

MICHIGAN PUBLIC SERVICE COMMISSION

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

This form is authorized by [1919 PA 419](#), as amended, being [MCL 460.55](#) 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 state law](#).

Report submitted for year ending: December 31, 2019	
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:	Craig Adelman
Title:	Accounting Sr Manager
Address:	1 Riverside Plaza
City:	Columbus
State:	Ohio
Zip:	43215
Telephone, Including Area Code:	(614) 716-2685
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:	
<input type="checkbox"/>	were forwarded to the Commission
<input checked="" type="checkbox"/>	will be forwarded to the Commission
on or about May 15, 2020	
Annual reports to stockholders:	
<input checked="" type="checkbox"/>	are published
<input type="checkbox"/>	are not published

FOR ASSISTANCE IN COMPLETION OF THIS FORM:

Contact the Michigan Public Service Commission (Heather Cantin) at
(517) 284-8266 or cantinh@michigan.gov OR forward correspondence to:

Michigan Public Service Commission
Financial Analysis & Audit Division (Heather Cantin)
7109 W Saginaw Hwy
PO 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		02 Year of Report
Indiana Michigan Power Company		December 31, 2019
03 Previous Name and Date of Change (if name changed during year)		
04 Address of Principal Business Office at End of Year (Street, City, State, Zip)		
1 Riverside Plaza, Columbus, OH 43215-2373		
05 Name of Contact Person		06 Title of Contact Person
Craig Adelman		Manager of Regulated Accounting
07 Address of Contact Person (Street, City, State, Zip)		
1 Riverside Plaza, Columbus, OH 43215-2373		
08 Telephone of Contact Person, Including Area Code:	09 This Report is	10 Date of Report
(614) 716-1000	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(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 (Mo, Da, Yr)
02 Title		
Jeffrey W. Hoersdig		
Assistant Controller		May 12, 2020

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2019
LIST OF SCHEDULES (Electric Utility)			
1. Enter in column (c) the terms "none", "not applicable", or "NA", as		2. The "M" prefix below denotes those pages where	
Title of Schedule (a)	Reference Page No. (b)	Remarks (c)	
GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS			
General Information	101		
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	110-113	FERC Form 1	
Statement of Income for the Year	114-117	FERC Form 1	
Reconciliation of Deferred Income Tax Expense	M 117A-117B		
Statement of Retained Earnings for the Year	118-119	FERC Form 1	
Statement of Cash Flows	120-121	FERC Form 1	
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	200-201	FERC Form 1	
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	
Plant Acquisition Adjustments	M 215		
Construction Work in Progress - Electric	M 216		
Construction Overheads	M 217-218		
Accumulated Provision for Depreciation of Electric Utility Plant	219	FERC Form 1	
Nonutility Property	M 221		
Investments	M 222-223		
Investment in Subsidiary Companies	224-225	FERC Form 1	
Notes and Accounts Receivable	M 226A/B		
Materials and Supply	227	FERC Form 1	
Production Fuel and Oil Stocks	M 227a/b		
Allowances	228 A/B-229 A/B	FERC Form 1	
Miscellaneous Current and Accrued Assets	M 230A		
Extraordinary Property Losses	230B	NA	
Unrecovered Plant and Regulatory Study Costs	230B	NA	
Transmission Service and Generation Interconnection Study	231	FERC Form 1	
Other Regulatory Assets	232	FERC Form 1	
Miscellaneous Deferred Debits	233	FERC Form 1	
Accumulated Deferred Income Taxes (Account 190)	M 234A-B		
Deferred Losses From Disposition of Plant (Account 187)	M 235	NA	
Unamortized Loss and Gain on Reacquired Debt	M 237		
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 Compa	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2019

LIST OF SCHEDULES (Electric Utility) (Continued)		
Title of Schedule	Reference Page No.	Remarks
(a)	(b)	(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	M 255	
Long-Term Debt	256-257	FERC Form 1
Payable to Associated Companies	M 260B	
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	262-263	FERC Form 1
Distribution of Taxes Charged		
Accumulated Deferred Investment Tax Credits	266-267	FERC Form 1
Miscellaneous Current and Accrued Liabilities	M 268	
Other Deferred Credits	269	FERC Form 1
Deferred Gains From Disposition of Plant	M 270	NA
Accumulated Deferred Income Taxes - Accelerated Amortization Property	272-273	FERC Form 1
Accumulated Deferred Income Taxes - Other Property	274-275	FERC Form 1
Accumulated Deferred Income Taxes - Other	276A-B	FERC Form 1
Other Regulatory Liabilities	278	FERC Form 1
Gain or Loss on Disposition of Property	M 280	
Income From Utility Plant Leased	M 281	NA
Particulars Concerning Certain Other Income Accounts	M 282	
INCOME ACCOUNT SUPPORTING SCHEDULES		
Electric Operating Revenues	M 300-301	
Customer Choice Electric Operating Revenues	M 302-303	NA
Sales of Electricity by Rate Schedules	M 304	
Customer Choice Sales of Electricity by Rate Schedules	M 305	NA
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
Miscellaneous Revenue	M 331	
Transmission of Electricity by Others	332	FERC Form 1
Lease Rentals Charged	M 333	
Miscellaneous General Expenses - Electric	335	FERC Form 1
Depreciation and Amortization of Electric Plant	336	FERC Form 1
Depreciation and Amortization of Electric Plant	337	FERC Form 1
Particulars Concerning Certain Income Deduction and Interest Charges Accounts	M 340	
Expenditures For Certain Civic, Political and Related Activities	M 341	
Extraordinary Items	M 342	NA
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	NA
Charges for Outside Professional and Consultative Services	M 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
Changes Made or Scheduled to be Made in Generating Plants	M 412	
Steam-Electric Generating Plant Statistics (Large Plants)	M 413A/B	

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2019
LIST OF SCHEDULES (Electric Utility) (Continued)			
Title of Schedule (a)	Reference Page No. (b)	Remarks (c)	
Hydro Electric Generating Plants - Large	414-415	NA	
Generating Plant Statistics - Pumped Storage	416-418	NA	
Generating Plant Statistics - Internal Combustion Engine	420-421	NA	
Transmission Line Statistics	422-423	FERC Form 1	
Transmission Lines Added During Year	424-425	FERC Form 1	
Substations	426-427	FERC Form 1	
Affiliated Transactions	429	FERC Form 1	
Electric Distribution Meters and Line Transformers	429a		
Environmental Protection Facilities	430	NA	
Environmental Protection Expenses	431	NA	
Renewable Energy Sources	M 432		
Footnote Data	450		
<p>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.</p>			

Name of Respondent	This Report Is:	Date of Report	Year of Report
Indiana Michigan Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2019
GENERAL INFORMATION			
<p>1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept, and address of office where any other corporate books of accounts are kept, if different from that where the general corporate books are kept.</p> <p>Jeffrey W. Hoersdig, Assistant Controller 1 Riverside Plaza Columbus, Ohio 43215</p>			
<p>2. Provide the name of the State under the laws of which respondent is incorporated, and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state the fact and give the type of organization and date organized.</p> <p>Indiana - February 21, 1925</p>			
<p>3. If at any time during the year the property of respondent was held by 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 which possession by receivership or trustee ceased.</p> <p>None</p>			
<p>4. State the classes of utility or other services furnished by respondent during the year in each State in which the respondent operated.</p> <p>Electric - Indiana</p> <p>Electric - Michigan</p>			
<p>5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements?</p> <p>1. <input type="checkbox"/> Yes..... Enter date when such independent accountant was initially engaged: _____</p> <p>2. <input checked="" type="checkbox"/> No</p>			

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report End of 2019/Q4
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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 Com	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2019

<p align="center">CONTROL OVER RESPONDENT & OTHER ASSOCIATED COMPANIES</p> <p>1. If any corporation, business trust, or similar organization or combination of such organization jointly held control over respondent at the 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.</p> <p>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.</p> <p>American Electric Power Company, Inc. - Ownership of 100% of the respondent's common stock</p> <p>The following list of subsidiaries was extracted from Exhibit 21 of the company's Form 10-K as filed with the SEC.</p> <p>Subsidiaries of American Electric Power Company, Inc., As of December 31, 2019</p> <p>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.</p> <p>American Electric Power Service Corporation</p> <p>AEP Energy Supply LLC</p> <p> AEP Clean Energy Resources</p> <p> AEP Generation Resources Inc.</p> <p> AEP Renewables, LLC</p> <p>AEP Generating Company</p> <p>AEP Transmission Holding Company, LLC</p> <p> AEP Transmission Company, LLC</p> <p> AEP Indiana Michigan Transmission Company</p> <p> AEP Ohio Transmission Company</p> <p> AEP Oklahoma Transmission Company</p> <p> AEP West Virginia Transmission Company</p> <p>AEP Texas Inc.</p> <p> AEP Texas Central Transition Funding II LLC</p> <p> AEP Texas Central Transition Funding III LLC</p> <p> AEP Texas North Generation Company LLC</p> <p> AEP Texas Restoration Funding, LLC</p> <p>Appalachian Power Company</p> <p> Appalachian Consumer Rate Relief Funding LLC</p> <p>Indiana Michigan Power Company</p> <p>Kentucky Power Company</p> <p>Kingsport Power Company</p> <p>Ohio Power Company</p> <p>Ohio Valley Electric Corporation</p> <p> Indiana-Kentucky Electric Corporation</p> <p>Public Service Company of Oklahoma</p> <p>Southwestern Electric Power Company</p> <p>Wheeling Power Company</p>
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Name of Respondent	This Report Is:	Date of Report	Year of Report
Indiana Michigan Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	12/31/19

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	Nicholas K. Akins Chairman of the Board and Chief Executive Officer	1,475,654	3,600,000 90,000 8,775,003 551,779	A B C D	14,492,436
2	Brian X. Tierney Executive Vice President and Chief Financial Officer	793,039	1,088,000 75,560 4,064,681 490,138	A B C D	6,511,418
3	David M. Feinberg Executive Vice President, General Counsel and Secretary	677,596	865,000 59,799 1,445,289 187,620	A B C D	3,235,304
4	Lisa M. Barton Executive Vice President - Transmission	588,254	825,000 52,213 3,238,802 189,367	A B C D	4,893,636
5	Lana L. Hillebrand Executive Vice President - Chief Administrative Officer	615,358	800,000 54,551 1,135,625 241,525	A B C D	2,847,059
1	Footnote Data				
2					
3					
4					
5					

Compensation Type Codes:

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

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 12/31/19
DIRECTORS			
<p>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.</p> <p>2. Designate members of the Executive Committee by a triple asterisk and the Chairman of the Executive Committee by a double asterisk.</p>			
Name and Title of Director (a)	Principal Business Address (b)	# of Directors Meetings During Yr (c)	Fees During Yr (d)
Nicholas K. Akins - Chief Executive Officer*** Chairman of the Board**	Columbus, Ohio	N/A	0
Mark C. McCullough - Vice President***	Columbus, Ohio	N/A	0
Marc E. Lewis - Vice President External and Regulatory Affairs	Fort Wayne, Indiana	N/A	0
Brian X. Tierney - Vice President*** Chief Financial Officer	Columbus, Ohio	N/A	0
Lisa M. Barton - Vice President***	Columbus, Ohio	N/A	0
Thomas A. Kratt - Vice President Distribution Region Operations	Fort Wayne, Indiana	N/A	0
Carla E. Simpson	Fort Wayne, Indiana	N/A	0
David A. Lucas - Vice President Finance	Fort Wayne, Indiana	N/A	0
Toby L. Thomas - President Chief Operating Officer	Fort Wayne, Indiana	N/A	0
Nicholas M. Elkins	Fort Wayne, Indiana	N/A	0
David M. Feinberg - Secretary	Columbus, Ohio	N/A	0
David S. Isaacson Vice President - Distribution Region Operations	Fort Wayne, Indiana	N/A	0

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 12/31/19
SECURITY HOLDERS AND VOTING POWERS			
<p>1. (A) Give the names and addresses of the 10 security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent, prior to the end of the year, had the highest voting powers in the respondent, and state the number of votes which each would have had the right to cast on that date if a meeting were then in order. If any such holder held in trust, give a footnote the known particulars of the trust (whether voting trust, etc.), duration of trust, and principal holders of beneficiary interests in the trust. If the stock book was not closed or a list of stockholders was not compiled within one year prior to the end of the year, or if since the previous compilation of a list of stockholders, some other class of security has become vested with voting rights, then show such 10 security holders as of the close of the year. Arrange the names of the security holders in the order of voting power, commencing with the highest. Show in column (a) the titles of officers and directors included in such list of 10 security holders.</p> <p>1. (B) Give also the name and indicate the voting powers resulting from ownership of securities of the respondent of each officer and director not included in the list of 10 largest security holders.</p> <p>2. If any security other than stock carries voting rights, explain in a supplemental statement the circumstances whereby such security became vested with voting rights and give other important particulars (details) concerning the voting rights of such security. State whether voting rights are actual or contingent; if contingent, describe the contingency.</p> <p>3. If any class or issue of security has any special privileges in the election of directors, trustees or managers, or in the determination of corporate action by any method, explain briefly in a footnote.</p> <p>4. Furnish particulars (details) concerning any options, warrants, or rights outstanding at the end of the year for others to purchase securities of the respondent or any securities or other assets owned by the respondent, including prices, expiration dates, and other material information relating to exercise of the options, warrants, or rights. Specify the amount of such securities or assets so entitled to be purchased by any officer, director, associated company, or any of the ten largest security holders. This instruction is inapplicable to convertible securities or to any securities substantially all of which are outstanding in the hands of the general public where the options, warrants, or rights were issued on a prorata basis.</p>			
<p>1. Give date of the latest closing of the stock book prior to end of year, and state the purpose of such closing:</p> <p>Stock books do not close</p>			
<p>2. State the total number of votes cast at the latest general proxy meeting prior to the end of year for election of directors of the respondent and number of such notes cast by proxy:</p> <p style="text-align: center;">Total: 1,400,000</p> <p style="text-align: center;">By Proxy: 1,400,000</p>			
<p>3. Give the date and place of such meeting:</p> <p>April 21, 2020 in New Albany, Ohio</p>			

Name of Respondent	This Report Is:	Date of Report	Year of Report
Indiana Michigan Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	12/31/19

SECURITY HOLDERS AND VOTING POWERS (Continued)

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

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report 04/28/2020	Year/Period of Report End of 2019/Q4
IMPORTANT CHANGES DURING THE QUARTER/YEAR			
<p>Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none," "not applicable," or "NA" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.</p> <ol style="list-style-type: none"> 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. 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. 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. 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. 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. 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. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments. State the estimated annual effect and nature of any important wage scale changes during the year. 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. 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 104 or 105 of the Annual Report Form No. 1, 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. (Reserved.) 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. Describe fully any changes in officers, directors, major security holders and voting powers of the respondent that may have occurred during the reporting period. 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.			

Name of Respondent	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report 2019/Q4
Indiana Michigan Power Company			
IMPORTANT CHANGES DURING THE QUARTER/YEAR (Continued)			

1.

Date Acquired Or Extended	Community	Period of Franchise & Termination	Consideration
Accepted July 8, 2019, effective June 3, 2019	Village of Vicksburg, Michigan	Thirty (30) year franchise renewal expiring on June 2, 2049	None
Accepted August 8, 2019, effective June 12, 2019	Village of Shoreham, Michigan	Thirty (30) year franchise renewal expiring on June 11, 2049	None
Accepted August 22, 2019, effective June 12, 2019	Village of Three Oaks, Michigan	Thirty (30) year franchise renewal expiring on June 11, 2049	None
Renewed on July 19, 2019	Waverly Township, Three Rivers, Michigan	Thirty (30) year franchise renewal expiring on July 18, 2049	None
Accepted June 25, 2019 effective May 22, 2019	Village of Berrien Springs, Michigan	Thirty (30) Year franchise renewal expiring on May 21, 2049	None
Accepted on October 8, 2019, effective August 23, 2019	Township of Fabius, St. Joseph County, Michigan	Ten (10) year franchise renewal expiring on August 22, 2019	None
Accepted October 8, 2019, effective June 27, 2019	City of New Buffalo, Berrien County, Michigan	Ten (10) year franchise renewal expiring on December 29, 2019	None

2. None

3. None

4. None

5. None

6. Indiana Michigan Power Nuclear Fuel Lease for \$68.1M. Indiana Authority Cause No. 45057, issued 11/12/2019.

7. None

Name of Respondent	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report 2019/Q4
Indiana Michigan Power Company			
IMPORTANT CHANGES DURING THE QUARTER/YEAR (Continued)			

8. Cook Nuclear Plant Maintenance employees represented by IBEW #1392 were provided with a 2.5% general wage increase effective April 1, 2019

Cook Nuclear Plant Stores employees represented by IBEW #1392 were provided with a 2.5% general wage increase effective April 1, 2019

Cook Nuclear Plant RPEC employees represented by IBEW #1392 were provided with a 2.5% general wage increase effective April 1, 2019

Cook Nuclear Plant Non Licensed Operators employees represented by IBEW #1392 were provided with a 2.5% general wage increase effective April 1, 2019

IBEW #1392 South Bend, Michigan, Fort Wayne, Muncie districts were provide with a 2.5% plus equalization and market adders

9. None

10. None

11. (Reserved)

12. Not Used

13. Julia A. Sloat elected Vice President and Treasurer on 01/01/2019
Antonio P. Smyth elected Vice President on 01/29/2019
Julie Williams resigned as Assistant Controller on 03/08/2019
David M. Feinberg elected as Director effective 4/1/2019
David S. Isaacson elected as Vice President - Distribution Region Operations effective 5/4/2019
Thomas A. Kratt resigned as Vice President - Distribution Region Operations effective 5/3/2019

14. Proprietary capital ratio exceeds 30%

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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) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	04/28/2020	End of 2019/Q4

COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	UTILITY PLANT			
2	Utility Plant (101-106, 114)	200-201	9,841,725,110	9,079,286,844
3	Construction Work in Progress (107)	200-201	382,256,349	465,252,782
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		10,223,981,459	9,544,539,626
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200-201	3,210,208,085	3,068,176,859
6	Net Utility Plant (Enter Total of line 4 less 5)		7,013,773,374	6,476,362,767
7	Nuclear Fuel in Process of Ref., Conv., Enrich., and Fab. (120.1)	202-203	32,693	32,268,259
8	Nuclear Fuel Materials and Assemblies-Stock Account (120.2)		0	0
9	Nuclear Fuel Assemblies in Reactor (120.3)		709,572	1,602,198
10	Spent Nuclear Fuel (120.4)		650,721,127	518,765,415
11	Nuclear Fuel Under Capital Leases (120.6)		156,895,314	122,281,366
12	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202-203	650,963,466	518,996,189
13	Net Nuclear Fuel (Enter Total of lines 7-11 less 12)		157,395,240	155,921,049
14	Net Utility Plant (Enter Total of lines 6 and 13)		7,171,168,614	6,632,283,816
15	Utility Plant Adjustments (116)		0	0
16	Gas Stored Underground - Noncurrent (117)		0	0
17	OTHER PROPERTY AND INVESTMENTS			
18	Nonutility Property (121)		81,241,869	25,913,836
19	(Less) Accum. Prov. for Depr. and Amort. (122)		23,972,700	11,826,528
20	Investments in Associated Companies (123)		0	0
21	Investment in Subsidiary Companies (123.1)	224-225	19,693,046	19,317,612
22	(For Cost of Account 123.1, See Footnote Page 224, line 42)			
23	Noncurrent Portion of Allowances	228-229	25,204,969	25,667,168
24	Other Investments (124)		12,749,491	13,118,001
25	Sinking Funds (125)		0	0
26	Depreciation Fund (126)		0	0
27	Amortization Fund - Federal (127)		0	0
28	Other Special Funds (128)		2,975,668,012	2,474,916,786
29	Special Funds (Non Major Only) (129)		89,297,566	67,030,229
30	Long-Term Portion of Derivative Assets (175)		79,689	576,115
31	Long-Term Portion of Derivative Assets – Hedges (176)		0	0
32	TOTAL Other Property and Investments (Lines 18-21 and 23-31)		3,179,961,942	2,614,713,219
33	CURRENT AND ACCRUED ASSETS			
34	Cash and Working Funds (Non-major Only) (130)		0	0
35	Cash (131)		2,033,477	2,363,490
36	Special Deposits (132-134)		4,220,791	16,141,429
37	Working Fund (135)		0	0
38	Temporary Cash Investments (136)		0	0
39	Notes Receivable (141)		0	0
40	Customer Accounts Receivable (142)		63,382,492	74,846,958
41	Other Accounts Receivable (143)		345,056	1,401,560
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		588,798	96,625
43	Notes Receivable from Associated Companies (145)		0	0
44	Accounts Receivable from Assoc. Companies (146)		50,816,798	71,894,160
45	Fuel Stock (151)	227	54,193,029	36,307,472
46	Fuel Stock Expenses Undistributed (152)	227	2,011,507	981,098
47	Residuals (Elec) and Extracted Products (153)	227	0	0
48	Plant Materials and Operating Supplies (154)	227	168,442,430	163,849,568
49	Merchandise (155)	227	0	0
50	Other Materials and Supplies (156)	227	1,904,072	2,044,990
51	Nuclear Materials Held for Sale (157)	202-203/227	0	0
52	Allowances (158.1 and 158.2)	228-229	26,153,192	27,088,587

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250-251	56,583,866	56,583,866
3	Preferred Stock Issued (204)	250-251	0	0
4	Capital Stock Subscribed (202, 205)		0	0
5	Stock Liability for Conversion (203, 206)		0	0
6	Premium on Capital Stock (207)		4,234,635	4,234,635
7	Other Paid-In Capital (208-211)	253	976,661,803	976,661,804
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)	254b	0	0
11	Retained Earnings (215, 215.1, 216)	118-119	1,524,140,462	1,335,161,921
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	-5,658,229	-6,033,663
13	(Less) Reaquired 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)	-11,586,899	-13,760,206
16	Total Proprietary Capital (lines 2 through 15)		2,544,375,638	2,352,848,357
17	LONG-TERM DEBT			
18	Bonds (221)	256-257	0	0
19	(Less) Reaquired Bonds (222)	256-257	0	0
20	Advances from Associated Companies (223)	256-257	0	0
21	Other Long-Term Debt (224)	256-257	2,907,986,757	2,928,439,660
22	Unamortized Premium on Long-Term Debt (225)		0	0
23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)		8,229,956	8,698,985
24	Total Long-Term Debt (lines 18 through 23)		2,899,756,801	2,919,740,675
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases - Noncurrent (227)		332,812,655	91,822,883
27	Accumulated Provision for Property Insurance (228.1)		0	0
28	Accumulated Provision for Injuries and Damages (228.2)		156,089	127,795
29	Accumulated Provision for Pensions and Benefits (228.3)		10,036,831	8,496,134
30	Accumulated Miscellaneous Operating Provisions (228.4)		1,269,307	681,435
31	Accumulated Provision for Rate Refunds (229)		5,022,957	18,630,953
32	Long-Term Portion of Derivative Instrument Liabilities		6,064	132,432
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges		0	0
34	Asset Retirement Obligations (230)		1,748,623,742	1,681,320,134
35	Total Other Noncurrent Liabilities (lines 26 through 34)		2,097,927,645	1,801,211,766
36	CURRENT AND ACCRUED LIABILITIES			
37	Notes Payable (231)		0	0
38	Accounts Payable (232)		169,384,079	174,666,670
39	Notes Payable to Associated Companies (233)		114,448,059	1,063,378
40	Accounts Payable to Associated Companies (234)		68,432,443	70,184,459
41	Customer Deposits (235)		39,358,904	37,972,608
42	Taxes Accrued (236)	262-263	114,855,269	66,634,648
43	Interest Accrued (237)		36,668,241	38,362,308
44	Dividends Declared (238)		0	0
45	Matured Long-Term Debt (239)		0	0

[illegible]

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report End of 2019/Q4
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STATEMENT OF INCOME

Quarterly

1. Report in column (c) the current year to date balance. Column (c) equals the total of adding the data in column (g) plus the data in column (i) plus the data in column (k). Report in column (d) similar data for the previous year. This information is reported in the annual filing only.

2. Enter in column (e) the balance for the reporting quarter and in column (f) the balance for the same three month period for the prior year.

3. Report in column (g) the quarter to date amounts for electric utility function; in column (i) the quarter to date amounts for gas utility, and in column (k) the quarter to date amounts for other utility function for the current year quarter.

4. Report in column (h) the quarter to date amounts for electric utility function; in column (j) the quarter to date amounts for gas utility, and in column (l) the quarter to date amounts for other utility function for the prior year quarter.

5. If additional columns are needed, place them in a footnote.

Annual or Quarterly if applicable

5. Do not report fourth quarter data in columns (e) and (f)

6. Report amounts for accounts 412 and 413, Revenues and Expenses from Utility Plant Leased to Others, in another utility column in a similar manner to a utility department. Spread the amount(s) over lines 2 thru 26 as appropriate. Include these amounts in columns (c) and (d) totals.

7. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.

Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)
1	UTILITY OPERATING INCOME					
2	Operating Revenues (400)	300-301	2,275,545,757	2,284,142,642		
3	Operating Expenses					
4	Operation Expenses (401)	320-323	1,209,987,034	1,251,034,361		
5	Maintenance Expenses (402)	320-323	231,238,634	238,087,514		
6	Depreciation Expense (403)	336-337	310,291,082	256,272,563		
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-337	2,115,824	2,017,956		
8	Amort. & Depl. of Utility Plant (404-405)	336-337	37,436,062	34,770,845		
9	Amort. of Utility Plant Acq. Adj. (406)	336-337				
10	Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407)					
11	Amort. of Conversion Expenses (407)					
12	Regulatory Debits (407.3)		770,500	29,418		
13	(Less) Regulatory Credits (407.4)					
14	Taxes Other Than Income Taxes (408.1)	262-263	102,558,883	95,184,341		
15	Income Taxes - Federal (409.1)	262-263	55,866,854	65,620,925		
16	- Other (409.1)	262-263	-1,970,821	15,997,681		
17	Provision for Deferred Income Taxes (410.1)	234, 272-277	932,394,564	2,453,657,434		
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272-277	984,501,432	2,498,631,479		
19	Investment Tax Credit Adj. - Net (411.4)	266	-3,642,730	-4,686,927		
20	(Less) Gains from Disp. of Utility Plant (411.6)		368,510	938,029		
21	Losses from Disp. of Utility Plant (411.7)					
22	(Less) Gains from Disposition of Allowances (411.8)		168,069	41,311		
23	Losses from Disposition of Allowances (411.9)					
24	Accretion Expense (411.10)		6,251,014	7,302,976		
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		1,898,258,889	1,915,678,268		
26	Net Util Oper Inc (Enter Tot line 2 less 25) Carry to Pg117,line 27		377,286,868	368,464,374		

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/28/2020		Year/Period of Report End of 2019/Q4	
STATEMENT OF INCOME FOR THE YEAR (Continued)							
<p>9. Use page 122 for important notes regarding the statement of income for any account thereof.</p> <p>10. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in material refund to the utility with respect to power or gas purchases. State for each year effected 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 retain such revenues or recover amounts paid with respect to power or gas purchases.</p> <p>11 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.</p> <p>12. If any notes appearing in the report to stokholders are applicable to the Statement of Income, such notes may be included at page 122.</p> <p>13. Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also, give the appropriate dollar effect of such changes.</p> <p>14. Explain in a footnote if the previous year's/quarter's figures are different from that reported in prior reports.</p> <p>15. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles report the information in a footnote to this schedule.</p>							
ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY			
Current Year to Date (in dollars) (g)	Previous Year to Date (in dollars) (h)	Current Year to Date (in dollars) (i)	Previous Year to Date (in dollars) (j)	Current Year to Date (in dollars) (k)	Previous Year to Date (in dollars) (l)	Line No.	
						1	
2,275,545,757	2,284,142,642					2	
						3	
1,209,987,034	1,251,034,361					4	
231,238,634	238,087,514					5	
310,291,082	256,272,563					6	
2,115,824	2,017,956					7	
37,436,062	34,770,845					8	
						9	
						10	
						11	
770,500	29,418					12	
						13	
102,558,883	95,184,341					14	
55,866,854	65,620,925					15	
-1,970,821	15,997,681					16	
932,394,564	2,453,657,434					17	
984,501,432	2,498,631,479					18	
-3,642,730	-4,686,927					19	
368,510	938,029					20	
						21	
168,069	41,311					22	
						23	
6,251,014	7,302,976					24	
1,898,258,889	1,915,678,268					25	
377,286,868	368,464,374					26	

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/28/2020		Year/Period of Report End of 2019/Q4	
STATEMENT OF INCOME FOR THE YEAR (continued)							
Line No.	Title of Account (a)	(Ref.) Page No. (b)	TOTAL		Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)	
			Current Year (c)	Previous Year (d)			
27	Net Utility Operating Income (Carried forward from page 114)		377,286,868	368,464,374			
28	Other Income and Deductions						
29	Other Income						
30	Nonutility Operating Income						
31	Revenues From Merchandising, Jobbing and Contract Work (415)						
32	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)						
33	Revenues From Nonutility Operations (417)		70,689,248	72,961,712			
34	(Less) Expenses of Nonutility Operations (417.1)		66,143,720	67,108,950			
35	Nonoperating Rental Income (418)		173,504	287,665			
36	Equity in Earnings of Subsidiary Companies (418.1)	119	375,434	255,753			
37	Interest and Dividend Income (419)		683,729	3,128,895			
38	Allowance for Other Funds Used During Construction (419.1)		19,370,176	11,901,253			
39	Miscellaneous Nonoperating Income (421)		-2,625,658	4,106,565			
40	Gain on Disposition of Property (421.1)		17,532	941,869			
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		22,540,245	26,474,762			
42	Other Income Deductions						
43	Loss on Disposition of Property (421.2)		-27	76,361			
44	Miscellaneous Amortization (425)						
45	Donations (426.1)		10,946,426	1,934,692			
46	Life Insurance (426.2)						
47	Penalties (426.3)		712,101	81,396			
48	Exp. for Certain Civic, Political & Related Activities (426.4)		1,318,943	1,331,894			
49	Other Deductions (426.5)		11,531,484	10,164,892			
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		24,508,927	13,589,235			
51	Taxes Applic. to Other Income and Deductions						
52	Taxes Other Than Income Taxes (408.2)	262-263	2,516,956	3,770,381			
53	Income Taxes-Federal (409.2)	262-263	-7,852,249	-4,798,821			
54	Income Taxes-Other (409.2)	262-263	-361,495	-207,396			
55	Provision for Deferred Inc. Taxes (410.2)	234, 272-277	19,784,287	12,697,026			
56	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272-277	20,366,714	10,628,489			
57	Investment Tax Credit Adj.-Net (411.5)						
58	(Less) Investment Tax Credits (420)						
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		-6,279,215	832,701			
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		4,310,533	12,052,826			
61	Interest Charges						
62	Interest on Long-Term Debt (427)		110,571,187	115,645,151			
63	Amort. of Debt Disc. and Expense (428)		2,146,670	2,440,850			
64	Amortization of Loss on Reaquired Debt (428.1)		1,581,397	1,368,597			
65	(Less) Amort. of Premium on Debt-Credit (429)						
66	(Less) Amortization of Gain on Reaquired Debt-Credit (429.1)		1,712	1,712			
67	Interest on Debt to Assoc. Companies (430)		1,380,654	1,921,471			
68	Other Interest Expense (431)		5,497,904	5,223,367			
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		8,932,674	7,382,181			
70	Net Interest Charges (Total of lines 62 thru 69)		112,243,426	119,215,543			
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		269,353,975	261,301,657			
72	Extraordinary Items						
73	Extraordinary Income (434)						
74	(Less) Extraordinary Deductions (435)						
75	Net Extraordinary Items (Total of line 73 less line 74)						
76	Income Taxes-Federal and Other (409.3)	262-263					
77	Extraordinary Items After Taxes (line 75 less line 76)						
78	Net Income (Total of line 71 and 77)		269,353,975	261,301,657			

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Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 12/31/19
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	48,155,436	
3	Account 281	11,741,888	
4	Account 282	652,303,808	
5	Account 283	220,193,432	
6	Account 284	0	
7	Reconciling Adjustments	0	
8	TOTAL Account 410.1 (on pages 114-115 line 17)	932,394,564	
9	TOTAL Account 410.2 (on page 117 line 55)		
10	Credits to Account 411 from:		
11	Account 190	90,153,677	
12	Account 281	12,468,382	
13	Account 282	723,240,891	
14	Account 283	158,638,482	
15	Account 284	0	
16	Reconciling Adjustments	0	
17	TOTAL Account 411.1 (on page 114-115 line 18)	984,501,432	
18	TOTAL Account 411.2 (on page 117 line 56)		
19	Net ITC Adjustment:		
20	ITC Utilized for the Year DR	0	
21	ITC Amortized for the Year CR	(3,642,730)	
22	ITC Adjustments:	0	
23	Adjust last year's estimate to actual per filed return	0	
24	Other (specify)	0	
25	Net Reconciling Adjustments Account 411.4*	(3,642,730)	
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
Indiana Michigan Power Company	(1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	12/31/2019

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.
	48,155,436	19,784,287	67,939,723	1
	11,741,888	0	11,741,888	2
	652,303,808	0	652,303,808	3
	220,193,432	0	220,193,432	4
	0	0	0	5
				6
				7
	932,394,564			8
				9
	90,153,677	20,366,714	110,520,391	10
	12,468,382	0	12,468,382	11
	723,240,891	0	723,240,891	12
	158,638,482	0	158,638,482	13
	0	0	0	14
	0	0	0	15
				16
	984,501,432			17
				18
	0	0	0	19
	0	0	0	20
	(3,642,730)	0	(3,642,730)	21
	0	0	0	22
	0	0	0	23
	0	0	0	24
				25
				26
				27

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report 2019/Q4 End of _____
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STATEMENT OF RETAINED EARNINGS

- Do not report Lines 49-53 on the quarterly version.
- Report all changes in appropriated retained earnings, unappropriated retained earnings, year to date, and unappropriated undistributed subsidiary earnings for the year.
- Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436 - 439 inclusive). Show the contra primary account affected in column (b)
- State the purpose and amount of each reservation or appropriation of retained earnings.
- List first account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items in that order.
- Show dividends for each class and series of capital stock.
- Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.
- Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.
- If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.

Line No.	Item (a)	Contra Primary Account Affected (b)	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		1,330,872,462	1,194,391,223
2	Changes			
3	Adjustments to Retained Earnings (Account 439)			
4	Record the Implementation of ASU 2018-02			310,572
5				
6				
7				
8				
9	TOTAL Credits to Retained Earnings (Acct. 439)			310,572
10				
11				
12	Net Income			
13	less Equity Earnings of Subs Consolidated			
14				
15	TOTAL Debits to Retained Earnings (Acct. 439)			
16	Balance Transferred from Income (Account 433 less Account 418.1)		268,978,541	261,045,904
17	Appropriations of Retained Earnings (Acct. 436)			
18	Reclassification of Appropriated Retained Earnings-Amort Reserve Federal		-133,995	(125,237)
19				
20				
21				
22	TOTAL Appropriations of Retained Earnings (Acct. 436)		-133,995	(125,237)
23	Dividends Declared-Preferred Stock (Account 437)			
24				
25				
26				
27				
28				
29	TOTAL Dividends Declared-Preferred Stock (Acct. 437)			
30	Dividends Declared-Common Stock (Account 438)			
31	Dividends Declared - Common Stock		-80,000,000	(124,750,000)
32				
33				
34				
35				
36	TOTAL Dividends Declared-Common Stock (Acct. 438)		-80,000,000	(124,750,000)
37	Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings			
38	Balance - End of Period (Total 1,9,15,16,22,29,36,37)		1,519,717,008	1,330,872,462
	APPROPRIATED RETAINED EARNINGS (Account 215)			
39				
40				

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report End of 2019/Q4
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STATEMENT OF CASH FLOWS

(1) Codes to be used: (a) Net Proceeds or Payments; (b) Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc.

(2) Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet.

(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 in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid.

(4) Investing Activities: Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.

Line No.	Description (See Instruction No. 1 for Explanation of Codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
1	Net Cash Flow from Operating Activities:		
2	Net Income (Line 78(c) on page 117)	269,353,975	261,301,657
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	349,842,968	293,061,364
5	Amortization of Regulatory Debits and Credits	770,500	29,418
6	Amortization of Nuclear Fuel	93,313,724	118,713,831
7	Accretion of Asset Retirement Obligations	6,251,014	7,302,976
8	Deferred Income Taxes (Net)	-52,689,295	-42,905,508
9	Investment Tax Credit Adjustment (Net)	-3,642,730	-4,686,927
10	Net (Increase) Decrease in Receivables	34,195,761	1,574,226
11	Net (Increase) Decrease in Inventory	-23,367,910	-12,771,213
12	Net (Increase) Decrease in Allowances Inventory	935,395	1,562,362
13	Net Increase (Decrease) in Payables and Accrued Expenses	50,093,969	30,314,074
14	Net (Increase) Decrease in Other Regulatory Assets	407,162	85,505,267
15	Net Increase (Decrease) in Other Regulatory Liabilities	-48,935,716	18,952,582
16	(Less) Allowance for Other Funds Used During Construction	19,370,176	11,901,253
17	(Less) Undistributed Earnings from Subsidiary Companies	375,435	255,753
18	Other (provide details in footnote):	-68,027,962	-133,210,101
19	Mark-to-Market of Risk Management Contracts	-579,801	-4,093,754
20			
21			
22	Net Cash Provided by (Used in) Operating Activities (Total 2 thru 21)	588,175,443	608,493,248
23			
24	Cash Flows from Investment Activities:		
25	Construction and Acquisition of Plant (including land):		
26	Gross Additions to Utility Plant (less nuclear fuel)	-607,170,280	-579,330,045
27	Gross Additions to Nuclear Fuel	-90,207,502	-47,045,636
28	Gross Additions to Common Utility Plant		
29	Gross Additions to Nonutility Plant	-147,295	-135,379
30	(Less) Allowance for Other Funds Used During Construction	-19,370,176	-11,901,253
31	Other (provide details in footnote):		
32			
33	Acquired Assets	-707,028	-1,229,471
34	Cash Outflows for Plant (Total of lines 26 thru 33)	-678,861,929	-615,839,278
35			
36	Acquisition of Other Noncurrent Assets (d)		
37	Proceeds from Disposal of Noncurrent Assets (d)	7,538,505	11,276,095
38			
39	Investments in and Advances to Assoc. and Subsidiary Companies		
40	Contributions and Advances from Assoc. and Subsidiary Companies		
41	Disposition of Investments in (and Advances to)		
42	Associated and Subsidiary Companies		
43			
44	Purchase of Investment Securities (a)	-1,530,953,763	-2,064,731,986
45	Proceeds from Sales of Investment Securities (a)	1,472,961,911	2,010,007,164

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report End of 2019/Q4
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STATEMENT OF CASH FLOWS

(1) Codes to be used: (a) Net Proceeds or Payments; (b) Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc.

(2) Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet.

(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 in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid.

(4) Investing Activities: Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.

