of Electricity by Rate Schedules	M	304	
Customer Choice Sales of Electricity by Rate Schedules	M	305	
Sales for Resale		310-311	FERC Form 1
Electric Operation and Maintenance Expenses		320-323	
Number of Electric Department Employees		323	
Purchased Power		326-327	FERC Form 1
Transmission of Electricity for Others		328-330	FERC Form 1
Transmission of Electricity by Others		332	FERC Form 1
Miscellaneous General Expenses - Electric		335	FERC Form 1
Depreciation and Amortization of Electric Plant	M	337	FERC Form 1
Particulars Concerning Certain Income Deduction and Interest Charges Accounts	M	340	
COMMON SECTION			
Regulatory Commission Expenses		350-351	FERC Form 1
Research, Development and Demonstration Activities		352-353	FERC Form 1
Distribution of Salaries and Wages		354-355	FERC Form 1
Common Utility Plant and Expenses		356	
Charges for Outside Professional and Consultative Services		357	
ELECTRIC PLANT STATISTICAL DATA			
Monthly Transmission System Peak Load		400	NA
Electric Energy Account		401a	FERC Form 1
Monthly Peaks and Output		401b	FERC Form 1
Steam-Electric Generating Plant Statistics (Large Plants)		402-403	FERC Form 1
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	FERC Form 1

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, 2010

LIST OF SCHEDULES (Electric Utility) (Continued)

Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
ELECTRIC PLANT STATISTICAL DATA (Continued)		
Transmission Line Statistics	422-423	FERC Form 1
Transmission Lines Added During Year	424-425	FERC Form 1
Substations	426-427	FERC Form 1
Electric Distribution Meters and Line Transformers	429	
Environmental Protection Facilities	430	NA
Environmental Protection Expenses	431	NA
Footnote Data	450	
Stockholders' Report	---	
MPSC SCHEDULES		
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	

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, 2010

LIST OF SCHEDULES (Electric Utility) (Continued)

Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
MPSC SCHEDULES (Continued)		
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
As noted in column C, certain pages filed by Indiana Michigan Power Company are copies of the FERC Form 1. In such instances, the requirements of the FERC Form 1 meet or exceed those of the MPSC Form P-521.		

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

GENERAL INFORMATION

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.

Andrew B. Reis, Assistant Controller
1 Riverside Plaza
Columbus, OH 43215

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 the date organized.

Indiana - February 21, 1925

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.

None

4. State the classes or utility and other services furnished by respondent during the year in each State in which the respondent operated.

Electric - Indiana
Electric - Michigan

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?

(1) [ ] Yes...Enter the date when such independent accountant was initially engaged:
(2) [X] No

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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, 2010

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, 2010

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 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

CONTROL OVER RESPONDENT & OTHER ASSOCIATED COMPANIES

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

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

CORPORATIONS CONTROLLED BY RESPONDENT

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.
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.
3. If control was held jointly with one or more other interests, state the fact in a footnote and name the other interests.

Definitions
1. See the Uniform System of Accounts for a definition of control.
2. Direct control is that which is exercised without interposition of an intermediary.
3. Indirect control is that which is exercised by the interposition of an intermediary which exercises direct control.
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.

Line No.	Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (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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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, 2010

OFFICERS AND EMPLOYEES

1. Report below the name, title and salary for the five executive officers
2. Report in column (b) salaries and wages accrued during the year including deferred compensation.
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).
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.
5. Upon request, the Company will provide the Commission with supplemental information on officers and other employees and salaries.

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, & Chief Executive Officer	1,270,442	1,579,785 56,941 5,321,150 797,796	A B C D	9,026,114
2	Brian X. Tierney Executive Vice President & Chief Financial Officer	467,365	425,000 20,906 2,703,635 188,778	A B C D	3,805,684
3	Robert P. Powers President - AEP Utilities	523,844	420,961 23,475 2,763,712 522,965	A B C D	4,254,957
4	Nicholas K. Akins President	515,056	365,000 23,045 2,429,269 126,873	A B C D	3,459,243
5	Carl L. English Vice Chairman	563,998	450,000 25,275 1,805,415 84,319	A B C D	2,929,007

Compensation Type Codes:

A = Executive Incentive Compensation
B = Incentive Plan (Matching Employer Contribution)
C = Stock Plans
D = Other Reimbursements

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 31,2010

DIRECTORS

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	11	0
Carl L. English - Vice President ***	Columbus, Ohio	12	0
Allen R. Glassburn	Fort Wayne, Indiana	0	0
JoAnn M. Grevenow	Fort Wayne, Indiana	0	0
Marc E. Lewis - Vice President External Affairs	Fort Wayne, Indiana	0	0
Venita McCellon-Allen	Shreveport, LA	4	0
Susanne M. Moorman Rowe	Fort Wayne, Indiana	0	0
Michael G. Morris - Chairman of Board, Chief Executive Officer **	Columbus, Ohio	10	0

Footnote Data

1

2

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4

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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 31,2010

DIRECTORS (cont'd)

Name and Title of Director (a)	Principal Business Address (b)	# of Directors Meetings During Yr (c)	Fees During Yr (d)
Helen J. Murray	Fort Wayne, Indiana	0	0
Robert P. Powers***	Columbus, Ohio	12	0
Susan Tomasky - Vice President ***	Columbus, Ohio	10	0
J. Edward Ehler - Vice President Distribution Region Operations	Fort Wayne, Indiana	0	0
Brian X. Tierney - Vice President *** - Chief Financial Officer	Columbus, Ohio	10	0
Scott Krawec	Fort Wayne, Indiana	0	0
Mark A. Peifer	Columbus, Ohio	0	0
Brent E. Auer	Fort Wayne, Indiana	0	0
Sarah L. Bodner	Fort Wayne, Indiana	0	0
Paul Chodak, III - President & COO	Fort Wayne, Indiana	0	0
Sandra L. Schlemmer	Fort Wayne, Indiana	0	0
Barry O. Wiard	Fort Wayne, Indiana	0	0
Daniel V. Lee - VP - Generation Assets	Fort Wayne, Indiana	0	0

Footnote Data

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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, 2010

SECURITY HOLDERS AND VOTING POWERS

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.

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.

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.

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.

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.

1. Give date of the latest closing of the stock book prior to end of year, and state the purpose of such closing:

Stock books do not close

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:

Total: 1,400,000

By Proxy: 1,400,000

3. Give the date and place of such meeting:

April 27, 2010 in Frankfort, Kentucky

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A resubmission		December 31, 2010

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	This Report Is:	Date of Report	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

IMPORTANT CHANGES DURING THE QUARTER/YEAR

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.

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.
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.
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.
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.
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.
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.
7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.
8. State the estimated annual effect and nature of any important wage scale changes during the year.
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.
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.
11. (Reserved.)
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.
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.
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.

PAGE 108 INTENTIONALLY LEFT BLANK
SEE PAGE 109 FOR REQUIRED INFORMATION.

1.

Date Acquired Or Extended	Community	Period of Franchise & Termination	Consideration
Renewed on January 5, 2010	Brady Township, Kalamazoo County, MI	Thirty (30) year Franchise renewal expiring on January 20, 2040	None
Renewed on January 10, 2010	Bloomingdale Township, Van Buren County, MI	Ten (10) year Franchise renewal expiring January 20, 2020	None
Renewed on January 12, 2010	Decatur Township, Van Buren County, MI	Thirty (30) year Franchise renewal expiring on January 11, 2040	None
Renewed on January 4, 2010	Village of Decatur, Van Buren County, MI	Thirty (30) year Franchise renewal expiring January 4, 2040	None
Renewed on January 11, 2010	Newburg Township, Cass County, MI	Thirty (30) year Franchise renewal expiring January 11, 2040	None
Renewed on January 12, 2010	City of Portage, Kalamazoo County, MI	Ten (10) year Franchise renewal expiring January 16, 2020	None
Renewed on January 12, 2010	Prairie Ronde Township, Kalamazoo, MI	Thirty (30) year Franchise renewal expiring January 20, 2040	None
Renewed July 8, 2010	Jefferson Township, Cass County, MI	Thirty (30) year Franchise renewal expiring July 8, 2040	None
Renewed August 17, 2010	Bloomingdale Village, Van Buren County, MI	Ten (10) year Franchise renewal expiring August 17, 2020	None

2. None

3. None

4. None

5. None

6. $300K Letter of Credit issued by American Electric Power Company, Inc. on behalf of Indiana Michigan Power Co. to benefit Travelers Insurance/DC Cook Workers Comp, (FERC Docket No. ES07-62-000)

   Indiana Utility Regulatory Commission Authority (Cause No. 43682)
   $84.6M 4.00% fuel capital lease, due October 13, 2014

$150K Letter of Credit issued by American Electric Power Company, Inc. on behalf of Indiana Michigan Power Co. to benefit Travelers Insurance/DC Cook Workers Comp, (FERC Docket No. ES10-1-000)

Indiana Utility Regulatory Commission Authority (Cause No. 43682)
$67.9 variable rate fuel capital lease, due December 12, 2015

7. None

8. The UWUA represented approximately 108 Tanners Creek employees who were provided with a 2% general wage increase

The IBEW Local #1392 represented Cook plant employees who were provided with a 2% general wage increase

Tanners Creek clerical employees represented by UWUA were provided with a 2% general wage increase effective November 1, 2010

South Bend clerical and meter reader employees represented by USWA Local #13729 were provided with a 2% general wage increase effective December 1, 2010

9. Please refer to the Notes to Financial Statements Pages 122-123

10. None

11. (Reserved)

12. Not Used

13. Susan E. Higginson resigned as Assistant Controller effective February 1, 2010
Richard E. Munczinski resigned as Vice President effective January 28, 2010
Barbara D. Radous elected as Vice President effective January 28, 2010
Lawrence J. Weber resigned as Site Vice President-Donald C. Cook Plant effective May 8, 2010
Lawrence J. Weber elected as Vice President effective May 9, 2010
Joseph N. Jensen resigned as Vice President effective May 8, 2010
JoAnn M. Grevenow resigned as Director effective May 31, 2010
Venita McCellon-Allen resigned as Director, Vice Chairman of the Board and Vice President effective May 31, 2010
Susanne Moorman Rowe resigned as Director effective May 31, 2010
Raymond A. Hruby, Jr. resigned as Vice President-Site Support Services, Donald C. Cook Plant effective June 18, 2010
John B. Keane resigned as Secretary effective June 30, 2010
Helen J. Murray resigned as Director, President and Chief Operating Officer effective June 30, 2010

Joel P. Gebbie elected as Site Vice President-Donald C. Cook Plant effective May 9, 2010
Julie Williams elected as Assistant Controller effective May 18, 2010
Brent E. Auer elected as Director effective June 1, 2010
Brent E. Auer resigned as Director effective August 31, 2010
Sandra L. Schlemmer elected as Director effective June 1, 2010
Sandra L. Schlemmer resigned as Director effective August 31, 2010
Michael H. Carlson elected as Vice President-Site Support Services, Donald C. Cook Plant effective June 19, 2010
Barry O. Wiard elected as Director effective September 1, 2010
Barry O. Wiard resigned as Director effective September 26, 2010
Mark A. Peifer resigned as Director and Vice President – Generation Assets effective August 31, 2010
Allen R. Glassburn resigned as Director and Vice President – Regulatory and Finance effective July 31, 2010
Allen R. Glassburn elected as Director effective September 27, 2010
Paul Chodak, III elected as Director, Chief Operating Officer and President effective July 1, 2010
D. Michael Miller elected as Secretary effective July 1, 2010
Sarah L. Bodner elected as Director effective September 1, 2010
Daniel V. Lee elected as Director and Vice President – Generation Assets effective September 1, 2010
Andrew B. Reis elected as Assistant Controller effective December 14, 2010

14. Proprietary capital ratio exceeds 30%

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, 2010

COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)

Line	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
1	**UTILITY PLANT**			
2	Utility Plant (101-106, 114)	200-201	6,379,799,582	6,611,261,964
3	Construction Work in Progress (107)	200-201	278,278,489	301,533,558
4	TOTAL Utility Plant (Enter total of lines 2 and 3)		**6,658,078,071**	**6,912,795,522**
5	(Less) Accum.Prov for Depr.Amort.Depl (108,111,115)	200-201	3,466,807,282	3,576,734,817
6	Net Utility Plant (Enter total of line 4 less 5)		**3,191,270,789**	**3,336,060,705**
7	Nuclear Fuel in Process of Ref., Conv., Enrich., and Fab (120.1)		149,342,183	93,706,590
8	Nuclear Fuel Materials & Assemblies - Stock Account (120.2)		0	0
9	Nuclear Fuel Assemblies in Reactor (120.3)		226,665,739	180,310,269
10	Spent Nuclear Fuel (120.4)		235,026,656	261,667,212
11	Nuclear Fuel under Capital Leases (120.6)		114,309,965	175,474,706
12	Assemblies (120.5)	202-203	361,817,128	384,155,662
13	Net Nuclear Fuel (Enter total of line 7-11 less 12)		**363,527,415**	**327,003,115**
14	Net Utility Plant (Enter total of lines 6 and 13)		**3,554,798,204**	**3,663,063,820**
15	Utility Plant Adjustments (116)	122	0	0
16	Gas Stored Underground-Noncurrent (117)	---	0	0
17	**OTHER PROPERTY AND INVESTMENTS**			
18	Nonutility Property (121)	221	30,006,945	26,802,369
19	(Less) Accum.Prov. for Depr. and Amort. (122)	---	13,003,739	12,348,149
20	Investments in Associated Companies (123)	222-223	0	0
21	Investments in Subsidiary Companies (123.1)	224-225	23,396,018	23,808,747
22	(For Cost of Account 123.1, See Footnote Page 224, line 42)			
23	Noncurrent Portion of Allowances	228-229	17,730,053	12,430,034
24	Other Investments (124)		22,326,651	22,922,468
25	Sinking Funds (125)		0	0
26	Depreciation Fund (126)		0	0
27	Amoritization Fund - Federal (127)		0	0
28	Other Special Funds (128)		1,391,919,001	1,515,226,729
29	Special Funds (Non-Major Only) (129)		0	0
30	Long-Term Portion of Derivative Assets (175)		29,133,578	31,477,566
31	Long-Term Portion of Derivative Assets - Hedges (176)		0	7,149
32	TOTAL Other Property and Investments (Total of lines 18 thru 21, 23 thru 31)		**1,501,508,507**	**1,620,326,913**
33	**CURRENT AND ACCRUED ASSETS**			
34	Cash and Working Funds (Non-Major Only) (130)		0	0
35	Cash (131)	---	772,729	354,667
36	Special Deposits (132-134)	---	15,047,728	15,488,029
37	Working Fund (135)	---	5,900	6,300
38	Temporary Cash Investments (136)	222-223	0	0
39	Notes Receivable (141)	226A	0	0
40	Customer Accounts Receivable (142)	226A	56,134,823	76,092,138
41	Other Accounts Receivable (143)	226A	17,337,883	9,959,551
42	(Less) Accum.Prov. for Uncoll. Acct.- Credit (144)	226A	2,265,020	1,692,114
43	Notes Receivable from Assoc. Companies (145)	226B	108,851,089	0
44	Accounts Receivable from Assoc. Companies (146)	226B	80,650,085	146,858,216
45	Fuel Stock (151)	227	75,686,271	85,318,798
46	Fuel Stock Expenses Undistributed (152)	227	3,868,034	2,232,093
47	Residuals (Elec) and Extracted Products (153)	227	0	0
48	Plant Materials and Operating Supplies (154)	227	140,186,305	148,499,563
49	Merchandise (155)	227	0	0
50	Other Materials and Supplies (156)	227	5,111,310	3,256,501
51	Nuclear Materials Held for Sale (157)	202-203, 207	0	0
52	Allowances (158.1 and 158.2)	228-229	36,871,463	39,005,421

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, 2010

COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS) (Continued)

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	---	17,730,053	12,430,034
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)	---	9,450,954	8,358,762
58	Advances for Gas (166-167)	---	0	0
59	Interest and Dividends Receivable (171)	---	3,073,815	4,448,582
60	Rents Receivable (172)	---	77,757	99,578
61	Accrued Utility Revenues (173)	---	8,762,243	19,449,455
62	Misc Current and Accrued Assets (174)		135,787,046	49,022,092
63	Derivative Instrument Assets (175)		62,560,977	58,834,598
64	(Less) LT Portion of Derivative Inst. Assets (175)		29,133,578	31,477,566
65	Derivative Instrument Assets - Hedges (176)		1,010,811	175,626
66	(Less) LT Portion of Derivative Inst. Assets - Hedges (176)		0	7,149
67	TOTAL Current and Accrued Assets (Enter total of lines 34 thru 66)		**712,118,572**	**621,853,107**
68	**DEFERRED DEBITS**			
69	Unamortized Debt Expenses (181)	---	17,143,762	11,679,904
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	527,201,141	585,007,876
73	Prelim. Survey & Invest. Charges (Elec) (183)	231	930,353	1,006,697
74	Prelim. Survey & Invest. Charges (Gas) (183.1)	---	0	0
75	Other Prelim. Survey & InvestigationCharges (183.2)		0	0
76	Clearing Accounts (184)	---	0	0
77	Temporary Facilities (185)	---	0	0
78	Miscellaneous Deferred Debits (186)	233	34,195,997	36,269,154
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	13,635,350	16,023,450
82	Accumulated Deferred Income Taxes (190)	234	717,081,733	745,790,961
83	Unrecovered Purchased Gas Costs (191)	---	0	0
84	TOTAL Deferred Debits (Enter total of lines 69 thru 83)		**1,310,188,336**	**1,395,778,042**
85	TOTAL Assets and Other Debits (Enter total of lines 14 thru 16, 32, 67, and 84)		**7,078,613,619**	**7,301,021,882**

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, 2010

COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)

Line	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
1	**PROPRIETARY CAPITAL**			
2	Common Stock Issued (201)	250-251	56,583,866	56,583,866
3	Preferred Stock Issued (204)	250-251	8,076,800	8,072,400
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	4,317,884	4,317,820
7	Other Paid-In Capital (208-211)	253	976,974,839	976,975,945
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	657,188,430	677,547,416
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	(581,331)	(189,146)
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)	(21,700,504)	(20,888,248)
16	TOTAL Proprietary Capital (Enter total of lines 2 thru 15)		**1,680,859,984**	**1,702,420,053**
17	**LONG-TERM DEBT**			
18	Bonds (221)	256-257	0	0
19	(Less) Reacquired Bonds (222)	256-257	0	0
20	Advances from Associated Companies (223)	256-257	25,000,000	0
21	Other Long-Term Debt (224)	256-257	1,956,555,338	1,806,900,748
22	Unamortized Premium on Long-Term Debt (225)	---	0	0
23	(Less) Unamortized Discount on Long-Term Debt -Debit (226)	---	5,948,929	5,428,173
24	TOTAL Long-Term Debt (Enter total lines 18 thru 23)		**1,975,606,409**	**1,801,472,575**
25	**OTHER NONCURRENT LIABILITIES**			
26	Obligations Under Capital Leases-Noncurrent (227)		84,499,503	138,956,461
27	Accumulated Prov. for Property Insurance (228.1)		0	0
28	Accumulated Prov. for Injuries and Damage (228.2)		35,920	96,882
29	Accumulated Prov. for Pensions and Benefits (228.3)		229,275,720	194,625,175
30	Accumulated Misc. Operating Provisions (228.4)		2,147,600	3,466,050
31	Accumulated Provision for Rate Refunds (229)		0	0
32	Long-Term Portion of Derivative Instrument Liabilities		10,344,539	6,530,257
33	LT Portion of Derivative Instrument Liabilities - Hedges		41,048	178
34	Asset Retirement Obligations (230)		755,186,640	810,357,719
35	TOTAL Other Noncurrrent Liabilities (Enter total of lines 26 thru 34)		**1,081,530,970**	**1,154,032,722**
36	**CURRENT AND ACCRUED LIABILITIES**			
37	Notes Payable (231)		0	0
38	Accounts Payable (232)		171,192,092	121,664,515
39	Notes Payable to Associated Companies (233)		0	48,104,996
40	Accounts Payable to Associated Companies (234)		61,752,198	105,256,398
41	Customer Deposits (235)		27,710,863	29,263,723
42	Taxes Accrued (236)	262-263	(68,727,093)	8,848,773
43	Interest Accrued (237)		27,464,811	29,359,527
44	Dividends Declared (238)		84,845	84,810
45	Matured Long-Term Debt (239)		0	0

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, 2010

COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS) (Continued)

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)		6,931,673	6,693,078
48	Misc. Current and Accrued Liabilities (242)		97,446,183	112,454,834
49	Obligations Under Capital Leases -Current (243)		57,213,686	69,745,948
50	Derivative Instrument Liabilities (244)		22,012,376	22,878,420
51	(Less) Long-Term Portion of Derivative Instrument Liabilities		10,344,539	6,530,257
52	Derivative Instrument Liabilities - Hedges (245)		1,809,597	437,083
53	(Less) Long-Term Portion of Derivative Instrument Liabilities - Hedges		41,048	178
54	TOTAL Current and Accrued Liabilities (Enter total of lines 37 thru 53)		**394,505,644**	**548,261,670**
55	**DEFERRED CREDITS**			
56	Customer Advances for Construction (252)		0	0
57	Accumulated Deferred Investment Tax Credits (255)	266-267	57,732,141	55,416,298
58	Deferred Gains from Disposition of Utility Plt. (256)	270	0	0
59	Other Deferred Credits (253)	269	84,470,897	92,249,858
60	Other Regulatory Liabilities	278	375,739,424	419,412,940
61	Unamortized Gain on Reacquired Debt (257)	237	23,539	21,827
62	Accum. Deferred Income Taxes-Accel. Amort. (281)		295,177	283,301
63	Accum. Deferred Income Taxes-Other Property (282)		712,491,020	777,228,742
64	Accum. Deferred Income Taxes-Other (283)	272-277	715,358,414	750,221,896
65	TOTAL Deferred Credits (Enter total of lines 56 thru 64)		**1,946,110,612**	**2,094,834,862**
66	TOTAL Liabilities and Other Credits (Enter total of lines 16, 24, 35, 54 and 65)		**7,078,613,619**	**7,301,021,882**

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, 2010

STATEMENT OF INCOME FOR THE YEAR

1. Report amounts for accounts 412 and 413, Revenue and Expenses for Utility Plant Leased to Others, in another utility column (I,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.
2. Report amounts in account 414, Other Utiltiy Operating Income, in the dame manner as accounts 412 and 413 above.

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
4. Use pages 122-123 for important notes regarding the statement of income or any account thereof.
5. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amoutn 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....

Line	Title of Account (a)	Ref. Page No. (b)	TOTAL Current Year (c)	TOTAL Previous Year (d)
1	**UTILITY OPERATING INCOME**			
2	Operating Revenues (400)	300-301	2,157,506,760	2,085,781,133
3	Operating Expenses			
4	Operation Expenses (401)	320-323	1,414,891,087	1,237,684,939
5	Maintenance Expenses (402)	320-323	222,405,724	218,036,143
6	Depreciation Expenses (403)	336-337	129,304,622	122,686,690
7	Depreciation Expenses for Asset Retirement Costs (403.1)		3,778,471	5,761,238
8	Amortization and Depl. of Utility Plant (404-405)	336-337	27,734,887	28,620,229
9	Amortization of Utility Plant Acq. Adj (406)	336-337	0	18,339
10	Amort. Of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)			
11	Amort. Of Conversion Expenses (407)			
12	Regulatory Debits		1,024,171	1,024,171
13	(Less) Regulatory Credits			
14	Taxes Other Than Income Taxes (408.1)	262-263	73,606,278	68,872,173
15	Income Taxes-Federal (409.1)	262-263	(900,499)	(163,157,793)
16	-Other (409.1)	262-263	5,390,839	(23,436,034)
17	Provision for Deferred Income Taxes (410.1)	234,272-276	396,695,300	914,180,990
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234,272-276	335,878,212	640,588,425
19	Investment Tax Credit Adj.- Net (411.4)	266-267	(2,315,843)	(2,288,809)
20	(Less) Gains from Disp. of Utility Plant (411.7)	270A-B	105,085	89,762
21	Losses from Disposition of Utility Plant (411.6)	235A-B	0	0
22	(Less) Gains from Disposition of Allowances		51,012	89,477
23	Losses from Disposition of Allowances		0	0
24	Accretion Expense (411.10)		11,905,037	11,178,488
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		**1,947,485,765**	**1,778,413,100**
26	Net Utility Operating Income (Enter Total of line 2 less 25) (Carry forward to page 117, line 27)		**210,020,995**	**307,368,033**

Name of Respondent	This Report Is:	Date of Report	Year of Report
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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 explanatio of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionmnets from those used in the prceeding 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 departmentss, supply the appropriate account titles, lines 2 to 23, and report the information in the blan space on pages 122-123 or in a footnote.

ELECTIC UTILITY		GAS UTILITY		OTHER UTILITY		
Current Year (e)	Previous Year (f)	Current Year (g)	Previous Year (h)	Current Year (i)	Previous Year (j)	Line
						1
2,157,506,760	2,085,781,133					2
						3
1,414,891,087	1,237,684,939					4
222,405,724	218,036,143					5
129,304,622	122,686,690					6
3,778,471	5,761,238					7
27,734,887	28,620,229					8
0	18,339					9
0	0					10
0	0					11
1,024,171	1,024,171					12
0	0					13
73,606,278	68,872,173					14
(900,499)	(163,157,793)					15
5,390,839	(23,436,034)					16
396,695,300	914,180,990					17
335,878,212	640,588,425					18
(2,315,843)	(2,288,809)					19
105,085	89,762					20
0	0					21
51,012	89,477					22
0	0					23
11,905,037	11,178,488					24
1,947,485,765	**1,778,413,100**	**0**	**0**	**0**	**0**	25
210,020,995	**307,368,033**	**0**	**0**	**0**	**0**	26

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, 2010

STATEMENT OF INCOME FOR THE YEAR (Continued)

Line	Account (a)	(Ref.) Page No. (b)	Total Current Year (c)	Total Previous Year (d)
27	Net Utility Operating Income *(Carried forward from page 114)*		**210,020,995**	**307,368,033**
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	124,489,320	115,802,779
34	(Less) Expenses of Nonutility Operations (417.1)	282	115,718,577	106,494,768
35	Nonoperating Rental Income (418)	282	228,010	145,525
36	Equity in Earnings of Subsidiary Companies (418.1)	119,282	392,185	929,337
37	Interest and Dividend Income (419)	282	1,396,458	3,436,378
38	Allowance for Other Funds Used During Construction (419.1)	282	15,678,344	12,012,908
39	Miscellaneous Nonoperating Income (421)	282	3,665,157	2,430,215
40	Gain on Disposition of Property (421.1)	280	1,947,709	908,921
41	TOTAL Other Income *(enter Total of lines 31 thru 40)*		**32,078,606**	**29,171,295**
42	Other Income Deductions			
43	Loss on Disposition of Property (421.2)	280	39,377	667,616
44	Miscellaneous Amortization (425)	340		
45	Donations (426.1)		1,796,509	2,293,998
46	Life Insurance (426.2)			
47	Penalties (426.3)		(438,082)	(64,857)
48	Exp. For Certain Civic, Political & Related Activities (426.4)		1,018,577	815,576
49	Other Deductions (426.5)		8,473,402	14,565,405
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		**10,889,783**	**18,277,738**
51	Taxes Applicable to Other Income and Deductions			
52	Taxes Other Than Income Taxes (408.2)	262-263	6,798,291	6,364,060
53	Income Taxes - Federal (409.2)	262-263	(2,807,236)	(1,759,855)
54	Income Taxes - Other (409.2)	262-263	83,975	296,746
55	Provision for Deferred Income Taxes (410.2)	234,272-276	11,106,119	14,489,794
56	(Less) Provision for Deffered Income Taxes - Cr. (411.2)	234,272-276	8,200,192	17,093,238
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 (total of 52 thru 58)		**6,980,957**	**2,297,507**
60	Net Other Income and Deductions (total of lines 41,50 & 59)		**14,207,866**	**8,596,050**
61	INTEREST CHARGES			
62	Interest on Long-Term Debt (427)	257	99,830,716	99,017,552
63	Amort. Of Debt Disc. And Expense (428)	256-257	3,103,138	3,157,632
64	Amortizaiton of Loss on Reacquired Debt (428.1)		1,399,579	1,596,824
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	296,045	2,463,302
68	Other Interest Expense (431)	340	2,010,170	1,794,811
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		8,499,589	8,347,865
70	Net Interest Charges (total of lines 62 thru 69)		**98,138,347**	**99,680,544**
71	Income Before Extraordinary Items (total lines 27,60,70)		**126,090,514**	**216,283,539**
72	EXTRAORDINARY ITEMS			
73	Extraordinary Income (434)	342	0	0
74	(Less) Extraordinary Deductions (435)	342		
75	Net Extraordinary Items (total line 73 less line 74)		**0**	**0**
76	Income Taxes-Federal and Other (409.3)	262-263	0	0
77	Extraordinary Items After Taxes (Enter Total of lines 75 less line 76)		**0**	**0**
78	Net Income (Enter Total of lines 71 and 77)		**126,090,514**	**216,283,539**

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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, 2010

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	94,288,149	
3	Account 281	723	
4	Account 282	131,785,019	
5	Account 283	170,621,409	
6	Account 284		
7	Reconciling Adjustments		
8	TOTAL Account 410.1 (on pages 114-115 line 17)	**396,695,300**	**0**
9	TOTAL Account 410.2 (on page 117 line 55)		
10	Credits to Account 411 from:		
11	Account 190	136,626,150	
12	Account 281	12,600	
13	Account 282	63,344,207	
14	Account 283	135,895,255	
15	Account 284		
16	Reconciling Adjustments		
17	TOTAL Account 411.1 (on page 114-115 line 18)	**335,878,212**	**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	(2,315,843)	
22	ITC Adjustments:		
23	Adjust last year's estimate to actual per filed return		
24	Other (specify)		
25	Net Reconciling Adjustments Account 411.4*	**(2,315,843)**	**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

Name of Respondent	This Report Is:	Date of Report	Year of Report
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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
	94,288,149	8,982,097	103,270,246	2
	723		723	3
	131,785,019	123,474	131,908,493	4
	170,621,409	2,000,548	172,621,957	5
				6
				7
0	**396,695,300**			8
		11,106,119		9
				10
	136,626,150	5,493,990	142,120,140	11
	12,600		12,600	12
	63,344,207		63,344,207	13
	135,895,255	2,706,202	138,601,457	14
				15
				16
0	**335,878,212**			17
		8,200,192		18
				19
				20
	(2,315,843)		(2,315,843)	21
				22
				23
				24
0	**(2,315,843)**	**0**		25
		0		26
		0		27

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

STATEMENT OF RETAINED EARNINGS

1. Do not report Lines 49-53 on the quarterly version.
2. Report all changes in appropriated retained earnings, unappropriated retained earnings, year to date, and unappropriated undistributed subsidiary earnings for the year.
3. 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)
4. State the purpose and amount of each reservation or appropriation of retained earnings.
5. 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.
6. Show dividends for each class and series of capital stock.
7. Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.
8. 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.
9. 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)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)			
1	Balance-Beginning of Period		655,362,847	538,630,261
2	Changes			
3	Adjustments to Retained Earnings (Account 439)			
4				
5				
6	Reclassification of balance in Acct 2160002 to 2160001	2160002	-5,900,000	
7		2160001	5,900,000	
8				
9	TOTAL Credits to Retained Earnings (Acct. 439)			
10				
11				
12				
13				
14				
15	TOTAL Debits to Retained Earnings (Acct. 439)			
16	Balance Transferred from Income (Account 433 less Account 418.1)		125,698,329	215,381,170
17	Appropriations of Retained Earnings (Acct. 436)			
18	Reclassification of Appropriated Retained Earnings-Amort. Reserve-Federal	215.1	-580,242	(309,201)
19				
20				
21				
22	TOTAL Appropriations of Retained Earnings (Acct. 436)		-580,242	(309,201)
23	Dividends Declared-Preferred Stock (Account 437)			
24	Preferred Stock Series 4-1/8%	238	-228,077	(228,117)
25	Preferred Stock Series 4.12%	238	-45,547	(45,547)
26	Preferred Stock Series 4.56%	238	-65,719	(65,719)
27				
28				
29	TOTAL Dividends Declared-Preferred Stock (Acct. 437)		-339,343	(339,383)
30	Dividends Declared-Common Stock (Account 438)			
31	Dividends Declared - Common Stock	238	-105,000,000	(98,000,000)
32				
33				
34				
35				
36	TOTAL Dividends Declared-Common Stock (Acct. 438)		-105,000,000	(98,000,000)
37	Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings			
38	Balance - End of Period (Total 1,9,15,16,22,29,36,37)		675,141,591	655,362,847
	APPROPRIATED RETAINED EARNINGS (Account 215)			

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

STATEMENT OF RETAINED EARNINGS

1. Do not report Lines 49-53 on the quarterly version.
2. Report all changes in appropriated retained earnings, unappropriated retained earnings, year to date, and unappropriated undistributed subsidiary earnings for the year.
3. 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)
4. State the purpose and amount of each reservation or appropriation of retained earnings.
5. 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.
6. Show dividends for each class and series of capital stock.
7. Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.
8. 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.
9. 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)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
39				
40				
41				
42				
43				
44				
45	TOTAL Appropriated Retained Earnings (Account 215)			
	APPROP. RETAINED EARNINGS - AMORT. Reserve, Federal (Account 215.1)			
46	TOTAL Approp. Retained Earnings-Amort. Reserve, Federal (Acct. 215.1)		2,405,825	1,825,583
47	TOTAL Approp. Retained Earnings (Acct. 215, 215.1) (Total 45,46)		2,405,825	1,825,583
48	TOTAL Retained Earnings (Acct. 215, 215.1, 216) (Total 38, 47) (216.1)		677,547,416	657,188,430
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account			
	Report only on an Annual Basis, no Quarterly			
49	Balance-Beginning of Year (Debit or Credit)		-581,331	(1,510,668)
50	Equity in Earnings for Year (Credit) (Account 418.1)		392,185	929,337
51	(Less) Dividends Received (Debit)			
52				
53	Balance-End of Year (Total lines 49 thru 52)		-189,146	(581,331)

Name of Respondent	This Report Is:	Date of Report	Year of Report
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STATEMENT OF CASH FLOWS

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	126,090,514
3	Noncash Charges (Credits) to Income:	
4	Depreciation and Depletion	160,817,980
5	Amortization of (Specify)	
6	Accretion of Asset Retirement Obligation	11,905,037
7	Nuclear Fuel	146,343,318
8	Regulatory Debits and Credits	1,024,171
9	Deferred Income Taxes (Net)	63,723,015
10	Investment Tax Credit Adjustment (Net)	(2,315,843)
11	Net (Increase) Decrease in Receivables	(79,062,449)
12	Net (Increase) Decrease in Inventory	(14,430,369)
13	Net (Increase) Decrease in Allowances Inventory	(2,133,958)
14	Net (Increase) Decrease in Payables and Accrued Expenses	123,983,445
15	Net (Increase) Decrease in Other Regulatory Assets	(38,320,424)
16	Net (Increase) Decrease in Other Regulatory Liabilities	(11,203,882)
17	(Less) Allowance for Other Funds Used During Construction	15,678,344
18	(Less) Undistributed Earnings from Subsidiary Companies	392,185
19	Other: Misc Utility Plant, Net	(111,022,306)
20	Property and Investments, Net	437,088
21	Margin Deposits	(453,348)
22	Prepayments	21,131,803
23	Accrued Utility Revenues, Net	(10,687,211)
24	Other Deferred Debits, Net	(554,167)
25	Other Comprehensive Income - Net	673,996
26	Miscellaneous Current and Accrued Assets	2,800,000
27	Accumulated Provision - Misc	1,411,193
28	Current and Accrued Liabilities, Net	15,102,379
29	Other Deferred Credits, Net	30,420,290
30	Unamortized Debt Expense	1,883,133
31	Unamortized Discount/Premium on Long-Term Debt	520,755
32	Mark to Market of Risk Management Contracts	4,592,423
33	Over / Under Recovered Fuel (Net)	(12,566,518)
34	Pension Contributions to Qualified Plant Trust	(71,671,611)
35	Deferred Cook Plant Fire Costs	87,347,299
36	Net Cash Provided by (Used in) Operating Activities (*Total of lines 2 thru 35*)	**429,715,224**
37		
38	Cash Flows from Investment Activities:	
39	Construction and Acquisition of Plant (*including land*):	
40	Gross Additions to Utility Plant (*less nuclear fuel*)	(355,149,793)
41	Gross Additions to Nuclear Fuel	(98,233,319)
42	Gross Additions to Common Utility Plant	
43	Gross Additions to Nonutility Plant	(756,176)
44	(Less) Allowance to Other Funds Used During Construction	(15,678,344)
45	Other:	
46	Master Lease Agreement	(1,782,933)
47	Barge Purchase for Resale	(1,349,528)
48	Railcar Purchase	(853,067)
49	Cash Outflows for Plant (*Total of lines 40 thru 47*)	**(442,446,472)**
50		
51	Acquisition of Other Noncurrent Assets (d)	
52	Proceeds from Disposal of Noncurrent Assets (d)	21,076,985
53		

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, 2010

STATEMENT OF CASH FLOWS (Continued)

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.

6. Enter on pages 122-123 clarifications and explanations.

Line No.	Description (*See instructions for Explanation of Codes*) (a)	Amount (b)
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)	(1,414,472,681)
60	Proceeds from Sales of Investment Securities (a)	1,361,812,957
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	13,034
67	Notes Receivable from Associated Companies	108,851,089
68	Other: (Increase) Decrease in Other Special Deposits	13,047
69	Cook Unit 1 Fire Insurance proceeds	14,320,647
70		
71	Net Cash Provided by (Used in) Investing Activities	
72	*(Total of lines 50 thru 70)*	**(350,831,394)**
73		
74	Cash Flows from Financing Activities:	
75	Proceeds from Issuance of:	
76	Long Term Debt (b)	0
77	Preferred Stock	
78	Notes Payable to Associated Companies	48,104,996
79	Other:	
80		
81	Net Increase in Short-Term Debt (c)	
82	Proceeds on Nuclear Fuel Sale/Leaseback	152,464,063
83	Other: Proceeds on Capital Leaseback	472,150
84	Capital Contribution From Parent	
85		
86	Cash Provided by Outside Sources (*Total of lines 76 thru 85*)	**201,041,209**
87		
88	Payments for Retirement of:	
89	Long Term Debt (b)	(175,000,000)
90	Preferred Stock	(3,358)
91	Common Stock	
92	Other:	
93		
94	Net Decrease in Short-Term Debt (c)	
95	Notes Payable to Associated Companies	0
96	Dividends on Preferred Stock	(339,343)
97	Dividends on Common Stock	(105,000,000)
98	Net Cash Provided by (Used in) Financing Activities	
99	*(Total of lines 89 thru 97)*	**(79,301,492)**
100		
101	Net Increase (Decrease) in Cash and Cash Equivalents	
102	*(Total of lines 36, 72 and 99)*	**(417,662)**
103		
104	Cash and Cash Equivalents at Beginning of Year	**778,629**
105		
106	Cash and Cash Equivalents at End of Year	**360,967**

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

STATEMENTS OF ACCUMULATED COMPREHENSIVE INCOME, COMPREHENSIVE INCOME, AND HEDGING ACTIVITIES

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.
2. Report in columns (f) and (g) the amounts of other categories of other cash flow hedges.
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.
4. Report data on a year-to-date basis.

Line No.	Item (a)	Unrealized Gains and Losses on Available-for-Sale Securities (b)	Minimum Pension Liability adjustment (net amount) (c)	Foreign Currency Hedges (d)	Other Adjustments (e)
1	Balance of Account 219 at Beginning of Preceding Year				(11,193,524)
2	Preceding Qtr/Yr to Date Reclassifications from Acct 219 to Net Income				646,580
3	Preceding Quarter/Year to Date Changes in Fair Value				(1,255,747)
4	Total (lines 2 and 3)				(609,167)
5	Balance of Account 219 at End of Preceding Quarter/Year				(11,802,691)
6	Balance of Account 219 at Beginning of Current Year				(11,802,691)
7	Current Qtr/Yr to Date Reclassifications from Acct 219 to Net Income				520,827
8	Current Quarter/Year to Date Changes in Fair Value				(919,896)
9	Total (lines 7 and 8)				(399,069)
10	Balance of Account 219 at End of Current Quarter/Year				(12,201,760)

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

STATEMENTS OF ACCUMULATED COMPREHENSIVE INCOME, COMPREHENSIVE INCOME, AND HEDGING ACTIVITIES

Line No.	Other Cash Flow Hedges Interest Rate Swaps (f)	Other Cash Flow Hedges Commodity (g)	Totals for each category of items recorded in Account 219 (h)	Net Income (Carried Forward from Page 117, Line 78) (i)	Total Comprehensive Income (j)
1	(10,522,419)	1,482,101	(20,233,842)		
2	1,008,487	(1,428,898)	226,169		
3		(437,084)	(1,692,831)		
4	1,008,487	(1,865,982)	(1,466,662)	216,310,507	214,843,845
5	(9,513,932)	(383,881)	(21,700,504)		
6	(9,513,932)	(383,881)	(21,700,504)		
7	1,006,918	1,105,407	2,633,152		
8		(901,000)	(1,820,896)		
9	1,006,918	204,407	812,256	126,090,514	126,902,770
10	(8,507,014)	(179,474)	(20,888,248)		

Name of Respondent	This Report Is:	Date of Report	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

NOTES TO FINANCIAL STATEMENTS

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.
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.
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.
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.
5. Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.
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.
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.
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.
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.

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SEE PAGE 123 FOR REQUIRED INFORMATION.

INDEX OF NOTES TO FINANCIAL STATEMENTS

Glossary of Terms for Notes

1. Organization and Summary of Significant Accounting Policies
2. Rate Matters
3. Effects of Regulation
4. Commitments, Guarantees and Contingencies
5. Benefit Plans
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8. Fair Value Measurements
9. Income Taxes
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14. Cost Reduction Initiatives

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.
AFUDC	Allowance for Funds Used During Construction.
AOCI	Accumulated Other Comprehensive Income.
APCo	Appalachian Power Company, an AEP electric utility subsidiary.
CAA	Clean Air Act.
CO_2	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, energy pricing, and revenues and costs of third party sales. AEPSC acts as the agent.
DCC Fuel	DCC Fuel LLC, DCC Fuel II LLC and DCC Fuel III LLC variable interest entities formed for the purpose of acquiring, owning and leasing nuclear fuel to I&M.
DETM	Duke Energy Trading and Marketing L.L.C., a risk management counterparty.
EIS	Energy Insurance Services, Inc., a nonaffiliated captive insurance company.
ERISA	Employee Retirement Income Security Act of 1974, as amended.
FAC	Fuel Adjustment Clause.
Federal EPA	United States Environmental Protection Agency.
FERC	Federal Energy Regulatory Commission.
FTR	Financial Transmission Right, a financial instrument that entitles the holder to receive compensation for certain congestion-related transmission charges that arise when the power grid is congested resulting in differences in locational prices.

Term	Meaning
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.
KGPCo	Kingsport Power Company, an AEP electric utility subsidiary.
KPCo	Kentucky Power Company, an AEP electric utility subsidiary.
KPSC	Kentucky Public Service Commission.
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.
MPSC	Michigan Public Service Commission.
MTM	Mark-to-Market.
MW	Megawatt.
NEIL	Nuclear Electric Insurance Limited.
NO_X	Nitrogen oxide.
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.
SIA	System Integration Agreement.
SNF	Spent Nuclear Fuel.
SO_2	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, KGPCo, KPCo, OPCo and WPCO, 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 utility subsidiary.

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 582,000 retail customers in its service territory in northern and eastern Indiana and a portion of southwestern Michigan. I&M 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 revenues from barging represent the majority of other revenues except in 2009 when insurance proceeds related to the Cook Plant Unit 1 outage were the largest amount.

Originally approved by the FERC in 1951 and subsequently amended in 1951, 1962, 1975, 1979 (twice) and 1980, the Interconnection Agreement establishes the AEP Power Pool which permits the AEP East companies to pool their generation assets on a cost basis. It establishes an allocation method for generating capacity among its members based on relative peak demands and generating reserves through the payment of capacity charges and the receipt of capacity revenues. AEP Power Pool members are compensated for their costs of energy delivered to the AEP Power Pool and charged for energy received from the AEP Power Pool. The capacity reserve relationship of the AEP Power Pool members changes as generating assets are added, retired or sold and relative peak demand changes. 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.

In December 2010, each member gave notice to AEPSC and the other AEP Power Pool members of its decision to terminate the Interconnection Agreement effective January 1, 2014 or such other date approved by the FERC, subject to state regulatory input. It is unknown at this time whether the AEP Power Pool will be replaced by a new agreement among some or all of the members, whether individual companies will enter into bilateral or multi-party contracts with each other for power sales and purchases or asset transfers or if each company will choose to operate independently. This decision to terminate is subject to management's ongoing evaluation. The AEP Power Pool members may revoke their notices of termination. If I&M experiences decreases in revenues or increases in costs as a result of the termination of the AEP Power Pool and is unable to recover the change in revenues and costs through rates, prices or additional sales, it could have an adverse impact on future net income and cash flows.

The AEP East companies are parties to a Transmission Agreement defining how they share the costs associated with their relative ownership of transmission assets. This sharing was based upon each company's MLR until the FERC approved a new Transmission Agreement effective November 1, 2010. The new Transmission Agreement will be phased-in for retail rates over periods of up to four years, adds KGPCo and WPCo as parties to the agreement and changes the allocation method. I&M's recovery mechanism for transmission costs is through its base rates. Changes in allocation under the new Transmission Agreement and state regulatory phase-in of the new agreement will limit I&M's ability to fully recover its transmission 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 transactions with 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 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.

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 SWEPCo related to purchase power and sale activity pursuant to the SIA.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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 state regulatory commissions also regulate certain intercompany transactions under various orders and affiliate statutes. Both the FERC and state regulatory commissions are permitted to review and audit the relevant books and records of companies within a public utility holding company system.

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 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.

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 accounting principles generally accepted in the United States of America (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 tax assets related to the accounting guidance for "Uncertainty in Income Taxes" as a reduction to current liabilities rather than a 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 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 coal procurement sales as a reduction of fuel expense rather than as revenue.
- 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 unamortized loss on reacquired debt in deferred debits rather than in regulatory assets.
- The classification of accumulated deferred investment tax credits in deferred credits rather than in regulatory liabilities and deferred investment tax credits.
- 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.

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, storm costs, 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

For the Years Ended December 31,	**2010**	**2009**
	(in thousands)	
Cash Was Paid (Received) for:		
Interest (Net of Capitalized Amounts)	$ 93,715	$ 97,615
Income Taxes (Net of Refunds)	(71,433)	(51,346)
Noncash Acquisitions Under Capital Leases	162,464	104,951
At December 31,		
Noncash Construction Expenditures Included in Accounts Payable	21,757	74,251
Noncash Acquisition of Nuclear Fuel Included in Accounts Payable	308	15

Special Deposits

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

Inventory

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

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 on a daily basis, excluding receivables from risk management activities, through purchase agreements with I&M.

Allowance for Uncollectible Accounts

Generally, AEP Credit records bad debt expense related to receivables purchased from I&M under the sale of receivables agreement. For customer accounts receivables relating to risk management activities, accounts receivables are reviewed for bad debt reserves at a specific counterparty level basis. For miscellaneous accounts receivable, bad debt expense is recorded for all amounts outstanding 180 days or greater at 100%, unless specifically identified. Miscellaneous accounts receivable items open less than 180 days may be reserved using specific identification for bad debt reserves.

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, 2010.

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_2 and NO_x 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. 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 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 plants are included in operating expenses.

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 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 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 such as commodity, interest rate and, to a lesser degree, volatility and credit that include quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in inactive markets, market corroborated inputs (i.e. inputs derived principally from, or correlated to, observable market data) and other observable inputs for the asset or liability.

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 to estimate 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.

Assets in the benefits and nuclear trusts are classified using the following methods. Equities are classified as Level 1 holdings if they are actively traded on exchanges. Items classified as Level 1 are investments in money market funds, fixed income and equity mutual funds and domestic equity securities. They are valued based on observable inputs primarily unadjusted quoted prices in active markets for identical assets. 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.

Items classified as Level 2 are primarily investments in individual fixed income securities. These fixed income securities are valued using models with input data as follows:

	Type of Fixed Income Security		
Type of Input	United States Government	Corporate Debt	State and Local Government
Benchmark Yields	X	X	X
Broker Quotes	X	X	X
Discount Margins	X	X	
Treasury Market Update	X		
Base Spread	X	X	X
Corporate Actions		X	
Ratings Agency Updates		X	X
Prepayment Schedule and History			X
Yield Adjustments	X		

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 generally deferred as regulatory liabilities and under-recoveries (the excess of applicable fuel costs incurred over fuel revenues billed to customers) are generally 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.

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 Michigan (all areas of Michigan beginning in December 2010).

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 arising from non-derivative contracts are accounted for on a gross basis in Operation Expenses on the statements of income. Energy purchases arising from non-trading derivative contracts are recorded based on the transaction's economic substance. Purchases under non-trading derivatives used to serve accrual based obligations are recorded in Operation Expenses. All other non-trading derivative purchases are recorded net in revenues.

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).

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 on 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, as well as 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. 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 on its income statements. 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.

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 classify 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 rebalances the investments to targeted allocations when appropriate. Investment policies and guidelines allow investment managers in approved strategies to use financial derivatives to obtain or manage market exposures and to hedge assets and liabilities. The investments are reported at fair value under the "Fair Value Measurements and Disclosures" accounting guidance.

Benefit Plans

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

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

- Maintaining a long-term investment horizon.
- Diversifying assets to help control volatility of returns at acceptable levels.
- Managing fees, transaction costs and tax liabilities to maximize investment earnings.
- Using active management of investments where appropriate risk/return opportunities exist.
- Keeping portfolio structure style-neutral to limit volatility compared to applicable benchmarks.
- Using alternative asset classes such as real estate and private equity to maximize return and provide additional portfolio diversification.

The target asset allocation and allocation ranges are as follows:

Pension Plan Assets	Minimum	Target	Maximum
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 %

OPEB Plans Assets	Minimum	Target	Maximum
Equity	61.0 %	66.0 %	71.0 %
Fixed Income	29.0 %	32.0 %	37.0 %
Cash	1.0 %	2.0 %	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.

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.

Trust owned life insurance (TOLI) underwritten by The Prudential Insurance Company is held in the OPEB plan trusts. The strategy for holding life insurance contracts in the taxable Voluntary Employees' Beneficiary Association (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. The trust assets may not be used for another jurisdiction's liabilities. Regulatory approval is required to withdraw decommissioning funds. 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. 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. 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 SNF disposal trust funds in accordance with their treatment in rates. Consequently, the changes in fair value of trust assets do not affect earnings or AOCI. 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.

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.

Adjustments to Sale of Receivables Disclosure

In the "Sale of Receivables – AEP Credit" section of Note 11, the disclosure was expanded to reflect certain prior period amounts related to the sale of receivables that were not previously disclosed. These omissions were not material to the financial statements and had no impact on previously reported net income, changes in shareholders' equity, financial position or cash flows.

Adjustments to Benefit Plans Footnote

In Note 5 – Benefit Plans, the disclosure was expanded to reflect disclosure requirements based on participation in the AEP System. These omissions were not material to the financial statements and had no impact on previously reported net income, changes in shareholder's equity, financial position or cash flows.

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 impact on net income, cash flows and possibly financial condition. 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 2009 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 Plant Unit 1 (Unit 1) was shut down in September 2008 due to significant turbine damage and a small fire on the electric generator. Unit 1 was placed back into service in December 2009 at slightly reduced power. The unit outage resulted in increased replacement power fuel costs. The filing only requested the cost of replacement power through mid-December 2008, the date when I&M began receiving accidental outage insurance proceeds. I&M committed to absorb the remaining costs of replacement power through the date the unit returned to service, which occurred in December 2009.

I&M reached an agreement with intervenors, which was approved by the IURC in March 2009, 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 including the treatment of the accidental outage insurance proceeds. I&M maintains a separate accidental outage policy with NEIL. In 2009, I&M recorded $185 million in revenue under the policy and reduced the cost of replacement power in customers' bills by $78 million.

In October 2010, the Indiana/Michigan Industrial Group and the Indiana Office of Utility Consumer Counselor filed testimony which recommended I&M pay to customers a portion of the accidental outage insurance proceeds up to the extent not previously paid to customers through the fuel adjustment clause or needed to cover costs not covered by I&M's property damage insurance policy. In January 2011, a settlement agreement was filed with the IURC. The settlement stated (a) that I&M will credit an additional $14 million to customers through the fuel adjustment clause, (b) that the parties to the settlement will not oppose the need to replace the existing low-pressure turbine at Cook Unit 1, and (c) that the parties to the settlement agree that the cost of the replacement should not be offset by the accidental outage insurance proceeds received by I&M. In February 2011, the IURC approved the settlement agreement as filed.

Michigan 2009 Power Supply Cost Recovery (PSCR) Reconciliation (Cook Plant Unit 1 Fire and Shutdown)

In March 2010, I&M filed its 2009 PSCR reconciliation with the MPSC. The filing included an adjustment to exclude from the PSCR the incremental fuel cost of replacement power due to the Unit 1 outage from mid-December 2008 through December 2009, the period during which I&M received and recognized the accidental outage insurance proceeds. Management believes that I&M is entitled to retain the accidental outage insurance proceeds since it made customers whole regarding the replacement power costs. In October 2010, a settlement agreement was filed with the MPSC which included deferring the Unit 1 outage issue to the 2010 PSCR reconciliation, which will be filed in March 2011. If any fuel clause revenues or accidental outage insurance proceeds have to be paid to customers, it would reduce future net income and cash flows and impact financial condition. See the "Cook Plant Unit 1 Fire and Shutdown" section of Note 4.

Michigan Base Rate Filing

In January 2010, I&M filed with the MPSC a request for a $63 million increase in annual base rates based on an 11.75% return on common equity. Starting with the August 2010 billing cycle, I&M, with MPSC authorization, implemented a $44 million interim rate increase. The interim increase excluded new trackers and regulatory assets for which I&M was not currently incurring expenses. In October 2010, a settlement agreement was approved by the MPSC to increase annual base rates by $36 million based on a 10.35% return on common equity, effective December 2010, plus separate recovery of approximately $7 million of customer choice implementation costs over a two year period beginning April 2011. In addition, the approved revenue requirement includes the amortization of $6 million in previously expensed restructuring costs over five years, which I&M deferred in October 2010 and began amortizing in December 2010. Also, the approved settlement agreement provided for sharing of off-system sales margins between customers (75%) and I&M (25%) with customers receiving a credit in future Power Supply Cost Recovery proceedings for their jurisdictional share of any off-system sales margins. Through December 2010, I&M recorded a provision for refund of $3 million, including interest, related to interim rates that were in effect through November 2010. In January 2011, I&M filed an application with the MPSC requesting the MPSC find that $3 million, including interest, is the total amount to be refunded to customers. I&M is proposing to refund this amount to customers during April 2011. A decision from the MPSC is pending.

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. 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 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.

AEP filed briefs jointly with other affected companies asking the FERC to reverse the decision. In May 2010, the FERC issued an order that generally supports AEP's position and requires a compliance filing to be filed with the FERC by August 2010. In June 2010, AEP and other affected companies filed a joint request for rehearing with the FERC.

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.

Settlements approved by the FERC consumed $10 million of the reserve for refunds applicable to $112 million of SECA revenue. In December 2010, the FERC issued an order approving a settlement agreement resulting in the collection of $2 million of previously deemed uncollectible SECA revenue. Therefore, the AEP East companies reduced their reserves for net refunds for SECA settlements by $2 million. The balance in the reserve for future settlements as of December 31, 2010 was $32 million. I&M's reserve balance at December 31, 2010 was $5.9 million.

In August 2010, the affected companies, including the AEP East companies, filed a compliance filing with the FERC. If the compliance filing is accepted, the AEP East companies would have to pay refunds of approximately $20 million including estimated interest of $5 million. The AEP East companies could also potentially receive payments up to approximately $10 million including estimated interest of $3 million. A decision is pending from the FERC. I&M's portion of potential refund payments is $3.7 million and its potential payments to be received is $1.9 million.

Based on the AEP East companies' analysis of the May 2010 order and the compliance filing, management believes that the reserve is adequate to pay the refunds, including interest, that will be required should the May 2010 order or the compliance filing be made final. Management cannot predict the ultimate outcome of this proceeding at the FERC which could impact future net income and cash flows.

Modification of the Transmission Agreement (TA)

The AEP East companies 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. In June 2009, 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 generally 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. In October 2010, the FERC approved a settlement agreement for the new TA effective November 1, 2010. The impacts of the settlement agreement will be phased-in for retail rate making purposes in certain jurisdictions over periods of up to four years.

PJM Transmission Formula Rate Filing

AEP filed an application with the FERC in July 2008 to increase its open access transmission tariff (OATT) rates for wholesale transmission service within PJM. The filing sought 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 and delayed the requested October 2008 effective date for five months. AEP began settlement discussions with the intervenors and the FERC staff which resulted in a settlement that was filed with the FERC in April 2010.

In October 2010, a settlement agreement was approved by the FERC which resulted in a $51 million annual increase beginning in April 2009 for service as of March 2009, of which approximately $7 million is being collected from nonaffiliated customers within PJM. Prior to November 2010, the remaining $44 million was billed to the AEP East companies and was generally offset by compensation from PJM for use of the AEP East companies' transmission facilities so that net income was not directly affected. Beginning in November 2010, AEP East companies, KGPCo and WPCo, which are parties to the modified TA, allocate revenue and expenses on different methodologies and will affect net income. See "Modification of the Transmission Agreement" above.

The settlement also results in an additional $30 million increase for the first annual update of the formula rate, beginning in August 2009 for service as of July 2009. Approximately $4 million of the increase will be collected from nonaffiliated customers within PJM with the remaining $26 million being billed to the AEP East companies.

Under the formula, an annual update will be filed to be 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. In May 2010, the second annual update was filed with the FERC to decrease the revenue requirement by $58 million for service as of July 2010. Approximately $8 million of the decrease will be refunded to nonaffiliated customers within PJM.

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 KPCo's 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. In June 2010, the KPSC approved a settlement agreement in KPCo's base rate filing which set new base rates effective July 2010 but excluded consideration of this issue.

PJM/MISO Market Flow Calculation Settlement Adjustments

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 dated back to the start of the MISO market in 2005. In January 2011, PJM and MISO reached a settlement agreement where the parties agreed to net various issues to zero. This settlement was filed with the FERC in January 2011. PJM and MISO are currently awaiting final approval from the FERC.

3. EFFECTS OF REGULATION

Regulatory assets and liabilities are comprised of the following items:

Regulatory Assets:	December 31, 2010	December 31, 2009	Remaining Recovery Period
	(in thousands)		
Regulatory assets not yet being recovered. Recovery method and timing to be determined in future proceedings:			
Regulatory Assets Currently Earning a Return			
Customer Choice Implementation Costs	$ -(a)	$ 6,311	
Regulatory Assets Currently Not Earning a Return			
Deferred PJM Fees	-(a)	6,254	
Total Regulatory Assets Not Yet Being Recovered	-	12,565	
Regulatory assets being recovered:			
Regulatory Assets Currently Earning a Return			
Customer Choice Implementation Costs	6,767(a)	-	3 years
Unamortized Loss on Reacquired Debt	2,483	2,690	12 years
RTO Formation/Integration Costs	4,437	4,967	9 years
Under-recovered Fuel Costs	92	4,942	1 year
Other Regulatory Assets Being Recovered	1,103	1,674	various
Regulatory Assets Currently Not Earning a Return			
Pension and OPEB Funded Status	268,080	252,011	13 years
Income Tax Assets	195,671	191,799	37 years
Cook Nuclear Plant Refueling Outage Levelization	53,795	21,856	3 years
Off-system Sales Margin Sharing	13,091	17,583	1 year
Postemployment Benefits	8,968	8,398	4 years
Under-recovered Fuel Costs	8,467	-	1 year
Deferred PJM Fees	7,078(a)	-	2 years
Deferred Severance Costs	6,217	-	5 years
Asset Retirement Obligation	2,700	2,120	10 years
Postretirement Benefits	1,857	3,373	2 years
Other Regulatory Assets Being Recovered	4,202	3,223	various
Total Regulatory Assets Being Recovered	585,008	514,636	
Total FERC Account 182.3 Regulatory Assets	$ 585,008	$ 527,201	

Regulatory Liabilities:	December 31, 2010	December 31, 2009	Remaining Refund Period
	(in thousands)		
Regulatory liabilities not yet being paid:			
Regulatory Liabilities Currently Not Paying a Return			
Other Regulatory Liabilities Not Yet Being Paid	$ 147	$ 158	
Regulatory Liabilities Not Yet Being Paid	147	158	
Regulatory liabilities being paid:			
Regulatory Liabilities Currently Not Paying a Return			
Unrealized Gain on Forward Commitments	28,045	27,359	5 years
Income Tax Liabilities	36,218	39,077	37 years
Excess Asset Retirement Obligations for Nuclear Decommissioning Liability	353,689	280,705	(b)
Spent Nuclear Fuel Liability	41,932	41,517	(b)
Over-recovery of PJM Expenses	11,671	17,827	1 year
Over-recovered Fuel Costs	-	8,949	1 year
Indiana Clean Coal Technology Rider Liability	2,494	2,416	1 year
Other Regulatory Liabilities Being Paid	1,288	1,515	various
Regulatory Liabilities Being Paid	475,337	419,365	
Total FERC Account 254 Regulatory Liabilities	$ 475,484	$ 419,523	

(a) Recovery of regulatory asset was granted during 2010.
(b) 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 is 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. The forecasted construction expenditures excluding AFUDC and capitalized interest for 2011 are $305 million. I&M 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.

The following tables summarize the actual contractual commitments at December 31, 2010:

Contractual Commitments	Less Than 1 year	2-3 years	4-5 years	After 5 years	Total
			(in millions)		
Fuel Purchase Contracts (a)	$ 429.6	$ 585.3	$ 441.6	$ 169.1	$ 1,625.6
Energy and Capacity Purchase Contracts (b)	2.5	1.2	0.4	-	4.1
Total	$ 432.1	$ 586.5	$ 442.0	$ 169.1	$ 1,629.7

(a) Represents contractual commitments to purchase coal, uranium 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.

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 with third parties. These letters of credit are issued in the ordinary course of business and cover items such as insurance programs, security deposits and debt service reserves.

AEP has two $1.5 billion credit facilities, of which $750 million may be issued under one credit facility as letters of credit. In June 2010, AEP terminated one of the $1.5 billion facilities that was scheduled to mature in March 2011 and replaced it with a new $1.5 billion credit facility which matures in 2013 and allows for the issuance of up to $600 million as letters of credit. At December 31, 2010, I&M's maximum future payments of the letters of credit were $150 thousand with a maturity date of March 2011.

In June 2010, I&M and certain other companies in the AEP System reduced a $627 million credit agreement to $478 million. As of December 31, 2010, $77.9 million of letters of credit were issued by I&M under the agreement to support variable rate Pollution Control Bonds. The $478 million credit agreement matured in April 2011. In March 2011, I&M remarketed $77 million of variable rate Pollution Control Bonds using bilateral letters of credit for $77.9 million to support the remarketed variable rate bonds.

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.

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_2 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_2 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_2 emissions or that the Federal EPA could regulate CO_2 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 December 2010, the defendants' petition for review by the U.S. Supreme Court was granted. Briefing is underway and the case will be heard in April 2011. Management believes the actions are without merit and intends to continue to defend against the claims.

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_2 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. The court granted petitions for rehearing. An additional recusal left the Fifth Circuit without a quorum to reconsider the decision and the appeal was dismissed, leaving the district court's decision in place. Plaintiffs filed a petition with the U.S. Supreme Court asking the court to remand the case to the Fifth Circuit and reinstate the panel decision. The petition was denied in January 2011.

Management is unable to determine a range of potential losses that are reasonably possible of occurring.

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_2 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 refiling in state court. The plaintiffs appealed the decision. Briefing is complete and no date has been set for oral argument. The defendants requested that the court defer setting this case for oral argument until after the Supreme Court issues its decision in the CO_2 public nuisance case discussed above. Management believes the action is without merit and intends to defend against the claims. Management is unable to determine a range of potential losses that are reasonably possible of occurring.

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 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, 2010, there is one site for which I&M has received an information request which could lead to a Potentially Responsible Party (PRP) designation. I&M has also been named potentially liable at two sites under state law including the site discussed in the next paragraph. In those instances where I&M has been named a PRP or 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 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 take voluntary action necessary to prevent and/or mitigate public harm. I&M started remediation work in accordance with a plan approved by MDEQ and recorded a provision of approximately $11 million. As the remediation work is completed, I&M's cost may continue to increase as new information becomes available concerning either the level of contamination at the site or changes in the scope of remediation required by the MDEQ. Management cannot predict the amount of additional cost, if any.

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 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 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 $14 million in 2010 and $16 million in 2009. Decommissioning costs recovered from customers are deposited in external trusts.

At December 31, 2010 and 2009, the total decommissioning trust fund balance was $1.2 billion and $1.1 billion, 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.

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, 2010 and 2009, fees and related interest of $265 million and $265 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 $307 million and $306 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 $41 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, provides $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.

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 significant turbine damage and a small 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 slightly 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 NEIL with a $1 million deductible. As of December 31, 2010, I&M recorded $46 million on its balance sheet representing estimated recoverable amounts under the property insurance policy. Through December 31, 2010, I&M received partial payments of $203 million from NEIL for the cost incurred to date to repair the property damage.

I&M also maintains a separate accidental outage policy with NEIL. In 2009, I&M recorded $185 million in revenue under the policy and reduced the cost of replacement power in customers' bills by $78 million.

NEIL is reviewing claims made under the insurance policies to ensure that claims associated with the outage are covered by the policies. The review by NEIL includes the timing of the unit's return to service and whether the return should have occurred earlier reducing the amount received under the accidental outage policy. The treatment of the remaining accidental outage policy revenues through fuel clauses is discussed in "I&M Rate Matters" section of Note 2. 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 I&M's nuclear exposures and related insurance.

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 negotiated with Fort Wayne to purchase the assets at the end of the lease, but no agreement was reached prior to the end of the lease.

I&M and Fort Wayne reached a settlement agreement. The agreement, signed in October 2010, is subject to approval by the IURC. I&M filed a petition with the IURC seeking approval. If the agreement is approved, I&M will purchase the remaining leased property and settle claims Fort Wayne asserted. The agreement provides that I&M will pay Fort Wayne a total of $39 million, inclusive of interest, over 15 years and Fort Wayne will recognize that I&M is the exclusive electricity supplier in the Fort Wayne area. I&M will seek recovery in rates of the payments made to Fort Wayne. If the agreement is not approved by the IURC, the parties have the right to terminate the agreement and pursue other relief.

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 one unfunded nonqualified pension plan. Substantially all employees are covered by the qualified plan or both the qualified and a nonqualified pension plans. I&M also participates in OPEB plans sponsored by AEP to provide medical and life insurance benefits for retired employees.

I&M recognizes the funded status associated with defined benefit pension and OPEB plans in its balance sheets. Disclosures about the plans are required by the "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 instead of other comprehensive income for qualifying benefit costs of regulated operations that for ratemaking purposes are deferred for future recovery. The cumulative funded status adjustment is 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 or regulatory asset and deferred gains result in an AOCI equity addition or regulatory liability.

Actuarial Assumptions for Benefit Obligations

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

	Pension Plans		Other Postretirement Benefit Plans	
Assumptions	**2010**	**2009**	**2010**	**2009**
Discount Rate	5.05%	5.60%	5.25%	5.85%
Rate of Compensation Increase (a)	4.90%	4.55%	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

A duration-based method is used to determine the discount rate for the plans. A hypothetical portfolio of high quality corporate bonds similar to those included in the Moody's Aa bond index is constructed 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 2010, the rate of compensation increase assumed varies with the age of the employee, ranging from 3.5% per year to 11.5% per year, with the average increase of 4.9%.

Actuarial Assumptions for Net Periodic Benefit Costs

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

	Pension Plans		Other Postretirement Benefit Plans	
Assumptions	**2010**	**2009**	**2010**	**2009**
Discount Rate	5.60%	6.00%	5.85%	6.10%
Expected Return on Plan Assets	8.00%	8.00%	8.00%	7.75%
Rate of Compensation Increase	4.55%	5.85%	N/A	N/A

N/A Not Applicable

The expected return on plan assets for 2010 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	**2010**	**2009**
Initial	8.00 %	6.50 %
Ultimate	5.00 %	5.00 %
Year Ultimate Reached	2016	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 thousands)	
Effect on Total Service and Interest Cost Components of Net Periodic Postretirement Health Care Benefit Cost	$ 2,875	$ (2,317)
Effect on the Health Care Component of the Accumulated Postretirement Benefit Obligation	30,962	(25,401)

Significant Concentrations of Risk within Plan Assets

In addition to establishing the target asset allocation of plan assets, the investment policy also places restrictions on securities to limit significant concentrations within plan assets. The investment policy establishes guidelines that govern maximum market exposure, security restrictions, prohibited asset classes, prohibited types of transactions, minimum credit quality, average portfolio credit quality, portfolio duration and concentration limits. The guidelines were established to mitigate the risk of loss due to significant concentrations in any investment. Management monitors the plans to control security diversification and ensure compliance with the investment policy. At December 31, 2010, the assets were invested in compliance with all investment limits. See "Investments Held in Trust for Future Liabilities" section of Note 1 for limit details.

Benefit Plan Obligations, Plan Assets and Funded Status as of December 31, 2010 and 2009

The following table provides a reconciliation of the changes in the plans' benefit obligations, fair value of plan assets and funded status as of December 31. The benefit obligation for the defined benefit pension and OPEB plans are the projected benefit obligation and the accumulated benefit obligation, respectively.

	Pension Plans		Other Postretirement Benefit Plans	
	2010	2009	2010	2009
Change in Benefit Obligation	(in thousands)			
Benefit Obligation at January 1	$ 525,804	$ 480,035	$ 238,288	$ 224,661
Service Cost	15,284	14,002	6,750	5,990
Interest Cost	29,064	28,490	13,976	13,478
Actuarial Loss	40,836	28,939	20,592	4,049
Plan Amendment Prior Service Credit	-	-	(4,273)	-
Benefit Payments	(50,435)	(25,662)	(17,099)	(13,970)
Participant Contributions	-	-	3,526	2,908
Medicare Subsidy	-	-	1,171	1,172
Benefit Obligation at December 31	$ 560,553	$ 525,804	$ 262,931	$ 238,288
Change in Fair Value of Plan Assets				
Fair Value of Plan Assets at January 1	$ 379,159	$ 353,245	$ 166,682	$ 128,878
Actual Gain on Plan Assets	50,770	51,565	20,983	30,575
Company Contributions	71,748	11	14,598	18,291
Participant Contributions	-	-	3,526	2,908
Benefit Payments	(50,435)	(25,662)	(17,099)	(13,970)
Fair Value of Plan Assets at December 31	$ 451,242	$ 379,159	$ 188,690	$ 166,682
Underfunded Status at December 31	$ (109,311)	$ (146,645)	$ (74,241)	$ (71,606)

Amounts Recognized on the Balance Sheets as of December 31, 2010 and 2009

	Pension Plans		Other Postretirement Benefit Plans	
	December 31,			
	2010	2009	2010	2009
	(in thousands)			
Miscellaneous Current and Accrued Liabilities - Short-term Benefit Liability	$ (57)	$ (87)	$ -	$ -
Accumulated Provision for Pensions and Benefits - Long-term Benefit Liability	(109,254)	(146,558)	(74,241)	(71,606)
Underfunded Status	$ (109,311)	$ (146,645)	$ (74,241)	$ (71,606)

Amounts Included in AOCI and Regulatory Assets as of December 31, 2010 and 2009

	Pension Plans		Other Postretirement Benefit Plans	
	December 31,			
	2010	2009	2010	2009
Components	(in thousands)			
Net Actuarial Loss	$ 208,520	$ 193,698	$ 77,082	$ 67,546
Prior Service Cost (Credit)	2,050	2,792	(2,882)	-
Transition Obligation	-	-	-	4,019
Recorded as				
Regulatory Assets	$ 199,982	$ 186,367	$ 68,098	$ 65,644
Deferred Income Taxes	3,706	3,543	2,136	2,072
Net of Tax AOCI	6,882	6,580	3,966	3,849

Components of the change in amounts included in AOCI and Regulatory Assets during the years ended December 31, 2010 and 2009 are as follows:

	Pension Plans		Other Postretirement Benefit Plans	
	Years Ended December 31,			
Components	2010	2009	2010	2009
	(in thousands)			
Actuarial Loss (Gain) During the Year	$ 24,879	$ 13,069	$ 12,984	$ (16,423)
Prior Service Credit	-	-	(4,273)	-
Amortization of Actuarial Loss	(10,057)	(6,399)	(3,449)	(5,130)
Amortization of Prior Service Costs	(742)	(743)	-	-
Amortization of Transition Obligation	-	-	(2,627)	(2,627)
Change for the Year	$ 14,080	$ 5,927	$ 2,635	$ (24,180)

Pension and Other Postretirement Plans' Assets

The following table presents the classification of pension plan assets within the fair value hierarchy at December 31, 2010:

Asset Class	Level 1	Level 2	Level 3	Other	Total	Year End Allocation
			(in thousands)			
Equities:						
Domestic	$ 157,871	$ 322	$ -	$ -	$ 158,193	35.1 %
International	47,126	-	-	-	47,126	10.4 %
Real Estate Investment Trusts	13,139	-	-	-	13,139	2.9 %
Common Collective Trust - International	-	19,023	-	-	19,023	4.2 %
Subtotal - Equities	218,136	19,345	-	-	237,481	52.6 %
Fixed Income:						
United States Government and Agency Securities	-	74,158	-	-	74,158	16.4 %
Corporate Debt	-	78,571	-	-	78,571	17.4 %
Foreign Debt	-	14,871	-	-	14,871	3.3 %
State and Local Government	-	2,658	-	-	2,658	0.6 %
Other - Asset Backed	-	5,981	-	-	5,981	1.3 %
Subtotal - Fixed Income	-	176,239	-	-	176,239	39.0 %
Real Estate	-	-	9,732	-	9,732	2.2 %
Alternative Investments	-	-	15,205	-	15,205	3.4 %
Securities Lending	-	29,744	-	-	29,744	6.6 %
Securities Lending Collateral (a)	-	-	-	(32,260)	(32,260)	(7.1)%
Cash and Cash Equivalents (b)	-	14,844	-	186	15,030	3.3 %
Other - Pending Transactions and Accrued Income (c)	-	-	-	71	71	- %
Total	$ 218,136	$ 240,172	$ 24,937	$ (32,003)	$ 451,242	100.0 %

(a) Amounts in "Other" column primarily represent an obligation to repay cash collateral received as part of the Securities 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.

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 pension assets:

	Real Estate	Alternative Investments	Total Level 3
		(in thousands)	
Balance as of January 1, 2010	$ 10,083	$ 11,773	$ 21,856
Actual Return on Plan Assets			
Relating to Assets Still Held as of the Reporting Date	(351)	557	206
Relating to Assets Sold During the Period	-	181	181
Purchases and Sales	-	2,694	2,694
Transfers into Level 3	-	-	-
Transfers out of Level 3	-	-	-
Balance as of December 31, 2010	$ 9,732	$ 15,205	$ 24,937

The following table presents the classification of OPEB plan assets within the fair value hierarchy at December 31, 2010:

Asset Class	Level 1	Level 2	Level 3	Other	Total	Year End Allocation
			(in thousands)			
Equities:						
Domestic	$ 75,446	$ -	$ -	$ -	$ 75,446	40.0 %
International	28,479	-	-	-	28,479	15.1 %
Common Collective Trust - Global	-	14,825	-	-	14,825	7.9 %
Subtotal - Equities	103,925	14,825	-	-	118,750	63.0 %
Fixed Income:						
Common Collective Trust - Debt	-	6,166	-	-	6,166	3.3 %
United States Government and Agency Securities	-	12,103	-	-	12,103	6.4 %
Corporate Debt	-	14,215	-	-	14,215	7.5 %
Foreign Debt	-	3,204	-	-	3,204	1.7 %
State and Local Government	-	452	-	-	452	0.2 %
Other - Asset Backed	-	122	-	-	122	0.1 %
Subtotal - Fixed Income	-	36,262	-	-	36,262	19.2 %
Trust Owned Life Insurance:						
International Equities	-	6,338	-	-	6,338	3.3 %
United States Bonds	-	21,000	-	-	21,000	11.1 %
Cash and Cash Equivalents (a)	2,649	3,234	-	111	5,994	3.2 %
Other - Pending Transactions and Accrued Income (b)	-	-	-	346	346	0.2 %
Total	$ 106,574	$ 81,659	$ -	$ 457	$ 188,690	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.

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

Asset Class	Level 1	Level 2	Level 3	Other	Total	Year End Allocation
			(in thousands)			
Equities:						
Domestic	$ 135,881	$ -	$ -	$ -	$ 135,881	35.8 %
International	35,642	-	-	-	35,642	9.4 %
Real Estate Investment Trusts	9,657	-	-	-	9,657	2.6 %
Common Collective Trust - International	-	17,947	-	-	17,947	4.7 %
Subtotal - Equities	181,180	17,947	-	-	199,127	52.5 %
Fixed Income:						
United States Government and Agency Securities	-	25,940	-	-	25,940	6.9 %
Corporate Debt	-	92,565	-	-	92,565	24.4 %
Foreign Debt	-	19,042	-	-	19,042	5.0 %
State and Local Government	-	3,835	-	-	3,835	1.0 %
Other - Asset Backed	-	3,053	-	-	3,053	0.8 %
Subtotal - Fixed Income	-	144,435	-	-	144,435	38.1 %
Real Estate	-	-	10,083	-	10,083	2.7 %
Alternative Investments	-	-	11,773	-	11,773	3.1 %
Securities Lending	-	19,314	-	-	19,314	5.1 %
Securities Lending Collateral (a)	-	-	-	(21,817)	(21,817)	(5.8)%
Cash and Cash Equivalents (b)	-	12,881	-	449	13,330	3.5 %
Other - Pending Transactions and Accrued Income (c)	-	-	-	2,914	2,914	0.8 %
Total	$ 181,180	$ 194,577	$ 21,856	$ (18,454)	$ 379,159	100.0 %

(a) Amounts in "Other" column primarily represent an obligation to repay cash collateral received as part of the Securities 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.

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 pension assets:

	Real Estate	Alternative Investments	Total Level 3
		(in thousands)	
Balance as of January 1, 2009	$ 15,302	$ 11,864	$ 27,166
Actual Return on Plan Assets			
Relating to Assets Still Held as of the Reporting Date	(5,219)	(1,544)	(6,763)
Relating to Assets Sold During the Period	-	46	46
Purchases and Sales	-	1,407	1,407
Transfers in and/or out of Level 3	-	-	-
Balance as of December 31, 2009	$ 10,083	$ 11,773	$ 21,856

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

Asset Class	Level 1	Level 2	Level 3	Other	Total	Year End Allocation
			(in thousands)			
Equities:						
Domestic	$ 43,790	$ -	$ -	$ -	$ 43,790	26.2 %
International	47,773	-	-	-	47,773	28.7 %
Common Collective Trust - Global	-	11,873	-	-	11,873	7.1 %
Subtotal - Equities	91,563	11,873	-	-	103,436	62.0 %
Fixed Income:						
Common Collective Trust - Debt	-	4,837	-	-	4,837	2.9 %
United States Government and Agency Securities	-	5,338	-	-	5,338	3.2 %
Corporate Debt	-	18,036	-	-	18,036	10.8 %
Foreign Debt	-	4,094	-	-	4,094	2.4 %
State and Local Government	-	764	-	-	764	0.5 %
Other - Asset Backed	-	178	-	-	178	0.2 %
Subtotal - Fixed Income	-	33,247	-	-	33,247	20.0 %
Trust Owned Life Insurance:						
International Equities	-	9,494	-	-	9,494	5.7 %
United States Bonds	-	16,701	-	-	16,701	10.0 %
Cash and Cash Equivalents (a)	838	1,834	-	126	2,798	1.7 %
Other - Pending Transactions and Accrued Income (b)	-	-	-	1,006	1,006	0.6 %
Total	$ 92,401	$ 73,149	$ -	$ 1,132	$ 166,682	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.

Determination of Pension Expense

The determination of pension expense or income is based on a market-related valuation of assets which reduces year-to-year volatility. This market-related valuation recognizes investment gains or losses over a five-year period from the year in which they occur. Investment gains or losses for this purpose are the difference between the expected return calculated using the market-related value of assets and the actual return 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, 2010	2009
	(in thousands)	
Qualified Pension Plan	$ 551,272	$ 514,773
Nonqualified Pension Plan	994	802
Total	$ 552,266	$ 515,575

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, 2010 and 2009 were as follows:

	December 31, 2010	2009
	(in thousands)	
Projected Benefit Obligation	$ 560,553	$ 525,804
Accumulated Benefit Obligation	$ 552,266	$ 515,575
Fair Value of Plan Assets	451,242	379,159
Underfunded Accumulated Benefit Obligation	$ (101,024)	$ (136,416)

Estimated Future Benefit Payments and Contributions

I&M expects contributions and payments for the pension plans of $21.1 million and the OPEB plans of $11.4 million during 2011. The estimated pension benefit payments for the unfunded plan and contributions to the trust are at least the minimum amount required by ERISA plus payment of unfunded nonqualified benefits. For the qualified pension plan, additional discretionary contributions may be made to the trust to maintain the funded status of the plan. The contributions to the OPEB plans are generally based on the amount of the OPEB plans' periodic benefit costs for accounting purposes as provided 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 I&M's assets. The payments include the participants' contributions to the plan for their share of the cost. 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 the pension benefits and OPEB are as follows:

		Other Postretirement Benefit Plans	
	Pension Payments	Benefit Payments	Medicare Subsidy Receipts
		(in thousands)	
2011	$ 33,739	$ 17,369	$ (1,289)
2012	34,436	18,209	(1,422)
2013	35,608	18,985	(1,559)
2014	35,733	19,921	(1,687)
2015	37,238	20,853	(1,815)
Years 2016 to 2020, in Total	205,948	119,488	(11,153)

Components of Net Periodic Benefit Cost

The following table provides the components of net periodic benefit cost for the years ended December 31, 2010 and 2009:

	Pension Plans		Other Postretirement Benefit Plans	
	Years Ended December 31,			
	2010	2009	2010	2009
	(in thousands)			
Service Cost	$ 15,284	$ 14,002	$ 6,750	$ 5,990
Interest Cost	29,064	28,490	13,976	13,478
Expected Return on Plan Assets	(35,003)	(35,695)	(13,396)	(10,259)
Amortization of Transition Obligation	-	-	2,627	2,627
Amortization of Prior Service Cost	742	743	-	-
Amortization of Net Actuarial Loss	10,057	6,399	3,449	5,130
Net Periodic Benefit Cost	20,144	13,939	13,406	16,966
Capitalized Portion	(4,029)	(2,732)	(2,681)	(3,325)
Net Periodic Benefit Cost Recognized as Expense	$ 16,115	$ 11,207	$ 10,725	$ 13,641

Estimated amounts expected to be amortized to net periodic benefit costs and the impact on the balance sheet during 2011 are shown in the following table:

Components	Pension Plans	Other Postretirement Benefit Plans
	(in thousands)	
Net Actuarial Loss	$ 14,050	$ 3,971
Prior Service Cost (Credit)	743	(236)
Total Estimated 2011 Amortization	$ 14,793	$ 3,735
Expected to be Recorded as		
Regulatory Asset	$ 13,916	$ 3,419
Deferred Income Taxes	307	111
Net of Tax AOCI	570	205
Total	$ 14,793	$ 3,735

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 were 100% of the first 1% of eligible compensation contributed by the employee and 70% of the next 5% of contributions. The cost for contributions to the retirement savings plans for the years ended December 31, 2010 and 2009 was $9 million and $10.3 million, respectively.

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. I&M administers the health and welfare benefits and pays them from its general assets. Contributions and benefits paid were not material in 2010 and 2009.

6. BUSINESS SEGMENTS

I&M has one reportable segment, an 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. AEPSC, on behalf of I&M, manages these risks using derivative instruments.

STRATEGIES FOR UTILIZATION OF DERIVATIVE INSTRUMENTS TO ACHIEVE OBJECTIVES

Trading Strategies

The strategy surrounding the use of derivative instruments for trading purposes focuses on seizing market opportunities to create value driven by expected changes in the market prices of the commodities in which AEPSC transacts on behalf of I&M.

Risk Management Strategies

The strategy surrounding the use of derivative instruments focuses on managing risk exposures, future cash flows and creating value 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 power, coal, natural gas, interest rate and, to a lesser degree, heating oil and 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 the commodity portfolio. For disclosure purposes, such risks are grouped as "Commodity," as these risks are related to energy risk management activities. 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.

The following tables represent the gross notional volume of outstanding derivative contracts as of December 31, 2010 and 2009:

Notional Volume of Derivative Instruments
December 31, 2010 and 2009

Primary Risk Exposure	Volumes 2010	Volumes 2009	Unit of Measure
	(in thousands)		
Commodity:			
Power	117,862	99,265	MWHs
Coal	6,571	5,150	Tons
Natural Gas	1,302	9,129	MMBtus
Heating Oil and Gasoline	521	552	Gallons
Interest Rate	$ 5,732	$ 10,716	USD
Interest Rate and Foreign Currency	$ -	$ -	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 power, coal, natural gas and heating oil and gasoline ("Commodity") in order to manage the variable price risk related to the forecasted purchase and sale of these commodities. Management 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 heating oil and gasoline 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 on 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 applies valuation adjustments for discounting, liquidity and credit quality.

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, 2010 and 2009 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:

December 31,			
2010		2009	
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)			
$ 1,087	$ 9,757	$ 1,936	$ 16,222

The following tables represent the gross fair value of derivative activity on the balance sheets as of December 31, 2010 and 2009:

Fair Value of Derivative Instruments
December 31, 2010

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	$ 219,050	$ -	$ -	$ (160,214)	$ 58,836
Long-Term Portion of Derivative Instrument Assets	56,154	-	-	(24,677)	31,477
Derivative Instrument Assets – Hedges	-	1,580	-	(1,405)	175
Long-Term Portion of Derivative Instrument Assets – Hedges	-	429	-	(421)	8
Derivative Instrument Liabilities	193,789	-	-	(170,911)	22,878
Long-Term Portion of Derivative Instrument Liabilities	37,039	-	-	(30,509)	6,530
Derivative Instrument Liabilities – Hedges	-	1,842	-	(1,405)	437
Long-Term Portion of Derivative Instrument Liabilities – Hedges	-	421	-	(421)	-

Fair Value of Derivative Instruments
December 31, 2009

Balance Sheet Location	Risk Management Contracts	Hedging Contracts			
	Commodity (a)	Commodity (a)	Interest Rate and Foreign Currency (a)	Other (a) (b)	Total
			(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 tables below present the activity of derivative risk management contracts for the years ended December 31, 2010 and 2009:

Amount of Gain Recognized on
Risk Management Contracts
Years Ended December 31, 2010 and 2009

Location of Gain (Loss)	2010	2009
	(in thousands)	
Operating Revenues	$ 19,363	$ 33,738
Regulatory Assets (a)	(186)	(5,837)
Regulatory Liabilities (a)	8,217	(2,394)
Total Gain on Risk Management Contracts	$ 27,394	$ 25,507

(a) Represents realized and unrealized gains and losses subject to regulatory accounting treatment.

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 Fair Value Hedging Strategies

For fair value hedges (i.e. hedging the exposure to changes in the fair value of an asset, liability or an identified portion thereof attributable to a particular risk), the gain or loss on the derivative instrument as well as the offsetting gain or loss on the hedged item associated with the hedged risk impacts Net Income during the period of change.

I&M records realized and unrealized gains or losses on interest rate swaps that qualify for fair value hedge accounting treatment and any offsetting changes in the fair value of the debt being hedged in Interest Charges. For the years ended December 31, 2010 and 2009, I&M did not employ any fair value hedging strategies.

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 power, coal, natural gas and heating oil and gasoline 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 2010 and 2009, I&M designated commodity derivatives as cash flow hedges.

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 Expenses or Depreciation Expense, as it relates to capital projects, on the statements of income. During 2010 and 2009, I&M designated heating oil and gasoline derivatives as cash flow hedges.

During 2010 and 2009, hedge ineffectiveness was immaterial or nonexistent for all of the hedge strategies disclosed above.

The following tables provide 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 years ended December 31, 2010 and 2009. All amounts in the following tables are presented net of related income taxes.

Total Accumulated Other Comprehensive Income Activity for Cash Flow Hedges
Year Ended December 31, 2010

	Commodity Contracts	Interest Rate And Foreign Currency Contracts	Total Contracts
		(in thousands)	
Balance in AOCI as of December 31, 2009	$ (382)	$ (9,514)	$ (9,896)
Changes in Fair Value Recognized in AOCI	(901)	-	(901)
Amount of (Gain) or Loss Reclassified from AOCI to Income Statement within Balance Sheet:			
Operating Revenues	87	-	87
Operation Expenses	864	-	864
Maintenance Expenses	(28)	-	(28)
Interest on Long-Term Debt	-	1,007	1,007
Utility Plant	(36)	-	(36)
Regulatory Assets (a)	218	-	218
Balance in AOCI as of December 31, 2010	$ (178)	$ (8,507)	$ (8,685)

Total Accumulated Other Comprehensive Income Activity for Cash Flow Hedges
Year Ended December 31, 2009

	Commodity Contracts	Interest Rate And Foreign Currency Contracts	Total Contracts
		(in thousands)	
Balance in AOCI as of December 31, 2008	$ 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)
Balance in AOCI as of December 31, 2009	$ (382)	$ (9,514)	$ (9,896)

(a) Represents realized and unrealized gains and losses subject to regulatory accounting treatment.

Cash flow hedges included in Accumulated Other Comprehensive Income on the balance sheets at December 31, 2010 and 2009 were:

Impact of Cash Flow Hedges on the Balance Sheet
December 31, 2010

	Commodity	Interest Rate and Foreign Currency	Total
		(in thousands)	
Hedging Assets (a)	$ 175	$ -	$ 175
Hedging Liabilities (a)	(437)	-	(437)
AOCI Loss Net of Tax	(178)	(8,507)	(8,685)
Portion Expected to be Reclassified to Net Income During the Next Twelve Months	(184)	(955)	(1,139)

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

	Commodity	Interest Rate and Foreign Currency	Total
		(in thousands)	
Hedging Assets (a)	$ 1,011	$ -	$ 1,011
Hedging Liabilities (a)	(1,809)	-	(1,809)
AOCI Loss Net of Tax	(382)	(9,514)	(9,896)
Portion Expected to be Reclassified to Net Income During the Next Twelve Months	(358)	(1,007)	(1,365)

(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. As of December 31, 2010, the maximum length of time that I&M is hedging (with contracts subject to the accounting guidance for "Derivatives and Hedging") exposure to variability in future cash flows related to forecasted transactions is 41 months.

Credit Risk

AEPSC, on behalf of I&M, limits credit risk in the 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, Standard and Poor's and current market-based qualitative and quantitative data as well as financial statements to assess the financial health of counterparties on an ongoing basis.

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 the tariffs of the RTOs and Independent System Operators (ISOs) and a limited number of derivative and non-derivative contracts primarily related to competitive retail auction loads, I&M is obligated to post an additional 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 does not anticipate a downgrade below investment grade. The following table represents: (a) I&M's aggregate fair values of such derivative contracts, (b) the amount of collateral I&M would have been required to post for all derivative and non-derivative contracts if the credit ratings had declined below investment grade and (c) how much was attributable to RTO and ISO activities as of December 31, 2010 and 2009:

	Liabilities for Derivative Contracts with Credit Downgrade Triggers	Amount of Collateral I&M Would Have Been Required to Post	Amount Attributable to RTO and ISO Activities
		(in thousands)	
December 31, 2010	$ 3,965	$ 7,581	$ 7,561
December 31, 2009	1,139	4,309	4,060

As of December 31, 2010 and 2009, I&M was not required to post any collateral.

In addition, a majority of I&M's 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 outstanding 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 does not anticipate a non-performance event under these provisions. The following table represents: (a) the fair value of these derivative liabilities subject to cross-default provisions prior to consideration of contractual netting arrangements, (b) the amount this exposure has been reduced by cash collateral posted by I&M and (c) if a cross-default provision would have been triggered, the settlement amount that would be required after considering I&M's contractual netting arrangements as of December 31, 2010 and 2009:

	Liabilities for Contracts with Cross Default Provisions Prior to Contractual Netting Arrangements	Amount of Cash Collateral Posted	Additional Settlement Liability if Cross Default Provision is Triggered
		(in thousands)	
December 31, 2010	$ 46,188	$ 3,991	$ 14,280
December 31, 2009	79,158	1,592	16,955

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.

The book values and fair values of Long-term Debt as of December 31, 2010 and 2009 are summarized in the following table:

December 31,			
2010		2009	
Book Value	Fair Value	Book Value	Fair Value
(in thousands)			
$ 1,801,473	$ 1,957,211	$ 1,975,606	$ 2,081,916

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. See "Nuclear Trust Funds" section of Note 1.

The following is a summary of nuclear trust fund investments at December 31, 2010 and 2009:

	December 31,					
	2010			2009		
	Estimated Fair Value	Gross Unrealized Gains	Other-Than-Temporary Impairments	Estimated Fair Value	Gross Unrealized Gains	Other-Than-Temporary Impairments
	(in thousands)					
Cash and Cash Equivalents	$ 20,039	$ -	$ -	$ 14,412	$ -	$ -
Fixed Income Securities:						
United States Government	461,084	22,582	(1,489)	400,565	12,708	(3,472)
Corporate Debt	59,463	3,716	(1,905)	57,291	4,636	(2,177)
State and Local Government	340,786	(975)	(340)	368,930	7,924	991
Subtotal Fixed Income Securities	861,333	25,323	(3,734)	826,786	25,268	(4,658)
Equity Securities - Domestic	633,855	183,447	(122,889)	550,721	234,437	(119,379)
Other Special Funds	$ 1,515,227	$ 208,770	$ (126,623)	$ 1,391,919	$ 259,705	$ (124,037)

The following table provides the securities activity within the decommissioning and SNF trusts for the years ended December 31, 2010 and 2009:

	Years Ended December 31, 2010	2009
	(in thousands)	
Proceeds From Investment Sales	$ 1,361,813	$ 712,742
Purchases of Investments	1,414,473	770,919
Gross Realized Gains on Investment Sales	11,570	28,218
Gross Realized Losses on Investment Sales	2,087	1,241

The adjusted cost of debt securities was $835 million and $801 million as of December 31, 2010 and 2009, respectively.

The fair value of debt securities held in the nuclear trust funds, summarized by contractual maturities, at December 31, 2010 was as follows:

	Fair Value of Debt Securities
	(in thousands)
Within 1 year	$ 22,424
1 year – 5 years	305,846
5 years – 10 years	257,096
After 10 years	275,967
Total	$ 861,333

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.

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, 2010 and 2009. 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
December 31, 2010

	Level 1	Level 2	Level 3	Other	Total
Assets:			(in thousands)		
Derivative Instrument Assets					
Risk Management Commodity Contracts (a) (f)	$ 1,014	$ 209,031	$ 8,295	$ (161,531)	$ 56,809
Dedesignated Risk Management Contracts (b)	-	-	-	2,027	2,027
Total Derivative Instrument Assets	1,014	209,031	8,295	(159,504)	58,836
Derivative Instrument Assets – Hedges					
Cash Flow Hedges – Commodity (a)	-	1,533	-	(1,358)	175
Other Special Funds					
Cash and Cash Equivalents (d)	-	7,898	-	12,141	20,039
Fixed Income Securities:					
United States Government	-	461,084	-	-	461,084
Corporate Debt	-	59,463	-	-	59,463
State and Local Government	-	340,786	-	-	340,786
Subtotal Fixed Income Securities	-	861,333	-	-	861,333
Equity Securities – Domestic (e)	633,855	-	-	-	633,855
Total Other Special Funds	633,855	869,231	-	12,141	1,515,227
Total Assets	$ 634,869	$ 1,079,795	$ 8,295	$ (148,721)	$ 1,574,238
Liabilities:					
Derivative Instrument Liabilities					
Risk Management Commodity Contracts (a) (f)	$ 994	$ 186,898	$ 5,187	$ (170,201)	$ 22,878
Derivative Instrument Liabilities - Hedges					
Cash Flow Hedges – Commodity (a)	-	1,795	-	(1,358)	437
Total Liabilities	$ 994	$ 188,693	$ 5,187	$ (171,559)	$ 23,315

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

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

(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) Represents 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 publicly traded equity securities and equity-based mutual funds.
(f) Substantially comprised of power contracts.

There have been no transfers between Level 1 and Level 2 during the year ended December 31, 2010.

The following tables set forth a reconciliation of changes in the fair value of net trading derivatives classified as Level 3 in the fair value hierarchy:

Net Risk Management Assets (Liabilities)
Year Ended December 31, 2010

	(in thousands)
Balance as of December 31, 2009	$ 4,816
Realized Gain (Loss) Included in Net Income (or Changes in Net Assets) (a) (b)	963
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)	(4,121)
Transfers into Level 3 (d) (h)	616
Transfers out of Level 3 (e) (h)	(6,558)
Changes in Fair Value Allocated to Regulated Jurisdictions (g)	7,392
Balance as of December 31, 2010	$ 3,108

Net Risk Management Assets (Liabilities)
Year Ended December 31, 2009

	(in thousands)
Balance as of December 31, 2008	$ 4,352
Realized Gain (Loss) Included in Net Income (or Changes in Net Assets) (a) (b)	(719)
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 (f)	(263)
Changes in Fair Value Allocated to Regulated Jurisdictions (g)	4,293
Balance as of December 31, 2009	$ 4,816

(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 previously categorized as Level 2.
(e) Represents existing assets or liabilities that were previously categorized as Level 3.
(f) 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.
(g) 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.
(h) Transfers are recognized based on their value at the beginning of the reporting period that the transfer occurred.

9. INCOME TAXES

The details of income taxes as reported are as follows:

	Years Ended December 31, 2010	2009
	(in thousands)	
Charged (Credited) to Operating Expenses, Net:		
Current	$ 4,490	$ (186,594)
Deferred	60,817	273,593
Deferred Investment Tax Credits	(2,316)	(2,316)
Total	62,991	84,683
Charged (Credited) to Nonoperating Income, Net:		
Current	(2,723)	(1,463)
Deferred	2,906	(2,603)
Total	183	(4,066)
Total Income Taxes	$ 63,174	$ 80,617

Shown below is a reconciliation of the difference between the amounts 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, 2010	2009
	(in thousands)	
Net Income	$ 126,091	$ 216,310
Income Taxes	63,174	80,617
Pretax Income	$ 189,265	$ 296,927
Income Taxes on Pretax Income at Statutory Rate (35%)	$ 66,243	$ 103,924
Increase (Decrease) in Income Taxes resulting from the following items:		
Depreciation	11,419	9,550
Nuclear Fuel Disposal Costs	(1,655)	(3,249)
AFUDC	(9,032)	(7,413)
Removal Costs	(3,663)	(5,960)
Investment Tax Credits, Net	(2,316)	(2,316)
State and Local Income Taxes	3,966	(15,030)
Other	(1,788)	1,111
Total Income Taxes	$ 63,174	$ 80,617
Effective Income Tax Rate	33.4%	27.2%

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

	December 31, 2010	2009
	(in thousands)	
Deferred Tax Assets	$ 745,791	$ 717,082
Deferred Tax Liabilities	(1,527,734)	(1,428,145)
Net Deferred Tax Liabilities	$ (781,943)	$ (711,063)
Property Related Temporary Differences	$ (247,670)	$ (229,517)
Amounts Due from Customers for Future Federal Income Taxes	(27,932)	(25,573)
Deferred State Income Taxes	(79,879)	(79,258)
Deferred Income Taxes on Other Comprehensive Loss	10,519	10,945
Accrued Nuclear Decommissioning Expense	(394,441)	(354,534)
Post Retirement Benefits	40,852	33,411
Accrued Pensions	36,693	49,210
Regulatory Assets	(108,842)	(102,247)
All Other, Net	(11,243)	(13,500)
Net Deferred Tax Liabilities	$ (781,943)	$ (711,063)

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 federal 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 adequate provisions for income taxes have been made for potential liabilities resulting from such challenges and that the ultimate resolution of these audits will not materially impact 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.

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. I&M realized the federal cash flow benefit in 2010 as there was sufficient capacity in prior periods to carry the consolidated federal net operating loss back. Most of I&M's 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,	
	2010	2009
	(in thousands)	
Interest Expense	$ 366	$ -
Interest Income	-	2,853
Reversal of Prior Period Interest Expense	159	119

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

	December 31, 2010	December 31, 2009
	(in thousands)	
Accrual for Receipt of Interest	$ 5,829	$ 4,527
Accrual for Payment of Interest and Penalties	1,823	439

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

	2010	2009
	(in thousands)	
Balance at January 1,	$ 20,007	$ 11,815
Increase - Tax Positions Taken During a Prior Period	4,964	8,336
Decrease - Tax Positions Taken During a Prior Period	(24)	(14,921)
Increase - Tax Positions Taken During the Current Year	-	14,398
Decrease - Tax Positions Taken During the Current Year	(1,487)	-
Increase - Settlements with Taxing Authorities	-	645
Decrease - Settlements with Taxing Authorities	(236)	-
Decrease - Lapse of the Applicable Statute of Limitations	(90)	(266)
Balance at December 31,	$ 23,134	$ 20,007

Management believes that there will be no significant net increase or decrease in unrecognized benefits within 12 months of the reporting date. The total amount of unrecognized tax benefits that, if recognized, would affect the effective tax rate was $1.7 million and $1.3 million for 2010 and 2009, respectively.

Federal Tax Legislation

The Economic Stimulus Act of 2008 provided enhanced expensing provisions for certain assets placed in service in 2008 and a 50% bonus depreciation provision.

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 that resulted in a 2010 cash flow benefit of $78.5 million to I&M.

The Patient Protection and Affordable Care Act and the related Health Care and Education Reconciliation Act (Health Care Acts) were enacted in March 2010. The Health Care Acts amend tax rules so that the portion of employer health care costs that are reimbursed by the Medicare Part D prescription drug subsidy will no longer be deductible by the employer for federal income tax purposes effective for years beginning after December 31, 2012. Because of the loss of the future tax deduction, a reduction in the deferred tax asset related to the nondeductible OPEB liabilities accrued to date was recorded in March 2010. This reduction, which was partially offset by recording net tax regulatory assets, did not materially affect I&M's cash flows or financial condition, but decreased net income by approximately $0.6 million for the year ended December 31, 2010.

The Small Business Jobs Act (the Act) was enacted in September 2010. Included in the Act was a one-year extension of the 50% bonus depreciation provision. The Tax Relief, Unemployment Insurance Reauthorization and the Job Creation Act of 2010 extended the life of research and development, employment and several energy tax credits originally scheduled to expire at the end of 2010. In addition, the Act extended the time for claiming bonus depreciation and increased the deduction to 100% for part of 2010 and 2011. The enacted provisions will not have a material impact on net income or financial condition but had a favorable impact on cash flows in 2010 of approximately $50 million.

State Tax Legislation

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.

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,	
	2010	2009
	(in thousands)	
Net Lease Expense on Operating Leases	$ 91,973	$ 94,409
Amortization of Capital Leases	106,614	31,612
Interest on Capital Leases	3,860	2,045
Total Lease Rental Costs	$ 202,447	$ 128,066

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

	December 31,	
	2010	2009
Property, Plant and Equipment Under Capital Leases	(in thousands)	
Production	$ 19,147	$ 16,363
Other Property, Plant and Equipment	199,921	139,750
Total Property, Plant and Equipment	219,068	156,113
Accumulated Amortization	10,366	14,400
Net Property, Plant and Equipment Under Capital Leases	$ 208,702	$ 141,713
Obligations Under Capital Leases		
Noncurrent	$ 138,956	$ 84,500
Current	69,746	57,213
Total Obligations Under Capital Leases	$ 208,702	$ 141,713

Future minimum lease payments consisted of the following at December 31, 2010:

	Capital Leases	Noncancelable Operating Leases
	(in thousands)	
2011	$ 95,382	$ 97,750
2012	73,001	95,170
2013	50,382	94,612
2014	19,884	93,880
2015	6,585	90,786
Later Years	15,933	561,803
Total Future Minimum Lease Payments	261,167	$ 1,034,001
Less Estimated Interest Element	52,465	
Estimated Present Value of Future Minimum Lease Payments	$ 208,702	

Master Lease Agreements

I&M leases certain equipment under master lease agreements. In December 2010, management signed a new master lease agreement with GE Capital Commercial Inc. (GE) to replace existing operating and capital leases with GE. These assets were included in existing master lease agreements that were to be terminated in 2011 since GE exercised the termination provision related to these leases in 2008. Certain assets were not included in the refinancing, but the assets will be purchased or refinanced in 2011. In addition, certain operating leases that were previously under lease with GE are now recorded as capital leases after the refinancing. The amounts refinanced are as follows:

Leases Refinanced with GE		
		(in thousands)
Operating Lease to Operating Lease	$	12,245
Capital Lease to Capital Lease		6,749
Operating Lease to Capital Lease		4,984

These obligations are included in the future minimum lease payments schedule earlier in this note.

For equipment under the GE master lease agreements, the lessor is guaranteed receipt of up to 84% of the unamortized balance of the equipment at the end of the lease term. If the fair 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 value and the unamortized balance, with the total guarantee not to exceed 84% of the unamortized balance. For equipment under other 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 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, 2010, the maximum potential loss for these lease agreements assuming the fair value of the equipment is zero at the end of the lease term is $1.8 million ($1.1 million net of tax). Historically, at the end of the lease term the fair 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 equally 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. I&M's future minimum lease payments for this sale-and-leaseback transaction as of December 31, 2010 are as follows:

Future Minimum Lease Payments	(in millions)
2011	$ 74
2012	74
2013	74
2014	74
2015	74
Later Years	517
Total Future Minimum Lease Payments	$ 887

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 operating leases. 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. The future minimum lease obligation is $17 million for the remaining railcars as of December 31, 2010. The obligation is 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 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 value of the equipment is zero at the end of the current five-year lease term. However, management believes that the fair 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 the 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 $3 million are included in future minimum lease payments 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, 2010 are $2 million in 2011 and $1 million in 2012, based on estimated fuel burn.

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 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. Payments began in April 2010. The net capital lease asset is included in Utility Plant.

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 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% and is accounted for as a capital lease with a lease term of 54 months. I&M will make payments on the lease semi-annually on April 1 and October 1. Payments began in October 2010.

In December 2010, I&M entered into a nuclear fuel sale and leaseback transaction for $67.9 million with DCC Fuel III LLC (DCC III) to lease nuclear fuel for the Cook Plant. DCC III is a single-lessee leasing arrangement with one asset and was formed for the sole purpose of acquiring, owning and leasing nuclear fuel to I&M. The lease has a variable rate and is accounted for as a capital lease with a lease term of 54 months. I&M will make payments on the lease monthly. Payments began in January 2011.

11. FINANCING ACTIVITIES

Preferred Stock

Par Value	Authorized Shares	Shares Outstanding at December 31, 2010	Call Price at December 31, 2010 (a)	Series	Redemption	December 31, 2010	December 31, 2009
						(in thousands)	
25	11,200,000	-	-	-	-	$ -	$ -
100	(b)	55,257	106.13	4.125 %	Any time	5,525	5,530
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

(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 its full board of directors.

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

During the years ended December 31, 2010 and 2009, I&M redeemed 44 shares and 34 shares, respectively, of the 4.125% series.

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 of I&M have been guaranteed or secured by AEP or any of its affiliates.

The following details long-term debt outstanding as of December 31, 2010 and 2009:

Type of Debt	Maturity	Weighted Average Interest Rate at December 31, 2010	Interest Rate Ranges at December 31, 2010	Interest Rate Ranges at December 31, 2009	Outstanding at December 31, 2010	Outstanding at December 31, 2009
					(in thousands)	
Senior Unsecured Notes	2012-2037	6.25%	5.05%-7.00%	5.05%-7.00%	$ 1,275,000	$ 1,425,000
Pollution Control Bonds (a)	2011-2025 (b)	4.09%	0.33%-6.25%	0.23%-6.25%	267,000	267,000
Notes Payable - Affiliated				5.375%	-	25,000
Spent Nuclear Fuel Liability (c)					264,901	264,555
Unamortized Discount					(5,428)	(5,949)
Total Long-term Debt					$ 1,801,473	$ 1,975,606

(a) For certain series of pollution control bonds, interest rates are subject to periodic adjustment. Certain series may be purchased on demand at periodic interest adjustment dates. 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) Spent nuclear fuel obligation consists of a liability along with accrued interest for disposal of spent nuclear fuel (see "SNF Disposal" section of Note 4).

Long-term debt outstanding at December 31, 2010 is payable as follows:

	(in thousands)
2011	$ 77,000
2012	100,000
2013	-
2014	275,000
2015	125,000
After 2015	1,229,901
Total Principal Amount	1,806,901
Unamortized Discount	(5,428)
Total Long-term Debt Outstanding	$ 1,801,473

Dividend Restrictions

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

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, management 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 of I&M to pay dividends out of retained earnings.

Charter and Leverage Restrictions

Provisions within the articles or certificates of incorporation of I&M relating to preferred stock or shares restrict the payment of cash dividends on common and preferred stock or shares. Pursuant to the credit agreement leverage restrictions, I&M must maintain a percentage of debt to total capitalization at a level that does not exceed 67.5%.

At December 31, 2010, none of I&M's retained earnings has restrictions related to the payment of dividends to Parent.

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, 2010 is included in Notes Payable to Associated Companies in 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, 2010 and 2009 are described in the following table:

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)			
2010	$ 48,105	$ 217,788	$ 21,597	$ 103,981	$ (48,105)	$ 500,000
2009	496,062	205,685	113,425	106,667	108,851	500,000

Maximum, minimum and average interest rates for funds borrowed from and loaned to the Utility Money Pool for the years ended December 31, 2010 and 2009 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
2010	0.53%	0.15%	0.55%	0.09%	0.41%	0.24%
2009	2.28%	0.43%	1.76%	0.15%	1.45%	0.25%

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 $20 thousand and $959 thousand for the years ended December 31, 2010 and 2009, 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 $208 thousand and $120 thousand for the years ended December 31, 2010 and 2009, respectively.

Credit Facilities

AEP has credit facilities totaling $3 billion to support the commercial paper program. The facilities are structured as two $1.5 billion credit facilities, of which $750 million may be issued under the credit facility that matures in April 2012 as letters of credit. In June 2010, AEP terminated one of the $1.5 billion facilities, which was scheduled to mature in March 2011, and replaced it with a new $1.5 billion credit facility which matures in June 2013 and allows for the issuance of up to $600 million as letters of credit. As of December 31, 2010, the maximum future payments for letters of credit issued under the two $1.5 billion credit facilities were $150 thousand for I&M.

In June 2010, I&M and certain other companies in the AEP System reduced a $627 million credit agreement that matures in April 2011 to $478 million. Under the facility, letters of credit may be issued. As of December 31, 2010, $77.9 million of letters of credit were issued to support I&M's variable rate Pollution Control Bonds. The $478 million credit agreement matured in April 2011. In March 2011, I&M remarketed $77 million of variable rate Pollution Control Bonds using bilateral letters of credit for $77.9 million to support the remarketed variable rate bonds.

Sale of Receivables – AEP Credit

Under a sale of receivables 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's financing costs and administrative costs and I&M's uncollectible accounts experience. I&M manages and services its customer accounts receivable sold.