Line No.	Description (See Instruction No. 1 for Explanation of Codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
46	Loans Made or Purchased		
47	Collections on Loans		
48			
49	Net (Increase) Decrease in Receivables		
50	Net (Increase) Decrease in Inventory		
51	Net (Increase) Decrease in Allowances Held for Speculation		
52	Net Increase (Decrease) in Payables and Accrued Expenses		
53	Other (provide details in footnote):	9,622,525	4,795,579
54	(increase) Decrease in Other Special Deposits	491,372	-408,143
55			
56	Net Cash Provided by (Used in) Investing Activities		
57	Total of lines 34 thru 55)	-719,201,379	-654,900,569
58			
59	Cash Flows from Financing Activities:		
60	Proceeds from Issuance of:		
61	Long-Term Debt (b)		1,125,000,000
62	Preferred Stock		
63	Common Stock		
64	Notes Payable to Associated companies	113,384,681	
65	Long Term Debt Issuance Cost		-12,357,202
66	Net Increase in Short-Term Debt (c)		
67	Other (Provide details in footnote)	123,986,821	
68	Proceeds on Capital Leaseback		56,981,222
69	Fee on early retirement of long-term debt		-10,343,889
70	Cash Provided by Outside Sources (Total 61 thru 69)	237,371,502	1,159,280,131
71			
72	Payments for Retirement of:		
73	Long-term Debt (b)	-26,675,579	-776,578,237
74	Preferred Stock		
75	Common Stock		
76	Other (provide details in footnote):		
77	Notes Payable to Associated Companies		-210,511,038
78	Net Decrease in Short-Term Debt (c)		
79			
80	Dividends on Preferred Stock		
81	Dividends on Common Stock	-80,000,000	-124,750,000
82	Net Cash Provided by (Used in) Financing Activities		
83	(Total of lines 70 thru 81)	130,695,923	47,440,856
84			
85	Net Increase (Decrease) in Cash and Cash Equivalents		
86	(Total of lines 22,57 and 83)	-330,013	1,033,535
87			
88	Cash and Cash Equivalents at Beginning of Period	2,363,490	1,329,955
89			
90	Cash and Cash Equivalents at End of period	2,033,477	2,363,490

Name of Respondent	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report 2019/Q4
Indiana Michigan Power Company			
FOOTNOTE DATA			

Schedule Page: 120 Line No.: 18 Column: b

	2019	2018
	Cash Flow	Cash Flow
	Incr / (Decr)	Incr / (Decr)
Utility Plant, Net	\$ (95,524,234)	\$ (180,296,132)
Property and Investments, Net	(31,167,509)	2,250,232
Special Funds	-	-
Margin Deposits	11,429,265	(4,109,196)
Mark-to-Market of Risk Management Contracts	-	-
Prepayments	(5,295,289)	(10,955,972)
Accrued Utility Revenues, Net	1,031,180	3,722,582
Miscellaneous Current and Accr Assets	(1,799,766)	(7,760,470)
Unamortized Debt Expense	1,942,696	1,248,701
Other Deferred Debits, Net	729,073	4,287,981
Proprietary Capital, Net	-	-
Other Comprehensive Income, Net	1,602,302	(698,276)
Unamortized Discount/Premium on Long-Term Debt	469,029	746,833
Accumulated Provisions - Misc	(6,704,965)	13,775,100
Current and Accrued Liabilities, Net	(9,214,297)	(8,084,965)
Other Deferred Credits, Net	64,474,553	52,663,481
Total	\$ (68,027,962)	\$ (133,210,101)

Schedule Page: 120 Line No.: 37 Column: b

	2019	2018
	Cash Flow	Cash Flow
	Incr / (Decr)	Incr / (Decr)
Sale of transformers between various operating companies	\$ 717,106	\$ 690,089
Sale of meters between various operating companies	99,300	106,951
Transco Transfer of Assets	1,886,304	7,288,411
Sale of Transformer to APCo	3,106,599	
Sale of Transformer to OPCo	880,504	
Sale of Transformer to OPCo	479,869	
Sale of Transformer to OPCo	368,823	
One (1) McGraw-Edison transformer, serial no. C-05004-5-1		102,551
Sale of motor vessel Gale Rhodes		435,000
Land Sale of 4,055.33+/- acres Catahoula Parish, LA		336,493
Sale of the M/V Boonesboro		250,000
Land sale proceeds via incoming wire transfer from Hendrich Title for the sale of 1048+/- acres in Sullivan County, Indiana to IDNR		2,066,600
Total	\$ 7,538,505	\$ 11,276,095

Schedule Page: 120 Line No.: 53 Column: b

	2019	2018
	Cash Flow	Cash Flow
	Incr / (Decr)	Incr / (Decr)

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Indiana Michigan Power Company			
FOOTNOTE DATA			

DOE Settlement	\$ 7,884,758	\$ 2,877,125
CIAC Proceeds	1,737,767	1,535,901
Insurance Proceeds		382,553
Total	\$ 9,622,525	\$ 4,795,579

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report 04/28/2020	Year/Period of Report End of <u>2019/Q4</u>
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<p align="center">NOTES TO FINANCIAL STATEMENTS</p> <p>1. Use the space below for important notes regarding the Balance Sheet, Statement of Income for the year, Statement of Retained Earnings for the year, and Statement of Cash Flows, or any account thereof. Classify the notes according to each basic statement, providing a subheading for each statement except where a note is applicable to more than one statement.</p> <p>2. Furnish particulars (details) as to any significant contingent assets or liabilities existing at end of year, including a brief explanation of any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or of a claim for refund of income taxes of a material amount initiated by the utility. Give also a brief explanation of any dividends in arrears on cumulative preferred stock.</p> <p>3. For Account 116, Utility Plant Adjustments, explain the origin of such amount, debits and credits during the year, and plan of disposition contemplated, giving references to Commission orders or other authorizations respecting classification of amounts as plant adjustments and requirements as to disposition thereof.</p> <p>4. Where Accounts 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt, are not used, give an explanation, providing the rate treatment given these items. See General Instruction 17 of the Uniform System of Accounts.</p> <p>5. Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.</p> <p>6. If the notes to financial statements relating to the respondent company appearing in the annual report to the stockholders are applicable and furnish the data required by instructions above and on pages 114-121, such notes may be included herein.</p> <p>7. For the 3Q disclosures, respondent must provide in the notes sufficient disclosures so as to make the interim information not misleading. Disclosures which would substantially duplicate the disclosures contained in the most recent FERC Annual Report may be omitted.</p> <p>8. For the 3Q disclosures, the disclosures shall be provided where events subsequent to the end of the most recent year have occurred which have a material effect on the respondent. Respondent must include in the notes significant changes since the most recently completed year in such items as: accounting principles and practices; estimates inherent in the preparation of the financial statements; status of long-term contracts; capitalization including significant new borrowings or modifications of existing financing agreements; and changes resulting from business combinations or dispositions. However were material contingencies exist, the disclosure of such matters shall be provided even though a significant change since year end may not have occurred.</p> <p>9. Finally, if the notes to the financial statements relating to the respondent appearing in the annual report to the stockholders are applicable and furnish the data required by the above instructions, such notes may be included herein.</p>
<p>PAGE 122 INTENTIONALLY LEFT BLANK SEE PAGE 123 FOR REQUIRED INFORMATION.</p>

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Name of Respondent	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report 2019/Q4
Indiana Michigan Power Company			
NOTES TO FINANCIAL STATEMENTS (Continued)			

INDEX OF NOTES TO FINANCIAL STATEMENTS

Glossary of Terms for Notes

1. Organization and Summary of Significant Accounting Policies
2. New Accounting Standards
3. Comprehensive Income
4. Rate Matters
5. Effects of Regulation
6. Commitments, Guarantees and Contingencies
7. Benefit Plans
8. Business Segments
9. Derivatives and Hedging
10. Fair Value Measurements
11. Income Taxes
12. Leases
13. Financing Activities
14. Related Party Transactions
15. Property, Plant and Equipment
16. Revenue from Contracts with Customers
17. FERC Order NO. 784-A

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	American Electric Power Company, Inc., an investor-owned electric public utility holding company which includes American Electric Power Company, Inc. (Parent) and majority owned subsidiaries and affiliates.
AEP Credit	AEP Credit, Inc., a subsidiary of AEP which securitizes accounts receivable and accrued utility revenues for affiliated electric utility companies.
AEP System	American Electric Power System, an electric system, owned and operated by AEP subsidiaries.
AEPSC	American Electric Power Service Corporation, an AEP service subsidiary providing management and professional services to AEP and its subsidiaries.
AEPTCo	AEP Transmission Company, LLC, a wholly-owned subsidiary of AEP Transmission Holdco, is an intermediate holding company that owns the State Transcos.

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Indiana Michigan Power Company			
NOTES TO FINANCIAL STATEMENTS (Continued)			

AFUDC	Allowance for Funds Used During Construction.
AOCI	Accumulated Other Comprehensive Income.
APCo	Appalachian Power Company, an AEP electric utility subsidiary.
ARAM	Average Rate Assumption Method, an IRS approved method used to calculate the reversal of Excess ADIT for ratemaking purposes.
ARO	Asset Retirement Obligations.
ASU	Accounting Standards Update.
Cook Plant	Donald C. Cook Nuclear Plant, a two-unit, 2,288 MW nuclear plant owned by I&M.
CWIP	Construction Work in Progress.
DCC Fuel	DCC Fuel IX, DCC Fuel X, DCC Fuel XI, DCC Fuel XII, DCC Fuel XIII, and DCC Fuel XIV consolidated variable interest entities formed for the purpose of acquiring, owning and leasing nuclear fuel to I&M.
DOE	U. S. Department of Energy.
EIS	Energy Insurance Services, Inc., a nonaffiliated captive insurance company.
ESP	Electric Security Plans, a PUCO requirement for electric utilities to adjust their rates by filing with the PUCO.
Excess ADIT	Excess accumulated deferred income taxes.
FAC	Fuel Adjustment Clause.
FASB	Financial Accounting Standards Board.
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.
GAAP	Accounting Principles Generally Accepted in the United States of America.
I&M	Indiana Michigan Power Company, an AEP electric utility subsidiary.
IRS	Internal Revenue Service.
ITC	Investment Tax Credit
IURC	Indiana Utility Regulatory Commission.
KGPCo	Kingsport Power Company, an AEP electric utility subsidiary.
KPCo	Kentucky Power Company, an AEP electric utility subsidiary.
KWh	Kilowatt-hour.
MMBtu	Million British Thermal Units.
MPSC	Michigan Public Service Commission.
MTM	Mark-to-Market.
MW	Megawatt.

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Indiana Michigan Power Company			
NOTES TO FINANCIAL STATEMENTS (Continued)			

MWh	Megawatt-hour.
NO _x	Nitrogen oxide.
NRC	Nuclear Regulatory Commission.
NSR	New Source Review.
OATT	Open Access Transmission Tariff.
OPCo	Ohio Power Company, an AEP electric utility subsidiary.
OPEB	Other Postretirement Benefits.
OTC	Over-the-counter.
Parent	American Electric Power Company, Inc., the equity owner of AEP subsidiaries within the AEP consolidation.
PCA	Power Coordination Agreement among APCo, I&M, KPCo and WPCo.
PJM	Pennsylvania – New Jersey – Maryland regional transmission organization.
PPA	Purchase Power and Sale Agreement.
PSO	Public Service Company of Oklahoma, an AEP electric utility subsidiary.
PTC	Production Tax Credits.
PUCO	Public Utilities Commission of Ohio.
Risk Management Contracts	Trading and non-trading derivatives, including those derivatives designated as cash flow and fair value hedges.
Rockport Plant	A generation plant, consisting of two 1,310 MW coal-fired generating units near Rockport, Indiana. AEGCo and I&M jointly-own Unit 1. In 1989, AEGCo and I&M entered into a sale-and-leaseback transaction with Wilmington Trust Company, an unrelated, unconsolidated trustee for Rockport Plant, Unit 2.
RPM	Reliability Pricing Model.
RTO	Regional Transmission Organization, responsible for moving electricity over large interstate areas.
SEC	U.S. Securities and Exchange Commission.
Sempra Renewables LLC	Sempra Renewables LLC, acquired in April 2019, consists of 724 MWs of wind generation and battery assets in the United States.
SIA	System Integration Agreement, effective June 15, 2000, as amended, provides contractual basis for coordinated planning, operation and maintenance of the power supply sources of the combined AEP.
SNF	Spent Nuclear Fuel.
SSO	Standard service offer.
SWEPCo	Southwestern Electric Power Company, an AEP electric utility subsidiary.
Tax Reform	On December 22, 2017, President Trump signed into law legislation referred to as the “Tax Cuts and Jobs Act” (the TCJA). The TCJA includes significant changes to the Internal Revenue Code of 1986, including a reduction in the corporate federal income tax rate from 35% to 21% effective January 1, 2018.
UPA	Unit Power Agreement.

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NOTES TO FINANCIAL STATEMENTS (Continued)			

Utility Money Pool	Centralized funding mechanism AEP uses to meet the short-term cash requirements of certain utility subsidiaries.
WPCo	Wheeling Power Company, an AEP electric utility subsidiary.

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Indiana Michigan Power Company			
NOTES TO FINANCIAL STATEMENTS (Continued)			

1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

ORGANIZATION

As a public utility, I&M engages in the generation and purchase of electric power, and the subsequent sale, transmission and distribution of that power to 599,000 retail customers in its service territory in northern and eastern Indiana and southwestern Michigan. I&M sells power at wholesale to municipalities and electric cooperatives. I&M's River Transportation Division provides barging services to affiliates and nonaffiliated companies. I&M shares off-system sales margins with its customers.

Under the FERC approved PCA, APCo, I&M, KPCo and WPCo are individually responsible for planning their respective capacity obligations. The PCA allows, but does not obligate, APCo, I&M, KPCo and WPCo to participate collectively under a common fixed resource requirement capacity plan in PJM and to participate in specified collective off-system sales and purchase activities.

AEPSC conducts power, capacity, coal, natural gas, interest rate and, to a lesser extent, heating oil, gasoline and other risk management activities on behalf of APCo, I&M, KPCo and WPCo. Power and natural gas risk management activities are allocated based on the member companies' respective equity positions. Risk management activities primarily include power and natural gas physical transactions, financially-settled swaps and exchange-traded futures. AEPSC settles the majority of the physical forward contracts by entering into offsetting contracts. I&M shares in the revenues and expenses associated with these risk management activities with the member companies.

AEGCo holds a 50% interest in each of the Rockport Plant units and is entitled to 50% of the capacity and associated energy from each unit. Under unit power agreements approved by the FERC, I&M and KPCo purchase approximately 920 MWs and 390 MWs, respectively, of the output from AEGCo's 50% share of the Rockport Plant.

Under the SIA, AEPSC allocates physical and financial revenues and expenses from transactions with neighboring utilities, power marketers and other power and natural gas risk management activities based upon the location of such activity, with margins resulting from trading and marketing activities originating in PJM generally accruing to the benefit of APCo, I&M, KPCo and WPCo. Margins resulting from other transactions are allocated among APCo, I&M, KPCo, PSO, SWEPCo and WPCo based upon the common shareholder's equity of these companies.

To minimize the credit requirements and operating constraints when operating within PJM, participating AEP companies, including I&M, agreed to a netting of certain payment obligations incurred by the participating AEP companies against certain balances due to such AEP companies and to hold PJM harmless from actions that any one or more AEP companies may take with respect to PJM.

I&M is jointly and severally liable for activity conducted by AEPSC on behalf of APCo, I&M, KPCo and WPCo related to power purchase and sale activity.

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NOTES TO FINANCIAL STATEMENTS (Continued)			

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 of the public utility subsidiaries, the acquisition or sale of certain utility assets and mergers with another electric utility or holding company. 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 a cost-based contract is negotiated and filed with the FERC or the FERC determines that I&M has "market power" in the region where the transaction occurs. Wholesale power supply contracts have been entered into 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 MPSC regulate all of the retail distribution operations and rates of I&M's retail public utility subsidiaries 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. Retail transmission rates are based upon the FERC OATT rate when retail rates are unbundled in connection with restructuring. Retail transmission rates are based on formula rates included in the PJM OATT that are cost-based and are unbundled in Michigan.

In addition, the FERC regulates the SIA and Transmission Agreement, all of which allocate shared system costs and revenues among the utility subsidiaries that are parties to each agreement. The FERC also regulates the PCA. See Note 14 - Related Party Transactions for additional information.

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Basis of Accounting

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

- Accounting for subsidiaries on an equity basis.
- The classification of deferred fuel as noncurrent rather than current.
- The classification of interest on deferred fuel as Interest and Dividends Receivable 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 finance lease payments as operating activities instead of financing 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 noncurrent tax liabilities related to the accounting guidance for "Uncertainty in Income Taxes" as a current liability rather than a noncurrent liability.
- The classification of an accrued provision for potential refund as other noncurrent liability rather than a current 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 finance leased assets and their associated accumulated amortization as a single amount instead of as separate amounts.
- The classification of factored accounts receivable expense as a nonoperating expense instead of as an operating expense.
- The presentation of over/under fuel recovery in revenue rather than as a component operating expense.
- The classification of certain nonoperating revenues as miscellaneous nonoperating income instead of as operating revenue.
- The classification of certain nonoperating expenses as miscellaneous nonoperating expense instead of as operating expense.
- The separate classification of income tax expense for operating and nonoperating activities instead of as a single income tax expense.
- 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 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.
- The classification of debt issuance costs as noncurrent assets instead of noncurrent liabilities.
- The classification of unrecovered plant costs as accumulated depreciation instead of regulatory assets.
- The classification of change in emission allowances held for speculation as investing activities instead of operating activities.

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- The classification of rents receivable as rents receivable instead of customer accounts receivable.
- The classification of Non-Service Cost Components of Net Periodic Benefit Cost as Operating Expense instead of Other Income (Expense).
- The classification of operating lease assets as Utility Plant rather than as a noncurrent asset.
- The classification of operating lease assets as Other Property and Investments rather than as noncurrent assets.
- The presentation of obligations under finance and operating leases as a single amount in Obligations Under Capital Leases rather than as separate items.
- The classification of interest on regulated finance leases as operating expense instead of Other Income (Expense).

Accounting for the Effects of Cost-Based Regulation

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," 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.

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 include Cash, Working Fund and Temporary Cash Investments on the balance sheets with original maturities of three months or less.

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Supplementary Information

	2019	2018
For the Years Ended December 31,	(in millions)	
Cash was Paid for:		
Interest (Net of Capitalized Amounts)	\$ 107.7	\$ 112.0
Income Taxes (Net of Refunds)	3.4	32.5
Noncash Acquisitions Under Capital Leases	135.2	61.3
As of December 31,		
Construction Expenditures Included in Current and Accrued Liabilities	86.0	93.0
Acquisition of Nuclear Fuel Included in Current and Accrued Liabilities	0.1	4.0
Expected Reimbursement for Capital Cost of SNF Dry Cask Storage	0.3	2.2

Special Deposits

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

Inventory

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

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 over time as the performance obligations of delivering energy to customers are satisfied. To the extent that deliveries have occurred but a bill has not been issued, I&M accrues and recognizes, as Accrued Utility Revenues on the balance sheets, 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. AEP Credit has a receivables securitization agreement with bank conduits. Under the securitization agreement, AEP Credit receives financing from bank conduits for the interest in the billed and unbilled receivables they acquire from affiliated utility subsidiaries. See “Securitized Accounts Receivable – AEP Credit” section of Note 13 for additional information.

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Allowance for Uncollectible Accounts

Generally, AEP Credit records bad debt expense based upon a 12-month rolling average of bad debt write-offs in proportion to gross accounts receivable purchased from I&M. 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 for the year ended December 31, 2019.

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

Property, Plant and Equipment

Electric utility property, plant and equipment for rate-regulated operations are stated at original cost. Additions, major replacements and betterments are added to the plant accounts. Under the group composite method of depreciation, continuous interim routine replacements of items such as boiler tubes, pumps, motors, etc. result in original cost retirements, less salvage, being charged to accumulated 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. The depreciation rates that are established take into account the past history of interim capital replacements and the amount of removal cost incurred and salvage received. These rates and the related lives are subject to periodic review. Removal costs accrued are charged to accumulated depreciation. The costs of labor, materials and overhead incurred to operate and maintain plant and equipment are included in operating expenses.

Nuclear fuel, including nuclear fuel in the fabrication phase, is included in Net Nuclear Fuel on the balance sheets.

Long-lived assets are required to be tested for impairment when it is determined that the carrying value of the assets may no longer be recoverable or when the assets meet the held-for-sale criteria under the accounting guidance for "Impairment or Disposal of Long-Lived Assets." When it becomes probable that an asset in-service or an asset under construction will be abandoned and regulatory cost recovery has been disallowed or is not probable, the cost of that asset shall be removed from plant-in-service or CWIP and charged to expense. The fair value of an asset is the amount at which that asset could be bought or sold in a current transaction between willing parties, as opposed to a forced or liquidation sale. Quoted market prices in active markets are the best evidence of fair value and are used as the basis for the measurement, if

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available. In the absence of quoted prices for identical or similar assets in active markets, fair value is estimated using various internal and external valuation methods including cash flow analysis and appraisals.

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, Notes Receivable from Associated Companies, Notes Payable to Associated Companies, accounts receivable and accounts payable approximate fair value because of the short-term maturity of these instruments.

Fair Value Measurements of Assets and Liabilities

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

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 derivatives 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 nonbinding in nature but are based on recent trades in the

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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. 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. Illiquid transactions, complex structured transactions, FTRs and counterparty credit risk may require nonmarket-based inputs. Some of these inputs may be internally developed or extrapolated and utilized to estimate fair value. When such inputs have a significant impact on the measurement of fair value, the instrument is categorized as Level 3. The main driver of contracts being classified as Level 3 is the inability to substantiate energy price curves in the market. A portion of the Level 3 instruments have been economically hedged which limits potential earnings volatility.

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 management performs its own valuation testing to verify the fair values of the securities. AEP receives audit reports of the trustee's operating controls and valuation processes.

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

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Deferred Fuel Costs

The cost of fuel and related emission allowances and emission control chemicals/consumables is charged to Operation Expenses 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 using the units-of-production method. Fuel cost over-recoveries (the excess of fuel-related revenues over applicable fuel costs incurred) are generally deferred as regulatory liabilities and under-recoveries (the excess of applicable fuel costs incurred over fuel-related revenues) are generally deferred as regulatory assets. These deferrals are amortized when refunded or when billed to customers in later months with the IURC's and the MPSC's reviews and approvals. The amount of an over-recovery or under-recovery can also be affected by actions of the IURC and the MPSC. 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. FAC deferrals are adjusted when costs are no longer probable of recovery or when refunds of fuel reserves are probable.

Changes in fuel costs, including purchased power in Indiana and Michigan for I&M are reflected in rates in a timely manner generally through the FAC. The FAC generally includes some sharing of off-system sales margins. A portion of margins from off-system sales are given to customers through the FAC and other rate mechanisms in Indiana and Michigan.

Revenue Recognition

Regulatory Accounting

I&M's 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 or alternative revenues recognized in accordance with the guidance for "Regulated Operations") 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 revenue with its passage to customers in cost-based regulated rates.

When regulatory assets are probable of recovery through regulated rates, assets are recorded on the balance sheets. Regulatory assets are tested 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, the regulatory asset is derecognized as a charge against income.

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Retail and Wholesale Supply and Delivery of Electricity

I&M recognizes revenues from customers for retail and wholesale electricity sales and electricity transmission and distribution delivery services. I&M recognizes such revenues on the statements of income as the performance obligations of delivering energy to customers are satisfied. Recognized revenues include both billed and unbilled amounts.

Wholesale transmission revenue is based on FERC approved formula rate filings made for each calendar year using estimated costs. Revenues initially recognized per the annual rate filing are compared to actual costs, resulting in the subsequent recognition of an over or under recovered amount, with interest, that is refunded or recovered, respectively, in a future year's rates. These annual true-ups meet the definition of alternative revenues in accordance with the accounting guidance for "Regulated Operations", and are recognized by I&M in the second quarter of each calendar year following the filing of annual FERC reports. Any portion of the true-ups applicable to an affiliated company is recorded as Accounts Receivable from Associated Companies or Accounts Payable to Associated Companies on the balance sheets. Any portion of the true-ups applicable to third-parties is recorded as regulatory assets or regulatory liabilities on the balance sheets. See Note 16 - Revenue from Contracts with Customers for additional information.

Gross versus Net Presentation of Certain Electricity Supply and Delivery Activities

Most of the power produced at the generation plants is sold to PJM. I&M also purchases power from PJM to supply power to customers. Generally, these power sales and purchases are reported on a net basis as revenues on the statements of income. However, purchases of power in excess of sales to PJM, on an hourly net basis, used to serve retail load are recorded gross as Operation Expenses on the statements of income.

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 facts and circumstances. Purchases under non-trading derivatives used to serve accrual based obligations are recorded in Operation Expenses on the statements of income. All other non-trading derivative purchases are recorded net in revenues.

In general, I&M records expenses when purchased electricity is received and when expenses are incurred. I&M defers unrealized MTM amounts as regulatory assets (for losses) and regulatory liabilities (for gains).

Energy Marketing and Risk Management Activities

I&M engages in power, capacity and, to a lesser extent, natural gas marketing as a major power producer and participant in electricity and natural gas markets. I&M also engages in power, capacity, coal, natural gas and, to a lesser extent, heating oil, gasoline and other commodity risk management activities focused on 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. These contracts include physical transactions, exchange-traded futures, and to a lesser extent, OTC swaps and options. Certain energy marketing and risk management transactions are with RTOs.

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I&M recognizes revenues from marketing and risk management transactions that are not derivatives as the performance obligation of delivering the commodity is satisfied. I&M uses MTM accounting for marketing and risk management transactions that are derivatives unless the derivative is designated in a qualifying cash flow hedge relationship or elected normal under the normal purchase normal sale election. I&M includes realized gains and losses on marketing and risk management transactions in revenues or expense based on the transaction's facts and circumstances. The unrealized MTM amounts and some realized gains and losses are deferred as regulatory assets (for losses) and regulatory liabilities (for gains).

Certain qualifying 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). In the event I&M designates a cash flow hedge, the cash flow hedge's gain or loss is initially recorded 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 their statements of income. See "Accounting for Cash Flow Hedging Strategies" section of Note 9 for additional information.

Levelization of Nuclear Refueling Outage Costs

In accordance with regulatory orders, I&M defers incremental operation and maintenance costs associated with periodic refueling outages at its Cook Plant and amortizes the costs over approximately 18 months, 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.

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 its recovery in cost-based regulated revenues. I&M defers costs above the level included in base rates and amortizes those deferrals commensurate with recovery through rate riders.

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Income Taxes and Investment and Production 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. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which the temporary differences are expected to be recovered or settled.

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

I&M applies the deferral methodology for the recognition of ITCs. Deferred ITCs are amortized to income tax expense over the life of the asset that generated the credit. Amortization of deferred ITCs begins when the asset is placed into service, except where regulatory commissions reflect ITCs in the rate-making process, then amortization begins when the cash tax benefit is recognized. Alternatively, PTCs reduce income tax expense as they are earned. PTCs are earned when electricity is produced.

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

Excise Taxes

As an agent 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

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 attributable to the portions of the business that are subject to cost-based regulatory accounting 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.

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Pension and OPEB Plans

I&M participates in an AEP sponsored qualified pension plan and an unfunded nonqualified pension plan. Substantially all I&M's employees are covered by the qualified plan or both the qualified and a nonqualified pension plan. I&M also participates in OPEB plans sponsored by AEP to provide health and life insurance benefits for retired employees. I&M is allocated a proportionate share of benefit costs and account for their participation in these plans as multiple-employer plans. See Note 7-Benefit Plans for additional information including significant accounting policies associated with the plans.

Investments Held in Trust for Future Liabilities

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

Benefit Plans

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

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

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

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

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Pension Plan Assets	Target
Equity	30%
Fixed Income	54%
Other Investments	15%
Cash and Cash Equivalents	1%
OPEB Plans Assets	Target
Equity	48%
Fixed Income	50%
Cash and Cash Equivalents	2%

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

For equity investments, the concentration limits are generally as follows:

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

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

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

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

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AEP participates in a securities lending program with BNY Mellon to provide incremental income on idle assets and to provide income to offset custody fees and other administrative expenses. AEP lends securities to borrowers approved by BNY Mellon in exchange for collateral. All loans are collateralized by at least 102% of the loaned asset's market value and the collateral is invested. The difference between the rebate owed to the borrower and the collateral rate of return determines the earnings on the loaned security. The securities lending program's objective is to provide modest incremental income with a limited increase in risk. As of December 31, 2019 and 2018, the fair value of securities on loan as part of the program was \$246 million and \$241 million, respectively. Cash and securities obtained as collateral exceeded the fair value of the securities loaned as of December 31, 2019 and 2018.

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

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

Nuclear Trust Funds

Nuclear decommissioning and SNF trust funds represent funds that regulatory commissions allow I&M to collect through rates to fund future decommissioning and SNF 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.

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I&M maintains trust funds for each regulatory jurisdiction. Regulatory approval is required to withdraw decommissioning funds. These funds are managed by an external investment manager that 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 sheets. 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. With the adoption of ASU 2016-01, effective January 2018, available-for-sale classification only applies to investment in debt securities. Additionally, the adoption of ASU 2016-01 required changes in fair value of equity securities to be recognized in earnings. However, due to the regulatory treatment described below, this is not applicable for I&M's trust fund securities.

Other-than-temporary impairments for investments in debt 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 debt and equity 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 gain or loss due to the adjusted cost of investment. I&M records unrealized gains, unrealized losses 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, changes in fair value of trust assets do not affect earnings or AOCI. See the "Nuclear Contingencies" section of Note 6 for additional discussion of nuclear matters. See "Fair Value Measurements of Trust Assets for Decommissioning and SNF Disposal" section of Note 10 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 non-owner sources. It includes all changes in equity during a period except those resulting from investments by owners and distributions to owners.

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Reclassifications

Certain reclassifications have been made to the 2018 amounts in the notes to confirm to the 2019 presentation.

Subsequent Events

Management has evaluated the impact of events occurring after December 31, 2019 through February 20, 2020, the date that AEP's Form 10-K was issued, and has updated such evaluation for disclosure purposes through April 21, 2020. These financial statements include all necessary adjustments and disclosures resulting from these evaluations.

Coronavirus Outbreak

AEP is responding to the global outbreak (pandemic) of the 2019 novel coronavirus (COVID 19) by taking steps to mitigate the potential risks posed by its spread. AEP provides a critical service to its customers which means that it must keep its employees who operate its businesses safe and minimize unnecessary risk of exposure to the virus. AEP has updated and implemented a company-wide pandemic plan to address specific aspects of the coronavirus pandemic. AEP informed both retail customers and state regulators that disconnections for non-payment will be temporarily suspended. This is a rapidly evolving situation that could lead to extended disruption of economic activity in AEP's markets. AEP has instituted measures to ensure its supply chain remains open; however, there could be global shortages that will impact AEP's maintenance and capital programs that AEP cannot currently estimate. AEP will continue to monitor developments affecting both its workforce and its customers, and will take additional precautions that are determined to be necessary in order to mitigate the impacts. AEP continues to implement strong physical and cyber security measures to ensure that its systems remain functional in order to both serve its operational needs with a remote workforce and keep them running to ensure uninterrupted service to customers. AEP will continue to review and modify its plans as conditions change. Extended disruption of economic activity in AEP's markets may result in accounting and disclosure implications for AEP; however, management cannot estimate the potential impact on AEP's financial statements or results of operations. If any of these costs are not recoverable or a significant write-down of assets occur it could reduce future net income and cash flows and impact financial condition.

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2. NEW ACCOUNTING STANDARDS

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

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

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

New leasing standard implementation activities included the identification of the lease population within the AEP System as well as the sampling of representative lease contracts to analyze accounting treatment under the new accounting guidance. Based upon the completed assessments, management also prepared a gap analysis to outline new disclosure compliance requirements.

Management adopted ASU 2016-02 effective January 1, 2019 by means of a cumulative-effect adjustment to the balance sheets. Management elected the following practical expedients upon adoption:

Practical Expedient	Description
Overall Expedients (for leases commenced prior to adoption date and must be adopted as a package)	Do not need to reassess whether any expired or existing contracts are/or contain leases, do not need to reassess the lease classification for any expired or existing leases and do not need to reassess initial direct costs for any existing leases.
Lease and Non-lease Components (elect by class of underlying asset)	Elect as an accounting policy to not separate non-lease components from lease components and instead account for each lease and associated non-lease component as a single lease component.
Short-term Lease (elect by class of underlying asset)	Elect as an accounting policy to not apply the recognition requirements to short-term leases.
Existing and expired land easements not previously accounted for as leases	Elect optional transition practical expedient to not evaluate under Topic 842 existing or expired land easements that were not previously accounted for as leases under the current leases guidance in Topic 840.
Cumulative-effect adjustment in the period of adoption	Elect the optional transition practical expedient to adopt the new lease requirements through a cumulative-effect adjustment on the balance sheets in the period of adoption.

Management concluded that the result of adoption would not materially change the volume of contracts that qualify as leases going forward. The adoption of the new standard did not materially impact results of operations or cash flows, but did have a material impact on the balance sheets. See Note 12 - Leases for additional disclosures required by the new standard.

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

In June 2016, the FASB issued ASU 2016-13 requiring the recognition of an allowance for expected credit losses for financial instruments within its scope. Examples of financial instruments that are in scope include trade receivables, certain financial guarantees, and held-to-maturity debt securities. The allowance for expected credit losses should be based on historical information, current conditions and reasonable and supportable forecasts. Entities are required to evaluate, and if necessary, recognize expected credit losses at the inception or initial acquisition of a financial instrument (or pool of financial instruments that share similar risk characteristics) subject to ASU 2016-13, and subsequently as of each reporting date. The new standard also revises the other-than-temporary impairment model for available-for-sale debt securities.

Management adopted ASU 2016-13 and its related implementation guidance effective January 1, 2020, by means of a cumulative-effect adjustment to the balance sheets. The adoption of the new standard did not have a material impact to financial position, and had no impact on the results of operations or cash flows. Additionally, the adoption of the new standard did not result in any changes to current accounting systems.

Implementation activities included: (1) the identification and evaluation of the population of financial instruments within the AEP system that are subject to the new standard and, (2) the development of supporting valuation models to also contemplate appropriate metrics for current and supportable forecasted information. As required by ASU 2016-13, the financial instruments subject to the new standard were evaluated on a pool-basis to the extent such financial instruments shared similar risk characteristics.

Management continues to develop disclosures to comply with the requirements of ASU 2016-13 that are required in the first quarter of 2020. Management will continue to monitor for any potential industry implementation issues.

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3. COMPREHENSIVE INCOME

Presentation of Comprehensive Income

The following tables provide the components of changes in AOCI and details of reclassifications from AOCI for the years ended December 31, 2019 and 2018. The amortization of pension and OPEB AOCI components are included in the computation of net periodic pension and OPEB costs. See Note 7 - Benefit Plans for additional details.

For the Year Ended December 31, 2019	Cash Flow Hedge – Interest Rate	Pension and OPEB		Total
		Amortization of Deferred Costs	Changes in Funded Status	
		(in millions)		
Balance in AOCI as of December 31, 2018	\$ (11.5)	\$ 5.1	\$ (7.4)	\$ (13.8)
Change in Fair Value Recognized in AOCI	—	—	0.8	0.8
Amount of (Gain) Loss Reclassified from AOCI				
Interest on Long-Term Debt (a)	2.0	—	—	2.0
Amortization of Prior Service Cost (Credit)	—	(0.8)	—	(0.8)
Amortization of Actuarial (Gains) Losses	—	0.6	—	0.6
Reclassifications from AOCI, before Income Tax (Expense) Benefit	2.0	(0.2)	—	1.8
Income Tax (Expense) Benefit	0.4	—	—	0.4
Reclassifications from AOCI, Net of Income Tax (Expense) Benefit	1.6	(0.2)	—	1.4
Net Current Period Other Comprehensive Income (Loss)	1.6	(0.2)	0.8	2.2
Balance in AOCI as of December 31, 2019	\$ (9.9)	\$ 4.9	\$ (6.6)	\$ (11.6)

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For the Year Ended December 31, 2018	Cash Flow Hedge – Interest Rate	Pension and OPEB		Total
		Amortization of Deferred Costs	Changes in Funded Status	
		(in millions)		
Balance in AOCI as of December 31, 2017	\$ (10.7)	\$ 5.1	\$ (6.5)	\$ (12.1)
Change in Fair Value Recognized in AOCI	—	—	(0.6)	(0.6)
Amount of (Gain) Loss Reclassified from AOCI				
Interest on Long-Term Debt (a)	2.0	—	—	2.0
Amortization of Prior Service Cost (Credit)	—	(0.8)	—	(0.8)
Amortization of Actuarial (Gains) Losses	—	0.8	—	0.8
Reclassifications from AOCI, before Income Tax (Expense) Benefit	2.0	—	—	2.0
Income Tax (Expense) Benefit	0.4	—	—	0.4
Reclassifications from AOCI, Net of Income Tax (Expense) Benefit	1.6	—	—	1.6
Net Current Period Other Comprehensive Income (Loss)	1.6	—	(0.6)	1.0
ASU 2018-02 Adoption	(2.4)	—	(0.3)	(2.7)
Balance in AOCI as of December 31, 2018	\$ (11.5)	\$ 5.1	\$ (7.4)	\$ (13.8)

(a) Amounts reclassified to the referenced line item on the statements of income.

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4. **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.

Impact of Tax Reform

Rate and regulatory matters are impacted by federal income tax implications. In December 2017, Tax Reform was enacted, which impacts outstanding rate and regulatory matters. For additional details on the impact of Tax Reform, see Note 11 - Income Taxes.

Michigan Tax Reform

In October 2018, I&M made a filing with the MPSC recommending to: (a) refund Excess ADIT associated with certain depreciable property using ARAM and (b) refund Excess ADIT that is not subject to normalization requirements over ten years. In November 2019, the MPSC issued an order authorizing I&M to: (a) refund \$48 million of Excess ADIT associated with certain depreciable property using ARAM and (b) refund \$28 million of Excess ADIT that is not subject to normalization requirements over ten years. In January 2020, the MPSC issued an order in the 2019 Michigan Base Rate Case that changed the refund period from ten years to five years. See "2019 Michigan Base Rate Case" below.

2019 Indiana Base Rate Case

In May 2019, I&M filed a request with the IURC for a \$172 million annual increase. The requested increase in Indiana rates would be phased in through January 2021 and is based upon a proposed 10.5% return on common equity. The proposed annual increase includes \$78 million related to a proposed annual increase in depreciation expense. The requested annual increase in depreciation expense includes \$52 million related to proposed investments and \$26 million related to increased depreciation rates. The request includes the continuation of all existing riders and a new Automated Metering Infrastructure (AMI) rider for proposed meter projects.

In August 2019, various intervenors filed testimony that recommended annual rate increases ranging from \$2 million to \$33 million based upon a return on common equity ranging from 9% to 9.73%. The difference between I&M's requested annual base rate increase and the intervenor's recommendations are primarily due to: (a) proposed denial of return on and of certain new plant investments, (b) proposed lower depreciation rates, (c) a reduction in the requested return on common equity and (d) exclusion of I&M's proposed re-allocation of capacity costs related to I&M's June 2020 loss of a significant FERC wholesale contract. In addition, certain intervenors recommended disallowances that could potentially result in write-offs of \$41 million related to the remaining book value of existing Indiana jurisdictional meters if I&M is approved to deploy AMI meters as initially requested and \$11 million associated with certain Cook Plant study costs.