In July 2010, AEP Credit renewed its receivables securitization agreement. The agreement provides a commitment of $750 million from bank conduits to purchase receivables. A commitment of $375 million expires in July 2011 and the remaining commitment of $375 million expires in July 2013.

The amount of accounts receivable and accrued unbilled revenues under the sale of receivables agreement was $123.4 million and $130.2 million at December 31, 2010 and 2009, respectively.

The fees paid to AEP Credit for customer accounts receivable sold were $6.8 million and $6.2 million for the years ended December 31, 2010 and 2009, respectively.

I&M's proceeds on the sale of receivables to AEP Credit were $1.3 billion and $1.2 billion for the years ended December 31, 2010 and 2009, respectively.

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 December 2010, each AEP Power Pool member gave notice to AEPSC and the other AEP Power Pool members of its decision to terminate the Interconnection Agreement effective January 2014 or such other date approved by the FERC. It is unknown at this time what will replace the Interconnection Agreement. In addition, since 1995, APCo, CSPCo, I&M, KPCo and OPCo has been parties to the AEP System Interim Allowance Agreement, which provides, among other things, for the transfer of SO_2 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 (CSW Operating Agreement), 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.

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, 2010 and 2009:

Related Party Revenues	Years Ended December 31, 2010	2009
	(in thousands)	
Sales to AEP Power Pool	$ 327,992	$ 198,579
Direct Sales to West Affiliates	1,931	1,154
Direct Sales to Transmission Companies	1,848	-
Natural Gas Contracts with AEPES	(1,087)	(4,637)
Other Revenues	267	1,055

The following table shows the purchased power expense incurred for purchases from the pools and affiliates for the years ended December 31, 2010 and 2009:

Related Party Purchases	Years Ended December 31, 2010	2009
	(in thousands)	
Purchases from AEP Power Pool	$ 91,129	$ 99,159
Direct Purchases from AEGCo	235,740	237,372
Direct Purchases from West Affiliates	466	777

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. The FERC approved a new TA effective November 2010. The impacts of the new TA will be phased-in for retail rates, adds KGPCo and WPCo as parties to the agreement and changes the allocation method. I&M's net credits allocated under the TA during the years ended December 31, 2010 and 2009 were $25.2 million and $38.4 million, respectively. The net credits are recorded in Operation Expenses.

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 a 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, 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. The agreement between AEPSC and AEPES ended December 31, 2010, coinciding with the settlement of the remaining DETM contracts. I&M's risk management liability related to DETM at December 31, 2009 was $1.4 million.

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 $547 thousand and $224 thousand for the years ended December 31, 2010 and 2009, 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 pays 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.

Cook Coal Terminal

Cook Coal Terminal, a division of OPCo, performs coal transloading services at cost for I&M. I&M recorded the cost of $17.2 million and $18.9 million, respectively, for transloading services in Fuel Stock for the years ended December 31, 2010 and 2009, respectively.

In 2010 and 2009, Cook Coal Terminal also performed railcar maintenance services at cost for I&M. I&M paid OPCo $1.9 million and $2 million for railcar maintenance for the years ended December 31, 2010 and 2009, respectively. I&M recorded the cost of the railcar maintenance services in Fuel Stock.

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. SWEPCo billed I&M $1.8 million and $2.2 million for railcar services provided in 2010 and 2009, respectively. These costs are recorded in Fuel Stock.

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_X emissions at certain generation plants in the AEP System. I&M recorded revenues from barging, transloading and other services of $105.8 million and $95 million for the years ended December 31, 2010 and 2009, respectively, as Revenues from Nonutility Operations.

In addition, I&M provided transloading services to OVEC. I&M recorded revenues of $112 thousand and $135 thousand for 2010 and 2009, 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. The costs are recorded by I&M as Operation Expenses. For the years ended December 31, 2010 and 2009, I&M recorded expenses of $28 million and $24 million, respectively.

Central Machine Shop

APCo operates a facility which repairs and rebuilds specialized components for the generation plants across the AEP System. I&M recorded APCO's billings as capital or maintenance expense depending on the nature of the services received. The billings are recoverable from customers. I&M was billed $2.1 million and $2.8 million by APCo for the years ended December 31, 2010 and 2009, respectively.

Affiliate Coal Purchases

In 2008, OPCo entered into contracts to sell excess coal purchases to I&M through 2010. The realized and unrealized amounts recorded for the years ended December 31, 2010 and 2009 were $1.4 million and $813 thousand, respectively.

Affiliate Railcar Agreement

I&M has an agreement providing for the use of its 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 recorded 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 $3.5 million and $3.7 million and paid its affiliates $2.3 million and $2.4 million for the years ended December 31, 2010 and 2009, respectively.

Purchased Power from OVEC

I&M paid $52.7 million and $51.7 million for power purchased from OVEC for the years ended December 31, 2010 and 2009, respectively. The purchases are recoverable from customers and included in Operation Expenses.

AEP Power Pool Purchases from OVEC

In January 2010, the AEP Power Pool began purchasing power from OVEC to serve off-system sales and retail sales through June 2010. I&M's purchases serving off-system sales of $3.7 million are reported net as a reduction in Operating Revenues. I&M's purchases serving retail sales of $2 million are reported in Operation Expenses.

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, 2010 and 2009 as shown in the following table:

Companies	Years Ended December 31, 2010	2009
	(in thousands)	
APCo to I&M	$ 1,090	$ 155
CSPCo to I&M	1,459	-
I&M to APCo	444	4,004
I&M to OPCo	485	6,378
I&M to SWEPCo	218	-
OPCo to I&M	976	6,026

In addition, I&M had aggregate affiliated sales and purchases of meters and transformers for the years ended December 31, 2010 and 2009 as shown in the following table:

	APCo	CSPCo	KPCo	OPCo	PSO	SWEPCo	TCC	TNC	WPCo	Total
					(in thousands)					
Sales										
2010	$ 138	$ 46	$ 7	$ 310	$ 116	$ 1	$ -	$ 63	$ 14	$ 695
2009	39	88	50	315	119	65	37	75	17	805
Purchases										
2010	$ 112	$ 3	$ 6	$ 429	$ -	$ 4	$ 38	$ -	$ -	$ 592
2009	87	26	64	297	7	21	72	10	-	584

The amounts above are recorded in Utility Plant at cost.

Global Borrowing Notes

AEP had intercompany notes in place with I&M. The debt was reflected in Advances from Associated Companies on I&M's balance sheets. I&M accrued interest for its share of the global borrowing and remitted the interest to AEP. The accrued interest was reflected in Interest Accrued on I&M's 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 between affiliated subsidiaries 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 AEPSC. The costs of the services are based on a direct charge or on a prorated basis and billed to the AEP subsidiaries at AEPSC's cost. No AEP subsidiary has provided financial or other support outside of the reimbursement of costs for services rendered. AEPSC finances its operations through cost reimbursement from AEP subsidiaries. There are no other terms or arrangements between AEPSC and any other AEP subsidiary that could require additional financial support from an AEP subsidiary or expose them to losses outside of the normal course of business. AEPSC's billings are subject to regulation by the FERC. In the event AEPSC would require financing or other support outside the cost reimbursement billings, this financing would be provided by AEP. I&M's total billings from AEPSC were $139.9 million and $129.2 million for the years ended December 31, 2010 and 2009, respectively.

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	Transmission	Distribution	General
			(in percentages)			
2010	1.2	2.2	2.4	1.4	2.5	11.7
2009	1.3	1.9	2.4	1.4	2.4	12.8

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, asbestos removal and 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, 2010 and 2009, I&M's ARO liability for nuclear decommissioning of the Cook Plant was $930 million and $878 million, respectively. As of December 31, 2010 and 2009, the fair value of I&M's assets that are legally restricted for purposes of settling decommissioning liabilities totaled $1.2 billion and $1.1 billion, respectively. These assets are included in Other Special Funds.

The following is a reconciliation of the 2010 and 2009 aggregate carrying amounts of ARO related to 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)			
2010	$ 894,746	$ 47,844	$ 7,216	$ (1,694)	$ 14,917	$ 963,029
2009	902,920	48,662	2,396	(1,480)	(57,752)	894,746

Jointly-owned Electric Facilities

I&M has electric facilities that are jointly-owned with affiliated companies. Using its own financing, each participating company is obligated to pay its share of the costs of any such jointly-owned facilities in the same proportion as its ownership interest. I&M's proportionate share of the operating costs associated with such facilities is included in its statements of income and the investments and accumulated depreciation are reflected in its balance sheets under Utility Plant as follows:

			Company's Share at December 31, 2010		
	Fuel Type	Percent of Ownership	Utility Plant in Service	Construction Work in Progress	Accumulated Depreciation
				(in thousands)	
Rockport Generating Plant (Unit No. 1) (a)	Coal	50.0 %	$ 742,538	$ 25,304	$ 437,371

(a) Operated by I&M.

14. COST REDUCTION INITIATIVES

In April 2010, management began initiatives to decrease both labor and non-labor expenses with a goal of achieving significant reductions in operation and maintenance expenses. A total of 2,461 positions were eliminated across the AEP System as a result of process improvements, streamlined organizational designs and other efficiencies. Most of the affected employees terminated employment May 31, 2010. The severance program provides two weeks of base pay for every year of service along with other severance benefits.

Management recorded a charge to expense in 2010 primarily related to the headcount reduction initiatives. Management does not expect additional costs to be incurred related to this initiative.

Expense Allocation from AEPSC	Incurred	Settled	Adjustments	Remaining Balance at December 31, 2010
		(in thousands)		
$ 12,051	$ 32,985	$ 41,503	$ (1,335)	$ 2,198

These costs relate primarily to severance benefits.

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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, 2010

SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISION FOR DEPRECIATION, AMORTIZATION AND DEPLATION

Line No.	Item (a)	Total (b)	Electric (c)
1	UTILITY PLANT		
2	In Service		
3	Plant in Service (Classified)	6,354,189,462	6,354,189,462
4	Property Under Capital Leases	27,227,071	27,227,071
5	Plant Purchased or Sold		
6	Completed Construction not Classified	222,034,850	222,034,850
7	Experimental Plant Unclassified		
8	TOTAL *(Enter Total of lines 3 thru 7)*	**6,603,451,383**	**6,603,451,383**
9	Leased to Others		
10	Held for Future Use	7,810,581	7,810,581
11	Construction Work in Progress	301,533,558	301,533,558
12	Acquisition Adjustments	0	0
13	TOTAL Utility Plant *(Enter Total of lines 8 thru 12)*	**6,912,795,522**	**6,912,795,522**
14	Accum. Prov. For Depr., Amort., & Depl.	3,576,734,817	3,576,734,817
15	Net Utility Plant (Enter Total of line 13 less 14)	**3,336,060,705**	**3,336,060,705**
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION		
17	In Service:		
18	Depreciation	3,465,763,655	3,465,763,655
19	Amort. & Depl. Of Producing Natural Gas Land & Land Rights		
20	Amort. Of Underground Storage Land & Land Rights		
21	Amort. Of Other Utility Plant	110,967,192	110,967,192
22	TOTAL In Service (Enter Total of lines 18 thru 21)	**3,576,730,847**	**3,576,730,847**
23	Leased to Others		
24	Depreciation		
25	Amortization & Depletion		
26	TOTAL Leased to Others *(Enter Total of lines 24 and 25)*	**0**	**0**
27	Held for Future Use		
28	Depreciation	3,970	3,970
29	Amortization		
30	TOTAL held for Future Use *(Enter Total of Lines 28 and 29)*	**3,970**	**3,970**
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)*	**3,576,734,817**	**3,576,734,817**

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

NUCLEAR FUEL MATERIALS (Account 120.1 through 120.6 and 157)

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.
2. If the nuclear fuel stock is obtained under leasing 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.

Line No.	Description of item (a)	Balance Beginning of Year (b)	Changes during Year Additions (c)
1	Nuclear Fuel in process of Refinement, Conv, Enrichment & Fab (120.1)		
2	Fabrication		
3	Nuclear Materials	141,738,376	87,022,237
4	Allowance for Funds Used during Construction	7,603,807	11,503,902
5	(Other Overhead Construction Costs, provide details in footnote)		
6	SUBTOTAL (Total 2 thru 5)	149,342,183	
7	Nuclear Fuel Materials and Assemblies		
8	In Stock (120.2)		
9	In Reactor (120.3)	226,665,739	154,161,732
10	SUBTOTAL (Total 8 & 9)	226,665,739	
11	Spent Nuclear Fuel (120.4)	235,026,656	48,053,139
12	Nuclear Fuel Under Capital Leases (120.6)	114,309,965	152,464,063
13	(Less) Accum Prov for Amortization of Nuclear Fuel Assem (120.5)	361,817,128	
14	TOTAL Nuclear Fuel Stock (Total 6, 10, 11, 12, less 13)	363,527,415	
15	Estimated net Salvage Value of Nuclear Materials in line 9		
16	Estimated net Salvage Value of Nuclear Materials in line 11		
17	Est Net Salvage Value of Nuclear Materials in Chemical Processing		
18	Nuclear Materials held for Sale (157)		
19	Uranium		
20	Plutonium		
21	Other (provide details in footnote):		
22	TOTAL Nuclear Materials held for Sale (Total 19, 20, and 21)		

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

NUCLEAR FUEL MATERIALS (Account 120.1 through 120.6 and 157)

Changes during Year		Balance End of Year (f)	Line No.
Amortization (d)	Other Reductions (Explain in a footnote) (e)		
			1
			2
	146,288,395	82,472,218	3
	7,873,337	11,234,372	4
			5
		93,706,590	6
			7
			8
	200,517,202	180,310,269	9
		180,310,269	10
	21,412,583	261,667,212	11
91,299,322		175,474,706	12
-43,751,117	21,412,583	384,155,662	13
		327,003,115	14
			15
			16
			17
			18
			19
			20
			21
			22

Schedule Page: 202 Line No.: 3 Column: e

Placed nuclear fuel into reactor.

Schedule Page: 202 Line No.: 4 Column: e

Placed nuclear fuel into reactor.

Schedule Page: 202 Line No.: 9 Column: e

Nuclear fuel removed from reactor & placed into spent fuel pool
$48,053,139

Reclassification of nuclear fuel from owned to leased due to sale/leaseback with 3rd party
$152,464,063

Schedule Page: 202 Line No.: 11 Column: e

Retirement of spent fuel.

Schedule Page: 202 Line No.: 12 Column: c

Reclassification of nuclear fuel from owned to leased due to sale/leaseback with 3rd party.

Schedule Page: 202 Line No.: 12 Column: f

Includes 2010 costs in connection with Nuclear fuel leases:

Finance charges	$ 7,087,138
Administrative & legal fees	$ 204,000

Schedule Page: 202 Line No.: 13 Column: e

Retirement of spent fuel.

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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, 2010

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

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 distrubtions 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	8,457
4	303 Miscellaneous Intangible Plant	110,584,879	15,749,859
5	TOTAL Intangible Plant	**130,559,946**	**15,758,316**
6	2. PRODUCTION PLANT		
7	Steam Production Plant		
8	310.1 Land	11,323,112	0
9	310.2 Land Rights	222,069	0
10	311 Structures and Improvements	147,950,845	2,396,656
11	312 Boiler Plant Equipment	886,635,248	18,242,766
12	313 Engines and Engine-Driven Generators	0	0
13	314 Turbogenerator Units	181,496,211	6,212,843
14	315 Accessory Electric Equipment	90,419,943	(2,177,974)
15	316 Miscellaneous Power Plant Equipment	28,812,390	1,669,438
16	317 Asset Retirement Costs for Steam Production	15,424,290	10,268,023
17	TOTAL Steam Production Plant	**1,362,284,108**	**36,611,752**
18	Nuclear Production Plant		
19	320.1 Land	1,879,588	0
20	320.2 Land Rights	0	0
21	321 Structures and Improvements	314,939,789	7,017,775
22	322 Reactor Plant Equipment	1,085,349,836	85,720,913
23	323 Turbogenerator Units	344,385,426	10,915,059
24	324 Accessory Electric Equipment	159,685,881	3,265,988

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, 2010

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	19,866,098	302	3
17,498,971	0	0	108,835,767	303	4
17,498,971	**0**	**0**	**128,819,291**		5
					6
					7
0	0	0	11,323,112	310.1	8
0	0	0	222,069	310.2	9
478,827	0	0	149,868,674	311	10
3,134,666	0	199,869	901,943,217	312	11
0	0	0	0	313	12
1,784,374	0	(199,869)	185,724,811	314	13
171,998	0	0	88,069,971	315	14
263,983	0	102,195	30,320,040	316	15
	0	0	25,692,313	317	16
5,833,848	**0**	**102,195**	**1,393,164,207**		17
					18
0	0	0	1,879,588	320.1	19
0	0	0	0	320.2	20
1,105,726	0	0	320,851,838	321	21
11,944,220	0	0	1,159,126,529	322	22
6,521,922	0	0	348,778,563	323	23
610,968	0	0	162,340,901	324	24

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, 2010

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

Line No.	Account (a)	Balance at Beginning of Year (b)	Addition (c)
24	325 Miscellaneous Power Plant Equipment	156,484,094	9,489,311
25	326 Asset Retirement Costs for Nuclear Production	139,656,412	11,741,170
26	TOTAL Nuclear Production Plant	**2,202,381,026**	**128,150,216**
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	18,821,455	117,391
32	333 Water Wheels, Turbines and Generators	16,064,047	80,014
33	334 Accessory Electric Equipment	5,241,756	45,598
34	335 Miscellaneous Power Plant Equipment	1,655,181	349,708
35	336 Roads, Railroads and Bridges	853	0
36	337 Asset Retirement Costs for Hydraulic Production	119,154	122,990
37	TOTAL Hydraulic Production Plant	**45,727,009**	**715,701**
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	**0**	**0**
49	TOTAL Production Plant	**3,610,392,143**	**165,477,669**
50	3. TRANSMISSION PLANT		
51	350.1 Land	6,871,026	0
52	350.2 Land Rights	51,223,584	1,197,100
53	352 Structures and Improvements	20,080,039	255,312
54	353 Station Equipment	533,192,902	25,382,503
55	354 Towers and Fixtures	221,554,535	299,595
56	355 Poles and Fixtures	91,801,431	7,543,201
57	356 Overhead Conductors and Devices	222,230,073	3,982,965
58	357 Underground Conduit	1,622,927	(67,676)
59	358 Underground Conductors and Devices	4,897,610	73,659

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, 2010

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

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
2,228,566	0	0	163,744,839	325	24
0	0	0	151,397,582	326	25
22,411,402	**0**	**0**	**2,308,119,840**		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
0	0	0	18,938,846	332	31
0	0	0	16,144,061	333	32
9,052	0	0	5,278,302	334	33
62,929	0	0	1,941,960	335	34
0	0	0	853	336	35
0	0	0	242,144	337	36
71,981	**0**	**0**	**46,370,729**		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
28,317,231	**0**	**102,195**	**3,747,654,776**		49
					50
6,160	0	0	6,864,866	350.1	51
0	0	4,046	52,424,730	350.2	52
7,192	0	0	20,328,159	352	53
3,496,416	0	0	555,078,989	353	54
59,475	0	0	221,794,655	354	55
304,258	0	0	99,040,374	355	56
99,212	0	0	226,113,826	356	57
0	0	0	1,555,251	357	58
54,753	0	0	4,916,516	358	59

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, 2010

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	**1,153,823,876**	**38,666,659**
60	4. DISTRIBUTION PLANT		
61	360.1 Land	4,083,715	(18,597)
62	360.2 Land Rights	10,617,284	853,916
63	361 Structures and Improvements	7,125,499	339,608
64	362 Station Equipment	155,936,730	8,589,667
65	363 Storage Battery Equipment	5,488,476	0
66	364 Poles, Towers and Fixtures	200,114,939	10,273,298
67	365 Overhead Conductors and Devices	267,559,207	17,480,346
68	366 Underground Conduit	57,118,979	1,808,915
69	367 Underground Conductors and Devices	165,819,221	5,204,924
70	368 Line Transformers	242,907,096	9,062,527
71	368.1 Capacitors	0	
72	369 Services	134,869,879	4,571,158
73	370 Meters	73,619,749	3,418,793
74	371 Installations on Customers' Premises	17,062,002	2,308,053
75	372 Leased Property on Customers' Premises	0	
76	373 Street Lighting and Signal Systems	17,995,980	379,360
77	374 Asset Retirement Costs for Distribution Plant	0	0
78	TOTAL Distribution Plant	**1,360,318,756**	**64,271,968**
79	5. GENERAL PLANT		
80	389.1 Land	2,113,500	0
81	389.2 Lands Rights	178,388	0
82	390 Structures and Improvments	51,080,050	282,750
83	391 Office Furniture and Equipment	5,401,319	363,540
84	391.1 Computers / Computer Related Equipment	0	0
85	392 Transportation Equipment	0	0
86	393 Stores Equipment	31,796	0
87	394 Tools, Shop and Garage Equipment	7,759,042	876,822
88	395 Laboratory Equipment	404,990	0
89	396 Power Operated Equipment	455,962	87,256
90	397 Communication Equipment	22,746,800	1,496,851
91	398 Miscellaneous Equipment	7,321,809	172,951
92	SUBTOTAL	**97,493,656**	**3,280,170**

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, 2010		
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
4,027,466	**0**	**4,046**	**1,188,467,115**		59
					60
652	0	38,063	4,102,530	360.1	61
0	0	0	11,471,199	360.2	62
24,060	0	0	7,441,047	361	63
1,344,905	0	0	163,181,492	362	64
0	0	0	5,488,476	363	65
1,804,815	0	0	208,583,422	364	66
2,575,423	0	0	282,464,130	365	67
64,332	0	0	58,863,562	366	68
475,846	0	0	170,548,299	367	69
4,144,733	0	0	247,824,890	368	70
0	0	0	0	368.1	71
812,782	0	0	138,628,255	369	72
1,677,674	0	0	75,360,868	370	73
499,314	0	0	18,870,741	371	74
0	0	0	0	372	75
261,406	0	0	18,113,934	373	76
0	0	0	0	374	77
13,685,942	**0**	**38,063**	**1,410,942,845**		78
					79
11,255	0	0	2,102,245	389.1	80
0	0	0	178,388	389.2	81
19,489	0	0	51,343,311	390	82
98,571	0	(44,333)	5,621,955	391	83
0	0	0	0	391.1	84
0	0	0	0	392	85
0	0	0	31,796	393	86
29,169	0	(57,862)	8,548,833	394	87
114,333	0	0	290,657	395	88
0	0	0	543,218	396	89
250,420	0	0	23,993,231	397	90
0	0	0	7,494,760	398	91
523,237	**0**	**(102,195)**	**100,148,394**		92

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, 2010

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

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	**97,685,547**	**3,280,170**
94	TOTAL (Accounts 101 and 106)	**6,352,780,268**	**287,454,782**
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)*	**6,352,780,268**	**287,454,782**

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, 2010

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	0	399	91
0	0	0	191,891	399.1	92
523,237	**0**	**(102,195)**	**100,340,285**		93
64,052,847	**0**	**42,109**	**6,576,224,312**		94
					95
0	0	0	0	102	96
0	0	0	0		97
0	0	0	0	103	98
64,052,847	**0**	**42,109**	**6,576,224,312**		99

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 31,2010

FOOTNOTE DATA

Page Number (a)	Line Number (b)	Column Number (c)	Comments (d)
207	53	g	The investment and related accumulated depreciation in Generation Step-Up Units (GSUs) in plant accounts 352-353 included in I&M's generation formula rates are indentified by a query of the plant accounting system.

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)

1. Report separately each property held for future use at end of the year having an original cost of $250,000 or more. Group other items of property held for future use.
2. For property having an original cost of $250,000 or 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 Account (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)	09/01/75		5,905,682
4				
5	Tanners Creek Generating Plant Units 1-4 (0105)	09/01/75		360,235
6				
7	Rockport Generating Plant Unit 1 (0111)	11/01/84		1,112,277
8				
9				
10	Items under $250,000			426,464
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21	Other Property:			
22	Items under $250,000			5,923
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
46				
47	Total			7,810,581

Schedule Page: 214 Line No.: 46 Column: d

The generation assets in Electric Plant Held for Future Use included in I&M's generation formula rates are identified by a query of the plant accounting system.

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, 2010

PLANT ACQUISITION ADJUSTMENTS AND ACCUMULATED PROVISION FOR AMORTIZATION OF PLANT ACQUISITION ADJUSTMENTS (Accounts 114 & 115)

1. Report the particulars called for concerning acquisition adjustments.
2. Provide a subheading for each account and list thereunder the information called for, observing the instructions below.
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.
4. For acquisition adjustments arising during the year 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.
5. In the blank space at the bottom of the schedule, explain the plan of disposition of any acquisition adjustments not currently being amortized.
6. Give date Commission authorized use of Account 115.

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	None					
3						
4						
5						
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14						
15	Account 115					
16	None					
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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, 2010

CONSTRUCTION WORK IN PROGRESS AND COMPLETED CONSTRUCTION NOT CLASSIFIED - ELECTRIC (Accounts 107 and 106)

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	Forestry IM/IN T NERC	2,746,171		0
2	TL/I&M/Line Pole Rehab/Repl	1,134,687		0
3	TS/I&M/Purchase-Rebuild Maj Eq	1,832,513		0
4	TS/IN/Replace & Refurbish	6,135,438		0
5	IM/Jones Creek Station D FERC	2,274,841		0
6	IM/Jones Ck Sta T Line ROW	1,449,905		0
7	IM/Diebold Rd Station	2,156,570		2,236,994
8	IM/Robinson Pk Upgrade 138kV	1,881,938		660,792
9	IM/Wallen Remove MOABs W&Y	1,261,564		0
10	IM St Joes Station	1,339,630		239,650
11	gridSMART-I&M	2,588,014		0
12	RKP05CIIM Horiz RH ReplaceU1	2,936,249		30,293,456
13	RKP05CIIM GasFanRotorU1	1,054,231		2,539,801
14	RK10 CI U1 Economizer	10,177,825		8,348,960
15	RK10 CI U2 Economizer	8,680,781		12,474,054
16	TL/I&M/Trans Line Rehab/Repl	2,359,822		0
17	TC4 4N GSU Transformer Rewind	3,150,077		2,566,160
18	TCU311 SSH In/Out Section Rplc	2,486,165		1,858,982
19	WS-CI-IMPCo-G PPB	4,243,200		0
20	ET-CI-IMPCo-T ASSET IMP	2,453,005		0
21	Ed-Ci-Impco-D Ast Imp	2,829,369		0
22	Ed-Ci-Impco-D Cust Serv	1,320,973		0
23	Ed-Ci-Impco-D Ln Trnsf	1,375,955		0
24	Dry Cask Storage	24,338,201		48,954,352
25	Security Computer Replacement	7,108,260		2,503,181
26	U2 GSU Replacement (TR-2)	6,674,201		17,079,773
27	U2 TACW Hx Exchngr Tube Set	1,428,305		0
28	Cyber Attacks Process LAN	1,321,263		4,464,897
29	CK U1 Sec Sys Wtr Chem Upgrade	10,951,081		13,767,318
30	U2 Sec Sys Wtr Chem Upgrade	10,504,213		13,690,259
31	Extended Power Uprate Phase 1	44,792,150		2,550,885,377
32	U1 Main Turbine LP Rotor Rplmt	63,292,423		62,955,313
33	U2 MSR & FW Heater Digital Cnt	3,521,697		0
34	U2 MSR Valve/Piping Optimizat	2,526,031		0
35	**TOTAL**	**301,533,558**	**222,034,850**	**2,805,804,562**

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, 2010

CONSTRUCTION WORK IN PROGRESS AND COMPLETED CONSTRUCTION NOT CLASSIFIED - ELECTRIC (Accounts 107 and 106)

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	Center Intake Structure	1,797,883		0
2	RP-CI-IMPCo-G NMIB	10,801,015		0
3	ET-CI-IMPCo-T ASSET IMP	1,519,379		0
4	I&M Towboat Acctg Change	19,435,542		0
5	Other Minor Projects Under $1,000,000	23,652,991		30,285,243
6				
7				
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10				
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13				
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25				
26				
27				
28				
29				
30				
31	Completed Construction Not Classified		222,034,850	
32				
33				
34				
35	**TOTAL**	**301,533,558**	**222,034,850**	**2,805,804,562**

Name of Respondent	This Report Is:	Date of Report	Year of Report
Indiana Michigan Power Co.	(1) [X] An Original (2) [ ] A Resubmission	(Mo, Da, Yr)	December 31, 2010

CONSTRUCTION OVERHEADS - ELECTRIC

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.
2. On page 218 furnish information concerning construction overheads.
3. A respondent should not report "none" to this page if no overhead apportionments are made, but rather 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.
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.

Line No.	Description of Overhead (a)	Total Amount Charged for the Year (b)
1	Fossil/Hydro Construction Overheads	5,751,610
2		
3	Nuclear Construction Overheads	5,036,909
4		
5	Transmission Construction Overheads	5,507,252
6		
7	Distribution Construction Overheads	17,175,910
8		
9		
10		
11		
12		
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39	**TOTAL**	**33,471,681**

Name of Respondent	This Report Is:	Date of Report	Year of Report
Indiana Michigan Power Co.	(1) [X] An Original (2) [ ] A Resubmission	(Mo, Da, Yr)	December 31, 2010

GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE

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.
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.

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.

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, 2010

ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT *(Account 108 & 110)*

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	3,366,569,268	3,366,565,410	3,858	
2	Depreciation Prov. for Year, Charged to				
3	(403) Depreciation Expense	129,869,203	129,869,092	111	
4	(403.1) Decommissioning Expense	3,778,471	3,778,471	0	
5	(413) Exp. Of Elec. Plt. Leas. to Others				
6	Transportation Expenses-Clearing				
7	Other Clearing Accounts				
8	Other Accounts (Specify):	467,504	467,504	0	
9					
10	TOTAL Deprec. Prov. For Year *(Enter Total of Lines 3 thru 9)*	**134,115,178**	134,115,067	111	
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	45,687,677	45,644,136	43,541	
13	Cost of Removal	1,289,098	1,289,098		
14	Salvage (Credit)	21,928,923	21,885,381	43,542	
15	TOTAL Net Chrgs. For Plant Ret. *(Enter Total of lines 12 thru 14)*	**25,047,852**	25,047,853	(1)	
16	Net Earnings of Decommissioning Funds				
17	Other Debit or Credit Items (Described)				
18	Retirement WIP	(9,450,498)	(9,450,498)		
19	Asbestos ARO	(391,789)	(391,789)		
20	Transfer between Accounts 108 & 111	(26,682)	(26,682)	0	
21	Balance End of Year *(Enter total of lines 1, 10, 15, 16 & 17)*	**3,465,767,625**	3,465,763,655	3,970	

Section B. Balances at End of Year According to Functional Classifications

22	Steam Production	815,048,855	815,048,855	0	
23	Nuclear Production-Depreciation	1,412,812,713	1,412,812,713		
24	Nuclear Production-Decommissioning	208,741,816	208,741,816		
25	Hydraulic Production-Conventional	24,312,208	24,312,208		
26	Hydraulic Production-Pumped Storage	0			
27	Other Production	0	0		
28	Transmission	519,354,689	519,350,719	3,970	
29	Distribution	459,822,822	459,822,822		
30	General	25,674,522	25,674,522		
31	TOTAL (Enter total of lines 20 thru 28)	**3,465,767,625**	3,465,763,655	3,970	

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, 2010

FOOTNOTE DATA

Page Number (a)	Line Number (b)	Column Number (c)	Comments (d)
219	8	C	Abestos depreciation and accretion expense in account 1080013 - $474,181 Amortize Indiana jurisdictional portion of reg asset for ash ponds ARO's - ($6,677)

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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, 2010

NONUTILITY PROPERTY (Account 121)

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,	26,266,931	(3,307,006)	22,959,925
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	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	363,181	102,430	465,611
16				
17				
	TOTAL	30,006,945	(3,204,576)	26,802,369

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF NONUTILITY PROPERTY (Account 122)

Report below the information called for concerning depreciation and amortization of nonutility property.

Line No.	Item (a)	Amount (b)
1	Balance, Beginning of Year	13,003,739
2	Accruals for Year, Charged to	
3	(417) Income from Nonutility Operations	717,396
4	(418) Nonoperating Rental Income	44,884
5	Other Accounts (Specify):	
6	Accounts 227 and 243	978,905
7	TOTAL Accruals for Year (Enter Total of lines 3 thru 6)	1,741,185
8	Net Charges for Plant Retired:	
9	Book Cost of Plant Retired	(2,416,735)
10	Cost of Removal	0
11	Salvage (Credit)	0
12	TOTAL Net Charges (Enter Total of lines 9 thru 11)	(2,416,735)
13	Other Debit or Credit Items (Describe):	
14	Reclassifications from/to Other Accounts	19,960
15	Balance, End of Year (Enter Total of lines 1, 7, 12, and 14)	12,348,149

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, 2010

INVESTMENTS (Accounts 123, 124, 136)

1. Report below the investments in Accounts 123, *Investments in Associated Companies*, 124, *Other Investment*, and 136, *Temporary Cash Investments.*
2. Provide a subheading for each account and list thereunder the information called for:

(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 in Account 124, *Other Investments),* state number of shares, class, and series of stock. Minor investments may be grouped by classes. Investments included in Account 136, *Temporary Cash Investments*, also may be grouped by classes.

(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

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		266,733	0
6	- Other States		10,523,251	0
7				
8	Private Fuel Storage LLC		6,285,879	0
9				
10	Fiber Optic Agreements with AEP Communications, Kentucky Data		5,231,525	0
11	Link, Inc, and Citynet Fiber Network, Inc			
12				
13	Speculative Allowance Inventory			
14	- NOx		360	0
15	- SO2		11,984	0
16	- CO2		859	0
17				
18	Shell Building Loan		15,000	0
19				
20	Other Miscellaneous Investments		8,039	0
21				
22	Depreciation Reserve		(16,979)	0
23				
24	Ripley Land Purchase		0	739,989
25				
26	Total Account 124		22,326,651	739,989
27				
28	Account 136 - Temporary Cash Investments			
29				
30				
31	Grand Total		22,326,651	739,989

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, 2010

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) Original Cost	Book Value	Revenues for Year (g)	Gain of Loss from Improvement Disposed of (h)	Line No.
						1
						2
						3
						4
0			266,733			5
0			10,523,251			6
						7
2,802			6,283,077			8
						9
128,334			5,103,191			10
						11
						12
						13
259			101			14
11,918			66			15
859			0			16
						17
0			15,000			18
						19
0			8,039			20
						21
0			(16,979)			22
						23
0			739,989			24
						25
144,172			22,922,468			26
						27
						28
						29
						30
144,172	0	0	22,922,468	0	0	31

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1)

1. Report below investments in Accounts 123.1, investments in Subsidiary Companies.
2. Provide a subheading for each company and List there under 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			
4	Equity in Earnings			-581,331
5	Investment in Subsidiary AOCI			-1,373,926
6	Subtotal			23,368,743
7				
8	Price River Coal Company, Inc.	12-01-65		
9	Common Stock			27,275
10	Subtotal			27,275
11				
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42	Total Cost of Account 123.1 $ 146,936,960		TOTAL	23,396,018

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

INVESTMENTS 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 column (f) interest and dividend revenues form investments, including such revenues form 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 difference from cost) and the selling price thereof, not including interest adjustment includible in column (f).
8. Report on Line 42, column (a) the TOTAL cost of Account 123.1

Equity in Subsidiary Earnings of 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
		25,324,000		2
				3
392,185		-189,146		4
		-1,353,382		5
392,185		23,781,472		6
				7
				8
		27,275		9
		27,275		10
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392,185		23,808,747		42

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, 2010

NOTES AND ACCOUNTS RECEIVABLE SUMMARY FOR BALANCE SHEET

Show separately by footnote the total amount of notes and accounts receivable from directors, officers, and employees included in Notes Receivable (Account 141) 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)	56,134,823	76,092,138
3	Other Accounts Receivable (Account 143 & 171 & 172) (Disclose any capital stock subscriptions received)	20,489,455	14,507,711
4	TOTAL	**76,624,278**	**90,599,849**
5	Less: Accumulated Provision for Uncollectible Accounts-Cr. (Account 144)	2,265,020	1,692,114
6	TOTAL, Less Accumulated Provision for Uncollectible Accounts	**74,359,258**	**88,907,735**
7			
8	Account 143 includes employee receivables of $1,002,416 @		
9	12/31/09 and $762,477 @ 12/31/10 related to a 2001 biweekly		
10	payroll conversion that will be collected when the employees leave		
11	the company.		
12			
13			
14			

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNT-CR. (Account 144)

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		211,634		2,053,386	2,265,020
2	Prov. For uncollectibles for current year		(139,016)		0	(139,016)
3	Account written off (less)		9,687		0	9,687
4	Charged to other accounts				(424,203)	(424,203)
5	Adjustments (explain):					0
	Adjustment to Beginning Balance		0		0	0
6	Balance end of year	0	62,931	0	1,629,183	**1,692,114**
7						
8						
9						
10						
11						

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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, 2010

RECEIVABLES FROM ASSOCIATED COMPANIES (Accounts 145, 146)

1. Report particulars of notes and accounts receivable from associated companies* at end of year.
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.
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.
4. If any note was received in satisfaction of an open account, state the period covered by such open account.
5. Include in column (f) interest recorded as income during the year including interest on accounts and notes held any time during the year.
6. Give particulars of any notes pledged or discounted, also of any collateral held as guarantee of payment of any note or account.

* 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	108,851,089	731,393,830	840,244,919	(0)	211,685
3	Account 146					
4	AEP Credit	-			0	
5	AEP Elmwood	0	550		550	
6	AEP Generating Company	31,388,556	357,785,009	324,499,621	64,673,944	
7	AEP Memco	1,595,031	9,794,435	6,807,118	4,582,347	
8	AEP Pro Serv	59	5,446	4,911	594	
9	AEP Service Corporation	16,776,226	1,437,851,299	1,421,546,623	33,080,903	
10	AEP System Pool (AEPSC)	9,338,398	266,352,288	253,426,051	22,264,634	
11	AEP T&D Services, LLC	(0)	53,871	16,289	37,581	
12	AEP Texas Central Company	1,250	1,723,476	1,725,272	(546)	
13	AEP Texas North Company	2,031	58,768	60,404	395	
14	AEP Utilities, Inc.	508,155	143,663,843	142,716,080	1,455,918	
15	AEP Utility Funding LLC	0	749,302	579,761	169,541	
16	AEPES Power Trading	0	34,522	34,522	0	
17	AEPES US Gas Trading	1,395,127	18,487,129	19,882,256	0	
18	American Electric Power Co	3,027	143,030,938	138,289,523	4,744,443	
19	Appalachian Power Co	12,964,938	41,861,617	51,375,206	3,451,349	
20	Blackhawk Coal Company	6,211	31,604	32,149	5,666	
21	Cardinal Operating Company	1,306,029	10,429,375	10,603,854	1,131,550	
22	Columbus Southern Power	18,191	1,799,129	1,806,320	11,000	
23	Conesville Coal Prep	0	4,341	4,339	2	
24	Cook Coal Terminal	2,617	772,577	773,908	1,286	
25	CSW Energy, Inc.	0	38,475	38,464	10	

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, 2010

RECEIVABLES FROM ASSOCIATED COMPANIES (Accounts 145, 146)

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	191,476	1,012,769	1,193,870	10,375	
2	Kingsport Power Co	1,630	19,741	21,336	35	
3	Ohio Power Co	4,915,532	57,819,680	59,247,006	3,488,205	
4	Public Service Co of Ok	77,024	1,551,854	1,531,979	96,899	
5	Southwestern Power Co	164,102	3,111,500	2,934,743	340,859	
6	Wheeling Power Co	1,312	78,396	79,671	37	
7	United Sciences	0	7,448	7,448	0	
8	AEP Holdings	(10,000)	0	0	(10,000)	
9	AEP Investments	0	76,700	76,700	0	
10	AEP Energy Partners	0			0	
11	Various Transmission	3,161	21,583,086	21,586,247	0	
12	AEP Transmission	0	24,303,583	16,982,947	7,320,636	
13						
14						
15						
16						
17						
18						
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41						
42						
43						
44	TOTAL	189,501,174	3,275,486,582	3,318,129,540	146,858,216	211,685

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

MATERIALS AND SUPPLIES

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 debit or credits to stores expense clearing, if applicable.

Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Department or Departments which Use Material (d)
1	Fuel Stock (Account 151)	75,686,271	85,318,798	Electric
2	Fuel Stock Expenses Undistributed (Account 152)	3,868,034	2,232,093	Electric
3	Residuals and Extracted Products (Account 153)			
4	Plant Materials and Operating Supplies (Account 154)			
5	Assigned to - Construction (Estimated)	49,061,132	35,997,777	Electric
6	Assigned to - Operations and Maintenance			
7	Production Plant (Estimated)	85,193,650	110,338,529	Electric
8	Transmission Plant (Estimated)	1,199,375	1,085,092	Electric
9	Distribution Plant (Estimated)			Electric
10	Regional Transmission and Market Operation Plant (Estimated)	4,129,318	942,292	
11	Assigned to - Other (provide details in footnote)	602,830	135,873	Electric
12	TOTAL Account 154 (Enter Total of lines 5 thru 11)	140,186,305	148,499,563	Electric
13	Merchandise (Account 155)			
14	Other Materials and Supplies (Account 156)	5,111,310	3,256,501	River Transport
15	Nuclear Materials Held for Sale (Account 157) (Not applic to Gas Util)			
16	Stores Expense Undistributed (Account 163)			
17				
18				
19				
20	TOTAL Materials and Supplies (Per Balance Sheet)	224,851,920	239,306,955	

FOOTNOTE DATA

Schedule Page: 227 Line No.: 11 Column: b

Assigned to - Other includes Customer Account, Administrative and General Expenses.

Schedule Page: 227 Line No.: 11 Column: c

Assigned to - Other includes Customer Account, Administrative and General Expenses.

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, 2010

PRODUCTION FUEL AND OIL STOCKS (Included in Account 151)

1. Report below the information called for concerning production fuel and oil stock.
2. Show quantities in tons 0f 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**	75,686,271	2,306,805	73,947,010
2	**Received during year**	299,651,462	6,945,424	295,649,711
3	**TOTAL**	375,337,733	9,252,229	369,596,721
4	**Used during year (specify department)**			
5	Electric Generation	287,328,172	6,788,068	283,997,898
6	Storage Pile Adjustment	2,663,253	69,193	2,663,253
7	Other - Rockport Plant Coal Pile Revision	27,510	0	0
8				
9				
10				
11				
12				
13				
14				
15	**Sold or transferred**			
16	**TOTAL DISPOSED OF**	290,018,935	6,857,261	286,661,151
17	**BALANCE END OF YEAR**	**85,318,798**	2,394,968	82,935,570

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, 2010

PRODUCTION FUEL AND OIL STOCKS (Included in Account 151 (Continued)

KINDS OF FUEL AND OIL (Continued)

Quantity (Oil Bbls) (e)	Cost (Oil) (f)	Quantity (g)	Cost (h)	Quantity (i)	Cost (j)	Line No.
22,272	1,739,261					1
41,865	4,001,751					2
64,137	5,741,012					3
						4
36,678	3,330,274					5
0	0					6
320	27,510					7
						8
						9
						10
						11
						12
						13
						14
						15
36,998	3,357,784	0	0	0	0	16
27,139	**2,383,228**	**0**	**0**	**0**	**0**	17

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

Allowances (Accounts 158.1 and 158.2)

1. Report below the particulars (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 columns (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 Lines 36-40.

Line No.	SO2 Allowances Inventory (Account 158.1) (a)	Current Year		2011	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
1	Balance-Beginning of Year	214,138.00	12,523,230	107,081.00	3,202,619
2					
3	Acquired During Year:				
4	Issued (Less Withheld Allow)	2,363.00			
5	Returned by EPA				
6					
7					
8	Purchases/Transfers:				
9	Appalachian Power Company	28,014.00	8,524,730		
10	Columbus Southern Power	11,420.00	5,942,283		
11					
12					
13					
14					
15	Total	39,434.00	14,467,013		
16					
17	Relinquished During Year:				
18	Charges to Account 509	80,461.00	6,428,148		
19	Other:				
20					
21	Cost of Sales/Transfers:				
22	Purchases/Transfers				
23	AEP System Pool	4,801.00	835,025		
24					
25					
26					
27					
28	Total	4,801.00	835,025		
29	Balance-End of Year	170,673.00	19,727,070	107,081.00	3,202,619
30					
31	Sales:				
32	Net Sales Proceeds(Assoc. Co.)		835,025		
33	Net Sales Proceeds (Other)		4,444		
34	Gains		4,444		
35	Losses				
	Allowances Withheld (Acct 158.2)				
36	Balance-Beginning of Year	1,168.00		1,164.00	
37	Add: Withheld by EPA				
38	Deduct: Returned by EPA				
39	Cost of Sales	1,168.00			
40	Balance-End of Year			1,164.00	
41					
42	Sales:				
43	Net Sales Proceeds (Assoc. Co.)				
44	Net Sales Proceeds (Other)		44,143		
45	Gains		44,143		
46	Losses				

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

Allowances (Accounts 158.1 and 158.2) (Continued)

6. Report on Lines 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 proceeds and gains/losses resulting from the EPA's sale or auction of the withheld allowances.
7. Report on Lines 8-14 the names of vendors/transferors of allowances acquire and identify associated companies (See "associated company" under "Definitions" in the Uniform System of Accounts).
8. Report on Lines 22 - 27 the name of purchasers/ transferees of allowances disposed of an identify associated companies.
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 and 43-46 the net sales proceeds and gains or losses from allowance sales.

2012		2013		Future Years		Totals		Line
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	No.
91,640.00	3,259,922	96,129.00	3,046,551	2,134,469.00	6,123,561	2,643,457.00	28,155,883	1
								2
								3
				81,376.00		83,739.00		4
								5
								6
								7
								8
						28,014.00	8,524,730	9
						11,420.00	5,942,283	10
								11
								12
								13
								14
						39,434.00	14,467,013	15
								16
								17
						80,461.00	6,428,148	18
								19
								20
								21
								22
						4,801.00	835,025	23
								24
								25
								26
								27
						4,801.00	835,025	28
91,640.00	3,259,922	96,129.00	3,046,551	2,215,845.00	6,123,561	2,681,368.00	35,359,723	29
								30
								31
							835,025	32
							4,444	33
							4,444	34
								35
1,976.00		1,170.00		56,606.00		62,084.00		36
				307.00		307.00		37
								38
				357.00		1,525.00		39
1,976.00		1,170.00		56,556.00		60,866.00		40
								41
								42
								43
					2,425		46,568	44
					2,425		46,568	45
								46

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

Allowances (Accounts 158.1 and 158.2)

1. Report below the particulars (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 columns (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 Lines 36-40.

Line No.	NOx Allowances Inventory (Account 158.1) (a)	Current Year		2011	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
1	Balance-Beginning of Year	30,916.00	6,618,180	24,440.00	2,097,400
2					
3	Acquired During Year:				
4	Issued (Less Withheld Allow)	1,177.00			
5	Returned by EPA				
6					
7					
8	Purchases/Transfers:				
9	Buckeye Power Company	2,991.00	2,302,237		
10	Newedge Company	100.00	46,042		
11					
12					
13					
14					
15	Total	3,091.00	2,348,279		
16					
17	Relinquished During Year:				
18	Charges to Account 509	31,308.00	7,521,634		
19	Other:				
20		-129.00	-103,473		
21	Cost of Sales/Transfers:				
22					
23					
24					
25					
26					
27					
28	Total				
29	Balance-End of Year	4,005.00	1,548,298	24,440.00	2,097,400
30					
31	Sales:				
32	Net Sales Proceeds(Assoc. Co.)				
33	Net Sales Proceeds (Other)				
34	Gains				
35	Losses				
	Allowances Withheld (Acct 158.2)				
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	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

Allowances (Accounts 158.1 and 158.2) (Continued)

6. Report on Lines 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 proceeds and gains/losses resulting from the EPA's sale or auction of the withheld allowances.
7. Report on Lines 8-14 the names of vendors/transferors of allowances acquire and identify associated companies (See "associated company" under "Definitions" in the Uniform System of Accounts).
8. Report on Lines 22 - 27 the name of purchasers/ transferees of allowances disposed of an identify associated companies.
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 and 43-46 the net sales proceeds and gains or losses from allowance sales.

2012		2013		Future Years		Totals		Line
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	No.
23,740.00		23,740.00		23,740.00		126,576.00	8,715,580	1
								2
								3
						1,177.00		4
								5
								6
								7
								8
						2,991.00	2,302,237	9
						100.00	46,042	10
								11
								12
								13
								14
						3,091.00	2,348,279	15
								16
								17
						31,308.00	7,521,634	18
								19
						-129.00	-103,473	20
								21
								22
								23
								24
								25
								26
								27
								28
23,740.00		23,740.00		23,740.00		99,665.00	3,645,698	29
								30
								31
								32
								33
								34
								35
								36
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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, 2010

MISCELLANEOUS CURRENT AND ACCRUED ASSETS (Account 174)

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	45,752,100
2	Energy Insurance Services	3,269,992
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25	TOTAL	**49,022,092**

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

OTHER REGULATORY ASSETS (Account 182.3)

1. Report below the particulars (details) called for concerning other regulatory assets, including rate order docket number, if applicable.
2. Minor items (5% of the Balance in Account 182.3 at end of period, or amounts less than $100,000 which ever is less), may be grouped by classes.
3. For Regulatory Assets being amortized, show period of amortization.

Line No.	Description and Purpose of Other Regulatory Assets	Balance at Beginning of Current Quarter/Year	Debits	CREDITS		Balance at end of Current Quarter/Year
				Written off During the Quarter/Year Account Charged	Written off During the Period Amount	
	(a)	(b)	(c)	(d)	(e)	(f)
1	Deferred RTO Equity Carrying Charges	(684,587)	88,116			-596,471
2	Amort 1/2005 - 12/2019					
3						
4	BridgeCo Transmission Org Funding	1,139,447		407	75,192	1,064,255
5	Amort 1/2005 - 12/2019					
6	FERC Docket No. AC04-101-000					
7						
8	PJM Integration Payments	2,026,252		407	348,984	1,677,268
9	Amort 1/2005 - 12/2014					
10	FERC Docket No. EL05-74-000					
11						
12	Other PJM Integration	1,060,533		407	69,985	990,548
13	Amort 1/2005 - 12/2019					
14	FERC Docket No. AC04-101-000					
15						
16	Carrying Charges - RTO Startup Costs	771,409		407	81,612	689,797
17	Amort 1/2005 - 12/2019					
18	FERC Docket No. AC04-101-000					
19	& FERC Docket No. EL05-74-000					
20						
21	Alliance RTO Deferred Expense	654,370		407	43,182	611,188
22	Amort 1/2005 - 12/2019					
23	FERC Docket No. AC04-101-000					
24						
25	Unrecovered Fuel Cost	4,941,523	16,437,584	various	12,820,440	8,558,667
26						
27	SFAS 158 Employer Accounting for Defined	252,010,997	268,079,875	various	252,010,997	268,079,875
28	Benefit Pension & Other Postretirement Plans					
29						
30	Environmental Compliance Carrying Cost	119,491		421	119,491	
31						
32	Off-System Sales Margin Sharing	17,582,980	20,672,847	447	25,164,415	13,091,412
33						
34	NSR Consent Decree Settlement Expenses	2,089,153		506	938,604	1,150,549
35	Amort 3/2009 - 3/2012					
36	Per IURC Cause Order #43306					
37						
38	DSM Energy Optimization Program	295,268	82,691	908	377,672	287
39	Under-recovered costs					
40						
41	Indiana Clean Coal Technology Rider	125,169	1,843,112	421	745,523	1,222,758
42	Carrying Charges					
43	Per IURC Cause Order #43636					
44	TOTAL	527,201,141	1,569,081,598		1,511,274,863	585,007,876

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

OTHER REGULATORY ASSETS (Account 182.3)

1. Report below the particulars (details) called for concerning other regulatory assets, including rate order docket number, if applicable.
2. Minor items (5% of the Balance in Account 182.3 at end of period, or amounts less than $100,000 which ever is less), may be grouped by classes.
3. For Regulatory Assets being amortized, show period of amortization.

Line No.	Description and Purpose of Other Regulatory Assets	Balance at Beginning of Current Quarter/Year	Debits	CREDITS		Balance at end of Current Quarter/Year
				Written off During the Quarter/Year Account Charged	Written off During the Period Amount	
	(a)	(b)	(c)	(d)	(e)	(f)
1	SFAS 112 Post Employment Benefits	8,398,053	749,487	228	179,985	8,967,555
2						
3	Cook Plant Refueling Levelization	21,856,266	74,989,967	various	43,051,279	53,794,954
4						
5	VEBA Trust Contributions	354,500		926	14,771	339,729
6	Amort 12/2010 - 11/2012					
7	Per MPSC Case U-16180					
8						
9	SFAS 106 Post Retirement Benefits	3,372,592		926	1,515,223	1,857,369
10	Amort 3/2009 - 3/2012					
11	Per IURC Cause Order #43306					
12						
13	Unamortized Loss on Reacquired Debt	2,690,394		428	206,954	2,483,440
14	Amort 1/1995 - 12/2022					
15						
16	River Transportation Selling Price Variance		28,784,064	254	28,445,188	338,876
17						
18	Unrealized Loss on Forward Commitments		1,081,423,218	various	1,081,236,838	186,380
19						
20	Deregulation-Customer Educ & Transition Filing	99,048	7,160			106,208
21						
22	Deregulation Implementation	6,211,736	449,047			6,660,783
23						
24	Asset Retirement Obligations	2,119,678	691,719	403, 411	111,813	2,699,584
25	Amortz 3/2009 - 3/2020					
26	Per IURC Cause Order #43306					
27						
28	Indiana Rate Case expenses	353,657		928	158,890	194,767
29	Amortz 3/2009 - 3/2012					
30	Per IURC Cause Order #43306					
31						
32	Michigan Rate Case expenses		245,239	928	10,219	235,020
33	Amort 12/2010 - 11/2012					
34	Per MPSC Case U-16180					
35						
36	Deferred Environmental Compliance Costs	1,673,843	2,143,572	509	2,714,480	1,102,935
37						
38	Deferral of Michigan portion PJM Fees	6,253,638	1,132,451	561, 575	307,754	7,078,335
39	Amort 12/2010 - 11/2012					
40	Per MPSC Case U-16180					
41						
42	Deferred Equity Carrying Charges	(113,500)	65,072	421	11,736	-60,164
43						
44	TOTAL	527,201,141	1,569,081,598		1,511,274,863	585,007,876

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

OTHER REGULATORY ASSETS (Account 182.3)

1. Report below the particulars (details) called for concerning other regulatory assets, including rate order docket number, if applicable.
2. Minor items (5% of the Balance in Account 182.3 at end of period, or amounts less than $100,000 which ever is less), may be grouped by classes.
3. For Regulatory Assets being amortized, show period of amortization.

Line No.	Description and Purpose of Other Regulatory Assets	Balance at Beginning of Current Quarter/Year	Debits	CREDITS		Balance at end of Current Quarter/Year
				Written off During the Quarter/Year Account Charged	Written off During the Period Amount	
	(a)	(b)	(c)	(d)	(e)	(f)
1	Deferred Nuclear Decommisioning Study Costs		12,000	524	333	11,667
2	Amort 12/2010 - 11/2013					
3	Per MPSC Case U-16180					
4						
5	Enhanced post-9/11 Cook Plant Security Costs		592,210	524	9,870	582,340
6	Amort 12/2010 - 11/2015					
7	Per MPSC Case U-16180					
8						
9	Deferred Severance Costs		6,322,000	various	105,368	6,216,632
10	Amort 12/2010 - 11/2015					
11	Per MPSC Case U-16180					
12						
13	SFAS 109 Deferred FIT	112,143,805	53,945,123	various	50,065,570	116,023,358
14						
15	SFAS 109 Deferred SIT	79,655,426	10,325,044	283	10,332,495	79,647,975
16						
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43						
44	TOTAL	527,201,141	1,569,081,598		1,511,274,863	585,007,876

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

MISCELLANEOUS DEFFERED DEBITS (Account 186)

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 item (1% of the Balance at End of Year for Account 186 or amounts less than $100,000, 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 Account Charged (d)	CREDITS Amount (e)	Balance at End of Year (f)
1	Property Taxes	30,156,112	48,328,091	408	46,436,487	32,047,716
2						
3	Property Taxes - Capital Leases	78,620	579,509	408	476,460	181,669
4						
5	Labor Accruals	41,165	161,044	various	199,033	3,176
6						
7	Agency Fees, Factored Accts Rec	2,603,858	26,339,960	various	26,476,507	2,467,311
8						
9	River Transport Division	53,676	180,686,680	various	180,704,859	35,497
10						
11	Deferred Rate Case expense	14,725	69,518	182.3	84,243	
12						
13	Unamortized Credit Line Fees	230,084	743,457	431	257,651	715,890
14						
15	Allowances	220,427	2,887,989	158, 509	3,107,572	844
16						
17	Non-Trading Option Premiums	63,010	128,647	232	191,657	
18						
19	Defd Non-taxable Leased Assets		2,375,358	146	1,972,650	402,708
20						
21	Misc Deferrals <$100,000	28,198	67	184	67	28,198
22						
23						
24						
25						
26						
27						
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46						
47	Misc. Work in Progress	706,122				386,145
48	Deferred Regulatory Comm. Expenses (See pages 350 - 351)					
49	TOTAL	34,195,997				36,269,154

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, 2010

ACCUMULATED DEFERRED INCOME TAXES (Account 190)

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)	Changes During Year: Amounts Credited to Account 411.1 (d)
1	Electric			
2	Nuclear Decommissioning	13,754,006	5,954	687,906
3	Deferred Gain Sale of Rockport Unit 2	16,113,625	1,297,351	222,441
4	Accrued Pension Expense	49,032,031	18,112,110	7,946,493
5	Interest Expense Capitalized	23,285,658	1,596,583	3,807,596
6	SFAS 106 Post Retirement Benefits	7,927,823	379,838	1,254,856
7	Other (see pp. 234.1A-234.1B)	530,365,032	72,896,312	122,706,857
8	TOTAL (Account 190) (Enter total of lines 2 thru 7)	640,478,175	94,288,148	136,626,149
9	Gas			
10				
11				
12				
13				
14				
15	Other	0		
16	TOTAL Gas (Enter total of lines 10 thru15)	0	0	0
17	Other (Specify)	76,603,558	0	
18	TOTAL (Account 190) *(Enter total of lines 8, 16 & 17)*	717,081,733	**94,288,148**	**136,626,149**
19	Classification of Total:			
20	Federal Income Tax	716,685,169	94,288,148	136,626,149
21	State Income Tax	396,564		
22	Local Income Tax			

NOTES

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.

Line 17 Other - Detail	Balance at Beginning of Year	Balance at End of Year
Non-Utility 190.2 Federal	6,771,121	3,910,151
Non-Utility 190.2 State	396,564	-230,572
SFAS 133	6,556,519	5,399,467
SFAS 87	5,615,489	5,841,434
SFAS 109	57,263,865	48,054,305
Total	76,603,558	62,974,785

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, 2010

ACCUMULATED DEFERRED INCOME TAXES (Account 190) (Continued)

3. If more space is needed, use separate pages as required.
4. In the space provided below, identify by amount and classification, significant items for which deferred taxes are being provided. Indicate insignificant amounts listed other Other.

Changes During Year		ADJUSTMENTS				
		DEBITS		CREDITS		
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)	Balance at End of Year (k)
						14,435,958
						15,038,715
						38,866,414
						25,496,671
						8,802,841
					0	580,175,577
0	0		0		0	682,816,176
						0
0	0		0		0	0
8,982,097	5,493,991	Various	28,579,363	Various	18,438,696	62,974,785
8,982,097	5,493,991		28,579,363		18,438,696	745,790,961
8,103,385	5,242,415		28,579,363		18,438,696	746,021,533
878,712	251,576					(230,572)

NOTES *(Continued)*

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission		December 31, 2010

ACCUMULATED DEFERRED INCOME TAXES (Account 190)

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	8,210,682	650,749	230,365
3	Provisions for Loss Trading Credit Risk	150,799	551,241	745,354
4	Property Tax Defferals	3,253,557	1,873,067	123,801
5	Installation Allowances Capitalized	10,557	3,866	4,446
6	Pre 04/83 Nuclear Fuel Cost	13,335,073	1,057,959	2,191,798
7	DOE Decontamination Fund	(1,215,095)	0	1,215,095
8	IRS Settlements	4,938,242	3,040,457	15,148
9	Emission Allowances	(28,900)	0	28,900
10	Amortization of Step Up ITC Rockport Unit 2	5,169,165	397,583	0
11	Accrued Vacation Pay	4,731,492	1,690,039	1,283,015
12	Accrued Severance Benefits	(1)	0	397,464
13	Accrued Incentive Plans	1,706,636	1,208,001	6,044,043
14	Book Provision for Uncollectible Debt	792,759	218,827	18,310
15	Mark to Market Gain/Loss	1,895,695	16,371,047	18,221,466
16	Capitalized Software Tax	7,598	2,531	8,581
17	Revenue Refunds	1,653,938	987,914	1,186,128
18	SFAS 112 Post Employment Benefits	1,890,729	62,995	242,999
19	Tax Capitalized Property	39,183,977	6,296,815	1,050,000
19	Accrued Income Tax and Interest	(1,749,320)	2,220,650	2,291,430
20	Reg Liability SFAS 143 ARO	98,246,694	25,036,900	50,581,230
21	Accrued ARO- Expense SFAS 143	313,161,140	288,126	24,186,985
22	Accrued SIT	101,929	117,180	0
23	Other Miscellaneous	34,917,686	10,820,365	12,640,299
24	Total Other	530,365,032	72,896,312	122,706,857
25				
26				
27				
28				
29				
30				

NOTES

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, 2010

ACCUMULATED DEFERRED INCOME TAXES (Account 190) (Continued)

3. If more space is needed, use separate pages as required.
4. In the space provided below, identify by amount and classification, significant items for which deferred taxes are being provided. Indicate insignificant amounts listed other Other.

Changes During Year		ADJUSTMENTS					
		DEBITS		CREDITS			
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)	Balance at End of Year (k)	Line No.
							1
						7,790,298	2
						344,912	3
						1,504,291	4
						11,137	5
						14,468,912	6
						0	7
						1,912,933	8
						0	9
						4,771,582	10
						4,324,468	11
						397,463	12
						6,542,678	13
						592,242	14
						3,746,114	15
						13,648	16
						1,852,152	17
						2,070,733	18
						33,937,162	18
						(1,678,540)	19
						123,791,024	20
						337,059,999	21
						(15,251)	22
						36,737,620	23
						580,175,577	24
							25
							26
							27
							28
							29
							30

NOTES *(Continued)*

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, 2010

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

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 Lawrenceberg, Indiana. (Replaced by VAR%			
36	Lawrenceberg, 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.			

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, 2010

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

4. Show loss amounts in red or by enclosure in parentheses.
5. Explain any debits and credits other than amortization debited to Account 428.1, Amortization of Loss on Reacquired Debt or credited to Account 429.1, Amortization of Gain on Reacquired Debt-Credit.

Balance Beginning of Year (e)	Debits During Year (f)	Credits During Year (g)	Balance End of Year (h)	Line No.
1,187,283		84,304	1,102,979	1
				2
				3
1,673,700		118,143	1,555,557	4
				5
				6
				7
				8
				9
				10
				11
				12
233,740		32,998	200,742	13
				14
				15
				16
43,486		15,348	28,138	17
175,526		175,526	0	18
				19
				20
				21
266,726		94,139	172,587	22
1,076,612		1,076,612	0	23
				24
563,764		57,822	505,942	25
				26
				27
				28
				29
0		-	0	30
				31
				32
				33
1,009,201		85,284	923,917	34
				35
				36
				37
2,172,559		140,923	2,031,636	38
				39
				40
				41
				42
				43
404,676		26,249	378,427	44
				45
				46
				47
857,804		56,250	801,554	48
				49
				50
				51

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, 2010

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

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 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	Early Redemption of $150M Series D Senior Unsecured Note			
31	Orginal Maturity Date of December 31, 2032			
32	Redeemed October 15, 2010			
33				
34				
35				
36	**SUBTOTAL Unamortized Losses**			
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	**SUBTOTAL Unamortized Gains**			
43				
44	**TOTAL**			
45				
46				
47				
48				
49				
50				

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, 2010

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

4. Show loss amounts in red or by enclosure in parentheses.
5. Explain any debits and credits other than amortization debited to Account 428.1,

Amortization of Loss on Reacquired Debt or credited to Account 429.1, Amortization of Gain on Reacquired Debt-Credit.

Balance Beginning of Year (e)	Debits During Year (f)	Credits During Year (g)	Balance End of Year (h)	Line No.
146,390		51,667	94,723	1
590,889		590,889	0	2
				3
				4
				5
329,915		116,440	213,475	6
1,331,671		1,331,671	0	7
				8
				9
				10
				11
				12
				13
399,255		30,712	368,543	14
				15
				16
				17
				18
				19
				20
278,390		28,553	249,837	21
				22
				23
0		0	0	24
				25
				26
893,762		75,530	818,232	27
				28
				29
0	6,651,900	74,740	6,577,160	30
				31
				32
				33
				34
				35
13,635,349	**6,651,900**	**4,263,799**	**16,023,450**	36
				37
(23,539)	1,712		(21,827)	38
				39
				40
				41
(23,539)	**1,712**		(21,827)	42
				43
13,611,810	**6,653,612**	**4,263,799**	**16,001,623**	44
				45
				46
				47
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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

CAPITAL STOCKS (Account 201 and 204)

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 outlined in column (a) is available from the SEC 10-K Report Form filing, a specific reference 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.
2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.

Line No.	Class and Series of Stock and Name of Stock Series (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				
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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

CAPITAL STOCKS (Account 201 and 204) (Continued)

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 non-cumulative.
5. State in a footnote if any capital stock which has been nominally issued is nominally outstanding at end of year.
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 respondent)		HELD BY RESPONDENT				Line No.
		AS REACQUIRED STOCK (Account 217)		IN SINKING AND OTHER FUNDS		
Shares (e)	Amount (f)	Shares (g)	Cost (h)	Shares (i)	Amount (j)	
1,400,000	56,583,866					1
1,400,000	56,583,866					2
						3
						4
						5
						6
						7
						8
55,257	5,525,700					9
14,412	1,441,200					10
11,055	1,105,500					11
						12
80,724	8,072,400					13
						14
						15
						16
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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 31,2010

CAPITAL STOCK SUBSCRIBED, CAPITAL STOCK LIABILITY FOR CONVERSION, PREMIUM ON CAPITAL STOCK AND INSTALLMENTS RECEIVED ON CAPITAL STOCK
(Accounts 202 & 205, 203 & 206, 207, 212)

1. Show for each of the above accounts the amounts applying to each class and series of capital stock.
2. For Account 202, *Common Stock Subscribed,* and Account 205, *Preferred Stock Subscribed,* show the subscription price and the balance due on each class at the end of year.
3. Describe in a footnote the agreement and transactions under which a conversion liability existed under Account 203, *Common Stock Liability for Conversion,* or Account 206, *Preferred Stock Liability for Conversion*, at the end of the year.
4. For Premium on Account 207, *Capital Stock*, designate with a double asterisk any amounts representing the excess of consideration received over stated values of stocks without par value.

Line No.	Name of Account & Description of Item (a)	Number of Shares (b)	Amount (c)
1	Account 202 - *Common Stock Subscribed*		
2	None		
3			
4	Account 205 - *Preferred Stock Subscribed*		
5	None		
6			
7	Account 203 - *Common Stock Liability for Conversion*		
8	None		
9			
10	Account 206 - *Preferred Stock Liability for Conversion*		
11	None		
12			
13	Account 207 - *Capital Stock*		
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	55,257	18,946
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			
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39			
40	TOTAL	1,480,724	4,317,820

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

OTHER PAID-IN CAPITAL (Accounts 208-211, inc.)

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.

(a) Donations Received from Stockholders (Account 208)-State amount and give brief explanation of the origin and purpose of each donation.

(b) Reduction in Par or Stated value of Capital Stock (Account 209): State amount and give brief explanation of the capital change which gave rise to amounts reported under this caption including identification with the class and series of stock to which related.

(c) Gain on Resale or Cancellation of Reacquired Capital Stock (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.

(d) Miscellaneous Paid-in Capital (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.

Line No.	Item (a)	Amount (b)
1	Donations received from stockholders (Account 208)	
2	Contributed by parent company prior to 2010	972,666,991
3		
4	Subtotal 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		
9	Series 4-1/8% Accum reacq gains until complete series redemption	164,004
10	44 shares were redeemed in 2010	
11		
12	Series 4.56% Accum reacq gains until complete series redemption	4,400
13	Subtotal Account 210	434,696
14		
15	Miscellaneous paid-in capital (Account 211)	
16	Amounts recorded in connection with:	
17	Merger of Indiana Service Corporation with respondent in 1948 as	
18	subsequently adjusted on December 31, 1948	1,002,503
19		
20	Acquisition of Citizen's Heat, Light and Power Company by	
21	respondent in 1954	10,687
22		
23	Merger of Michigan Power Company with respondent in 1992.	2,861,068
24	Subtotal Account 211	3,874,258
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39		
40	TOTAL	976,975,945

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, 2010

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 2010

Series	Due Date	Principal Amount	Date Retired
Senior Unsecured Note Series D - 6.00% Fixed	12/31/2032	150,000,000	10/15/2010

2. Securities issued during 2010

Series	Due Date	Principal Amount	Date Issued
None			

3. Securities Remarketed during 2010

Series	Due Date	Principal Amount	Date Remarketed
None			

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

LONG-TERM DEBT (Account 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) (a)	Principal Amount Of Debt issued (b)	Total expense, Premium or Discount (c)
1	Account 222 - Reacquired Pollution Control Revenue Bonds		
2	NONE		
3	SUBTOTAL - Account 222-Reacq PCRBs		
4			
5	Account 223 - Advances From Associated Companies		
6	Senior Note - 5.375% Fixed Rate-American Electric Power	25,000,000	
7	*per IURC Order #43404, approved 3/26/08*		
8	SUBTOTAL - Account 223-Advances From Assoc Co	25,000,000	
9			
10	Account 224 - Other Long Term Debt		
11			
12	Spent Nuclear Fuel Disposal Costs Prior		
13	To April 7, 1983 - Basic Fee Assessment & Interest		
14			
15	Pollution Control Revenue Bonds		
16	Lawrenceburg, IN		
17	Series I - Weekly Auction Rate	25,000,000	178,919
18			
19	Series H - Weekly Auction Rate	52,000,000	331,889
20			
21	Rockport, IN		
22	Series D - 5.25% Fixed Rate	40,000,000	1,157,720
23			
24	Series 2002 A - 4.625% Fixed Rate	50,000,000	296,785
25			325,000 D
26			382,272
27			136,351 D
28			444,593
29			74,250
30			74,250
31			74,250
32			
33	TOTAL	1,717,000,000	33,072,543

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

LONG-TERM DEBT (Account 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 debited to Account 428, Amortization and Expense, or credited to Account 429, Premium on Debt - Credit.
12. In a footnote, give explanatory (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) principle 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
						3
						4
						5
1/5/2009	3/15/2010				276,215	6
						7
					276,215	8
						9
						10
						11
						12
				264,900,748		13
						14
						15
						16
5/22/2008	10/1/2019	5/22/2008	10/1/2019	25,000,000	63,062	17
						18
5/20/2008	11/1/2021	5/20/2008	11/1/2021	52,000,000	158,422	19
						20
						21
4/25/2008	4/1/2025	4/25/2008	4/1/2025	40,000,000	2,100,000	22
						23
8/1/1985	6/1/2025	8/1/1985	6/1/2025	50,000,000	2,312,500	24
						25
6/1/2002	6/1/2007	6/1/2002	6/1/2007			26
						27
6/1/2007	6/1/2025	6/1/2007	6/1/2025			28
		6/1/2008	5/31/2009			29
		6/1/2009	5/31/2010			30
		6/1/2010	5/31/2011			31
						32
				1,806,900,748	100,106,931	33

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

LONG-TERM DEBT (Account 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) (a)	Principal Amount Of Debt issued (b)	Total expense, Premium or Discount (c)
1	Series 2009 A - 6.25% Fixed Rate	50,000,000	353,976
2	per IURC Order #43445, approved 4/9/08		
3	Bonds subj to mand tender for purchase (puttable) on 6/2/14		
4			
5	Series 2009 B - 6.25% Fixed Rate	50,000,000	353,976
6	per IURC Order #43445, approved 4/9/08		
7	Bonds subj to mand tender for purchase (puttable) on 6/2/14		
8	Brokerage Fees on Auction Rate Notes		
9			
10	Senior Unsecured Notes		
11	Series E - 6.375% Fixed Rate	100,000,000	732,025
12			119,000 D
13			
14	Series D - 6.00% Fixed Rate	150,000,000	4,854,767
15			4,387,500
16			1,050,000
17			1,050,000
18			1,050,000
19			
20	Series F - 5.05% Fixed Rate	175,000,000	1,302,944
21			637,000 D
22			
23	Amortization of Cash Flow Hedge on 5.05% SUN		
24			
25	Series G - 5.65% Fixed Rate	125,000,000	906,746
26			176,250 D
27			
28	Amortization of Cash Flow Hedge on 5.65% SUN		
29			
30	Series H - 6.05% Fixed Rate	400,000,000	3,815,383
31			2,272,000 D
32			
33	TOTAL	1,717,000,000	33,072,543

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

LONG-TERM DEBT (Account 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 debited to Account 428, Amortization and Expense, or credited to Account 429, Premium on Debt - Credit.
12. In a footnote, give explanatory (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) principle 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)			
3/26/2009	6/1/2025	4/1/2009	5/31/2014	50,000,000	3,125,000	1
						2
						3
						4
3/26/2009	6/1/2025	4/1/2009	5/31/2014	50,000,000	3,125,000	5
						6
						7
					547,636	8
						9
						10
11/22/2002	11/1/2012	11/22/2002	11/1/2012	100,000,000	6,375,000	11
						12
						13
11/22/2002	12/31/2032	11/22/2002	12/31/2032		7,125,000	14
		11/22/2002	12/31/2007			15
		12/01/2007	11/30/2008			16
		12/01/2008	11/30/2009			17
		12/01/2009	11/30/2010			18
						19
11/16/2004	11/15/2014	11/16/2004	11/15/2014	175,000,000	8,837,500	20
						21
						22
		11/16/2004	11/15/2014		877,839	23
						24
12/7/2005	12/1/2015	12/1/2005	11/30/2015	125,000,000	7,062,500	25
						26
						27
		12/1/2005	11/30/2015		-383,570	28
						29
11/14/2006	3/15/2037	11/14/2006	3/15/2037	400,000,000	24,200,000	30
						31
						32
				1,806,900,748	100,106,931	33

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

LONG-TERM DEBT (Account 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) (a)	Principal Amount Of Debt issued (b)	Total expense, Premium or Discount (c)
1	Amortization of Cash Flow Hedges on 6.05% SUN		
2			
3	Series I - 7.00% Fixed Rate	475,000,000	3,333,197
4			3,201,500 D
5			
6	SUBTOTAL - Acct 224 - Other Long Term Debt	1,692,000,000	33,072,543
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	TOTAL	1,717,000,000	33,072,543

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

LONG-TERM DEBT (Account 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 debited to Account 428, Amortization and Expense, or credited to Account 429, Premium on Debt - Credit.
12. In a footnote, give explanatory (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) principle 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 Date From (f)	AMORTIZATION PERIOD Date To (g)	Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
		11/14/2006	2/28/2037		1,054,835	1
						2
1/15/2009	3/15/2019	1/1/2009	2/28/2019	475,000,000	33,249,992	3
						4
						5
				1,806,900,748	99,830,716	6
						7
						8
						9
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				1,806,900,748	100,106,931	33

FOOTNOTE DATA

Schedule Page: 256 Line No.: 6 Column: a

The $25 million 5.375% Senior Note was issued 1/5/2009 by AEP parent company with a 3/15/2010 maturity date.

Schedule Page: 256 Line No.: 17 Column: a

The $25 million City of Lawrenceburg Series I PCRB was issued 5/22/2008 & 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 original maturity date.

Schedule Page: 256 Line No.: 19 Column: 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 $331,889 will be amortized through the maturity date.

Schedule Page: 256 Line No.: 22 Column: a

The $40 million City of Rockport Series 2003 C PCRB was re-marketed 4/25/2008 as $40 million City of Rockport Series D PCRB, at a fixed 5.25% rate. The original 4/1/2025 maturity date remained unchanged.

Schedule Page: 256 Line No.: 24 Column: a

On June 3, 2002, the $50 million Series 1985A Pollution Control Bonds were re-marketed as $50 million 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 was to default on this note. This policy cost $74,250, covers the period of June 2008 - May 2009 and was amortized over that period. This policy has been renewed annually in June 2009 & June 2010, each time costing $74,250 & to be fully amortized over each policy period.

Schedule Page: 256.1 Line No.: 1 Column: 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 totaling $353,976 will be amortized through the 6/2/2014 put date.

Schedule Page: 256.1 Line No.: 1 Column: e

Subject to mandatory tender for purchase (puttable) on 6/2/2014.

Schedule Page: 256.1 Line No.: 5 Column: 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 totaling $353,976 will be amortized through the 6/2/2014 put date.

Schedule Page: 256.1 Line No.: 5 Column: e

Subject to mandatory tender for purchase (puttable) on 6/2/2014.

Schedule Page: 256.1 Line No.: 14 Column: a

The $150 million 6.00% Series D Senior Unsecured Note was redeemed early, on 10/15/2010, with no replacement debt. The $6,651,901 of combined unamortized issuance expenses & related loss on reacquired debt will be amortized through the original 12/31/2032 maturity date.

The Note was originally issued with an insurance policy that guarantees the principal if Indiana Michigan Power was 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.

Schedule Page: 256.2 Line No.: 3 Column: 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.

Schedule Page: 256.2 Line No.: 8 Column: i

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.

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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, 2010

PAYABLES TO ASSOCIATED COMPANIES* (Accounts 233, 234)

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.

See definition on page 226B

Line No.	Particulars (a)	Balance Beginning of Year (b)	Totals for Year: Debits (c)	Totals for Year: Credits (d)	Balance End of Year (e)	Interest for Year (f)
1	Account 233					
2	AEP Utility Funding LLC	0	6,256,008,914	6,304,113,910	48,104,996	19,829
3	SUBTOTAL	0	6,256,008,914	6,304,113,910	48,104,996	19,829
4						
5	Account 234					
6	AEP Public Liability, LLC	0	3,121	3,121	0	
7	AEP Holding	(10,000)			(10,000)	
8	AEP Energy Partners	0	83,745	83,745	0	
9	AEP Generating Company	22,771,086	304,453,156	309,871,677	28,189,606	
10	AEP Memco, LLC	7,405,033	72,027,170	74,875,308	10,253,171	
11	AEP Pro Serv, Inc.	(0)	43,446	43,446	(0)	
12	AEP Service Corporation	16,127,379	226,121,938	223,323,923	13,329,363	
13	AEP System Pool (AEPSC)	3,003,814	128,298,165	150,176,771	24,882,421	276,215
14	AEP Transmission	15,176	20,425,647	23,916,444	3,505,973	
15	AEP Texas Central Company	3,136	206,814	210,806	7,129	
16	AEP Texas North Company	0	49,752	50,598	847	
17	AEP Energy Services	0	1,726	1,726	0	
18	AEP Utilities, Inc	0	60,022	60,022	0	
19	AEP Utility Funding LLC	0	822,924	994,898	171,974	
20	AEPES Power Trading	(0)	208,152	223,591	15,438	
21	American Electric Power Co	859,018	393,437,171	394,325,781	1,747,628	
22	Appalachian Power Co	7,937,532	18,066,439	23,017,694	12,888,787	
23	Blackhawk Coal Company	42,453	550,535	558,074	49,991	
24	Cardinal Operating Company	14,354	188,070	178,029	4,313	
25	Columbus Southern Power	30,954	2,693,406	8,646,308	5,983,857	
26	Conesville Coal Prep Co	0	29,710	29,710	0	
27	Cook Coal Terminal	1,031,149	27,486,074	29,219,249	2,764,324	
28	CSW Energy, Inc	0	0	0	0	
29	Franklin Real Estate Company	0	11,881	11,881	0	
30	Indiana Franklin Realty, Inc	(0)	177,760	177,760	(0)	
31	Kentucky Power Co	925	129,129	131,123	2,919	
32	Kingsport Power Co	103	12,738	12,635	0	
33	Ohio Power Co	2,142,262	16,855,323	16,177,910	1,464,849	
34	Public Service Co of OK	36,493	495,440	473,593	14,647	
35	Southwestern Electric Power Co	341,331	3,253,607	2,901,438	(10,837)	
36	United Sciences Testing, Inc	0	86,304	86,304	0	
37	Wheeling Power Co	0	68,872	68,872	0	
38	SUBTOTAL	61,752,198	1,216,348,237	1,259,852,437	105,256,398	276,215
39						
40	TOTAL	61,752,198	7,472,357,151	7,563,966,347	153,361,394	296,044

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, 2010

RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES

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-1of 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.
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. Statenames of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.

Line No.		TOTAL AMOUNT
1	Utility net operating income (page 114 line 26)	210,020,995
2	Allocations:	
3	Net Other Income and Deductions	14,207,866
4	Interest Charges	98,138,347
5	Net income for the year (page 117 line 78)	126,090,514
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	(86,290,715)

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, 2010

RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES (Continued)

3. Allocate taxable income between utility and other income as required to allocate tax expense between 409.1 and 409.2
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.

Utility	Other	Line No.
210,020,995		1
		2
14,207,866		3
98,138,347		4
		5
		6
		7
		8
		9
		10
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		24
		25
(86,290,715)		26

Name of Respondent	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2010

FOOTNOTE DATA

Page Number (a)	Line Number (b)	Column Number (c)	Comments (d)
261A	6		

In (000's)

Net Income for the year page 117		126,091
Federal Income Taxes		57,072
State and Local Income Taxes		6,102
PreTax Book Income		189,265
Increase (Decrease) in Taxable Income resulting from:		
Allowance for Funds Used During Constructionand /Interest Capitalized		-13,950
Amortization of Deferred Book Gain - Rockport Unit 1 Sale (562B)		-3,707
Book Accruals and Deferrals		35,554
Book/Tax Unit Property Adj		-16,122
Deferred Fuel Cost		-3,617
Emission Allowances Net		4,544
Equity in Earnings Subsidiary Companies		-392
Excess Tax vs Book Depreciation		-159,174
Market to Market		-1,450
Nuclear Book Deferred Cost		-31,939
Nuclear Decommissoning Costs		-122,540
Nuclear Fuel Adjustments		7,580
Nuclear Fuel Disposal Costs		-6,159
Pollutions Control		36
Property Tax		-160
Removal Costs		-9,109
Repair Allowances		-5,100
Revenue Refunds		566
Tax Accruals/Tax Deferrals		-12,712
Other (Net)		64,165
Federal Tax Net Income - Estimated Current Year Taxable Income		-84,421
(Separate Return Basis)		
Current State Income Taxes		1,869
Federal Taxable Income		-86,290
Computation Tax*		
Federal Income Tax on Current Year Taxable Income (Separate Return Basis) at Statutory Rate of 35%		-30,202
Adjustment due to System Consolidation	a	0
Estimated Taxes Currently Payable	b	-30,202
Tax Provision Adjustment		-20
Sect 199 Prior Period Adjustment		541
Adjustment of Prior Years Accruals(Net)		25,973
Estimated Current Year Federal Income Taxes (Net)		-3,708

(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 theexception of the loss of the parent company, the method of allocation approximates a separate return result for each company in the consolidating group.

INSTRUCTION 2.

* 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.

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

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 taxed material was charged. If the actual, or estimated amounts of such taxes are know, show the amounts in a footnote and designate whether estimated or actual amounts.
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.
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.
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.

Line No.	Kind of Tax (See instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjust-ments (f)
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)			
1	FEDERAL:					
2	INCOME	-109,311,208		-3,788,187	81,306,435	
3	FICA - 2010	1,086,178		19,614,822	18,260,418	
4	UNEMPLOYMENT - 2010	26,421		184,888	175,364	
5	EXCISE TAX - 2009	466,557		5,159	471,716	
6	EXCISE TAX - 2010			1,696,300	1,320,937	
7	SUBTOTAL Federal	-107,732,052		17,712,982	101,534,870	
8						
9	STATE OF INDIANA:					
10	INCOME 2009	-12,470,733		3,250,249	-9,220,484	
11	INCOME 2010			217,770	12,856,462	
12	UNEMPLOYMENT IN - 2010	17,423		99,660	96,317	
13	UTIL RECEIPTS TAX - 2009			221,789	221,789	
14	UTIL RECEIPTS TAX - 2010			14,692,000	14,692,000	
15						
16	SALES & USE TAX - 2009	294,282		102,554	396,836	
17	SALES & USE TAX - 2010			2,874,724	2,659,197	
18						
19	PUBLI SERV COMM-2009		262,039	524,078	262,039	
20	PUBLI SERV COMM-2010			565,256	847,884	
21	REAL & PERS PROP-2003			-15,506	-15,506	
22	REAL & PERS PROP-2004			-16,817	-16,817	
23	REAL & PERS PROP-2008	11,857		-34,504	-22,647	
24	REAL & PERS PROP-2009	21,840,950		-2,818,051	19,022,908	
25	REAL & PERS PROP-2010			19,546,600		
26	PERS PROP LEASED-2009	471,700		121,773	593,473	
27	PERS PROP LEASED-2010			477,400		
28	REAL PROP LEASED-2009	58,949		-104,571	-36,178	
29	REAL PROP LEASED-2010			704,674	642,161	
30	SUBTOTAL Indiana	10,224,428	262,039	40,409,078	42,979,434	
31						
32						
33						
34						
35						
36						
37						
38	STATE OF KENTUCKY:					
39	REAL & PERS PROP-2008	-8,899		8,899		
40	REAL & PERS PROP-2009				14,715	
41	TOTAL	-68,727,093	1,058,832	94,080,433	173,597,986	-1

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

5. If any tax (exclude Federal and State income taxes)- covers more then one year, show the required information separately for each tax year, identifying the year in column (a).
6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a foot- note. Designate debit adjustments by parentheses.
7. Do not include on this page 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. Report in columns (i) through (l) how the taxes were distributed. Report in column (l) only the amounts charged to Accounts 408.1 and 409.1 pertaining to electric operations. Report in column (l) the amounts charged to Accounts 408.1 and 109.1 pertaining to other utility departments and amounts charged to Accounts 408.2 and 409.2. Also shown in column (l) the taxes charged to utility plant or other balance sheet accounts.
9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.

BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED				Line No.
(Taxes accrued Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	Electric (Account 408.1, 409.1) (i)	Extraordinary Items (Account 409.3) (j)	Adjustments to Ret. Earnings (Account 439) (k)	Other (l)	
						1
-37,499,534		-980,952			-2,807,235	2
2,440,581		14,137,175			5,477,647	3
35,948		155,706			29,182	4
					5,159	5
375,363		10,492			1,685,808	6
-34,647,642		13,322,421			4,390,561	7
						8
						9
		3,141,846			108,402	10
-12,638,693		265,683			-47,913	11
20,763		75,141			24,519	12
		221,789				13
		14,692,000				14
						15
		89			102,465	16
215,527		517			2,874,207	17
						18
		524,078				19
	282,628	565,256				20
		-15,506				21
		-16,817				22
		-34,504				23
-9		791,691			-3,609,742	24
19,546,600		15,979,550			3,567,050	25
		200,393			-78,620	26
477,400		397,840			79,560	27
-9,444					-104,571	28
62,513					704,674	29
7,674,657	282,628	36,789,046			3,620,031	30
						31
						32
						33
						34
						35
						36
						37
						38
		8,899				39
-14,715						40
8,848,773	1,165,647	78,096,618			16,361,043	41

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

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 taxed material was charged. If the actual, or estimated amounts of such taxes are know, show the amounts in a footnote and designate whether estimated or actual amounts.
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.
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.
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.

Line No.	Kind of Tax (See instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjust-ments (f)
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)			
1	KY INCOME 2009	-600,993		97,246	-503,747	
2	KY INCOME 2010			6,816	647,747	
3	Subtotal Kentucky	-609,892		112,961	158,715	
4	STATE OF MICHIGAN:					
5	MI INCOME 2009	-1,238,952		-430,315	-1,669,267	
6	MI INCOME 2010			1,419,764	1,135,695	
7	MI LICENSE TAX			25	25	
8	MI CITIES	-1,279				
9	UNEMPLOYMENT - 2010	67,332		290,615	293,240	
10	PUBL SERV COMM'S-2009		33,258	227,581	194,323	
11	PUBL SERV COMM'S-2010			199,098	325,191	
12	USE TAX-2009	101,744	280,616	138,420	40,452	
13	USE TAX - 2010			933,655	1,118,404	
14	USE TAX-PROV	334,800		-334,800		
15	SALES TAX - 2009		482,919		-482,919	
16	SALES TAX - 2010				508,853	
17	REAL & PERS PROP-2008	7,133,607		-358,296	6,778,579	
18	REAL & PERS PROP-2009	21,952,734			15,602,591	
19	REAL & PERS PROP-2010			28,565,486		
20	PERS PROP LEASED-2010			102,109		
21	REAL PROP LEASED-2008	269,000		-47,424	221,576	
22	REAL PROP LEASED-2009			241,400		
23	SUBTOTAL Michigan	28,618,986	796,793	30,947,318	24,066,743	
24						
25	DE License Tax			250	-250	
26	SUBTOTAL DELAWARE			250	-250	
27						
28						
29						
30						
31						
32						
33						
34						
35	STATE OF WEST VIRGINIA:					
36	LICENSE TAX			26	-26	
37	WEST VA INC TAX-2009	-1,659,212		664,902	-994,310	
38	WEST VA INC TAX-2010			-252,159	3,517,324	
39	WVA FRANCHISE - 2000			-609,877	-609,877	
40	WVA FRANCHISE - 2009	-155,700		-79,466	-235,166	
41	TOTAL	-68,727,093	1,058,832	94,080,433	173,597,986	-1

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

5. If any tax (exclude Federal and State income taxes)- covers more then one year, show the required information separately for each tax year, identifying the year in column (a).
6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a foot- note. Designate debit adjustments by parentheses.
7. Do not include on this page 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. Report in columns (i) through (l) how the taxes were distributed. Report in column (l) only the amounts charged to Accounts 408.1 and 409.1 pertaining to electric operations. Report in column (l) the amounts charged to Accounts 408.1 and 109.1 pertaining to other utility departments and amounts charged to Accounts 408.2 and 409.2. Also shown in column (l) the taxes charged to utility plant or other balance sheet accounts.
9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.

BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED				Line No.
(Taxes accrued Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	Electric (Account 408.1, 409.1) (i)	Extraordinary Items (Account 409.3) (j)	Adjustments to Ret. Earnings (Account 439) (k)	Other (l)	
		98,309			217,770	1
-640,931		8,315			-1,499	2
-655,646		115,523			216,271	3
						4
		-383,665			-46,650	5
284,069		1,342,596			77,168	6
		25				7
-1,279						8
64,706		228,580			62,035	9
		227,581				10
	126,093	199,098				11
		7,206			131,214	12
63,324	248,073	83,614			850,041	13
		-334,800				14
						15
	508,853					16
-3,268		-358,296				17
6,350,143		25,259,700			-25,259,700	18
28,565,486					28,565,486	19
102,109					102,109	20
		-47,424				21
241,400		241,400				22
35,666,690	883,019	26,465,615			4,481,703	23
						24
		250				25
		250				26
						27
						28
						29
						30
						31
						32
						33
						34
						35
		26				36
		666,383			-1,481	37
-3,769,483		-247,908			-4,251	38
		-307,266			-302,611	39
		-77,170			-2,296	40
8,848,773	1,165,647	78,096,618			16,361,043	41

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

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 taxed material was charged. If the actual, or estimated amounts of such taxes are know, show the amounts in a footnote and designate whether estimated or actual amounts.
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.
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.
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.

Line No.	Kind of Tax (See instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjust-ments (f)
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)			
1	WVA FRANCHISE - 2010			254,100	254,100	
2	REAL & PERS PROP-2008	59,449			59,449	
3	REAL & PERS PROP-2009	96,692		17,477	57,085	
4	REAL & PERS PROP-2010			106,406		
5	WV USE TAX - 2009	1,817			1,817	
6	WV USE TAX - 2010			37,824	34,659	
7	WV EXCISE TAX - 2009	79,951		-943	79,008	
8	WV EXCISE TAX - 2010			303,129	230,246	
9	UNEMPLOYMENT - 2010	71,075		71,235	66,028	
10	SUBTOTAL West Virginia	-1,505,928		512,654	2,460,337	
11						
12	STATE OF OHIO:					
13	OHIO FRANCH TAX - 2008					
14	OHIO FRANCH TAX - 2009					
15	OHIO CAT TAX - 2009	113,250		-146,444	-33,194	
16	OHIO CAT TAX - 2010			731,906	561,122	
17	SUBTOTAL Ohio	113,250		585,462	527,928	
18	STATE OF ILLINOIS:					
19	IL REAL/PERS PROP-2009			1,962	1,962	
20	IL INCOME TAX - 2009	-93,306		23,626	-69,680	
21	IL INCOME TAX - 2010			5,350	69,680	
22	SUBTOTAL Illinois	-93,306		30,938	1,962	
23	STATE OF LOUISIANA:					
24	LA Franchise Tax			-10	-10	
25	LA REAL&PERS PROP-2009			3,923	3,923	
26	LA REAL&PERS PROP-2010			429	429	
27	SUBTOTAL Louisiana			4,342	4,342	
28						
29						
30						
31						
32						
33	RAILCAR PROP TAX:					
34	Misc States - 2008			6,671	6,671	
35	Misc States - 2009			52,863	52,863	
36						
37	AR PROP TAX -2008			6,048	6,048	
38	AR PROP TAX -2009			-42,850	-42,850	
39						
40	NE PROP TAX-2008	101,608		-45,854	55,754	
41	TOTAL	-68,727,093	1,058,832	94,080,433	173,597,986	-1

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

5. If any tax (exclude Federal and State income taxes)- covers more then one year, show the required information separately for each tax year, identifying the year in column (a).
6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a foot- note. Designate debit adjustments by parentheses.
7. Do not include on this page 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. Report in columns (i) through (l) how the taxes were distributed. Report in column (l) only the amounts charged to Accounts 408.1 and 409.1 pertaining to electric operations. Report in column (i) the amounts charged to Accounts 408.1 and 109.1 pertaining to other utility departments and amounts charged to Accounts 408.2 and 409.2. Also shown in column (l) the taxes charged to utility plant or other balance sheet accounts.
9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.

BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED				Line No.
(Taxes accrued Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	Electric (Account 408.1, 409.1) (i)	Extraordinary Items (Account 409.3) (j)	Adjustments to Ret. Earnings (Account 439) (k)	Other (i)	
		250,400			3,700	1
		3,561			-3,561	2
57,084		3,419			14,058	3
106,406					106,406	4
						5
3,165					37,824	6
					-943	7
72,883					303,129	8
76,282		-10,465			81,700	9
-3,453,663		280,980			231,674	10
						11
						12
						13
						14
		-146,444				15
170,784		731,906				16
170,784		585,462				17
						18
					1,962	19
		24,305			-679	20
-64,330		5,748			-398	21
-64,330		30,053			885	22
						23
		-10				24
					3,923	25
		429				26
		419			3,923	27
						28
						29
						30
						31
						32
						33
					6,671	34
					52,863	35
						36
					3,550	37
		-42,850				38
						39
					-45,854	40
8,848,773	1,165,647	78,096,618			16,361,043	41

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

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 taxed material was charged. If the actual, or estimated amounts of such taxes are know, show the amounts in a footnote and designate whether estimated or actual amounts.
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.
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.
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.

Line No.	Kind of Tax (See instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjust-ments (f)
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)			
1	NE PROP TAX-2009	80,025				
2	NE PROP TAX-2010			68,884		
3						
4	WY PROP TAX-2009	21,200		-3,867	17,333	
5	WY PROP TAX-2010			23,236		
6	SUBTOTAL Railcar Prop Tax	202,833		65,131	95,819	
7	STATE OF MISSOURI					
8	UNEMPLOYMENT - 2010	-70,877		-2,703		
9	MO LICENSE TAX - 2010			20	-20	
10	MO FRANCHISE - 2010	-1,258			-1,258	
11	MO FRANCHISE - 2011				1,258	
12	SUBTOTAL Missouri	-72,135		-2,683	-20	
13						
14	MISC RTD PROP TX-2008	2,135,251		3,149,983	1,768,106	
15	MISC RTD PROP TX-2009					
16						
17	FED INCOME TAX FIN-48 -	258,765		80,452		-1
18	STATE INCOME TAX FIN-48	-267,293		471,565		
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41	TOTAL	-68,727,093	1,058,832	94,080,433	173,597,986	-1

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

5. If any tax (exclude Federal and State income taxes)- covers more then one year, show the required information separately for each tax year, identifying the year in column (a).
6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a foot- note. Designate debit adjustments by parentheses.
7. Do not include on this page 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. Report in columns (i) through (l) how the taxes were distributed. Report in column (l) only the amounts charged to Accounts 408.1 and 409.1 pertaining to electric operations. Report in column (l) the amounts charged to Accounts 408.1 and 109.1 pertaining to other utility departments and amounts charged to Accounts 408.2 and 409.2. Also shown in column (l) the taxes charged to utility plant or other balance sheet accounts.
9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.

BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED				Line No.
(Taxes accrued Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	Electric (Account 408.1, 409.1) (i)	Extraordinary Items (Account 409.3) (j)	Adjustments to Ret. Earnings (Account 439) (k)	Other (l)	
80,025						1
68,884					68,884	2
						3
					-3,867	4
23,236					23,236	5
172,145		-42,850			105,483	6
						7
-73,580					-2,703	8
		20				9
						10
-1,258					-10	11
-74,838		20			-2,713	12
						13
3,517,128					3,149,983	14
						15
						16
339,216		80,452			160,904	17
204,272		469,227			2,338	18
						19
						20
						21
						22
						23
						24
						25
						26
						27
						28
						29
						30
						31
						32
						33
						34
						35
						36
						37
						38
						39
						40
8,848,773	1,165,647	78,096,618			16,361,043	41

Schedule Page: 262.1 Line No.: 15 Column: a

Consists of a prepayment for sales tax only; a collect & remit tax. Beginning in 2009, included for purpose of reporting all prepaid tax activity.

Schedule Page: 262.1 Line No.: 16 Column: a

Consists of a prepayment for sales tax only; a collect & remit tax. Beginning in 2009, included for purpose of reporting all prepaid tax activity.

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)

Report below information applicable to Account 255. Where appropriate, segregate the balances and transactions by utility and nonutility operations. Explain by footnote any correction adjustments 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		Allocations to Current Year's Income		Adjustments (g)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)	
1	Electric Utility						
2	3%						
3	4%	197,745			4114	5,907	
4	7%						
5	10%	57,534,396			4114	2,309,936	
6							
7							
8	TOTAL	57,732,141				2,315,843	
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)						
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
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44							
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47							
48							

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255) (continued)

Balance at End of Year (h)	Average Period of Allocation to Income (i)	ADJUSTMENT EXPLANATION	Line No.
			1
			2
191,838	Various		3
			4
55,224,460	Various		5
			6
			7
55,416,298			8
			9
			10
			11
			12
			13
			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25
			26
			27
			28
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			34
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			45
			46
			47
			48

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, 2010

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Account 242)

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	22,930,586
2	Accrued Vacation, Holiday, and Other Non-Productive	18,581,626
3	Accrued Payroll	3,685,709
4	Payroll Deductions	825,597
5	Miscellaneous Employee Benefits (2 Items)	1,998,929
6	Accrued Workers Compensation	753,145
7	Accrued Lease/Rents	36,596,425
8	Accrued Revenue Refunds	7,001,895
9	Control Cash Disbursements	2,212,581
10	Accrued Civil Penalties	1,676,398
11	Spent Nuclear Fuel Disposal Costs	2,756,138
12	Miscellaneous Current & Accrued Liabilities (5 Items)	1,451,963
13	Environmental Accruals	10,681,749
14	Reorganization Accruals	1,302,093
15		
16		
17		
18		
19		
20	TOTAL	112,454,834

CUSTOMER ADVANCES FOR CONSTRUCTION (Account 252)

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		
34		
35		
36		
37		
38		
39	TOTAL	0

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

OTHER DEFFERED CREDITS (Account 253)

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 (5% of the Balance End of Year for Account 253 or amounts less than $100,000, whichever is greater) may be grouped by classes.

Line No.	Description and Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS Contra Account (c)	DEBITS Amount (d)	Credits (e)	Balance at End of Year (f)
1	Defd Gain-Sale of Rockport Unit 2					
2	Amtz Period 12/1989-12/2022	47,938,229	507	3,706,716		44,231,513
3						
4	Other Post Retirement Benefits	354,500	926	354,500		
5						
6	Pole Attachment Rentals	602,856	454	1,861,563	1,853,104	594,397
7						
8	IPP-System Upgrade Credits	5,827,949	242	3,286,848	93,077	2,634,178
9						
10	Defd Gain-Fiber Optics Agrmt					
11	In Kind Service-Amrtz thru 2025	5,231,525	411.6	128,334		5,103,191
12						
13	Deferred Revenues-Verizon					
14	Amortized thru March 2023	628,568	451	47,439		581,129
15						
16	Deferred Revenues-KDL					
17	Amortized thru Dec 2022	117,054	451	9,348		107,706
18						
19	Customer Advance Receipts	4,006,630	142	40,173,180	40,999,637	4,833,087
20						
21	State Mitigation Deferral (NSR)	1,772,544	242	886,272		886,272
22						
23	Federal Mitigation Deferral (NSR)	3,876,332				3,876,332
24						
25	Accrued Penalties - Tax Reserves	199,135	426	199,135		
26						
27	Cook U1 Fire insurance	13,000,000	143	400,000	3,400,000	16,000,000
28						
29	Contract Settlement reserves	788,470	253	188,479	1,983,485	2,583,476
30						
31	Environmental Site Remediation				10,200,000	10,200,000
32						
33	Minor Items	127,105	various	605,493	1,096,965	618,577
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47	TOTAL	84,470,897		51,847,307	59,626,268	92,249,858

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED AMORTIZATION PROPERTY (Account 281)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes rating to amortizable property.
2. For other (Specify),include deferrals relating to other income and deductions.

Line No.	Account	Balance at Beginning of Year	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1	Amounts Credited to Account 411.1
	(a)	(b)	(c)	(d)
1	Accelerated Amortization (Account 281)			
2	Electric			
3	Defense Facilities			
4	Pollution Control Facilities	295,177	724	12,600
5	Other (provide details in footnote):			
6				
7				
8	TOTAL Electric (Enter Total of lines 3 thru 7)	295,177	724	12,600
9	Gas			
10	Defense Facilities			
11	Pollution Control Facilities			
12	Other (provide details in footnote):			
13				
14				
15	TOTAL Gas (Enter Total of lines 10 thru 14)			
16				
17	TOTAL (Acct 281) (Total of 8, 15 and 16)	295,177	724	12,600
18	Classification of TOTAL			
19	Federal Income Tax	295,177	724	12,600
20	State Income Tax			
21	Local Income Tax			

NOTES

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

ACCUMULATED DEFERRED INCOME TAXES _ ACCELERATED AMORTIZATION PROPERTY (Account 281) (Continued)

3. Use footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year	Line No.
		Debits		Credits			
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)	(k)	
							1
							2
							3
						283,301	4
							5
							6
							7
						283,301	8
							9
							10
							11
							12
							13
							14
							15
							16
						283,301	17
							18
						283,301	19
							20
							21

NOTES (Continued)

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

ACCUMULATED DEFFERED INCOME TAXES - OTHER PROPERTY (Account 282)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes rating to property not subject to accelerated amortization
2. For other (Specify),include deferrals relating to other income and deductions.

Line No.	Account	Balance at Beginning of Year	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1	Amounts Credited to Account 411.1
	(a)	(b)	(c)	(d)
1	Account 282			
2	Electric	648,884,207	131,785,019	63,344,207
3	Gas			
4				
5	TOTAL (Enter Total of lines 2 thru 4)	648,884,207	131,785,019	63,344,207
6	Non-Utility	171,977	123,474	
7	SFAS 109/FIN 48	63,434,836		
8				
9	TOTAL Account 282 (Enter Total of lines 5 thru	712,491,020	131,908,493	63,344,207
10	Classification of TOTAL			
11	Federal Income Tax	712,491,020	131,908,493	63,344,207
12	State Income Tax			
13	Local Income Tax			

NOTES

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282) (Continued)

3. Use footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS					
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits		Balance at End of Year (k)	Line No.
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
						717,325,019	2
							3
							4
						717,325,019	5
						295,451	6
		Various	24,926,858	Various	21,100,294	59,608,272	7
							8
			24,926,858		21,100,294	777,228,742	9
							10
			24,926,858		21,100,294	777,228,742	11
							12
							13

NOTES (Continued)

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

ACCUMULATED DEFFERED INCOME TAXES - OTHER (Account 283)

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 Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 283			
2	Electric			
3	Reacquired Debt	5,574,272	1,216,376	442,226
4	Reg Asset - SFAS 143 - ARO	381,149,458	58,519,675	15,581,769
5	Deferred Cook O&M Restart Cost	8,908,538	24,015,175	14,095,481
6	Capitalized Software	10,361,460	497,475	2,820,825
7	Mark To Market	10,904,040	20,597,398	15,174,769
8	Other	146,970,819	65,775,310	87,780,185
9	TOTAL Electric (Total of lines 3 thru 8)	563,868,587	170,621,409	135,895,255
10	Gas			
11				
12				
13				
14				
15				
16				
17	TOTAL Gas (Total of lines 11 thru 16)			
18	Other	151,489,827		
19	TOTAL (Acct 283) (Enter Total of lines 9, 17 and 18)	715,358,414	170,621,409	135,895,255
20	Classification of TOTAL			
21	Federal Income Tax	635,702,988	170,621,409	135,895,255
22	State Income Tax	79,655,426		
23	Local Income Tax			

NOTES

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283) (Continued)

3. Provide in the space below explanations for Page 276 and 277. Include amounts relating to insignificant items listed under Other.
4. Use footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year	Line No.
		Debits		Credits			
Amounts Debited to Account 410.2	Amounts Credited to Account 411.2	Account Credited	Amount	Account Debited	Amount		
(e)	(f)	(g)	(h)	(i)	(j)	(k)	
							1
							2
						6,348,422	3
						424,087,364	4
						18,828,232	5
						8,038,110	6
						16,326,669	7
						124,965,944	8
						598,594,741	9
							10
							11
							12
							13
							14
							15
							16
							17
2,000,548	2,706,202	various	31,976,621	various	32,819,603	151,627,155	18
2,000,548	2,706,202		31,976,621		32,819,603	750,221,896	19
							20
2,000,548	2,706,202		21,644,126		22,494,559	670,573,921	21
			10,332,495		10,325,044	79,647,975	22
							23

NOTES (Continued)

Schedule Page: 276 Line No.: 18 Column: b

	Balance at Beginning of Year	Balance at End of Year
NON-UTILITY	3,711,540	3,005,886
SFAS 133	1,226,928	722,126
SFAS 109	146,551,359	147,899,143
Total Line 18	151,489,827	151,627,155

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 31,2010

OTHER REGULATORY LIABILITIES

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	DEBITS		Credits	Balance at End of Year
		Account Credited	Amount		
	(a)	(b)	(c)	(d)	(e)
1	Unrealized Gain on Forward Commitments	456	1,551,400,946	1,552,086,720	28,045,115
2					
3	Gains on Foreign Currency Derivatives	403	11,309	0	147,016
4					
5	Asset Retire Oblig Excess Prov SFAS143	228	71,534,000	144,517,799	297,617,668
6					
7	SNF Trust Funds - Pre 4/83	Various	32,467,799	32,882,978	41,932,310
8					
9	SFAS 109 Deferred FIT	Various	3,127,914	269,237	36,218,224
10					
11	Over Recovered Fuel Costs	Various	62,821,900	53,872,526	0
12					
13	PJM Over-Recovered Expenses	555	27,197,407	21,040,932	11,670,747
14					
15	Clean Coal Technology Rider	Various	2,600,241	2,678,569	2,494,466
16	Over-Recovered Expenses				
17					
18	DSM Environmental Optimization	908,442	700,131	1,987,406	1,287,394
19	Over-Recovered Carrying Charges				
20					
21	River Transportation Selling Price Variance	182.3	21,748,496	20,235,068	0
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40	TOTAL		1,773,610,143	1,829,571,235	419,412,940

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, 2010

GAIN OR LOSS ON DISPOSITION OF PROPERTY (Account 421.1 and 421. 2)

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.
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).
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.)

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	Three (3) properties each with original				
5	cost less than $100,000	6,318		118,837	
6					
7					
8					
9					
10	Sale of Non-Utility Property				
11	Three (3) Barges to				
12	River Metal Recycling	27,141		145,112	
13					
14	One (1) Barge to				
15	ArcelorMittal	47,554		49,000	
16					
17	Nineteen (19) Standard Barges to				
18	Consol Energy	1,329,240		1,634,760	
19					
20					
21					
22					
23					
24					
25					
26					
27	Total Gain	1,410,253		1,947,709	

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, 2010

GAIN OR LOSS ON DISPOSITION OF PROPERTY (Account 421.1 and 421.2) (Continued)

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	Two (2) properties each with original				
32	cost less than $100,000	11,255			(9,122)
33					
34	I&M Boat #2-- to RBS Citizens NA	14,006,037			(30,255)
35					
36					
37					
38					
39					
40					
41					
42					
43	Total Loss	14,017,292			(39,377)

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, 2010

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 Expenes	0
5	Total Accounts 415 & 416	0
6		
7	Account 417 - Nonutility Operations	
8	Water Transportation	
9	-Revenues	124,489,320
10	-Expenses - Operation	(109,839,573)
11	-Maintenance	(5,141,460)
12	-Depreciation, Depletion, and Amortization	(737,544)
13	-Other	0
14	Total Account 417	8,770,743
15		
16	Account 418 - Nonoperating Rental Income	
17	-Rent Revenue	272,894
18	-Expense	(44,884)
19	-Other	0
20	Total Account 418	228,010
21		
22	Account 418.1 - Equity in Earnings of Subsidiary Companies	392,185
23		
24	Account 419 - Interest and Dividend Income	
25	- Communications Leases	725,675
26	- Margin Interest	12,177
27	- Dedicated Sales	429,556
28		

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, 2010

PARTICULARS CONCERNING CERTAIN OTHER INCOME ACCOUNTS

Line No.	Item (a)	Amount (b)
1		
2	- Other	34,143
3	- Associated Companies	193,336
4	- Tax Items	(2,630)
5	- Michigan Unrecovered Fuel	3,629
6	- Employee Heat Pump Loans	573
7	Total Account 419	1,396,458
8		
9		
10	Account 419.1 - Allowance for Funds Used During Contruction	15,678,344
11		
12	Account 421 - Miscellaneous Nonoperating Income	
13	- Allowances	(2,585)
14	- Power Trading	23,673
15	- Royalties	1,677,935
16	- Deregulation Implementation Carrying Charge	456,207
17	MPSC Case U-12652	
18	- RTO Carrying Charges	493,332
19	- Other	(42,105)
20	- Rents	29,782
21	- INCECT Carrying Charge	(66,155)
22	- Clean Coal Technology Carrying Charge	1,097,589
23	- Private Fuel Storage	(2,802)
24	- Michigan Energy Optimization	287
25	Total Account 421	3,665,157
26		
27	Account 421.1 - Gain on Disposition of Property	1,947,709
28		
29	Account 421.2 - Loss on Disposition of Property	(39,377)
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	32,039,229

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 31,2010

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	96,805,235	83,153,793
3	(442) Commercial and Industrial Sales		
4	Small (or Commercial)	64,072,356	57,957,996
5	Large (or Industrial)	53,850,659	45,314,338
6	(444) Public Street and Highway Lighting	1,552,775	1,481,807
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	216,281,025	187,907,934
13			
14	(447) Sales for Resale	45,158,714	41,043,611
15	TOTAL Sales of Electricity	261,439,739 *	228,951,545
16			
17	(Less) (449.1) Provision for Rate Refunds		
18	TOTAL Revenue Net of Provision for Refunds	**261,439,739**	**228,951,545**
19	Other Operating Revenues		
20	(450) Forfeited Discounts	627,168	505,721
21	(451) Miscellaneous Service Revenues	91,862	81,267
22	(453) Sales of Water and Water Power		
23	(454) Rent from Electric Property	1,233,688	1,210,429
24	(455) Interdepartmental Rents		
25	(456) Other Electric Revenues	(9,134,778)	185,480,119
26			
27			
28			
29			
30	TOTAL Other Operating Revenues	(7,182,060)	187,277,536
31			
32	TOTAL Electric Operating Revenues	**254,257,679**	**416,229,081**

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 31,2010

ELECTRIC OPERATING REVENUES (Account 400) (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)	
				1
1,277,157	1,218,335	109,362	109,316	2
				3
815,621	804,207	17,243	17,156	4
851,527	784,523	985	1,003	5
11,507	11,753	341	344	6
				7
				8
				9
				10
				11
2,955,812	2,818,818	127,931	127,819	12
				13
614,204	564,337	5	5	14
3,570,016 **	3,383,155	127,936	127,824	15
				16
				17
3,570,016	3,383,155	127,936	127,824	18

* Include ($1,082,263) unbilled revenues.