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In September 2019, I&M filed testimony rebutting the various intervenors' recommendations. In October 2019, a hearing at the IURC was held. The IURC is expected to issue an order on this case in the first quarter of 2020. If any of these costs are not recoverable, it could reduce future net income and cash flows and impact financial condition.

2019 Michigan Base Rate Case

In June 2019, I&M filed a request with the MPSC for a \$58 million annual increase. The requested increase in Michigan rates would be phased in through June 2020 and is based upon a proposed 10.5% return on common equity. The proposed annual increase includes \$19 million related to a proposed annual increase in depreciation expense. The requested annual increase in depreciation expense includes \$13 million related to proposed investments and \$6 million related to increased depreciation rates. The proposed annual increase also includes \$10 million for annual lost revenue related to the Michigan Electric Customer Choice Program that began in 2019.

In January 2020, the MPSC issued an order approving a stipulation and settlement agreement authorizing an annual base rate increase of \$36 million based upon a 9.86% return on common equity effective with the first billing cycle of February 2020. The order also requires I&M to amortize and refund to customers through I&M Michigan base rates: (a) Excess ADIT that is not subject to normalization (over a period of five years starting February 2020) and (b) Excess ADIT associated with certain depreciable property using ARAM. Additionally, the order states that I&M will not be allowed to file its next base rate case before 2022.

FERC Transmission Complaint - AEP's PJM Participants

In 2016, seven parties filed a complaint at the FERC that alleged the base return on common equity used by AEP's transmission owning subsidiaries within PJM in calculating formula transmission rates under the PJM OATT is excessive and should be reduced from 10.99% to 8.32%, effective upon the date of the complaint. In March 2018, AEP's transmission owning subsidiaries within PJM and six of the complainants filed a settlement agreement with the FERC (the seventh complainant abstained). The settlement agreement: (a) established a base return on equity for AEP's transmission owning subsidiaries within PJM of 9.85% (10.35% inclusive of the RTO incentive adder of 0.5%), effective January 1, 2018, (b) required AEP's transmission owning subsidiaries within PJM to provide a one-time refund of \$50 million, attributable from the date of the complaint through December 31, 2017, which was credited to customer bills in the second quarter of 2018 and (c) increased the cap on the equity portion of the capital structure to 55% from 50%. As part of the settlement agreement, AEP's transmission owning subsidiaries within PJM also filed updated transmission formula rates incorporating the reduction in the corporate federal income tax rate due to Tax Reform, effective January 1, 2018 and providing for the amortization of the portion of the Excess ADIT that is not subject to normalization requirements over a ten-year period through credits to the federal income tax expense component of the revenue requirement. In May 2019, the FERC approved the settlement agreement.

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5. EFFECTS OF REGULATION

Regulatory assets and liabilities are comprised of the following items:

	December 31,		Remaining Recovery Period
Regulatory Assets:	2019	2018	
	(in millions)		
Regulatory assets pending final regulatory approval:			
<u>Regulatory Assets Currently Not Earning a Return</u>			
Cook Plant Study Costs	\$ 7.6	\$ —	
Other Regulatory Assets Pending Final Regulatory Approval	0.1	3.3	
Total Regulatory Assets Pending Final Regulatory Approval	7.7	3.3	
Regulatory assets approved for recovery:			
<u>Regulatory Assets Currently Earning a Return</u>			
Cook Plant Uprate Project	32.6	35.0	14 years
Deferred Cook Plant Life Cycle Management Project Costs - Michigan	15.1	16.1	15 years
Cook Plant Turbine	13.4	15.8	19 years
Rockport Plant Dry Sorbent Injection System - Indiana	10.2	11.5	8 years
Cook Plant, Unit 2 Baffle Bolts - Indiana	5.4	5.7	19 years
Under-recovered Fuel Costs	3.0	—	1 year
Other Regulatory Assets Approved for Recovery	4.8	2.4	various
Total Regulatory Assets Currently Earning a Return	84.5	86.5	
<u>Regulatory Assets Currently Not Earning a Return</u>			
Income Tax Assets Subject to Flow Through	307.1	285.5	19 years
Pension and OPEB Funded Status	67.5	84.9	11 years
Cook Plant Nuclear Refueling Outage Levelization	63.8	37.5	3 years
Postemployment Benefits	7.2	6.5	4 years
PJM Costs and Off-system Sales Margin Sharing - Indiana	—	20.1	
Other Regulatory Assets Approved for Recovery	23.0	23.7	various
Total Regulatory Assets Currently Not Earning a Return	468.6	458.2	
Total Regulatory Assets Approved for Recovery	553.1	544.7	
Total FERC Account 182.3 Regulatory Assets	\$ 560.8	\$ 548.0	

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	December 31,		Remaining Refund Period
Regulatory Liabilities:	2019	2018	
	(in millions)		
Regulatory liabilities pending final regulatory determination:			
<u>Income Tax Related Regulatory Liabilities (a)</u>			
Excess ADIT Associated with Certain Depreciable Property	\$ —	\$ 125.0	
Excess ADIT that is Not Subject to Rate Normalization Requirements	—	40.6	
Total Regulatory Liabilities Pending Final Regulatory Determination	—	165.6	
Regulatory liabilities approved for payment:			
<u>Regulatory Liabilities Currently Paying a Return</u>			
Over-recovered Fuel Costs, Michigan	—	4.5	
Other Regulatory Liabilities Approved for Payment	0.3	—	various
Total Regulatory Liabilities Currently Paying a Return	0.3	4.5	
<u>Regulatory Liabilities Currently Not Paying a Return</u>			
Excess Nuclear Decommissioning Funding	1,236.0	828.5	(b)
Spent Nuclear Fuel	43.6	42.9	(b)
PJM Costs and Off-system Sales Margin Sharing - Indiana	17.0	—	2 years
PJM Transmission Enhancement Refund	11.8	29.1	6 years
Deferred Gain on Sale of Rockport Unit 2	10.9	—	3 years
Over-recovered Fuel Costs, Indiana	6.1	22.9	1 year
Other Regulatory Liabilities Approved for Payment	24.8	24.0	various
Total Regulatory Liabilities Currently Not Paying a Return	1,350.2	947.4	
<u>Income Tax Related Regulatory Liabilities (a)</u>			
Excess ADIT Associated with Certain Depreciable Property	470.9	359.4	(c)
Excess ADIT that is Not Subject to Rate Normalization Requirements	184.5	191.4	5 years
Income Tax Liabilities Subject to Flow Through	6.2	7.2	19 years
Total Income Tax Related Regulatory Liabilities	661.6	558.0	
Total Regulatory Liabilities Approved for Payment	2,012.1	1,509.9	
Total FERC 254 Account Regulatory Liabilities and Deferred Investment Tax Credits	\$ 2,012.1	\$ 1,675.5	

(a) This balance primarily represents regulatory liabilities for Excess ADIT as a result of the reduction in the corporate federal income tax rate from 35% to 21% related to the enactment of Tax Reform. The regulatory liability balance predominately pays a return due to the inclusion of Excess ADIT in rate base. See "Federal Tax Reform" section of Note 11 for additional information.

(b) Relieved when plant is decommissioned.

(c) Refunded using ARAM.

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6. COMMITMENTS, GUARANTEES AND CONTINGENCIES

I&M is subject to certain claims and legal actions arising in the ordinary course of business. In addition, I&M's business activities are subject to extensive governmental regulation related to public health and the environment. The ultimate outcome of such pending or potential litigation cannot be predicted. Management accrues contingent liabilities only when management concludes that it is both probable that a liability has been incurred at the date of the financial statements and the amount of loss can be reasonably estimated. When management determines that it is not probable, but rather reasonably possible that a liability has been incurred at the date of the financial statements, management discloses such contingencies and the possible loss or range of loss if such estimate can be made. Any estimated range is based on currently available information and involves elements of judgment and significant uncertainties. Any estimated range of possible loss may not represent the maximum possible loss exposure. Circumstances change over time and actual results may vary significantly from estimates.

For current proceedings not specifically discussed below, management does not anticipate that the liabilities, if any, arising from such proceedings would have a material effect on the financial statements.

COMMITMENTS

I&M has substantial commitments for fuel, energy and capacity contracts as part of the normal course of business. Certain contracts contain penalty provisions for early termination.

In accordance with the accounting guidance for "Commitments", the following table summarizes I&M's actual contractual commitments as of December 31, 2019:

Contractual Commitments	Less Than 1 Year	2-3 Years	4-5 Years	After 5 Years	Total
	(in millions)				
Fuel Purchase Contracts (a)	\$ 299.8	\$ 340.7	\$ 211.6	\$ 67.2	\$ 919.3
Energy and Capacity Purchase Contracts	151.0	340.5	60.4	289.2	841.1
Total	\$ 450.8	\$ 681.2	\$ 272.0	\$ 356.4	\$ 1,760.4

- (a) Represents contractual commitments to purchase coal, natural gas, uranium and other consumables as fuel for electric generation along with related transportation of the fuel.

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.

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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. As of December 31, 2019, there were no material liabilities recorded for any indemnifications.

AEPSC conducts power purchase and sale activity on behalf of APCo, I&M, KPCo and WPCo, who are jointly and severally liable for activity conducted on their behalf.

Lease Obligations

I&M leases equipment under master lease agreements. See “Master Lease Agreements” section of Note 12 for additional information.

ENVIRONMENTAL CONTINGENCIES

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 generation plants and transmission and distribution facilities have used asbestos, polychlorinated biphenyls and other hazardous and non-hazardous materials. I&M currently incurs costs to dispose of these substances safely.

Superfund addresses clean-up of hazardous substances that are released to the environment. The Federal EPA administers the clean-up programs. Several states enacted similar laws. There are three sites for which I&M received information requests which could lead to Potentially Responsible Party (PRP) designation. I&M has also been named potentially liable at three sites under state law. In those instances where a PRP or defendant has been named, 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.

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 non-hazardous. 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. As of December 31, 2019, management’s estimates

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do not anticipate material clean-up costs for identified Superfund sites.

NUCLEAR CONTINGENCIES

I&M owns and operates the two-unit 2,288 MW Cook Plant under licenses granted by the 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 generation units, for a nuclear power plant incident at any nuclear plant in the U.S. Should a nuclear incident occur at any nuclear power plant in the U.S., the resultant liability could be substantial.

Decommissioning and Low-Level Waste Accumulation Disposal

The costs to decommission a nuclear plant are affected by NRC regulations and the SNF disposal program. Decommissioning costs are accrued over the service life of Cook Plant. The most recent decommissioning cost study was performed in 2018. According to that study, the estimated cost of decommissioning and disposal of low-level radioactive waste was \$2 billion in 2018 non-discounted dollars, with additional ongoing costs of \$6 million per year for post decommissioning storage of SNF and an eventual cost of \$37 million for the subsequent decommissioning of the SNF storage facility, also in 2018 non-discounted dollars. I&M recovers estimated decommissioning costs for the Cook Plant in its rates. The amounts recovered in rates were \$7 million and \$8 million for the years ended December 31, 2019 and 2018, respectively. Decommissioning costs recovered from customers are deposited in external trusts.

As of December 31, 2019 and 2018, the total decommissioning trust fund balances were \$2.7 billion and \$2.2 billion, respectively. Trust fund earnings increase the fund assets and decrease the amount remaining to be recovered from customers. The decommissioning costs (including unrealized gains and losses, interest and trust funds expenses) 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 and cash flows would be reduced and financial condition could be impacted if the cost of SNF disposal and decommissioning continues to increase and cannot be recovered.

Spent Nuclear Fuel 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 was collected from customers and remitted to the DOE through May 14, 2014. In May 2014, pursuant to court order from the U.S Court of Appeals for the District of Columbia Circuit, the DOE adjusted the fee to \$0. As of December 31, 2019 and 2018, fees and related interest of \$280 million and \$274 million, respectively, for fuel consumed prior to April 7, 1983 were recorded as Other Long-term Debt and funds collected from customers along with related earnings totaling \$323 million

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and \$317 million, respectively, to pay the fee were recorded as part of Other Special Funds on the balance sheets. I&M has not paid the government the pre-April 1983 fees due to continued delays and uncertainties related to the federal disposal program.

In 2011, I&M signed a settlement agreement with the federal government which permits I&M to make annual filings to recover certain SNF storage costs incurred as a result of the government's delay in accepting SNF for permanent storage. Under the settlement agreement, I&M received \$8 million and \$11 million in 2019 and 2018, respectively, to recover costs and will be eligible to receive additional payment of annual claims for allowed costs that are incurred through December 31, 2019. The proceeds reduced costs for dry cask storage. As of December 31, 2019 and 2018, I&M deferred \$24 million and \$8 million, respectively, in Miscellaneous Current and Accrued Assets and \$1 million and \$23 million, respectively, in Miscellaneous Deferred Debits on the balance sheets for dry cask storage and related operation and maintenance costs for recovery under this agreement. See "Fair Value Measurements of Trust Assets for Decommissioning and SNF Disposal" section of Note 10 for additional information.

Nuclear Insurance

I&M carries nuclear property insurance of \$2.7 billion to cover an incident at Cook Plant including coverage for decontamination and stabilization, as well as premature decommissioning caused by an extraordinary incident. Insurance coverage for a nonnuclear property incident at Cook Plant is \$1 billion. Additional insurance provides coverage for a weekly indemnity payment resulting from an insured accidental outage. I&M utilizes industry mutual insurers for the placement of this insurance coverage. Coverage from these industry mutual insurance programs require a contingent financial obligation of up to \$47 million for I&M, which is assessable if the insurer's financial resources would be inadequate to pay for industry losses.

The Price-Anderson Act, extended through December 31, 2025, establishes insurance protection for public nuclear liability arising from a nuclear incident of \$13.9 billion and applies to any incident at a licensed reactor in the U.S. Commercially available insurance, which must be carried for each licensed reactor, provides \$450 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 \$275 million per nuclear incident on Cook Plant's reactors payable in annual installments of \$41 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 covered for public nuclear liability for the first \$450 million through commercially available insurance. The next level of liability coverage of up to \$13.5 billion would be covered by claim premium assessments made under the Price-Anderson Act. In the event nuclear losses or liabilities are underinsured or exceed accumulated funds, I&M would seek recovery of those amounts from customers through a rate increase. If recovery from customers is not possible, it could reduce future net income and cash flows and impact financial condition.

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OPERATIONAL CONTINGENCIES

Insurance and Potential Losses

I&M maintains insurance coverage normal and customary for electric utilities, subject to various deductibles. I&M also maintains property and casualty insurance that may cover certain physical damage or third-party injuries caused by cyber security incidents. 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 above for additional information.

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 a cyber security incident or 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 reduce future net income and cash flows and impact financial condition.

Rockport Plant Litigation

In 2013, the Wilmington Trust Company filed a complaint in the U.S. District Court for the Southern District of New York against AEGCo and I&M alleging that it would be unlawfully burdened by the terms of the modified NSR consent decree after the Rockport Plant, Unit 2 lease expiration in December 2022. The terms of the consent decree allow the installation of environmental emission control equipment, repowering, refueling or retirement of the unit. The plaintiffs seek a judgment declaring that the defendants breached the lease, must satisfy obligations related to installation of emission control equipment and indemnify the plaintiffs. The New York court granted a motion to transfer this case to the U.S. District Court for the Southern District of Ohio.

AEGCo and I&M sought and were granted dismissal by the U.S. District Court for the Southern District of Ohio of certain of the plaintiffs’ claims, including claims for compensatory damages, breach of contract, breach of the implied covenant of good faith and fair dealing and indemnification of costs. Plaintiffs voluntarily dismissed the surviving claims that AEGCo and I&M failed to exercise prudent utility practices with prejudice, and the court issued a final judgment. The plaintiffs subsequently filed an appeal in the U.S. Court of Appeals for the Sixth Circuit.

In 2017, the U.S. Court of Appeals for the Sixth Circuit issued an opinion and judgment affirming the district court’s dismissal of the owners’ breach of good faith and fair dealing claim as duplicative of the breach of contract claims, reversing the district court’s dismissal of the breach of contract claims and remanding the case for further proceedings.

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Thereafter, AEP filed a motion with the U.S. District Court for the Southern District of Ohio in the original NSR litigation, seeking to modify the consent decree. The district court granted the owners' unopposed motion to stay the lease litigation to afford time for resolution of AEP's motion to modify the consent decree. The consent decree was modified based on an agreement among the parties in July 2019. As part of the modification to the consent decree, I&M agreed to provide an additional \$7.5 million to citizens' groups and the states for environmental mitigation projects. As joint owners in the Rockport Plant, the \$7.5 million payment was shared between AEGCo and I&M based on the joint ownership agreement. The district court entered a stay that expired in February 2020. Settlement negotiations are continuing, and the parties filed a joint proposed case schedule in February 2020.

Management will continue to defend against the claims. Given that the district court dismissed plaintiffs' claims seeking compensatory relief as premature, and that plaintiffs have yet to present a methodology for determining or any analysis supporting any alleged damages, management cannot determine a range of potential losses that is reasonably possible of occurring.

Claims Challenging Transition of American Electric Power System Retirement Plan to Cash Balance Formula

The American Electric Power System Retirement Plan (the Plan) has received a letter written on behalf of four participants (the Claimants) making a claim for additional plan benefits and purporting to advance such claims on behalf of a class. When the Plan's benefit formula was changed in the year 2000, AEP provided a special provision for employees hired before January 1, 2001, allowing them to continue benefit accruals under the then benefit formula for a full 10 years alongside of the new cash balance benefit formula then being implemented. Employees who were hired on or after January 1, 2001 accrued benefits only under the new cash balance benefit formula. The Claimants have asserted claims that (a) the Plan violates the requirements under the Employee Retirement Income Security Act (ERISA) intended to preclude back-loading the accrual of benefits to the end of a participant's career; (b) the Plan violates the age discrimination prohibitions of ERISA and the Age Discrimination in Employment Act (ADEA); and (c) the company failed to provide required notice regarding the changes to the Plan. AEP has responded to the Claimants providing a reasoned explanation for why each of their claims have been denied, and offering an opportunity to appeal those determinations. Management will continue to defend against the claims. Management is unable to determine a range of potential losses that are reasonably possible of occurring.

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7. BENEFIT PLANS

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

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

I&M recognizes the funded status associated with defined benefit pension and OPEB plans on the 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 recognize, 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 used in the measurement of benefit obligations are shown in the following table:

Assumption	Pension Plans		OPEB	
	December 31,			
	2019	2018	2019	2018
Discount Rate	3.25%	4.30%	3.30%	4.30%
Interest Crediting Rate	4.00%	4.00%	NA	NA
Rate of Compensation Increase	4.95 % (a)	4.90% (a)	NA	NA

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

NA Not applicable.

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

For 2019, the rate of compensation increase assumed varies with the age of the employee, ranging from 3% per year to 11.5% per year, with the average increase shown in the table above.

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Actuarial Assumptions for Net Periodic Benefit Costs

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

Assumption	Pension Plans		OPEB	
	Years Ended December 31,			
	2019	2018	2019	2018
Discount Rate	4.30%	3.65%	4.30%	3.60%
Interest Crediting Rate	4.00%	4.00%	NA	NA
Expected Return on Plan Assets	6.25%	6.00%	6.25%	6.00%
Rate of Compensation Increase	4.95% (a)	4.90 % (a)	NA	NA

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

NA Not applicable.

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

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

Health Care Trend Rates	December 31,	
	2019	2018
Initial	6.00%	6.25%
Ultimate	4.50%	5.00%
Year Ultimate Reached	2026	2024

Significant Concentrations of Risk within Plan Assets

In addition to establishing the target asset allocation of plan assets, the investment policy also places restrictions on securities to limit significant concentrations within plan assets. The investment policy establishes guidelines that govern maximum market exposure, security restrictions, prohibited asset classes, prohibited types of transactions, minimum credit quality, average portfolio credit quality, portfolio duration and concentration limits. The guidelines were established to mitigate the risk of loss due to significant concentrations in any investment. Management monitors the plans to control security diversification and ensure compliance with the investment policy. As of December 31, 2019, 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.

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Benefit Plan Obligations, Plan Assets, Funded Status and Amounts Recognized on the Balance Sheets

For the year ended December 31, 2019, the pension plans had an actuarial loss due to a decrease in the discount rate, partially offset by updates to the mortality table. For the year ended December 31, 2019, the OPEB plans had an actuarial loss due to a decrease in the discount rate and an update to the persistency assumption, partially offset by an update to the projected per capita cost assumption as well as savings resulting from legislation signed in December 2019 which eliminated two Affordable Care Act taxes. For the year ended December 31, 2018, the pension and OPEB plans had an actuarial gain due to an increase in the discount rate as well as updated estimates for future medical expenses in the OPEB plans.

The following tables provide a reconciliation of the changes in the plans' benefit obligations, fair value of plan assets, funded status and the presentation on the balance sheets. The benefit obligation for the defined benefit pension and OPEB plans are the projected benefit obligation and the accumulated benefit obligation, respectively.

	Pension Plans		OPEB	
	2019	2018	2019	2018
Change in Benefit Obligation	(in millions)			
Benefit Obligation as of January 1,	\$ 567.0	\$ 624.3	\$ 138.3	\$ 153.5
Service Cost	13.4	13.6	1.4	1.6
Interest Cost	23.8	22.1	5.8	5.4
Actuarial (Gain) Loss	49.8	(53.9)	8.1	(10.6)
Plan Amendments	—	—	(1.5)	—
Benefit Payments	(37.9)	(39.1)	(13.6)	(16.2)
Participant Contributions	—	—	4.4	4.5
Medicare Subsidy	—	—	—	0.1
Benefit Obligation as of December 31,	\$ 616.1	\$ 567.0	\$ 142.9	\$ 138.3
Change in Fair Value of Plan Assets				
Fair Value of Plan Assets as of January 1,	\$ 583.8	\$ 636.7	\$ 187.3	\$ 211.1
Actual Gain (Loss) on Plan Assets	84.6	(13.8)	38.2	(12.1)
Company Contributions	—	—	—	—
Participant Contributions	—	—	4.4	4.5
Benefit Payments	(37.9)	(39.1)	(13.6)	(16.2)
Fair Value of Plan Assets as of December 31,	\$ 630.5	\$ 583.8	\$ 216.3	\$ 187.3
Funded Status as of December 31,	\$ 14.4	\$ 16.8	\$ 73.4	\$ 49.0

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	Pension Plans		OPEB	
	December 31,			
	2019	2018	2019	2018
	(in millions)			
Special Funds – Prepaid Benefit Costs	\$ 15.8	\$ 18.0	\$ 73.4	\$ 49.0
Accumulated Provision for Pensions and Benefits – Long-term Benefit Liability	(1.4)	(1.2)	—	—
Funded Status	\$ 14.4	\$ 16.8	\$ 73.4	\$ 49.0

Amounts Included in Regulatory Assets, Deferred Income Taxes and AOCI

The following tables show the components of the plans included in regulatory assets, Accumulated Deferred Income Taxes, AOCI and income tax expense and the items attributable to the change in these components:

Components	Pension Plans		OPEB	
	December 31,			
	2019	2018	2019	2018
	(in millions)			
Net Actuarial Loss	\$ 76.0	\$ 80.6	\$ 32.7	\$ 54.7
Prior Service Credit	—	—	(39.0)	(47.4)

Recorded as				
Regulatory Assets	\$ 73.7	\$ 78.4	\$ (6.2)	\$ 6.5
Deferred Income Taxes	0.5	0.5	—	0.2
Net of Tax AOCI	1.8	1.7	(0.1)	0.6

	Pension Plans		OPEB	
	2019	2018	2019	2018
	(in millions)			
Components				
Actuarial (Gain) Loss During the Year	\$ 2.0	\$ (4.5)	\$ (19.3)	\$ 13.9
Amortization of Actuarial Loss	(6.6)	(9.8)	(2.7)	(1.2)
Prior Service Credit	—	—	(1.0)	—
Amortization of Prior Service Credit	—	—	9.4	9.5
Change for the Year Ended December 31,	\$ (4.6)	\$ (14.3)	\$ (13.6)	\$ 22.2

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Determination of Pension Expense

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

Pension and OPEB Assets

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

Pension Plan		OPEB	
December 31,			
2019	2018	2019	2018
12.6%	12.4%	12.1%	12.2%

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The following table presents the classification of pension plan assets for AEP within the fair value hierarchy as of December 31, 2019:

Asset Class	Level 1	Level 2	Level 3	Other	Total	Year End Allocation
	(in millions)					
Equities (a):						
Domestic	\$ 387.8	\$ —	\$ —	\$ —	\$ 387.8	7.8 %
International	609.1	—	—	—	609.1	12.1 %
Common Collective Trusts (c)	—	—	—	547.3	547.3	10.9 %
Subtotal – Equities	996.9	—	—	547.3	1,544.2	30.8 %
Fixed Income (a):						
United States Government and Agency Securities	(5.8)	1,248.6	—	—	1,242.8	24.8 %
Corporate Debt	—	1,143.7	—	—	1,143.7	22.8 %
Foreign Debt	—	211.6	—	—	211.6	4.2 %
State and Local Government	—	55.1	—	—	55.1	1.1 %
Other – Asset Backed	—	3.6	—	—	3.6	0.1 %
Subtotal – Fixed Income	(5.8)	2,662.6	—	—	2,656.8	53.0 %
Infrastructure (c)	—	—	—	85.8	85.8	1.7 %
Real Estate (c)	—	—	—	239.4	239.4	4.8 %
Alternative Investments (c)	—	—	—	448.3	448.3	8.9 %
Cash and Cash Equivalents (c)	—	24.4	—	37.2	61.6	1.2 %
Other – Pending Transactions and Accrued Income (b)	—	—	—	(20.7)	(20.7)	(0.4)%
Total	\$ 991.1	\$ 2,687.0	\$ —	\$ 1,337.3	\$ 5,015.4	100.0 %

- (a) Includes investment securities loaned to borrowers under the securities lending program. See the “Investments Held in Trust for Future Liabilities” section of Note 1 for additional information.
- (b) Amounts in “Other” column primarily represent accrued interest, dividend receivables and transactions pending settlement.
- (c) Amounts in “Other” column represent investments for which fair value is measured using net asset value per share.

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The following table presents the classification of OPEB plan assets for AEP within the fair value hierarchy as of December 31, 2019:

Asset Class	Level 1	Level 2	Level 3	Other	Total	Year End Allocation
	(in millions)					
Equities:						
Domestic	\$ 312.2	\$ —	\$ —	\$ —	\$ 312.2	17.5%
International	251.5	—	—	—	251.5	14.1%
Common Collective Trusts (b)	—	—	—	260.8	260.8	14.7%
Subtotal – Equities	563.7	—	—	260.8	824.5	46.3%
Fixed Income:						
Common Collective Trust – Debt (b)	—	—	—	177.6	177.6	10.0%
United States Government and Agency Securities	(0.1)	214.4	—	—	214.3	12.0%
Corporate Debt	—	206.7	—	—	206.7	11.6%
Foreign Debt	—	35.5	—	—	35.5	2.0%
State and Local Government	58.8	14.8	—	—	73.6	4.1%
Other – Asset Backed	—	0.2	—	—	0.2	—%
Subtotal – Fixed Income	58.7	471.6	—	177.6	707.9	39.7%
Trust Owned Life Insurance:						
International Equities	—	60.2	—	—	60.2	3.4%
United States Bonds	—	151.6	—	—	151.6	8.5%
Subtotal – Trust Owned Life Insurance	—	211.8	—	—	211.8	11.9%
Cash and Cash Equivalents (b)	26.7	—	—	6.7	33.4	1.9%
Other – Pending Transactions and Accrued Income (a)	—	—	—	4.2	4.2	0.2%
Total	\$ 649.1	\$ 683.4	\$ —	\$ 449.3	\$ 1,781.8	100.0%

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

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The following table presents the classification of pension plan assets for AEP within the fair value hierarchy as of December 31, 2018:

Asset Class	Level 1	Level 2	Level 3	Other	Total	Year End Allocation
(in millions)						
Equities (a):						
Domestic	\$ 277.3	\$ —	\$ —	\$ —	\$ 277.3	5.9%
International	384.1	—	—	—	384.1	8.2%
Options	—	18.3	—	—	18.3	0.4%
Common Collective Trusts (c)	—	—	—	370.1	370.1	7.9%
Subtotal – Equities	661.4	18.3	—	370.1	1,049.8	22.4%
Fixed Income (a):						
United States Government and Agency Securities	0.2	1,512.5	—	—	1,512.7	32.2%
Corporate Debt	—	1,082.9	—	—	1,082.9	23.0%
Foreign Debt	—	221.6	—	—	221.6	4.7%
State and Local Government	—	28.2	—	—	28.2	0.6%
Other – Asset Backed	—	7.4	—	—	7.4	0.2%
Subtotal – Fixed Income	0.2	2,852.6	—	—	2,852.8	60.7%
Infrastructure (c)	—	—	—	72.2	72.2	1.5%
Real Estate (c)	—	—	—	220.4	220.4	4.7%
Alternative Investments (c)	—	—	—	444.6	444.6	9.5%
Cash and Cash Equivalents (c)	(0.4)	36.3	—	11.9	47.8	1.0%
Other – Pending Transactions and Accrued Income (b)	—	—	—	8.3	8.3	0.2%
Total	\$ 661.2	\$ 2,907.2	\$ —	\$ 1,127.5	\$ 4,695.9	100.0%

- (a) Includes investment securities loaned to borrowers under the securities lending program. See the “Investments Held in Trust for Future Liabilities” section of Note 1 for additional information.
- (b) Amounts in “Other” column primarily represent accrued interest, dividend receivables and transactions pending settlement.
- (c) Amounts in “Other” column represent investments for which fair value is measured using net asset value per share.

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The following table presents the classification of OPEB plan assets for AEP within the fair value hierarchy as of December 31, 2018:

Asset Class	Level 1	Level 2	Level 3	Other	Total	Year End Allocation
	(in millions)					
Equities:						
Domestic	\$ 233.3	\$ —	\$ —	\$ —	\$ 233.3	15.2 %
International	185.9	—	—	—	185.9	12.1 %
Options	—	4.3	—	—	4.3	0.3 %
Common Collective Trusts (b)	—	—	—	226.2	226.2	14.7 %
Subtotal – Equities	419.2	4.3	—	226.2	649.7	42.3 %
Fixed Income:						
Common Collective Trust – Debt (b)	—	—	—	163.6	163.6	10.7 %
United States Government and Agency Securities	0.2	181.5	—	—	181.7	11.8 %
Corporate Debt	—	188.6	—	—	188.6	12.3 %
Foreign Debt	—	35.0	—	—	35.0	2.3 %
State and Local Government	41.8	11.8	—	—	53.6	3.5 %
Other – Asset Backed	—	0.2	—	—	0.2	— %
Subtotal – Fixed Income	42.0	417.1	—	163.6	622.7	40.6 %
Trust Owned Life Insurance:						
International Equities	—	49.4	—	—	49.4	3.2 %
United States Bonds	—	154.4	—	—	154.4	10.1 %
Subtotal – Trust Owned Life Insurance	—	203.8	—	—	203.8	13.3 %
Cash and Cash Equivalents (b)	54.4	—	—	4.8	59.2	3.9 %
Other – Pending Transactions and Accrued Income (a)	—	—	—	(1.2)	(1.2)	(0.1)%
Total	\$ 515.6	\$ 625.2	\$ —	\$ 393.4	\$ 1,534.2	100.0 %

(a) Amounts in “Other” column primarily represent accrued interest, dividend receivables and transactions pending settlement.

(b) Amounts in “Other” column represent investments for which fair value is measured using net asset value per share.

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Accumulated Benefit Obligation

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

	December 31,	
	2019	2018
Accumulated Benefit Obligation	(in millions)	
Qualified Pension Plan	\$ 586.3	\$ 536.3
Nonqualified Pension Plans	0.6	0.6
Total	\$ 586.9	\$ 536.9

Obligations in Excess of Fair Values

The tables below show the underfunded pension plans that had obligations in excess of plan assets.

Projected Benefit Obligation

	December 31,	
	2019	2018
	(in millions)	
Projected Benefit Obligation	\$ 1.5	\$ 1.2
Fair Value of Plan Assets	—	—
Underfunded Projected Benefit Obligation	\$ (1.5)	\$ (1.2)

Accumulated Benefit Obligation

	December 31,	
	2019	2018
	(in millions)	
Accumulated Benefit Obligation	\$ 0.6	\$ 0.6
Fair Value of Plan Assets	—	—
Underfunded Accumulated Benefit Obligation	\$ (0.6)	\$ (0.6)

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Estimated Future Benefit Payments and Contributions

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. 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:

	Estimated Payments	
	Pension Plans	OPEB
	(in millions)	
2020	\$ 40.1	\$ 15.2
2021	40.5	15.2
2022	42.5	15.5
2023	42.2	15.5
2024	42.8	15.4
Years 2025 to 2029, in Total	211.6	72.8

Components of Net Periodic Benefit Cost

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

	Pension Plans		OPEB	
	Years Ended December 31,			
	2019	2018	2019	2018
	(in millions)			
Service Cost	\$ 13.4	\$ 13.6	\$ 1.4	\$ 1.6
Interest Cost	23.8	22.1	5.8	5.4
Expected Return on Plan Assets	(36.8)	(35.7)	(11.4)	(12.3)
Amortization of Prior Service Cost (Credit)	—	—	(9.4)	(9.5)
Amortization of Net Actuarial Loss	6.6	9.8	2.7	1.2
Net Periodic Benefit Cost (Credit)	7.0	9.8	(10.9)	(13.6)
Capitalized Portion	(3.4)	(5.6)	(0.4)	(0.7)
Net Periodic Benefit Cost (Credit)				
Recognized in Expense	\$ 3.6	\$ 4.2	\$ (11.3)	\$ (14.3)

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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. This qualified plan offers participants an opportunity to contribute a portion of their pay, includes features under Section 401(k) of the Internal Revenue Code and provides for company matching contributions. The matching contributions to the plan are 100% of the first 1% of eligible employee contributions and 70% of the next 5% of contributions. The cost for matching contributions to the retirement savings plans for the years ended December 31, 2019 and 2018 were \$11 million and \$11 million, respectively.

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8. BUSINESS SEGMENTS

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

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9. DERIVATIVES AND HEDGING

OBJECTIVES FOR UTILIZATION OF DERIVATIVE INSTRUMENTS

AEPSC is agent for and transacts on behalf of I&M.

I&M is exposed to certain market risks as a major power producer and participant in the electricity, capacity, natural gas, coal and emission allowance markets. These risks include commodity price risks which may be subject to capacity risk, interest rate risk and credit risk. These risks represent the risk of loss that may impact I&M due to changes in the underlying market prices or rates. Management utilizes derivative instruments to manage these risks.

STRATEGIES FOR UTILIZATION OF DERIVATIVE INSTRUMENTS TO ACHIEVE OBJECTIVES

Risk Management Strategies

The strategy surrounding the use of derivative instruments primarily focuses on managing risk exposures, future cash flows and creating value utilizing both economic and formal hedging strategies. The risk management strategies also include the use of derivative instruments for trading purposes which focus on seizing market opportunities to create value driven by expected changes in the market prices of the commodities. To accomplish these objectives, I&M primarily employs risk management contracts including physical and financial forward purchase-and-sale contracts and, to a lesser extent, OTC swaps and options. 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.

I&M utilizes power, capacity, coal, natural gas, interest rate and, to a lesser extent, heating oil, gasoline and other commodity contracts to manage the risk associated with the energy business. I&M utilizes 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. I&M also utilizes derivative contracts to manage interest rate risk associated with debt financing. For disclosure purposes, these risks are grouped as "Interest Rate." 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 the Board of Directors.

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The following table represents the gross notional volume of outstanding derivative contracts:

Notional Volume of Derivative Instruments

Primary Risk Exposure	Volume		Unit of Measure
	December 31,		
	2019	2018	
	(in millions)		
Commodity:			
Power	26.8	40.9	MWhs
Natural Gas	—	2.3	MMBtus
Heating Oil and Gasoline	0.6	0.7	Gallons

Cash Flow Hedging Strategies

I&M utilizes cash flow hedges on certain derivative transactions for the purchase and sale of power (“Commodity”) in order to manage the variable price risk related to forecasted purchases and sales. 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 purchases. I&M does not hedge all commodity price risk.

I&M utilizes a variety of interest rate derivative transactions in order to manage interest rate risk exposure. I&M also utilizes interest rate derivative contracts to manage interest rate exposure related to future borrowings of fixed-rate debt. I&M does not hedge all interest rate exposure.

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 sheets 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, I&M 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

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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. The netted cash collateral from third-parties against short-term and long-term risk management assets and netted cash collateral paid to third-parties against short-term and long-term risk management liabilities were immaterial as of December 31, 2019 and 2018.

The following tables represent the gross fair value of I&M’s derivative activity on the balance sheets:

**Fair Value of Derivative Instruments
December 31, 2019**

Balance Sheet Location	Risk Management Contracts - Commodity (a)	Gross Amounts Offset in the Statement of Financial Position (b)	Net Amounts of Assets/Liabilities Presented in the Statement of Financial Position (c)
(in millions)			
Derivative Instrument Assets	\$ 67.4	\$ (57.5)	\$ 9.9
Long-Term Portion of Derivative Instrument Assets	0.5	(0.4)	0.1
Derivative Instrument Liabilities	55.6	(55.1)	0.5
Long-Term Portion of Derivative Instrument Liabilities	0.4	(0.4)	—

December 31, 2018

Balance Sheet Location	Risk Management Contracts - Commodity (a)	Gross Amounts Offset in the Statement of Financial Position (b)	Net Amounts of Assets/Liabilities Presented in the Statement of Financial Position (c)
(in millions)			
Derivative Instrument Assets	\$ 52.4	\$ (43.2)	\$ 9.2
Long-Term Portion of Derivative Instrument Assets	2.0	(1.4)	0.6
Derivative Instrument Liabilities	42.7	(42.3)	0.4
Long-Term Portion of Derivative Instrument Liabilities	1.6	(1.5)	0.1

- (a) Derivative instruments within this category 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 include counterparty netting of risk management and hedging contracts and associated cash collateral in accordance with the accounting guidance for “Derivatives and Hedging.”
- (c) All derivative contracts subject to a master netting arrangement or similar agreement are offset in the statement of financial position.

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The table below presents the activity of derivative risk management contracts:

**Amount of Gain (Loss) Recognized on
Risk Management Contracts**

Location of Gain (Loss)	Years Ended December 31,	
	2019	2018
	(in millions)	
Operating Revenues	\$ 0.5	\$ (8.2)
Operation Expenses	—	1.2
Maintenance Expenses	(0.1)	—
Other Regulatory Assets (a)	0.3	7.1
Other Regulatory Liabilities (a)	24.5	11.6
Total Gain on Risk Management Contracts	\$ 25.2	\$ 11.7

- (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. Unrealized and realized gains and losses on derivative instruments held for trading purposes are included in revenues on a net basis on the statements of income. Unrealized and realized gains and losses on derivative instruments not held for trading purposes are included in revenues or expenses on the statements of income depending on the relevant facts and circumstances. Certain derivatives that economically hedge future commodity risk are recorded in the same expense line item on the statements of income as that of the associated risk. However, unrealized and some realized gains and losses for both trading and non-trading derivative instruments are recorded as regulatory assets (for losses) or regulatory liabilities (for gains) in accordance with the accounting guidance for “Regulated Operations.”