** Includes 133 MWH relating to unbilled revenues.

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 31,2010

FOOTNOTE DATA

Page Number (a)	Line Number (b)	Column Number (c)	Comments (d)
300	25	c	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.
300	25	b	The amount reported on line 25 for the year 2010 includes ($9.8M) adjustment of insurance proceeds.

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Name of Respondent	This Report Is:	Date of Report	Year of Report
Indiana Michigan Power Company	(1) [ ] An Original (2) [ ] A Resubmission	(Mo, Da, Yr)	December 31, 2010

CUSTOMER CHOICE ELECTRIC OPERATING REVENUES

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 pervious 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	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	This Report Is:	Date of Report	Year of Report
Indiana Michigan Power Company	(1) [ ] An Original (2) [ ] A Resubmission	(Mo, Da, Yr)	December 31, 2010

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
				10
				11
				12
				13
				14
				15
				16
				17
				18

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 31,2010

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	440 Residential Sales					
2	RESIDENTIAL SERVICE	1,163,345	91,165,643	103,519	11,238	0.0784
3	RESIDENTIAL SERVICE TOD	87,569	6,055,441	4,767	18,370	0.0692
4	SMALL GENERAL SERVICE	42	3,643	1		0.0867
5	RESIDENTIAL OFF PEAK ENERGY	15,379	919,071	588	26,155	0.0598
6	RESIDENTIAL SVC OPT SENIOR	2,966	216,423	487	6,090	0.0730
7	OUTDOOR LIGHTING	4,195	709,694			0.1692
8	UNBILLED	3,661	299,767			0.0819
9	UNRECOVERED FUEL		(2,564,447)			
10	Total Residential Sales	1,277,157	96,805,235	109,362	11,678	0.0758
11						
12	442 Commercial Sales					
13	SMALL GENERAL SERVICE	81,109	8,833,688	12,414	6,534	0.1089
14	MEDIUM GENERAL SERVICE	314,838	28,068,957	3,359	93,730	0.0892
15	MEDIUM GENERAL SERVICE TOD	4,403	345,921	86	51,198	0.0786
16	LARGE GENERAL SERVICE	147,901	11,132,496	199	743,221	0.0753
17	LARGE POWER	30,306	1,641,161	1	30,306,000	0.0542
18	QUANTITY POWER	154,061	9,409,986	48	3,209,604	0.0611
19	ELECTRIC HEATING GENERAL	4,227	348,945	64	66,047	0.0826
20	ELECTRIC HEATING SCHOOLS	9,453	626,187	19	497,526	0.0662
21	MUNICIPAL & SCHOOL SERVICE	32,466	2,738,296	433	74,979	0.0843
22	IRRIGATION SERVICE	6,742	621,196	365	18,471	0.0921
23	WATER & SEWAGE SERVICE	25,682	1,723,049	254	101,110	0.0671
24	STREETLIGHTING SERVICE	(14)	(725)	1	(14,000)	0.0518
25	RESIDENTIAL SERVICE	2	132	0		0.0660
26	OUTDOOR LIGHTING	6,291	950,643			0.1511
27	UNBILLED	(1,846)	(1,013,828)			0.5492
28	UNRECOVERED FUEL		(1,353,748)			
29	Total Commercial Sales	815,621	64,072,356	17,243	47,302	0.0786
30						
31	442 Industrial Sales					
32	SMALL GENERAL SERVICE	2,867	305,818	378	7,585	0.1067
33	MEDIUM GENERAL SERVICE	89,703	8,139,384	467	192,084	0.0907
34	MEDIUM GENERAL SERVICE TOD	59	4,706	1	59,000	0.0798
35	LARGE GENERAL SERVICE	83,135	6,484,682	48	1,731,979	0.0780
36	LARGE POWER	353,716	19,634,203	15	23,581,067	0.0555
37	QUANTITY POWER	313,859	19,802,647	72	4,359,153	0.0631
38	ELECTRIC HEATING GENERAL	572	47,059	4	143,000	0.0823
39	OUTDOOR LIGHTING	862	119,034			0.1381
40	ESTIMATED	8,421	510,628			0.0606
41	UNBILLED	(1,667)	(359,143)			0.2154
42	UNRECOVERED FUEL		(838,359)			
43	Total Industrial Sales	851,527	53,850,659	985	864,494	0.0632

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 31,2010

SALES OF ELECTRICITY BY RATE SCHEDULES

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	444 Public Street & Highway Light					
2	SMALL GENERAL SERVICE	478	58,358	108	4,426	0.1221
3	MEDIUM GENERAL SERVICE	114	9,643	2	57,000	0.0846
4	SL CUST OWNED SYS	524	46,002	7	74,857	0.0878
5	SL CUST OWNED SYS METERED	548	33,118	26	21,077	0.0604
6	MUNICIPAL & SCHOOL	411	41,991	63	6,524	0.1022
7	ENERGY CONSERV LIGHTING	5,077	813,389	86	59,035	0.1602
8	STREETLIGHTING SERVICE	4,266	559,247	49	87,061	0.1311
9	OUTDOOR LIGHTING	105	16,376			0.1560
10	UNBILLED	(16)	(9,058)			0.5661
11	UNRECOVERED FUEL		(16,291)			
12	Total Public Street & Highway Light	11,507	1,552,775	341	33,745	0.1349
13						
14	Fuel Clause (see footnote)					
15						
16						
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41						
42						
43						
44						
45						
46						
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51						
52						
53						
54						
55	Total Billed	2,955,679	217,363,288	127,931	23,104	0.0735
56	Total Unbilled Rev. (See Instr. 6)	133	(1,082,263)			(8.1373)
57	TOTAL	**2,955,812**	**216,281,025**	**127,931**	23,105	0.0732

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 31,2010

FOOTNOTE DATA

Page Number (a)	Line Number (b)	Column Number (c)	Comments (d)	
304.1	14	a	440 Residential Sales	
			RESIDENTIAL SERVICE	14,430,391
			RESIDENTIAL SERVICE TOD	1,177,053
			SMALL GENERAL SERVICE	610
			RESIDENTIAL OFF PEAK ENERGY STORAGE	205,509
			RESIDENTIAL SVC OPT SENIOR CITIZEN	41,768
			RESIDENTIAL TOTAL	15,855,331
			442 Commercial Sales	
			RESIDENTIAL SERVICE	28
			SMALL GENERAL SERVICE	975,687
			MEDIUM GENERAL SERVICE	3,788,757
			MEDIUM GENERAL SERVICE TOD	52,269
			LARGE GENERAL SERVICE	1,745,572
			LARGE POWER	337,153
			QUANTITY POWER	2,187,893
			ELECTRIC HEATING GENERAL	59,774
			ELECTRIC HEATING SCHOOLS	122,672
			MUNICIPAL & SCHOOL SERVICE	374,330
			IRRIGATION SERVICE	60,201
			WATER & SEWAGE SERVICE	321,791
			COMMERCIAL TOTAL	10,026,127
			442 Industrial Sales	
			SMALL GENERAL SERVICE	34,368
			MEDIUM GENERAL SERVICE	927,199
			MEDIUM GENERAL SERVICE TOD	69,615
			LARGE GENERAL SERVICE	766,247
			LARGE POWER	3,307,302
			QUANTITY POWER	4,093,429
			ELECTRIC HEATING GENERAL	8,125
			INDUSTRIAL TOTAL	9,206,285
			444 Public Street & Highway Light	
			SMALL GENERAL SERVICE	5,828
			MEDIUM GENERAL SERVICE	829
			SL CUST OWNED SYS METERED	7,492
			MUNICIPAL & SCHOOL SERVICE	4,928
			PUBLIC STREET & HIGHWAY LIGHT TOTAL	19,077
			GRAND TOTAL	**35,106,820**

Name of Respondent	This Report Is:	Date of Report	Year of Report
Indiana Michigan Power Company	(1) [ ] An Original (2) [ ] A Resubmission	(Mo, Da, Yr)	December 31, 2010

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 (a)	MWh Sold (b)	Revenue (c)	Avg. No. of Customers (d)	KWh of Sales per Customer (e)	Revenue per KWh Sold (f)
1	None					
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
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30						
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32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44	Total Billed					
45	Total Unbilled Rev. (See Instr. 6)					
46	TOTAL					

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/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 note 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 tong-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 Classifi-cation (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	City of Bluffton	RQ	IMPCO#104			
4	City of Dowagiac, MI	RQ	Note1			
5	City of Garrett	RQ	IMPCO#109			
6	City of Mishawaka	RQ	IMPCO#102			
7	City of Niles	RQ	IMPCO#106			
8	City of South Haven	RQ	IMPCO#108			
9	City of Sturgis	RQ	IMPCO#107			
10	Indiana Municipal Power Agency	RQ	IMPCO#101			
11	Town of Avila	RQ	IMPCO#105			
12	Town of New Carlisle	RQ	IMPCO#103			
13	Town of Warren	RQ	IMPCO#110			
14	Village of Paw Paw	RQ	IMPCO#111			
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			**0**	**0**	**0**

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

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)		
380,153	3,589,634	20,207,490		23,797,124	1
55,972	1,547,074	1,001,593		2,548,667	2
307,824	12,209,201	6,488,320		18,697,521	3
69,097	2,847,954	1,508,765		4,356,719	4
92,517	4,016,906	2,016,603		6,033,509	5
627,312	27,105,465	13,245,317		40,350,782	6
135,811	5,900,104	2,917,996		8,818,100	7
141,804	5,927,320	2,976,598		8,903,918	8
222,128	9,484,197	4,757,468		14,241,665	9
1,524,057	52,077,198	32,287,219		84,364,417	10
32,238	1,381,477	676,453		2,057,930	11
12,533	597,320	291,817		889,137	12
19,276	819,861	443,529		1,263,390	13
45,364	2,008,361	1,102,896		3,111,257	14
4,815,224	175,518,731	114,830,266	-2,125,031	288,223,966	
15,792,102	96,402,558	465,837,651	962,578	563,202,787	
20,607,326	**271,921,289**	**580,667,917**	**-1,162,453**	**851,426,753**	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/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 note 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 tong-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)	Statistical Classifi-cation	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	Wabash Valley Power Assoc Inc.	RQ	IMPCO#112			
2	PJM Transmission for RQ Customers	RQ	Various			
3	AEP Service Corporation	OS	17			
4	AEP Service Corporation	OS	20			
5	AEP System Pool	OS				
6	Allegheny Electric Cooperative	OS	Note1			
7	ALLETE, Inc. dba Minnesota Pwr	OS	Note1			
8	Ameren Energy Marketing	OS	Note1			
9	American Municipal Power-Ohio	OS	Note1			
10	Associated Elect Cooperative	OS	Note1			
11	B.P. Energy Company	OS	Note1			
12	Baltimore Gas & Electric	OS	Note1			
13	Barclays Bank PLC	OS	Note1			
14	Beech Ridge Energy LLC	OS	Note1			
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			**0**	**0**	**0**

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

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,iine 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)		
1,149,138	46,006,659	24,908,202		70,914,861	1
			-2,125,031	-2,125,031	2
54,426		1,931,185		1,931,185	3
		34,917		34,917	4
11,288,348	75,387,998	252,603,738		327,991,736	5
72,300		4,787,610		4,787,610	6
30,506		846,730		846,730	7
-439		116,843		116,843	8
86,387		4,758,971		4,758,971	9
-3,553		-122,245		-122,245	10
13,753		450,812		450,812	11
93,535		7,359,030		7,359,030	12
63,041		4,472,685		4,472,685	13
		-21,530		-21,530	14
4,815,224	175,518,731	114,830,266	-2,125,031	288,223,966	
15,792,102	96,402,558	465,837,651	962,578	563,202,787	
20,607,326	**271,921,289**	**580,667,917**	**-1,162,453**	**851,426,753**	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/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 note 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 tong-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.
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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 Classifi-cation	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	Big Rivers Electric Corp	OS	Note1			
2	BP AMOCO	OS	Note1			
3	Buckeye Rural Electric Admin	OS	Note1			
4	Calpine Power Service Company	OS	Note1			
5	Carolina Power & Light	OS	IMPCO#77			
6	Central and South West Service	OS	Note1			
7	Central Illinois	OS	Note1			
8	Central Illinois Public Svc Co	OS	Note1			
9	Citigroup Energy Inc.	OS	Note1			
10	Citizens Elect Co & Wellsborough	OS	Note1			
11	City of Batavia	OS	Note1			
12	City of Columbus	OS	Note1			
13	City of Croswell, MI	OS	Note1			
14	City of Dowagiac, MI	OS	Note 1			
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			**0**	**0**	**0**

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

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,iine 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)		
3					1
		270,380		270,380	2
65,445	-28,825	30,182,026		30,153,201	3
-18,066		-662,410		-662,410	4
281	299,336	-1,293,256	962,578	-31,342	5
					6
		10,639		10,639	7
		20,652		20,652	8
-7,539		-1,323,859		-1,323,859	9
10,668		465,367		465,367	10
12,448		874,517		874,517	11
165,605		10,745,112		10,745,112	12
1,844		77,903		77,903	13
		204,993		204,993	14
4,815,224	175,518,731	114,830,266	-2,125,031	288,223,966	
15,792,102	96,402,558	465,837,651	962,578	563,202,787	
20,607,326	**271,921,289**	**580,667,917**	**-1,162,453**	**851,426,753**	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/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 note 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 tong-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)	Statistical Classifi-cation	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	City of Lebanon	OS	Note1			
2	City of Philippi, West VA	OS	Note1			
3	City of Westerville	OS	Note1			
4	Cleco Utility Group LLC	OS	Note1			
5	Cleveland Public Power	OS	Note1			
6	Commonwealth Edison Company	OS	Note1			
7	Conectiv Energy Supply Inc.	OS	Note1			
8	Conoco Inc.	OS	Note1			
9	Constellation Energy Commodities	OS	Note1			
10	Cook Inlet Energy Supply LP	OS	Note1			
11	Credit Suisse Energy	OS	Note1			
12	Delaware Electric Municipal Co	OS	Note1			
13	Delmarva Power & Light	OS	Note1			
14	DP&L Power Services	OS	Note1			
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			**0**	**0**	**0**

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

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,iine 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)		
60,670		4,112,783		4,112,783	1
		-9		-9	2
53,993		4,283,492		4,283,492	3
-228		-7,312		-7,312	4
31,538		1,635,349		1,635,349	5
32,224		1,280,936		1,280,936	6
		6,261		6,261	7
-11,984		-655,925		-655,925	8
78,548		3,040,510		3,040,510	9
		130,422		130,422	10
122,679		4,067,189		4,067,189	11
89,513		5,643,789		5,643,789	12
55,826		4,499,242		4,499,242	13
3,909		-19,653		-19,653	14
4,815,224	175,518,731	114,830,266	-2,125,031	288,223,966	
15,792,102	96,402,558	465,837,651	962,578	563,202,787	
20,607,326	**271,921,289**	**580,667,917**	**-1,162,453**	**851,426,753**	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/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 note 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 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)	Actual Demand (MW) Average Monthly CP Demand (f)
1	DTE Energy Trading Inc.	OS	Note1			
2	Duke Energy Carolinas, LLC	OS	Note1			
3	Duke Energy Indiana, Inc.	OS	Note1			
4	Duke Energy Kentucky, Inc.	OS	Note1			
5	Duke Energy Trading	OS	Note1			
6	Duquesne Power, L.P.	OS	Note1			
7	Dynegy Power Marketing Inc.	OS	Note1			
8	East KY Power Co-Op Power Mktg	OS	Note1			
9	ECR SO2	OS	Note1			
10	EDF Trading North America LLC	OS	Note1			
11	Edison Mission Mktg & Trading	OS	Note1			
12	Endure Energy, LLC	OS	Note1			
13	Energy America, LLC	OS	Note1			
14	Eng Mktg, div of Amerada Hess	OS	Note1			
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			**0**	**0**	**0**

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

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,iine 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)		
-3,682		-502,370		-502,370	1
185		-11,423		-11,423	2
		-3,716		-3,716	3
		-927		-927	4
					5
91,984		3,984,751		3,984,751	6
		15,553		15,553	7
		-32		-32	8
					9
-19,551		-846,509		-846,509	10
66,612		2,307,021		2,307,021	11
1,542		32,574		32,574	12
13,806		680,775		680,775	13
127,254		6,064,642		6,064,642	14
4,815,224	175,518,731	114,830,266	-2,125,031	288,223,966	
15,792,102	96,402,558	465,837,651	962,578	563,202,787	
20,607,326	**271,921,289**	**580,667,917**	**-1,162,453**	**851,426,753**	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/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 note 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 tong-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 Classifi-cation (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW) Average Monthly NCP Demand (e)	Actual Demand (MW) Average Monthly CP Demand (f)
1	Entergy Power Serv	OS	Note1			
2	Exelon Generation - Power Team	OS	Note1			
3	FirstEnergy Trading Services	OS	Note1			
4	Great River Energy	OS	Note1			
5	Harrison Rural Electrification	OS	Note1			
6	Hess Energy Trading Company	OS	Note1			
7	Hoosier Power Market	OS	Note1			
8	Illinois Municipal Elec Agency	OS	Note1			
9	Illinois Power Company	OS	Note1			
10	Indiana Municipal Power Agency	OS	Note1			
11	Indianapolis Power & Light Co	OS	Note1			
12	Integrys Energy Services, Inc	OS	Note1			
13	Interstate Power & Light Co	OS	Note1			
14	J Aron & Company	OS	Note1			
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			**0**	**0**	**0**

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

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,iine 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)		
6,219		252,503		252,503	1
-325,264		-15,185,875		-15,185,875	2
454,391		27,945,568		27,945,568	3
		34,647		34,647	4
17,541		1,231,069		1,231,069	5
		-7,515		-7,515	6
-18,166		-694,145		-694,145	7
2,303	14,284	164,345		178,629	8
		31,291		31,291	9
41,038	40,643	1,617,022		1,657,665	10
	2,846			2,846	11
6,758		967,709		967,709	12
-45,132		113,858		113,858	13
484,757		19,026,280		19,026,280	14
4,815,224	175,518,731	114,830,266	-2,125,031	288,223,966	
15,792,102	96,402,558	465,837,651	962,578	563,202,787	
20,607,326	**271,921,289**	**580,667,917**	**-1,162,453**	**851,426,753**	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/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 note 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 tong-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)	Statistical Classifi-cation	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	JP Morgan Ventures Energy Corp	OS	Note1			
2	Kansas City Power & Light Co	OS	Note1			
3	Kentucky Municipal Power Agency	OS	Note1			
4	Letterkenny Industrial Dev Auth	OS	Note1			
5	LG&E Utilities Power Sales	OS	Note1			
6	Louis Dreyfus Energy Serv LP	OS	Note1			
7	Michigan Public Power Agency	OS	Note1			
8	MidAmerican Energy	OS	Note1			
9	Midwest ISO	OS	Note1			
10	MIECO Inc.	OS	Note1			
11	Mizuho Securities USA Inc	OS	Note1			
12	Morgan Stanley Capt.	OS	Note1			
13	NC Electric Membership Corp.	OS	Note1			
14	NextEra Energy Power Mktg LLC	OS	Note1			
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			**0**	**0**	**0**

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

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,iine 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)		
261,360		10,338,299		10,338,299	1
-14,020		-482,246		-482,246	2
66,894		3,988,931		3,988,931	3
14,960		995,802		995,802	4
2,315		103,880		103,880	5
		-9		-9	6
10,961		547,945		547,945	7
155,383		7,182,215		7,182,215	8
16,690		-1,915,291		-1,915,291	9
		-7,924		-7,924	10
		1,502,882		1,502,882	11
-141,158		-8,766,504		-8,766,504	12
525,585	7,035,600	11,902,664		18,938,264	13
		708,066		708,066	14
4,815,224	175,518,731	114,830,266	-2,125,031	288,223,966	
15,792,102	96,402,558	465,837,651	962,578	563,202,787	
20,607,326	**271,921,289**	**580,667,917**	**-1,162,453**	**851,426,753**	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/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 note 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 tong-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)	Statistical Classifi-cation	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	North Carolina Muni Power Agency	OS	Note1			
2	Nordic Energy Services, LLC	OS	Note1			
3	NRG Power Marketing Inc.	OS	Note1			
4	Old Dominion Electric	OS	Note1			
5	OPC Variable	OS	Note1			
6	OSS Over/Under	OS	Note1			
7	Otter Tail Power Company	OS	Note1			
8	OVEC Power Scheduling	OS	Note1			
9	Paribas	OS	Note1			
10	PEPCO Services Inc.	OS	Note1			
11	PJM Interconnection	OS	Note1			
12	Potomac Electric Power Company	OS	Note1			
13	Powerex	OS	Note1			
14	PP&L Energy Plus Co.	OS	Note1			
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			**0**	**0**	**0**

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

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,iine 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)		
78		5,111		5,111	1
		13,977		13,977	2
-30,147		-1,383,943		-1,383,943	3
112,340		6,667,151		6,667,151	4
					5
		-4,491,569		-4,491,569	6
		1,974		1,974	7
5,304		232,416		232,416	8
		11,455		11,455	9
110,744		5,195,036		5,195,036	10
1,172,193	12,186,049	31,232,313		43,418,362	11
97,062		9,719,461		9,719,461	12
		8		8	13
-112,968		-5,852,627		-5,852,627	14
4,815,224	175,518,731	114,830,266	-2,125,031	288,223,966	
15,792,102	96,402,558	465,837,651	962,578	563,202,787	
20,607,326	**271,921,289**	**580,667,917**	**-1,162,453**	**851,426,753**	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/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 note 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 tong-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)	Statistical Classifi-cation	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	PPL Electric Utilities Corp	OS	Note1			
2	Prairie Power, Inc.	OS	Note1			
3	Prairieland Energy Incorporate	OS	Note1			
4	PSEG Energy Resources & Trade	OS	Note1			
5	Rainbow Energy Marketing	OS	Note1			
6	Sempra Energy Solutions, LLC	OS	Note1			
7	Sempra Energy Trading	OS	Note1			
8	Shell Energy N America (US) LP	OS	Note1			
9	South Carolina Electric & Gas	OS	Note1			
10	Southeastern Pub Serv Auth -VA	OS	Note1			
11	Southen Maryland Elec Coop Inc	OS	Note1			
12	Southern Company	OS	Note1			
13	Southern Illinois Power Co-Op	OS	Note1			
14	Tenaska Power Services Company	OS	Note1			
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			**0**	**0**	**0**

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

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)		
39,328		2,888,034		2,888,034	1
30,284		2,147,370		2,147,370	2
35,012		1,123,230		1,123,230	3
-306,166		-17,219,965		-17,219,965	4
-247		-8,185		-8,185	5
40,775		4,246,642		4,246,642	6
21,970		1,887,965		1,887,965	7
175,977		10,893,520		10,893,520	8
-7		-445		-445	9
13		-15,739		-15,739	10
26,875		1,811,131		1,811,131	11
4,347		189,223		189,223	12
8,631		336,300		336,300	13
-836		-48,142		-48,142	14
4,815,224	175,518,731	114,830,266	-2,125,031	288,223,966	
15,792,102	96,402,558	465,837,651	962,578	563,202,787	
20,607,326	**271,921,289**	**580,667,917**	**-1,162,453**	**851,426,753**	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/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 note 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 tong-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)	Statistical Classifi-cation	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	The Borough of Pitcairn, PA	OS	Note1			
2	The Energy Authority	OS	Note1			
3	The Potomac Edison Company	OS	Note1			
4	Town of Front Royal	OS	Note1			
5	Town of Hagerstown, Indiana	OS	Note1			
6	TVA Bulk Power Trading	OS	Note1			
7	UBS AG, London Branch	OS	Note1			
8	UBS Securities LLC	OS	Note1			
9	Union Electric Company	OS	Note1			
10	Union Power Partners	OS	Note1			
11	Village of Sebewaing, MI	OS	Note1			
12	Wabash Valley Power Assn Inc.	OS	Note1			
13	Washington Gas Energy Services	OS	Note1			
14	Westar Energy Inc.	OS	Note1			
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			**0**	**0**	**0**

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

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)		
638		122,488		122,488	1
-7,714		-331,595		-331,595	2
56,376		3,499,944		3,499,944	3
13,650	583,903	281,858		865,761	4
499		27,089		27,089	5
4,447		177,783		177,783	6
		-187,956		-187,956	7
		-11,822,862		-11,822,862	8
-64,815		-1,959,518		-1,959,518	9
-3,448		-159,408		-159,408	10
2,067		84,525		84,525	11
-253,948	37,573	-8,524,790		-8,487,217	12
176,136		10,075,549		10,075,549	13
-17,748		-581,534		-581,534	14
4,815,224	175,518,731	114,830,266	-2,125,031	288,223,966	
15,792,102	96,402,558	465,837,651	962,578	563,202,787	
20,607,326	**271,921,289**	**580,667,917**	**-1,162,453**	**851,426,753**	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/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 note 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 tong-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)	Statistical Classifi-cation	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	Wisconsin Power & Light	OS	Note1			
2	Wolverine Power Supply Coop	OS	Note1			
3	Adjustments					
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			**0**	**0**	**0**

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

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)		
69,392		5,541,683		5,541,683	1
138,762	843,151	5,141,307		5,984,458	2
		-3,252,304		-3,252,304	3
					4
					5
					6
					7
					8
					9
					10
					11
					12
					13
					14
4,815,224	175,518,731	114,830,266	-2,125,031	288,223,966	
15,792,102	96,402,558	465,837,651	962,578	563,202,787	
20,607,326	**271,921,289**	**580,667,917**	**-1,162,453**	**851,426,753**	

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: 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.: 4 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.: 3 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: 310.1 Line No.: 4 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: 310.1 Line No.: 5 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: 310.2 Line No.: 5 Column: j

Carolina Power and Light transmission service charges from a grandfathered agreement. Activity reflects both the base rate and Ancillary 1 base dollars.

Schedule Page: 310.2 Line No.: 12 Column: a

The termination date of this contract is 5/31/2014.

Schedule Page: 310.10 Line No.: 3 Column: a

Reclass between 447 and 555 accounts to incorporate certain trading/marketing activity. The amounts represented on Page 310-11 and 326-27 are equal and off-setting.

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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, 2010

ELECTRIC OPERATION AND MAINTENANCE EXPENSES

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	**1. POWER PRODUCTION EXPENSES**		
2	**A. Steam Power Generation**		
3	Operation		
4	(500) Operation Supervision and Engineering	4,896,705	5,659,708
5	(501) Fuel	308,436,202	281,819,045
6	(502) Steam Expenses	9,186,267	7,134,233
7	(503) Steam from Other Sources		
8	(Less) (504) Steam Transferred - **CR**		
9	(505) Electric Expenses	1,522,903	1,501,011
10	(506) Miscellaneous Steam Power Expenses	18,988,980	19,756,807
11	(507) Rents	70,154,558	70,147,229
12	(509) Allowances	14,432,927	13,857,771
13	TOTAL Operation *(Enter Total of Lines 4 thru 12)*	427,618,542	399,875,804
14	Maintenance		
15	(510) Maintenance Supervision and Engineering	2,456,100	2,817,339
16	(511) Maintenance of Structures	2,592,102	3,830,792
17	(512) Maintenance of Boiler Plant	18,445,532	25,570,530
18	(513) Maintenance of Electric Plant	6,377,617	6,948,102
19	(514) Maintenance of Miscellaneous Steam Plant	2,217,687	2,588,609
20	TOTAL Maintenance *(Enter Total of Lines 15 thru 19)*	32,089,038	41,755,372
21	TOTAL Power Production Expenses-Steam Power *(Total of lines 13 & 20)*	459,707,580	441,631,176
22	**B. Nuclear Power Generation**		
23	Operation		
24	(517) Operation Supervision and Engineering	15,640,025	19,035,281
25	(518) Fuel	157,487,260	77,235,556
26	(519) Coolants and Water	5,564,287	4,905,653
27	(520) Steam Expenses	9,241,483	8,446,736
28	(521) Steam from Other Sources		
29	(Less) (522) Steam Transferred - **CR**		
30	(523) Electric Expenses	2,905,722	2,748,952
31	(524) Miscellaneous Nuclear Power Expenses	53,475,712	36,904,216
32	(525) Rents	0	0
33	TOTAL Operation *(Enter Total of lines 24 thru 32)*	244,314,489	149,276,394
34	Maintenance		
35	(528) Maintenance Supervision and Engineering	13,700,477	13,684,379
36	(529) Maintenance of Structures	2,896,349	2,673,163
37	(530) Maintenance of Reactor Plant Equipment	71,887,442	50,787,291
38	(531) Maintenance of Electric Plant	22,013,144	23,098,052
39	(532) Maintenance of Miscellaneous Nuclear Plant	22,069,952	30,310,847
40	TOTAL Maintenance *(Enter Total of Lines 35 thru 39)*	132,567,364	120,553,732
41	TOTAL Power Production Expenses-Nuclear Power *(Total of lines 33 & 40)*	376,881,853	269,830,126
42	**C. Hydraulic Power Generation**		
43	Operation		
44	(535) Operation Supervision and Engineering	372,890	355,787
45	(536) Water for Power		
46	(537) Hydraulic Expenses	74,981	66,799
47	(538) Electric Expenses	3,804	33,159
48	(539) Miscellaneous Hydraulic Power Generation Expenses	635,549	538,408
49	(540) Rents	0	0
50	TOTAL Operation *(Enter Total of Lines 44 thru 49)*	1,087,224	994,153
51	Maintenance		
52	(541) Maintenance Supervision and Engineering	169,736	201,649
53	(542) Maintenance of Structures	121,842	140,734
54	(543) Maintenance of Reservoirs, Dams, and Waterways	774,280	785,134
55	(544) Maintenance of Electric Plant	691,881	735,662
56	(545) Maintenance of Miscellaneous Hydraulic Plant	54,102	86,061
57	TOTAL Maintenance *(Total of Lines 52 thru 56)*	1,811,841	1,949,240

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, 2010

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (cont'd)

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	**C. Hydraulic Power Generation (Continued)**		
59	TOTAL Pwr. Production Expenses-Hydraulic Pwr.*(Total of lines 50 & 57)*	2,899,065	2,943,393
60	**D. Other Power Generation**		
61	Operation		
62	(546) Operation Supervision and Engineering	47,021	29,959
63	(547) Fuel		
64	(548) Generation Expenses	29	0
65	(549) Miscellaneous Other Power Generation Expenses	106,931	20,881
66	(550) Rents		
67	TOTAL Operation *(Total of Lines 62 thru 66)*	153,981	50,840
68	Maintenance		
69	(551) Maintenance Supervision and Engineering		
70	(552) Maintenance of Structures		
71	(553) Maintenance of Generating and Electric Plant	0	155
72	(554) Maintenance of Miscellaneous Other Power Generation Plant	0	(103)
73	TOTAL Maintenance *(Total of Lines 69 thru 72)*	0	52
74	TOTAL Pwr. Production Expenses-Other Power *(Total of Lines 67 & 73)*	153,981	50,892
75	**E. Other Power Supply Expenses**		
76	(555) Purchased Power	531,867,943	520,370,483
77	(556) System Control and Load Dispatching	1,674,189	1,676,552
78	(557) Other Expenses	6,822,816	6,588,589
79	Total Other Power Supply Expenses *(Total of Lines 76 thru 78)*	540,364,948	528,635,624
80	Total Pwr. Production Expenses *(Total of lines 21, 41, 59, 74 & 79)*	1,380,007,427	1,243,091,211
81	**2. TRANSMISSION EXPENSES**		
82	Operation		
83	(560) Operation Supervision and Engineering	1,758,159	2,005,434
84	(561) Load Dispatching		
85	(561.1) Load Dispatch-Reliability	43,059	35,788
86	(561.2) Load Dispatch-Monitor and Operate Transmission System	1,376,721	1,381,094
87	(561.3) Load Dispatch-Transmission Service and Scheduling	49	5,738
88	(561.4) Scheduling, System Control and Dispatch Services	3,040,722	2,348,093
89	(561.5) Reliability, Planning and Standards Development	268,631	129,231
90	(561.6) Transmission Service Studies		
91	(561.7) Generation Interconnection Studies		
92	(561.8) Reliability, Planning and Standards Development Services	724,447	442,226
93	(562) Station Expenses	730,884	746,929
94	(563) Overhead Lines Expenses	287,172	401,624
95	(564) Underground Lines Expenses	0	323
96	(565) Transmission of Electricity by Others	(19,521,836)	(36,212,757)
97	(566) Miscellaneous Transmission Expenses	7,065,758	2,103,816
98	(567) Rents	20,749	30,807
99	TOTAL Operation *(Total of Lines 83 thru 98)*	(4,205,485)	(26,581,654)
100	Maintenance		
101	(568) Maintenance Supervision and Engineering	118,511	136,413
102	(569) Maintenance of Structures	104,508	72,505
103	(569.1) Maintenance of Computer Hardware	151,696	163,293
104	(569.2) Maintenance of Computer Software	835,340	874,101
105	(569.3) Maintenance of Communication Equipment	410,180	442,163
106	(569.4) Maintenance of Miscellaneous Regional Transmission Plant		
107	(570) Maintenance of Station Equipment	3,900,246	4,790,411
108	(571) Maintenance of Overhead Lines	7,314,158	7,640,274
109	(572) Maintenance of Underground Lines	25,659	13
110	(573) Maintenance of Miscellaneous Transmission Plant	1,510	3,785
111	TOTAL Maintenance *(Total of Lines 101 thru 110)*	12,861,808	14,122,958
112	TOTAL Transmission Expenses *(Total of Lines 99 & 111)*	8,656,323	(12,458,696)
113	**3. REGIONAL MARKET EXPENSES**		
114	Operation		

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, 2010

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (cont'd)

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	3,402,264	2,515,197
122	(575.8) Rents		
123	TOTAL Operation *(Total of Lines 115 thru 122)*	3,402,264	2,515,197
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)*	3,402,264	2,515,197
132	**4. DISTRIBUTION EXPENSES**		
133	Operation		
134	(580) Operation Supervision and Engineering	3,491,154	3,994,736
135	(581) Load Dispatching	1,038,687	1,093,667
136	(582) Station Expenses	998,639	991,694
137	(583) Overhead Line Expenses	1,164,593	1,212,936
138	(584) Underground Line Expenses	1,940,245	1,649,644
139	(585) Street Lighting and Signal System Expenses	34,499	65,075
140	(586) Meter Expenses	1,382,234	1,115,137
141	(587) Customer Installations Expenses	521,631	505,746
142	(588) Miscellaneous Expenses	22,505,371	19,781,109
143	(589) Rents	1,940,250	2,064,069
144	TOTAL Operation *(Total of Lines 134 thru 143)*	35,017,303	32,473,813
145	Maintenance		
146	(590) Maintenance Supervision and Engineering	156,383	253,060
147	(591) Maintenance of Structures	72,372	64,980
148	(592) Maintenance of Station Equipment	2,815,830	2,778,381
149	(593) Maintenance of Overhead Lines	27,841,811	25,647,913
150	(594) Maintenance of Underground Lines	1,992,741	2,145,115
151	(595) Maintenance of Line Transformers	717,491	821,731
152	(596) Maintenance of Street Lighting and Signal Systems	437,424	377,526
153	(597) Maintenance of Meters	174,768	180,098
154	(598) Maintenance of Miscellaneous Distribution Plant	2,086,034	2,130,380
155	TOTAL Maintenance *(Total of Lines 146 thru 154)*	36,294,854	34,399,184
156	TOTAL Distribution Expenses *(Total of Lines 144 & 155)*	71,312,157	66,872,997
157	**5. CUSTOMER ACCOUNTS EXPENSES**		
158	Operation		
159	(901) Supervision	1,457,062	1,493,055
160	(902) Meter Reading Expenses	2,937,287	2,840,399
161	(903) Customer Records and Collection Expenses	15,462,876	15,520,192
162	(904) Uncollectible Accounts	(131,638)	(49,664)
163	(905) Miscellaneous Customer Accounts Expenses	59,604	149,643
164	TOTAL Customer Accounts Expenses *(Total of Lines 159 thru 163)*	19,785,191	19,953,625
165	**6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES**		
166	Operation		
167	(907) Supervision	1,132,175	1,221,731
168	(908) Customer Assistance Expenses	6,172,585	2,672,476
169	(909) Informational and Instructional Expenses	529,855	560,375
170	(910) Miscellaneous Customer Service and Informational Expenses	7,899	13,342
171	TOTAL Cust. Service and Informational Exp. *(Total of Lines 167 thru 170)*	7,842,514	4,467,924

Name of Respondent	This Report Is:	Date of Report	Year of Report
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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (cont'd)

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	**7. SALES EXPENSE**		
173	Operation		
174	(911) Supervision	278	0
175	(912) Demonstrating and Selling Expenses	657	1,286
176	(913) Advertising Expenses	3,400	2,172
177	(916) Miscellaneous Sales Expenses		
178	Total Sales Expenses *(Total of Lines 174 thru 177)*	4,335	3,458
179	**8. ADMINISTRATIVE AND GENERAL EXPENSES**		
180	Operation		
181	(920) Administrative and General Salaries	27,715,713	23,811,439
182	(921) Office Supplies and Expenses	3,757,942	4,004,888
183	(Less) (922) Administrative Expenses Transferred - **CR**	3,127,561	3,394,240
184	(923) Outside Services Employed	27,568,369	25,644,782
185	(924) Property Insurance	4,304,774	1,944,130
186	(925) Injuries and Damages	6,439,289	5,522,692
187	(926) Employee Pensions and Benefits	47,294,950	43,026,822
188	(927) Franchise Requirements		
189	(928) Regulatory Commission Expenses	12,820,884	11,098,908
190	(929) (Less) Duplicate Charges - **CR.**	624,937	370,370
191	(930.1) General Advertising Expenses	443,441	1,280,072
192	(930.2) Miscellaneous General Expenses	5,891,674	3,996,701
193	(931) Rents	7,021,243	9,453,937
194	TOTAL Operation *(Total of Lines 181 thru 193)*	139,505,781	126,019,761
195	Maintenance		
196	(935) Maintenance of General Plant	6,780,819	5,255,605
197	TOTAL Administrative and General Expenses *(Total of Lines 194 & 196)*	146,286,600	131,275,366
198	TOTAL Electric Operation and Maintenance Expenses *(Enter total*	1,637,296,811	1,455,721,082
199	*of lines 80, 112, 131, 156, 164, 171, 178, and 197)*		

NUMBER OF ELECTRIC DEPARTMENT EMPLOYEES

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)	12/31/2010	12/31/2009
2. Total Regular Full-Time Employees	2,685	3,000
3. Total Part-Time and Temporary Employees	7	6
4. Total Employees	2,692	3,006

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Indiana Michigan Power Company	(2) [ ] A Resubmission		December 31, 2010

FOOTNOTE DATA

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	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

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 projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm 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 firm service which meets the definition of RQ service. For all transaction 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 expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term 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 expect 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.

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 for each adjustment.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classifi-cation (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	AEP GENERATING COMPANY	RQ	AEG 1			
2	AEP SYSTEM POOL	OS				
3	AEP SERVICE CORPORATION	OS				
4	ALLEN FAMILY LIMITED PARTNERSHIP	OS				
5	ALLETE, INC. DBA MINNESOTA POWER	OS				
6	AMEREN ENERGY MARKETING	OS				
7	ASSOCIATED ELECT COOPERATIVE	OS				
8	BARCLAYS BANK PLC	OS				
9	BEECH RIDGE ENERGY LLC	OS				
10	BIG RIVERS ELECTRIC CORP	OS				
11	BP AMOCO	OS				
12	BUCKEYE RURAL ELECTRIC ADMIN	OS				
13	CAROLINA POWER & LIGHT	OS				
14	CITIGROUP ENERGY INC.	OS				
	Total					

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 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 purchases and any type of service involving demand charges imposed on a monnthly (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). 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.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
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) include 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 totalled 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.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges ($) (j)	Energy Charges ($) (k)	Other Charges ($) (l)	Total (j+k+l) of Settlement ($) (m)	
6,169,738			100,991,636	134,749,417		235,741,053	1
2,782,784				91,128,877		91,128,877	2
11,888				465,733		465,733	3
2				52		52	4
			51,232	65,077		116,309	5
			1,529	1,794		3,323	6
5,187				169,452		169,452	7
				1,631		1,631	8
				-5,320		-5,320	9
698				24,564		24,564	10
				5,416		5,416	11
16				-1,557,077		-1,557,077	12
406				12,255		12,255	13
				-681		-681	14
13,113,408			135,715,215	396,152,728		531,867,943	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

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 projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm 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 firm service which meets the definition of RQ service. For all transaction 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 expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term 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 expect 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.

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 for each adjustment.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classifi-cation (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	CONECTIV ENERGY SUPPLY INC.	OS				
2	CONSTELLATION ENGY COMMODITIES	OS				
3	COOK INLET ENERGY SUPPLY LP	OS				
4	DTE ENERGY TRADING INC.	OS				
5	DUKE ENERGY CAROLINAS, LLC	OS				
6	DUKE POWER COMPANY	OS				
7	DYNEGY POWER MARKETING INC.	OS				
8	EDF TRADING NORTH AMERICA LLC	OS				
9	EDISON MISSION MKTG & TRADING	OS				
10	ENDURE ENERGY, LLC	OS				
11	ENTERGY POWER SERVICES	OS				
12	EXELON GENERATION - POWER TEAM	OS				
13	FIRSTENERGY TRADING SERVICES	OS				
14	FOWLER RIDGE II WIND FARM LLC	OS				
	Total					

PURCHASED POWER(Account 555) (Continued)
(Including power exchanges)

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 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 purchases and any type of service involving demand charges imposed on a monnthly (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). 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.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
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) include 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 totalled 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.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges ($) (j)	Energy Charges ($) (k)	Other Charges ($) (l)	Total (j+k+l) of Settlement ($) (m)	
			39,719			39,719	1
38,989			2,230,800	2,077,899		4,308,699	2
				1,865		1,865	3
1,728				116,096		116,096	4
75				4,083		4,083	5
86				4,811		4,811	6
			92,167	-2		92,165	7
			93,663	609		94,272	8
3,792				87,397		87,397	9
				8,783		8,783	10
2,916				108,948		108,948	11
54,934			42,959	1,953,642		1,996,601	12
				2,289		2,289	13
131,787				10,081,030		10,081,030	14
13,113,408			135,715,215	396,152,728		531,867,943	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

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 projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm 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 firm service which meets the definition of RQ service. For all transaction 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 expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term 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 expect 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.

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 for each adjustment.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classifi-cation (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	FOWLER RIDGE WIND FARM LLC	OS				
2	FRENCH PAPER	OS				
3	FT. WAYNE ELECTRIC JATC	OS				
4	HOOSIER POWER MARKET	OS				
5	INTEGRYS ENERGY SERVICES, INC	OS				
6	J ARON & COMPANY	OS				
7	JP MORGAN VENTURES ENERGY CORP	OS				
8	KANSAS CITY POWER & LIGHT CO	OS				
9	LG&E UTILITIES POWER SALES	OS				
10	MADISON GAS AND ELECTRIC CO	OS				
11	METROPOLITAN EDISON COMPANY	OS				
12	MIDWEST ISO	OS				
13	MIZUHO SECURITIES USA INC	OS				
14	NATIONAL POWER COOPERATIVE INC	OS				
	Total					

PURCHASED POWER(Account 555) (Continued)
(Including power exchanges)

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 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 purchases and any type of service involving demand charges imposed on a monnthly (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). 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.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
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) include 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 totalled 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.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges ($) (j)	Energy Charges ($) (k)	Other Charges ($) (l)	Total (j+k+l) of Settlement ($) (m)	
243,472				13,678,437		13,678,437	1
1,276				36,074		36,074	2
2				44		44	3
				6		6	4
2,232				97,409		97,409	5
44,469				1,866,949		1,866,949	6
3,344			5,636	229,809		235,445	7
2,432				72,402		72,402	8
7,938				331,023		331,023	9
			20,315			20,315	10
							11
423,279			311	17,223,794		17,224,105	12
				221,327		221,327	13
10,239			47,992	818,128		866,120	14
13,113,408			135,715,215	396,152,728		531,867,943	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

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 projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm 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 firm service which meets the definition of RQ service. For all transaction 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 expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term 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 expect 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.

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 for each adjustment.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classifi-cation (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	NC ELECTRIC MEMBERSHIP CORP.	OS				
2	NEXTERA ENERGY POWER MKTG LLC	OS				
3	NO CAROLINA MUNI PWR AGENCY	OS				
4	NRG POWER MARKETING INC.	OS				
5	OLD DOMINION ELECTRIC	OS				
6	OVEC POWER SCHEDULING	OS				
7	PENNSYLVANIA ELECTRIC COMPANY	OS				
8	PJM INTERCONNECTION	OS				
9	PP&L ENERGY PLUS CO.	OS				
10	PSEG ENERGY RESOURCES & TRADE	OS				
11	RANDOLPH SCHOOLS	OS				
12	RICHLAND CHAPEL CHURCH	OS				
13	SEMPRA ENERGY SOLUTIONS, LLC	OS				
14	SEMPRA ENERGY TRADING	OS				
	Total					

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 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 purchases and any type of service involving demand charges imposed on a monnthly (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). 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.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
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) include 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 totalled 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.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges ($) (j)	Energy Charges ($) (k)	Other Charges ($) (l)	Total (j+k+l) of Settlement ($) (m)	
95				2,292		2,292	1
			42,685	112		42,797	2
125				6,682		6,682	3
43				1,642		1,642	4
15,690				596,752		596,752	5
1,248,680			23,387,544	34,981,364		58,368,908	6
							7
1,204,168			8,083,532	53,329,858		61,413,390	8
183,744				8,969,309		8,969,309	9
498,265				24,344,890		24,344,890	10
				6,062		6,062	11
				268		268	12
				3,426		3,426	13
400				13,781		13,781	14
13,113,408			135,715,215	396,152,728		531,867,943	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

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 projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm 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 firm service which meets the definition of RQ service. For all transaction 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 expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term 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 expect 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.

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 for each adjustment.

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	SOUTH CAROLINA ELECTRIC & GAS	OS				
2	SOUTHEASTERN PUB SERV AUTH -VA	OS				
3	SOUTHERN MARYLAND ELEC COOP INC	OS				
4	SOUTHERN COMPANY	OS				
5	SOUTHERN ILLINOIS POWER CO-OP	OS				
6	THE ENERGY AUTHORITY	OS				
7	TITLON ENERGY, LLC	OS				
8	TOWN OF FRONT ROYAL	OS				
9	TVA BULK POWER TRADING	OS				
10	UBS SECURITIES LLC	OS				
11	UNION ELECTRIC COMPANY	OS				
12	WABASH VALLEY POWER ASSN INC.	OS				
13	WESTAR ENERGY INC.	OS				
14	WILLIAM E RICHTER	OS				
	Total					

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

PURCHASED POWER(Account 555) (Continued)
(Including power exchanges)

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 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 purchases and any type of service involving demand charges imposed on a monnthly (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). 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.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
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) include 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 totalled 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.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges ($) (j)	Energy Charges ($) (k)	Other Charges ($) (l)	Total (j+k+l) of Settlement ($) (m)	
248				15,355		15,355	1
8,321				264,885		264,885	2
							3
242				12,750		12,750	4
				1		1	5
3,330				165,221		165,221	6
			20,230			20,230	7
			226,498			226,498	8
6,346				291,490		291,490	9
				2,301,801		2,301,801	10
			19,726	6,865		26,591	11
			215,892	-1,196		214,696	12
				7,334		7,334	13
2				46		46	14
13,113,408			135,715,215	396,152,728		531,867,943	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

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 projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm 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 firm service which meets the definition of RQ service. For all transaction 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 expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term 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 expect 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.

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 for each adjustment.

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	WISCONSIN ELECTRIC POWER CO	OS				
2	ADJUSTMENTS					
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
	Total					

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 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 purchases and any type of service involving demand charges imposed on a monnthly (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). 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.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
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) include 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 totalled 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.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges ($) (j)	Energy Charges ($) (k)	Other Charges ($) (l)	Total (j+k+l) of Settlement ($) (m)	
			101,149			101,149	1
				-3,252,304		-3,252,304	2
							3
							4
							5
							6
							7
							8
							9
							10
							11
							12
							13
							14
13,113,408			135,715,215	396,152,728		531,867,943	

Schedule Page: 326 Line No.: 1 Column: a

Affiliated Company

Schedule Page: 326 Line No.: 2 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: 326 Line No.: 3 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: 326.5 Line No.: 2 Column: a

Reclass between 447 and 555 accounts to incorporate certain trading/marketing activity. The amounts represented on Page 310-11 and 326-27 are equal and off-setting.

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1)
(Including transactions referred to as 'wheeling')

1. Report all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers for the quarter.
2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).
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 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)
4. In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - "Long-Term Firm Point to Point Transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point to Point Transmission Reservation, NF - non-firm transmission service, OS - Other Transmission Service and AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)
1	PJM Network Integration	Various	Various	FNO
2	Transmission Service -NonAffil			
3				
4	PJM Network Integration Trans	Various	Various	FNO
5	Revenues-Whlsl Cust-NonAffil			
6				
7	PJM Network Integration Revenue	Various	Various	FNS
8	- Affiliated			
9				
10	PJM Point to Point	Various	Various	LFP
11	Transmission Service -NonAffil			
12				
13	PJM Trans Owner Service Revenue	Various	Various	OLF
14	Wholesale Customer - NonAffil			
15				
16	PJM Transmission Owner	Various	Various	OLF
17	Admin Revenue - Non Affiliated			
18				
19	PJM Transmission Distribution	Various	Various	OS
20	& Metering - Non Affiliated			
21				
22	PJM Expansion Cost Recovery	Various	Various	OS
23				
24	RTO Formation Cost Recovery	Various	Various	OS
25				
26	SECA Transmission Revenue	Various	Various	OS
27				
28	PJM Power Factor Credits Revenue	Various	Various	OS
29	Wholesale Customers-NonAffil			
30				
31	Grandfathered Agreements	Various	Various	OS
32	Transmission Base Revenue			
33	Unbundled - Affiliated			
34				
	TOTAL			

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued)
(Including transactions reffered to as 'wheeling')

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.
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 where energy was delivered as specified in the contract.
7. Report in column (h) the number of 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.
8. Report in column (i) and (j) the total megawatthours received and delivered.

FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Subsatation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	
PJM OATT	Various	Various				1
						2
						3
PJM OATT	Various	Various				4
						5
						6
PJM OATT	Various	Various				7
						8
						9
PJM OATT	Various	Various				10
						11
						12
PJM OATT	Various	Various				13
						14
						15
PJM OATT	Various	Various				16
						17
						18
PJM OATT	Various	Various				19
						20
						21
PJM OATT	Various	Various				22
						23
PJM OATT	Various	Various				24
						25
PJM OATT	Various	Various				26
						27
PJM OATT	Various	Various				28
						29
						30
PJM OATT	Various	Various				31
						32
						33
						34
			0	0	0	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued)
(Including transactions reffered to as 'wheeling')

9. In column (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 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 (11011) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.
10. The total amounts in columns (i) and (j) must be reported as Transmission Received and Transmission Delivered for annual report purposes only on Page 401, Lines 16 and 17, respectively.
11. Footnote entries and provide explanations following all required data.

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS

Demand Charges ($) (k)	Energy Charges ($) (l)	(Other Charges) ($) (m)	Total Revenues ($) (k+l+m) (n)	Line No.
11,563,192			11,563,192	1
				2
				3
542,652			542,652	4
				5
				6
1,672,555			1,672,555	7
				8
				9
2,438,848			2,438,848	10
				11
				12
	14,619		14,619	13
				14
				15
	500,292		500,292	16
				17
				18
		527,494	527,494	19
				20
				21
266,663			266,663	22
				23
68,518			68,518	24
				25
		436,349	436,349	26
				27
		13,995	13,995	28
				29
				30
149,520			149,520	31
				32
				33
				34
16,785,950	**514,911**	**981,971**	**18,282,832**	

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1)
(Including transactions referred to as 'wheeling')

1. Report all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers for the quarter.
2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).
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 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)
4. In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - "Long-Term Firm Point to Point Transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point to Point Transmission Reservation, NF - non-firm transmission service, OS - Other Transmission Service and AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)
1	Grandfathered Agreements Transm	Various	Various	OS
2	Ancillary Revenue - Affiliated			
3				
4	PJM Transmission Enhancement	Various	Various	FNO
5	Revenue - Non Affiliated			
6				
7	PJM Transmission Enhancement	Various	Various	FNS
8	Revenue - Affiliated			
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				
	TOTAL			

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued)
(Including transactions reffered to as 'wheeling')

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.
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 where energy was delivered as specified in the contract.
7. Report in column (h) the number of 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.
8. Report in column (i) and (j) the total megawatthours received and delivered.

FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Subsatation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	
PJM OATT	Various	Various				1
						2
						3
PJM OATT	Various	Various				4
						5
						6
PJM OATT	Various	Various				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
			0	0	0	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued)
(Including transactions reffered to as 'wheeling')

9. In column (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 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 (11011) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.
10. The total amounts in columns (i) and (j) must be reported as Transmission Received and Transmission Delivered for annual report purposes only on Page 401, Lines 16 and 17, respectively.
11. Footnote entries and provide explanations following all required data.

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS

Demand Charges ($) (k)	Energy Charges ($) (l)	(Other Charges) ($) (m)	Total Revenues ($) (k+l+m) (n)	Line No.
		4,133	4,133	1
				2
				3
61,993			61,993	4
				5
				6
22,009			22,009	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
16,785,950	**514,911**	**981,971**	**18,282,832**	

FOOTNOTE DATA

Schedule Page: 328 Line No.: 1 Column: 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. OATT (Open Access Transmission Tarriff) 3rd revised Volume No. 6.

Schedule Page: 328 Line No.: 19 Column: m

Per Proforma ILDSA (Interconnection and Local Delivery Service Agreement) AEP Tariff 3rd Revised Volume No. 6.

Schedule Page: 328 Line No.: 26 Column: m

See "Seams Elimination Cost Allocation (SECA) Revenue Subject to Refund" in footnote #2 Rate Matters Notes to Financial Statements.

Schedule Page: 328 Line No.: 28 Column: m

Per Proforma ILDSA AEP Tariff 3rd Revised Volume No. 6

Schedule Page: 328.1 Line No.: 1 Column: m

Pre OATT Agreement FERC Rate Schedule 135 (or AEP Tariff 3rd Revised Volume No. 6)

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, 2010

SALES TO RAILROADS AND RAILWAYS AND INTERDEPARTMENTAL SALES (Accounts 446, 448)

1. Report particulars concerning sales included in Accounts 446 and 448.
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 each point, such sales may be grouped.
3. For Interdepartmental Sales, Account 448, give name of other department and basis of charge to other department in addition to other required information.
4. Designate associated companies.
5. Provide subheading and total for each account.

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)

1. Report particulars concerning rents received included in Accounts 454 and 455.
2. Minor rents may be grouped by classes.
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 represents profit or return on property, depreciation and taxes, give particulars and the basis of apportionment of such charges to Accounts 454 and 455.
4. Designate if lessee is an associated company.
5. Provide a subheading and total for each account.

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	1,152,204
18	American Electric Power Service Corporation	Benton Harbor Service Center	6,627
19	Miscellaneous Lessees	Agricultural, Commercial, & Residential	74,857
20			
21			
22	Total Acct 454		1,233,688
23			
24	Acct 455	None	
25			
26			
27			
28			
29			

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, 2010

SALES OF WATER AND WATER POWER (Account 453)

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

MISCELLANEOUS SERVICE REVENUES AND OTHER ELECTRIC REVENUES (Accounts 451, 456)

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	91,862
13		
14	Acct 456 - Other Electric Revenues - Michigan	
15	Associated Business Development	665,222
16		
17	Adjustment of Insurance Proceeds	(9,800,000)
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30	TOTAL	(9,042,916)

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)
(Including transactions referred to as "wheeling")

1. Report all transmission, i.e. wheeling or electricity provided by other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, and others for the quarter.
2. In column (a) report each company or public authority that provided transmission service. Provide the full name of the company, abbreviate if necessary, but do not truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation with the transmission service provider. Use additional columns as necessary to report all companies or public authorities that provided transmission service for the quarter reported.
3. In column (b) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNS - Firm Network Transmission Service for Self, LFP - Long-Term Firm Point-to-Point Transmission Reservations. OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point-to- Point Transmission Reservations, NF - Non-Firm Transmission Service, and OS - Other Transmission Service. See General Instructions for definitions of statistical classifications.
4. Report in column (c) and (d) the total megawatt hours received and delivered by the provider of the transmission service.
5. Report in column (e), (f) and (g) expenses as shown on bills or vouchers rendered to the respondent. In column (e) report the demand charges and in column (f) energy charges related to the amount of energy transferred. On column (g) report the total of all other charges on bills or vouchers rendered to the respondent, including any out of period adjustments. Explain in a footnote all components of the amount shown in column (g). Report in column (h) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero in column (h). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.
6. Enter "TOTAL" in column (a) as the last line.
7. Footnote entries and provide explanations following all required data.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
			Magawatt-hours Received (c)	Magawatt-hours Delivered (d)	Demand Charges ($) (e)	Energy Charges ($) (f)	Other Charges ($) (g)	Total Cost of Transmission ($) (h)
1	PJM	OS					5,665,910	5,665,910
2								
3	AEP System Transm. Agmt	FNS					-25,187,746	-25,187,746
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
	TOTAL						-19,521,836	-19,521,836

FOOTNOTE DATA

Schedule Page: 332 Line No.: 1 Column: b

Transmission Enhancement Charges and Credits (PJM OATT Schedule 12).

Schedule Page: 332 Line No.: 3 Column: a

Appalachian Power Company, Columbus Southern Power Company, Indiana Michigan Power Company, Kentucky Power Company, Kingsport Power Company, Ohio Power Company and Wheeling Power Company are parties to the Transmission Agreement (TA). The TA provides for the allocation of PJM transmission costs generally on the basis of the TA parties' 12-month coincident peak and reimburses transmission revenues based on individual cost of service. Some parties record costs representing a net affiliated transmission cost in the 565 account.

Name of Respondent	This Report Is:	Date of Report	Year of Report
INDIANA MICHIGAN POWER COMPANY - MICHIGAN	(1) [X] An Original (2) [ ] A Resubmission	(Mo, Da, Yr)	December 31, 2010

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	This Report Is:	Date of Report	Year of Report
INDIANA MICHIGAN POWER COMPANY - MICHIGAN	(1) [X] An Original (2) [ ] A Resubmission	(Mo, Da, Yr)	December 31, 2010

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 leasee 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 expences 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)

Orginal 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)		
		35,632				506	
		606,805				524	
		3,208				566	
		2,398				571	
		8,276				580	
		220,059				588	
		446,922				931	
		1,654				935	
		849				500	
		36,782				506	
		37,051				514	
		728,989				524	
		6,788				566	
		65,625				588	
		51,165				931	

Name of Respondent INDIANA MICHIGAN POWER COMPANY - MICHIGAN	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2010

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.	02/28/2010 (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 INDIANA MICHIGAN POWER COMPANY - MICHIGAN	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2010

A. LEASE RENTAL CHARGED TO ELECTRIC OPERATING EXPENSES (Continued)

Orginal 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)		
845,179	All expenses necessary to operate, maintain, preserve and keep the leased property in good working order. Also responsible for taxes and insurance.	290,000				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) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2010

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 - MICHIGAN	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2010

A. LEASE RENTAL CHARGED TO ELECTRIC OPERATING EXPENSES (Continued)

Orginal 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)		
5,225,000	Real Estate taxes, assessments, maintenance, alterations, replacements and additions, insurance, and utilities.			1,183,277		567	
				1,808,390		588	
				2,517,082		589	
				111,802		921	
				698,760		184	
		403,125		5,993,205		931	2,284,375
44,668,660	Real Estate taxes, assessments, maintenance, alterations, replacements and additions, insurance, and utilities.			-22		506	
				1,801,102		566	
				4,829,851		567	
				4,561,517		588	
				2,450,128		589	
				6,325,888		921	
		5,042,487		62,603,361		931	29,414,505
				5,479,250		184	
	Maintenance, alterations, replacements, additions and insurance	70,611				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		1,554,289,618	26,654,952	507	281,284,553

Name of Respondent INDIANA MICHIGAN POWER COMPANY - MICHIGAN	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2010

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	
	NOTES: (1) Apportionment based on percentage of floor space occupied. (2) Apportionment based on percentage of equipment usage. (3) Charged directly to operating expense of barging operation. (4) Apportionment based on percentage of City of Fort Wayne's investement in Electric Plant in Service at time of lease. (5) Charged to operating expense based on amount of nuclear fuel consumed and carrying costs incurred during period. Tax treatment: Treated as lease, rental payments are deducted for federal income tax purposes. Accounting treatment: Leasing rentals distributed to benefiting accounts as incurred based on accrual method.	

Name of Respondent INDIANA MICHIGAN POWER COMPANY - MICHIGAN	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2010

A. LEASE RENTAL CHARGED TO ELECTRIC OPERATING EXPENSES (Continued)

Orginal 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)		
		83,920				931	
		74,625				931	
		55,157				931	
		32,846				935	
		31,384				935	
		51,723				931	
	Total Section A	82,402,168					

Name of Respondent INDIANA MICHIGAN POWER COMPANY - MICHIGAN	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2010

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	
Renaissance Capital Alliance LLC	Transportation Equipment	
BTMU Capital	Railcar Lease formally with AEP Transportation Wilmington Trust as Security Trustee (Lease 4084)	06/30/2023
Wilmington Trust Co.	Railcars Trust 2004-A (Lease 3616)	12/15/2024
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)	12/30/2014 09/30/2011 12/31/2010 09/30/2011 12/30/2011
Citicorp North America, Inc	Cook Plant Warehouse, LPM9326, Ls# 3171 Date of Lease: 3/15/02	03/14/2012
Pitney Bowes	Water Transportation Equipment	10/1/2014
Wilmington Trust	Water Transportation Equipment	04/01/2015
State Street Bank	Water Transportation Equipment	07/01/2013
CIT Group/Equipment Financing, Inc. 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.	01/01/2013 (P) 12/31/2011

Name of Respondent INDIANA MICHIGAN POWER COMPANY - MICHIGAN	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2010

B. OTHER LEASE RENTALS CHARGED (Such as to Deferred Debits, etc.) (Continued)

Orginal 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)		
		252,522				107	
		450,758				152	
		989,539				184	
		195,206				152	
		1,171,116				184	
		64,791				107	
		71,916				152	
		2,368				184	
		540,623				184	
		2,801,069				184	
		1,487,077				186	39,345,448
		17,745				242	
12,271,945		1,911,233		9,700,145		186	34,137,218
8,220,826		1,120,983				186	4,486,837
12,047,760		2,212,804				186	1,659,572
		79,736				186	
3,254,280		549,521				186	412,133
13,871,080		1,955,078				186	1,955,109
	Real Estate taxes, assessments, maintenance, alterations, replacements and additions, insurance, and utilities.	198,997				163	
36,397,500		3,410,024		40,174,186		417	
19,030,575		1,495,524		17,533,140		417	
12,656,244		416,096		6,259,863		417	
9,035,000	Taxes except federal & state income, assessments	499,320		47,800,886		417	
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) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2010

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	12/30/2022
RBS Asset Refinance	Water Transportation Equipment	01/24/2021
Mitchland LLC (formerly Rashid Bros)	Water Transportation Equipment	07/31/2018
FM, LLC	Water Transportation Equipment	04/30/2012
RBS Asset Refinance	Water Transportation Equipment	08/31/2020
State Street Bank	Water Transportation Equipment	10/01/2010
Chase Equipment Leasing	Water Transportation Equipment	01/29/2028
Chase Equipment Leasing	Water Transportation Equipment	06/04/2026
Regions Equipment Finance	Water Transportation Equipment	06/29/2019
Chase Equipment Leasing	Water Transportation Equipment	09/24/2026
Regions Equipment Finance	Water Transportation Equipment	12/17/2019
RBS Asset Refinance	Water Transportation Equipment	06/23/2029

Name of Respondent INDIANA MICHIGAN POWER COMPANY - MICHIGAN	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2010

B. OTHER LEASE RENTALS CHARGED (Such as to Deferred Debits, etc.) (Continued)

Orginal 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)		
		741,862					
		2,215,114					
		882,643					
		14,760					
		47,450					
		2,130,530					
		128,248					
		627,765					
		921,725					
		1,174,029					
		1,015,022					
		1,328,256					
		824,403					
	Total Section B	34,308,073					

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)

Line No.	Description (a)	Amount (b)
1	Industry Association Dues	2,946,602
2	Nuclear Power Research Expenses	
3	Other Experimental and General Research Expenses	34,260
4	Pub & Dist Info to Stkhldrs...expn servicing outstanding Securities	29,389
5	Oth Expn >=5,000 show purpose, recipient, amount. Group if < $5,000	
6	Associated Business Development	1,361,299
7	American Electric Power Service Corps billings	611,904
8	Nuclear Plant Insurance	684,345
9	Corporate Money Pool allocations	248,991
10	Misc Financing & Legal expenses	123,338
11	Corporate Contributions & Memberships	59,017
12	Cafeteria subsidy expenses	18,728
13	Labor Accruals	5,427
14	River Transport Division expenses	-25,487
15	Intercompany billings	-196,995
16	Minor Items	-9,144
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		
45		
46	TOTAL	5,891,674

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405)
(Except amortization of aquisition adjustments)

1. Report in section A for the year the amounts for : (b) Depreciation Expense (Account 403; (c) Depreciation Expense for Asset Retirement Costs (Account 403.1; (d) Amortization of Limited-Term Electric Plant (Account 404); and (e) Amortization of Other Electric Plant (Account 405).
2. Report in Section 8 the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute 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 included in any sub-account used.
In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional Classifications and showing composite total. Indicate at the bottom of section C the manner in which column 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)	Depreciation Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization of Limited Term Electric Plant (Account 404) (d)	Amortization of Other Electric Plant (Acc 405) (e)	Total (f)
1	Intangible Plant			22,696,622		22,696,622
2	Steam Production Plant	25,457,196	605,458	3,813,483		29,876,137
3	Nuclear Production Plant	24,308,309	3,173,013			27,481,322
4	Hydraulic Production Plant-Conventional	1,075,461				1,075,461
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant					
7	Transmission Plant	16,631,054				16,631,054
8	Distribution Plant	34,400,039				34,400,039
9	Regional Transmission and Market Operation					
10	General Plant	2,033,613		1,224,782		3,258,395
11	Common Plant-Electric					
12	TOTAL	103,905,672	3,778,471	27,734,887		135,419,030

B. Basis for Amortization Charges

Section A, Line 1, Column D represents amortization of franchises over the life of the franchise totaling $610,224 and amortization of capitalized software development costs over a 5 year life totaling $22,086,398.

Section A, Line 2, Column D represents amortization of Rockport Unit 2 Leasehold Improvements over the life of Rockport Unit 2 Lease.

Section A, Line 10, Column D represents amortization of leasehold improvements over the lives of the related assets.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	STEAM PRODUCTION						
13	311	147,430					
14	312	859,599					
15	314	173,209					
16	315	86,152					
17	316	29,864					
18	TOTAL STEAM	1,296,254					
19							
20	NUCLEAR						
21	321	320,467					
22	322	1,132,020					
23	323	351,796					
24	324	162,307					
25	325	161,970					
26	Total Nuclear	2,128,560					
27							
28	HYDRO						
29	331	3,118					
30	332	18,939					
31	333	16,144					
32	334	5,278					
33	335	1,942					
34	336	1					
35	Total Hydro	45,422					
36							
37	TRANSMISSION						
38	350	51,022					
39	352	20,262					
40	353	553,874					
41	354	221,789					
42	355	97,767					
43	356	225,612					
44	357	1,555					
45	358	4,884					
46	359	350					
47	Total Transmission	1,177,115					
48							
49	DISTRIBUTION						
50	360	11,471					

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	361	7,168					
13	362	163,267					
14	363	5,488					
15	364	208,345					
16	365	280,234					
17	366	58,686					
18	367	169,969					
19	368	248,810					
20	369	137,851					
21	370	71,507					
22	370.16	3,702					
23	371	18,639					
24	373	18,232					
25	TOTAL DISTRIBUTION	1,403,369					
26							
27	GENERAL PLANT						
28	390	35,478					
29	391	5,498					
30	393	32					
31	394	8,516					
32	395	291					
33	396	543					
34	397	23,617					
35	397.16	307					
36	398	7,420					
37	TOTAL GENERAL	81,702					
38							
39	DEPRECIABLE SUM	6,132,422					
40							
41							
42							
43							
44							
45							
46							
47							
48							
49							
50							

Schedule Page: 336 Line No.: 7 Column: b

Generation Step-Up Units' (GSUs) 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.

Schedule Page: 336 Line No.: 11 Column: 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.

Schedule Page: 336.1 Line No.: 39 Column: b

The depreciable plant base is the November 30, 2010 total company depreciable plant.

Name of Respondent	This Report Is:	Date of Report	Year of Report
INDIANA MICHIGAN POWER COMPANY - MICHIGAN	(1) [X] An Original (2) [ ] A Resubmission	(Mo, Da, Yr)	Dec. 31, 2010

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	425 MISCELLANEOUS AMORTIZATION	
2	TOTAL 425	
3		
4	426 OTHER INCOME DEDUCTIONS	
5		
6	426.1 DONATIONS	
7		
8	Community Chest	692,028
9	Service Organizations	925,531
10	AEP Service Corp Contributions	203,468
11	Schools, Colleges, and Universities	168,662
12	Other minor items	(193,180)
13		
14	Subtotal 426.1	1,796,509
15		
16	426.3 PENALTIES	
17	State of Indiana Tax Penalties	(243,937)
18	FIN 48 State Penalties	(199,135)
19	Other minor items	4,990
20		
21		
22		
23	Subtotal 426.3	(438,082)
24		
25	426.4 EXPENDITURES FOR CERTAIN CIVIC, POLITICAL, AND RELATED ACTIVITY	
26	AEP Service Corp Expenses	755,591
27	Labor Overheads	78,646
28	Edison Electric Institute Dues	45,117
29	Business & Meeting Expenses	72,521
30	Legislative & Lobbying Services	38,500
31	Nuclear Energy Institute	47,810
32	Other Minor Items	(19,608)
33		
34	Subtotal 426.4	1,018,577
35		
36	426.5 OTHER DEDUCTIONS	
37	Factored Customer Accounts Receivable Expense	6,770,209
38	Allowance Losses	8,147
39	Blackhawk Coal Shutdown Costs	558,074
40	FAS 106-2 Medicare Subsidy	(416,442)
41	AEP Service Corp Expenses	407,333
42	Environmental Remediation Expense	850,000
43	Other minor items	296,081
44	Subtotal 426.5	8,473,402
45		
46	TOTAL 426	10,850,406

Name of Respondent	This Report Is:	Date of Report	Year of Report
INDIANA MICHIGAN POWER COMPANY - MICHIGAN	(1) [X] An Original (2) [ ] A Resubmission	(Mo, Da, Yr)	Dec. 31, 2010

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	296,045
3		
4	TOTAL 430	296,045
5		
6	431 OTHER INTEREST EXPENSE	
7	Interest related to FIN-48 tax adjustments	205,816
8	Interest on Customer Deposits	1,454,660
9	Lines of Credit	659,464
10	Fuel Recovery	96,092
11	IPP Projects	(366,465)
12	Other minor items	(39,397)
13		
14		
15	TOTAL 431	2,010,170
16		
17		
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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, 2010

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	132,753
2		
3	Muchmore, Harrington, Smalley & Associates - Legislative Services	17,500
4		
5	Misc items under 5% of total (5 items)	3,690
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16	**Total Acct 426.4**	**153,943**
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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, 2010

EXTRAORDINARY ITEMS (Accounts 434 and 435)

1. Give below a brief description of each item included in Accounts 434, Extraordinary Income and 435, Extraordinary Deductions.
2. List date of Commission approval for extraordinary treatment of any item which amounts to less than 5% on income. (See General Instruction 7 of the Uniform System of Accounts).
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):		
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19	Total Extraordinary Income	0	0
20	Extraordinary Deductions (Account 435):		
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39	Total Extraordinary Deductions	0	0
40	Net Extraordinary Items	0	0

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

REGULATORY COMMISSION EXPENSES

1. Report particulars (details) of regulatory commission expenses incurred during the current year (or incurred in previous years, if being amortized) relating to format cases before a regulatory body, or cases in which such a body was a party.
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 years.

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 Expense for Current Year (b) + (c) (d)	Deferred in Account 182.3 at Beginning of Year (e)
1	Federal Energy Regulatory Commission				
2	- Hydro License Fees	34,682		34,682	
3					
4	Nuclear Regulatory Commission				
5	- Inspection Fees	1,898,063	286,869	2,184,932	
6	- Annual Fees	7,257,401	2,392,000	9,649,401	
7	- Licensing Fees	479,764		479,764	
8	- Operator Exam Fees	22,260		22,260	
9					
10	Indiana Rate Case		166,359	166,359	353,657
11	amortz 3/2009-3/2012				
12	per IURC Order #43306				
13					
14	Michigan Rate Case		137,987	137,987	
15	amortz 12/2010-11/2012				
16	per MPSC Rate Case #U-16180				
17					
18	Nuclear Plant Decommissioning Study		2,300	2,300	
19					
20	Misc Labor & Incentive accruals		134,398	134,398	
21					
22	Minor Items < $25,000		8,801	8,801	
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46	TOTAL	9,692,170	3,128,714	12,820,884	353,657

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

REGULATORY COMMISSION EXPENSES (Continued)

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.

EXPENSES INCURRED DURING YEAR				AMORTIZED DURING YEAR			
CURRENTLY CHARGED TO			Deferred to Account 182.3	Contra Account	Amount	Deferred in Account 182.3 End of Year	Line No.
Department (f)	Account No. (g)	Amount (h)	(i)	(j)	(k)	(l)	
							1
	928	34,682					2
							3
							4
	928	2,184,932					5
	928	9,649,401					6
	928	479,764					7
	928	22,260					8
							9
	928	7,470		928	158,890	194,767	10
							11
							12
							13
	928	127,769	245,239	928	10,219	235,020	14
							15
							16
							17
	928	2,300					18
							19
	928	134,398					20
							21
	928	8,801					22
							23
							24
							25
							26
							27
							28
							29
							30
							31
							32
							33
							34
							35
							36
							37
							38
							39
							40
							41
							42
							43
							44
							45
		12,651,777	245,239		169,109	429,787	46

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES

1. Describe and show below costs incurred and accounts charged during the year for technological research, development, and demonstration (R, D & 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 & D work carried 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).
2. Indicate in column (a) the applicable classification, as shown below:

Classifications:

A. Electric R, D & D Performed Internally:
- (1) Generation
  - a. hydroelectric
    - i. Recreation fish and wildlife
    - ii Other hydroelectric
  - b. Fossil-fuel steam
  - c. Internal combustion or gas turbine
  - d. Nuclear
  - e. Unconventional generation
  - f. Siting and heat rejection
- (2) Transmission
  - a. Overhead
  - b. Underground
- (3) Distribution
- (4) Regional Transmission and Market Operation
- (5) Environment (other than equipment)
- (6) Other (Classify and include items in excess of $50,000.)
- (7) Total Cost Incurred

B. Electric, R, D & D Performed Externally:
- (1) Research Support to the electrical Research Council or the Electric Power Research Institute

Line No.	Classification (a)	Description (b)
1	A(1)b: Generation: Fossil-Fuel Steam	9 items < $50,000
2		2 items < $50,000
3	A(1)e: Generation: Unconventional	3 items < $50,000
4	A(2): Transmission	8 items < $50,000
5	A(2)a: Transmission: Overhead	1 item < $50,000
6	A(3): Distribution	1 item < $50,000
7		3 items < $50,000
8	A(4): Regional Transm. & Market Operation	2 items < $50,000
9	A(5): Environment (other than equipment)	Clean Coal Power Initiative
10		Industrial Advisory Committee - Southern Co.
11		3 items < $50,000
12	A(6): Other	3 items < $50,000
13		2 items < $50,000
14		10 items < $50,000
15		2 items < $50,000
16	A(7) TOTAL COSTS INCURRED INTERNALLY	
17		
18	B(1) Research Support to Elec. Research	EPRI Nuclear Annual Research Portfolio
19	Council & Elec. Power Research Institute	EPRI Annual Research Portfolio
20		EPRI Annual Research Portfolio
21		EPRI Annual Research Portfolio
22		EPRI Demo - IGCC with CO2 Capture & Storage
23		EPRI Demo - Post Combustion CO2 Capture & Strge
24		EPRI Environmental Controls
25		EPRI Environmental Science
26		11 items < $50,000
27		33 items < $50,000
28		7 items < $50,000
29	B(4) Research Support to Others	4 items < $50,000
30		4 items < $50,000
31		2 items < $50,000
32		1 item < $50,000
33	B(5) TOTAL COSTS INCURRED EXTERNALLY	
34		
35		
36		
37		

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES (Continued)

(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 $50,000 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 $50,000 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, Construction Work in Progress, first. Show in column (f) the amounts related to the account charged in column (e)
5. Show in column (g) the total unamortized accumulating of costs of projects. This total must equal the balance in Account 188, Research, Development, and Demonstration Expenditures, Outstanding 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)	Costs Incurred Externally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR		Unamortized Accumulation (g)	Line No.
		Account (e)	Amount (f)		
73,904		506	73,904		1
12,337		524	12,337		2
42,698		588	42,698		3
35,497		566	35,497		4
4,730		566	4,730		5
167		566	167		6
22,036		588	22,036		7
694		588	694		8
147,151		506	147,151		9
128,097		506	128,097		10
17,195		506	17,195		11
10,870		566	10,870		12
5,179		506	5,179		13
68,671		588	68,671		14
7,545		524	7,545		15
576,771			576,771		16
					17
	1,308,570	524	1,308,570		18
	92,621	566	92,621		19
	138,285	506	138,285		20
	111,816	588	111,816		21
	126,529	506	126,529		22
	105,290	506	105,290		23
	148,025	506	148,025		24
	524,922	506	524,922		25
	30,748	566	30,748		26
	211,220	506	211,220		27
	61,385	588	61,385		28
	33,598	566	33,598		29
	12,369	506	12,369		30
	28,529	588	28,529		31
	36	524	36		32
	2,933,943		2,933,943		33
					34
					35
					36

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

DISTRIBUTION OF SALARIES AND WAGES

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	Electric			
2	Operation			
3	Production	95,541,051		
4	Transmission	4,203,074		
5	Regional Market			
6	Distribution	17,736,364		
7	Customer Accounts	4,615,671		
8	Customer Service and Informational	1,678,295		
9	Sales			
10	Administrative and General	4,377,595		
11	TOTAL Operation (Enter Total of lines 3 thru 10)	128,152,050		
12	Maintenance			
13	Production	55,725,109		
14	Transmission	2,832,780		
15	Regional Market			
16	Distribution	12,239,605		
17	Administrative and General	1,250,130		
18	TOTAL Maintenance (Total of lines 13 thru 17)	72,047,624		
19	Total Operation and Maintenance			
20	Production (Enter Total of lines 3 and 13)	151,266,160		
21	Transmission (Enter Total of lines 4 and 14)	7,035,854		
22	Regional Market (Enter Total of Lines 5 and 15)			
23	Distribution (Enter Total of lines 6 and 16)	29,975,969		
24	Customer Accounts (Transcribe from line 7)	4,615,671		
25	Customer Service and Informational (Transcribe from line 8)	1,678,295		
26	Sales (Transcribe from line 9)			
27	Administrative and General (Enter Total of lines 10 and 17)	5,627,725		
28	TOTAL Oper. and Maint. (Total of lines 20 thru 27)	200,199,674	8,657,664	208,857,338
29	Gas			
30	Operation			
31	Production-Manufactured Gas			
32	Production-Nat. Gas (Including Expl. and Dev.)			
33	Other Gas Supply			
34	Storage, LNG Terminaling and Processing			
35	Transmission			
36	Distribution			
37	Customer Accounts			
38	Customer Service and Informational			
39	Sales			
40	Administrative and General			
41	TOTAL Operation (Enter Total of lines 31 thru 40)			
42	Maintenance			
43	Production-Manufactured Gas			
44	Production-Natural Gas (Including Exploration and Development)			
45	Other Gas Supply			
46	Storage, LNG Terminaling and Processing			
47	Transmission			

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

DISTRIBUTION OF SALARIES AND WAGES (Continued)

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll charged for Clearing Accounts (c)	Total (d)
48	Distribution			
49	Administrative and General			
50	TOTAL Maint. (Enter Total of lines 43 thru 49)			
51	Total Operation and Maintenance			
52	Production-Manufactured Gas (Enter Total of lines 31 and 43)			
53	Production-Natural Gas (Including Expl. and Dev.) (Total lines 32,			
54	Other Gas Supply (Enter Total of lines 33 and 45)			
55	Storage, LNG Terminaling and Processing (Total of lines 31 thru			
56	Transmission (Lines 35 and 47)			
57	Distribution (Lines 36 and 48)			
58	Customer Accounts (Line 37)			
59	Customer Service and Informational (Line 38)			
60	Sales (Line 39)			
61	Administrative and General (Lines 40 and 49)			
62	TOTAL Operation and Maint. (Total of lines 52 thru 61)			
63	Other Utility Departments			
64	Operation and Maintenance			
65	TOTAL All Utility Dept. (Total of lines 28, 62, and 64)	200,199,674	8,657,664	208,857,338
66	Utility Plant			
67	Construction (By Utility Departments)			
68	Electric Plant	24,937,349	1,078,419	26,015,768
69	Gas Plant			
70	Other (provide details in footnote):			
71	TOTAL Construction (Total of lines 68 thru 70)	24,937,349	1,078,419	26,015,768
72	Plant Removal (By Utility Departments)			
73	Electric Plant	4,382,918	189,540	4,572,458
74	Gas Plant			
75	Other (provide details in footnote):			
76	TOTAL Plant Removal (Total of lines 73 thru 75)	4,382,918	189,540	4,572,458
77	Other Accounts (Specify, provide details in footnote):			
78	120 - Nuclr Fuel in Proc of Refinmnt	128,247		128,247
79	152 - Fuel Stock Undistributed	6,029,957		6,029,957
80	163 - Stores Expense Undistributed	7,574,367	-7,574,367	
81	184 - Clearing Accounts	2,351,256	-2,351,256	
82	185 - ODD Temporary Facilities	83,420		83,420
83	186 - Misc Deferred Debits	125,273		125,273
84	188 - Research & Development	-1,416		-1,416
85	242 - Misc Current & Accrued Liab	498		498
86	417 - Misc Exp	19,857,683		19,857,683
87	426 - Political Activites	74,443		74,443
88				
89				
90				
91				
92				
93				
94				
95	TOTAL Other Accounts	36,223,728	-9,925,623	26,298,105
96	TOTAL SALARIES AND WAGES	265,743,669		265,743,669

Schedule Page: 354 Line No.: 28 Column: b

The labor charges from AEP Service Corporation included in the development of the I&M generation formula rate payroll allocator is derived from a query of the general ledger.

Schedule Page: 354 Line No.: 96 Column: b

Amounts include salaries and wages associated with AEP's 2010 Cost Reduction Initiative. See Notes to the Financial Statements (Page 122 - 123) for additional details.

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, 2010

COMMON UTILITY PLANT AND EXPENSES

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.
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 provisions relate, including explanation of basis of allocation and factors used.
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.
4. Give date of approval by the Commission for use of the common utillity plant classification and reference to order of the Commission or other authorization.

NONE

Name of Respondent	This Report Is:	Date of Report	Year of Report
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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	23,206,555
	Retirement Work in Progress		108	605,280
	Nonutility Property		121	14,439
	Fuel Stock		151	327
	Fuel Stock Undistributed		152	2,289,169
	Clearing Accounts		163	1,543,751
	Regulatory Assets		182.3	106
	Prelim Survey & Investig. Chgs.		183	18,185
	Clearing Accounts		184	119,968
	Misc Deferred Debits		186	184,719
	Deferred Debits-R&D		188	3,490,997
	Current & Accrued Liabilities		242	28
	Non-Utility Operations Revenue		417	1,356,271
	Misc Non-Operating Revenues		421	(14,588)
	Other Income Deductions		426	1,371,628
Electric	Account 401	Operating Expense	500	5,951,938
			501	179,763
			502	3,655
			505	3
			506	3,261,805
			517	70,254
			524	588,358
			535	364,564
			537	11,364
			538	54
			539	398,831
			546	47,021
			547	15
			548	28
			549	(347)
			555	144,453
			556	1,673,269
			557	6,687,625
			560	1,689,630
			561	1,659,008
			562	77,124

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, 2010	
Electric	Account 401	Operating Expense (contd.)	563	21,517
			566	2,950,172
			580	1,649,063
			581	9,362
			582	22,358
			583	2
			584	32,733
			586	355,343
			587	3
			588	3,783,011
			589	3,674
			901	466,279
			902	204,677
			903	13,147,454
			905	59,650
			907	450,200
			908	183,993
			909	392
			911	278
			920	23,667,264
			921	1,820,871
			923	25,043,807
			924	40,381
			925	36,054
			926	110,533
			928	106,701
			930	881,902
			931	14,786
Electric	Account 401	Total Operating Expense		97,870,875
Electric	Account 402	Maintenance Expense	510	741,939
			511	37,416
			512	1,698,709
			513	901,036
			514	199,788
			528	280,849
			529	7,547
			530	1,775,211
			531	5,132
			532	8
			541	76,139
			542	57,524
			543	60,592
			544	30,220
			545	122
			553	(121)
			568	111,891
			569	733,674
			570	421,652
			571	316,701
			572	(7)
			573	1,598
			590	13,849
			591	1,732
			592	140,920
			593	108,836
			594	829
			597	76
			598	24
			935	33,931
Electric	Account 402	Total Maintenance Expense		7,757,817
		Total O&M		105,628,692
		Total AEP Service Corp charges		139,815,527

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, 2010	
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	107 512 513	80,537 453 37,699 118,689
ABSG CONSULTING INC 4 RESEARCH PL - STE 200A HOUSTON, TX 77060	consulting services	Invoice Cost	107 524	64,250 24,000 88,250
ACTON MOBILE INDUSTRIES INC 8007 CORPORATE DR NOTTINGHAM, MD 21236	nuclear plant support services	Invoice Cost	107	348,260
ACUREN INSPECTION 502 W CRESCENTVILLE RD CINCINNATI, OH 45246	equipment inspection services	Invoice Cost	512 513	22,697 5,171
ADT SECURITY SERVICES INC various US locations	building security systems	Invoice Cost	107 588 935	44,086 5,435 6,215 55,736
ADVANCE THERMAL CORPORATION 544 NORTH YORK AVE BENSENVILLE, IL 60106	pad fabrication & measurement services	Invoice Cost	107 530	83,694 99,262 182,956
ADVANCED BUILDING SERVICES P O BOX 61 HEBRON, KY 41048	janitorial services	Invoice Cost	514	86,303
ADVANCED INDUSTRIAL MACHINING 30 DILLMONT DRIVE #286 WORTHINGTON, OH 43235	nuclear plant equipment rental	Invoice Cost	107 530	174,616 184,518 359,134
ADVANCED MEASUREMENT TECHNOLOGY 801 SOUTH ILLINOIS AVENUE OAK RIDGE, TN 37831	nuclear plant support services	Invoice Cost	524	26,360
ADVANTAGE CORPORATE APARTMENTS 2377 JOHN GLENN DRIVE ATLANTA, GA 30341	temporary staff housing	Invoice Cost	524	38,588
ADVANTAGE STAFFING INC 112 N WASHINGTON ST DALE, IN 47523	temporary staffing services	Invoice Cost	152 506	165,599 89,553 255,152
ALDEN RESEARCH LABORATORY INC 30 SHREWSBURY ST HOLDEN, MA 01520	nuclear plant design services	Invoice Cost	519	90,992
ALIMAK HEK INC 8400 VILLA DR HOUSTON, TX 77061	equipment repair	Invoice Cost	511	26,155
ALION SCIENCE & TECHNOLOGY 6000 UPTOWN BLVD ALBUQUERQUE, NM 87110	nuclear plant support services	Invoice Cost	107 519 524 530	102,750 5,500 87,583 31,033 226,866
ALLEGRETTI ARCHITECTS INC. 500 MAIN ST ST. JOSEPH, MI 49085	nuclear plant architectural services	Invoice Cost	524 529	137,738 44,969 182,707
ALSTOM POWER INC 2800 WATERFORD LAKE DR MIDLOTHIAN, VA 23112	inspection & measurement services	Invoice Cost	107 512 513 530	44,804,560 43,952 15,047 188,759 45,052,318

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, 2010	
Charges for Outside Professional & Other Consulting Services - Payments of $25,000 or more (contd.)				
NAME / ADDRESS	DESCRIPTION	CHARGES	ACCOUNT	AMOUNT
ALTRAN SOLUTIONS CORPORATION 451 D STREET BOSTON, MA 02210	employee training	Invoice Cost	107 524	127,000 20,000 147,000
AMERICAN EFFICIENCY SERVICES 15925 NORTH AVENUE WOODBINE, MD 21797	inspection services	Invoice Cost	513 530 531	19,700 12,418 35,448 67,566
AMERICAN POWER SERVICES INC PO BOX 23128 CINCINNATI, OH 45223	leak repair services	Invoice Cost	512 513	22,655 14,171 36,826
AMES GROUP LLC 5504 BUSINESS DR WILMINGTON, NC 28405	project site construction services	Invoice Cost	107	36,445
AMETEK SOLIDSTATE CONTROLS 875 DEARBORN DR COLUMBUS, OH 43085	employee training	Invoice Cost	513 524 528	5,451 26,600 9,154 41,205
AMKO 3211 BRIGHTWOOD RD MIDVALE, OH 44653	nuclear plant equipment supplie	Invoice Cost	530	29,340
ANALYSIS & MEASUREMENT 9111 CROSS PARK DR. KNOXVILLE, TN 37923	sample testing services	Invoice Cost	531	188,582
ANATEC INTERNATIONAL INC. 1241 PUERTA DEL SOL SAN CLEMENTE, CA 92673	nuclear support services	Invoice Cost	530	51,000
APPROVED FIRE PROTECTION CO 2513 N BURDICK ST KALAMAZOO, MI 49007	fire detection services	Invoice Cost	107 524	63,461 20,111 83,572
AQUATIC SCIENCES LP 40 CENTRE RD ORCHARD PARK, NY 14127	underwater inspection services	Invoice Cost	524	96,209
ARCADIA GARDENS P O BOX 88 STEVENSVILLE, MI 49127	interior plantscaping	Invoice Cost	107 163 529	2,250 5,220 25,446 32,916
ARCO ENTERPRISES 1125 GARDEN ST GREENSBURG, PA 15601	sandblasting services	Invoice Cost	530	
AREVA NP INC 3315 OLD FOREST ROAD LYNCHBURG, VA 24506	nuclear plant engineering services	Invoice Cost	107 517 524 530 532	79,999 15,839 8,323 3,464,912 81,887 3,650,960
ARINC INCORPORATED 1840 HUTTON DR CARROLLTON, TX 75006	nuclear plant security system	Invoice Cost	107	745,127
ARIZONA PUBLIC SERVICE COMPANY 5801 S WINTERSBURG RD TONOPAH, AZ 85354	nuclear plant support staffing	Invoice Cost	530	66,430
ARNT ASPHALT SEALING CO 1240 S CRYSTAL AVE BENTON HARBOR, MI 49022	asphalt repairs	Invoice Cost	107 529	106,820 118,072 224,892

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NAME / ADDRESS	DESCRIPTION	CHARGES	ACCOUNT	AMOUNT
ATC ENGINEERING SERVICES OF OH	fly ash landfill	Invoice Cost	107	160,588
11121 CANAL RD	engineering services		501	5,797
CINCINNATI, OH 45241			506	10,860
				177,245
ATLANTIC GROUP, THE	temporary staffing services	Invoice Cost	530	4,323,126
5426 ROBIN HOOD RD				
NORFOLK, VA 23513				
AUTOMATED ENGINEERING SERVICES	nuclear plant engineering	Invoice Cost	107	2,043,541
387 SHUMAN BLVD	support		528	48,000
NAPIERVILLE, IL 60563				2,091,541
B & J SANITATION INC	trash disposal	Invoice Cost	506	32,054
100 ELLIS SMEATHERS RD				
OWENSBORO, KY 42303				
BACHMANS INC	ventilation systems service	Invoice Cost	107	18,918
4058 CLOUGH WOODS DR			511	34,420
BATAVIA, OH 45103			512	462
			570	880
				54,680
BAKER & DANIELS	legal services	Invoice Cost	107	20,921
300 N MERIDIAN ST STE 2700	regulatory affairs, purchase property, liability claims		923	45,521
INDIANAPOLIS, IN 46204			925	2,503
				68,945
BANTA ELECTRICAL CONTRACTORS	electrical maintenance svcs	Invoice Cost	107	626,663
5701 ST RT 128			108	24,115
CLEVES, OH 45002			186	8,533
			502	1,016
			506	1,824
			511	229,155
			512	88,895
			513	144,044
			514	31,890
			570	1,344
				1,157,479
BARCLAYS BANK PLC	financial services	Invoice Cost	431	75,551
200 CEDAR KNOLLS RD				
WHIPPANY, NJ 07981				
BARCLAYS CAPITAL INC	debt remarketing fees	Invoice Cost	431	52,000
PO BOX 11498				
NEW YORK, NY 10286				
BARNES & THORNBURG	legal services	Invoice Cost	923	781,602
11 S MERIDIAN ST	rate case & fuel filings, regulatory affairs, liability claims		928	6,050
INDIANAPOLIS, IN 46204				787,652
BARTLETT NUCLEAR INC	nuclear engineering services	Invoice Cost	520	154,446
60 INDUSTRIAL PARK RD			530	2,601,338
PLYMOUTH, MA 02360			532	15,325
				2,771,109
BCP TECHNICAL SERVICES INC	refueling support services	Invoice Cost	530	122,881
1715 S MISSOURI AVE				
CLEARWATER, FL 33756				
BDN INDUS. HYGIENE CONSULTANTS	asbestos air monitoring svcs	Invoice Cost	524	83,419
8105 VALLEYWOOD LANE			530	151,338
PORTAGE, MI 49024			531	7,083
				241,840
BECHTEL CAPITAL MGMT CORP	nuclear plant support services	Invoice Cost	107	97,988
5275 WESTVIEW DR				
FREDERICK, MD 21703				

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Charges for Outside Professional & Other Consulting Services - Payments of $25,000 or more (contd.)

NAME / ADDRESS	DESCRIPTION	CHARGES	ACCOUNT	AMOUNT
BENEFIT CONCEPTS 10 RISHO AV EAST PROVIDENCE, RI 02914	employee medical plan services	Invoice Cost	926	35,042
BENTLEY SYSTEMS INC 690 PENNSYLVANIA DR EXTON, PA 19341	software support	Invoice Cost	524 588	67,428 1,114 68,542
BENTLY NEVADA LLC 64 CIRCLE FREEWAY DR CINCINNATI, OH 45246	plant equipment	Invoice Cost	107 513	26,245 4,085 30,330
BEST WAY DISPOSAL INC 3290 HENNESSY RD WATERVLIET, MI 49098	waste disposal	Invoice Cost	108 184 532	308 54,426 5,006 59,740
BJ PROCESS & PIPELINE SVCS 414 PINCKNEY HOUSTON, TX 77249	boiler cleaning services	Invoice Cost	512	185,379
BLACK & VEATCH 11401 LAMAR AVE OVERLAND PARK, KS 66211	nuclear plant consultants	Invoice Cost	107	395,313
BOLTTECH-MANNINGS 501 MOSSIDE BLVD NORTH VERSAILLES, PA 15137	bolting services	Invoice Cost	513 530 531	40,463 41,854 9,750 92,067
BOSE PUBLIC AFFAIRS 1600 FIRST INDIANA PLAZA INDIANAPOLIS, IN 46204	legislative services	Invoice Cost	921	59,950
BOWEN ENGINEERING CORP. 8802 N MERIDIAN ST INDIANAPOLIS, IN 46260	plant construction & engineering svcs	Invoice Cost	107	1,974,800
BRAY MARINE INC 7000 HOUSTON RD FLORENCE, KY 41042	fuel handling-related services	Invoice Cost	152	1,177,037
BREHOB CORPORATION 6403 HIGHVIEW DR FT WAYNE, IN 46818	inspection & repair services	Invoice Cost	514 532 935	41,813 3,615 7,745 53,173
BROWN ELECTRIC CO INC 1100 CHARLES AVE DUNBAR, WV 25064	electrical construction svcs.	Invoice Cost	107	78,789
BRUNS-GUTZMILLER INC 305 SOUTH JOHN STREET BATESVILLE, IN 47006	plant bldg. & grounds work	Invoice Cost	107 108 152 506 511 512 514	319,424 19,665 334 955 243,722 30,860 2,211 617,171
C & G FILTER SERVICE PO BOX 83 GREENVILLE, KY 42345	filter parts & supplies	Invoice Cost	511	29,378
CFM/VR TESCO INC 1875 FOX LANE ELGIN, IL 60123	valve repairs	Invoice Cost	512 513	30,458 19,738 50,196

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Charges for Outside Professional & Other Consulting Services - Payments of $25,000 or more (contd.)

NAME / ADDRESS	DESCRIPTION	CHARGES	ACCOUNT	AMOUNT
CHAPMAN & CUTLER P O BOX 71291 CHICAGO, IL 60694	legal services - administer lease & rental agreements	Invoice Cost	923	25,059
CINTAS CORP various US locations	employee uniforms	Invoice Cost	184	2,473
			506	29,436
				31,909
CITY PLUMBING & HEATING CO 407 STATE ST ST JOSEPH, MI 49085	maintenance services	Invoice Cost	107	133,035
			163	24,644
			529	97,742
			530	715
			935	12,992
				269,328
COMMERCIAL OPTIONS LLC 5200 S SPRINKLE RD KALAMAZOO, MI 49002	carpet installation	Invoice Cost	107	13,964
			108	2,402
			529	46,736
				63,102
COMMONWEALTH ASSOCIATES INC 2700 W ARGYLE JACKSON, MI 49204	electrical engineering & design services	Invoice Cost	107	29,365
			560	4,590
				33,955
COMMUNICATION COUNSEL OF AMEF 17400 DALLAS PKWY STE 200 DALLAS, TX 75287	legal rate case filings	Invoice Cost	928	83,481
CONFIDENTIAL SERVICES INC 225 BROADWAY ST SOUTH HAVEN, MI 49090	employee background check services	Invoice Cost	524	150,436
CONSTRUCTION SYSTEMS 450 FRANKLIN RD MARIETTA, GA 30067	3-D model project design services	Invoice Cost	107	212,740
CONTINGENCY MANAGEMENT 5000 RITTER RD MECHANICSBURG, PA 17055	emergency planning support services	Invoice Cost	524	28,907
CRANE NUCLEAR INC 2825 COBB INTERNATIONAL BLVD KENNESAW, GA 30152	equipment repair	Invoice Cost	107	83,579
			108	34,955
			524	142,603
			530	4,473,932
			531	1,050,007
				5,785,076
CRANE PRO SERVICES INC 2710 D EASTSIDE PARK DR EVANSVILLE, IN 47715	equipment repairs	Invoice Cost	512	55,309
CRUTCHFIELD, DENNIS M 16087 PARQUE LANE NAPLES, FL 34110	nuclear plant support svcs	Invoice Cost	524	32,089
CSC CONSULTING INC 266 SECOND AVE WALTHAM, MA 02451	software maintenance agmt	Invoice Cost	524	67,480
CSI TECHNOLOGIES INC 1 DOUGLAS AVE ELGIN, IL 60120	nuclear plant project support	Invoice Cost	107	140,600
			524	91,100
			528	98,000
				329,700
CULP ENTERPRISES INC 610 N WOLF RD COLUMBIA CITY, IN 46725	mowing services	Invoice Cost	184	83,276

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Charges for Outside Professional & Other Consulting Services - Payments of $25,000 or more (contd.)

NAME / ADDRESS	DESCRIPTION	CHARGES	ACCOUNT	AMOUNT
CUSTER OFFICE ENVIRONMENTS	carpeting materials & labor	Invoice Cost	107	22,855
2435 PLAZA DR			529	19,664
BENTON HARBOR, MI 49022-2214			531	19,182
				61,701
DALMATIAN FIRE, INC	plant equipment leak repairs	Invoice Cost	107	5,376
4700 DUKE DR			511	28,224
MASON, OH 45040			513	840
			514	4,528
				38,968
DATAGLANCE INC	quality assurance	Invoice Cost	524	75,000
927 ORCA TERRACE	records development			
FREMONT, CA 94536				
DAY & ZIMMERMAN NPS INC	nuclear engineering support	Invoice Cost	107	14,877,438
1827 FREEDOM RD			163	7,130
LANCASTER, PA 17601			519	46,547
			524	19,955
			530	4,266,279
			531	77,961
			532	152,308
				19,447,618
DEVONWAY INC	nuclear software	Invoice Cost	107	972,422
101 CALIFORNIA ST	licensing & support		524	80,667
SAN FRANCISCO, CA 94111				1,053,089
DIONEX CORPORATION	employee training	Invoice Cost	524	26,302
3000 LAKESIDE DR				
BANNOCKBURN, IL 60015				
DISNEY DESTINATIONS LLC	employee training	Invoice Cost	517	36,267
DISNEY INSITUTE - DAYE BRAKE				
LAKE BUENA VISTA, FL 32830				
DODD D A INC	sewer cleaning	Invoice Cost	107	102,185
1251 PAW PAW AVE				
BENTON HARBOR, MI 49023-1131				
DOERING, JOHN JR	nuclear consulting services	Invoice Cost	524	44,800
P O BOX 189				
PARKERFORD, PA 19457				
DTE ENERGY TECHNOLOGIES INC	nuclear plant support svcs	Invoice Cost	107	22,857
6400 N DIXIE HWY			108	5,714
NEWPORT, MI 48166			530	166,692
				195,263
DURATEK INC	nuclear plant support	Invoice Cost	520	48,732
1560 BEAR CREEK RD	services			
OAK RIDGE, TN 37831				
E & T TREE SERVICE	landscaping & tree	Invoice Cost	184	108,057
125 MT AUBURN ST	removal services		186	4,781
DUNKIRK, IN 47336			562	29,310
			570	100
			571	1,320
			582	29,815
			588	22,838
			591	1,020
			935	12,958
				210,199
EDGAR TRENT CONSTRUCTION CO	hydro plant	Invoice Cost	107	82,326
8001 MIDDLETOWN RD	electrical construction		570	2,480
CRESTLINE, OH 44827			930	14,710
				99,516

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NAME / ADDRESS	DESCRIPTION	CHARGES	ACCOUNT	AMOUNT
EDISON ELECTRIC INSTITUTE 701 PENNSYLVANIA AVE NW WASHINGTON, DC 20004	trade organization fees	Invoice Cost	506	146,252
EISENHUT CONSULTING INC 29 TREWORTHY RD GAITHERSBURG, MD 20878	nuclear safety consulting	Invoice Cost	524	68,238
EMC SOFTWARE GROUP 6801 KOLL CENTER PKWY PLEASANTON, CA 94566	software support	Invoice Cost	524	31,136
EMERGENCY RADIO SERVICE INC 4410 EARTH DR FORT WAYNE, IN 46809	radio tower repairs & inspection	Invoice Cost	107 108 935 	8,270 3,680 31,450 43,400
EMERSON PROCESS LLP 835 INNOVATION DR KNOXVILLE, TN 37932	software / hardware support	Invoice Cost	107 514 528 	177,962 10,040 13,302 201,304
ENERCON SERVICES, INC 500 TOWNPARK LN KENNESAW, GA 30144	water chemistry upgrade study	Invoice Cost	107	361,545
ENERGY NORTHWEST COLUMBIA GENERATING STATION RICHLAND, WA 99352	nuclear plant refueling outage support staff	Invoice Cost	530	48,038
ENERGYSOLUTIONS LLC 1560 BEAR CREEK RD OAK RIDGE, TN 37830	radioactive waste transport	Invoice Cost	520 524 532 	92,267 122,108 197,515 411,890
ENERTECH 2950 E BIRCH ST BREA, CA 92821	equipment testing	Invoice Cost	530	153,834
ENGART AMERICA INC 150 STANAFORD RD BECKLEY, WV 25802	plant equipment maintenance	Invoice Cost	512	67,776
ENGINEERING DYNAMICS INC 16117 UNIVERSITY OAK SAN ANTONIO, TX 78249	nuclear plant equipment testing	Invoice Cost	107	104,855
ENGINEERING PLANNING & MGMT 959 CONCORD ST FRAMINGHAM, MA 01701	nuclear engineering & consulting svcs	Invoice Cost	524 530 	25,000 1,205,389 1,230,389
ENVIRO-CLEAN INC 5520 DISTRIBUTION DR FT WAYNE, IN 46825	carpet cleaning services	Invoice Cost	184	125,077
ENVIRONMENTAL REMEDIATION SVCS. 4010 OPTION PASS FT WAYNE, IN 46818	emergency cleanup services	Invoice Cost	108 163 186 583 588 	27,520 3,225 6,268 4,086 43,611 84,710
EOM 22831 STATE ROUTE 62 ALLIANCE, OH 44601	plant equipment engineering services	Invoice Cost	107	25,816
EPRI various US locations	employee training	Invoice Cost	524 908 	873,183 8,500 881,683

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NAME / ADDRESS	DESCRIPTION	CHARGES	ACCOUNT	AMOUNT
ESCO COMMUNICATIONS INC 7506 HONEYWELL DR FT WAYNE, IN 46825	fire alarm installation	Invoice Cost	107 524 935	21,528 2,246 10,290 34,064
ESI ACQUISITION INC 823 BROAD ST AUGUSTA, GA 30901	software licensing & support	Invoice Cost	107	106,984
FAHEY SCHULTZ BURZYCH RHODES 4151 OKEMOS ROAD OKEMOS, MI 48864	legal services - regulatory affairs & non-rate case filings	Invoice Cost	923 928	52,795 24,510 77,305
FDR SAFETY 1321 MURFREESBORO RD NASHVILLE, TN 37217	safety contractor	Invoice Cost	107 571	29,596 339 29,935
FED. EMERGENCY MGMT AGENCY 500 C ST SW RM 723 WASHINGTON, DC 20472	emergency managememt program fees	Invoice Cost	524	437,934
FEDERAL INDUSTRIAL SERVICES 12980 INKSTER RD REDFORD, MI 48239	equipment sandblasting svcs	Invoice Cost	512 513	10,909 51,309 62,218
FIBER & DATA COMMUNICATIONS P O BOX 15865 FT WAYNE, IN 46835	electrical repairs	Invoice Cost	107 935	9,727 28,292 38,019
FIRE EQUIPMENT SERVICE CO 868 S 21ST ST LOUISVILLE, KY 40210	fire alarm system inspection services	Invoice Cost	506	35,067
FISHER IT INC 5736 WOODRIDGE CT CONCORD, NC 28027	employee training	Invoice Cost	524 531	9,480 21,958 31,438
FISKARS INC 1000 MINERS RD ST JOSEPH, MI 49085	nuclear plant construction services	Invoice Cost	107 529	784,512 160,842 945,354
FLOWSERVE CORP PO BOX 3565 SCRANTON, PA 18505	equipment repair	Invoice Cost	107 530	25,823 78,495 104,318
FLSMIDTH INC 2040 AVENUE C BETHLEHEM, PA 18017	material handling system project	Invoice Cost	107	176,523
FOREFRONT ECONOMICS INC 3800 SW CEDAR HILLS BLVD BEAVERTON, OR 97005	project study services	Invoice Cost	908	35,798
FORSEY CONSTRUCTION INC 2018 IRONWOOD CIRCLE SOUTH BEND, IN 46635	construction services	Invoice Cost	107 108 524 529 531 935	123,917 8,025 29,407 134,654 19,135 3,281 318,419
FUEL TECH INC 27601 BELLA VISTA PKWY WARRENVILLE, IL 60555	landfill tank construction	Invoice Cost	107	296,516

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NAME / ADDRESS	DESCRIPTION	CHARGES	ACCOUNT	AMOUNT
FURMANITE AMERICA	equipment repair, testing	Invoice Cost	512	75,951
1931 NORTH WIND PARKWAY	& heat treatment svcs		530	337,563
HOBART, IN 46342			531	17,300
				430,814
G & L CORPORATION	equipment moving services	Invoice Cost	107	27,051
3101 BROOKLYN AVE			108	3,232
FORT WAYNE, IN 46809			186	3,331
			529	34,825
			566	4,248
			570	17,866
			592	15,642
			935	16,679
				122,874
G4S SECURE SOLUTIONS (USA) INC	security services	Invoice Cost	184	37,803
4200 WACKENHUT DR			506	68,316
PALM BEACH GARDENS, FL 33410				106,119
GALBRETH COMPLETE LANDSCAPE	mowing & landscaping	Invoice Cost	562	13,195
50930 INDIANA 993 N	services		582	12,893
SOUTH BEND, IN 46637				26,088
GASOLINE EQUIPMENT SERV CO INC	plant equipment construction	Invoice Cost	184	5,671
PO BOX 10474			935	24,997
FT WAYNE, IN 46852				30,668
GE INFRASTRUCTURE WATER & PROC	equipment maintenance	Invoice Cost	524	63,530
3457 ERINDALE STATION RD	& leasing			
MISSISSAUGA, ON L5C2S9				
GE MOBILE WATER INC	water demineralization	Invoice Cost	519	521,126
4545 PATENT ROAD	services		524	1,249,728
NORFOLK, VA 23502			530	138,055
				1,908,909
GEILER COMPANY	plumbing repairs	Invoice Cost	511	49,941
6561 GLENWAY AVENUE			512	1,414
CINCINNATI, OH 45211			513	2,208
			514	966
				54,529
GEL LABORATORIES LLC	sample testing services	Invoice Cost	107	884
2040 SAVAGE RD			520	33,075
CHARLESTON, SC 29407			524	5,638
			532	18,460
				58,057
GENERAL ELECTRIC INTL. INC.	plant outage support	Invoice Cost	107	893,334
various US locations	& inspection services		108	123,108
	equipment supplier & repairs		513	52,493
			530	51,871
			531	889,989
			570	30,798
				2,041,593
GENERAL RESEARCH	temporary staffing services	Invoice Cost	107	17,660
100 STATE ST			108	5,609
TEANECK, NJ 07666			531	153
			562	162
			566	997
			569	124
			570	9,730
			582	233
			588	166
			591	67
			592	5,190
			930	1,219
				41,310