Accounting for Cash Flow Hedging Strategies

For cash flow hedges (i.e. hedging the exposure to variability in expected future cash flows that is attributable to a particular risk), I&M initially reports the 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.

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Realized gains and losses on derivative contracts for the purchase and sale of power designated as cash flow hedges are included in Operating Revenues or Operation Expenses on the statements of income or in Other Regulatory Assets or Other Regulatory Liabilities on the balance sheets, depending on the specific nature of the risk being hedged. During the years ended 2019 and 2018, I&M did not apply cash flow hedging to outstanding power derivatives.

I&M reclassifies gains and losses on interest rate derivative hedges related to debt financings from Accumulated Other Comprehensive Income on the balance sheets into Interest on Long Term Debt on the statements of income in those periods in which hedged interest payments occur. During the years ended 2019 and 2018, I&M did not apply cash flow hedging to outstanding interest rate derivatives.

For details on effective cash flow hedges included in Accumulated Other Comprehensive Income on the balance sheets and the reasons for changes in cash flow hedges, see Note 3.

Cash flow hedges included in Accumulated Other Comprehensive Income on the balance sheets were:

Impact of Cash Flow Hedges on the Balance Sheets			
December 31, 2019		December 31, 2018	
Interest Rate			
AOCI Gain (Loss) Net of Tax	Expected to be Reclassified to Net Income During the Next Twelve Months	AOCI Gain (Loss) Net of Tax	Expected to be Reclassified to Net Income During the Next Twelve Months
(in millions)			
\$ (9.9)	\$ (1.6)	\$ (11.5)	\$ (1.6)

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

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Credit Risk

Management mitigates credit risk in 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. Management uses credit agency ratings and current market-based qualitative and quantitative data as well as financial statements to assess the financial health of counterparties on an ongoing basis.

Master agreements are typically used to facilitate the netting of cash flows associated with a single counterparty and may include collateral requirements. Collateral requirements in the form of cash, letters of credit and parental/affiliate guarantees may be obtained as security from counterparties in order to mitigate credit risk. Some master agreements include margining, which requires a counterparty to post cash or letters of credit in the event 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, master agreements allow for termination and liquidation of all positions in the event of a default including a failure or inability to post collateral when required.

Collateral Triggering Events

Credit Downgrade Triggers

A limited number of derivative contracts include collateral triggering events, which include a requirement to maintain certain credit ratings. On an ongoing basis, AEP's risk management organization assesses the appropriateness of these collateral triggering events in contracts. I&M has not experienced a downgrade below a specified credit rating threshold that would require the posting of additional collateral. I&M had no derivative contracts with collateral triggering events in a net liability position as of December 31, 2019 and 2018.

Cross-Default Triggers

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 by Parent or the obligor under outstanding debt or a third-party obligation that is \$50 million or greater. On an ongoing basis, AEP's risk management organization assesses the appropriateness of these cross-default provisions in the contracts. Amounts for I&M were immaterial for years ended December 31, 2019 and 2018.

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10. 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 classified as Level 2 measurement inputs. 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 are summarized in the following table:

December 31,			
2019		2018	
Book Value	Fair Value	Book Value	Fair Value
(in millions)			
\$ 2,899.8	\$ 3,285.1	\$ 2,919.7	\$ 2,934.4

Fair Value Measurements of Trust Assets for Decommissioning and SNF Disposal

Securities held in trust funds for decommissioning nuclear facilities and for the disposal of SNF are recorded at fair value. See "Nuclear Trust Funds" section of Note 1.

The following is a summary of nuclear trust fund investments:

	December 31,					
	2019			2018		
	Fair Value	Gross Unrealized Gains	Other-Than-Temporary Impairments	Fair Value	Gross Unrealized Gains	Other-Than-Temporary Impairments
(in millions)						
Cash and Cash Equivalents	\$ 15.3	\$ —	\$ —	\$ 22.5	\$ —	\$ —
Fixed Income Securities:						
United States Government	1,112.5	55.5	(6.1)	996.1	26.7	(7.1)
Corporate Debt	72.4	5.3	(1.6)	52.4	1.1	(1.9)
State and Local Government	7.6	0.7	(0.2)	8.6	0.6	(0.2)
Subtotal Fixed Income Securities	1,192.5	61.5	(7.9)	1,057.1	28.4	(9.2)
Equity Securities - Domestic (a)	1,767.9	1,144.4	—	1,395.3	766.3	—
Other Special Funds	\$ 2,975.7	\$ 1,205.9	\$ (7.9)	\$ 2,474.9	\$ 794.7	\$ (9.2)

- (a) Amount reported as Gross Unrealized Gains includes unrealized gains of \$1.1 billion and \$784 million and unrealized losses of \$5 million and \$18 million as of December 31, 2019 and 2018, respectively. I&M adopted ASU 2016-01 during the first quarter of 2018. Due to the adoption of the ASU, Other-Than-Temporary Impairments are no longer applicable to Equity Securities with readily determinable fair values.

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The following table provides the securities activity within the decommissioning and SNF trusts:

	Years Ended December 31,	
	2019	2018
	(in millions)	
Proceeds from Investment Sales	\$ 1,473.0	\$ 2,010.0
Purchases of Investments	1,531.0	2,064.7
Gross Realized Gains on Investment Sales	76.5	47.5
Gross Realized Losses on Investment Sales	24.3	32.8

The base cost of fixed income securities was \$1.1 billion and \$1 billion as of December 31, 2019 and 2018, respectively. The base cost of equity securities was \$623 million and \$629 million as of December 31, 2019 and 2018, respectively.

The fair value of fixed income securities held in the nuclear trust funds, summarized by contractual maturities, as of December 31, 2019 was as follows:

	Fair Value of Fixed Income Securities	
	(in millions)	
Within 1 year	\$	371.0
After 1 year through 5 years		386.2
After 5 years through 10 years		217.3
After 10 years		218.0
Total	\$	1,192.5

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 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.

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Assets and Liabilities Measured at Fair Value on a Recurring Basis
December 31, 2019

	Level 1	Level 2	Level 3	Other	Total
	(in millions)				
Assets:					
Derivative Instrument Assets					
Risk Management Commodity Contracts (a) (b)	\$ —	\$ 59.5	\$ 8.0	\$ (57.6)	\$ 9.9
Other Special Funds					
Cash and Cash Equivalents (c)	6.7	—	—	8.6	15.3
Fixed Income Securities:					
United States Government	—	1,112.5	—	—	1,112.5
Corporate Debt	—	72.4	—	—	72.4
State and Local Government	—	7.6	—	—	7.6
Subtotal Fixed Income Securities	—	1,192.5	—	—	1,192.5
Equity Securities - Domestic (d)	1,767.9	—	—	—	1,767.9
Total Other Special Funds	1,774.6	1,192.5	—	8.6	2,975.7
Total Assets	\$ 1,774.6	\$ 1,252.0	\$ 8.0	\$ (49.0)	\$ 2,985.6
Liabilities:					
Derivative Instrument Liabilities					
Risk Management Commodity Contracts (a) (b)	\$ —	\$ 53.4	\$ 2.2	\$ (55.1)	\$ 0.5

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	Level 1	Level 2	Level 3	Other	Total
Assets:	(in millions)				
Derivative Instrument Assets					
Risk Management Commodity Contracts (a) (b)	\$ —	\$ 42.1	\$ 10.3	\$ (43.2)	\$ 9.2
Other Special Funds					
Cash and Cash Equivalents (c)	12.3	—	—	10.2	22.5
Fixed Income Securities:					
United States Government	—	996.1	—	—	996.1
Corporate Debt	—	52.4	—	—	52.4
State and Local Government	—	8.6	—	—	8.6
Subtotal Fixed Income Securities	—	1,057.1	—	—	1,057.1
Equity Securities - Domestic (d)	1,395.3	—	—	—	1,395.3
Total Other Special Funds	1,407.6	1,057.1	—	10.2	2,474.9
Total Assets	\$ 1,407.6	\$ 1,099.2	\$ 10.3	\$ (33.0)	\$ 2,484.1

Liabilities:

Derivative Instrument Liabilities					
Risk Management Commodity Contracts (a) (b)	\$ 0.1	\$ 41.2	\$ 1.4	\$ (42.3)	\$ 0.4

- (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) Substantially comprised of power contracts.
- (c) Amounts in "Other" column primarily represent accrued interest receivables from financial institutions. Level 1 amounts primarily represent investments in money market funds.
- (d) Amounts represent publicly traded equity securities and equity-based mutual funds.

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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:

Year Ended December 31, 2019	Derivative Instrument Assets (Liabilities) (in millions)
Balance as of December 31, 2018	\$ 8.9
Realized Gain (Loss) Included in Net Income (or Changes in Net Assets) (a) (b)	4.7
Settlements	(13.0)
Transfers into Level 3 (c) (d)	(0.3)
Transfers out of Level 3 (d)	(0.4)
Changes in Fair Value Allocated to Regulated Jurisdictions (e)	5.9
Balance as of December 31, 2019	\$ 5.8
Year Ended December 31, 2018	Derivative Instrument Assets (Liabilities) (in millions)
Balance as of December 31, 2017	\$ 7.6
Realized Gain (Loss) Included in Net Income (or Changes in Net Assets) (a) (b)	14.2
Settlements	(21.3)
Transfers out of Level 3 (d)	(0.3)
Changes in Fair Value Allocated to Regulated Jurisdictions (e)	8.7
Balance as of December 31, 2018	\$ 8.9

- (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 existing assets or liabilities that were previously categorized as Level 2.
- (d) Transfers are recognized based on their value at the beginning of the reporting period that the transfer occurred.
- (e) Relates to the net gains (losses) of those contracts that are not reflected on the statements of income. These net gains (losses) are recorded as regulatory assets/liabilities or accounts payable.

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The following tables quantify the significant unobservable inputs used in developing the fair value of Level 3 positions:

Significant Unobservable Inputs

December 31, 2019

	Fair Value		Valuation Technique	Significant Unobservable Input (a)	Input/Range		
	Assets	Liabilities			Low	High	Weighted Average (b)
(in millions)							
Energy Contracts	\$ 3.4	\$ 1.5	Discounted Cash Flow	Forward Market Price	\$ 12.70	\$ 41.20	\$ 25.92
FTRs	4.6	0.7	Discounted Cash Flow	Forward Market Price	(0.75)	4.07	0.74
Total	\$ 8.0	\$ 2.2					

December 31, 2018

	Fair Value		Valuation Technique	Significant Unobservable Input (a)	Input/Range		
	Assets	Liabilities			Low	High	Weighted Average (b)
(in millions)							
Energy Contracts	\$ 1.4	\$ 0.9	Discounted Cash Flow	Forward Market Price	\$ 16.82	\$ 62.65	\$ 37.00
FTRs	8.9	0.5	Discounted Cash Flow	Forward Market Price	(2.11)	6.21	1.06
Total	\$ 10.3	\$ 1.4					

(a) Represents market prices in dollars per MWh.

(b) The weighted average is the product of the forward market price of the underlying commodity and volume weighted by term.

The following table provides the measurement uncertainty of fair value measurements to increases (decreases) in significant unobservable inputs related to Energy Contracts and FTRs as of December 31, 2019 and 2018:

Uncertainty of Fair Value Measurements

Significant Unobservable Input	Position	Change in Input	Impact on Fair Value Measurement
Forward Market Price	Buy	Increase (Decrease)	Higher (Lower)
Forward Market Price	Sell	Increase (Decrease)	Lower (Higher)

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11. INCOME TAXES

Income Tax Expense (Benefit)

The details of I&M's income taxes as reported are as follows:

	Years Ended December 31,	
	2019	2018
	(in millions)	
Charged (Credited) to Operating Expenses, Net:		
Current	\$ 53.9	\$ 81.6
Deferred	(52.1)	(44.9)
Deferred Investment Tax Credits	(3.6)	(4.7)
Total	(1.8)	32.0
Charged (Credited) to Nonoperating Income, Net:		
Current	(8.2)	(5.0)
Deferred	(0.6)	2.1
Total	(8.8)	(2.9)
Total Income Taxes (Benefit)	\$ (10.6)	\$ 29.1

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The following 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 tax rate and the amount of income taxes reported:

	Years Ended December 31,	
	2019	2018
	(in millions)	
Net Income	\$ 269.4	\$ 261.3
Income Tax Expense (Benefit)	(10.6)	29.1
Pretax Income	\$ 258.8	\$ 290.4
Income Taxes on Pretax Income at Statutory Rate (21%)	\$ 54.3	\$ 61.0
Increase (Decrease) in Income Taxes Resulting from the Following Items:		
Depreciation	6.3	(0.7)
Investment Tax Credit Amortization	(3.6)	(4.7)
State and Local Income Taxes, Net	(1.2)	13.4
Removal Costs	(11.5)	(8.0)
AFUDC	(4.1)	(2.5)
Parent Company Loss Benefit	(4.8)	(2.3)
Tax Reform Excess ADIT Reversal	(42.5)	(25.8)
Other	(3.5)	(1.3)
Income Tax Expense (Benefit)	\$ (10.6)	\$ 29.1
Effective Income Tax Rate	(4.1) %	10.0 %

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Net Deferred Tax Liability

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

	December 31,	
	2019	2018
	(in millions)	
Deferred Tax Assets	\$ 970.8	\$ 771.9
Deferred Tax Liabilities	(1,952.5)	(1,721.9)
Net Deferred Tax Liabilities	\$ (981.7)	\$ (950.0)
Property Related Temporary Differences	\$ (428.5)	\$ (446.9)
Amounts Due to Customers for Future Federal Income Taxes	169.6	186.2
Deferred State Income Taxes	(194.4)	(183.9)
Accrued Nuclear Decommissioning	(557.4)	(453.7)
Regulatory Assets	(26.9)	(31.9)
Operating Lease Liability	61.9	—
All Other, Net	(6.0)	(19.8)
Net Deferred Tax Liabilities	\$ (981.7)	\$ (950.0)

AEP System Tax Allocation Agreement

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 consolidated net operating loss of the AEP System is allocated to each company in the consolidated group with taxable losses. The tax benefit of the Parent is allocated to its subsidiaries with taxable income. With the exception of the allocation of the consolidated AEP System net operating loss and the loss of the Parent and tax credits, the method of allocation reflects a separate return result for each company in the consolidated group.

Net Income Tax Operating Loss Carryforward

I&M has state net income tax operating loss carryforwards as of December 31, 2019 as indicated in the table below:

State/Municipality	State Net Income	Years of Expiration
	Tax Operating Loss Carryforward	
	(in millions)	
West Virginia	2.0	2031-2037

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Uncertain Tax Positions

The reconciliation of the beginning and ending amounts of unrecognized tax benefits are as follows:

	<u>2019</u>	<u>2018</u>
	(in millions)	
Balance as of January 1,	\$ 3.2	\$ 3.2
Increase - Tax Positions Taken During a Prior Period	—	—
Decrease - Tax Positions Taken During a Prior Period	(0.7)	—
Increase - Tax Positions Taken During the Current Year	—	—
Decrease - Tax Positions Taken During the Current Year	—	—
Increase - Settlements with Taxing Authorities	—	—
Decrease - Settlements with Taxing Authorities	—	—
Decrease - Lapse of the Applicable Statute of Limitations	—	—
Balance as of December 31,	<u>\$ 2.5</u>	<u>\$ 3.2</u>

The total amount of unrecognized tax benefits that, if recognized, would affect the effective tax rate is \$2 million and \$2.6 million for 2019 and 2018, respectively. Management believes that there will be no significant net increase or decrease in unrecognized benefits within 12 months of the reporting date.

Federal and State Income Tax Audit Status

I&M and other AEP subsidiaries are no longer subject to U.S. federal examination by the IRS for all years through 2015. During the third quarter of 2019, AEP and subsidiaries elected to amend the 2014 and 2015 federal returns and as such the IRS may examine only the amended items on the 2014 and 2015 federal returns.

Federal Tax Reform and Legislation

The IRS has issued new regulations that provide guidance regarding the additional first-year depreciation deduction under Section 168(k). The proposed regulations reflect changes as a result of Tax Reform and affect taxpayers with qualified depreciable property acquired and placed in-service after September 27, 2017. Generally, I&M will not be eligible for any bonus depreciation for property acquired and placed in-service after December 31, 2017.

During the fourth quarter of 2018, the IRS proposed new regulations that reflect changes as a result of Tax Reform concerning potential limitations on the deduction of business interest expense. These regulations require an allocation of net interest expense between regulated and competitive businesses within the consolidated tax return. This allocation is based upon net tax basis, and the proposed regulations provide a de minimis test under which all interest is deductible if less than 10% is allocable to the competitive businesses. Management continues to review and evaluate the proposed regulations and at this time expect to be able to deduct materially all business interest expense under this de minimis provision.

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12. LEASES

I&M leases property, plant and equipment including, but not limited to, fleet, information technology and real estate leases. These leases require payments of non-lease components, including related property taxes, operating and maintenance costs. As of the adoption date of ASU 2016-02, management elected not to separate non-lease components from associated lease components in accordance with the accounting guidance for "Leases." Many of these leases have purchase or renewal options. Leases not renewed are often replaced by other leases. Options to renew or purchase a lease are included in the measurement of lease assets and liabilities if it is reasonably certain I&M will exercise the option.

Lease obligations are measured using the discount rate implicit in the lease when that rate is readily determinable. AEP has visibility into the rate implicit in the lease when assets are leased from selected financial institutions under master leasing agreements. When the implicit rate is not readily determinable, I&M measures their lease obligation using their estimated secured incremental borrowing rate. Incremental borrowing rates are comprised of an underlying risk free rate and a secured credit spread relative to the lessee on a matched maturity basis.

Operating and Finance lease rental costs are generally charged to Operation Expenses and Maintenance Expenses in accordance with rate-making treatment for regulated operations. Lease costs associated with capital projects are included in Utility Plant on the balance sheets. For regulated operations with finance leases, a finance lease asset and offsetting liability are recorded at the present value of the remaining lease payments for each reporting period. The components of rental costs were as follows:

	Years Ended December 31,	
	2019	2018
	(in millions)	
Operating Lease Cost	\$ 93.1	\$ 89.2
Finance Lease Cost		
Amortization of Right-of-Use Assets	94.5	119.6
Interest on Lease Liabilities	7.1	8.2
Total Lease Rental Costs (a)	\$ 194.7	\$ 217.0

(a) Excludes variable and short-term lease costs, which were immaterial for the twelve months ended December 31, 2019.

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Supplemental information related to leases are shown in the tables below:

Lease Type	December 31, 2019	
	Weighted-Average Remaining Lease Term (years):	Weighted-Average Discount Rate
Operating Leases	3.91	3.45%
Finance Leases	6.55	8.47%

Year Ended December 31, 2019 (in millions)	
Cash paid for amounts included in the measurement of lease liabilities:	
Operating Cash Flows from Operating Leases	\$ 94.3
Operating Cash Flows from Finance Leases	103.0
Non-cash Acquisitions Under Operating Leases	\$ 18.7

The following tables show the property, plant and equipment under finance, operating leases and related obligations recorded on I&M's balance sheets:

	December 31,	
	2019	2018
	(in millions)	
Property, Plant and Equipment Under Finance Leases		
Utility Plant (a)	\$ 45.0	\$ 38.6
Nuclear Fuel Under Finance Leases (b)	156.9	122.3
Net Property, Plant and Equipment Under Finance Leases	\$ 201.9	\$ 160.9
Obligations Under Finance Leases:		
Noncurrent	\$ 121.2	\$ 91.8
Current	80.7	69.1
Total Obligations Under Finance Leases	\$ 201.9	\$ 160.9

(a) Includes \$23 million and \$22 million of accumulated provision for depreciation and amortization for the years ended December 31, 2019 and 2018, respectively.

(b) Includes \$266 million and \$395 million of accumulated provision for depreciation and amortization for the years ended December 31, 2019 and 2018, respectively.

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	December 31, 2019 (in millions)
Property, Plant and Equipment Under Operating Leases	
Utility Plant (a)	\$ 252.0
Nonutility Plant	54.1
Accumulated Provision for Depreciation and Amortization – Nonutility Plant	(11.3)
Net Property, Plant and Equipment Under Operating Leases	\$ 294.8
Obligations Under Operating Leases	
Noncurrent	\$ 211.6
Current	87.3
Total Obligations Under Operating Leases	\$ 298.9

(a) Includes \$71 million of accumulated provision for depreciation and amortization.

Future minimum lease payments consisted of the following as of December 31, 2019:

	Finance Leases	Operating Leases
	(in millions)	
2020	\$ 98.7	\$ 97.0
2021	59.6	92.9
2022	33.0	92.8
2023	14.4	10.1
2024	12.6	8.6
Later Years	16.4	21.0
Total Future Minimum Lease Payments	234.7	322.4
Less: Imputed Interest	32.8	23.5
Estimated Present Value of Future Minimum Lease Payments	\$ 201.9	\$ 298.9

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Future minimum lease payments consisted of the following as of December 31, 2018:

	Finance Leases	Operating Leases
	(in millions)	
2019	\$ 88.1	\$ 92.6
2020	51.1	89.3
2021	21.3	84.8
2022	10.9	83.8
2023	5.7	6.5
Later Years	21.6	19.5
Total Future Minimum Lease Payments	198.7	\$ 376.5
Less: Imputed Interest	37.8	
Estimated Present Value of Future Minimum Lease Payments	\$ 160.9	

Master Lease Agreements

I&M leases certain equipment under master lease agreements. Under the lease agreements, the lessor is guaranteed a residual value up to a stated percentage of 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. Historically, at the end of the lease term the fair value has been in excess of the amount guaranteed. As of December 31, 2019, the maximum potential loss by I&M for these lease agreements assuming the fair value of the equipment is zero at the end of the lease term was \$4 million.

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. In the first quarter of 2019, in accordance with ASU 2016-02, the \$37 million unamortized gain (\$15 million related to I&M) associated with the sale-and-leaseback of the Plant was recognized as an adjustment to equity. The adjustment to equity was then reclassified to regulatory liabilities in accordance with accounting guidance for "Regulated Operations" as AEGCo and I&M will continue to provide the benefit of the unamortized gain to customers in future periods.

The Owner Trustee owns the Plant and leases equal portions 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 and at the end of the lease term, AEGCo and I&M have the option to renew the lease at a rate that approximates fair value. The option to renew was not included in the measurement of the lease obligation as of December 31, 2019 as the execution of the option was not reasonably certain. AEP, AEGCo and I&M have no ownership interest in the Owner Trustee and do not guarantee its debt. The future minimum lease payments for this sale-and-leaseback transaction as of December 31, 2019 were as follows:

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	Future Minimum Lease Payments
	(in millions)
2020	\$ 73.9
2021	73.9
2022	73.7
Total Future Minimum Lease Payments	\$ 221.5

Lessor Activity

I&M's lessor activity was immaterial as of and for the twelve months ended December 31, 2019.

Nuclear Fuel Lease

In October 2014, I&M entered into a sale-and-leaseback transaction for \$106 million with DCC Fuel VII LLC (DCC VII). DCC VII 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 had a variable rate and was a finance lease with a term of 54 months. I&M made the final payment in April 2019.

In April 2015, I&M entered into a sale-and-leaseback transaction for \$111 million with DCC Fuel VIII LLC (DCC VIII). DCC VIII 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 had a variable rate and was a finance lease with a term of 54 months. I&M made the final payment in October 2019.

In April 2016, I&M entered into a sale-and-leaseback transaction for \$88 million with DCC Fuel IX LLC (DCC IX). DCC IX 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 a finance lease with a term of 54 months. I&M makes payments on the lease quarterly in January, April, July and October. Payments began in July 2016.

In December 2016, I&M entered into a sale-and-leaseback transaction for \$87 million with DCC Fuel X LLC (DCC X). DCC X 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 a finance lease with a term of 52 months. I&M makes payments on the lease monthly. Payments began in January 2017.

In November 2017, I&M entered into a sale-and-leaseback transaction for \$70 million with DCC Fuel XI LLC (DCC XI). DCC XI 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 a finance lease with a term of 52 months. I&M makes payments on the lease monthly. Payments began in December 2017.

In May 2018, I&M entered into a sale-and-leaseback transaction for \$56 million with DCC Fuel XII LLC (DCC XII).

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DCC XII 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 a finance lease with a term of 52 months. I&M makes payments on the lease monthly. Payments began in June 2018.

In May 2019, I&M entered into a sale-and-leaseback transaction for \$63 million with DCC Fuel XIII LLC (DCC XIII). DCC XIII 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 a finance lease with a term of 54 months. I&M makes payments on the lease monthly. Payments began in June 2019.

In November 2019, I&M entered into a sale-and-leaseback transaction for \$61 million with DCC Fuel XIV LLC (DCC XIV). DCC XIV 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 a finance lease with a term of 54 months. I&M makes payments on the lease monthly. Payments began in December 2019.

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13. FINANCING ACTIVITIES

Long-term Debt

The following table details long-term debt outstanding:

		Weighted-Average Interest Rate as of December 31, 2019	Interest Rate Ranges as of December 31,		Outstanding as of December 31,	
	Maturity		2019	2018	2019	2018
(in millions)						
Senior Unsecured Notes	2023-2048	4.38%	3.20%-6.05%	3.20%-6.05%	\$ 2,175.0	\$ 2,175.0
Pollution Control Bonds (a)	2019-2025 (b)	2.55%	1.79%-3.05%	1.81%-3.05%	242.0	267.0
Spent Nuclear Fuel Obligation (c)					279.8	273.6
Other Long-term Debt	2021-2025	3.09%	2.93%-6.00%	3.66%-6.00%	211.2	212.8
Unamortized Discount, Net					(8.2)	(8.7)
Total Long-term Debt					<u>\$ 2,899.8</u>	<u>\$ 2,919.7</u>

- (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 and insurance policies support certain series.
- (b) Certain Pollution Control Bonds are subject to redemption earlier than the maturity date. Consequently, these bonds have been classified for maturity purposes as Long-term Debt Due Within One Year - Nonaffiliated on the balance sheets.
- (c) Spent Nuclear Fuel Obligation consists of a liability along with accrued interest for disposal of SNF. See "Spent Nuclear Fuel Disposal" section of Note 6 for additional information.

As of December 31, 2019, long-term debt was payable as follows:

	(in millions)
2020	\$ 53.6
2021	242.1
2022	2.2
2023	252.3
2024	2.5
After 2024	<u>2,355.3</u>
Principal Amount	2,908.0
Unamortized Discount, Net	(8.2)
Total Long-term Debt	<u>\$ 2,899.8</u>

Dividend Restrictions

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

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All of the dividends declared by I&M are subject to a Federal Power Act restriction that prohibits the payment of dividends out of capital accounts without regulatory approval; payment of dividends is allowed out of retained earnings only. However, the Federal Power Act creates a reserve on retained earnings attributable to hydroelectric generation plants. Because of their ownership of such plants, this reserve applies to I&M.

I&M has credit agreements that contain covenants that limit their debt to capitalization ratio to 67.5%. The method for calculating outstanding debt and capitalization is contractually-defined in the credit agreements.

The most restrictive dividend limitation for I&M is through the credit agreements. As of December 31, 2019, the maximum amount of restricted net assets of I&M that may not be distributed to the Parent in the form of a loan, advance or dividend was \$1.6 billion.

The Federal Power Act restriction limits the ability of I&M to pay dividends out of retained earnings because of their ownership in hydroelectric generation. Additionally, the credit agreement covenant restrictions can limit the ability of I&M to pay dividends out of retained earnings. As of December 31, 2019, the amount of any such restrictions was \$525 million.

Corporate Borrowing Program – AEP System

The AEP System uses a corporate borrowing program to meet the short-term borrowing needs of AEP's subsidiaries. The corporate borrowing program includes a Utility Money Pool, which funds AEP's utility subsidiaries. The AEP System Utility Money Pool operates in accordance with the terms and conditions of its agreement filed with the FERC. The amounts of outstanding borrowings from the Utility Money Pool as of December 31, 2019 and 2018 are included in Notes Payable to Associated Companies on the balance sheets. I&M's money pool activity and corresponding authorized borrowing limits are described in the following table:

Years Ended December 31,	Maximum Borrowings from the Utility Money Pool	Maximum Loans to the Utility Money Pool	Average Borrowings from the Utility Money Pool	Average Loans to the Utility Money Pool	Borrowings from the Utility Money Pool as of December 31,	Authorized Short-term Borrowing Limit
(in millions)						
2019	\$ 158.8	\$ 53.2	\$ 71.5	\$ 17.5	\$ 114.4	\$ 500.0
2018	322.1	645.1	255.5	147.4	1.1	500.0

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

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
2019	3.43%	1.77%	3.02%	2.73%	2.34%	2.84%
2018	2.97%	1.83%	2.97%	1.81%	2.16%	2.07%

Interest expense and interest income related to the Utility Money Pool financing relationship are included in Interest on Debt to Associated Companies and Interest and Dividend Income, respectively, on the statements of income. The interest expense and interest income related to the corporate borrowing programs were immaterial for the years ended December 31, 2019 and 2018.

Securitized Accounts Receivables – AEP Credit

Under this sale of receivables arrangement, I&M sells, without recourse, certain of its customer accounts receivable and accrued utility revenues balances to AEP Credit and is charged a fee based on AEP Credit's financing costs, administrative costs and uncollectible accounts experience for I&M's receivables. The costs of customer accounts receivable sold are reported in Other Deductions on I&M's statements of income. I&M manages and services its customer accounts receivable, which are sold to AEP Credit. AEP Credit securitizes the eligible receivables for I&M and retains the remainder.

AEP Credit has a receivables securitization agreement that provides a commitment of \$750 million from bank conduits to purchase receivables and expires in July 2021.

The amount of accounts receivable and accrued utility revenues under the sale of receivables agreement as of December 31, 2019 and 2018 were \$142 million and \$153 million, respectively.

The fees paid to AEP Credit for customer accounts receivable sold were \$11 million and \$9 million for the years ended December 31, 2019 and 2018, respectively.

The proceeds on the sale of receivables to AEP Credit were \$1.8 billion and \$1.8 billion for the years ended December 31, 2019 and 2018, respectively.

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14. RELATED PARTY TRANSACTIONS

For other related party transactions, also see “AEP System Tax Allocation Agreement” section of Note 11 in addition to “Corporate Borrowing Program – AEP System” and “Securitized Accounts Receivables – AEP Credit” sections of Note 13.

Power Coordination Agreement

Effective January 1, 2014, the FERC approved the PCA. Under the PCA, APCo, I&M, KPCo and WPCo are individually responsible for planning their respective capacity obligations. The PCA allows, but does not obligate, APCo, I&M, KPCo and WPCo to participate collectively under a common fixed resource requirement capacity plan in PJM and to participate in specified collective off-system sales and purchase activities.

AEPSC conducts power, capacity, coal, natural gas, interest rate and, to a lesser extent, heating oil, gasoline and other risk management activities on behalf of APCo, I&M, KPCo and WPCo. Certain power and natural gas risk management activities for APCo, I&M, KPCo and WPCo are allocated based on the four member companies’ respective equity positions.

System Integration Agreement

Under the SIA, AEPSC allocates physical and financial revenues and expenses from transactions with neighboring utilities, power marketers and other power and natural gas risk management activities based upon the location of such activity. Margins resulting from trading and marketing activities originating in PJM generally accrue to the benefit of APCo, I&M, KPCo and WPCo. Margins resulting from other transactions are allocated among APCo, I&M, KPCo, PSO, SWEPCo and WPCo based upon the equity positions of these companies.

Affiliated Revenues and Purchases

The following table shows the revenues derived from direct sales to affiliates, auction sales to affiliates, net transmission agreement sales and other revenues for the years ended December 31, 2019 and 2018:

Related Party Revenues	Years Ended December 31,	
	2019	2018
	(in millions)	
Direct Sales to East Affiliates	\$ —	\$ 0.1
Auction Sales to OPCo (a)	6.7	7.1
Transmission Revenues	0.7	11.7
Other Revenues	3.1	3.2

- (a) Refer to the Ohio Auction section below for further information regarding these amounts.

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The following table shows the purchased power expenses incurred for purchases from affiliates for the years ended December 31, 2019 and 2018:

Related Party Purchases	Years Ended December 31,	
	2019	2018
	(in millions)	
Direct Purchases from AEGCo	\$ 214.9	\$ 237.9

PJM Transmission Service Charges

APCo, I&M, KGPCo, KPCo, OPCo and WPCo (AEP East Companies) are parties to the Transmission Agreement (TA), which defines how transmission costs through the PJM OATT are allocated among the AEP East Companies on a 12-month average coincident peak basis. Additional costs for transmission services provided by AEPTCo and other transmission affiliates are billed to AEP East Companies through the PJM OATT. I&M's net charges for the years ended December 31, 2019 and 2018 related to the TA were \$144 million and \$91 million, respectively. The charges were recorded in Operation Expenses on the statements of income.

Joint License Agreement

AEPTCo entered into a 50-year joint license agreement with I&M allowing either party to occupy the granting party's facilities or real property. After the expiration of the agreement, the term shall automatically renew for successive one-year terms unless either party provides notice. The joint license billing provides compensation to the granting party for the cost of carrying assets, including depreciation expense, property taxes, interest expense, return on equity and income taxes. For the years ended December 31, 2019 and 2018, AEPTCo billed I&M \$2 million and \$2 million, respectively.

Ohio Auctions

In connection with OPCo's June 2012 - May 2015 ESP, the PUCO ordered OPCo to conduct energy and capacity auctions for its entire SSO load for delivery beginning in June 2015. Certain affiliated entities, including I&M, participate in the auction process and have been awarded tranches of OPCo's SSO load. Refer to the Affiliated Revenues and Purchases section above for amounts related to these transactions.

Unit Power Agreements

UPA between AEGCo and I&M

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. Subsequently, I&M assigns 30% of the power to KPCo. See the "UPA between AEGCo and KPCo" section below. 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

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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.

UPA between AEGCo and KPCo

Pursuant to an assignment between I&M and KPCo and a UPA between AEGCo and KPCo, 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, which is owned by AEGCo, performs coal transloading and storage services at cost for I&M. The coal transloading costs were \$13 million and \$12 million 2019 and 2018, respectively. I&M recorded the cost of transloading services in Fuel Stock on the balance sheets.

Cook Coal Terminal also performs railcar maintenance services at cost for I&M. AEGCo billed I&M \$1 million and \$2 million for the years ended December 31, 2019 and 2018, respectively, for railcar maintenance services. I&M recorded the cost of the railcar maintenance services in Fuel Stock on the balance sheets.

I&M Barging, Urea Transloading and Other Services

I&M provides barging, urea transloading and other transportation services to affiliates. Urea is a chemical used to control NOx emissions at certain generation plants in the AEP System. I&M recorded revenues from barging, transloading and other services of \$63 million and \$63 million for the years ended December 31, 2019 and 2018, respectively, in Revenues from Nonutility Operations on the statements of income.

Central Machine Shop

APCo operates a facility which repairs and rebuilds specialized components for the generation plants across the AEP System. I&M recorded billings from APCo of \$2 million and \$2 million as capital or maintenance expenses depending on the nature of the services received for the years ended December 31, 2019 and 2018, respectively. These billings are recoverable from customers.

Sales and Purchases of Property

I&M had affiliated sales and purchases of electric property amounting to \$100 thousand or more, sales and purchases of meters and transformers, and sales and purchases of transmission property. There were no gains or losses recorded on the transactions. The following table shows the sales and purchases, recorded in Utility Plant on the balance sheets at net book value:

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		Years Ended December 31,	
		2019	2018
		(in millions)	
Sales	\$	7.5	\$ 8.2
Purchases		0.9	2.0

Sempra Renewables LLC PPAs

In April 2019, AEP acquired Sempra Renewables LLC and its ownership interests in 724 MWs of wind generation. The operating wind generation portfolio includes seven wind farms. Prior to the acquisition, two wind farms had existing PPAs with I&M, OPCo and SWEPCo.

Intercompany Billings

I&M performs 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 basis 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.

AEPSC

AEPSC provides certain managerial and professional services to I&M. The costs of the services are based on a direct charge or on a prorated basis and billed to I&M at AEPSC's cost. AEPSC and its billings are subject to regulation by the FERC. I&M's total billings from AEPSC were \$185 million and \$174 million for the years ended December 31, 2019 and 2018, respectively.

Charitable Contributions to AEP Foundation

The American Electric Power Foundation is funded by American Electric Power and its utility operating units. The Foundation provides a permanent, ongoing resource for charitable initiatives and multi-year commitments in the communities served by AEP and initiatives outside of AEP's 11-state service area. Charitable contributions to the AEP Foundation were recorded in Donations on the statements of income. I&M's contributions recorded were \$9 million for the year ended December 31, 2019.

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15. 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 total regulated annual composite depreciation rates by functional class:

Year	Nuclear	Steam	Other Generation	Hydro (in percentages)	Transmission	Distribution	General
2019	2.8	8.1	7.3	1.4	1.9	3.4	9.4
2018	2.4	6.6	7.0	2.4	1.8	3.1	8.9

The composite depreciation rate generally includes a component for non-ARO removal costs, which is credited to accumulated depreciation on the balance sheets. Actual removal costs incurred are charged to accumulated depreciation.

Asset Retirement Obligations

I&M records ARO in accordance with the accounting guidance for “Asset Retirement and Environmental Obligations” for legal obligations for asbestos removal, the retirement of certain ash disposal facilities 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, 2019 and 2018, I&M’s ARO liability for nuclear decommissioning of the Cook Plant was \$1.73 billion and \$1.66 billion, respectively. These liabilities are reflected in Asset Retirement Obligations on I&M’s balance sheets. As of December 31, 2019 and 2018, the fair value of I&M’s assets that are legally restricted for purposes of settling decommissioning liabilities totaled \$2.65 billion and \$2.16 billion, respectively. These assets are included in Other Special Funds on I&M’s balance sheets.

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The following is a reconciliation of the 2019 and 2018 aggregate carrying amounts of ARO:

Year	ARO at January 1,	Accretion Expense	Liabilities Settled	Revisions in Cash Flow Estimates	ARO at December 31,
(in millions)					
2019	\$ 1,681.3	\$ 67.4	\$ (0.2)	\$ 0.1	\$ 1,748.6
2018	1,321.8	58.7	(0.2)	301.0 (a)	1,681.3

- (a) Revision for Cook Plant related to a new third-party study, which impacted the ARO liability for changes of estimated cash flows and application of a new discount rate.

Jointly-owned Electric Facilities

I&M has electric facilities that are jointly-owned with affiliated companies. Using its own financing, I&M is obligated to pay its share of the costs of these jointly-owned facilities in the same proportion as its ownership interest. I&M's proportionate share of the operating costs associated with these 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:

Facility	I&M's Share as of December 31, 2019				
	Fuel Type	Percent of Ownership	Utility Plant in Service	Construction	Accumulated Depreciation
				Work in Progress	
				(in millions)	
Rockport Generating Plant (a)(b)(c)	Coal	50.0%	\$ 1,114.2	\$ 105.5	\$ 586.2

Facility	I&M's Share as of December 31, 2018				
	Fuel Type	Percent of Ownership	Utility Plant in Service	Construction	Accumulated Depreciation
				Work in Progress	
				(in millions)	
Rockport Generating Plant (a)(b)(c)	Coal	50.0%	\$ 1,108.7	\$ 50.2	\$ 514.1

- (a) Operated by I&M.
(b) Amounts include I&M's 50% ownership of both Unit 1 and capital additions for Unit 2. Unit 2 is subject to an operating lease with a nonaffiliated company. See the "Rockport Lease" section of Note 12.
(c) AEGCo owns 50% of Unit 1 with I&M and 50% of capital additions for Unit 2.