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GENEREX INC	equipment removal	Invoice Cost	107	46,107
3403 E WASHINGTON BLVD	& replacement		935	7,884
FORT WAYNE, IN 46885				53,991
GEO-SYNTHETICS LLC	nuclear plant repairs	Invoice Cost	107	44,431
2401 PEWAUKEE RD				
WAUKESHA, WI 53188				
GLOBAL DOSIMETRY SOLUTIONS INC	radiation exposure monitoring	Invoice Cost	524	36,150
2652 MCGAW AVENUE				
IRVINE, CA 92614				
GLOBAL INSULATION INC	plant maintenance	Invoice Cost	107	59,397
1501 RAFF RD SW			108	69,317
CANTON, OH 44710			152	146,743
			186	748,071
			502	173,728
			506	35,940
			511	50,010
			512	489,450
			513	110,250
			514	11,832
				1,894,738
GLOBAL QUALITY ASSURANCE INC	supplier QC audits	Invoice Cost	524	28,905
11602 LAKE UNDERHILL RD				
ORLANDO, FL 32825				
GNOESIS GROUP	legal services -	Invoice Cost	925	50,138
137 E STATE ST	liability claims			
COLUMBUS, OH 43215				
GOLDHOFER AKTIENGESELLSCHAFT	nuclear plant equipment	Invoice Cost	107	441,000
DONAUSTR 95				
MEMMINGEN, GERMANY				
GRAVER WATER SYSTEMS INC	plant equipment construction	Invoice Cost	107	3,936,485
750 WALNUT AVE				
CRANFORD, NJ 07016				
GREAT LAKES CLEANING INC	cleaning services	Invoice Cost	163	12,488
216 COURT ST			184	134,270
ST JOSEPH, MI 49085			524	481,489
			532	44
				628,291
H & S SERVICES INC	plant equipment	Invoice Cost	107	1,488
PO BOX 3101			108	1,381
FAIRBORN, OH 45324			512	146,594
			513	119,019
				268,482
HAMBROCK ELECTRIC INC	electrical contractor	Invoice Cost	935	32,031
14425 ILLINOIS RD				
FORT WAYNE, IN 46804				
HARMELING EQUIPMENT SERVICES	plant equipment repairs	Invoice Cost	107	16,323
1021 AMBER DR			506	6,840
FLORENCE, KY 41042			512	143,223
			514	18,032
				184,418
HAVEL BROS	equipment repair	Invoice Cost	107	3,422
3210 SUGAR MAPLE COURT			529	26,112
SOUTH BEND, IN 46628				29,534
HENDERSON AERIAL SURVEYS	aerial photogrammetric svcs	Invoice Cost	501	35,605
3889 GROVE CITY RD				
GROVE CITY, OH 43128				

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NAME / ADDRESS	DESCRIPTION	CHARGES	ACCOUNT	AMOUNT
HENNIGAN ENGINEERING COMPANY 55 INDUSTRIAL PARK RD HINGHAM, MA 02043	nuclear plant engineering services	Invoice Cost	531	150,000
HERGUTH LABORATORIES INC 101 CORPORATE PL VALLEJO, CA 94590	equipment analysis	Invoice Cost	524 528 530 532	17,866 52,573 2,105 9,925 82,469
HERRMAN & GOETZ INC 225 S LAFAYETTE ST SOUTH BEND, IN 46601	electrical construction services	Invoice Cost	107 108 186 570 935	2,576 878 2,033 9,082 195,350 209,919
HIGH VOLTAGE MAINTENANCE CORP 8760 ORION PL COLUMBUS, OH 43240	equipment testing & calibration	Invoice Cost	107 108 513	94,128 2,379 18,102 114,609
HI-LINE UTILITY SUPPLY CO 1695 CAMBRIDGE DR ELGIN, IL 60123	equipment reconditioning	Invoice Cost	107 566 593	3,368 3,368 52,329 59,065
HOEKSTRA ROOFING COMPANY 1963 OLMSTEAD RD KALAMAZOO, MI 49001	roofing repairs	Invoice Cost	107 108 570 935	24,625 3,240 2,932 2,325 33,122
HOLLIDAY ENTERPRISES INC PO BOX 1429 HALLSVILLE, TX 75650	computer support & training	Invoice Cost	524	277,683
HOLTEC INTERNATIONAL 555 LINCOLN DR W MARLTON, NJ 08053	nuclear plant dry cask storage project	Invoice Cost	107 165	776,996 516,760 1,293,756
HOLWEGER TRUCKING LLC 955A HEBRON AVE EVANSVILLE, IN 47714	ash pond waste hauling	Invoice Cost	501	205,485
HOMESCAPES 2040 HENRIETTA STREET FORT WAYNE, IN 46802	landscaping services	Invoice Cost	186 562 571 582	1,086 21,113 17,040 16,869 56,108
HUGGETT-BETTEN CORP 3470 LITTLE CASTLE DR STEVENSVILLE, MI 49127	nuclear plant construction services	Invoice Cost	107 524	20,133 7,356 27,489
HURST TECHNOLOGIES CORP 201 E MYRTLE ANGLETON, TX 77516	nuclear plant engineering support	Invoice Cost	107 517	24,620 117,950 142,570
HYTORC WIND LLC W5549 YOUNG RD EAGLE, WI 53119	equipment calibration	Invoice Cost	524	48,337
ICE MILLER ONE AMERICAN SQUARE INDIANAPOLIS, IN 46282	legal services - labor grievance matters	Invoice Cost	923	112,725
IDDEAL CONCEPTS INC 7655 W GULF LAKE HWY CRYSTAL RIVER, FL 34429	software support & maintenance	Invoice Cost	524 532	12,720 14,004 26,724

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NAME / ADDRESS	DESCRIPTION	CHARGES	ACCOUNT	AMOUNT
IHS GLOBAL INC 15 INVERNESS WAY E ENGLEWOOD, CO 80155	nuclear plant information services	Invoice Cost	524	148,742
IJUS LLC 560 OFFICENTER PLACE GAHANNA, OH 43230	pole attachment evaluation	Invoice Cost	186 566	78,299 588 78,887
IKON OFFICE SOLUTIONS various US locations	equipment leasing	Invoice Cost	163 500 524 532 566 921	41 1,042 38,404 170,563 497 102,139 312,686
INDIANA DEPARTMENT 402 W WASHINGTON ST RMW264 INDIANAPOLIS, IN 46204	various compliance fees	Invoice Cost	524 545	50,476 5,274 55,750
INDIANA EQUITIES 605 FRONT STREET, SUITE 200 COLUMBUS, OH 43215	building maintenance services	Invoice Cost	184 935	55,711 283,991 339,702
INDIANA UNDERGROUND PLANT PO BOX 50392 INDIANAPOLIS, IN 46250	trade organization fees	Invoice Cost	584	101,983
INDUSTRIAL CONTRACTORS INC 1001 BUCHANAN ROAD EVANSVILLE, IN 47720	equipment repairs	Invoice Cost	107 108 152 186 506 510 511 512 513 514	(8,384) 78,128 44,776 35,507 20,946 11,892 192,657 1,855,736 141,616 33,592 2,406,466
INFRASTRUCTURE ALTERNATIVES 7888 CHILDSDALE NE ROCKFORD, MI 49341	wastewater treatment mgmt fees	Invoice Cost	532	140,798
INSERT KEY SOLUTIONS INC 101 PONDS EDGE DR CHADDS FORD, PA 19317	nuclear plant software licensing & support	Invoice Cost	107	55,157
INSERV INC 1604 RUPEL ST SOUTH BEND, IN 46628	building maintenance services	Invoice Cost	107 108 184 186 588 935	1,000 20,158 23,525 1,435 13,810 9,518 69,446
INSTEP SOFTWARE LLC 200 W JACKSON BLVD CHICAGO, IL 60606	software support & maintenance	Invoice Cost	107 524	8,500 54,224 62,724
INSTITUTE OF NUCLEAR POWER OPERATIONS 700 GALLERIA PARKWAY SE ATLANTA, GA 30339	nuclear plant support staff	Invoice Cost	524	125,150
INTECH INC 2802 BELL ARBOR AVENUE CHATTANOOGA, TN 37406	nuclear plant support svcs	Invoice Cost	530	309,164

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INTL. QUALITY CONSULTANTS 106 FREEPORT RD BUTLER, PA 16002	QA/QC inspection & examination support services	Invoice Cost	107 163 524	51,214 16,974 497,850 566,038
INTERNATIONAL TRUCK & ENGINE CC 4201 WINFIELD RD WARRENVILLE, IL 60555	fleet charges	Invoice Cost	184	54,336
INVENSYS SYSTEMS INC 17146 FEATHERCRAFT LN WEBSTER, TX 77598	software support & maintenance	Invoice Cost	107	60,356
INVENTIVA INC 522 E BORGFELD DR SAN ANTONIO, TX 78260	safety advertisements production	Invoice Cost	909	91,070
INVIRONMENTAL TECHNOLOGIES 8075 W STATE RD 62 CHANDLER, IN 47610	plant supplies	Invoice Cost	506	28,549
IRON MOUNTAIN 1137 BRANCHTON RD BOYERS, PA 16020	records storage	Invoice Cost	524 925	80,077 10,857 90,934
ITS PARTNERS LLC 4079 PARK EAST COURT SE GRAND RAPIDS, MI 49546	nuclear plant consulting services	Invoice Cost	524	38,000
J F NEW & ASSOCIATES 11156 LUSCHEK DR CINCINNATI, OH 45241	archaeological site evaluation	Invoice Cost	107	38,525
JACKSON KELLY PLLC 500 LEE ST STE 1600 CHARLESTON, WV 25301	legal services - liability claims	Invoice Cost	506 925	31,443 5,501 36,944
JANUS MANAGEMENT ASSOCIATES 412 WHITE COLUMNS WAY WILMINGTON, NC 28411	internal auditing services	Invoice Cost	923	239,815
JOHNSON CONTROLS INC 5164 SPRINKLE RD PORTAGE, MI 49002	nuclear plant support services	Invoice Cost	107 512 524 530 531	37,211 1,528 54,557 124,280 83,713 301,289
JOINT FIELD SERVICES INC 1020 BROADWAY ST MARSEILLES, IL 61341	nuclear plant support services	Invoice Cost	107 531	735,393 449,670 1,185,063
JONES BUILDING SERVICES 317 SHILLELAGH LANE NILES, MI 49120	building maintenance services	Invoice Cost	529	29,455
JP MORGAN CHASE BANK various US locations	financial services	Invoice Cost	427 431 923	484,998 176,819 3,000 664,817
KEITH FIRE EXTINGUISHER SERVICE 601 S HIGH ST RISING SUN, IN 47040	fire extinguisher inspection & service	Invoice Cost	511 514	2,471 73,055 75,526
KEMNA RESTORATION & CONSTRUCTION P O BOX 1043 INDIANAPOLIS, IN 46071	office building repairs	Invoice Cost	935	292,500

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KENNEDY TANK 833 E SUMNER AVE INDIANAPOLIS, IN 46227	tank cleaning & repairs	Invoice Cost	107	30,200
KENRICH GROUP LLC 1250 CONNECTICUT AVE NW WASHINGTON, DC 20036	legal services- liability claims	Invoice Cost	923	204,911
KEY PERSONNEL 6450 W LEWIS AVE TULSA, OK 74136	temporary staffing services	Invoice Cost	107 108 570 592 593	120,090 18,632 549 958 384 140,613
KEYBANC CAPITAL MARKETS 127 PUBLIC SQUARE CLEVELAND, OH 44114	debt financing fees	Invoice Cost	431	25,180
KINEMETRICS INC 222 VISTA AVE PASADENA, CA 91107	machine calibration services	Invoice Cost	532	31,890
KLOPFENSTEIN LAWNCARE LANDSCAPING 18812 MCNABB RD SPENCERVILLE, IN 46788	paving, grading & lawn seeding services	Invoice Cost	107 186 593 594	795 14,277 11,918 6,190 33,180
KOLEHMAINENS, RAY W 46535 BOOTJACK RD LAKE LINDEN, MI 49945	property purchase	Invoice Cost	426	110,000
KONE INC PO BOX 429 MOLINE, IL 61265	equipment maintenance	Invoice Cost	511	28,968
KOORSEN PROTECTION 3209 CAPRICE CT FORT WAYNE, IN 46808	fire prevention equipment testing & supplier	Invoice Cost	184 506 514 931 935	21 10,706 1,276 190 14,349 26,542
LAKE MICHIGAN COLLEGE 2755 E NAPIER AVE BENTON HARBOR, MI 49022	employee training	Invoice Cost	517 524	10,124 35,124 45,248
LAKELAND EMPLOYEE ASSISTANCE 2845 NILES AVE SAINT JOSEPH, MI 49085	employee assistance programs	Invoice Cost	524	57,635
LANDSCAPE SOLUTIONS GROUP INC 52041 PATRICIA LANE SOUTH BEND, IN 46628	landscaping services	Invoice Cost	184 186 563 570 588 593 935	208,566 2,255 900 737 313 5,654 9,364 227,789
LARVA, BRUCE MD 1616 LAKEVIEW ST JOSEPH, MI 49085	employee medical testing	Invoice Cost	524	83,375
LEACH ENGINEERING SERVICES 10381 DELIHANT RD THREE RIVERS, MI 49093	nuclear engineering services	Invoice Cost	107 524	4,560 120,000 124,560

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NAME / ADDRESS	DESCRIPTION	CHARGES	ACCOUNT	AMOUNT
LIMNO-TECH INC 501 AVIS DR ANN ARBOR, MI 48108	nuclear plant water intake assessment services	Invoice Cost	107	475,861
LINKS FENCE COMPANY 3484 TOWER RD LAWRENCEBURG, IN 47025	fencing installation	Invoice Cost	107 511	21,625 43,201 64,826
LUMEN LEGAL 1025 N CAMPBELL ROYAL OAK, MI 48067	legal services - liability claims	Invoice Cost	925	319,725
LUMINANT GENERATION CO LLC COMANCHE PEAK NUCLEAR GLEN ROSE, TX 76043	nuclear plant outage support staffing	Invoice Cost	530	130,378
M.A.A.C. PROPERTY SERVICES 1198 ANDERSON ROAD NILES, MI 49120	snow removal services	Invoice Cost	107 562 582	296 20,851 24,521 45,668
MACALLISTER MACHINERY CO INC 2418 W COLISEUM BLVD FORT WAYNE, IN 46808	equipment rental	Invoice Cost	107 186 570	9,703 30,847 1,344 41,894
MANPOWER various US locations	temporary staffing services	Invoice Cost	107 108 152 163 186 500 501 506 571 580 586 588 593 902 930	73,669 8,308 10,467 38,855 97,256 995 1,775 25,068 108,672 8,184 1,581 10,087 20,085 165,875 351 571,228
MARINE SOLUTIONS INC 250 GOLD RUSH DR LEXINGTON, KY 40503	underwater construction & inspection services	Invoice Cost	502 512 513	4,360 28,288 68,654 101,302
MARTELL ELECTRIC LLC 4601 CLEVELAND RD SOUTH BEND, IN 46628	electrical construction & repairs	Invoice Cost	107 108 163 524 529 530 531 935	1,294,142 2,945 3,910 31,513 68,757 7,187 4,574 35,369 1,448,397
MARTIN ENGINEERING CO 1 MARTIN PL NEPONSET, IL 61345	engineering services	Invoice Cost	107 512	4,260 43,340 47,600
MASTER-LEE DECON SERVICES INC 430 MILLER ROAD MEDFORD, NJ 08055	decontamination services	Invoice Cost	107 530	162,352 164,309 326,661
MASTER-LEE ENERGY SERVICES 1639 CLEARVIEW DR LATROBE, PA 15650	nuclear plant support services	Invoice Cost	520 530 532	2,580,875 654,297 18,623 3,253,795

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NAME / ADDRESS	DESCRIPTION	CHARGES	ACCOUNT	AMOUNT
MATERIALS TESTING CONSULTANTS 693 PLYMOUTH NE GRAND RAPIDS, MI 49505	nuclear plant dry cask storage materials testing	Invoice Cost	107	395,388
MAZZELLA LIFTING TECHNOLOGIES 21000 AEROSPACE PKWY CLEVELAND, OH 44194	equipment supplier & repairs	Invoice Cost	107 108 512 513 69,047	36,277 11,001 5,782 15,987
MCGINNIS INC PO BOX 534 SOUTH POINT, OH 45680	dredging & water intake cleaning	Invoice Cost	511 512 41,218	25,471 15,747
METRO BUSINESS INTERIORS INC 520 W MAIN ST BENTON HARBOR, MI 49022	furniture installation	Invoice Cost	107 529 224,989	224,394 595
MICHIANA LAND SERVICES INC 505 PLEASANT ST ST JOSEPH, MI 49085	land right of way services	Invoice Cost	107 108 566 571 90,722	67,830 1,096 719 21,077
MICHIANA RECYCLING & DISPOSAL 2268 REUM RD NILES, MI 49120	recycling & disposal services	Invoice Cost	184 186 539 40,761	39,350 841 570
MICHIGAN CAT 25000 NOVI ROAD NOVI, MI 48375	equipment supplier	Invoice Cost	524 532 48,423	38,741 9,682
MICHIGAN STATE - POLICE DEPT LANSING, MI 48909	radiological emergency mgmt planning	Invoice Cost	524	213,460
MICHIGAN, STATE OF LANSING, MI 48909	hydro plant fees	Invoice Cost	543 545 27,440	13,820 13,620
MID-STATES CONSTRUCTION INC PO BOX 667 ELKHART, IN 46515	demolition services	Invoice Cost	107	62,143
MISTRAS SERVICES GROUP INC CONAM INSPECTION & ENGINEERING BURR RIDGE, IL 60527	inspection & engineering services	Invoice Cost	107 524 530 56,683	8,029 46,028 2,626
MOBILE FACILITY ENGINEERING 306 W STATE ST CASSOPOLIS, MI 49031	modular building rental	Invoice Cost	107 520 524 529 530 79,070	33,850 5,150 5,962 3,974 30,134
MODSANCO INC 215 S PARK RD BENTON HARBOR, MI 49022	portable toilet rental & sewage removal	Invoice Cost	520 530 532 539 101,725	26,155 236 74,384 950
MOODYS INVESTORS SERVICE P O BOX 102597 ATLANTA, GA 30368	credit rating service	Invoice Cost	431 923 39,549	13,500 26,049
MORAN, F E INC 2265 CARLSON DR NORTHBROOK, IL 60062	plant equipment construction & repair	Invoice Cost	107	38,052

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NAME / ADDRESS	DESCRIPTION	CHARGES	ACCOUNT	AMOUNT
MORGAN LEWIS & BOCKIUS LLP 1111 PENNSYLVANIA AV NW WASHINGTON, DC 20004	legal services - regulatory affairs	Invoice Cost	923	34,885
MPR ASSOCIATES INC 320 KING STREET ALEXANDRIA, VA 22314	design engineering support	Invoice Cost	107	693,476
			163	9,500
			517	49,915
			528	16,356
			530	47,183
			531	99,087
				915,517
MPW ENVIRONMENTAL SERVICES 9711 LANCASTER RD SE HEBRON, OH 43025	plant equipment maintenance & cleaning	Invoice Cost	152	23,475
			501	72,068
			510	8,549
			511	35,492
			512	355,281
			513	7,202
			514	520
				502,587
MUCHMORE HARRINGTON SMALLEY 124 WEST ALLEGAN ST LANSING, MI 48933	legislative services	Invoice Cost	426	38,500
			921	7,000
				45,500
N P ENERGY INC 12020 OCEAN VIEW DR SPARKS, NV 89436	nuclear plant support svcs	Invoice Cost	530	168,864
NATIONAL SERV-ALL 6231 MACBETH RD FORT WAYNE, IN 46809	soil hauling	Invoice Cost	108	21,571
			184	22,406
				43,977
NATURCHEM WEST INC 2518 PLUM STREET NASHVILLE, TN 37207	vegetation control	Invoice Cost	511	41,051
NCS CORP 1385 W GOODALE BLVD COLUMBUS, OH 43212	nuclear plant tracer gas testing	Invoice Cost	524	196,508
NEBRASKA PUBLIC POWER DISTRICT 72676 -648A AVE BROWNVILLE, NE 68321	nuclear plant outage support services	Invoice Cost	530	129,256
NETSPI 800 WASHINGTON AVE N MINNEAPOLIS, MN 55401	cyber security consulting services	Invoice Cost	107	40,950
NETWORK SYSTEMS ENGINEERING 307 FELLOWSHIP RD STE 202 MOUNT LAUREL, NJ 08054	nuclear plant project engineering services	Invoice Cost	107	887,175
NEW BROTHERS CARPET & FLOOR CARE 1200 N JACKSON PIKE UNION CITY, NJ 47390	plant cleaning services	Invoice Cost	184	102,210
			588	1,035
				103,245
NEWPORT NEWS INDUSTRIAL CORP 182 ENTERPRISE DRIVE NEWPORT NEWS, VA 23603	nuclear plant support services	Invoice Cost	530	547,747
NOE, CONNIE S 9412 NEWGATE CT NEW HAVEN, IN 46774	title & easement services	Invoice Cost	107	37,052
			108	184
			563	4,658
			566	2,301
			571	3,793
				47,988

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NSSC 701 WILLOWBROOK CENTRE PKWY CLARENDON HILLS, IL 60527	nuclear plant project design survey	Invoice Cost	107	408,657
NUCLEAR ENERGY INSTITUTE 1776 I ST NW STE 400 WASHINGTON, DC 20006	annual assessment fees	Invoice Cost	524	89,141
NUTTING H C CO 611 LUNKEN PARK DR CINCINNATI, OH 45226	concrete testing services	Invoice Cost	107	47,714
NWI CONSULTING LLC 9054 HEMINGWAY GROVE KNOXVILLE, TN 37930	operations training consulting svcs	Invoice Cost	107 120 524 532 182,156	17,914 22,613 119,017 22,612
OJS BUILDING SERVICES INC 1008 LINCOLN WAY E SOUTH BEND, IN 46601	plumbing & sewer repairs	Invoice Cost	107 108 935 35,545	9,867 1,638 24,040
OLDENBURG & SONS EXCAVATING 5758 BROWNTOWN RD SAWYER, MI 49125	excavating services	Invoice Cost	163 524 529 38,384	11,520 2,300 24,564
ONE LUCKY GUITAR INC 1301 LAFAYETTE ST FORT WAYNE, IN 46802	marketing product developer	Invoice Cost	921	47,149
ONECIS INSURANCE COMPANY 3663 N SAM HOUSTON PKWY E HOUSTON, TX 77032	plant inspection services	Invoice Cost	528 530 532 155,718	144,906 156 10,656
OTIS ELEVATOR COMPANY 622 E MARKET ST INDIANAPOLIS, IN 46202	elevator repair & inspection services	Invoice Cost	511 935 256,904	131,845 125,059
PALMER ENTERPRISES LLC 4688 ST. RT 95 PERRYSVILLE, OH 44864	site inspection fees	Invoice Cost	107	31,909
PARRISH EXCAVATING INC 1284 E CHICAGO RD QUINCY, MI 49082	excavating & grading svcs	Invoice Cost	935	58,126
PAUSTIAN INC 6410 OLD PIPESTONE EAU CLAIRE, MI 49111	nuclear plant equipment supplier	Invoice Cost	108 531 65,100	62,000 3,100
PCI ENERGY SERVICES ONE ENERGY DR LAKE BLUFF, IL 60044	nuclear plant equipment repairs	Invoice Cost	107	175,000
PERFORMANCE IMPROVEMENT INTL 2111 S EL CAMINO REAL OCEANSIDE, CA 92054	engineering consulting svcs	Invoice Cost	517 524 530 148,990	54,538 3,252 91,200
PERKINELMER LAS INC 710 BRIDGEPORT AVE SHELTON, CT 06484	equipment maintenance & leasing	Invoice Cost	524	52,646
PERRY BALLARD INC 526 UPTON DR E ST JOSEPH, MI 49085	nuclear plant PR & media support svcs	Invoice Cost	107 921 93,412	594 92,818

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PIEDMONT MANAGEMENT & TECHNICA 6622 GORDON RD WILMINGTON, NC 28411	nuclear plant outage support	Invoice Cost	524 528	39,683 14,386 54,069
PILLSBURY WINTHROP SHAW & PITTMAN LLP 2300 N ST NW WASHINGTON, DC 20037	legal services-liability claims & regulatory issues	Invoice Cost	923	87,614
PKMJ TECHNICAL SERVICES 465 MALCOLM DR MOON TOWNSHIP, PA 15108	software license & support	Invoice Cost	517 528	3,000 30,000 33,000
PLATT ENVIRONMENTAL SERVICES 371 BALM COURT WOOD DALE, IL 60191	emissions testing	Invoice Cost	107 502 514	7,675 107,532 7,675 122,882
POWER EQUIPMENT MAINTENANCE IN 110 PROSPERITY BLVD PIEDMONT, SC 29673	nuclear plant support	Invoice Cost	107	39,276
PRECISION BLASTING INC PO BOX 785 FLATWOODS, KY 41139	blasting services	Invoice Cost	512	88,520
PRECISION DATA PRODUCTS INC 5036 FALCON VIEW AVE GRAND RAPIDS, MI 49512	computer hardware	Invoice Cost	107 524	34,401 288,389 322,790
PRECISION LASER & INSTRUMENT 820-B LEBANON ST MONROE, OH 45050	plant equipment	Invoice Cost	107	38,750
PROENERGY SERVICES LLC 2001 PROENERGY BLVD SEDALIA, MO 65301	nuclear plant support staff	Invoice Cost	107 531	31,117 41,817 72,934
PROFESSIONAL SERVICE INDUSTRIES 4960 VULCAN AVE COLUMBUS, OH 43228	geotechnical land inspection & preparation	Invoice Cost	107	53,306
PROFILE IMAGING COLUMBUS 526 SUPERIOR AVE EAST CLEVELAND, OH 44114	document imaging services	Invoice Cost	925	27,448
PROGRESS PUMP & MACHINE SVCS. 918 KENNEDY AVE SCHERERVILLE, IN 46375	equipment machining & tooling	Invoice Cost	530 531 532	36,610 2,544 6,835 45,989
PRO-TEM INC 2525 S SHORE BLVD STE 401 LEAGUE CITY, TX 77573	software licensing	Invoice Cost	524	47,500
PSYCHOLOGY ASSOCIATES PC 2095 NILES RD ST JOSEPH, MI 43085	employee evaluations	Invoice Cost	524	57,295
PYRAMID CONSULTING INTL. 314 HUNTERS TRAIL ANN ARBOR, MI 48103	management consulting services	Invoice Cost	923	27,617
QUALITY NUCLEAR SERVICES INC 570A N FOURTH ST DARDANELLE, AR 72834	nuclear plant support services	Invoice Cost	520 524 530 532	234,013 65,435 691,242 8,189 998,879

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RADIOLOGICAL SOLUTIONS INC 1840 MOEN AVE ROCKDALE, IL 60436	nuclear plant equipment inspection	Invoice Cost	530	47,800
RDJ ASSOCIATES INC PO BOX 5514 FORT WAYNE, IN 46895	cleaning services	Invoice Cost	184	155,610
REAL TIME SOLUTIONS COMPANY 13095 BLAZE CT RIVERTON, UT 84065	equipment inspections	Invoice Cost	530	161,448
RELIABLE DISPOSAL 7227 RELIABLE PATH STEVENSVILLE, MI 49127	refuse disposal	Invoice Cost	524 530 531	233,444 16,184 5,267 254,895
REV1 POWER SERVICES INC 166 E BLOOMINGDALE AVE BRANDON, FL 33511	slag tank modifications	Invoice Cost	107	25,237
RIVER CONSULTING INC 445 HUTCHINSON AVE COLUMBUS, OH 43235	engineering services	Invoice Cost	107	58,959
ROPES & GRAY LLP ONE INTERNATIONAL PLACE BOSTON, MA 02110	legal services - lease & rental matters	Invoice Cost	923	198,500
ROSE PEST SOLUTIONS 3702 N WELLS ST FT WAYNE, IN 46808	pest control services	Invoice Cost	184 529 931 935	13,494 14,679 1,956 298 30,427
ROTHBERG LOGAN & WARSCO LLP 505 E WASHINGTON BLVD FORT WAYNE, IN 46802	legal services - property, liability & right of way issues	Invoice Cost	107 923 925	81,017 4,339 211 85,567
ROYAL EXCURSION 12807 MCKINLEY HIGHWAY MISHAWAKA, IN 46545	employee tranportation services	Invoice Cost	107 524	140,000 756,940 896,940
RSC EQUIPMENT RENTAL INC 4311 N MAYFLOWER RD SOUTH BEND, IN 46628	equipment rental	Invoice Cost	107 163 511 524 530 531	191,926 10,661 298 4,010 23,696 24,971 255,562
RUDOLPH, J H & CO INC PO BOX 5226 EVANSVILLE, IN 47716	asphalt paving	Invoice Cost	511	113,821
RUMPKE CONSOLIDATED COMPANIE 10795 HUGHES RD CINCINNATI, OH 45251	waste removal services	Invoice Cost	107 186 506	169 1,374 50,985 52,528
S J MALONEY MGMT. APPLICATIONS 28 CASEY LN MT SINAI, NY 11766	project control & procedure consulting	Invoice Cost	517	86,000
S&W TECHNOLOGIES INC 23 SCARBOROUGH PK ROCHESTER, NY 14625	photographic cataloging services	Invoice Cost	524	39,496

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SAFETY KLEEN SYSTEMS 2217 WESTERN AVE SOUTH BEND, IN 46619-0896	hazardous waste disposal	Invoice Cost	506 520 532	28,481 7,451 6,608 42,540
SAFWAY SERVICES LLC 3200 SHEFFIELD AVE HAMMOND, IN 46327	equipment rental	Invoice Cost	107 530	7,386 192,062 199,448
SAGER DAVID A 817 SE RIVERSIDE DR STUART, FL 34994	nuclear plant safety review services	Invoice Cost	524	27,808
SARGENT & LUNDY LLC 55 E MONROE ST CHICAGO, IL 60603	nuclear engineering services	Invoice Cost	107 517 524 529 530 531	4,457,869 208,588 94,314 110,603 8,056 21,156 4,900,586
SBD REPROGRAPHICS 1303 NORTHSIDE BLVD SOUTH BEND, IN 46615	equipment repair	Invoice Cost	524	46,982
SCHALCO CONSTRUCTION 10700 STATE RD 662 NEWBURGH, IN 47630	door & facilities repair	Invoice Cost	511	28,611
SCHINDLER ELEVATOR CORP 3725 W CLEVELAND RD SOUTH BEND, IN 46628	elevator inspection services	Invoice Cost	529 531 935	95,031 542 641 96,214
SCHUELL FENCE COMPANY 22377 ADAMS RD SOUTH BEND, IN 46628	fencing supplier	Invoice Cost	107 591	36,365 1,402 37,767
SCIENTECH 200 S WOODRUFF IDAHO FALLS, ID 83401	software support & licensing	Invoice Cost	107 524 528	17,800 214,650 9,500 241,950
SEIDENSCHNUR & ASSOCIATES LLC 300 SPRING ST LITTLE ROCK, AR 72201	employee evaluations	Invoice Cost	524	39,761
SELF LEVELING MACHINES INC 25123 HARPER RD THE WOODLANDS, TX 77380	turbine machining support	Invoice Cost	531	179,704
SERVICE MECHANICAL INC 1411 LINCOLN HWY E NEW HAVEN, IN 46774	plumbing repairs	Invoice Cost	107 931 935	3,328 3,794 73,412 80,534
SHAW CONSULTANTS INTL. CHICAGO, IL 60694	appraisal consulting services	Invoice Cost	588	38,979
SHEETS, W A & SONS INC 1336 POLK STREET FORT WAYNE, IN 46808	building repairs & maintenance	Invoice Cost	935	51,972
SHI INTERNATIONAL CORP 33 KNIGHTSBRIDGE RD PISCATAWAY, NJ 08854	software licensing & maintenance	Invoice Cost	107 524 566 921	392,603 65,130 264 146 458,143

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SIEMENS ENERGY INC 4400 ALAFAYA TRL ORLANDO, FL 32826	electrical equipment repair	Invoice Cost	531	9,524,993
SIEMENS POWER GENERATION INC 4400 ALAFAYA TRL ORLANDO, FL 32826	nuclear plant equiipment	Invoice Cost	528	726,020
SILVER FOX SYNERGIES LLC 19 BLACK FOREST LN LOCK HAVEN, PA 17745	employee training programs assessment	Invoice Cost	524	39,381
SIMPSON GUMPERTZ & HEGER INC 41 SEYON ST WALTHAM, MA 02453	nuclear plant equipment repair design	Invoice Cost	107	40,000
SLATILE ROOFING & RESTORATION 1703 SOUTH IRONWOOD SOUTH BEND, IN 46613	roofing installation & repairs	Invoice Cost	107 569 570	22,326 1,850 3,100
				27,276
SLICK ROLLERS INC PO BOX 1472 FLORENCE, KY 41022	plant equipment cleaning & inspection	Invoice Cost	107 512	70,766 20,941
				91,707
SOUTH BEND MEDICAL FOUNDATION 530 N LAFAYETTE BLVD SOUTH BEND, IN 46601	employee radiation exposure monitoring	Invoice Cost	524	79,483
SOUTHSHORE DEVELOPMENT CO. 3515 LAKESHORE DR ST JOSEPH, MI 49085	building & equipment rental	Invoice Cost	107 531	117,313 2,765
				120,078
SOUTHWEST TRANSPORT CO 137 HILLSBOROUGH ST HARTFORD, MI 49057	snow removal services	Invoice Cost	108 184 570 588 935	32,819 26,073 8,507 9,177 20,595
				97,171
SPAULDING CONSULTANTS LLC 8441 WAYZATA BLVD GOLDEN VALLEY, MN 55426	hydroelectric plant engineering inspection	Invoice Cost	539	29,638
SPX HEAT TRANSFER INC 2121 N 161ST E AVE TULSA, OK 74116	nuclear plant heater performance evaluation	Invoice Cost	107	92,000
STANDARD & POORS 55 WATER ST 46TH FL NEW YORK, NY 10041	financial rating services	Invoice Cost	431 921 923 930	15,533 49 47,886 1,100
				64,568
STANTEC CONSULTING SERVICES 11687 LEBANON RD CINCINNATI, OH 45241	landfill engineering services	Invoice Cost	107	42,997
STAR CRANE AND HOIST INC 8709 SHAVER RD PORTAGE, MI 49024	equipment inspection & maintenance	Invoice Cost	523 531 532	4,621 3,124 86,965
				94,710
STAR FIELD FIT INC 116 LATOURETTE ST MARION, OH 43302	engineering services	Invoice Cost	107 513 530 531	122,658 6,133 54,679 11,855
				195,325

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STEVENSON & ASSOC INC 10 STATE STREET WOBURN, MA 01801	nuclear plant equipment engineering	Invoice Cost	107	229,637
STEVES DOOR SERVICE LLC 915 N 100 W CHESTERTON, IN 46304	door repair & replacement	Invoice Cost	163	4,576
			524	190,534
			529	43,639
				238,749
STONE & WEBSTER MICHIGAN INC 4171 ESSEN LANE BATON ROUGE, LA 70809	nuclear plant project support	Invoice Cost	107	6,668,495
STRAHM INC PO BOX 8299 FORT WAYNE, IN 46898	leased building repairs	Invoice Cost	581	2,411
			931	14,369
			935	11,420
				28,200
STUDSVIK INC ATLANTA, GA 30342	nuclear plant software support, nuclear waste disposal	Invoice Cost	520	698,017
			524	36,904
			530	96,000
			532	61,571
				892,492
STUDSVIK PROCESSING FACILITY 151 T.C. RUNION ROAD ERWIN, TN 37650	radioactive waste removal & transport	Invoice Cost	107	171,194
STUDSVIK SCANDPOWER INC 1087 BEACON STREET NEWTON, MA 02459	software maintenance support	Invoice Cost	524	87,033
SUN TECHNICAL SERVICES INC 6490 S MCCARRAN BLVD RENO, NV 89509	engineering services	Invoice Cost	107	8,948,838
			108	11,312
			163	124,873
			500	768
			506	17,736
			512	27,456
			513	22,625
			514	810
			517	227,418
			524	2,625,714
			528	120,312
			529	96,818
			530	2,682,420
			531	998,496
			532	508,101
				16,413,697
SWARTZ CAMPBELL LLC TWO LIBERTY 50 S.16TH ST PHILADELPHIA, PA 19102	legal services - liability claims	Invoice Cost	925	267,909
SYNERGETIC DESIGN INC PO BOX 7809 CHARLOTTE, NC 28241	engineering services	Invoice Cost	107	39,417
			108	5,888
			186	9,954
			580	3,298
			590	1,293
				59,850
TANKNOLOGY CORPORATION 470 SCHROCK RD COLUMBUS, OH 43229	storage tank testing services	Invoice Cost	524	34,023
T-E INC 5540 HUGUENARD RD FORT WAYNE, IN 46818	land & road repairs, snowplowing	Invoice Cost	184	39,316
			935	2,648
				41,964

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NAME / ADDRESS	DESCRIPTION	CHARGES	ACCOUNT	AMOUNT
TECHNOLOGY SERVICES GROUP INC 22 W WASHINGTON ST CHICAGO, IL 60602	nuclear plant project support	Invoice Cost	107	135,944
TEKSYSTEMS 3940 PENINSULAR DRIVE SE GRAND RAPIDS, MI 49546	project support services	Invoice Cost	107 524	306,768 521,096 827,864
TEMPORARY TECHNICAL SERVICES 915 AIRPORT RD JACKSON, MI 49202	temporary staffing services	Invoice Cost	107 108 186 580 590 593	108,978 14,909 29,359 18,601 696 5,703 178,246
TERRA I/S LLC 5100 W MICHIGAN AVE KALAMAZOO, MI 49006	vacuum excavation services	Invoice Cost	107 529	37,032 2,098 39,130
TERRY, CARL D 1399 WEST GENESEE RD BALDWINSVILLE, NY 13027	nuclear safety review board services	Invoice Cost	524	46,400
THERMAL ENGINEERING INTERNAL 10375 SLUSHER DR SANTA FE SPRINGS, CA 90670	nuclear plant consulting svcs	Invoice Cost	107	3,615,775
TIGMASTER 9283 FIRST ST BARODA, MI 49101	fabrication & welding repairs	Invoice Cost	107	25,660
TIP TOP INDUSTRIAL SERVICE INC 4690 ASHLEY DR HAMILTON, OH 45011	machine repairs	Invoice Cost	107 108 512	11,150 2,649 28,449 42,248
TIPPMANN REALTY PARTNERS 9009 COLDWATER RD FORT WAYNE, IN 46825	transmission line right-of-way	Invoice Cost	107	38399
TITAN ELECTRIC COMPANY 2817 E JACKSON ST MUNCIE, IN 47303	electrical repairs	Invoice Cost	107 563 588 935	2,280 3,845 3,124 54,894 64,143
TOWERS PERRIN 1100 SUPERIOR AVE E. CLEVELAND, OH 44114	financial & actuarial services	Invoice Cost	926	132,607
TOWNSEND TREE SERVICE INC 101 S MAIN ST PARKER CITY, IN 47368	brush & tree trimming services	Invoice Cost	562 582	28,418 54,662 83,080
TRAFFIC & SAFETY CONTROL SYS. 48584 DOWNING WIXOM, MI 48393	traffic control barricades	Invoice Cost	524	60,780
TRANE WEST MICHIGAN 5005 CORPORATE EXCHANGE BLVD GRAND RAPIDS, MI 49512	electronic controls installation	Invoice Cost	107	430,059
TRC ENVIRONMENTAL CORP. BOOTT MILL SOUTH LOWELL, MA 01852	flue gas emissions testing	Invoice Cost	107	53,667
TREMCO ROOFING 3735 GREEN RD BEACHWOOD, OH 44122	plant roof inspections	Invoice Cost	107 529	196,904 36,609 233,513

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NAME / ADDRESS	DESCRIPTION	CHARGES	ACCOUNT	AMOUNT
TRENTEC INC 4600 E TECH DR CINCINNATI, OH 45245	equipment inspection & repair	Invoice Cost	530	57,889
TRI-STATE ROOFING & SHEET METAL 7 STONE ST - ROCK BRCH IND PK CHARLESTON, WV 25324	roofing construction & repairs	Invoice Cost	107 108 511	99,010 11,981 66,493 177,484
TRUE NORTH CONSULTING LLC 9230 6400 RD MONTROSE, CO 81401	software licensing & maintenance	Invoice Cost	517	103,927
TURBO FILTRATION CORP P O BOX 850999 MOBILE, AL 36685	employee training & nuclear plant equipment cleaning	Invoice Cost	531	496,592
TURNER, SHANNON L 1050 E CR 500 SOUTH MUNCIE, IN 47302	fencing supplier	Invoice Cost	935	28,180
UC SYNERGETIC INC 3440 LAKEMONT BLVD FORT MILL, SC 29708	plant engineering support	Invoice Cost	107 108 186 580 588 590 593	224,624 20,643 55,237 4,750 2,578 2,298 17,066 327,196
UNDERWATER CONSTRUCTION CORI 110 PLAINS RD ESSEX, CT 06426	underwater construction services	Invoice Cost	107 513 530 532	1,143,584 13,271 677,968 51,298 1,886,121
UNITECH SERVICES GROUP 1006 3RD AVE. MORRIS, IL 60450	uniform & cleaning services	Invoice Cost	520 524 530 532	167,831 12,999 136,000 45,924 362,754
UNITED DYNAMICS CORPORATION 2681 CORAL RIDGE RD BROOKS, KY 40109	inspection services	Invoice Cost	512	51,811
UNITED RENTALS various US locations	equipment rental	Invoice Cost	107 514 570 592	18,022 13,087 1,280 366 32,755
US NUCLEAR REG. COMMISSION KING OF PRUSSIA, PA 19406	inspection & licensing fees	Invoice Cost	928	2,220,648
US TRACKWORKS LLC 1165 142ND AVE WAYLAND, MI 49348	railroad track crossing construction & repairs	Invoice Cost	529	44,356
UTILITIES SERVICE ALLIANCE INC 9200 INDIAN CREEK PARKWAY OVERLAND PARK, KS 66210	nuclear plant support staffing	Invoice Cost	107 163 524 528 530 531	(54,742) 16,806 (10,949) 652,698 (49,268) (49,268) 505,277
UTILX CORP 22820 RUSSELL RD KENT, WA 98064	utility pole treatment	Invoice Cost	528	37,400

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NAME / ADDRESS	DESCRIPTION	CHARGES	ACCOUNT	AMOUNT
UTTER CONSTRUCTION INC 1302 ST RT 133 BETHEL, OH 45106	fly ash pond construction	Invoice Cost	107	54,967
			186	596,891
			501	403,979
			512	48,962
				1,104,799
VEOLIA ENVIRONMENTAL SERVICES 7 PK HUB INDUSTRIAL NITRO, WV 25143	environmental disposal & cleanup services	Invoice Cost	107	3,783
			108	4,254
			152	425,091
			184	691
			501	134,042
			506	2,090
			511	34,650
			512	100,207
			513	23,051
			514	6,836
			532	30,284
				764,979
VOLIAN ENTERPRISES INC 122 KERR RD NEW KENSINGTON, PA 15068	computer support services	Invoice Cost	524	38,000
W SOULE & CO 7125 S SPRINKLE RD PORTAGE, MI 49002	plant piping construction	Invoice Cost	107	93,945
WACKENHUT CORP 4200 WACKENHUT DR PALM BEACH GARDENS, FL 33140	security services	Invoice Cost	184	125,610
			506	228,956
				354,566
WAGNER-MEINERT INC 7617 FREEDOM WAY FORT WAYNE, IN 46818	equipment repairs	Invoice Cost	107	8,435
			935	17,926
				26,361
WARNER NORCROSS & JUDD LLP 111 LYON ST NW GRAND RAPIDS, MI 49503	legal services - rate case filings, regulatory affairs	Invoice Cost	923	18,765
			928	60,189
				78,954
WASHINGTON MIDWEST LLC 510 CARNEGIE CENTER PRINCETON, NJ 08540	nuclear plant engineering support	Invoice Cost	517	28,112
			524	30,941
				59,053
WASKO, G L & SONS LLC 3876 LIVINGSTON RD BRIDGMAN, MI 49106	equipment rental	Invoice Cost	107	31,205
			530	15,132
			531	15,224
				61,561
WELLS FARGO BANK various US locations	financial services	Invoice Cost	930	33,030
WEST SHORE SERVICES INC 6620 LAKE MICHIGAN DR ALLENDALE, MI 49401	electrical equipment removal	Invoice Cost	524	58,681
WESTINGHOUSE ELECTRIC CORP 4350 NORTHERN PIKE MONROEVILLE, PA 15146	nuclear support services	Invoice Cost	107	8,748,224
			517	309,042
			524	75,150
			530	3,456,482
			531	45,413
			532	3,571,920
				16,206,231
WHITING CORPORATION 26000 SOUTH WHITING WAY MONEE, IL 60449	nuclear plant engineering analysis	Invoice Cost	107	99,101

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Charges for Outside Professional & Other Consulting Services - Payments of $25,000 or more (contd.)

NAME / ADDRESS	DESCRIPTION	CHARGES	ACCOUNT	AMOUNT
WHITING SERVICES INC	nuclear plant	Invoice Cost	530	35,840
11200 ST. JOHNS INDUSTRL PKWY N	support services		531	50,335
JACKSONVILLE, FL 32246			532	54,173
				140,348
WILLIAMS A-1 EXPERT TREE SERVICE	tree removal services	Invoice Cost	524	37,950
57710 M-51 SOUTH			532	800
DOWAGIAC, MI 49047				38,750
WOLF CREEK NUCLEAR OPER. CO.	nuclear plant outage support sta	Invoice Cost	530	104,259
1550 OXEN LANE				
BURLINGTON, KS 66839				
WORK MANAGEMENT INC	nuclear plant project support	Invoice Cost	107	109,892
3260 POINT PKWY STE 200			510	3,520
NORCROSS, GA 30092				113,412
WORKFORCE SOFTWARE INC	software licensing	Invoice Cost	107	4,000
36141 SCHOOLCRAFT RD			524	88,560
LIVONIA, MI 48150				92,560
WSC INTERNATIONAL LLC	employee training	Invoice Cost	517	42,433
120 COUNTRY CLUB DR			524	642,768
MOORESTOWN, NJ 08057				685,201
ZIOLKOWSKI CONSTRUCTION INC	transformer painting	Invoice Cost	570	39,000
1005 S LAFAYETTE BLVD			935	84,913
SOUTH BEND, IN 46601				123,913

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SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES

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	Parent Company	Transmission Equalization	565	25,187,746
14	(agent forAEP System)	Service Corp.			
15	AEP Generating Company	Subsidiary of AEP	Costs billed to operate	408	559,260
16			jointly-owned Rockport	456	(210,000)
17			facilities	500	2,654,900
18				501	182,403,120
19				502	1,323,336
20				505	1,392,827
21				506	5,654,963
22				507	68,283,019
23				510	1,702,785
24				511	536,079
25				512	7,035,697
26				513	2,087,755
27				514	688,536
28				556	(6,296)
29				557	(41,785)
30				920	16,871
31				921	144,012
32				922	18
33				923	1,027,952
34				924	132,207
35				925	1,488
36				926	2,365,407
37				930	89,177
38				931	2,195
39				935	103,456
40					
41					
42					
43	AEP Generating Company	Subsidiary of AEP	(1)	408	0
44				500	972,232
45				506	2,240,392
46				510	165,462
47				511	448
48				512	2,662
49				513	56,719
50				514	208,766
51				519	0
52				546	23
53				920	58
54				921	3
55				925	64
56				926	0
57					
58					
59					
60					
61					

(1) Misc transactions rendered at cost

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SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES (Continued)

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.
417	42,181,374				Alloc of barging	1
	28,240,157				costs based on	2
	12,548,491				deliveries of coal.	3
	133,230					4
	20,729,271			103,832,522		5
417	24,969	121	114,712	139,681	Fee - contract	6
		151	(15,931)		Alloc of actual	7
		151	2,161,610		usage of cars.	8
		151	418,308			9
		151	921,062			10
		151	(36)			11
		151	242	3,485,255		12
					Trans Equal Agmt	13
				25,187,746	appr by FERC.	14
421	(120)	107	10,644,203		Cost	15
426	295,122	108	358,289			16
451	0	151	(2,694,911)			17
		152	43,128			18
		154	1,502,139			19
		186	(296)			20
		242	36,926,994			21
		253	5,570,952			22
						23
						24
						25
						26
						27
						28
						29
						30
						31
						32
						33
						34
						35
						36
						37
						38
						39
						40
						41
				330,592,479		42
		107	14,735		Cost	43
		108	2,528			44
		135	0			45
		154	24			46
		163	130,507			47
		186	0			48
						49
						50
						51
						52
						53
						54
						55
						56
						57
						58
				3,794,623		59
						60
						61

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SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES (Continued)

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	AEP Pro Serv, Inc.	Subsidiary of AEP	(1)		
2				923	5,371
3	AEP Service Corporation	Parent Company	(1)	920	6,309
4		Service Corp.		921	81
5				925	0
6				935	5,125
7					
8					
9	AEP T&D Services, LLC	Subsidiary of AEP	(1)	930	36,900
10					
11	AEP Texas Central Co	Subsidiary of AEP	(1)	560	1,742
12				566	10
14				570	2,567
15				580	1,043
16				583	11
17				586	(15)
18				586 and 587	47
19				593	511
20				594 & 595	35
21				903	310
22				904	982
23				921	8
24				924	0
25				926	207
26				935	291
27					
28	AEP Texas North Co	Subsidiary of AEP	(1)	500	849
29				506	2,499
30				519	0
31				560	1,708
32				566	10
33				570	268
34				584	0
35				586	0
36				588	9
37				593,595	0
38				920	232
39				921	4
40				924	0
41				926	65
42				935	118.44
43					
44	American Electric Power Co	Parent Company	(1)	920-621	1,797
45				930-935	10,555
46	Appalachian Power Co	Subsidiary of AEP	(1)	500	2,369
47				506	2,499
48				510	47,518
49				512	311
50				513	0
51				530	521
52				539	556
53				544	0
54				560	2,066
55				566	2,247
56				570	2,802
57				571	3,481
58				580	1270.49
59					
60					

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Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	(Mo, Da, Yr)	December 31, 2010

SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES (Continued)

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.
				5,371	Cost	1
						2
419	(11)	107	15,034		Cost	3
		184	(11)			4
		186	1,068			5
						6
						7
				27,595		8
					Cost	9
				36,900		10
426	14	107	10,256		Cost	11
		108	488			12
		154	47,881			14
		163	6,161			15
		188	1,974			16
						17
						18
						19
						20
						21
						22
						23
						24
						25
						26
				74,523		27
426	3	107	0		Cost	28
		154	7,009			29
		163	0			30
		184	0			31
		188	1,936			32
						33
						34
						35
						36
						37
						38
						39
						40
						41
						42
				14,710		43
426	10,599				Cost	44
				22,951		45
426	21	107	127,442		Cost	46
427	1,764	108	26,960			47
		152	106			48
		154	469,611			49
		163	(157)			50
		165	17			51
		184	34,253			52
		186	0			53
		188	2,342			54
		232	1,910			55
						56
						57
						58
						59
						60

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SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES

1. In column (a) report the name of the associated company.
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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)			586 & 587	3,425
2				588 & 589	9,137
3				593-595	417,380
4				592	3,753
5				597	3
6				598	0
7				903	0
8				909	0
9				920	2,248
10				921	157
11				924	0
12				925	324
13				926	659
14				930	0
15				935	6,712
16	Blackhawk Coal Co	Subsidiary of AEP	(1)		
17	Cardinal Operating Co	Subsidiary of AEP	(1)	500	753
18				506	2,499
19				510	1,358
20				512	132
21				571	0
22				920	124
23				921	2
24				926	115
25				935	52
26	Columbus Southern Co	Subsidiary of AEP	(1)	456	(7,482)
27				500	5,835
28				506	2,828
29				510	1,552
30				512	18,814
31				513	537
32				524	0
33				560	725
34				562	296
35				566	1,091
36				567 &570	1,666
37				571	0
38				580	10,104
39				582 & 583	8,645
40				586	563
41				588	661
42				591 & 592	5,222
43				593	14,174
44				594	0
45				595	103
46				597	3
47				903	0
48				920	2,568
49				921	12
50				924&925&926	476
51				935	565
52	Conesville Coal Prep Co	Subsidiary of AEP	(1)	920	4
53				925	7
54					
55					
56	Ohio Power - Cook Coal Terminal	Subsidiary of AEP	(1)	456	-
57				500	0
58				501	8,330
59				920	14
60				925	16
61				935	7

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SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES (Continued)

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.
				1,173,708		15
426	0	228	5,666	5,666		16
		163	0	5,035	Cost	17
426	12	107	35,192		Cost	26
		108	1,100			27
		154	73,130			28
		163	3,624			29
		184	232			30
		186	0			31
		188	822			32
				183,072		51
		242	573	583	Cost	55
		163	0		Cost	56
		165	0			57
				8,367		61

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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	CSW Energy	Subsidiary of AEP	(1)	920	15
2				926-935	15
3	Kentucky Power Co	Subsidiary of AEP	(1)	500	300
4				506	2,499
5				510-512	2,237
6				524	0
7				560	484
8				566	535
9				570	1,119
10				580	257
11				588	48
12				592 & 593	60,212
13				597	1
14				903	0
15				920	292
16				921	5
17				924	0
18				925	36
19				926	1,504
20				935	122
21					
22					
23	Kingsport Power Co	Subsidiary of AEP	(1)	560	20
24				566	32
25				580	57
26				588	2
27				593-595	0
28				597	0
29				903	0
30				920	27
31				921	1
32				924	0
33				926	10
34				935	14
35					
36	Memco Consolidated	Subsidiary of AEP	(1)	580	9,191
37				920-921	749,744
38	Ohio Power Co	Subsidiary of AEP	(1)	456	(36,639)
39				500	1,781
40				506	2,499
41				510	21,920
42				512	5,955
43				513	11,431
44				524	0
45				560	2,262
46				562	(2,392)
47				563	899
48				566	2,758
49				570	5,893
50				571	46,757
51				580	1,624
52				582-583	1,088
53				586	1,983
54				587	14
55				588	9,123
56				590	0
57				592	30,425
58				593	380,591
59				594	11
60				595	0

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SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES (Continued)

5. In columns (f) and (g) report the amount classified to non-operating income and the account(s) in which reported.
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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.
408	(38,445)	163	0	(38,415)	Cost	1 2
426	5	107	9,015		Cost	3
		108	2,027			4
		154	1,601			5
		163	(891)			6
		184	98			7
		188	549			8
						9
						10
						11
						12
						13
						14
						15
						16
						17
						18
						19
						20
						21
				82,053		22
		107	0		Cost	23
		108	0			24
		154	0			25
		163	(102)			26
		188	23			27
						28
						29
						30
						31
						32
						33
						34
				84		35
417	281,365				Cost	36
				1,040,301		37
426	13	107	145,596		Cost	38
		108	20,610			39
		154	895,343			40
		163	13,507			41
		184	1,939			42
		185	0			43
		186	4,778			44
		188	2,532			45
		253	(5,466)			46
						47
						48
						49
						50
						51
						52
						53
						54
						55
						56
						57
						58
						59
						60