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16. REVENUE FROM CONTRACTS WITH CUSTOMERS

Disaggregated Revenues from Contracts with Customers

The tables below represent revenues from contracts with customers, net of respective provisions for refund, by type of revenue for I&M:

	Years Ended December 31,	
	2019	2018
	(in millions)	
Retail Revenues:		
Residential Revenues	\$ 737.9	\$ 716.0
Commercial Revenues	500.8	479.0
Industrial Revenues	560.6	545.9
Other Retail Revenues	7.3	7.2
Total Retail Revenues	1,806.6	1,748.1
Wholesale Revenues		
Generation Revenues	417.5	497.3
Transmission Revenues	25.1	23.1
Total Wholesale Revenues	442.6	520.4
Other Revenues from Contracts with Customers (a)	27.6	26.0
Total Revenues from Contracts with Customers	2,276.8	2,294.5
Other Revenues		
Alternative Revenues (a)	(1.4)	(2.1)
Other Revenues	0.1	(8.3)
Total Other Revenues	(1.3)	(10.4)
Total Operating Revenues	\$ 2,275.5	\$ 2,284.1

(a) Amounts include affiliated and nonaffiliated revenues.

Performance Obligations

I&M has performance obligations as part of its normal course of business. A performance obligation is a promise to transfer a distinct good or service, or a series of distinct goods or services that are substantially the same and have the same pattern of transfer to a customer. The invoice practical expedient within the accounting guidance for "Revenue from Contracts with Customers" allows for the recognition of revenue from performance obligations in the amount of consideration to which there is a right to invoice the customer and when the amount for which there is a right to invoice corresponds directly to the value transferred to the customer.

The purpose of the invoice practical expedient is to depict an entity's measure of progress toward completion of the performance obligation within a contract and can only be applied to performance obligations that are satisfied over time

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and when the invoice is representative of services provided to date. I&M elected to apply the invoice practical expedient to recognize revenue for performance obligations satisfied over time as the invoices from the respective revenue streams are representative of services or goods provided to date to the customer. Performance obligations for I&M are summarized as follows:

Retail Revenues

I&M has performance obligations to generate, transmit and distribute electricity for sale to rate-regulated retail customers. The performance obligation to deliver electricity is satisfied over time as the customer simultaneously receives and consumes the benefits provided. Revenues are variable as they are subject to the customer's usage requirements.

Rate-regulated retail customers typically have the right to discontinue receiving service at will, therefore these contracts between I&M and their customers for rate-regulated services are generally limited to the services requested and received to date for such arrangements. Retail customers are generally billed on a monthly basis, and payment is typically due within 15 to 20 days after the issuance of the invoice.

Wholesale Revenues - Generation

I&M has performance obligations to sell electricity to wholesale customers from generation assets in PJM. The performance obligation to deliver electricity from generation assets is satisfied over time as the customer simultaneously receives and consumes the benefits provided. Wholesale generation revenues are variable as they are subject to the customer's usage requirements.

I&M has performance obligations to stand ready in order to promote grid reliability. Stand ready services are sold into PJM's RPM capacity market. RPM entails a base auction and at least three incremental auctions for a specific PJM delivery year, with the incremental auctions spanning three years. The performance obligation to stand ready is satisfied over time and the consideration for which is variable until the occurrence of the final incremental auction, at which point the performance obligation becomes fixed.

Payments from PJM for stand ready services are typically received within one week from the issuance of the invoice, which is typically issued weekly. Gross margin resulting from generation sales are primarily subject to margin sharing agreements with customers and vary by state, where the revenues are reflected gross in the disaggregated revenues table above.

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Wholesale Revenues - Transmission

I&M has performance obligations to transmit electricity to wholesale customers through assets owned and operated. The performance obligation to provide transmission services in PJM encompass a time frame greater than a year, where the performance obligation within PJM is partially fixed for a period of one year or less. Payments from PJM for transmission services are typically received within one week from the issuance of the invoice, which is issued weekly for PJM.

I&M collects revenues through transmission formula rates. The FERC-approved rates establish the annual transmission revenue requirement (ATRR) and transmission service rates for transmission owners. The formula rates establish rates for a one year period and also include a true-up calculation for the prior year's billings, allowing for over/under-recovery of the transmission owner's ATRR. The annual true-ups meet the definition of alternative revenues in accordance with the accounting guidance for "Regulated Operations," and are presented as such in the disaggregated revenues table above.

APCo, I&M, KGPCo, KPCo, OPCo and WPCo (AEP East Companies) are parties to the Transmission Agreement (TA), which defines how transmission costs are allocated among the AEP East Companies on a 12-month average coincident peak basis. Affiliate revenues as a result of the TA are reflected as Transmission Revenues in the disaggregated revenues table above.

Fixed Performance Obligations

The following table represents the remaining fixed performance obligations satisfied over time as of December 31, 2019. Fixed performance obligations primarily include wholesale transmission services, electricity sales for fixed amounts of energy and stand ready services into PJM's RPM market. The amounts below include affiliated and nonaffiliated revenues.

<u>2020</u>	<u>2021-2022</u>	<u>2023-2024</u>	<u>After 2024</u>	<u>Total</u>
(in millions)				
\$ 29.6	\$ 8.8	\$ 8.8	\$ 4.4	\$ 51.6

Contract Assets and Liabilities

Contract assets are recognized when I&M has a right to consideration that is conditional upon the occurrence of an event other than the passage of time, such as future performance under a contract. I&M did not have any material contract assets as of December 31, 2019 and 2018.

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When I&M receives consideration, or such consideration is unconditionally due from a customer prior to transferring goods or services to the customer under the terms of a sales contract, they recognize a contract liability on the balance sheets in the amount of that consideration. Revenue for such consideration is subsequently recognized in the period or periods in which the remaining performance obligations in the contract are satisfied. I&M's contract liabilities typically arise from services provided under joint use agreements for utility poles. I&M did not have any material contract liabilities as of December 31, 2019 and 2018.

Accounts Receivable from Contracts with Customers

Accounts receivable from contracts with customers are presented on I&M's balance sheets within the Customer Accounts Receivable line item. I&M's balances for receivables from contracts that are not recognized in accordance with the accounting guidance for "Revenue from Contracts with Customers" included in Customer Accounts Receivable were not material as of December 31, 2019 and 2018. See "Securitized Accounts Receivable - AEP Credit" section of Note 13 for additional information.

The amount of affiliated accounts receivable from contracts with customers included in Accounts Receivable from Associated Companies on I&M's balance sheets were \$37 million and \$35 million, respectively, as of December 31, 2019 and 2018.

Contract Costs

Contract costs to obtain or fulfill a contract are accounted for under the guidance for "Other Assets and Deferred Costs" and presented as a single asset and are neither bifurcated nor reclassified between current assets and deferred debits on the balance sheets. Contract costs to acquire a contract are amortized in a manner consistent with the transfer of goods or services to the customer in Operation Expenses on the statements of income. I&M did not have material contract costs as of December 31, 2019 and 2018.

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17. FERC ORDER NO. 784-A

On July 18, 2013, the FERC issued Order No. 784 that revised certain aspects of the accounting and reporting requirements under the Uniform System of Accounts related to energy storage accounts. Due to software limitations, the newly adopted and revised schedules in the FERC forms that would contain the energy storage accounts are not available to filers of the forms for use as of the effective date. Utilities with energy storage assets must use the existing schedules in the FERC Forms to report energy storage assets pending availability of the new and revised schedules. FERC directed filers to submit the requested energy storage information as part of pages 122-123.

The following table presents I&M's energy storage operations for small plants for the years ended December 31, 2019 and 2018, as required by FERC Order No. 784:

Project Name	Functional Classification	Project Location	Project Costs		Operation Expenses		Maintenance Expenses	
			Account	Amount	Account	Amount	Account	Amount (a)
(dollars in millions)								

Year Ended December 31, 2019

East Busco Station	Distribution	Churubusco, IN	363	\$	5.6	562	\$	-	592	\$	-
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Year Ended December 31, 2018

East Busco Station	Distribution	Churubusco, IN	363	\$	5.6	562	\$	-	592	\$	-
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(a) This amount would have been recorded in Account 592.2 in accordance with FERC Order No. 784.

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SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION. AMORTIZATION AND DEPLETION					
Report in Column (c) the amount for electric function, in column (d) the amount for gas function, in column (e), (f), and (g) report other (specify) and in column (h) common function.					
Line No.	Classification (a)	Total Company for the Current Year/Quarter Ended (b)		Electric (c)	
1	Utility Plant				
2	In Service				
3	Plant in Service (Classified)	8,930,814,740		8,930,814,740	
4	Property Under Capital Leases	297,108,680		297,108,680	
5	Plant Purchased or Sold				
6	Completed Construction not Classified	612,356,762		612,356,762	
7	Experimental Plant Unclassified				
8	Total (3 thru 7)	9,840,280,182		9,840,280,182	
9	Leased to Others				
10	Held for Future Use	1,444,928		1,444,928	
11	Construction Work in Progress	382,256,349		382,256,349	
12	Acquisition Adjustments				
13	Total Utility Plant (8 thru 12)	10,223,981,459		10,223,981,459	
14	Accum Prov for Depr, Amort, & Depl	3,210,208,085		3,210,208,085	
15	Net Utility Plant (13 less 14)	7,013,773,374		7,013,773,374	
16	Detail of Accum Prov for Depr, Amort & Depl				
17	In Service:				
18	Depreciation	3,046,043,943		3,046,043,943	
19	Amort & Depl of Producing Nat Gas Land/Land Right				
20	Amort of Underground Storage Land/Land Rights				
21	Amort of Other Utility Plant	164,159,422		164,159,422	
22	Total In Service (18 thru 21)	3,210,203,365		3,210,203,365	
23	Leased to Others				
24	Depreciation				
25	Amortization and Depletion				
26	Total Leased to Others (24 & 25)				
27	Held for Future Use				
28	Depreciation	4,720		4,720	
29	Amortization				
30	Total Held for Future Use (28 & 29)	4,720		4,720	
31	Abandonment of Leases (Natural Gas)				
32	Amort of Plant Acquisition Adj				
33	Total Accum Prov (equals 14) (22,26,30,31,32)	3,210,208,085		3,210,208,085	

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SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION					
Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)	Line No.
					1
					2
					3
					4
					5
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Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report End of 2019/Q4
NUCLEAR FUEL MATERIALS (Account 120.1 through 120.6 and 157)					
<p>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.</p> <p>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.</p>					
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	27,896,247	87,353,862		
4	Allowance for Funds Used during Construction	4,372,012	3,017,125		
5	(Other Overhead Construction Costs, provide details in footnote)				
6	SUBTOTAL (Total 2 thru 5)	32,268,259			
7	Nuclear Fuel Materials and Assemblies				
8	In Stock (120.2)				
9	In Reactor (120.3)	1,602,198	233,649,839		
10	SUBTOTAL (Total 8 & 9)	1,602,198			
11	Spent Nuclear Fuel (120.4)	518,765,415	217,891,681		
12	Nuclear Fuel Under Capital Leases (120.6)	122,281,366	123,300,000		
13	(Less) Accum Prov for Amortization of Nuclear Fuel Assem (120.5)	518,996,189			
14	TOTAL Nuclear Fuel Stock (Total 6, 10, 11, 12, less 13)	155,921,049			
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 Indiana Michigan Power Company		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report End of 2019/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
	118,732,228			-3,482,119	3
	3,874,325			3,514,812	4
					5
				32,693	6
					7
					8
	234,542,465			709,572	9
				709,572	10
	85,935,969			650,721,127	11
88,686,052				156,895,314	12
-217,903,246	85,935,969			650,963,466	13
				157,395,240	14
					15
					16
					17
					18
					19
					20
					21
					22

Name of Respondent	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report 2019/Q4
Indiana Michigan Power Company			
FOOTNOTE DATA			

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 and placed into spent fuel pool - \$112,242,465
Reclassification of nuclear fuel from owned to leased due to sale/leaseback with third party - \$130,900,000
Schedule Page: 202 Line No.: 11 Column: e
Retirement of spent fuel
Schedule Page: 202 Line No.: 12 Column: b
Includes 2018 costs in connection with nuclear leases: Finance charges - \$4,913,216
Schedule Page: 202 Line No.: 12 Column: c
Reclassification of \$123,300,000 of nuclear fuel from owned to leased due to sale/leaseback with third party
Schedule Page: 202 Line No.: 12 Column: f
Includes 2019 costs in connection with nuclear leases: Finance charges - \$4,241,258
Schedule Page: 202 Line No.: 13 Column: e
Retirement of spent fuel

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Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 12/31/19
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106)			
<p>1. Report below the original cost of plant in service in the same detail as in the current depreciation order.</p> <p>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.</p> <p>3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.</p> <p>4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such amounts.</p> <p>5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and</p>		<p>include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d), including the</p>	
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
1	1. INTANGIBLE PLANT		
2	301 Organization	117,426	
3	302 Franchises and Consents	19,866,098	
4	303 Miscellaneous Intangible Plant	178,132,249	52,124,403
5	TOTAL Intangible Plant	198,115,773	52,124,403
6	2. PRODUCTION PLANT		
7	Steam Production Plant		
8	310.1 Land	7,194,782	
9	310.2 Land Rights	219,723	
10	311 Structures and Improvements	107,768,409	135,439
11	312 Boiler Plant Equipment	771,025,544	4,305,560
12	313 Engines and Engine-Driven Generators	0	0
13	314 Turbogenerator Units	121,741,431	2,600,507
14	315 Accessory Electric Equipment	63,096,402	19,816
15	316 Miscellaneous Power Plant Equipment	23,708,774	431,975
16	317 Asset Retirement Costs for Steam Production	14,642,066	16,711
17	TOTAL Steam Production Plant	1,109,397,131	7,510,008
18	Nuclear Production Plant		
19	320.1 Land	1,879,588	
20	320.2 Land Rights	0	
21	321 Structures and Improvements	428,510,876	8,152,260
22	322 Reactor Plant Equipment	1,584,059,305	195,554,622
23	323 Turbogenerator Units	677,250,219	33,846,953
24	324 Accessory Electric Equipment	267,531,828	237,553,835

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/19	Year of Report 12/31/19
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ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)

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

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

to primary account classifications.

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

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

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					1
			117,426	301	2
			19,866,098	302	3
15,458,534		(348,301)	214,449,817	303	4
15,458,534	0	(348,301)	234,433,341		5
					6
					7
			7,194,782	310.1	8
			219,723	310.2	9
143,398			107,760,450	311	10
1,660,399			773,670,705	312	11
			0	313	12
284,779			124,057,159	314	13
117,019			62,999,199	315	14
20,826			24,119,923	316	15
(176,648)			14,835,425	317	16
2,049,773	0	0	1,114,857,366		17
					18
			1,879,588	320.1	19
			0	320.2	20
3,392,578			433,270,558	321	21
71,697,659		89,765	1,708,006,033	322	22
6,948,446		123,889	704,272,615	323	23
3,781,877			305,504,353	324	24

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/19	Year of Report 12/31/19
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	258,761,135	8,637,462	
25	326 Miscellaneous Power Plant Equipment	439,029,648		
26	TOTAL Nuclear Production Plant	3,657,022,599	287,945,699	
27	Hydraulic Production Plant			
28	330.1 Land	510,116		
29	330.2 Land Rights	196,186		
30	331 Structures and Improvements	4,541,554	93,082	
31	332 Reservoirs, Dams and Waterways	25,423,494	164,909	
32	333 Water Wheels, Turbines and Generators	16,374,713	124,309	
33	334 Accessory Electric Equipment	5,533,491	162,727	
34	335 Miscellaneous Power Plant Equipment	2,764,551		
35	336 Roads, Railroads and Bridges	853		
36	337 Asset Retirement Costs for Hydraulic Production	318,520		
37	TOTAL Hydraulic Production Plant	55,663,478	545,027	
38	Other Production Plant			
39	340.1 Land	181,743	5,129,941	
40	340.2 Land Rights	0	0	
41	341 Structures and Improvements	735,119	(195)	
42	342 Fuel Holders, Products and Accessories			
43	343 Prime Movers			
44	344 Generators	35,380,624	(6,046)	
45	345 Accessory Electric Equipment	269,062	716,896	
46	346 Miscellaneous Power Plant Equipment	564,608	(186)	
47	347 Asset Retirement Costs for Other Production	0		
48	TOTAL Other Production Plant	37,131,156	5,840,410	
49	TOTAL Production Plant	4,859,214,364	301,841,144	
50	3. TRANSMISSION PLANT			
51	350.1 Land	12,048,555	1,772,565	
52	350.2 Land Rights	61,153,161	1,033,772	
53	352 Structures and Improvements	31,530,189	4,843,801	
54	353 Station Equipment	771,538,861	54,297,585	
55	354 Towers and Fixtures	232,965,650	30,075	
56	355 Poles and Fixtures	190,169,998	21,289,955	
57	356 Overhead Conductors and Devices	268,370,909	11,456,608	
58	357 Underground Conduit	2,312,344	0	
59	358 Underground Conductors and Devices	6,388,691	15,781	

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)		12/31/19	
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)							
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)				Line No.
3,037,383		134,647	264,495,861	325			24
0	0	0	439,029,648	326			25
88,857,943	0	348,301	3,856,458,656				26
							27
			510,116	330.1			28
			196,186	330.2			29
			4,634,636	331			30
6,458			25,581,945	332			31
82,365			16,416,657	333			32
37,383			5,658,835	334			33
			2,764,551	335			34
			853	336			35
			318,520	337			36
126,206	0	0	56,082,299				37
							38
			5,311,684	340.1			39
			0	340.2			40
			734,924	341			41
			0	342			42
			0	343			43
458,846			34,915,732	344			44
			985,958	345			45
			564,422	346			46
			0	347			47
458,846	0	0	42,512,720				48
91,492,768	0	348,301	5,069,911,041				49
							50
			13,821,120	350.1			51
			62,186,933	350.2			52
2,429,176			33,944,814	352			53
18,283,001			807,553,445	353			54
540,935			232,454,790	354			55
7,155,172			204,304,781	355			56
1,253,333			278,574,184	356			57
			2,312,344	357			58
90,752			6,313,720	358			59

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)	12/31/19
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		91,159	0
58	TOTAL Transmission Plant		1,576,569,517	94,740,142
59	4. DISTRIBUTION PLANT			
60	360.1 Land		9,070,734	87,612
61	360.2 Land Rights		14,804,492	1,408,388
62	361 Structures and Improvements		28,688,281	6,129,696
63	362 Station Equipment		381,122,584	64,518,434
64	363 Storage Battery Equipment		5,606,731	0
65	364 Poles, Towers and Fixtures		287,008,663	22,664,627
66	365 Overhead Conductors and Devices		466,649,616	36,292,092
67	366 Underground Conduit		125,874,453	20,122,022
68	367 Underground Conductors and Devices		262,573,631	22,600,337
69	368 Line Transformers		335,623,395	28,151,008
70	368.1 Capacitors			
71	369 Services		185,376,168	8,699,828
72	370 Meters		98,084,143	2,873,132
73	371 Installations on Customers' Premises		27,418,528	1,055,743
74	372 Leased Property on Customers' Premises			
75	373 Street Lighting and Signal Systems		21,644,287	1,538,633
76	TOTAL Distribution Plant		2,249,545,706	216,141,552
77	5. GENERAL PLANT			
78	389.1 Land		3,087,455	
79	389.2 Lands Rights		178,388	
80	390 Structures and Improvments		64,494,448	3,948,709
81	391 Office Furniture and Equipment		6,031,460	158,767
82	391.1 Computers / Computer Related Equipment			
83	392 Transportation Equipment		0	0
84	393 Stores Equipment		916,170	60,346
85	394 Tools, Shop and Garage Equipment		15,579,485	1,415,028
86	395 Laboratory Equipment		240,989	0
87	396 Power Operated Equipment		543,715	0
88	397 Communication Equipment		54,075,100	3,006,041
89	398 Miscellaneous Equipment		10,377,695	442,082
90	SUBTOTAL		155,524,905	9,030,973

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)	12/31/19	
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	91,159	359	57
29,752,369			1,641,557,290		58
					59
		520,009	9,678,355	360.1	60
		0	16,212,880	360.2	61
158,891			34,659,086	361	62
4,151,984		(520,009)	440,969,025	362	63
			5,606,731	363	64
3,486,990			306,186,300	364	65
5,163,431			497,778,277	365	66
108,229			145,888,246	366	67
1,903,546			283,270,422	367	68
7,479,447			356,294,956	368	69
				368.1	70
1,279,590			192,796,406	369	71
3,258,416			97,698,859	370	72
591,539			27,882,732	371	73
0			0	372	74
690,176			22,492,744	373	75
28,272,239	0	0	2,437,415,019		76
					77
0			3,087,455	389.1	78
0			178,388	389.2	79
3,840,202			64,602,955	390	80
99,430				391	81
0			6,090,797	391.1	82
0				392	83
0			976,516	393	84
619,139			16,375,374	394	85
0			240,989	395	86
0			543,715	396	87
451,742			56,629,399	397	88
7,716			10,812,061	398	89
					90

Name of Respondent	This Report Is:	Date of Report	Year of Report
Indiana Michigan Power Company	(1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	12/31/19

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	239,127	78,035
92	TOTAL General Plant	155,764,032	9,109,008
93	TOTAL (Accounts 101 and 106)	9,039,209,392	673,956,249
94			
95	102 Electric Plant Purchased		
96	(Less) 102 Electric Plant Sold		
97	103 Experimental Plant Unclassified		
98	TOTAL Electric Plant in Service <i>(Total of lines 93 thru 97)</i>	9,039,209,392	673,956,249

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 12/31/19
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ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
			317,162	399	91
5,018,229			159,854,811		92
169,994,139			9,543,171,502		93
					94
				102	95
					96
				103	97
169,994,139			9,543,171,502		98

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report End of 2019/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	Rockport Generating Plant Unit 1 (0111)	11/01/84		1,034,109	
4					
5					
6					
7					
8					
9					
10					
11					
12	Items under \$250,000			404,896	
13					
14					
15					
16					
17					
18					
19					
20					
21	Other Property:				
22					
23	Items Under \$250,000			5,923	
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47	Total				1,444,928

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Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report 12/31/19	
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							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15	Account 115						
16	None						
17							
18							
19							
20							

Name of Respondent INDIANA MICHIGAN POWER COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2019
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	RK I&M U1 DSI	2,166,410		3,640,388
2	RK IM U2 DSI	2,226,654		3,482,631
3	RK I&M U2 SCR	93,466,592		27,145,102
4	T/IM/Transmission Line Rebuild	1,860,514		0
5	NERC Physical Security - IM	16,221,992		23,528,110
6	T/IM/TranscoAssetRenewl&Refurb	1,095,508		0
7	Trans station Renew-Refurb I&M	7,956,596		0
8	Trans Line Renew-Refurb I&M	3,518,758		0
9	Dist Station Renew-Refu I&M IN	3,228,533		0
10	I&M-T-BlnktProj Under \$3M	1,293,260		0
11	T/IM/Capital Blanket - IMPCo	3,663,558		0
12	D/IM/Capital Blanket - IMPCo	2,099,722		0
13	T/IM/Transmission Work	1,129,052		0
14	T/IM/Transmission Work	1,357,387		0
15	D/IM/IM Distribution	3,880,545		0
16	IMPCo Distribution Work	4,560,292		0
17	IM Distr Work	4,126,519		3,799,877
18	I&M Transmission Work	5,539,346		2,770,387
19	IM T GLBU 120 CI non RTO	1,247,277		1,990,048
20	GLBU 120 IM T CI	1,999,849		9,277,460
21	IMPCo Trans Pre Eng Parent	4,151,166		0
22	IMPCo Trans Pre Eng Parent	2,355,897		0
23	WS-CI-IMPCo-G PPB	3,381,893		0
24	RP-CI-IMPCo-G NMIB	5,780,478		0
25	Ed-CI-Impco-D Ast Imp	6,568,921		0
26	SS-CI-IMPCo-D GEN PLT	1,942,825		0
27	IMPCO-D Telecom	1,130,024		0
28	Other Minor Projects Which is under 5% or \$1,000,000	43,261,959		840,319,361
29				
30				
31	Completed Construction Not Classified		612,356,762	
32				
33				
34				
35	TOTAL	382,256,349	612,356,762	1,021,793,102

Name of Respondent INDIANA MICHIGAN POWER COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2019
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	RK U1 ELG Compliance	1,046,521		7,360,379
2	South Bend Solar-20 MW AC	1,378,070		30,334,450
3	Baer Field General SC Purchase	5,258,841		0
4	IM/IN/Network Assess/Rehab	3,829,060		0
5	Lusher Station Opco	3,507,404		0
6	Dunlap Station Opco	3,549,711		0
7	Elkhart Hydro Station Opco	1,502,823		0
8	Fuson Station	1,115,619		0
9	IM/IN/Network Monitor Design	2,538,056		0
10	Blossom Trail new station	1,281,605		0
11	Langley Tx replacements	4,126,598		0
12	IM/MI Boxer new station	1,590,890		0
13	REP IN 3PH OH Rebuild	1,483,553		14,037,966
14	SB Microgrid generation	1,326,857		0
15	Corp Prgrm Billing - I&M Trans	1,217,777		0
16	Corp Prgrm Billing - I&M Gener	1,434,347		0
17	Corp Prgrm Billing - I&M Distr	3,589,361		0
18	Corp Prgrm Billing - I&M Nucle	18,261,088		0
19	I&M Next Generation Radio Syst	1,512,917		0
20	I&M MI Public Eff SL Program	2,165,186		0
21	MI AMR Meter Replacement	2,586,321		0
22	U1 MSR FW Htr Drains Digital	3,361,459		5,276,182
23	U2 RMS System	19,965,049		1,232,256
24	U1 RMS System	4,119,309		1,532,908
25	U1 Fire Detection Alarm Upgrd	1,084,909		0
26	U2 MSR FW Heater Digital Cnt	5,105,557		5,932,101
27	34kV Circ Breakers - 12 CD	2,941,337		107,801
28	Unit 1 Spec 200	11,869,182		12,684,050
29	Unit 2 Spec 200	11,132,401		14,622,093
30	Fukushima - Flood Hazards Eval	10,593,624		497,138
31	Fukushima-Seismic Hazard Eval	10,551,338		6,432,080
32	Transformer #5 Replacement	1,468,687		5,760,089
33	RKP05CIIM Horiz RH ReplaceU1	2,977,228		0
34	RK19CIU1 SCR Catalyst Layer 1	1,572,137		30,245
35	TOTAL	382,256,349	612,356,762	1,021,793,102

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Name of Respondent Indiana Michigan Power Co.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2019
CONSTRUCTION OVERHEADS - ELECTRIC				
<p>1. List in columns (a) the kinds of overheads according to the titles used by the respondent. Charges for outside professional services for engineering fees and management or supervision fees capitalized should be shown as separate items.</p> <p>2. On page 218 furnish information concerning construction overheads.</p> <p>3. A respondent should not report "none" to this page if no overhead apportionments are made, but rather</p> <p>should explain on page 218 the accounting procedures employed and the amounts of engineering, supervision and administrative costs, etc., which are directly charged to construction.</p> <p>4. Enter on this page engineering, supervision, administrative, and allowance for funds used during construction, etc., which are first assigned to a blanket work order and then prorated to construction jobs.</p>				
Line No.	Description of Overhead (a)	Total Amount Charged for the Year (b)		
1	Fossil/Hydro Construction Overheads	5,940,449		
2				
3	Nuclear Construction Overheads	15,239,111		
4				
5	Transmission Construction Overheads	11,776,503		
6				
7	Distribution Construction Overheads	37,085,208		
8				
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39	TOTAL	70,041,271		

Name of Respondent Indiana Michigan Power Co.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2019
GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE			
<p>1. For each construction overhead explain: (a) the nature and extent of work, etc., the overhead charges are intended to cover, (b) the general procedure for determining the amount capitalized, (c) the method of distribution to construction jobs, (d) whether different rates are applied to different types of construction, (e) basis of differentiation in rates for different types of construction, and (f) whether the overhead is directly or indirectly assigned.</p> <p>2. Show below the computation of allowance for funds used during construction rates, if those differ from the overall rate of return authorized by the Michigan Public Service Commission.</p>			
<p>1. The company has certain administrative, supervisory and engineering personnel whose costs cannot, without undue burden and refinement, be classified directly to projects. Construction overheads are used to allocate these indirect costs to individual projects of this kind. The construction overhead rate calculated is applied to applicable capital work order charges.</p>			

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report End of 2019/Q4
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ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)

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 204-207, column 9d), excluding retirements of non-depreciable property.
3. The provisions of Account 108 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 costs 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	2,921,427,870	2,921,423,240	4,630	
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	309,444,572	309,444,482	90	
4	(403.1) Depreciation Expense for Asset Retirement Costs	2,115,824	2,115,824		
5	(413) Exp. of Elec. Plt. Leas. to Others				
6	Transportation Expenses-Clearing				
7	Other Clearing Accounts				
8	Other Accounts (Specify, details in footnote):	16,340,906	16,340,906		
9					
10	TOTAL Deprec. Prov for Year (Enter Total of lines 3 thru 9)	327,901,302	327,901,212	90	
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	154,065,411	154,065,411		
13	Cost of Removal	65,829,293	65,829,293		
14	Salvage (Credit)	11,335,428	11,335,428		
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	208,559,276	208,559,276		
16	Other Debit or Cr. Items (Describe, details in footnote):	5,278,767	5,278,767		
17					
18	Book Cost or Asset Retirement Costs Retired				
19	Balance End of Year (Enter Totals of lines 1, 10, 15, 16, and 18)	3,046,048,663	3,046,043,943	4,720	

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

20	Steam Production	392,493,588	392,493,588		
21	Nuclear Production	1,429,881,125	1,429,881,125		
22	Hydraulic Production-Conventional	32,699,004	32,699,004		
23	Hydraulic Production-Pumped Storage				
24	Other Production	5,798,104	5,798,104		
25	Transmission	479,263,345	479,258,625	4,720	
26	Distribution	675,919,859	675,919,859		
27	Regional Transmission and Market Operation				
28	General	29,993,638	29,993,638		
29	TOTAL (Enter Total of lines 20 thru 28)	3,046,048,663	3,046,043,943	4,720	

Name of Respondent	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report 2019/Q4
Indiana Michigan Power Company			
FOOTNOTE DATA			

Schedule Page: 219 Line No.: 8 Column: c

Amortization of the Cook ARO	\$18,597,218
Revised items due to IURC Final Order in I&M's Base Case Cause No. 44967	\$ -442,916
Amortize Indiana jurisdiction LCM deferred balances for carrying charges, depreciation, and property tax over a six year period as approved by the IURC in Cause No. 44182 LCM1 and amortize over recovery of all costs from July 2017 - June 2018	\$ -111,282
Amortization per MPSC Order in I&M Base Case No. U-18370	\$ -192,743
Amortize Indiana jurisdictional portion of regulatory asset for Ash Pond ARO's per IURC Order in Cause No. 43306	\$ -6,677
Indiana LCM rider to record over/under recovery of depreciation per Cause No. 44182 LCM1	\$ -1,649,595
MI Def Clean Energy Solar Pilot Project	\$ -282,447
ARO depreciation expense in account 1080013	\$ 429,348
Total	\$ 16,340,906

Schedule Page: 219 Line No.: 13 Column: c

Includes \$3,507,833 of removal cost in retirement work in progress (RWIP).

Schedule Page: 219 Line No.: 14 Column: c

Includes (\$6,339,260) of salvage charges in retirement work in progress (RWIP).

Schedule Page: 219 Line No.: 16 Column: c

Reclassify the gain/loss retirement of ARO asset for Rockport Asbestos U1 and U2	\$211,823
Defer the incremental depreciation expense for Rockport Unit 2 using 2022 retirement date instead of 2028 for the period April 26, 2018 through December 2022 as approved by the MPSC in Case No. U-18370.	\$1,984,743
Reserve transfers between accounts	\$3,837,939
ARO Reserve in account 1080013	(\$755,739)
Total	\$5,278,767

Name of Respondent INDIANA MICHIGAN POWER COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/19	Year of Report 2019
NONUTILITY PROPERTY (Account 121)				
1. Give a brief description and state the location of nonutility property included in Account 121.		4. List separately all property previously devoted to public service and give date of transfer to Account 121, Nonutility Property.		
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.		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.		
3. Furnish particulars (details) concerning sales, purchases, or transfers of Nonutility Property during the year.				
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, headquartered at St Louis, MO	18,112,541	55,328,033	73,440,574
2	Land near Breed Plant, Fairbanks, IN	2,842,180		2,842,180
3	Land, purchased in connection with Jefferson West 765kv Corridor, Jefferson County, IN	164,576		164,576
4	Land, Prosperity East 138kv Corridor, Madison County, IN	102,956		102,956
5	Land and rights near Tanners Creek Plant, Lawrenceburg, IN	4,055,655		4,055,655
6	Land for Fuson Substation, Delaware County, IN	102,430		102,430
7	Minor items previously devoted to public service	8,174		8,174
8	Minor items - other nonutility property	525,324		525,324
TOTAL		25,913,836	55,328,033	81,241,869

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	11,826,528
2	Accruals for Year, Charged to	
3	(417) Income from Nonutility Operations	849,288
4	(418) Nonoperating Rental Income	0
5	Other Accounts (Specify):	
6	Accounts 227 and 243	8,063,750
7	TOTAL Accruals for Year (Enter Total of lines 3 thru 6)	8,913,038
8	Net Charges for Plant Retired:	
9	Book Cost of Plant Retired	3,233,519
10	Cost of Removal	
11	Salvage (Credit)	
12	TOTAL Net Charges (Enter Total of lines 9 thru 11)	3,233,519
13	Non-Utility Retirement Work in Progress	(385)
14	Other Debit or Credit Items (Describe):	
15	Reclassifications from/to Other Accounts	
16	Balance, End of Year (Enter Total of lines 1, 7, 12, and 14)	23,972,700

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Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 12/31/19
INVESTMENTS (Accounts 123, 124, 136)			
<p>1. Report below the investments in Accounts 123, <i>Investments in Associated Companies</i>, 124, <i>Other Investment</i>, and 136, <i>Temporary Cash Investments</i>. 2. Provide a subheading for each account and list thereunder the information called for:</p> <p>(a) Investment in securities - List and describe each security owned, giving name of user, date acquired and date of maturity. For bonds, also give principal amount, date of issue, maturity, and interest rate. For capital stock (including capital stock of respondent reacquired under a definite plan for resale pursuant to authorization by the Board of Directors, and included</p> <p>in Account 124, <i>Other Investments</i>), state number of shares, class, and series of stock. Minor investments may be grouped by classes. Investments included in Account 136, <i>Temporary Cash Investments</i>, also may be grouped by classes.</p> <p>(b) Investment Advances-Report separately for each person or company the amounts of loans or investment advances which are properly includable in Account 123. Advances subject to current repayment should be included in Accounts 145 and 146. With respect to each advance, show whether the advance is a note or an open account. Each note should be</p>			
Line No.	Description of Investment (a)	Book Cost at Beginning of Year (If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference) (b) Cost Book Value	Purchases or Additions During Year (c)
1	Account 123 - Investment in Associated Companies	(see pp. 224-225)	
2			
3	Account 124 - Other Investments		
4			
5	Franklin Real Estate and Indiana Franklin - Land Purchase Contracts		
6	-Michigan	554,658	0
7	-Other States	8,393,053	0
8			
9	Fiber Optic Agreements wih AEP Communications,	3,376,377	0
10	Kentucky Data Link, Inc.and Citynet Fiber Network, Inc.		
11			
12	Shell Building Loan	15,000	0
13			
14	Ripley Land Purchase	745,386	0
15			
16	Other Miscellaneous Investments	8,039	0
17			
18	Speculative Allowance	25,488	0
19			
20	Total Account 124	13,118,001	0
21			
22	Account 136 Temporary Cash Investments	0	0
23			
24			
25			
26			
27			
28			
29			
30	Grand Total	13,118,001	0

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/19	Year of Report 12/31/19
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INVESTMENTS (Accounts 123, 124, 136) (Cont'd)

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

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

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

authorization, and case or docket number.

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

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

Sales or Other Dispositions During Year (d)	Principal Amount or No. of Shares at End of Year (e)	Book Cost at End of Year (If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference) (f)		Revenues for Year (g)	Gain on Loss from Investment Disposed of (h)	Line No.
		Original Cost	Book Value			
0			554,658			1
0			8,393,053			2
						3
						4
						5
						6
368,510			3,007,867			7
						8
						9
						10
0			15,000			11
						12
0			745,386			13
						14
0			8,039			15
						16
0			25,488			17
						18
368,510			12,749,491			19
						20
						21
						22
						23
						24
						25
						26
						27
						28
						29
368,510	0	0	12,749,491	0	0	30

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report End of 2019/Q4
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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			-6,033,663
5	Investment in Subsidiary AOCI			
6	Subtotal			19,290,337
7				
8	Price River Coal Company, Inc.	12-01-65		
9	Common Stock			27,275
10	Subtotal			27,275
11				
12				
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41				
42	Total Cost of Account 123.1 \$ 19,693,046		TOTAL	19,317,612

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report End of 2019/Q4
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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 from investments, including such revenues from securities disposed of during the year.
7. In column (h) report for each investment disposed of during the year, the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if 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
375,435		-5,658,229		4
				5
375,435		19,665,771		6
				7
				8
		27,275		9
		27,275		10
				11
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375,435		19,693,046		42

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Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/19	Year of Report 12/31/19
NOTES AND ACCOUNTS RECEIVABLE SUMMARY FOR BALANCE SHEET				
Show separately by footnote the total amount of notes and employees included in Notes Receivable (Account 141) and accounts receivable from directors, officers, and and Other Accounts Receivable (Account 143).				
Line No.	Accounts (a)	Balance Beginning of Year (b)	Balance End of Year (c)	
1	Notes Receivable (Account 141)	0	0	
2	Customer Accounts Receivable (Account 142)	74,846,958	63,382,492	
3	Other Accounts Receivable (Account 143) (Disclose any capital stock subscriptions received)	1,401,560	345,056	
4	TOTAL	76,248,518	63,727,548	
5	(Account 144)	96,625	588,798	
6	TOTAL, Less Accumulated Provision for Uncollectible Accounts	76,151,893	63,138,750	
7				
8	Account 143 includes employee receivables of \$359,351 at			
9	12/31/19 and \$406,791 at 12/31/2018 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		96,625			96,625
2	Prov. For uncollectibles for current year		492,173			492,173
3	Account written off (less)		0			0
4	Coll. Of accounts written off		0			0
5	Adjustments (explain): Deductions		0			0
6	Balance end of year		588,798			588,798
7						
8						
9						
10						
11						

Name of Respondent	This Report Is:	Date of Report	Year of Report
Indiana Michigan Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	12/31/19

RECEIVABLES FROM ASSOCIATED COMPANIES (Accounts 145, 146)

1. Report particulars of notes and accounts receivable from associated companies* at end of year.	4. If any note was received in satisfaction of an open account, state the period covered by such open account.
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.	5. Include in column (f) interest recorded as income during the year including interest on accounts and notes held at any time during the year.
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.	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	American Electric Power Co	0	0	0	0	0
3						
4	Account 146					
5	AEP Generating Company	22,846,340	320,800,894	325,662,441	17,984,793	
6	AEP Service Corporation	7,029,085	1,189,145,447	1,193,163,421	3,011,111	
7	AEP System Pool (AEPSC)	31,536,237	506,140,312	523,013,140	14,663,409	
8	AEP Texas Central	28,181	536,308	481,995	82,494	
9	AEP Texas North	5,318	217,817	217,622	5,512	
10	AEP Utility Funding LLC	0	11,413	11,384	29	
11	American Electric Power Co	1,434	68,815,321	68,525,661	291,094	
12	Appalachian Power Co	2,772,785	44,249,125	41,671,729	5,350,181	
13	Blackhawk Coal Company	0	116,236	116,236	0	
14	Cook Coal Terminal	3,517	157,606	159,813	1,310	
15	CSW Energy, Inc.	641	7,428	7,267	802	
16	Kentucky Power Co	863,541	10,863,745	11,494,977	232,308	
17	Kingsport Power Co	65,352	35,549	100,390	511	
18	Ohio Power Co	591,885	29,808,365	28,276,014	2,124,236	
19	Public Service Co of OK	44,590	1,453,563	1,470,369	27,784	
20	SW Electric Power Co	343,739	3,018,684	3,239,504	122,919	
21	Wheeling Power Co	765	25,217	24,922	1,060	
22	AEP Energy Services	3	665	108	560	
23						

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)	12/31/19
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	AEP Wind Holding Co	0	1,298	412	886	
2	AEP I&M Transmission	2,016,217	26,766,356	26,388,390	2,394,183	
3	AEP Transmission	3,724,584	194,199,864	193,437,460	4,486,988	
4	AEP Credit Inc.	0	38,921,119	38,921,119	0	
5	AEP Pro Serv, Inc.	0	1	1	0	
6	AEP Enterprises	3	27	36	(6)	
7	AEP Investments	0	25	4	21	
8	AEP T&D Services	0	6,299	6,298	0	
9	AEP Energy, Inc.	103	1,641	1,268	476	
10	Ohio Franklin Realty, LLC	0	53,126	53,126	0	
11	Dolet Hills Lignite Co, LLC	705	10,214	9,169	1,750	
12	AEP Onsite Partners	382	24,437	24,078	741	
13	AEP Energy Partners	27	1,380	424	984	
14	Indiana Franklin Realty, Inc.	0	77	77	0	
15	United Sciences Testing	8	104	104	8	
16	AEP Renewables, LLC	294	3,585	3,299	579	
17	AEP Nonutility Funding LLC	0	4	1	3	
18	Various Transmission	18,424	17,158,077	17,146,430	30,072	
19						
20						
21						
22						
23						
24						
25	TOTAL	71,894,160	2,452,551,326	2,473,628,688	50,816,798	0

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report End of <u>2019/Q4</u>
MATERIALS AND SUPPLIES					
<p>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.</p> <p>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.</p>					
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)	36,307,472	54,193,029	Electric	
2	Fuel Stock Expenses Undistributed (Account 152)	981,098	2,011,507	Electric	
3	Residuals and Extracted Products (Account 153)				
4	Plant Materials and Operating Supplies (Account 154)				
5	Assigned to - Construction (Estimated)	91,874,720	82,544,522	Electric	
6	Assigned to - Operations and Maintenance				
7	Production Plant (Estimated)	68,418,763	83,001,952	Electric	
8	Transmission Plant (Estimated)	2,234,085	1,488,852	Electric	
9	Distribution Plant (Estimated)	1,053,713	873,104	Electric	
10	Regional Transmission and Market Operation Plant (Estimated)				
11	Assigned to - Other (provide details in footnote)	268,287	534,000	Electric	
12	TOTAL Account 154 (Enter Total of lines 5 thru 11)	163,849,568	168,442,430	Electric	
13	Merchandise (Account 155)				
14	Other Materials and Supplies (Account 156)	2,044,990	1,904,072	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)	203,183,128	226,551,038		

Name of Respondent	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report 2019/Q4
Indiana Michigan Power Company			
FOOTNOTE DATA			

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

Assigned to - Other includes customer account, administrative and general expenses.

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2019	
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 of 2000 lb. Barrels (42 gals.) or Mcf., whichever unit of quantity is applicable. 3. Each kind of coal or oil should be shown separately. 4. If the respondent obtained any of its fuel from its own coal mines or oil or gas lands or leases or from		affiliated companies, a statement should be submitted showing the quantity of such fuel so obtained, the quantity used and quantity on hand, and cost of the fuel classified as to the nature of the costs and expenses incurred with appropriate adjustment for the inventories at beginning and end of year.		
Line No.	Item (a)	Total Cost (b)	KINDS OF FUEL AND OIL	
			Quantity (Coal Tons) (c)	Cost (Coal) (d)
1	On hand beginning of year	36,307,472	903,415	34,919,474
2	Received during year	125,693,647	2,647,035	124,295,722
3	TOTAL	162,001,119	3,550,450	159,215,196
4	Used during year (specify department)			
5	Electric Generation	110,299,158	2,340,265	108,276,448
6	Storage Pile Adjustment	(2,491,068)	(43,998)	(2,491,068)
7	Other - Charged Out	0	11,232	
8				
9				
10				
11				
12				
13				
14				
15	Sold or transferred			
16	TOTAL DISPOSED OF	107,808,090	2,307,499	105,785,380
17	BALANCE END OF YEAR	54,193,029	1,242,951	53,429,816

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2019	
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.
16,793	1,387,998					1
17,055	1,397,925					2
33,848	2,785,923					3
						4
24,544	2,022,710					5
						6
						7
						8
						9
						10
						11
						12
						13
						14
						15
24,544	2,022,710					16
9,304	763,213					17

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report End of 2019/Q4
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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		2020	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
1	Balance-Beginning of Year	427,431.00	27,044,798	80,899.00	
2					
3	Acquired During Year:				
4	Issued (Less Withheld Allow)	816.00			
5	Returned by EPA				
6					
7					
8	Purchases/Transfers:				
9					
10					
11					
12					
13					
14					
15	Total				
16					
17	Relinquished During Year:				
18	Charges to Account 509	24,432.00	906,503		
19	Other:				
20					
21	Cost of Sales/Transfers:				
22	Restricted Title IV SO2 s				
23	Surrenders				
24	Unknown				
25	Consent Decree Surrenders	-77.00	-6,140		
26	Other				
27					
28	Total	-77.00	-6,140		
29	Balance-End of Year	403,892.00	26,144,435	80,899.00	
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	357.00		357.00	
37	Add: Withheld by EPA				
38	Deduct: Returned by EPA				
39	Cost of Sales	357.00			
40	Balance-End of Year			357.00	
41					
42	Sales:				
43	Net Sales Proceeds (Assoc. Co.)				
44	Net Sales Proceeds (Other)		90		
45	Gains		90		
46	Losses				

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/28/2020		Year/Period of Report End of 2019/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/transfersors 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.								
2021		2022		Future Years		Totals		Line
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	No.
80,899.00		80,899.00		2,108,126.00		2,778,254.00	27,044,798	1
								2
								3
26,368.00		26,368.00		107,744.00		161,296.00		4
								5
								6
								7
								8
								9
								10
								11
								12
								13
								14
								15
								16
								17
						24,432.00	906,503	18
								19
								20
								21
								22
								23
								24
						-77.00	-6,140	25
								26
								27
						-77.00	-6,140	28
107,267.00		107,267.00		2,215,870.00		2,915,195.00	26,144,435	29
								30
								31
								32
								33
								34
								35
357.00		357.00		56,556.00		57,984.00		36
				714.00		714.00		37
								38
				357.00		714.00		39
357.00		357.00		56,913.00		57,984.00		40
								41
								42
								43
							90	44
							90	45
								46

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report End of 2019/Q4
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Allowances (Accounts 158.1 and 158.2)

- Report below the particulars (details) called for concerning allowances.
- Report all acquisitions of allowances at cost.
- 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.
- 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).
- 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		2020	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
1	Balance-Beginning of Year	23,149.00	43,789	3,785.00	
2					
3	Acquired During Year:				
4	Issued (Less Withheld Allow)	511.00			
5	Returned by EPA				
6					
7					
8	Purchases/Transfers:				
9					
10					
11					
12					
13					
14					
15	Total				
16					
17	Relinquished During Year:				
18	Charges to Account 509	7,369.00	19,045		
19	Other:				
20					
21	Cost of Sales/Transfers:				
22	Fathom Energy LLC	550.00	4,830		
23	Dynegy Marketing and TraC	450.00	3,952		
24	Michigan Public Power Agy	346.00	3,095		
25	Owensboro Municipal Utils	205.00	1,800		
26	Element Markets EmissionC	163.00	1,432		
27	Other	100.00	878		
28	Total	1,814.00	15,987		
29	Balance-End of Year	14,477.00	8,757	3,785.00	
30					
31	Sales:				
32	Net Sales Proceeds(Assoc. Co.)				
33	Net Sales Proceeds (Other)		167,980		
34	Gains		167,980		
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				

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/transferrors 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.

2021		2022		Future Years		Totals		Line
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	No.
						26,934.00	43,789	1
								2
								3
19,934.00		19,934.00		16,711.00		57,090.00		4
								5
								6
								7
								8
								9
								10
								11
								12
								13
								14
								15
								16
								17
						7,369.00	19,045	18
								19
								20
								21
						550.00	4,830	22
						450.00	3,952	23
						346.00	3,095	24
						205.00	1,800	25
						163.00	1,432	26
						100.00	878	27
						1,814.00	15,987	28
19,934.00		19,934.00		16,711.00		74,841.00	8,757	29
								30
								31
								32
							167,980	33
							167,980	34
								35
								36
								37
								38
								39
								40
								41
								42
								43
								44
								45
								46

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Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 12/31/19
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	Department of Energy Spent Nuclear Fuel Canister Reimbursement	25,274,686	
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
25	TOTAL	25,274,686	

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report End of 2019/Q4
Transmission Service and Generation Interconnection Study Costs					
1. Report the particulars (details) called for concerning the costs incurred and the reimbursements received for performing transmission service and generator interconnection studies. 2. List each study separately. 3. In column (a) provide the name of the study. 4. In column (b) report the cost incurred to perform the study at the end of period. 5. In column (c) report the account charged with the cost of the study. 6. In column (d) report the amounts received for reimbursement of the study costs at end of period. 7. In column (e) report the account credited with the reimbursement received for performing the study.					
Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
1	Transmission Studies				
2	PJM - # AD2-054	948	186	(1,099)	186
3	PJM - # AD2-075	349	186	(214)	186
4	PJM - # AD2-080	1,456	186	(1,633)	186
5	PJM - # AE1-039	1,569	186	(1,651)	186
6	PJM - # AE1-089	5,861	186	(5,653)	186
7	PJM - # AE1-170	2,461	186	(2,837)	186
8	PJM - # AE1-170	2,577	186	(2,480)	186
9	PJM - # AE2-240	1,391	186	(1,329)	186
10	PJM - # AE2-284	1,565	186	(15,140)	186
11	PJM - # AE2-325	2,186	186	(2,070)	186
12	PJM - #AC2-090	67	186	(132)	186
13	PJM - #AC2-111	302	186	(302)	186
14	PJM - #AD1-064	121	186	(121)	186
15	PJM - #AD1-100	106	186	(288)	186
16	PJM - #AD1-137	1,439	186	(2,134)	186
17	PJM - #AD2-020	31	186	(158)	186
18	PJM - #AD2-020	1,998	186	(1,816)	186
19	PJM - #AD2-071	2,016	186	(1,968)	186
20	PJM - #AD2-079	356	186	(589)	186
21	Generation Studies				
22	Generation Int. Studies				
23	South Bend Solar	16,000	183		
24	Generation Int. Studies				
25	South Bend Solar	50,000	107		
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report End of 2019/Q4
Transmission Service and Generation Interconnection Study Costs (continued)					
Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
1	Transmission Studies				
2	PJM - #AD2-079	9,282	186	(7,836)	186
3	PJM - #AD2-087	68	186	(345)	186
4	PJM - #AD2-087	2,976	186	(2,691)	186
5	PJM - #AD2-138	9,369	186	(8,730)	186
6	PJM - #AE1-207	5,360	186	(5,574)	186
7	PJM - #AE1-208	4,574	186	(4,788)	186
8	PJM - #AE1-209	7,844	186	(7,844)	186
9	PJM - #AE1-210	6,629	186	(6,653)	186
10	PJM - #AE1-217	8,186	186	(8,249)	186
11	PJM - #AE2-008	13,450	186	(1,345)	186
12	PJM - #AE2-045	1,687	186	(1,687)	186
13	PJM - #AE2-089	2,335	186	(2,102)	186
14	PJM - #AE2-090	1,478	186	(1,199)	186
15	PJM - #AE2-130	3,090	186	(2,779)	186
16	PJM - #AE2-154	1,991	186	(1,767)	186
17	PJM - #AE2-169	1,804	186	(1,752)	186
18	PJM - #AE2-170	2,484	186	(2,373)	186
19	PJM - #AE2-171	2,115	186	(1,932)	186
20	PJM - #AE2-172	4,422	186	(4,329)	186
21	Generation Studies				
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report End of 2019/Q4
Transmission Service and Generation Interconnection Study Costs (continued)					
Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
1	Transmission Studies				
2	PJM - #AE2-219	2,543	186	(2,306)	186
3	PJM - #AE2-220	1,751	186	(1,622)	186
4	PJM - #AE2-234	6,199	186	(5,851)	186
5	PJM - #AE2-236	3,038	186	(2,854)	186
6	PJM - #AE2-276	1,705	186	(1,565)	186
7	PJM - #AE2-297	3,474	186	(3,170)	186
8	PJM - #AE2-323	2,839	186	(2,651)	186
9					
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21	Generation Studies				
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Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/28/2020		Year/Period of Report End of 2019/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 (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	CREDITS		Balance at end of Current Quarter/Year (f)	
				Written off During the Quarter/Year Account Charged (d)	Written off During the Period Amount (e)		
1	SFAS 112 Post Employment Benefits	6,530,005	3,642,742	228,242	2,971,911	7,200,836	
2							
3	Cook Plant Refueling Levelization	37,475,288	93,716,270	Footnote	67,355,825	63,835,733	
4							
5	Unamortized Loss on Reacquired Debt	827,813		Footnote	206,953	620,860	
6	Amort 1/1995 - 12/2022						
7							
8	Unrealized Loss on Forward Commitments	(5,865,765)	4,059,076	Footnote	556,156	-2,362,845	
9							
10	Netting of Trading Activities Related to Unrealized	6,196,255	5,703,189	254	9,536,599	2,362,845	
11	Gains/Losses on Forward Commitments Between						
12	Regulated Assets/Liabilities						
13							
14	Asset Retirement Obligations	137,060		403,411	111,812	25,248	
15	Amortz 3/2009 - 3/2020						
16	Per IURC Cause Order #43306						
17							
18	Indiana Rate Case expenses	1,235,685	1,260,482	928	490,233	2,005,934	
19	Per IURC Cause Order #44075						
20							
21	Michigan Rate Case Expenses	488,145	542,629	928	136,332	894,442	
22							
23	Deferred RTO Equity Carrying Charges	(48,804)	48,804				
24	Amort 1/2005 - 12/2019						
25							
26	BridgeCo Transmission Org Funding	150,771		407,421	150,771		
27	Amort 1/2005 - 12/2019						
28	FERC Docket No. AC04-101-000						
29							
30	Other PJM Integration	140,329		407,421	140,329		
31	Amort 1/2005 - 12/2019						
32	FERC Docket No. AC04-101-000						
33							
34	Carrying Charges - RTO Startup Costs	96,794		407,421	96,794		
35	Amort 1/2005 - 12/2019						
36	FERC Docket No. AC04-101-000 and EL05-74-000						
37							
38	Alliance RTO Deferred Expense	86,586		407,421	86,586		
39	Amort 1/2005 - 12/2019						
40	FERC Docket No. AC04-101-000						
41							
42	SFAS 158 Employer Accounting for Defined	84,898,778	8,610,037	165,228	26,042,875	67,465,940	
43	Benefit Pension & Other Postretirement Plans						
44	TOTAL	547,960,064	336,374,438		323,509,819	560,824,683	

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/28/2020		Year/Period of Report End of 2019/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 (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	CREDITS		Balance at end of Current Quarter/Year (f)	
				Written off During the Quarter/Year Account Charged (d)	Written off During the Period Amount (e)		
1	DSM Energy Optimization Program - Michigan	821,356	2,731,965	Footnote	3,509,008	44,313	
2	Under-recovered costs						
3							
4	OSS Margin Sharing						
5							
6	SFAS 109 Deferred FIT	101,026,140	46,401,615	282/283	34,765,212	112,662,543	
7							
8	SFAS 109 Deferred SIT	184,508,898	25,876,668	282/283	15,932,950	194,452,616	
9							
10	City of Fort Wayne Settlement	5,809,465		588	914,591	4,894,874	
11	Amortization 3/13 - 4/25						
12	Per IURC Cause Order #44075						
13							
14	Cook Turbine Replacement - Michigan	4,326,654	540,693	Footnote	2,281,005	2,586,342	
15	Per MPSC Case U-16801						
16							
17	Cook Turbine Replacement CC _Indiana	11,444,446	314,629	Footnote	915,919	10,843,156	
18	Per IURC Cause Order #44075						
19							
20	Cook Unit 2 Baffle Bolts	5,748,778		530	299,936	5,448,842	
21	Amort 3/2013 - 2/2038						
22	Per IURC Cause Order #44075						
23							
24	Cook Life Cycle Management Program - Michigan	16,126,687	459,678	Footnote	1,472,991	15,113,374	
25	Per MPSC Case U-17026						
26							
27	SFAS 106 Medicare Subsidy	6,120,808		926	1,020,135	5,100,673	
28	Amort 1/2013 - 12/2024						
29							
30	Unrecovered Fuel Costs - Michigan		8,828,709	Footnote	5,644,415	3,184,294	
31							
32	Rockport DSI Project - Indiana	11,482,512	152,604	Footnote	1,436,756	10,198,360	
33	20% Non Federal Mandate Rider Portion						
34	Per IURC Cause Order #44331						
35							
36	Indiana DSM Program	993,470	41,622,357	908	41,197,238	1,418,589	
37	Per IURC Cause Order #43287						
38	Per IURC Cause Order #44182						
39							
40	Cook Life Cycle Management	394,520	16,361,872	Footnote	16,756,392		
41	Indiana Portion						
42	Per IURC Cause Order #44182						
43							
44	TOTAL	547,960,064	336,374,438		323,509,819	560,824,683	

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report End of 2019/Q4
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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 (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	CREDITS		Balance at end of Current Quarter/Year (f)
				Written off During the Quarter/Year Account Charged (d)	Written off During the Period Amount (e)	
1	River Transportation Selling Price Variance	3,308,161	13,529,011	Footnote	11,184,630	5,652,542
2						
3	Cook Uprate Project	34,991,327		524	2,417,536	32,573,791
4						
5	Michigan Electric Vehicle Supply Equipment	76,987	49,060	912	17,448	108,599
6	Per MPSC Case U-16496					
7						
8	Under Recovered Environmental Comance Tracker	859,195		Footnote	859,195	
9	Per IURC Cause Order #44511					
10						
11	Under Recovered Environmental Compliance Tracker	603,834		Footnote	603,834	
12	Per IURC Cause Order No. 43992					
13						
14	Indiana SCR 2 Rider	93,290	708,435	431	1,921,689	-1,119,964
15						
16	PJM Provision for Refund	1,523,911	271,483	Footnote	1,523,911	271,483
17						
18	GreenHat Default Contingency	606,666	77,928	Footnote	456,620	227,974
19	Per IURC Cause Order No. 44967					
20	Deferred Load Management Costs	3,345,997	1,092	905	3,347,089	
21						
22	Indiana Off-System Sales and PJM Rider	20,085,379		254,255	20,085,379	
23	Per IURC Cause Order No. 44967					
24						
25	Deferred Depreciation Rockport Unit 2	1,312,643	1,984,743			3,297,386
26						
27	Michigan Under Recovered Fuel Interest		9,783	Footnote	146,590	-136,807
28						
29	Unrecovered Fuel Costs Indiana		45,568,749	Footnote	45,568,749	
30						
31	SNF Incremental Costs		11,836	520,524		11,836
32						
33	Indiana RAR Over Recovery		2,581,412	254,255	1,347,425	1,233,987
34						
35	Cook plant water study Cost		10,706,887	183		10,706,887
36						
37						
38						
39						
40						
41						
42						
43						
44	TOTAL	547,960,064	336,374,438		323,509,819	560,824,683

Name of Respondent	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report 2019/Q4
Indiana Michigan Power Company			
FOOTNOTE DATA			

Schedule Page: 232 Line No.: 3 Column: d
517,519,520,523,524,528,529,530,531,532
Schedule Page: 232 Line No.: 5 Column: d
427, 428, 429
Schedule Page: 232 Line No.: 8 Column: d
175, 182, 244, 456
Schedule Page: 232.1 Line No.: 1 Column: d
254,421,908,403,408,421,524,912,928
Schedule Page: 232.1 Line No.: 14 Column: d
403, 408, 421, 524, 912, 928
Schedule Page: 232.1 Line No.: 17 Column: d
403, 421, 431, 500, 502, 524, 593, 928
Schedule Page: 232.1 Line No.: 24 Column: d
403,408.421.524.908.912.928
Schedule Page: 232.1 Line No.: 30 Column: d
419,440,442,444
Schedule Page: 232.1 Line No.: 32 Column: d
403,421,431,500,502,524,928
Schedule Page: 232.1 Line No.: 40 Column: d
254.403.408.421.431.440.442.524
Schedule Page: 232.2 Line No.: 1 Column: d
408,417,421,426
Schedule Page: 232.2 Line No.: 8 Column: d
254,431,506
Schedule Page: 232.2 Line No.: 11 Column: d
254,431,506
Schedule Page: 232.2 Line No.: 16 Column: d
234,242,447,565
Schedule Page: 232.2 Line No.: 18 Column: d
232,234,253,566
Schedule Page: 232.2 Line No.: 27 Column: d
419,440,442,444
Schedule Page: 232.2 Line No.: 29 Column: d
440,442,444

MISCELLANEOUS DEFERRED 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		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1	Property Taxes	47,122,700	69,996,700	408	66,664,400	50,455,000
2						
3	Property Taxes - Capital Leases	50,199	686,100	408	677,999	58,300
4						
5	Agency Fees, Factored Accts Rec	3,057,554	37,453,188	Footnote	37,674,921	2,835,821
6						
7	River Transport Division	-117,391	66,943,300	Footnote	65,374,440	1,451,469
8						
9	Estimated Barging Bills		38,595,864	Footnote	38,351,771	244,093
10						
11	Unamortized Credit Line Fees	976,413	516,076	431, 146	926,239	566,250
12	Amortized thru June 2021					
13						
14	Defd Non-taxable Leased Assets	210,702	923,308	Footnote	986,748	147,262
15						
16	Minor Items	5,652	2,516	Footnote	3,246	4,922
17						
18						
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46						
47	Misc. Work in Progress	747,624				259,583
48	Deferred Regulatory Comm. Expenses (See pages 350 - 351)					
49	TOTAL	52,053,453				56,022,700

Name of Respondent	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report 2019/Q4
Indiana Michigan Power Company			
FOOTNOTE DATA			

Schedule Page: 233 Line No.: 5 Column: d

142, 173, 184, 426

Schedule Page: 233 Line No.: 7 Column: d

121, 122, 143, 152, 156, 163, 165, 182, 183, 232, 236, 242, 408, 417, 421, 426, 565

Schedule Page: 233 Line No.: 9 Column: d

146, 234, 417, 151, 232, 253

Schedule Page: 233 Line No.: 14 Column: d

146, 242, 184, 143, 232

Schedule Page: 233 Line No.: 16 Column: d

232, 234, 253

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2019																					
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	Electric																								
2	Accrued ARO Expense - SFAS 143	353,077,228	13,908	14,147,666																					
3	Reg Liability - SFAS 143 - ARO	173,983,177	9,723,684	95,290,225																					
4	Book Operating Lease	0	71,298,627	4,861,288																					
5	Capitalized Interest Expense	32,027,135	1,605,159	3,372,466																					
6	SFAS 158	17,828,743	5,676,236	2,015,340																					
7	Other (see pp. 234.1A-234.1B)	4,211,218	(25,227,298)	(15,720,052)																					
8	TOTAL (Account 190) (Enter total of lines 2 thru 7)	581,127,501	63,090,316	103,966,933																					
9	Gas																								
10																									
11																									
12																									
13																									
14																									
15	Other	0																							
16	TOTAL Gas (Enter total of lines 10 thru 15)	0	0	0																					
17	Other (Specify)	190,809,630	4,849,406	6,553,458																					
18	TOTAL (Account 190) (Enter total of lines 8, 16 & 17)	771,937,131	67,939,722	110,520,391																					
19	Classification of Total:																								
20	Federal Income Tax	772,286,450	67,048,129	109,984,394																					
21	State Income Tax	(349,319)	891,593	535,997																					
22	Local Income Tax																								
<p align="center">NOTES</p> <p align="center"><i>In the space provided below, identify by amount and classification, significant items for which deferred taxes are being provided. Indicate insignificant amounts listed under Other.</i></p> <table border="1"> <thead> <tr> <th>Line 17 Other - Detail</th> <th>Balance at Beginning of Year</th> <th>Balance at End of Year</th> </tr> </thead> <tbody> <tr> <td>Non-Utility 190.2 Federal</td> <td>(68,655)</td> <td>1,990,993</td> </tr> <tr> <td>Non-Utility 190.2 State</td> <td>(349,319)</td> <td>(704,915)</td> </tr> <tr> <td>SFAS 133</td> <td>3,024,984</td> <td>2,599,056</td> </tr> <tr> <td>SFAS 87</td> <td>632,793</td> <td>481,006</td> </tr> <tr> <td>SFAS 109</td> <td>187,569,827</td> <td>216,095,797</td> </tr> <tr> <td>Total</td> <td>190,809,630</td> <td>220,461,937</td> </tr> </tbody> </table>					Line 17 Other - Detail	Balance at Beginning of Year	Balance at End of Year	Non-Utility 190.2 Federal	(68,655)	1,990,993	Non-Utility 190.2 State	(349,319)	(704,915)	SFAS 133	3,024,984	2,599,056	SFAS 87	632,793	481,006	SFAS 109	187,569,827	216,095,797	Total	190,809,630	220,461,937
Line 17 Other - Detail	Balance at Beginning of Year	Balance at End of Year																							
Non-Utility 190.2 Federal	(68,655)	1,990,993																							
Non-Utility 190.2 State	(349,319)	(704,915)																							
SFAS 133	3,024,984	2,599,056																							
SFAS 87	632,793	481,006																							
SFAS 109	187,569,827	216,095,797																							
Total	190,809,630	220,461,937																							

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report December 31, 2019	
ACCUMULATED DEFERRED INCOME TAXES (Account 190) (Continued)							
3. If more space is needed, use separate pages as required.				and classification, significant items for which deferred taxes are being provided. Indicate insignificant amounts listed other Other.			
4. In the space provided below, identify by amount							
Changes During Year		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	DEBITS		CREDITS			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
							1
						367,210,986	2
						259,549,718	3
		1823/254	128,372,219			61,934,880	4
						33,794,442	5
						14,167,847	6
						13,718,464	7
0	0		128,372,219		0	750,376,337	8
							9
							10
							11
							12
							13
							14
						0	15
0	0		0		0	0	16
0	0	1823/254	228,431,805	1823/254	200,483,550	220,461,937	17
0	0		356,804,024		200,483,550	970,838,274	18
							19
0	0		356,804,024		200,483,550	971,543,189	20
						(704,915)	21
							22
NOTES (Continued)							

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report December 31, 2019	
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	2,521,187					889,224
3	Provisions for Loss Trading Credit Risk	1,116					6,711
4	Property Tax Deferrals	1,674,543		3,652,471			3,682,530
5	Federal and State Mitigation Programs	588,827		1,348,582			1,575,000
6	Pre 04/83 Nuclear Fuel Cost	8,008,469		1,256,767			967,167
7	Nuclear Decommissioning	(264,453)					
8	IRS Settlements	(7,464,660)					388,354
9	Deferred Gain Sale of Rockport Unit 2	3,061,352		3,061,335			
10	Amortization of Step Up ITC Rockport Unit 2	954,470		238,190			238,190
11	Accrued Vacation Pay	2,981,803		756,692			782,356
12	Accrued Severance Benefits	(0)		72,660			117,406
13	Accrued Incentive Plans	7,332,002		6,733,686			8,141,490
14	Book Provision for Uncollectible Debt	20,292		121,875			225,231
15	Mark to Market Gain/Loss	681,140		1,468,044			1,959,178
16	Capitalized Software Tax	4,161		1,417			33,864
17	Revenue Refunds	4,379,772		4,781,063			2,211,853
18	SFAS 112 Post Employment Benefits	851,696		161,076			180,904
19	Accrued Income Tax and Interest	134,549					
20	Accrued Pension Expense	(16,983,229)		59,941			1,406,818
21	SFAS 106 Post Retirement Benefits	(9,309,852)		1,760,464			
22	Accrued SIT	(120,609)					
23	Restricted Stock	931,865		240,493			839,421
24	NOL-Deferred Tax Asset/AMT Credit Deferred	860,000					
25	Other Miscellaneous	3,366,779		(50,942,054)			(39,365,749)
26	Total Other	4,211,218		(25,227,298)			(15,720,052)
27							
28							
29							
30							
NOTES							

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report December 31, 2019	
ACCUMULATED DEFERRED INCOME TAXES (Account 190) (Continued)							
3. If more space is needed, use separate pages as required.				and classification, significant items for which deferred taxes are being provided. Indicate insignificant amounts listed other Other.			
4. In the space provided below, identify by amount							
Changes During Year		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	DEBITS		CREDITS			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
							1
						3,410,411	2
						7,827	3
						1,704,602	4
						815,245	5
						7,718,869	6
						(264,453)	7
						(7,076,306)	8
						17	9
						954,470	10
						3,007,467	11
						44,746	12
						8,739,806	13
						123,648	14
						1,172,274	15
						36,608	16
						1,810,562	17
						871,524	18
						134,549	19
						(15,636,352)	20
						(11,070,316)	21
						(120,609)	22
						1,530,793	23
						860,000	24
						14,943,084	25
						13,718,464	26
							27
							28
							29
							30
							31
NOTES (Continued)							

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 12/31/19
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	7.0% Pollution Control Revenue Bonds	11/2003	25,000,000	(925,152)
8	Lawrenceburg, IN Series Due 4/2015			
9	Replaced by 2.625% Lawrenceburg Bonds Due 10/2019			
10	Loss being amortized over life of replacement debt			
11				
12	5.9% Pollution Control Revenue Bonds, due 11/2021	11/2004	52,000,000	(1,449,838)
13	City of Lawrenceburg, Indiana. (Replaced by VAR%			
14	Lawrenceburg, IN Bonds due 11/2021.)			
15				
16	9-1/4% Pollution Control Revenue Bonds, due 8/2014	8/1995	50,000,000	(2,677,532)
17	City of Rockport, Indiana.			
18	Replaced by 6.55% Rockport Bonds due 6/2025			
19	Replaced 5/06 by VAR% Rockport Bonds Due 6/2025,			
20	with \$500,000 premium paid for early redemption			
21				
22	VAR% Pollution Control Revenue Bonds, due 8/2014	8/1995	50,000,000	(785,290)
23	City of Rockport, Indiana.			
24	Replaced by VAR% Rockport Bonds due 6/2025			
25				
26	9.00% Pref Stock Subject to Mandatory Redemption	4/1993	40,000,000	(896,000)
27	8.60% Pref Stock Subject to Mandatory Redemption	12/1993	40,000,000	(864,000)
28	8.68% Pref Stock Subject to Mandatory Redemption	1/1994	30,000,000	(540,000)
29	7.76% Pref Stock Subject to Mandatory Redemption	3/1994	35,000,000	(798,000)
30	6.875% Pref Stock Subject to Mandatory Redemption	1/2005	15,750,000	
31	5.90% Pref Stock Subject to Mandatory Redemption	1/2005	13,200,000	(861,392)
32	6.25% Pref Stock Subject to Mandatory Redemption	1/2005	19,250,000	
33	6.30% Pref Stock Subject to Mandatory Redemption	1/2005	13,245,000	
34	(Balance transferred from FERC Acct 210 to 189)			
35				
36	7.6% Pollution Control Revenue Bonds	11/2003	40,000,000	(1,209,363)
37	Rockport, IN Series Due 03/2016			
38	Replaced by 2.625% Rockport IN Bonds Due 04/2025			
39	Loss being amortized over life of replacement debt			
40				
41	VAR % Pollution Control Revenue Bonds, due 10/2019	5/2008	25,000,000	(323,600)
42	Series F Lawrenceburg			
43	Remarketed as Series I VAR%			(134,515)
44				
45	VAR % Pollution Control Revenue Bonds, due 11/2021	5/2008	52,000,000	(1,013,352)
46	Series G Lawrenceburg			
47	Remarketed as Series H VAR%			(261,800)

Name of Respondent	This Report Is:	Date of Report	Year of Report
Indiana Michigan Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2019

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

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

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

Balance Beginning of Year (e)	Debits During Year (f)	Credits During Year (g)	Balance End of Year (h)	Line No.
428,546		84,304	344,242	1
				2
				3
610,408		118,144	492,265	4
				5
				6
43,366		43,366	0	7
				8
				9
				10
				11
241,639		85,285	156,354	12
				13
				14
				15
904,255		140,922	763,333	16
				17
				18
				19
				20
				21
168,432		26,250	142,182	22
				23
				24
				25
122,847		30,712	92,135	26
				27
				28
				29
				30
				31
				32
				33
				34
				35
351,559		56,250	295,309	36
				37
				38
				39
				40
21,414		21,414	0	41
				42
13,060		13,060	0	43
				44
214,000		75,529	138,471	45
				46
70,088		24,737	45,351	47

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report 12/31/19
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	Early Redemption of \$150M Series D Senior Unsecured Note	10/2010	150,000,000	(6,651,901)	
2	Original Maturity Date of December 31, 2032				
3	Redeemed October 15, 2010				
4					
5	Early Redemption of \$475M Series D Senior Unsecured Note	9/2018	475,000,000	(10,665,268)	
6	Original Maturity Date of March 15, 2019				
7	Redeemed September 7, 2018				
8					
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32					
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) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2019

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

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

Balance Beginning of Year (e)	Debits During Year (f)	Credits During Year (g)	Balance End of Year (h)	Line No.
4,185,467		298,962	3,886,505	1
				2
				3
				4
10,546,764	0	355,509	10,191,255	5
				6
				7
				8
				9
				10
				11
				12
				13
				14
				15
				16
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				33
				34
				35
17,921,845	0	1,374,443	16,547,402	36
(8,132)	1,712	-	(6,419)	37
				38
				39
				40
				41
(8,132)	1,712	-	(6,419)	42
				43
17,913,714	1,712	1,374,443	16,540,983	44
				45
				46
				47
				48
				49
				50

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report End of 2019/Q4
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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 - None			
5				
6				
7				
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42				

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
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Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/19	Year of Report 12/31/19
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)			
<p>1. Show for each of the above accounts the amounts applying to each class and series of capital stock.</p> <p>2. For Account 202, <i>Common Stock Subscribed</i>, and Account 205, <i>Preferred Stock Subscribed</i>, show the subscription price and the balance due on each class at the end of year.</p> <p>3. Describe in a footnote the agreement and transactions under which a conversion liability existed</p> <p>under Account 203, <i>Common Stock Liability for Conversion</i>, or Account 206, <i>Preferred Stock Liability for Conversion</i>, at the end of the year.</p> <p>4. For Premium on Account 207, <i>Capital Stock</i>, designate with a double asterisk any amounts representing the excess of consideration received over stated values of stocks without par value.</p>			
Line No.	Name of Account & Description of Item (a)	Number of Shares (b)	Amount (c)
1	Account 202 - Common Stock Subscribed		
2	None		
3			
4	Account 203 - Common Stock Liability for Conversion		
5	None		
6			
7	Account 205 - Preferred Stock Subscribed		
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	4,234,635
15			
16			
17			
18			
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39			
40	TOTAL	1,400,000	4,234,635

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report End of 2019/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 2012				972,666,991
3					
4	Subtotal Account 208				972,666,991
5					
6	Gain on reacquired capital stock (Account 210)				
7	Balance on all series				120,554
8					
9					
10	Subtotal Account 210				120,554
11					
12	Miscellaneous paid-in capital (Account 211)				
13	Amounts recorded in connection with:				
14	Merger of Indiana Service Corporation with respondent in 1948 as				
15	subsequently adjusted on December 31, 1948				1,002,503
16					
17	Acquisition of Citizen's Heat, Light and Power Company by				
18	respondent in 1954				10,687
19					
20	Merger of Michigan Power Company with respondent in 1992.				2,861,068
21	Subtotal Account 211				3,874,258
22					
23					
24					
25					
26					
27					
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29					
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32					
33					
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35					
36					
37					
38					
39					
40	TOTAL				976,661,803

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Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 12/31/19																
SECURITIES ISSUED OR ASSUMED AND SECURITIES REFUNDED OR RETIRED DURING THE YEAR																			
<p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p>																			
<p>1. Securities refunded or retired during 2019</p> <table border="1"> <thead> <tr> <th><u>Series</u></th> <th><u>Due Date</u></th> <th><u>Principal Amount</u></th> <th><u>Date Retired</u></th> </tr> </thead> <tbody> <tr> <td>Floating rate- City of Lawrenceburg Series I -Remarketed</td> <td>10/01/2019</td> <td>25,000,000</td> <td>10/01/2019</td> </tr> </tbody> </table> <p>2. Securities issued during 2019</p> <table border="1"> <thead> <tr> <th><u>Series</u></th> <th><u>Due Date</u></th> <th><u>Principal Amount</u></th> <th><u>Date Issued</u></th> </tr> </thead> <tbody> </tbody> </table> <p>3. Securities remarketed during 2019</p> <table border="1"> <thead> <tr> <th><u>Series</u></th> <th><u>Due Date</u></th> <th><u>Principal Amount</u></th> <th><u>Date Remarketed</u></th> </tr> </thead> <tbody> </tbody> </table>				<u>Series</u>	<u>Due Date</u>	<u>Principal Amount</u>	<u>Date Retired</u>	Floating rate- City of Lawrenceburg Series I -Remarketed	10/01/2019	25,000,000	10/01/2019	<u>Series</u>	<u>Due Date</u>	<u>Principal Amount</u>	<u>Date Issued</u>	<u>Series</u>	<u>Due Date</u>	<u>Principal Amount</u>	<u>Date Remarketed</u>
<u>Series</u>	<u>Due Date</u>	<u>Principal Amount</u>	<u>Date Retired</u>																
Floating rate- City of Lawrenceburg Series I -Remarketed	10/01/2019	25,000,000	10/01/2019																
<u>Series</u>	<u>Due Date</u>	<u>Principal Amount</u>	<u>Date Issued</u>																
<u>Series</u>	<u>Due Date</u>	<u>Principal Amount</u>	<u>Date Remarketed</u>																