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, 2010

SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES

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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	Ohio Power Co (cont)			596	11
2				597	3
3				598	0
4				903	811
5				920	13,959
6				921	1,059
7				922	0
8				923	294
9				924	0
10				925	496
11				926	498
12				930	0
13				935	48,210
14	Public Service Co of OK	Subsidiary of AEP	(1)	500	1,174
15				506	2,499
16				510	0
17				512	0
18				513	286
19				524	0
20				560	1,381
21				566	10
22				570-571	34,222
23				580	747
24				583	0
25				584	0
26				586	167
27				588	25
28				592	69
29				593	848
30				903	0
31				920	1,582
32				921	9
33				925	606
34				926	302
35				935	323
36					
37					
38	Southwestern Elec Pwr Co	Subsidiary of AEP	(1)	500	1,500
39				506	2,498
40				512	563
41				514	0
42				524	0
43				530	12,573
44				531-532	4,966
45				560	1,502
46				566	10
47				580	698
48				584	9
49				586	0
50				588	22
51				592	1,321
52				596	0
53				903	0
54				920	12,859
55				921	1,496
56				924	0
57				925	0
58				926	350
59				935	454
60	Wheeling Power Co	Subsidiary of AEP	(1)	560	73

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, 2010

SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES (Continued)

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
				1,632,177		13
426	11	107	64,587		Cost	14
		108	40,264			15
		154	58,130			16
		163	48,366			17
		184	29,746			18
		186	0			19
		188	1,565			20
						21
						22
						23
						24
						25
						26
						27
						28
						29
						30
						31
						32
						33
						34
						35
						36
				286,917		37
426	9	107	47,173		Cost	38
		108	658			39
		154	99,581			40
		163	0			41
		184	0			42
		186	0			43
		188	1,703			44
		253	(25,344)			45
						46
						47
						48
						49
						50
						51
						52
						53
						54
						55
						56
						57
						58
				164,602		59
					Cost	60

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, 2010

SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES

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	Wheeling Power Co (cont)			566	89
2				571	57
3				586	19
4				588	3
5				589	0
6				593	59,015
7				597	0
8				903	0
9				920	19
10				921	0
11				924	0
12				926	11
13				935	11
14					
15					
16	AEP Trancos	Subsidiary of AEP	(1)	566	92
17				908	75,105
18	Cardinal Operating Company	Subsidiary of AEP	Coal & Urea Barging Costs		
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					
45					
46					
47					
48					
49					
50					
51					
52					
53					
54					
55					
56					
57					
58					
59					
60	**TOTALS**				**308,979,459**

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, 2010

SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES (Continued)

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.
426	1	107	2,484			1
		108	602			2
		163	(161)			3
		188	82			4
		184	3			5
		163	0			6
		154	0			7
						8
						9
						10
						11
						12
						13
						14
				62,307		15
		107	2,260,203		Cost	16
				2,335,400		17
417	1,953,219				Allocation of barging	18
				1,953,219	costs based on	19
					coal deliveries	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
						45
						46
						47
						48
						49
						50
						51
						52
						53
						54
						55
						56
						57
						58
						59
	106,361,074		**60,693,681**	**476,034,215**		60

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, 2010

SUMMARY OF COSTS BILLED FROM ASSOCIATED COMPANIES

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	235,741,053
10	AEP Service Corporation			555	91,128,877
11	Public Service Co of OK			555	225,683
12	Southwest Elec Power Co			555	240,050
13					
14	AEP Generating Company	Subsidiary of AEP	(1)	253	63
15				501 & 506	150,251
16	AEP Texas Central Co	Subsidiary of AEP	(1)	506	365
17				512	528
18				560	2,733
19				566	0
20				570	24
21				583	0
22				586	60
23				588	12,637
24				592	(31)
25				593	(8)
26				594 & 598	22
27				903	38
28				920	4,975
29				921-923	143
30				935	1,184
32	AEP Texas North Co	Subsidiary of AEP	(1)	512	5,559
33				514	13
34				560	1,601
35				570 & 571	1,632
36				580	61
37				586	272
38				588	6,043
39				592	129
40				920	735
41				921	(68)
42				923	176
43				935	962
44	American Electric Power Co	Parent Co	(1)		
45					
46					
47	Appalachian Power Co	Subsidiary of AEP	(1)	431,454,456	(266,868)
48				500	13,474
49				502	66
50				506	3,255
51				510	89,645
52				512	133
53				514	21
54				539	4,539
55				543 - 545	158
56				560	618
57				566	40
58				570	2,170
59				571	360,306
60				580	3,947

(1) Misc transactions rendered at cost

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, 2010

SUMMARY OF COSTS BILLED FROM ASSOCIATED COMPANIES (Continued)

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.
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	4
		151	1,536,592		expense	5
		151	122,568			6
		151	501,979			7
		151	141,790	2,302,928		8
					The AEP System	9
					operates all gen	10
					facilities as agent	11
						12
				327,335,663		13
		154	24		Cost	14
				150,337		15
		107	34		Cost	16
		108	0			17
		154	47,881			18
		163	12,717			19
		184	50			20
		188	4,639			21
						22
						23
						24
						25
						26
						27
						28
						29
				87,990		30
		107	0		Cost	32
		108	0			33
		154	7,009			34
		163	114			35
		184	15			36
		188	1,060			37
						38
						39
						40
						41
						42
				25,313		43
		236	296		Cost	44
						45
				296		46
		107	37,479		Cost	47
		108	14,352			48
		143	(1,785)			49
		152	916			50
		154	469,611			51
		163	26,445			52
		184	6			53
		186	0			54
		188	464			55
		232	0			56
						57
						58
						59
						60

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, 2010

SUMMARY OF COSTS BILLED FROM ASSOCIATED COMPANIES

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	79
2				586	2,298
3				588	3,232
4				592	17,638
5				593	74,505
6				594	7
7				595	24
8				596	0
9				597	2
10				598, 599	1,223
11				901-903	2,314
12				920	11,880
13				921	(189)
14				922, 923	0
15				924	5,381
16				925	0
17				926	500
18				930	54
19				935	11,351
20					
21	Cardinal Operating Co	Subsidiary of AEP	(1)	500 & 511	2
22				560 & 570	0
23	Columbus Southern Power	Subsidiary of AEP	(1)	500- & 501	251
24				506 & 510	1,448
25				511	243
26				512	0
27				549	0
28				560	952
29				566	-7
30				568	0
31				570	1,105
32				571	735
33				580	23,105
34				584	957
35				586	228
36				588	128,337
37				590	124
38				593	202,242
39				594	207
40				595	2
41				901	90
42				902	0
43				903	819
44				920	35,132
45				921	1,601
46				923	1,415
47				926	953
48				930	0
49				935	37,329
50					
51					
52	Franklin Real Estate Co	Subsidiary of AEP	(1)		
53	Kentucky Power Co	Subsidiary of AEP	(1)	500 & 511	340
54				560	11
55				570 & 571	51,736
56				580	54
57				586	73
58				588	212
59				592	1,349

(1) Misc transactions rendered at cost

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission		December 31, 2010

SUMMARY OF COSTS BILLED FROM ASSOCIATED COMPANIES (Continued)

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.
				889,289		20
		107	0		Cost	21
				2		22
426	1,848	107	161,818		Cost	23
456	(15)	108	24,874			24
		154	73,130			25
		163	85			26
		183	6,375			27
		184	47			28
		186	11			29
		188	2,504			30
				707,947		50
		236	3,720	3,720	Cost	52
		107	8,510		Cost	53
		108	2,408			54
		154	1,601			55
		163	(58)			56
		186	111			57

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, 2010

SUMMARY OF COSTS BILLED FROM ASSOCIATED COMPANIES

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	16,018
2				596	1
3				903	26
4				920	2,381
5				923	12,273
6				925	45
7				930	0
8				935	564
9					
10	Kingsport Power Co	Subsidiary of AEP	(1)	560-593	5,407
11	Ohio Power Co	Subsidiary of AEP	(1)	426-456	(8,560)
12				500 & 501	4,601
13				507	6,499
14				512	633
15				512	0
16				513	415
17				531	0
18				539	0
19				560	919
20				566	4,444
21				567	345
22				570	5,628
23				571	18,350
24				580	3,329
25				583	5,714
26				586	112,114
27				587	0
28				588	5,654
29				592	5,010
30				593	246,628
31				594	0
32				595	5,602
33				596	0
34				597	5,253
35				598	14,294
36				903	52
37				920	2,470
38				921	818
39				923	212,134
40				925	578
41				930	1,615
42				931	992,790
43				935	43,613
44				935	0
45	Public Service Co of OK	Subsidiary of AEP	(1)	506	86,443
46				510	3,011
47				512-514	694
48				560	33
49				561	14,616
50				570	670
51				580	7,477
52				583	0
53				586	(82)
54				588	13,372
55				592	419
56				593	0
57				902	115
58				903	3
59				907-931	4,039
60				561-563	0

(1) Misc transactions rendered at cost

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, 2010

SUMMARY OF COSTS BILLED FROM ASSOCIATED COMPANIES (Continued)

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
				97,655		9
		107	1,305	6,712	Cost	10
		107	326,987		Cost	11
		108	41,590			12
		134	0			13
		154	895,343			14
		163	5,798			15
		184	920			16
		186	5,236			17
		188	9,395			18
		253	(1,019,957)			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
				1,956,254		44
		107	8,329		Cost	45
		108	4			46
		154	58,130			47
		163	98			48
		184	7			49
		186	0			50
		188	0			51
						52
						53
						54
						55
						56
						57
						58
						59
						60

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, 2010

SUMMARY OF COSTS BILLED FROM ASSOCIATED COMPANIES

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	1,957
7				506	124,808
8				511-514	1,599
9				560	82
10				561	8,436
11				566	0
12				570	923
13				571	0
14				580	638
15				583	9
16				586	622
17				588	11,577
18				592	0
19				593	1,050
20				595	(2)
21				596	815
22				903	361
23				907	145
24				920	16,148
25				921	15
26				923	0
27				926	160
28				935	132
29					
30	Wheeling Power Co	Subsidiary of AEP	(1)	580	2
31				586	32
32				588	0
33				593	13,861
34				597	67
35				903	17
36					
37					
38					
39	AEP Service Corporation	Subsidiary of AEP	(1)	50x	9,409,924
40				51x	3,648,836
41				52x	890,733
42				53x	2,555,080
43				54x	271,330
44				55x	8,491,934
45				56x	7,295,614
46				57x	740,393
47				58x	5,910,770
48				59x	266,241
49				90x	14,512,646
50				91x	278
51				92x	50,817,904
52				93x	930,781
53	Central Machine Shop and		(1)	50x	19,835
54	Central Machine Facility			51x	1,232,396
55				52x	16,819
56				53x	414,054
57				54x	16,485
58					
59					
60	**TOTALS**				**437,842,580**

(1) Misc transactions rendered at cost

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission		December 31, 2010

SUMMARY OF COSTS BILLED FROM ASSOCIATED COMPANIES (Continued)

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
				197,378		5
454	(101)	107	6,788		Cost	6
		108	166			7
		154	99,581			8
		163	14			9
		184	16			10
		188	4			11
		253	(187,516)			12
						13
						14
						15
						16
						17
						18
						19
						20
						21
						22
						23
						24
						25
						26
						27
						28
				88,427		29
		107	6,902		Cost	30
		108	1,968			31
						32
						33
						34
				22,847		35
						36
						37
						38
417	1,353,144	107	23,185,964			39
421	(14,588)	108	605,360			40
426	1,371,628	121	17,897			41
451		151	327			42
		152	2,288,857			43
		163	1,543,751			44
		182	106			45
		183	18,185			46
		184	119,968			47
		186	180,182			48
		188	3,490,997			49
		242	28			50
				139,904,270		51
						52
		107	336,012			53
		108	73,788			54
		163	3,242			55
				2,112,632		56
						57
						58
						59
	26,814,509		**35,335,159**	**499,992,248**		60

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

ELECTRIC ENERGY ACCOUNT

Report below the information called for concerning the disposition of electric energy generated, purchased, exchanged and wheeled during the year.

Line No.	Item (a)	MegaWatt Hours (b)	Line No.	Item (a)	MegaWatt Hours (b)
1	SOURCES OF ENERGY		21	DISPOSITION OF ENERGY	
2	Generation (Excluding Station Use):		22	Sales to Ultimate Consumers (Including Interdepartmental Sales)	18,720,509
3	Steam	12,719,783	23	Requirements Sales for Resale (See instruction 4, page 311.)	4,815,224
4	Nuclear	15,646,055	24	Non-Requirements Sales for Resale (See instruction 4, page 311.)	15,792,102
5	Hydro-Conventional	110,855	25	Energy Furnished Without Charge	45
6	Hydro-Pumped Storage		26	Energy Used by the Company (Electric Dept Only, Excluding Station Use)	
7	Other		27	Total Energy Losses	2,262,221
8	Less Energy for Pumping		28	TOTAL (Enter Total of Lines 22 Through 27) (MUST EQUAL LINE 20)	41,590,101
9	Net Generation (Enter Total of lines 3 through 8)	28,476,693			
10	Purchases	13,113,408			
11	Power Exchanges:				
12	Received				
13	Delivered				
14	Net Exchanges (Line 12 minus line 13)				
15	Transmission For Other (Wheeling)				
16	Received				
17	Delivered				
18	Net Transmission for Other (Line 16 minus line 17)				
19	Transmission By Others Losses				
20	TOTAL (Enter Total of lines 9, 10, 14, 18 and 19)	41,590,101			

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

MONTHLY PEAKS AND OUTPUT

1. Report the monthly peak load and energy output. If the respondent has two or more power which are not physically integrated, furnish the required information for each non- integrated system.
2. Report in column (b) by month the system's output in Megawatt hours for each month.
3. Report in column (c) by month the non-requirements sales for resale. Include in the monthly amounts any energy losses associated with the sales.
4. Report in column (d) by month the system's monthly maximum megawatt load (60 minute integration) associated with the system.
5. Report in column (e) and (f) the specified information for each monthly peak load reported in column (d).

NAME OF SYSTEM:

Line No.	Month	Total Monthly Energy	Monthly Non-Requirments Sales for Resale & Associated Losses	MONTHLY PEAK		
				Megawatts (See Instr. 4)	Day of Month	Hour
	(a)	(b)	(c)	(d)	(e)	(f)
29	January	4,198,694	1,936,887	3,680	7	800
30	February	3,516,398	1,491,124	3,627	8	800
31	March	2,611,942	552,240	3,364	5	800
32	April	2,768,772	952,516	3,080	15	1400
33	May	2,932,423	910,880	3,920	24	1500
34	June	3,614,079	1,473,857	4,015	22	1500
35	July	4,238,845	1,835,667	4,474	23	1500
36	August	4,124,442	1,692,552	4,422	12	1600
37	September	3,464,535	1,500,856	3,938	1	1300
38	October	3,116,295	1,214,747	3,170	20	700
39	November	3,030,312	1,005,345	3,503	24	1400
40	December	3,973,364	1,722,092	3,785	13	2000
41	TOTAL	41,590,101	16,288,763			

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)

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. Report in this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants. 3. Indicate by a 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 average number of employees assignable to each plant. 6. If gas is used and purchased on a therm basis report the Btu content or the gas and the quantity of fuel burned converted to Mct. 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 show on Line 20. 8. If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.

Line No.	Item (a)	Plant Name: *ROCKPORT UNIT 1 I&M* (b)	Plant Name: *ROCKPORT UNIT 2 I&M* (c)
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear	Steam	Steam
2	Type of Constr (Conventional, Outdoor, Boiler, etc)	Conventional	Conventional
3	Year Originally Constructed	1984	1989
4	Year Last Unit was Installed	1984	1989
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	660.00	650.00
6	Net Peak Demand on Plant - MW (60 minutes)	667	704
7	Plant Hours Connected to Load	7434	6790
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	4630669000	4186529000
13	Cost of Plant: Land and Land Rights	6508470	68095
14	Structures and Improvements	90298291	6072709
15	Equipment Costs	545875615	88305370
16	Asset Retirement Costs	1985797	1261849
17	Total Cost	644668173	95708023
18	Cost per KW of Installed Capacity (line 17/5) Including	976.7700	147.2431
19	Production Expenses: Oper, Supv, & Engr	1707512	1703269
20	Fuel	100032137	92006393
21	Coolants and Water (Nuclear Plants Only)	0	0
22	Steam Expenses	2529571	2765323
23	Steam From Other Sources	0	0
24	Steam Transferred (Cr)	0	0
25	Electric Expenses	740510	678037
26	Misc Steam (or Nuclear) Power Expenses	3244069	3272224
27	Rents	2323	70149575
28	Allowances	5047720	5047719
29	Maintenance Supervision and Engineering	915252	916707
30	Maintenance of Structures	444035	91814
31	Maintenance of Boiler (or reactor) Plant	4303791	2854085
32	Maintenance of Electric Plant	1278343	809270
33	Maintenance of Misc Steam (or Nuclear) Plant	407602	280889
34	Total Production Expenses	120652865	180575305
35	Expenses per Net KWh	0.0261	0.0431
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)		
37	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)		
38	Quantity (Units) of Fuel Burned	0 0 0	0 0 0
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	0 0 0	0 0 0
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	0.000 0.000 0.000	0.000 0.000 0.000
41	Average Cost of Fuel per Unit Burned	0.000 0.000 0.000	0.000 0.000 0.000
42	Average Cost of Fuel Burned per Million BTU	0.000 0.000 0.000	0.000 0.000 0.000
43	Average Cost of Fuel Burned per KWh Net Gen	0.000 0.000 0.000	0.000 0.000 0.000
44	Average BTU per KWh Net Generation	0.000 0.000 0.000	0.000 0.000 0.000

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)*(Continued)*

9. Items under Cost of Plant are based on U. S. of A. Accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses Classified as Other Power Supply Expenses. 10. For IC and GT plants, report Operating Expenses, Account Nos. 547 and 549 on Line 25 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants. 11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant. 12. If a nuclear power generating plant, briefly explain by footnote (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 type and quantity for the report period and other physical and operating characteristics of plant.

Plant Name: *ROCKPORT TOTAL I&M* (d)	Plant Name: *ROCKPORT TOTAL PLANT* (e)	Plant Name: *TANNERS CREEK PLANT* (f)	Line No.
Steam	Steam	Steam	1
Conventional	Conventional	Conventional	2
1984	1984	1951	3
1989	1989	1964	4
1310.00	2620.00	995.00	5
1364	2727	983	6
7434	7434	6161	7
0	0	0	8
1310	2620	995	9
1308	2616	985	10
0	230	142	11
8817198000	17631746000	3902585000	12
6576565	13123804	4099388	13
96371000	194604002	51557996	14
634180985	1271022910	571817329	15
3247646	6426685	22444667	16
740376196	1485177401	649919380	17
565.1727	566.8616	653.1853	18
3410781	6065681	1274299	19
192038530	384652672	116396477	20
0	0	0	21
5294894	10288017	3891355	22
0	0	0	23
0	0	0	24
1418547	2811374	104356	25
6516293	11416916	12058866	26
70151898	138439563	3556	27
10095439	10095439	4337487	28
1831959	3534744	617951	29
535849	1071928	2057265	30
7157876	14194035	11294889	31
2087613	4175368	4285179	32
688491	1377027	1529628	33
301228170	588122764	157851308	34
0.0342	0.0334	0.0404	35

COAL	OIL		COAL	OIL		COAL	OIL		
TONS	BARRELS		TONS	BARRELS		TONS	BARRELS		36
4852160	18599	0	9702826	37192	0	2005101	18079	0	37
8868	137977	0	8868	137977	0	10084	136908	0	38
38.930	99.561	0.000	38.930	99.561	0.000	57.157	91.172	0.000	39
39.220	93.459	0.000	39.285	93.459	0.000	57.517	88.059	0.000	40
2.211	16.127	0.000	2.215	16.127	0.000	2.852	15.314	0.000	41
0.022	0.000	0.000	0.022	0.000	0.000	0.030	0.000	0.000	42
9775.000	0.000	0.000	9774.000	0.000	0.000	10388.000	0.000	0.000	43
									44

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants) *(Continued)*

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. Report in this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants. 3. Indicate by a 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 average number of employees assignable to each plant. 6. If gas is used and purchased on a therm basis report the Btu content or the gas and the quantity of fuel burned converted to Mct. 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 show on Line 20. 8. If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.

Line No.	Item (a)	Plant Name: *DONALD C COOK PLANT* (b)	Plant Name: (c)
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear	Nuclear	
2	Type of Constr (Conventional, Outdoor, Boiler, etc)	Conventional	
3	Year Originally Constructed	1975	
4	Year Last Unit was Installed	1978	
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	2285.00	0.00
6	Net Peak Demand on Plant - MW (60 minutes)	2164	0
7	Plant Hours Connected to Load	7860	0
8	Net Continuous Plant Capability (Megawatts)	0	0
9	When Not Limited by Condenser Water	2191	0
10	When Limited by Condenser Water	2059	0
11	Average Number of Employees	1065	0
12	Net Generation, Exclusive of Plant Use - KWh	15646055000	0
13	Cost of Plant: Land and Land Rights	1879588	0
14	Structures and Improvements	320851837	0
15	Equipment Costs	1833990833	0
16	Asset Retirement Costs	151397582	0
17	Total Cost	2308119840	0
18	Cost per KW of Installed Capacity (line 17/5) Including	1010.1181	0.0000
19	Production Expenses: Oper, Supv, & Engr	15635772	0
20	Fuel	157487260	0
21	Coolants and Water (Nuclear Plants Only)	5564287	0
22	Steam Expenses	9241483	0
23	Steam From Other Sources	0	0
24	Steam Transferred (Cr)	0	0
25	Electric Expenses	2905722	0
26	Misc Steam (or Nuclear) Power Expenses	78873034	0
27	Rents	0	0
28	Allowances	0	0
29	Maintenance Supervision and Engineering	13700414	0
30	Maintenance of Structures	2896349	0
31	Maintenance of Boiler (or reactor) Plant	71887047	0
32	Maintenance of Electric Plant	21870515	0
33	Maintenance of Misc Steam (or Nuclear) Plant	22067757	0
34	Total Production Expenses	402129640	0
35	Expenses per Net KWh	0.0257	0.0000
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)	NUCLEAR	
37	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)		
38	Quantity (Units) of Fuel Burned	0	0
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	0	0
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	0.000	0.000
41	Average Cost of Fuel per Unit Burned	0.000	0.000
42	Average Cost of Fuel Burned per Million BTU	0.918	0.000
43	Average Cost of Fuel Burned per KWh Net Gen	0.010	0.000
44	Average BTU per KWh Net Generation	10959.000	0.000

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		0	0	0	0	0
		0.000	0.000	0.000	0.000	0.000
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		0.000	0.000	0.000	0.000	0.000
		0.000	0.000	0.000	0.000	0.000
		0.000	0.000	0.000	0.000	0.000

FOOTNOTE DATA

Schedule Page: 402 Line No.: -1 Column: 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) represents Respondent's 50% share of Unit 1 and column (c) represents Respondent's 50% share of Unit 2. Column (d) represents Respondent's total share of Rockport Plant and column (e) represents Total Rockport owned and leased by Respondent and AEP Generating Company.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

GENERATING PLANT STATISTICS (Small Plants)

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	36,780	14,686,249
3	Buchanan (Project #2551)	1919	4.10	3.0	16,428	7,257,394
4	Constantine (Project #10661)	1921	1.20	2.0	6,143	2,628,266
5	Elkhart (Project #2651)	1913	3.44	4.0	18,375	6,325,198
6	Mottville (Project #401)	1923	1.68	2.0	6,737	3,257,739
7	Twin Branch (Project #2579)	1904	4.80	4.0	26,392	11,671,471
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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

GENERATING PLANT STATISTICS (Small Plants) (Continued)

3. List plants appropriately under subheadings for steam, hydro, nuclear, internal combustion and gas turbine plants. For nuclear, see instruction 11, Page 403. 4. If net peak demand for 60 minutes is not available, give the which is available, specifying period. 5. If any plant is equipped with combinations of 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.

Plant Cost (Incl Asset Retire. Costs) Per MW (g)	Operation Exc'l. Fuel (h)	Production Expenses		Kind of Fuel (k)	Fuel Costs (in cents (per Million Btu) (l)	Line No.
		Fuel (i)	Maintenance (j)			
						1
2,039,757	281,896		292,291			2
1,770,096	202,707		809,720			3
2,190,222	108,449		95,979			4
1,838,720	155,273		286,061			5
1,939,130	97,304		146,176			6
2,431,556	241,595		181,614			7
						8
						9
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Name of Respondent	This Report is:	Date of Report	Year of Report
INDIANA MICHIGAN POWER COMPANY MICHIGAN	(1) [X] An Original (2) [ ] A Resubmission	(Mo,Da,Yr)	December 31, 2010

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) Hydro (c)	Steam (d)	(Other) (e)	Date (f)	If Sold or Leased to Another, Give Name and Address of Purchaser or Lessee (g)
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					
9	DC Cook Unit 1	Supplemental Containment Cooling Modification	No Significant Change to Capacity	May-08	Jun-10
10					
11					
12	DC Cook Unit 2	Supplemental Containment Cooling Modification	No Significant Change to Capacity	May-08	Jun-10
13					
14					
15	DC Cook Unit 2	Moisture Separator Reheater (MSR) Replacement and Refurb	No Significant Change to Capacity	Sep-07	Dec-10
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) Initial (c)	Ultimate (d)	Estimated Dates of Construction 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	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, 2010

STEAM ELECTRIC GENERATING PLANTS

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, *Nonutility Property.*
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 therof 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

Line No.	Name of Plant	Location of Plant	BOILERS (Include both ratings for the boiler and the turbine-generator or dual-rated installations)				
			Number and Year Installed	Kind of Fuel And Method of Firing	Rated Pressure (In psig)	Rated Steam Temp. *(Indicate reheat boilers as 1050/1000)*	Rated Max. Continuous M lbs. Steam per Hour
	(a)	(b)	(c)	(d)	(e)	(f)	(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	3,840
8						/1050	
9							
10							
11							
12							
13							
14							
15	Donald C. Cook	Bridgman, MI	1-1975	Nuclear	2485	600	15,600
16			2-1978	Nuclear	2485	600	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							

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, 2010

STEAM ELECTRIC GENERATING PLANTS (cont'd)

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.)

	TURBINES				GENERATORS							
	Include both ratings for boiler and turbine-generator of dual-rated installations				NAME PLATE Rating in Kw							
Year Installed	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.	Hydrogen Pressure *(Designate air cooled generators)* Max.	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.
(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
												27
												28
												29
												30
												31
												32
												33

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

TRANSMISSION LINE STATISTICS

1. 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.
2. 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.
3. Report data by individual lines for all voltages if so required by a State commission.
4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
5. 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.
6. 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	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number Of Circuits
	From (a)	To (b)	Operating (c)	Designed (d)	Structure (e)	On Structure of Line Designated (f)	On Structures of Another Line (g)	(h)
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	SORENSON	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	0.45		
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	3,958.26	122.54	201

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

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)	
								1
4-954 MCM	2,872,743	43,359,097	46,231,840					2
4-954 MCM	1,542,558	8,806,464	10,349,022					3
4-954 MCM	1,234,793	19,127,745	20,362,538					4
4-954 MCM	431,470	5,215,078	5,646,548					5
4-1351 MCM	6,254,900	87,903,402	94,158,302					6
4-1351 MCM	14,100,277	67,821,036	81,921,313					7
	761,721	9,497	771,218					8
4-1351 MCM	31,637	766,942	798,579					9
1275 MCM	667,658	11,618,198	12,285,856					10
1275 MCM	107,576	1,561,710	1,669,286					11
1414 MCM	533,312	12,057,984	12,591,296					12
2303 ACSR 54/37	481,571	11,786,246	12,267,817					13
1414 MCM	447,262	7,970,440	8,417,702					14
1414 MCM	429,643	4,660,850	5,090,493					15
2-954 MCM	513,937	3,976,476	4,490,413					16
2-954 MCM	457,068	6,585,480	7,042,548					17
	232,250	655,842	888,092					18
2-954 MCM		197,170	197,170					19
1414 MCM	10,088	602,239	612,327					20
1563 MCM	228,720	1,657,520	1,886,240					21
2-1024 MCM		314,122	314,122					22
2-954 MCM		188,845	188,845					23
1414 MCM	169,865	2,746,589	2,916,454					24
2-954 MCM	30,751	1,071,930	1,102,681					25
2-954 MCM	180,037	2,836,290	3,016,327					26
2-954 MCM	344,829	3,539,921	3,884,750					27
	173,109		173,109					28
2-954 MCM	163,248	1,187,728	1,350,976					29
2-954 MCM	58,820	1,035,507	1,094,327					30
2-954 MCM	1,594,855	14,185,663	15,780,518					31
2303 MCM	219,514	968,687	1,188,201					32
2-954 MCM	77,031	393,176	470,207					33
	48,061		48,061					34
	8,817		8,817					35
	57,128,291	549,581,823	606,710,114	287,172	7,339,817		7,626,989	36

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

TRANSMISSION LINE STATISTICS

1. 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.
2. 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.
3. Report data by individual lines for all voltages if so required by a State commission.
4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
5. 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.
6. 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	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number Of Circuits
	From (a)	To (b)	Operating (c)	Designed (d)	Structure (e)	On Structure of Line Designated (f)	On Structures of Another Line (g)	(h)
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	3,958.26	122.54	201

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TRANSMISSION LINE STATISTICS (Continued)

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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.
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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
	4,653	99,140	103,793					4
	10,045	93,336	103,381					5
397.5 MCM	50,884	99,820	150,704					6
397.5 MCM	21,836	337,821	359,657					7
397.5 MCM	104,890	1,499,712	1,604,602					8
397.5 MCM	88,927	1,825,476	1,914,403					9
397.5 MCM	26,662	760,362	787,024					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	48,572	134,586	183,158					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	419,717	3,356,698	3,776,415					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	124,801	163,097					29
556.5 MCM	207,712	1,952,962	2,160,674					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
	57,128,291	549,581,823	606,710,114	287,172	7,339,817		7,626,989	36

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Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number Of Circuits
	From (a)	To (b)	Operating (c)	Designed (d)	Structure (e)	On Structure of Line Designated (f)	On Structures of Another Line (g)	(h)
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 WAYNEDALE TAP		138.00	138.00	STEEL			2
35	6138 JACKSON ROAD	SOUTH SIDE	138.00	138.00	WOOD POLE	2.00		1
36					TOTAL	3,958.26	122.54	201

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

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)	
397.5 MCM	41,365	204,739	246,104					1
556.5 MCM	182,361	846,495	1,028,856					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	177,628	201,601					6
477 MCM	29,668	317,100	346,768					7
556.5 MCM	20,280	155,782	176,062					8
556.5 MCM		346,842	346,842					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	35,398	226,349	261,747					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	339,836	403,083					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	982,864	1,162,370					29
795 MCM	180,124	1,321,740	1,501,864					30
795 MCM	75,257	326,046	401,303					31
795 MCM	262,613	192,719	455,332					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
	57,128,291	549,581,823	606,710,114	287,172	7,339,817		7,626,989	36

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

TRANSMISSION LINE STATISTICS

1. 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.
2. 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.
3. Report data by individual lines for all voltages if so required by a State commission.
4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
5. 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.
6. 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	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number Of Circuits
	From (a)	To (b)	Operating (c)	Designed (d)	Structure (e)	On Structure of Line Designated (f)	On Structures of Another Line (g)	(h)
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/CR 4	EAST ELKHART	138.00	138.00	WOOD POLE	0.13		1
8	6238 SORENSON	MCKINLEYTOWER	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	INDALEX TAP/CR 4	EAST ELKHART	138.00	138.00	WOOD POLE	1.09		
27	6267 STUDEBAKER	WEST SIDE	138.00	138.00	WOOD POLE	1.41		1
28			138.00	138.00	STEEL	1.11		1
29	6270 JONES CREEK	HOGAN	138.00	138.00		5.62		
30	LINES<132 KV	SYSTEM	69.00		WOOD,	929.62	72.00	1
31								
32	STATE OF MICHIGAN							
33	6216 D.C. COOK	DUMONT	765.00	765.00	STEEL	16.00		1
34	6120 COOK	PALISADES	345.00	345.00	STEEL	42.00		2
35	6143 D.C. COOK	OLIVE-PALISADES	345.00	345.00	STEEL	5.00		2
36					TOTAL	3,958.26	122.54	201

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

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	321,978	1,955,476	2,277,454					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		39,158	39,158					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
		636,912	636,912					26
954 MCM	184,975	2,362,898	2,547,873					27
954 MCM								28
	2,100	5,463,660	5,465,760					29
VARIOUS	4,697,787	82,899,001	87,596,788					30
								31
								32
4-954 MCM	871,513	3,483,777	4,355,290					33
2-954 MCM	1,073,200	5,919,284	6,992,484					34
2-954 MCM	722,573	1,183,640	1,906,213					35
	57,128,291	549,581,823	606,710,114	287,172	7,339,817		7,626,989	36

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

TRANSMISSION LINE STATISTICS

1. 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.
2. 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.
3. Report data by individual lines for all voltages if so required by a State commission.
4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
5. 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.
6. 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	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number Of Circuits
	From (a)	To (b)	Operating (c)	Designed (d)	Structure (e)	On Structure of Line Designated (f)	On Structures of Another Line (g)	(h)
1	6144 TWIN BRANCH	COOK-ROB PARK JCT	345.00	345.00	STEEL			2
2	6151 COOK	OLIVE	345.00	345.00				
3	6152 COOK	ROBINSON PARK	345.00	345.00				
4	6146 D.C. COOK	ROBISON PARK	345.00	345.00	STEEL	37.00		2
5	6214 COOK-ROB PARK	ARGENTA	345.00	345.00	STEEL	29.00		2
6	6221 D.C. COOK	OLIVE-PALISADES	345.00	345.00	STEEL	5.00		2
7	6263 BARODA TAP		138.00	138.00				
8	0601 TWIN BRANCH	RIVERSIDE	138.00	138.00	STEEL	33.00		2
9	0610 AUTO SPECIALTIES		138.00	138.00				
10	0621 TWIN BRANCH - R	HICKORY CREEK	138.00	138.00	STEEL	5.00		2
11	0644 RIVERSIDE	HARTFORD	138.00	138.00	WOOD	16.33		1
12	0649 COREY TAP		138.00	138.00	WOOD	13.00		1
13	6108 RIVERSIDE	OLIVE-HICKORY CREEK	138.00	138.00	WOOD &	6.00		1
14	6124 BENTON HARBOR	RIVERSIDE-HARTFORD	138.00	138.00	STEEL	1.00		2
15	6137 EDGEWATER TAP		138.00	138.00	WOOD POLE	0.76		1
16	6139 BENTON HARBOR	TWIN BRANCH-R SIDE	138.00	138.00	STEEL	6.00		2
17	6149 HARTFORD	COREY	138.00	138.00	WOOD POLE	41.00		1
18	6218 MOTTVILLE TAP		138.00	138.00	WOOD POLE	1.00		1
19	6255 KENZIE CREEK	VALLEY	138.00	138.00	WOOD POLE	20.00		1
20	6257 KENZIE CREEK	T B/R'SIDE/HICK CR	138.00	138.00	STEEL			
21	6261 FLATBUSH TAP		138.00	138.00		1.00		1
22	6262 WEST ST TAP		138.00	138.00		1.00		2
23	6700 GM HYDRAMATIC		138.00	138.00	STEEL	2.00		2
24	6227 NICKERSON	TOWER #13A	138.00	138.00				
25	0643 OLIVE	HICKORY CREEK	138.00	138.00				
26	6268 SAUK TRAIL		138.00	138.00	STEEL	1.60		
27	LESS THAN 132 KV LINES		69.00		WOOD,	433.06	12.00	
28								
29	VOLTAGE OTHER							
30	VOLTAGE 765KV							
31	VOLTAGE 345KV							
32	VOLTAGE 138KV							
33	VOLTAGE LESS THAN 132							
34								
35								
36					TOTAL	3,958.26	122.54	201

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

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		45,603	45,603					1
		1,497,837	1,497,837					2
	12,355		12,355					3
2-954 MCM	1,373,242	7,341,622	8,714,864					4
2-954 MCM	853,389	4,679,125	5,532,514					5
2-954 MCM		1,894,767	1,894,767					6
		-8,230	-8,230					7
397.5 MCM	188,972	852,236	1,041,208					8
	821		821					9
397.5 MCM	51,083	307,583	358,666					10
397.5 MCM	117,604	1,131,184	1,248,788					11
477 MCM	73,434	312,859	386,293					12
636 MCM	72,387	982,907	1,055,294					13
795 MCM	88,699	168,142	256,841					14
556.5 MCM	604	58,612	59,216					15
795 MCM	472,534	628,432	1,100,966					16
795 MCM	794,466	2,143,146	2,937,612					17
795 AA	16,279	100,911	117,190					18
1033 MCM	579,785	4,838,229	5,418,014					19
795 MCM		383,038	383,038					20
	64,293	430,007	494,300					21
	24,993	331,419	356,412					22
795 MCM	10,463	370,087	380,550					23
0		16,419	16,419					24
	171,679	1,190,287	1,361,966					25
1033.5KCM	271,564	2,429,016	2,700,580					26
VARIOUS	1,578,542	23,920,304	25,498,846					27
								28
								29
				43,278	1,106,152		1,149,430	30
				63,872	1,632,503		1,696,375	31
				78,216	1,999,132		2,077,348	32
				101,806	2,602,030		2,703,836	33
								34
								35
	57,128,291	549,581,823	606,710,114	287,172	7,339,817		7,626,989	36

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

TRANSMISSION LINES ADDED DURING YEAR

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.
2. Provide separate subheadings for overhead and under- ground construction and show each transmission line separately. If actual costs of competed construction are not readily available for reporting columns (l) to (o), it is permissible to report in these columns the

Line No.	LINE DESIGNATION		Line Length in Miles	SUPPORTING STRUCTURE		CIRCUITS PER STRUCTURE	
	From	To		Type	Average Number per Miles	Present	Ultimate
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Lines Added :						
2	None						
3							
4	Lines Altered:						
5	6270 Jones Creek	Hogan	5.62	Steel		1	1
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
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37							
38							
39							
40							
41							
42							
43							
44	TOTAL		5.62			1	1

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

TRANSMISSION LINES ADDED DURING YEAR (Continued)

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 footnote, and costs of Underground Conduit in column (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	LINE COST					Line
Size (h)	Specification (i)	Configuration and Spacing (j)	KV (Operating) (k)	Land and Land Rights (l)	Poles, Towers and Fixtures (m)	Conductors and Devices (n)	Asset Retire. Costs (o)	Total (p)	No.
									1
									2
									3
									4
795000	Drake		138	-271,944	3,743,157	1,720,504		5,191,717	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
									43
				-271,944	3,743,157	1,720,504		5,191,717	44

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

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	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	137.50	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	137.50	13.14
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	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

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	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

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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Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

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	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

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	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	DRAGOON-IN	T	138.00	69.00	34.00
18		T	34.50		
19	DREWRYS-IN	D	34.50	13.09	
20		D	34.50	12.00	
21	DUMONT-IN	T	765.00		
22		T	765.00	345.00	34.50
23		T	765.00	345.00	17.00
24	DUNLAP-IN	T	138.00	69.00	34.00
25		T	138.00	13.09	
26		T	34.50		
27	EAST ELKHART-IN	T	345.00	137.50	13.80
28		T	138.00	69.00	34.00
29		T	34.50	7.20	
30	EAST SIDE (IM)-IN	D	138.00	13.09	
31	ELCONA-IN	D	138.00	13.09	
32	ELKHART HYDRO STAT-IN	T	34.50	13.00	
33		T	34.50		
34	ELMRIDGE-IN	D	34.50	13.00	
35	ELWOOD (IM)-IN	D	34.50	13.00	
36		D	34.50		
37	FAIRMOUNT-IN	D	34.50	7.20	
38	FALL CREEK-IN	T	345.00	138.00	34.00
39	FERGUSON-IN	D	69.00	13.00	
40	FISHER BODY-IN	D	138.00	13.80	

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Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

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)	
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
84	1					17
			STATCAP	1	12	18
8	1					19
8	1					20
			REACTOR	9	750	21
1500	3					22
1500	3					23
130	1					24
40	2					25
			STATCAP	1	29	26
450	1					27
84	1					28
1		1				29
45	2					30
22	1					31
8	1					32
			STATCAP	1	14	33
8	1					34
19	2					35
			STATCAP	1	5	36
11	1					37
672	1					38
20	1					39
100	2					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	FLORENCE ROAD-MI	D	69.00	12.00	
2		D	69.00		
3	FULTON (IM)-IN	D	34.50	13.00	
4	GARRETT (IM)-IN	T	69.00	34.00	
5		T	34.50	13.00	
6	GAS CITY-IN	D	34.50	13.00	
7		D	34.50		
8	GATEWAY (IM)-IN	T	69.00	34.00	
9		T	69.00		
10	GE TAYLOR STREET-IN	T	34.50	13.00	
11	GERMAN-IN	D	138.00	13.09	
12	GLENBROOK-IN	D	34.50	13.00	
13	GRABILL-IN	D	138.00	13.09	
14	GRANGER-IN	D	138.00	13.09	
15		D	138.00	12.47	
16	GRANT-IN	T	138.00	34.00	
17		T	138.00	13.09	
18	GREENLEAF-IN	D	34.50	13.09	
19	GREENTOWN-IN	T	765.00		
20	HACIENDA-IN	D	138.00	13.09	
21		D	138.00	12.47	
22	HADLEY-IN	D	69.00	13.00	
23	HAGAR-MI	D	69.00	12.00	
24	HAMILTON-IN	D	69.00	13.00	
25	HARLAN-IN	D	69.00	13.09	
26		D	69.00	13.00	
27	HARPER-IN	D	138.00	13.09	
28	HARTFORD-MI	T	138.00	69.00	34.00
29		T	69.00	12.00	
30		T	34.50		
31	HARTFORD CITY-IN	T	69.00	34.00	
32		T	69.00	13.00	
33		T	69.00		
34	HARVEST PARK-IN	D	34.50	13.00	
35	HAWTHORNE-MI	D	69.00	12.00	
36	HAYMOND-IN	D	34.50	13.00	
37		D	34.50	4.00	
38					
39					
40					

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Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

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
			STATCAP	1	19	2
20	1					3
10	1					4
1	3					5
20	1					6
			STATCAP	1	10	7
20	1					8
			STATCAP	1	13	9
29	4					10
47	2					11
40	2					12
20	1					13
20	1					14
20	1					15
30	1					16
	1					17
20	1					18
			REACTOR	2	200	19
20	1					20
25	1					21
40	2					22
11	1					23
11	1					24
13	1					25
5	1					26
20	1					27
129	1					28
11	1					29
			STATCAP	1	5	30
20	1					31
20	1					32
			STATCAP	1	16	33
20	1					34
22	1					35
24	2					36
16	2					37
						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	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	JONES CREEK-IN	D	138.00	12.47	
32	KANKAKEE-IN	T	138.00	34.00	11.00
33		T	138.00	13.09	
34	KENDALLVILLE-IN	T	138.00	69.00	13.00
35		T	138.00		
36		T	69.00	13.00	
37		T	69.00	12.00	
38	KENZIE CREEK-MI	T	345.00	137.50	13.80
39	KLINE-IN	T	138.00	34.00	
40		T	34.50		

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Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

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)	
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
20	1					31
50	1					32
22	1					33
75	1					34
			STATCAP	1	43	35
8	1					36
11	1					37
450	1					38
100	1					39
			STATCAP	1	14	40

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

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	MAGLEY-IN	T	138.00	69.00	13.00
18		T	69.00	13.00	
19	MAIN STREET-MI	T	138.00	34.00	
20		T	138.00	13.09	
21		T	34.50	4.00	
22		T	34.50		
23	MARATHON OIL (IM)-IN	D	69.00	4.00	
24	MARION ETHANOL-IN	D	34.50	4.00	
25	MARION PLANT-IN	D	34.50	13.00	
26		D	34.50	4.00	
27		D	34.50		
28	MAYFIELD-IN	D	138.00	13.09	
29	MCGALLIARD ROAD-IN	D	34.50	13.00	
30	MCKINLEY-IN	T	138.00	69.00	34.00
31		T	138.00	34.00	11.50
32		T	138.00	13.09	
33		T	138.00		
34		T	69.00		
35		T	34.50		
36	MEADOWBROOK-IN	T	138.00	35.00	
37		T	34.50		
38	MEDFORD-IN	T	138.00	69.00	34.00
39		T	34.50		
40	MIER-IN	D	138.00	13.09	

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Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

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)	
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
90	1					17
9	1					18
30	1					19
22	1					20
8	1					21
			STATCAP	1	14	22
6	1					23
11	1					24
22	1					25
6	1					26
			STATCAP	1	9	27
20	1					28
29	2					29
84	1					30
100	2					31
40	2					32
			STATCAP	1	86	33
			STATCAP	1	22	34
			STATCAP	2	29	35
100	1					36
			STATCAP	1	29	37
75	1					38
			STATCAP	1	15	39
11	1					40

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Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

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	MISSISSINEWA-IN	D	138.00	13.09	
2	MODOC-IN	T	138.00	69.00	13.00
3		T	69.00	13.00	
4	MONTPELIER-IN	D	69.00	13.00	
5	MOORE PARK-MI	T	138.00	69.00	34.50
6		T	138.00	13.09	
7		T	69.00		
8	MOTTVILLE-MI	T	138.00	69.00	34.00
9		T	69.00	12.00	
10	MULLIN-IN	T	138.00	34.00	
11		T	34.50		
12	MURCH-MI	D	69.00	12.00	
13		D	69.00		
14	NEW BUFFALO-MI	D	69.00	12.00	
15	NEW CARLISLE-IN	T	138.00	34.50	
16		T	34.50	13.00	
17	NICKERSON-MI	D	138.00	13.09	
18	NILES-MI	T	69.00	34.00	
19		T	69.00	13.09	
20		T	69.00		
21	NOBLE-IN	D	69.00	13.00	
22	NORTH KENDALLVILLE-IN	D	69.00	12.00	
23	NORTH PORTLAND-IN	D	69.00	13.00	
24	NORTHLAND-IN	D	138.00	13.09	
25	NORTHWEST ELKHART-IN	D	34.50	13.00	
26		D	34.50		
27	OLIVE-IN	T	345.00	138.00	34.50
28		T	138.00	69.00	34.00
29		T	138.00	13.09	
30	OSOLO-IN	T	138.00	69.00	34.00
31		T	138.00	13.09	
32		T	34.50		
33	OSSIAN-IN	D	69.00	13.00	
34	PARNELL-IN	D	34.50	13.09	
35		D	34.50	13.00	
36	PEARL STREET-MI	D	34.50	12.00	
37	PENDLETON-IN	T	138.00	35.00	
38		T	34.50		
39	PETTIT AVENUE-IN	D	34.50	13.00	
40	PIGEON RIVER-MI	D	69.00	12.00	

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Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

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)	
12	1					1
60	1					2
5	1					3
22	1					4
90	1					5
20	1					6
			STATCAP	1	16	7
90	1					8
3	1					9
30	1					10
			STATCAP	1	20	11
20	1					12
			STATCAP	1	26	13
31	2					14
30	1					15
8	1					16
20	1					17
45	1					18
20	1					19
			STATCAP	1	14	20
11	1					21
22	1					22
20	1					23
32	2					24
29	2					25
			STATCAP	1	14	26
675	1					27
27	1					28
9	1					29
75	1					30
42	2					31
			STATCAP	1	14	32
20	1					33
20	1					34
20	1					35
17	2					36
125	2					37
			STATCAP	2	47	38
20	1					39
20	1					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	PINE ROAD-IN	D	138.00	13.09	
2	PIPE CREEK-IN	D	138.00	12.00	
3	POKAGON(MBH)-MI	T	138.00	69.00	13.00
4		T	69.00	13.00	
5		T	69.00		
6	PORTLAND (IM)-IN	D	69.00	13.00	
7	PRICE-IN	D	69.00	13.09	
8	RANDOLPH-IN	T	138.00	69.00	13.00
9		T	138.00	13.09	
10		T	69.00		
11		T	34.50	12.00	
12	REED-IN	D	138.00	13.09	
13	RIVERSIDE (IM)-MI	T	138.00	69.00	34.00
14		T	138.00	13.09	
15		T	138.00		
16	ROBISON PARK-IN	T	345.00	138.00	13.00
17		T	138.00		
18		T	138.00	69.00	34.00
19		T	138.00	13.09	
20		T	34.50		
21	ROCKPORT-IN	T	765.00		
22		T	138.00		
23		T	34.50	13.00	
24	SAUK TRAIL-MI	D	138.00	13.09	
25	SCHOOLCRAFT-MI	D	69.00	13.00	
26	SCOTTDALE-MI	D	34.50	13.00	
27	SISTER LAKES-MI	D	34.50	12.00	
28	SODUS-MI	D	138.00	13.09	
29	SORENSON-IN	T	345.00	138.00	34.00
30	SOUTH BEND-IN	T	138.00	69.00	34.00
31		T	138.00	34.00	
32		T	138.00	13.09	
33		T	138.00		
34	SOUTH BERNE-IN	D	69.00	12.00	
35	SOUTH DECATUR-IN	D	69.00	13.09	
36		D	69.00	13.00	
37	SOUTH ELWOOD-IN	T	138.00	34.00	
38		T	138.00	13.09	
39	SOUTH HAVEN-MI	T	69.00		
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
20	1					2
115	1					3
5	1					4
			STATCAP	1	14	5
17	2					6
20	1					7
56	1					8
22	1					9
			STATCAP	1	14	10
4	1					11
22	1					12
134	2					13
20	1					14
			STATCAP	1	106	15
672	1					16
			STATCAP	1	86	17
84	1					18
40	2					19
			STATCAP	1	14	20
			REACTOR	6	300	21
			REACTOR	2	40	22
2	2	1				23
20	1					24
22	1					25
11	1					26
15	2					27
11	1					28
1347	2					29
130	1					30
150	2					31
20	1					32
			STATCAP	1	53	33
12	1					34
20	1					35
20	1					36
30	1					37
20	1					38
			STATCAP	2	19	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	SOUTH SIDE (MARION)-IN	D	34.50	13.09	
2		D	34.50	4.00	
3	SOUTH SIDE (SOUTH BEND)-IN	D	138.00	13.09	
4	SOYA-IN	D	34.50	4.00	
5	SPRING STREET-IN	D	34.50	13.00	
6		D	34.50	12.00	
7	SPY RUN-IN	T	138.00	34.00	
8		T	138.00	13.09	
9		D	34.50		
10		D	34.50	12.00	
11		D	34.50	4.00	
12	STATE STREET-IN	D	138.00	13.09	
13	STEVENSVILLE-MI	D	69.00	13.00	
14	STUBEY ROAD-MI	D	69.00	12.00	
15		D	69.00		
16	STUDEBAKER-IN	D	138.00	13.80	
17		D	138.00	13.09	
18	SULLIVAN (IM)-IN	T	765.00		
19		T	765.00	345.00	34.00
20		T	138.00		
21	SUMMIT-IN	D	138.00	13.09	
22	SWANSON-IN	D	69.00	34.00	
23		D	69.00		
24	TANNERS CREEK-IN	T	345.00	141.00	13.20
25		T	345.00	137.50	13.14
26	THREE M-IN	D	69.00	4.00	
27	THREE RIVERS (FTW)-IN	D	34.50	14.40	
28		D	34.50	13.00	
29	THREE RIVERS (MBH)-MI	D	69.00	12.00	
30	TILLOTSON-IN	D	34.50	13.00	
31	TRIER-IN	D	138.00	13.09	
32	TWENTY FIRST STREET-IN	D	34.50	13.00	
33	TWENTY THIRD STREET (IM)-IN	T	138.00	69.00	34.00
34		T	34.50		
35	TWIN BRANCH 138KV-IN	T	345.00	138.00	34.50
36		T	345.00	137.50	13.20
37		T	138.00	13.09	
38	TWIN BRANCH 34KV-IN	G	34.50	13.00	
39		G	34.50		
40	UPLAND-IN	D	69.00	13.20	

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SUBSTATIONS (Continued)

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			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)	
20	1					1
8	3					2
20	1					3
11	1					4
8	1					5
12	1					6
200	2					7
22	1	1				8
			STATCAP	1	10	9
20	1					10
8	1					11
22	1					12
19	2					13
11	1					14
			STATCAP	1	14	15
36	2					16
20	1					17
			REACTOR	3	150	18
3000	6					19
			REACTOR	1	20	20
40	2					21
45	2					22
			STATCAP	1	14	23
150	1					24
150	1					25
13	1					26
22	2					27
10	2					28
22	1					29
22	1					30
20	1					31
19	2					32
213	2					33
			STATCAP	2	29	34
675	1					35
450	1					36
20	1					37
3	1					38
			STATCAP	1	14	39
20	1					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	UTICA (IM)-IN	D	34.50	13.09	
2	VALLEY-MI	T	138.00	69.00	34.00
3		T	138.00		
4		T	34.50	34.00	
5		T	34.50		
6	VAN BUREN-IN	T	138.00	69.00	13.00
7	VICKSBURG-MI	D	69.00	13.09	
8		D	69.00	12.00	
9	WALLEN-IN	T	138.00	69.00	34.00
10		T	138.00	13.09	
11	WAYNE TRACE-IN	D	138.00	13.09	
12	WAYNEDALE-IN	D	138.00	13.09	
13		D	138.00	12.47	
14	WEBSTER-IN	D	34.50	14.00	
15		D	34.50	12.00	
16		D	13.80		
17	WES-DEL-IN	D	138.00	13.09	
18	WEST END-IN	D	34.50	13.00	
19		D	34.50	4.00	
20	WEST SIDE-IN	T	138.00	69.00	34.00
21		T	138.00	13.09	
22		T	34.50	27.00	
23		T	34.50		
24	WEST STREET-MI	D	138.00	13.09	
25	WHEELER STREET-MI	D	69.00	12.00	
26	WHITAKER-IN	D	34.50	12.00	
27	WINCHESTER (IM)-IN	T	69.00	34.00	
28		T	69.00	13.00	
29		T	69.00		
30	WOODBURN-IN	D	69.00	13.00	
31					
32	98 STATIONS UNDER 10 MVA	T/D			
33					
34					
35					
36					
37					
38					
39					
40					

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Indiana Michigan Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2010/Q4

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)	
40	2					1
75	1					2
			STATCAP	1	44	3
11		1				4
			STATCAP	1	7	5
56	1					6
20	1					7
9	1					8
54	1					9
20	2					10
22	1					11
22	1					12
20	1					13
18	4					14
20	1					15
			STATCAP	2	14	16
22	1					17
9	2					18
8	1					19
84	1					20
42	2					21
45	1					22
			STATCAP	1	12	23
20	1					24
11	1					25
20	1					26
17	1					27
26	2					28
			STATCAP	2	22	29
11	1					30
						31
460	116					32
						33
						34
						35
						36
						37
						38
						39
						40

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, 2010

ELECTRIC DISTRIBUTION METERS AND LINE TRANSFORMERS

1. Report below the information called for concerning distribution watt-hour metes and line transformers.
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 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.

Line No.	Item	Number of Watt-Hours Meters	LINE TRANSFORMERS	
			Number	Total Capacity (In Mva)
	(a)	(b)	(c)	(d)
1	Number at Beginning of Year	960,019	192,356	8,629
2	Additions During Year	33,134		
3	Purchases	10,441	2,679	149
4	Associated with Utility Plant Acquired			
5	Other		0	0
6	TOTAL Additions (Enter Total of lines 2, 3, 4, & 5)	43,575	2,679	149
7	Reduction During Year			
8	Retirements	16,939	2,272	81
9	Associated with Utility Plant Sold	2,560		
10	Other	12,101	313	12
11	TOTAL Reductions (Enter Total of lines 7, 8, 9, & 10)	31,600	2,585	93
12	Number at End of Year (Lines 1+ 6 - 11)	971,994	192,450	8,685
13	In Stock	369,423	5,551	512
14	Locked Meters on Customers' Premises	33,161		
15	Inactive Transformers on System		420	22
16	In Customers' Use	569,156	186,479	8,151
17	In Companys' Use	254		
18	Total End of Year (Enter Total of lines 13 to 17. This line should equal line 11)	971,994	192,450	8,685

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