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report End of 2019/Q4
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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	Reacquired Rockport Series D Pollution Control Bonds		17,500
3	SUBTOTAL - Account 222-Reacq PCRBs		17,500
4			
5	Account 223 - Advances From Associated Companies		
6	SUBTOTAL - Account 223-Advances From Assoc Co		
7			
8	Account 224 - Other Long Term Debt		
9	Spent Nuclear Fuel Disposal Costs Prior		
10	To April 7, 1983 - Basic Fee Assessment & Interest		
11			
12	Pollution Control Revenue Bonds		
13	Lawrenceburg, IN		
14	Series I - Variable Rate	25,000,000	178,919
15			179,337
16			
17	Series H - Variable Rate	52,000,000	331,889
18			277,847
19			
20	Rockport, IN		
21	Series D - 2.05% Fixed Rate	40,000,000	1,157,720
22			391,775
23			
24	Series 2002 A - 2.75% Fixed Rate	50,000,000	296,785
25			325,000 D
26			136,351 D
27			444,593
28			386,217
29			74,250
30			74,250
31			74,250
32			
33	TOTAL	2,868,802,388	38,091,369

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report End of 2019/Q4
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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
04/04/2013	04/01/2025					2
						3
						4
						5
						6
						7
						8
						9
				279,828,978		10
						11
						12
						13
5/22/2008	10/1/2019	5/22/2008	10/1/2019			14
3/15/2017	10/1/2019	3/15/2017	10/1/2019		300,051	15
						16
5/20/2008	11/1/2021	5/20/2008	11/1/2021	52,000,000	802,267	17
3/9/2017	11/1/2021	3/9/2017	11/1/2021			18
						19
						20
4/25/2008	4/1/2025	4/25/2008	4/1/2025	40,000,000	820,000	21
5/16/2017	4/1/2025	5/16/2017	6/1/2021			22
						23
8/1/1985	6/1/2025	8/1/1985	6/1/2025	50,000,000	1,375,000	24
						25
						26
6/1/2007	6/1/2025	6/1/2007	6/1/2025			27
12/1/2017	6/1/2025	12/1/2017	6/1/2025			28
		6/1/2016	5/31/2017			29
		6/1/2017	5/31/2018			30
		6/1/2018	5/31/2019			31
						32
				2,907,986,757	110,571,187	33

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report End of 2019/Q4
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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 - 3.05% Fixed Rate	50,000,000	353,976
2			249,469
3			354,262
4			
5	Series 2009 B - 3.05% Fixed Rate	50,000,000	353,976
6			249,469
7			354,262
8			
9	Senior Unsecured Notes		
10	Series L - 3.75% Fixed Rate	300,000,000	3,139,683
11			2,088,000 D
12			
13	Series K - 4.55% Fixed Rate	400,000,000	4,036,755
14			1,372,000 D
15			
16	Series H - 6.05% Fixed Rate	400,000,000	3,815,383
17			2,272,000 D
18			
19	Amortization of Cash Flow Hedges on 6.05% SUN		
20			
21			
22	Series J - 3.20% Fixed Rate	250,000,000	1,969,707
23			402,500 D
24	Amortization of Interest Rate Swap on 3.20% SUN		
25			
26	Series M - 3.85% Fixed Rate	350,000,000	2,865,394
27	Per IURC Authority Cause #44904		1,102,500 D
28			
29	Series N - 4.25% Fixed Rate	475,000,000	4,926,878
30	Per IURC Authority Cause #45057		2,717,000 D
31			
32	Fort Wayne Settlement	26,802,388	
33	TOTAL	2,868,802,388	38,091,369

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report End of 2019/Q4
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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	1,525,000	1
		6/1/2014	5/31/2018			2
6/1/2018	6/1/2025	6/1/2018	6/1/2025			3
						4
3/26/2009	6/1/2025	4/1/2009	5/31/2014	50,000,000	1,525,000	5
		6/1/2014	5/31/2018			6
6/1/2018	6/1/2025	6/1/2018	6/1/2025			7
						8
						9
6/29/2017	7/1/2047	6/29/2017	7/1/2047	300,000,000	11,250,000	10
						11
						12
03/03/2016	03/15/2046	03/03/2016	03/15/2046	400,000,000	18,200,000	13
						14
						15
11/14/2006	3/15/2037	11/14/2006	3/15/2037	400,000,000	24,200,000	16
						17
						18
		11/14/2006	2/28/2037		421,741	19
						20
						21
3/18/2013	3/15/2023	3/18/2013	3/15/2023	250,000,000	8,000,000	22
						23
		3/18/2013	3/15/2023		1,606,489	24
						25
5/2/2018	5/15/2028	5/2/2018	5/15/2028	350,000,000	13,475,000	26
						27
						28
8/8/2018	8/15/2048	8/8/2018	8/15/2048	475,000,000	20,187,500	29
						30
						31
3/1/2010	2/28/2025	3/1/2010	2/28/2025	11,157,779		32
				2,907,986,757	110,571,187	33

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report End of 2019/Q4
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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	Multiple Draw Term Loan	200,000,000	612,944
2	Variable Rate		
3			
4	Senior Unsecured Term Loan	200,000,000	508,528
5	Variable Rate		
6	SUBTOTAL - Acct 224 - Other Long Term Debt	2,868,802,388	38,073,869
7			
8			
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32			
33	TOTAL	2,868,802,388	38,091,369

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report End of 2019/Q4
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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)			
5/14/2015	5/14/2018	6/1/2015	5/14/2018			1
						2
						3
5/9/2018	5/9/2021	5/9/2018	5/9/2021	200,000,000	6,883,139	4
						5
				2,907,986,757	110,571,187	6
						7
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						11
						12
						13
						14
						15
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						25
						26
						27
						28
						29
						30
						31
						32
				2,907,986,757	110,571,187	33

Name of Respondent	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report 2019/Q4
Indiana Michigan Power Company			
FOOTNOTE DATA			

Schedule Page: 256 Line No.: 10 Column: h

The Federal government is responsible for permanent spent nuclear fuel disposal and assess fees to nuclear plant owners for spent nuclear fuel disposal. I&M has not paid the government the pre-April 1983 fees due to continued delays and uncertainties related to the federal disposal program and has recorded this future payment as long term debt.

Schedule Page: 256 Line No.: 14 Column: a

On March 15, 2017, the \$25 million City of Lawrenceburg Series I PCRB was re-marketed with a maturity date of 10/1/2019. This is a variable rate demand note that is puttable on demand.

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

On March 9, 2017, the \$52 million City of Lawrenceburg Series H PCRB was re-marketed with a maturity date of 11/1/2021. This is a variable rate demand note that is puttable on demand.

Schedule Page: 256 Line No.: 21 Column: a

The \$40 million 2.05% City of Rockport Series D PCRB was re-marketed 5/16/2017 with a maturity date of 4/1/2025 and a mandatory tender date of 6/1/2021. Issuance expenses totaling \$391,775 will be amortized through the 6/1/2021 put date.

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 bonds were again re-marketed in December 2017 at a 2.75% fixed interest rate (Indiana Commission Authority, Cause No. 44904). There were \$378,717 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 renewed in June of each year through June 2017 that guaranteed the principal if Indiana Michigan Power was to default on this note. This policy cost \$74,250, and covered the period of June - May and was fully amortized over that 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. On the 6/2/2014 put date, the PCRB was converted to 1.75% with a mandatory tender date of 6/1/2018. On the 6/1/2018 put date, the PCRB was converted to 3.05% with a maturity date of 6/1/2025. Issuance expenses totaling \$354,262 will be amortized through 6/1/2025.

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

Subject to mandatory tender for purchase (puttable) on 6/1/2018.

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. On the 6/2/2014 put date, the PCRB was converted to 1.75% with a mandatory tender date of 6/1/2018. On the 6/1/2018 put date, the PCRB was converted to 3.05% with a maturity date of 6/1/2025. Issuance expenses totaling \$354,262 will be amortized through 6/1/2025.

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

Subject to mandatory tender for purchase (puttable) on 6/1/2018.

Schedule Page: 256.1 Line No.: 26 Column: a

The \$350M 3.85% fixed rate Series M Senior Unsecured Note was issued 5/2/2018 with a maturity date of 5/15/2028. Issuance expense and discount expense will be amortized through May 2028.

Schedule Page: 256.1 Line No.: 29 Column: a

The \$475M 4.25% fixed rate Series N Senior Unsecured Note was issued 8/8/2018 with a maturity date of 8/15/2048. Issuance expense and discount expense will be amortized

Name of Respondent	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report 2019/Q4
Indiana Michigan Power Company			
FOOTNOTE DATA			

through August 2048.

Schedule Page: 256.1 Line No.: 32 Column: a

On August 10, 2011, the Indiana Utility Regulatory Commission issued a Final Order in Cause No. 43980 approving an agreement between Indiana Michigan Power Company and the City of Fort Wayne, Indiana to settle all disputes and other matters between them relating to the 1974 Lease Agreement pursuant to which I&M leased certain electric property from the city. The agreement required I&M to purchase the leased property and settle certain claims asserted by the City of Fort Wayne. Pursuant to the agreement, I&M paid the city \$5 million within thirty days of the effective date of the final order. Further, the agreement provided that I&M pay the city a total of \$34.2 million, including interest, over 15 years (March 2010 to February 2025), and that the City of Fort Wayne recognize I&M as the exclusive electricity provider in the Fort Wayne area. Interest on this liability is recorded in account 431.

Schedule Page: 256.2 Line No.: 1 Column: a

The \$200 million multiple draw term loan was issued on May 14, 2015. The interest rate is variable and the maturity date is May 14, 2018. The initial draw took place on May 14, 2015 for \$100 million with a subsequent draw on December 1, 2015 for \$100 million.

Schedule Page: 256.2 Line No.: 4 Column: a

The \$200 million senior unsecured term loan was issued on May 9, 2018. The interest rate is variable and the maturity date is May 9, 2021.

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Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/19	Year of Report 12/31/19			
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		Balance End of Year (e)	Interest for Year (f)
			Debits (c)	Credits (d)		
1	Account 233					
2	AEP Utility Funding LLC	1,063,378	6,616,576,191	6,729,960,872	114,448,059	1,380,654
3	SUBTOTAL - Account 233	1,063,378	6,616,576,191	6,729,960,872	114,448,059	1,380,654
4	Account 234					
5	AEP I&M Transmission Company	333,806	4,398,817	4,128,427	63,416	
6	AEP Generating Company	19,536,381	306,129,864	296,675,037	10,081,554	
7	AEP Energy Partners	1,019	37,468	106,316	69,867	
8	AEP Onsite Partners	519	10,209	13,301	3,610	
9	AEP Service Corporation	23,779,383	317,667,903	322,524,822	28,636,302	
10	AEP System Pool (AEPSC)	22,510,907	991,280,218	992,928,978	24,159,667	
11	AEP Texas Central Company	7,295	563,005	533,563	(22,148)	
12	AEP Texas North Company	533	156,304	160,483	4,712	
13	AEP Utilities, Inc	0	0	0	0	
14	AEP Utility Funding LLC	77,822	104,652	41,084	14,254	
15	American Electric Power Co	462,645	272,459,322	272,456,400	459,722	
16	Appalachian Power Co	908,894	11,120,802	10,910,486	698,578	
17	Blackhawk Coal Company	5,189	134,461	140,219	10,947	
18	Cardinal Operating Company	0	0	0	0	
19	Cook Coal Terminal	1,805,955	34,780,341	36,687,246	3,712,860	
20	Dolet Hills Lignite Co, LLC	14	1,427	1,412	0	
21	Franklin Real Estate Company	0	21,037	21,037	0	
22	Indiana Franklin Realty, Inc	0	192,076	192,076	0	
23	Kentucky Power Co	298,942	657,469	374,055	15,528	
24	Kingsport Power Co	2,034	12,967	10,940	8	
25	Ohio Power Co	345,088	23,154,618	23,186,774	377,245	
26	Ohio Fraklin Realty, LLC	0	1,300	1,300	0	
27	Public Service Co of OK	8,616	1,104,881	1,136,749	40,484	
28	Southwestern Electric Power Co	93,255	1,743,549	1,751,380	101,086	
29	United Sciences Testing, Inc	0	71,687	71,687	0	
30	Wheeling Power Co	22	4,081	4,364	305	
31	Ohio PPA Plants	0	28,653	28,653	0	
32	AEP Credit, Inc.	5,418	51,488,504	51,483,086	0	
33	AEP Transmission Companies - Various	721	4,860,842	4,864,566	4,445	
34	SUBTOTAL - Account 234	70,184,459	2,022,186,457	2,020,434,441	68,432,443	0
35	TOTAL	71,247,837	8,638,762,648	8,750,395,313	182,880,502	1,380,654

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2019
RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES			
<p>1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.</p> <p>2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.</p>			
Line No.		TOTAL AMOUNT	
1	Utility net operating income (page 114 line 26)	377,286,868	
2	Allocations:		
3	Net Other Income and Deductions	4,310,533	
4	Interest Charges	112,243,426	
5	Net income for the year (page 117 line 78)	269,353,975	
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	165,905,540	

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2019
RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES (Continued)			
<p>3. Allocate taxable income between utility and other income as required to allocate tax expense between 409.1 and 409.2</p> <p>4. A substitute page, designed to meet a particular need of a company, may be used as long as data is consistent and meets the requirements of the above instructions.</p>			
Utility	Other	Line No.	
377,286,868		1	
		2	
4,310,533		3	
112,243,426		4	
		5	
		6	
		7	
		8	
		9	
		10	
		11	
		12	
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		25	
165,905,540		26	

Name of Respondent		This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2019
FOOTNOTE DATA					
Page Number (a)	Line Number (b)	Column Number (c)	Comments (d)		
261A	6		<p style="text-align: right;">In (000's)</p> <p>Net Income for the year page 117 269,354</p> <p>Federal Income Taxes (9,117)</p> <p>State and Local Income Taxes (1,533)</p> <hr/> <p>PreTax Book Income 258,704</p> <p>Increase (Decrease) in Taxable Income resulting from:</p> <p>Excess tax vs book depreciation 26,093</p> <p>Afudc / interest capitalized (12,243)</p> <p>Percent repair allowance (79,320)</p> <p>Removal costs (61,133)</p> <p>Accelerated amortization 1,297</p> <p>Property tax adjustments -</p> <p>Revenue refunds (12,234)</p> <p>Deferred fuel costs 2,230</p> <p>Equity in earnings of subsidiaries (375)</p> <p>Book accruals 7,857</p> <p>Book deferrals 460,615</p> <p>Other miscellaneous 46,242</p> <p>Tax accruals (1,165)</p> <p>Tax deferrals (20,881)</p> <p>Tax vs book gain / loss (14,578)</p> <p>Nuclear fuel adjustments 89,072</p> <p>Nuclear fuel disposal costs (4,289)</p> <p>Nuclear decommissioning costs (493,820)</p> <p>Book deferred nuclear costs (26,360)</p> <p>Mark-to-market adjustments -</p> <p>Emission allowances 1,562</p> <p>Total for PERMANENT SCHEDULE M's: 1,082</p> <p>Federal Tax Net Income - Estimated Current Year Taxable Income 168,356</p> <p>(Separate Return Basis)</p> <p>Current State Income Taxes 2,450</p> <hr/> <p>Federal Taxable Income 165,906</p> <p>Computation Tax*</p> <p>Federal Income Tax on Current Year Taxable Income (Separate Return Basis) at Statutory Rate of 21% 34,840</p> <p>Adjustment due to System Consolidation (a) 107</p> <hr/> <p>Estimated Taxes Currently Payable 34,947</p> <p>-</p> <p>Tax Credit C/F 527</p> <p>NOL Reclass (1,222)</p> <p>Alternative Minimum Tax Credits (191)</p> <p>FIN48 Perm Items 469</p> <p>Parent Company Savings (3,335)</p> <p>R&D Credit (860)</p> <hr/> <p>Adjustment of Prior Years Accruals(Net) 17,680</p> <p>Estimated Current Year Federal Income Taxes (Net) 48,015</p>		
			<p>(a) The Company joins in the filing of a consolidated Federal income tax return with its affiliated companies in the AEP system. The allocation of the AEP System's consolidated Federal income tax to the System companies allocates the benefit of current tax losses to the System companies giving rise to them in determining their current tax expense. The tax loss of the System parent company, American Electric Power Company, Inc., is allocated to its subsidiaries with taxable income. With the exception of the loss of the parent company, the method of allocation approximates a separate return result for each company in the consolidating group.</p>		
			<p>INSTRUCTION 2.</p> <p>* The tax computation above represents an estimate of the Company's allocated portion of the System consolidated Federal income tax. The computation of actual 2019 System Federal income taxes will not be available until the consolidated Federal income tax return is completed and filed by October 2020. The actual allocation of the System consolidated Federal income tax to the members of the consolidated group will not be available until after the Consolidated Federal Income Tax is filed.</p>		

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Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report End of 2019/Q4
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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.
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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)	Adjustments (f)
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)			
1	FEDERAL:					
2	INCOME	-26,525,975		47,913,241	1,027,419	
3	FED INCOME TAX FIN48					
4	FIT IRS AUDIT					
5	FICA - 2018	3,042,402		19,786,581	19,167,155	
6	UNEMPLOYMENT - 2018	54,090		116,091	111,123	
7	EXCISE TAX - 2019			901,169	705,480	
8	EXCISE TAX - 2018	298,624		5,109	303,733	
9	SUBTOTAL Federal	-23,130,859		68,722,191	21,314,910	
10	STATE OF INDIANA:					
11	INCOME 2015			1,561,261	1,591,437	
12	INCOME 2017	-4,389,858				
13	INCOME 2018	8,542,027			464,703	
14	INCOME 2019			-9,288,551		
15	INDIANA LICENSE TAX -			32	32	
16	UNEMPLOYMENT IN - 2018	16,446		50,575	50,176	
17	UTIL RECEIPTS TAX - 2017					
18	UTIL RECEIPTS TAX - 2018			-30,176	-30,176	
19	UTIL RECEIPTS TAX - 2019			20,884,000	20,757,000	
20	INDIANA LICENSE TAX					
21	SALES & USE TAX - 2017			44,469	32,611	
22	SALES & USE TAX - 2018	524,116		15,613	539,729	
23	SALES & USE TAX - 2019			4,453,570	3,800,179	
24	PUBLI SERV COMM-2017					
25	PUBLI SERV COMM-2018		387,275	774,550	387,275	
26	PUBLI SERV COMM-2019			935,414	1,403,121	
27	REAL & PERS PROP-2018	18,507,367		251,042	18,758,409	
28	REAL & PERS PROP-2019			18,700,202	2	
29	PERS PROP LEASED-2018	627,900		257	628,157	
30	PERS PROP LEASED-2019			627,800		
31	REAL PROP LEASED-2019			225,458	225,458	
32	SUBTOTAL Indiana	23,827,998	387,275	39,205,516	48,608,113	
33						
34	STATE OF KENTUCKY:					
35	KY FRANCHISE 2017	9,767				
36	KY FRANCHISE 2018			26,789		
37	KY FRANCHISE 2019			26,789		
38	KY INCOME 2017	-147,238				
39	KY INCOME 2018	87,492				
40	KY INCOME 2019			-139,224		
41	TOTAL	66,634,648	1,261,195	167,306,967	119,154,701	

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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)							
<p>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).</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.</p>							
BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED				Line	
(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)	No.	
							1
20,359,847		55,866,854			-7,953,613		2
							3
							4
3,661,828		12,814,839			6,971,742		5
59,058		72,338			43,753		6
195,689		2,445			898,724		7
					5,109		8
24,276,422		68,756,476			-34,285		9
							10
-30,176		1,561,261					11
-4,389,858							12
8,077,324							13
-9,288,551		-9,010,100			-278,451		14
		32					15
16,845		35,537			15,038		16
							17
		-30,176					18
127,000		20,884,000					19
							20
11,858					44,469		21
					15,613		22
653,391		149			4,453,421		23
							24
		774,550					25
	467,707	935,414					26
		246,646			4,396		27
18,700,200		18,196,600			503,602		28
					257		29
627,800		627,800					30
					225,458		31
14,505,833	467,707	34,221,713			4,983,803		32
							33
							34
9,767							35
26,789					26,789		36
26,789		34,689			-7,900		37
-147,238							38
87,492							39
-139,224		-79,469			-59,755		40
114,855,269	1,329,550	156,454,916			10,852,051		41

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report End of 2019/Q4
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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.
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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)	Adjustments (f)
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)			
1	PERS PROP TAX 2017	640,511		-640,511		
2	PERS PROP TAX 2018			740,000		
3	PERS PROP TAX 2019			707,094	94	
4	Subtotal Kentucky	590,532		720,937	94	
5	STATE OF MICHIGAN:					
6	MI INCOME 2017	-1,008,265				
7	MI INCOME 2018	1,853,072			-108,500	
8	MI INCOME 2019			-660,582	400,000	
9	MI SBT					
10	MICHIGAN LICENSE TAX			50	75	
11	MI CITIES	-1,261				
12	UNEMPLOYMENT - 2018	176,000		433,903	388,217	
13	PUBL SERV COMM'S-2018		221,562	566,396	344,834	
14	PUBL SERV COMM'S-2019			276,795	512,091	
15	USE TAX-2018	216,029	75,398	11,318	151,949	
16	USE TAX - 2019			1,267,774	1,205,174	
17	USE TAX - 2017				11,858	
18	SALES TAX - 2018		576,960		-576,960	
19	SALES TAX - 2019				552,872	
20	FUEL REFUNDS - 2019			-5,491	-5,491	
21	Special Fuel Tax 2018			-3,511	-3,511	
22						
23	REAL & PERS PROP-2012					
24	REAL & PERS PROP-2017	11,965,335		446,549	12,411,884	
25	REAL & PERS PROP-2018	47,122,700			33,069,745	
26	REAL & PERS PROP-2019			49,673,000		
27	PERS PROP LEASED-2017	30,600		-23,209	7,391	
28	PERS PROP LEASED-2018	50,199			32,647	
29	PERS PROP LEASED-2019			58,300		
30	REAL PROP LEASED-2017	26,335		4,017	30,352	
31	REAL PROP LEASED-2018			196,000	173,347	
32	SUBTOTAL Michigan	60,430,744	873,920	52,241,309	48,597,974	
33	DE License Tax - 2018			300	300	
34	DE License Tax - 2019					
35	SUBTOTAL DELAWARE			300	300	
36	SUBTOTAL Michigan					
37						
38	DE License Tax					
39	SUBTOTAL DELAWARE					
40						
41	TOTAL	66,634,648	1,261,195	167,306,967	119,154,701	

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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.

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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)	
					-640,511	1
740,000					740,000	2
707,000					707,094	3
1,311,375		-44,780			765,717	4
						5
-1,008,265						6
1,961,572						7
-1,060,582		-601,150			-59,432	8
						9
-25		50				10
-1,261						11
221,686		360,938			72,965	12
		566,396				13
	235,296	276,795				14
		12,042			-724	15
136,275	73,675	102,752			1,165,022	16
-11,858		21,916			-21,916	17
						18
	552,872					19
					-5,491	20
					-3,511	21
						22
		7,005			-7,005	23
		443,600			2,949	24
14,052,955		45,797,382			-45,797,382	25
49,673,000		88,000			49,585,000	26
		-23,209				27
17,552						28
58,300		50,199			8,101	29
		4,017				30
22,653		196,000				31
64,062,002	861,843	47,302,733			4,938,576	32
		300				33
						34
		300				35
						36
						37
						38
						39
						40
114,855,269	1,329,550	156,454,916			10,852,051	41

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Line No.	Kind of Tax (See instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)			
1	STATE OF WEST VIRGINIA:					
2	WV LICENSE TAX - 2018					
3	WV LICENSE TAX - 2019				26	
4	WV FRANCHISE-2013					
5	STATE OF WEST VIRGINIA:					
6	LICENSE TAX					
7	WV FRANCHISE-2018					
8	WV FRANCHISE-2019			7,900		
9	WEST VA INC TAX-2014					
10	WEST VA INC TAX-2016					
11	WEST VA INC TAX-2017	1,337,463				
12	WEST VA INC TAX-2018	127,890			-130,000	
13	WEST VA INC TAX-2019			-420,058	20,000	
14						
15	REAL & PERS PROP-2017	467,497		-467,497		
16	REAL & PERS PROP-2018			146,788	92,534	
17	REAL & PERS PROP-2019			150,000		
18						
19	WV USE TAX - 2018	3,769			3,769	
20	WV USE TAX - 2019			43,292	40,081	
21	WV SPECIAL FUEL TAX -	52,317		-10	52,307	
22	WV SPECIAL FUEL TAX -			220,603	175,576	
23						
24	UNEMPLOYMENT - 2018	370		39,061	38,957	
25	SUBTOTAL West Virginia	1,989,306		-279,921	293,250	
26	OHIO CITY INCOME TAX -	-500			700	
27	STATE OF OHIO:					
28	OHIO FRANCH TAX - 2008					
29	OHIO CITY INCOME TAX -					
30	OHIO CAT TAX - 2018	1,800		993	2,793	
31	OHIO CAT TAX - 2019			73,473	65,673	
32	State Unemployment 2018					
33	SUBTOTAL Ohio	1,300		74,466	69,166	
34	STATE OF ILLINOIS:					
35	IL INCOME TAX - 2012					
36	IL INCOME TAX - 2016					
37	IL INCOME TAX - 2017	-198,385				
38	IL INCOME TAX - 2018	375,107				
39	IL INCOME TAX - 2019			202,089		
40	REAL & PERS PROP-2018			595	595	
41	TOTAL	66,634,648	1,261,195	167,306,967	119,154,701	

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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)							
<p>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).</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.</p>							
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(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	
						2	
-26						3	
						4	
						5	
						6	
						7	
7,900		-7,900			15,800	8	
						9	
						10	
1,337,463						11	
257,890						12	
-440,058		-378,615			-41,443	13	
						14	
					-467,497	15	
54,254		6,618			140,170	16	
150,000					150,000	17	
						18	
						19	
3,211					43,292	20	
					-10	21	
45,027					220,603	22	
						23	
474		-7,389			46,450	24	
1,416,135		-387,286			107,365	25	
-1,200						26	
						27	
						28	
						29	
		993				30	
7,800		73,473				31	
						32	
6,600		74,466				33	
						34	
						35	
						36	
-198,385						37	
375,107						38	
202,089		212,393			-10,304	39	
		595				40	
114,855,269	1,329,550	156,454,916			10,852,051	41	

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		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)			
1	SUBTOTAL Illinois	176,722		202,684	595	
2	STATE OF LOUISIANA:					
3	LA Franchise Tax					
4	REAL & PERS PROP-2019			1,893	1,893	
5	SUBTOTAL Louisiana			1,893	1,893	
6	PA Gross Receipts Audit	239,325		-239,325		
7	STATE OF PA:					
8	PA Gross Receipts 2013			230,734	230,734	
9	SUBTOTAL Pennsylvania	239,325		-8,591	230,734	
10	SUBTOTAL Pennsylvania					
11	STATE OF MISSOURI					
12	UNEMPLOYMENT - 2017					
13	MO INCOME TAX - 2017	-1,164				
14	MO INCOME TAX - 2018	255				
15	MO INCOME TAX - 2019			-159		
16	MO FRANCHISE					
17	MO LICENSE TAX - 2019			21	21	
18	REAL & PERS PROP-2019			25,350	25,350	
19	SUBTOTAL Missouri	-909		25,212	25,371	
20	Misc PROP TAX:					
21	AR PERS PROP TAX-2018			2,334	2,334	
22	AR PERS PROP TAX-2019			2,800		
23	CO PERS PROP TAX-2018			2,415	2,415	
24	TN PERS PROP TAX-2018			1,030	232	
25	WY PERS PROP TAX-2018			7,300	7,300	
26						
27	VARIOUS LICENSE TAX					
28	VARIOUS LICENSE TAX					
29	VARIOUS FRANCHISE TAX					
30						
31	STATE INCOME TAX FIN-48	2,510,489		29,902		
32	UT LICENSE TAX - 2019			20	20	
33	MULTI INCOME TAX - 2015			-1,561,261		
34	MULTI INCOME TAX - 2019			7,946,458		
35	MULTI FRANCHISE TAX -					
36	SIT LONG TERM					
37	MULTI CITY TAX			-30,027		
38						
39						
40						
41	TOTAL	66,634,648	1,261,195	167,306,967	119,154,701	

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report End of 2019/Q4	
TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)						
<p>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).</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.</p>						
BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED				Line No.
(Taxes accrued Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	Electric (Account 408.1, 409.1) (i)	Extraordinary Items (Account 409.3) (j)	Adjustments to Ret. Earnings (Account 439) (k)	Other (l)	
378,811		212,988			-10,304	1
						2
						3
					1,893	4
					1,893	5
		-239,325				6
						7
		230,734				8
		-8,591				9
						10
						11
						12
-1,164						13
255						14
-159		-120			-39	15
						16
		21				17
					25,350	18
-1,068		-99			25,311	19
						20
2,800		5,134				21
						22
		2,415				23
798		1,030				24
		7,300				25
						26
						27
						28
						29
						30
2,540,391		-30,154			60,056	31
		20				32
-1,561,261		-1,561,261				33
7,946,458		7,916,394			30,064	34
						35
						36
-30,027		-13,882			-16,145	37
						38
						39
						40
114,855,269	1,329,550	156,454,916			10,852,051	41

Name of Respondent	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report 2019/Q4
Indiana Michigan Power Company			
FOOTNOTE DATA			

Schedule Page: 262.1 Line No.: 18 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.: 19 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 Indiana Michigan Power Company		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/28/2020		Year/Period of Report End of 2019/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%						
4	7%						
5	10%	19,449,466			411.4	4,542,206	
6	30%	9,939,234			411.4	-899,476	
7							
8	TOTAL	29,388,700				3,642,730	
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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48							

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report End of 2019/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
					3
					4
14,907,260					5
10,838,710					6
					7
25,745,970					8
					9
					10
					11
					12
					13
					14
					15
					16
					17
					18
					19
					20
					21
					22
					23
					24
					25
					26
					27
					28
					30
					31
					32
					33
					34
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					46
					47
					48

Name of Respondent	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report 2019/Q4
Indiana Michigan Power Company			
FOOTNOTE DATA			

Schedule Page: 266 Line No.: 8 Column: i

Remaining amortization period is 20 years

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Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/19	Year of Report 12/31/19
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	41,323,989	
2	Accrued Vacation, Holiday, and Other Non-Productive	21,001,040	
3	Accrued Payroll	9,814,442	
4	Payroll Deductions	631,927	
5	Miscellaneous Employee Benefits (2 Items)	1,901,728	
6	Accrued Workers Compensation	359,782	
7	Accrued Lease/Rents	12,584,318	
8	Accrued Revenue Refunds	965,883	
9	Control Cash Disbursements	5,346,396	
10	Accrued Civil Penalties	1,829,213	
11	Miscellaneous Current & Accrued Liabilities (9 Items)	818,390	
12	Environmental Accruals	87,483	
13	Severance Accrual	213,076	
14			
15			
16			
17			
18			
19	TOTAL	96,877,667	

CUSTOMER ADVANCES FOR CONSTRUCTION (Account 252)		
Line No.	List Advances by department (a)	Balance End of Year (b)
21	None	
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39	TOTAL	

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report End of 2019/Q4	
OTHER DEFERRED 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		Credits (e)	Balance at End of Year (f)
			Contra Account (c)	Amount (d)		
1	Defd Gain-Sale of Rockport Unit 2	14,577,785	507,254	14,577,785		
2	Amtz Period 12/1989-12/2022					
3						
4	Pole Attachment Rentals	614,092	454	1,904,592	1,920,733	630,233
5						
6	IPP-System Upgrade Credits	3,485,177			191,626	3,676,803
7						
8	Defd Gain-Fiber Optics Agrmt	3,376,377	411.6	368,510		3,007,867
9	In Kind Service-Amrtz thru 2025					
10						
11	Deferred Revenues-Verizon	201,620	451	47,439		154,181
12	Amortized thru March 2023					
13						
14	Deferred Revenues-KDL	32,922	451	9,348		23,574
15	Amortized thru Dec 2022					
16						
17	Customer Advance Receipts	5,806,046	142	70,162,419	72,297,995	7,941,622
18						
19	Federal Mitigation Deferral (NSR)	2,052,907				2,052,907
20						
21	Deferred Revenue	505,712	451	2,321,980	1,825,485	9,217
22						
23	Contract Settlement Reserves	408,207	186	401,101	1,804,537	1,811,643
24						
25	Asbestos Accrual	315,873	925	58,170		257,703
26						
27	Minor Items	310,002	Foot note	456,311	637,257	490,948
28						
29	QUAL OF SVC PENALTIES - LT				784,226	784,226
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47	TOTAL	31,686,720		90,307,655	79,461,859	20,840,924

Name of Respondent	This Report is: (1) __ An Original (2) <u>X</u> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report 2019/Q4
Indiana Michigan Power Company			
FOOTNOTE DATA			

Schedule Page: 269 Line No.: 27 Column: c

411,158,234,509,565,451

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Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report End of 2019/Q4
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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 (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	Accelerated Amortization (Account 281)			
2	Electric			
3	Defense Facilities			
4	Pollution Control Facilities	29,456,453	11,741,888	12,468,382
5	Other (provide details in footnote):			
6				
7				
8	TOTAL Electric (Enter Total of lines 3 thru 7)	29,456,453	11,741,888	12,468,382
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	Other	-11,692,443		
17	TOTAL (Acct 281) (Total of 8, 15 and 16)	17,764,010	11,741,888	12,468,382
18	Classification of TOTAL			
19	Federal Income Tax	17,764,010	11,741,888	12,468,382
20	State Income Tax			
21	Local Income Tax			

NOTES

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.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
							2
							3
						28,729,959	4
							5
							6
							7
						28,729,959	8
							9
							10
							11
							12
							13
							14
							15
		254	11,741,888	254	11,971,656	-11,462,675	16
			11,741,888		11,971,656	17,267,284	17
							18
			11,741,888		11,971,656	17,267,284	19
							20
							21

NOTES (Continued)

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report End of 2019/Q4
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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 (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 282			
2	Electric	1,413,564,059	652,103,174	723,222,309
3	Gas			
4				
5	TOTAL (Enter Total of lines 2 thru 4)	1,413,564,059	652,103,174	723,222,309
6	Non-Utility	284,270	12,957	18,582
7	SFAS 109/FIN 48	-438,060,747	187,677	
8				
9	TOTAL Account 282 (Enter Total of lines 5 thru	975,787,582	652,303,808	723,240,891
10	Classification of TOTAL			
11	Federal Income Tax	975,787,582	652,303,808	723,240,891
12	State Income Tax			
13	Local Income Tax			

NOTES

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report End of 2019/Q4
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ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282) (Continued)

3. Use footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
				190.1	134,562,617	1,477,007,541	2
							3
							4
					134,562,617	1,477,007,541	5
						278,645	6
		1823/254	594,592,511	1823/254	638,294,354	-394,171,227	7
							8
			594,592,511		772,856,971	1,083,114,959	9
							10
			594,592,511		772,856,971	1,083,114,959	11
							12
							13

NOTES (Continued)

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report End of 2019/Q4
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ACCUMULATED DEFERRED 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	SFAS 158	17,828,744	2,015,340	5,676,236
4	Reg Asset - SFAS 143 - ARO	453,435,391	103,702,292	23,482
5	Deferred Cook O&M Restart Cost	7,869,809	13,705,775	8,170,081
6	Nuclear Fuel	-4,506,261	23,170,015	58,378,713
7	Mark To Market	883,736	1,946,579	1,468,900
8	Other	52,646,785	72,090,166	82,108,270
9	TOTAL Electric (Total of lines 3 thru 8)	528,158,204	216,630,167	155,825,682
10	Gas			
11				
12				
13				
14				
15				
16				
17	TOTAL Gas (Total of lines 11 thru 16)			
18	Other	200,240,049	3,563,265	2,812,800
19	TOTAL (Acct 283) (Enter Total of lines 9, 17 and 18)	728,398,253	220,193,432	158,638,482
20	Classification of TOTAL			
21	Federal Income Tax	543,889,355	220,193,432	158,638,482
22	State Income Tax	184,508,898		
23	Local Income Tax			

NOTES

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report End of 2019/Q4
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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 (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
						14,167,848	3
						557,114,201	4
						13,405,503	5
						-39,714,959	6
						1,361,415	7
						42,628,681	8
						588,962,689	9
							10
							11
							12
							13
							14
							15
							16
							17
		1823/254	53,850,215	1823/254	115,966,542	263,106,841	18
			53,850,215		115,966,542	852,069,530	19
							20
			38,656,028		90,828,637	657,616,914	21
			15,194,187		25,137,905	194,452,616	22
							23

NOTES (Continued)

Name of Respondent	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report 2019/Q4
Indiana Michigan Power Company			
FOOTNOTE DATA			

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

Line 18 Other - Detail	Balance at Beginning of Year	Balance at End of Year
-----	-----	-----
Non-Utility 283.2	1,066,093	1,816,557
SFAS 109 283.3	199,173,956	261,290,284
	-----	-----
Total	200,240,049	263,106,841

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Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report End of 2019/Q4
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OTHER REGULATORY LIABILITIES (Account 254)

1. Report below the particulars (details) called for concerning other regulatory liabilities, including rate order docket number, if applicable.
2. Minor items (5% of the Balance in Account 254 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes.
3. For Regulatory Liabilities being amortized, show period of amortization.

Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beginning of Current Quarter/Year (b)	DEBITS		Credits (e)	Balance at End of Current Quarter/Year (f)
			Account Credited (c)	Amount (d)		
1	Unrealized Gain on Forward Commitments	(2,636,868)	Footnote	3,785,053	11,690,967	5,269,046
2						
3	Netting of Trading Activities Related to	6,196,255	182	9,536,599	5,703,189	2,362,845
4	Unrealized Gains/Losses on Forward Commitments					
5	Between Regulated Assets/Liabilities					
6						
7	Asset Retirement Oblig-Excess Provision SFAS 143	828,491,318	228	84,808,543	492,268,263	1,235,951,038
8						
9	SNF Trust Funds - Pre 4/83	42,893,833	224	6,374,500	7,089,312	43,608,645
10						
11	Gains on Foreign Currency Derivatives	56,545	403	11,309		45,236
12	Amortz 1/2009 - 12/2023					
13						
14	SFAS 109 Deferred FIT	723,684,099	Footnote	894,047,793	831,915,537	661,551,843
15						
16	DSI Federal Mandate Rider - Indiana	2,166,584	506	2,347,633	181,049	
17	Per IURC Cause No. 44331					
18						
19	Cook Life Cycle Management - Indiana		Footnote	10,449,025	13,171,782	2,722,757
20	Per IURC Cause No. 44182					
21						
22	Indiana Clean Coal Technology Rider	1,603,392	182,254,506	1,603,392		
23	Per IURC Cause No. 44523					
24						
25	Distribution Storm Expense	5,713,626	593	4,358,698	4,047,529	5,402,457
26	Per IURC Cause No. 44075					
27						
28	Over Recovered Fuel Costs - Indiana	22,852,752	182	22,852,752	6,051,574	6,051,574
29						
30	Michigan Renewable Energy Surcharge	6,208,507	Footnote	6,099,224	7,048,280	7,157,563
31						
32	Capacity Settlement - IN Portion	3,329,283	Footnote	3,329,283		
33	Per IURC Cause No. 44075					
34						
35	Other Comprehensive Inc - Excess Def FIT		142,565	17,245,920		-17,245,920
36						
37	PJM Trans Enhancement	29,076,559	182	4,548,450		24,528,109
38						
39	Michigan Over Recovered Fuel Costs	4,548,450	555	4,391,103	3,072,895	3,230,242
40						
41	TOTAL	1,675,502,543		1,116,376,006	1,452,978,280	2,012,104,817

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report End of 2019/Q4
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OTHER REGULATORY LIABILITIES (Account 254)

1. Report below the particulars (details) called for concerning other regulatory liabilities, including rate order docket number, if applicable.

2. Minor items (5% of the Balance in Account 254 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes.

3. For Regulatory Liabilities being amortized, show period of amortization.

Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beginning of Current Quarter/Year (b)	DEBITS		Credits (e)	Balance at End of Current Quarter/Year (f)
			Account Credited (c)	Amount (d)		
1	Indiana RAR Over Recovery	1,318,208	507	2,780,037	13,651,106	12,189,277
2						
3	Expense and OSS Margin Sharing		555	1,411,942	18,380,448	16,968,506
4						
5	Indiana ECR Discontinued Rider		Footnote	4,378,175	5,636,230	1,258,055
6	Per IURC Cause No. 44871					
7						
8	DSM Energy Optimization Program - Michigan				577,958	577,958
9	Over recovered					
10						
11	MI Credit C Rider				475,586	475,586
12						
13	Indiana Demand Side Management		182,908	32,016,575	32,016,575	
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	TOTAL	1,675,502,543		1,116,376,006	1,452,978,280	2,012,104,817

Name of Respondent	This Report is: (1) __ An Original (2) <u>X</u> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report 2019/Q4
Indiana Michigan Power Company			
FOOTNOTE DATA			

Schedule Page: 278	Line No.: 1	Column: c
175, 182, 244 & 456		
Schedule Page: 278	Line No.: 14	Column: c
190, 282		
Schedule Page: 278	Line No.: 19	Column: c
182, 403, 408, 421, 431, 440, 442 & 524		
Schedule Page: 278	Line No.: 30	Column: c
431, 440, 442, 182, 254		
Schedule Page: 278	Line No.: 32	Column: c
182, 254, 431, 506		
Schedule Page: 278.1	Line No.: 5	Column: c
182, 254, 431		

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Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2019
GAIN OR LOSS ON DISPOSITION OF PROPERTY (Account 421.1 and 421.2)					
<p>1. Give a brief description of property creating the gain or loss. Include name of party acquiring the property (when acquired by another utility or associated company) and the date transaction was completed. Identify property by type: Leased, Held for Future Use, or Nonutility.</p> <p>2. Individual gains or losses relating to property with an original cost of less than \$100,000 may be grouped with the number of such transactions disclosed in column (a).</p> <p>3. Give the date of Commission approval of journal entries in column (b), when approval is required. Where approval is required but has not been received, give explanation following the item in column (a). (See account 102, Utility Plant Purchased or Sold.)</p>					
Line No.	Description of Property (a)	Original Cost of Related Property (b)	Date Journal Entry Approved (When Required) (c)	Account 421.1 (d)	Account 421.2 (e)
1	Gain on disposition of property:				
2					
3	Sale of Utility Property				
4					
5					
6					
7					
8	Sale of Non-Utility Property				
9					
10	1 property with original cost				
11	less than \$100,000	66,114		17,532	
12					
13					
14	Sale of Other Property				
15					
16					
17					
18	Sale of Miscellaneous Equipment				
19					
20					
21	Total Gain	66,114		17,532	

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2019
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					
32					
33					
34					
35	Sale of Non-Utility Property				
36	3 properties each with original				
37	cost less than \$100,000	0			(27)
38					
39					
40					
41					
42					
43	Total Loss	0			(27)

Name of Respondent	This Report Is:	Date of Report	Year of Report
Indiana Michigan Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	12/31/19

PARTICULARS CONCERNING CERTAIN OTHER INCOME ACCOUNTS

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

Line No.	Item (a)	Amount (b)
1	Accounts 415 & 416 - Other Income - Merchandising,	
2	Jobbing, and Contract Work	
3	- Income	0
4	- Costs and Expenses	0
5	Total Accounts 415 & 416	0
6		
7	Account 417 - Nonutility Operations	
8	Water Transportation	
9	-Revenues	70,689,249
10	-Expenses - Operation	(60,562,179)
11	-Maintenance	(4,676,687)
12	-Depreciation, Depletion, and Amortization	(904,855)
13	-Other	0
14	Total Account 417	4,545,528
15		
16	Account 418 - Nonoperating Rental Income	
17	-Rent Revenue	173,504
18	-Expense	0
19	-Other	0
20	Total Account 418	173,504
21		
22	Account 418.1 - Equity in Earnings of Subsidiary Companies	375,434
23		
24	Account 419 - Interest and Dividend Income	
25	- Communications Leases	462,249
26	- Margin Interest	21,809
27		
28		

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/19
PARTICULARS CONCERNING CERTAIN OTHER INCOME ACCOUNTS			
Line No.	Item (a)	Amount (b)	
1			
2	- Other	33,182	
3	- Money Pool Interest	(16,599)	
4	- Dedicated East Sales	401,738	
5	- Unrecovered Fuel Interest	(218,651)	
6			
7	Total Account 419	683,729	
8			
9			
10	Account 419.1 - Allowance for Funds Used During Contruction	19,370,176	
11			
12	Account 421 - Miscellaneous Nonoperating Income		
13			
14			
15	- Indiana Base Case Amortization	(843,426)	
16	- Regional Transmission Organization Carrying Charges	20,166	
17	- Michigan Base Case Amortization	(1,693,797)	
18	- Indiana Life Cycle Management Carry Charge	323,521	
19	- Loss Contingency for the California Refunds Processing	(542,994)	
20	- Other	110,871	
21			
22			
23			
24	Total Account 421	(2,625,658)	
25			
26	Account 421.1 - Gain on Disposition of Property	17,532	
27			
28	Account 421.2 - Loss on Disposition of Property	(27)	
29			
30			
31			
32			
33			
34			
35	Total Other Income	23,841,932	
36			
37			
38			
39			
40			

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/19	Year of Report 12/31/19
ELECTRIC OPERATING REVENUES (Account 400)				
<p>1. Report below operating revenues for each prescribed account.</p> <p>2. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.</p> <p>3. If increases or decreases from pervious year (columns (c), (e), and (g)), are not derived from previously reported figures, explain any inconsistencies in a footnote.</p>				
Line No.	Title of Account (a)	OPERATING REVENUES		
		Amount for Year (b)	Amount for Previous Year (c)	
1	Sales of Electricity			
2	(440) Residential Sales	157,178,666	153,777,745	
3	(442) Commercial and Industrial Sales			
4	Small (or Commercial)	88,473,539	89,633,487	
5	Large (or Industrial)	65,530,299	72,892,103	
6	(444) Public Street and Highway Lighting	1,163,647	1,214,349	
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	312,346,151	317,517,684	
13				
14	(447) Sales for Resale	47,662,409	50,030,761	
15	TOTAL Sales of Electricity	360,008,560 *	367,548,445	
16				
17	(Less) (449.1) Provision for Rate Refunds	55,138	10,116,021	
18	TOTAL Revenue Net of Provision for Refunds	359,953,422	357,432,424	
19	Other Operating Revenues			
20	(450) Forfeited discounts	792,765	875,684	
21	(451) Miscellaneous Service Revenues	679,383	763,830	
22	(453) Sales of Water and Water Power			
23	(454) Rent from Electric Property	1,139,382	1,078,146	
24	(455) Interdepartmental Rents			
25	(456) Other Electric Revenues	4,273,842	5,317,936	
26				
27				
28				
29				
30	TOTAL Other Operating Revenues	6,885,372	8,035,596	
31				
32	TOTAL Electric Operating Revenues	366,838,794	365,468,020	

Name of Respondent	This Report Is:	Date of Report	Year of Report
Indiana Michigan Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	12/31/19

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)	
1,162,349	1,220,950	110,318	110,179	1
				2
				3
775,171	814,097	17,797	17,969	4
794,783	813,899	873	921	5
10,542	10,564	346	349	6
				7
				8
				9
				10
				11
2,742,845	2,859,510	129,334	129,418	12
594,563	612,866	5	5	13
				14
3,337,408 **	3,472,376	129,339	129,423	15
				16
				17
3,337,408	3,472,376	129,339	129,423	18

Name of Respondent	This Report Is:	Date of Report	Year of Report
Indiana Michigan Power Company	(1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	12/31/19

SALES OF ELECTRICITY BY RATE SCHEDULES

1. Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average 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	1,069,580	139,820,954	103,499	10,334	0.1307
3	RESIDENTIAL SERVICE TOD	77,935	9,337,334	4,808	16,209	0.1198
4	RESIDENTIAL OFF PEAK ENERGY	12,766	1,425,750	591	21,601	0.1117
5	RESIDENTIAL SVC OPT SENIOR	7,854	964,011	1,420	5,531	0.1227
6	MI CREDIT	-	2,793,685			-
7	MISC REVENUE ADJUSTMENT	12	1,280			0.1067
8	OUTDOOR LIGHTING	3,619	699,980			0.1934
9	UNBILLED	(9,417)	(1,208,227)			0.1283
10	UNRECOVERED FUEL	-	3,343,899			-
11	Total Residential Sales	1,162,349	157,178,666	110,318	10,536	0.1352
12						
13	442 Commercial Sales					
14	SMALL GENERAL SERVICE	1,417	199,994	263	5,388	0.1411
15	SMALL GENERAL SERVICE TOD	395	60,872	263	1,502	0.1541
16	MEDIUM GENERAL SERVICE	445,173	55,824,718	15,864	28,062	0.1254
17	MEDIUM GENERAL SERVICE TOD	13,485	1,540,606	271	49,760	0.1142
18	MEDIUM GENERAL SERVICE OAD	2,056	98,840	12	171,333	0.0481
19	LARGE GENERAL SERVICE	138,697	13,136,159	98	1,415,276	0.0947
20	LARGE GENERAL SERVICE OAD	3,149	130,656	1	3,149,000	0.0415
21	LARGE POWER	79,981	5,925,308	4	19,995,250	0.0741
22	LARGE POWER OAD	27,108	882,361	1	27,108,000	0.0325
23	ELECTRIC HEATING SCHOOLS	5,533	559,293	13	425,615	0.1011
24	MUNICIPAL & SCHOOL SERVICE	23,598	2,469,938	164	143,890	0.1047
25	IRRIGATION SERVICE	9,442	1,312,105	589	16,031	0.1390
26	WATER & SEWAGE SERVICE	25,443	2,262,261	249	102,181	0.0889
27	STREETLIGHTING SERVICE	16	1,484	2	8,000	0.0928
28	ENERGY CONERV LIGHTING SERVICE	1	125	1	1,000	0.1250
29	MI CREDIT		1,384,425			
30	MISC REVENUE ADJUSTMENT	(703)	(73,219)	2	(351,500)	0.1042
31	OUTDOOR LIGHTING	6,096	994,299			0.1631
32	ESTIMATED	(871)	(72,305)			0.0830
33	UNBILLED	(4,845)	(521,179)			0.1076
34	UNRECOVERED FUEL		2,356,798			
35	Total Commercial Sales	775,171	88,473,539	17,797	43,556	0.1141
36						
37						
38						
39						
40						

Name of Respondent	This Report Is:	Date of Report	Year of Report
Indiana Michigan Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	12/31/19

SALES OF ELECTRICITY BY RATE SCHEDULES

1. Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average 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	442 Industrial Sales					
2						
3	MEDIUM GENERAL SERVICE	140,306	17,153,380	786	178,506	0.1223
4	MEDIUM GENERAL SERVICE OAD	6,198	354,514	10	619,800	0.0572
5	MEDIUM GENERAL SERVICE TOD	123	15,040	6	20,500	0.1223
6	LARGE GENERAL SERVICE	157,170	14,469,002	45	3,492,667	0.0921
7	LARGE GENERAL SERVICE OAD	243	22,008	1	243,000	0.0906
8	LARGE POWER	314,031	26,150,823	20	15,701,550	0.0833
9	LARGE POWER OAD	175,455	4,590,913	5	35,091,000	0.0262
10	OUTDOOR LIGHTING	800	120,567			0.1507
11	UNBILLED	(3,568)	(425,559)			0.1193
12	ESTIMATED	3,334	165,319			0.0496
13	MISC REVENUE ADJUSTMENT	691	71,939			0.1041
12	MI CREDIT		983,326			
13	UNRECOVERED FUEL		1,859,027			
14	Total Industrial Sales	794,783	65,530,299	873	910,404	0.0825
15						
16	444 Public Street & Highway Light					
17	SL CUST OWNED SYS	401	82,820	165	2,430	0.2065
18	SL CUST OWNED SYS METERED	857	48,485	38	22,553	0.0566
19	MUNICIPAL & SCHOOL	48	6,748	2	24,000	0.1406
20	ENERGY CONSERV LIGHTING	5,185	547,468	95	54,579	0.1056
21	STREETLIGHTING SERVICE	3,953	372,610	46	85,935	0.0943
22	OUTDOOR LIGHTING	107	17,610			0.1646
23	UNBILLED	(9)	(960)			0.1067
24	MI CREDIT		52,558			
25	UNRECOVERED FUEL		36,308			
26	Total Public Street & Highway Light	10,542	1,163,647	346	30,468	0.1104
27						
28	Fuel Clause (see footnote)					
29						
30						
31						
32						
33						
34						
35						
36	Total Billed	2,760,684	314,502,076	129,334	21,345	0.1139
37	Total Unbilled Rev. (See Instr. 6)	(17,839)	(2,155,925)			0.1209
38	TOTAL	2,742,845	312,346,151	129,334	21,345	0.1139

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report End of 2019/Q4
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SALES FOR RESALE (Account 447)

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

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

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:
 RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.
 LF - for long-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or setter can unilaterally get out of the contract.
 IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.
 SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.
 LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.
 IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	CITY OF AUBURN	RQ	NOTE 1			
2	CITY OF BLUFFTON	RQ	NOTE 1			
3	CITY OF DOWAGIAC, MI	RQ	NOTE 1			
4	CITY OF GARRETT	RQ	NOTE 1			
5	CITY OF MISHAWAKA	RQ	NOTE 1			
6	CITY OF NILES	RQ	NOTE 1			
7	CITY OF SOUTH HAVEN	RQ	NOTE 1			
8	CITY OF STURGIS	RQ	NOTE 1			
9	INDIANA MUNICIPAL POWER AGENCY	RQ	NOTE 1			
10	PJM TRANSMISSION FOR RQ	RQ	VARIOUS			
11	TOWN OF AVILA	RQ	NOTE 1			
12	TOWN OF NEW CARLISLE	RQ	NOTE 1			
13	TOWN OF WARREN	RQ	NOTE 1			
14	VILLAGE OF PAW PAW	RQ	NOTE 1			
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			0	0	0

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report End of 2019/Q4
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SALES FOR RESALE (Account 447) (Continued)

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

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

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

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

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

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

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

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

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

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

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

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
444,229	21,140,300	11,940,254		33,080,554	1
264,209	12,394,343	7,276,421		19,670,764	2
62,718	3,243,860	1,873,341		5,117,201	3
37,172	1,953,174	1,082,002		3,035,176	4
598,176	31,551,327	16,185,592		47,736,919	5
127,433	6,644,975	3,522,936		10,167,911	6
146,920	7,191,376	3,865,199		11,056,575	7
212,596	11,003,290	5,882,202		16,885,492	8
1,642,855	66,271,535	41,798,740		108,070,275	9
			-45,358,024	-45,358,024	10
38,424	1,969,172	1,062,779		3,031,951	11
11,021	635,725	323,607		959,332	12
18,520	1,009,319	559,334		1,568,653	13
44,895	2,447,392	1,315,626		3,763,018	14
4,461,218	207,419,130	119,664,624	-34,729,724	292,354,030	
4,301,273	359,405	129,823,124	0	130,182,529	
8,762,491	207,778,535	249,487,748	-34,729,724	422,536,559	

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report End of 2019/Q4
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SALES FOR RESALE (Account 447)

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

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

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:
 RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.
 LF - for long-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or setter can unilaterally get out of the contract.
 IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.
 SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.
 LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.
 IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	WABASH VALLEY POWER ASSN INC.	RQ	NOTE 1			
2	AMEREX POWER, LTD	OS	NOTE 1			
3	BGC FINANCIAL LP	OS	NOTE 1			
4	CITIGROUP ENERGY INC.	OS	NOTE 1			
5	COMMONWEALTH EDISON COMPANY	OS	NOTE 1			
6	DP&L POWER SERVICES	OS	NOTE 1			
7	DUKE ENERGY OHIO, INC	OS	NOTE 1			
8	DUQUESNE LIGHT COMPANY	OS	NOTE 1			
9	EOH HOLDINGS, LLC	OS	NOTE 1			
10	EVOLUTION MARKETS FUTURES, LLC	OS	NOTE 1			
11	FIRSTENERGY TRADING SERVICES	OS	NOTE 1			
12	ICAP ENERGY LLC	OS	NOTE 1			
13	ICE TRADE VAULT LLC	OS	NOTE 1			
14	IVG ENERGY, LTD	OS	NOTE 1			
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			0	0	0

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report End of 2019/Q4
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SALES FOR RESALE (Account 447) (Continued)

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

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

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

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

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

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

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

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

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

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

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

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
812,050	39,963,342	22,976,591		62,939,933	1
		-30,750		-30,750	2
		-68		-68	3
		-214,708		-214,708	4
5,512		197,702		197,702	5
11,369		553,102		553,102	6
72,236		3,623,473		3,623,473	7
201,558		10,313,106		10,313,106	8
		-26		-26	9
		-22,509		-22,509	10
255,476		12,522,569		12,522,569	11
		-21,745		-21,745	12
		-27,766		-27,766	13
		-22,250		-22,250	14
4,461,218	207,419,130	119,664,624	-34,729,724	292,354,030	
4,301,273	359,405	129,823,124	0	130,182,529	
8,762,491	207,778,535	249,487,748	-34,729,724	422,536,559	

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report End of 2019/Q4
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SALES FOR RESALE (Account 447)

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

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

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:
 RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.
 LF - for long-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or setter can unilaterally get out of the contract.
 IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.
 SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.
 LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.
 IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	MIZUHO SECURITIES USA INC	OS	NOTE 1			
2	MORGAN STANLEY CAPT.	OS	NOTE 1			
3	OHIO POWER COMPANY (AUCTION)	OS	NOTE 1			
4	PJM INTERCONNECTION	OS	NOTE 1			
5	PPL ELECTRIC UTILITIES CORP	OS	NOTE 1			
6	PVM FUTURES, INC.	OS	NOTE 1			
7	RBC CAPITAL MARKET, LLC	OS	NOTE 1			
8	SPSR2 - MAREX SPECTRON	OS	NOTE 1			
9	TAX REFORM ACTIVITY	RQ	NOTE 1			
10	TFS ENERGY FUTURES, LLC	OS	NOTE 1			
11	TRIDENT BROKERAGE SERVICES, LLC	OS	NOTE 1			
12	TULLETT PREBON AMERICAS CORP.	OS	NOTE 1			
13	TVA BULK POWER TRADING	OS	NOTE 1			
14	WELLS FARGO SECURITIES, LLC	OS	NOTE 1			
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			0	0	0

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report End of 2019/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)		
		756,666		756,666	1
		-343,200		-343,200	2
139,820		6,705,058		6,705,058	3
3,364,473	359,405	74,484,999		74,844,404	4
253,259		11,511,482		11,511,482	5
		-1,237		-1,237	6
		7,931,725		7,931,725	7
		-795		-795	8
			10,628,300	10,628,300	9
		-7,322		-7,322	10
		-6,979		-6,979	11
		-35,833		-35,833	12
-2,430		-25,383		-25,383	13
		1,983,813		1,983,813	14
4,461,218	207,419,130	119,664,624	-34,729,724	292,354,030	
4,301,273	359,405	129,823,124	0	130,182,529	
8,762,491	207,778,535	249,487,748	-34,729,724	422,536,559	

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 12/31/19
ELECTRIC OPERATION AND MAINTENANCE EXPENSES				
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)	
1	1. POWER PRODUCTION EXPENSES			
2	A. Steam Power Generation			
3	Operation			
4	(500) Operation Supervision and Engineering	5,825,675	5,116,368	
5	(501) Fuel	114,625,925	149,279,658	
6	(502) Steam Expenses	12,351,935	17,224,726	
7	(503) Steam from Other Sources			
8	(Less) (504) Steam Transferred - CR.			
9	(505) Electric Expenses	1,640,756	1,694,828	
10	(506) Miscellaneous Steam Power Expenses	2,120,407	4,580,033	
11	(507) Rents	69,236,485	70,170,734	
12	Allowances	861,468	1,224,320	
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	206,662,651	249,290,667	
14	Maintenance			
15	(510) Maintenance Supervision and Engineering	2,790,827	2,689,971	
16	(511) Maintenance of Structures	1,314,823	1,316,489	
17	(512) Maintenance of Boiler Plant	7,551,518	11,914,323	
18	(513) Maintenance of Electric Plant	2,243,755	4,233,322	
19	(514) Maintenance of Miscellaneous Steam Plant	1,034,607	1,134,369	
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)	14,935,530	21,288,474	
21	TOTAL Power Production Expenses-Steam Power (Total of lines 13 & 20)	221,598,181	270,579,141	
22	B. Nuclear Power Generation			
23	Operation			
24	(517) Operation Supervision and Engineering	19,599,303	22,132,027	
25	(518) Fuel	93,313,724	117,690,451	
26	(519) Coolants and Water	7,693,078	7,331,878	
27	(520) Steam Expenses	12,734,104	14,183,623	
28	(521) Steam from Other Sources			
29	(Less) (522) Steam Transferred - CR			
30	(523) Electric Expenses	5,145,042	4,724,834	
31	(524) Miscellaneous Nuclear Power Expenses	68,901,407	73,331,732	
32	(525) Rents			
33	TOTAL Operation (Enter Total of lines 24 thru 32)	207,386,658	239,394,545	
34	Maintenance			
35	(528) Maintenance Supervision and Engineering	8,732,251	10,362,195	
36	(529) Maintenance of Structures	3,461,933	4,733,634	
37	(530) Maintenance of Reactor Plant Equipment	87,642,414	81,885,406	
38	(531) Maintenance of Electric Plant	17,102,044	19,213,918	
39	(532) Maintenance of Miscellaneous Nuclear Plant	17,362,876	19,377,398	
40	TOTAL Maintenance (Enter Total of Lines 35 thru 39)	134,301,518	135,572,551	
41	TOTAL Power Production Expenses-Nuclear Power (Total of lines 33 & 40)	341,688,176	374,967,096	
42	C. Hydraulic Power Generation			
43	Operation			
44	(535) Operation Supervision and Engineering	413,754	565,043	
45	(536) Water for Power	406	29,109	
46	(537) Hydraulic Expenses	123,934	91,006	
47	(538) Electric Expenses	33,976	9,868	
48	(539) Miscellaneous Hydraulic Power Generation Expenses	1,180,166	1,345,681	
49	(540) Rents	1,498		
50	TOTAL Operation (Enter Total of Lines 44 thru 49)	1,753,734	2,040,707	

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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)	
51	C. Hydraulic Power Generation (Continued)			
52	Maintenance			
53	(541) Maintenance Supervision and Engineering	219,898	142,877	
54	(542) Maintenance of Structures	913,454	1,519,255	
55	(543) Maintenance of Reservoirs, Dams, and Waterways	952,063	512,963	
56	(544) Maintenance of Electric Plant	355,494	621,777	
57	(545) Maintenance of Miscellaneous Hydraulic Plant	124,813	180,192	
58	TOTAL Maintenance (Total of Lines 53 thru 57)	2,565,722	2,977,064	
59	TOTAL Pwr. Production Expenses-Hydraulic Pwr. (Total of lines 50 & 58)	4,319,456	5,017,771	
60	D. Other Power Generation			
61	Operation			
62	(546) Operation Supervision and Engineering	74,840	95,302	
63	(547) Fuel			
64	(548) Generation Expenses	543	0	
65	(549) Miscellaneous Other Power Generation Expenses	275,889	414,651	
66	(550) Rents			
67	TOTAL Operation (Total of Lines 62 thru 66)	351,272	509,953	
68	Maintenance			
69	(551) Maintenance Supervision and Engineering			
70	(552) Maintenance of Structures			
71	(553) Maintenance of Generating and Electric Plant	244	5	
72	(554) Maintenance of Miscellaneous Other Power Generation Plant			
73	TOTAL Maintenance (Total of Lines 69 thru 72)	244	5	
74	TOTAL Power Production Expenses-Other Power (Total of Lines 67 & 73)	351,516	509,958	
75	E. Other Power Supply Expenses			
76	(555) Purchased Power	462,242,312	486,466,043	
77	(556) System Control and Load Dispatching	2,308,376	2,294,161	
78	(557) Other Expenses	3,462,404	4,133,685	
79	Total Other Power Supply Expenses (Total of Lines 76 thru 78)	468,013,092	492,893,889	
80	Total Pwr. Production Expenses (Total of lines 21, 41, 59, 74 & 79)	1,035,970,421	1,143,967,855	
81	2. TRANSMISSION EXPENSES			
82				
83	Operation		6,780,163	
84	(560) Operation Supervision and Engineering	7,476,527	7,073,510	
85	(561.2) Load Dispatch-Monitor and Operate Transmission System	339,321		
86	(561) Load Dispatching	6,331,665	467,483	
87	(562) Station Expenses	419,666	336,712	
88	(563) Overhead Lines Expenses	502,858	3,666	
89	(564) Underground Lines Expenses	3,217	86,265,470	
90	(565) Transmission of Electricity by Others	133,416,582	3,332,277	
91	(566) Miscellaneous Transmission Expenses	2,157,590		
92	(567) Rents	471,114	48,111	
93	TOTAL Operation (Total of Lines 83 thru 90)	151,118,540	104,307,392	
94	Maintenance			
95	(568) Maintenance Supervision and Engineering	7,867	78,193	
96	(569) Maintenance of Structures	28,818	545,234	
97	(569.1) Maintenance of Computer Hardware	16,806		
98	(569.2) Maintenance of Computer Software	505,664		
99	(569.3) Maintenance of Communication Equipment	65,953		
100	(570) Maintenance of Station Equipment	2,815,405	2,471,069	
101	(571) Maintenance of Overhead Lines	13,015,385	12,717,507	
102	(572) Maintenance of Underground Lines	7,366	6,576	
103	(573) Maintenance of Miscellaneous Transmission Plant	112,619	97,324	
104	TOTAL Maintenance (Total of Lines 93 thru 98)	16,575,883	15,915,903	
105	TOTAL Transmission Expenses (Total of Lines 91 & 99)	167,694,423	120,223,295	
106	3. REGIONAL MARKET EXPENSES			
107	Operation			
108	(575) Market Facilitation, Monitoring and Compliance Services	4,451,886	4,958,232	

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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)		
109	3. DISTRIBUTION EXPENSES				
110	(580) Operation and Supervision	2,861,848	3,226,046		
111	(581) Load Dispatching	628,579	687,960		
112	(582) Station Expenses	1,074,024	944,279		
113	(583) Overhead Line Expenses	1,828,651	1,764,253		
114	(584) Underground Line Expenses	2,265,684	2,188,818		
115	(585) Street Lighting and Signal System Expenses	85,837	100,174		
116	(586) Meter Expenses	2,931,134	2,643,288		
117	(587) Customer Installations Expenses	287,116	339,010		
118	(588) Miscellaneous Expenses	15,002,839	16,373,928		
119	(589) Rents	1,772,386	1,720,638		
120	TOTAL Operation (Total of Lines 103 thru 113)	28,738,098	29,988,394		
121	Maintenance				
122	(590) Maintenance Supervision and Engineering	52,411	64,989		
123	(591) Maintenance of Structures	68,891	31,302		
124	(592) Maintenance of Station Equipment	2,583,701	1,711,168		
125	(593) Maintenance of Overhead Lines	46,429,471	45,559,892		
126	(594) Maintenance of Underground Lines	2,909,594	2,993,361		
127	(595) Maintenance of Line Transformers	183,179	123,990		
128	(596) Maintenance of Street Lighting and Signal Systems	293,141	325,954		
129	(597) Maintenance of Meters	292,967	316,408		
130	(598) Maintenance of Miscellaneous Distribution Plant	314,985	285,071		
131	TOTAL Maintenance (Total of Lines 116 thru 124)	53,128,340	51,412,135		
132	TOTAL Distribution Expenses (Total of Lines 114 & 125)	81,866,438	81,400,529		
133	4. CUSTOMER ACCOUNTS EXPENSES				
134	Operation				
135	(901) Supervision	1,522,139	1,217,999		
136	(902) Meter Reading Expenses	1,011,322	995,053		
137	(903) Customer Records and Collection Expenses	15,472,594	13,394,003		
138	(904) Uncollectible Accounts	537,288	55,988		
139	(905) Miscellaneous Customer Accounts Expenses	145,575	61,800		
140	TOTAL Customer Accounts Expenses (Total of Lines 129 thru 133)	18,688,918	15,724,843		
141	5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES				
142	Operation				
143	(907) Supervision	1,115,112	1,028,225		
144	(908) Customer Assistance Expenses	29,298,368	26,445,511		
145	(909) Informational and Instructional Expenses		417		
146	(910) Miscellaneous Customer Service and Informational Expenses	28,523	14,163		
147	TOTAL Customer Service and Informational Exp. (Total of Lines 137 thru 140)	30,442,003	27,488,316		
148	6. SALES EXPENSE				
149	Operation				
150	(911) Supervision	4,948	10		
151	(912) Demonstrating and Selling Expenses	267,455	215,292		
152	(913) Advertising Expenses		0		
153	(916) Miscellaneous Sales Expenses				
154	Total Sales Expenses (Total of Lines 144 thru 147)	272,403	215,302		
155	7. ADMINISTRATIVE AND GENERAL EXPENSES				
156	Operation				
157	(920) Administrative and General Salaries	40,176,435	36,307,294		
158	(921) Office Supplies and Expenses	3,460,910	3,457,617		
159	(Less) (922) Administrative Expenses Transferred - CR	4,511,025	4,721,008		

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 12/31/19
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)	
159	7. ADMINISTRATIVE AND GENERAL EXPENSES (Continued)			
160	(923) Outside Services Employed	5,702,552	9,226,502	
161	(924) Property Insurance	(2,382,592)	(4,010,867)	
162	(925) Injuries and Damages	9,397,457	7,665,705	
163	(926) Employee Pensions and Benefits	16,772,895	16,246,868	
164	(927) Franchise Requirements			
165	(928) Regulatory Commission Expenses	16,895,038	13,239,872	
166	(929) Duplicate Charges - CR.	1,307,823	793,220	
167	(930.1) General Advertising Expenses	203,266	307,016	
168	(930.2) Miscellaneous General Expenses	4,770,223	4,620,958	
169	(931) Rents	2,930,443	2,675,384	
170	TOTAL Operation (Total of Lines 151 thru 164)	92,107,779	84,222,121	
171	Maintenance			
172	(935) Maintenance of General Plant	9,731,397	10,921,382	
173	TOTAL Administrative and General Expenses (Total of Lines 165 & 167)	101,839,176	95,143,503	
174	TOTAL Electric Operation and Maintenance Expenses (Enter total)	1,441,225,669	1,489,121,875	
	of lines 80, 100, 126, 134, 141, 148, and 168)			

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.	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.	
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.		
1. Payroll Period Ended (Date)	12/31/2019	12/31/2018
2. Total Regular Full-Time Employees	2,332	2,385
3. Total Part-Time and Temporary Employees	9	9
4. Total Employees	2,341	2,394

Name of Respondent Indiana Michigan Power Compar		Date of Report (Mo, Da, Yr)	Year of Report 12/31/19
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 Indian Utility Regulatory Commission.
320	87	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	97	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	124	b	Account 592.2 contains \$452.82 for maintenance of energy storage equipment.
320	161	b	The insurance expenses for generation included in I&M's generation formula rate are identified by a query from the general ledger.

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Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report End of 2019/Q4
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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 monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). 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)	
2,851,430			134,628,594	80,234,741		214,863,335	1
				79,646		79,646	2
139,149				12,915,421		12,915,421	3
235,471				16,257,304		16,257,304	4
781				23,626		23,626	5
1				27		27	6
683,921				30,521,936		30,521,936	7
				11,475		11,475	8
926,291			27,947,784	24,317,766		52,265,550	9
				37,053,885		37,053,885	10
			-2,552,195			-2,552,195	11
2,582,841				87,385,437		87,385,437	12
240,402				13,416,792		13,416,792	13
1				73		73	14
7,660,288			160,024,183	302,218,129		462,242,312	

Name of Respondent	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report 2019/Q4
Indiana Michigan Power Company			
FOOTNOTE DATA			

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

Affiliated Company

Schedule Page: 326 Line No.: 10 Column: a

Per the IURC's Order in Cause No. 43774, I&M tracks the recovery of certain costs and revenues related to I&M's membership in PJM compared to the level in base rates.

Schedule Page: 326 Line No.: 11 Column: a

Over-/Under-recovery accounting to track incremental changes in the Company's purchased power costs, per the IURC's Order in Cause No. 43774.

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Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report End of 2019/Q4
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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 Integ Trans Rev Whsl	Various	Various	FNO
2	PJM Network Integ Trans Serv	Various	Various	FNO
3	PJM Trans Enhancement Rev	Various	Various	FNO
4	PJM Trans Enhancement Rev Whlsle	Various	Various	FNO
5	PJM Network Integ Rev - Affil	Various	Various	FNO
6	PJM Point to Point Trans Serv	Various	Various	LFP
7	PJM Trans Owner Admin Revenue	Various	Various	OLF
8	PJM Trans Owner Serv Rev Whlsle	Various	Various	OLF
9	PJM Power Factor Credits Rev Whlsle	Various	Various	OS
10	PJM Trans Distribution & Meter	Various	Various	OS
11	PJM Power Factor Credits Rev Nonaffiliated	Various	Various	OS
12	RTO Formation Costs Recovery	Various	Various	OS
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 Indiana Michigan Power Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report End of 2019/Q4
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued)

(Including transactions referred 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
PJM OATT	Various	Various				2
PJM OATT	Various	Various				3
PJM OATT	Various	Various				4
PJM OATT	Various	Various				5
PJM OATT	Various	Various				6
PJM OATT	Various	Various				7
PJM OATT	Various	Various				8
PJM OATT	Various	Various				9
PJM OATT	Various	Various				10
PJM OATT	Various	Various				11
PJM OATT	Various	Various				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 Indiana Michigan Power Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report End of 2019/Q4
TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued) (Including transactions referred to as 'wheeling')			
<p>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.</p> <p>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.</p> <p>11. Footnote entries and provide explanations following all required data.</p>			

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS				
Demand Charges (\$) (k)	Energy Charges (\$) (l)	(Other Charges) (\$) (m)	Total Revenues (\$) (k+l+m) (n)	Line No.
5,007,122			5,007,122	1
13,916,267			13,916,267	2
3,072,073			3,072,073	3
125,864			125,864	4
1,434,139			1,434,139	5
1,744,180			1,744,180	6
	131,984		131,984	7
	24,078		24,078	8
		103,860	103,860	9
		510,721	510,721	10
		359,961	359,961	11
89,990			89,990	12
				13
				14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
				25
				26
				27
				28
				29
				30
				31
				32
				33
				34
25,389,635	156,062	974,542	26,520,239	

Name of Respondent	This Report is: (1) __ An Original (2) <u>X</u> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report 2019/Q4
Indiana Michigan Power Company			
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 Tariff) 3rd revised Volume No. 6

Schedule Page: 328 Line No.: 9 Column: m

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

Schedule Page: 328 Line No.: 10 Column: m

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

Schedule Page: 328 Line No.: 11 Column: m

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

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/19	Year of Report 12/31/19		
SALES TO RAILROADS AND RAILWAYS AND INTERDEPARTMENTAL SALES (Accounts 446, 448)					
<p>1. Report particulars concerning sales included in Accounts 446 and 448.</p> <p>2. For Sales to Railroads and Railways, Account 446, give name of railroad or railway in addition to other required information. If contract covers several points of delivery and small amounts of electricity are delivered at each point, such sales may be grouped.</p> <p>3. For Interdepartmental Sales, Account 448, give name of other department and basis of charge to other department in addition to other required information.</p> <p>4. Designate associated companies.</p> <p>5. Provide subheading and total for each account.</p>					
Line No.	Item (a)	Point of Delivery (b)	Kilowatt-hours (c)	Revenue (d)	Revenue per kwh (in cents) (e)
1	None				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					

RENT FROM ELECTRICITY PROPERTY AND INTERDEPARTMENTAL RENTS (Accounts 454, 455)			
<p>1. Report particulars concerning rents received included in Accounts 454 and 455.</p> <p>2. Minor rents may be grouped by classes.</p> <p>3. If rents are included which were arrived at under an arrangement for apportioning expenses of a joint facility, whereby the amount included in this account represents profit or return on property, depreciation and taxes, give particulars and the basis of apportionment of such charges to Accounts 454 and 455.</p> <p>4. Designate is lessee is an associated company.</p> <p>5. Provide a subheading and total for each account.</p>			
Line No.	Name of Lessee or Department (a)	Description of Property (b)	Amount of Revenue for Year (c)
16	Account 454 - Rents from Electric Property - Michigan		
17	Miscellaneous Lessees	Pole Contact Rental	1,013,194
18	American Electric Power Service Corporation**	Benton Harbor Service Center	11,776
19	Miscellaneous Lessees	Agriculture, Commercial, Residential	114,412
20			
21	Total Account 454		1,139,382
22			
23			
24	Account 455		
25	None		
26			
27	**Affiliated Entity		
28			
29			

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr) 12/31/19	Year of Report 12/31/19
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 waer 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			

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	Account 451 - Miscellaneous Service Revenues - Michigan	
12	Other	679,383
13		
14	Account 456 - Other Electric Revenues - Michigan	
15		
16	Associated Business Development	31,274
17	PJM/RTO Cost Recovery Items	4,242,567
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30	TOTAL	4,953,224

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report End of 2019/Q4
TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565) (Including transactions referred to as "wheeling")			
<p>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.</p> <p>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.</p> <p>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.</p> <p>4. Report in column (c) and (d) the total megawatt hours received and delivered by the provider of the transmission service.</p> <p>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.</p> <p>6. Enter "TOTAL" in column (a) as the last line.</p> <p>7. Footnote entries and provide explanations following all required data.</p>			

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
			Megawatt-hours Received (c)	Megawatt-hours Delivered (d)	Demand Charges (\$) (e)	Energy Charges (\$) (f)	Other Charges (\$) (g)	Total Cost of Transmission (\$) (h)
1	PJM Enhancements	OS					6,152,934	6,152,934
2	PJM NITS	OS					126,548,824	126,548,824
3	PJM-Trans Owner	OS					714,824	714,824
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
	TOTAL						133,416,582	133,416,582

Name of Respondent	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report 2019/Q4
Indiana Michigan Power Company			
FOOTNOTE DATA			

Schedule Page: 332 Line No.: 1 Column: g
Transmission Enhancement Charges and Credits (PJM OATT Schedule 12)
Schedule Page: 332 Line No.: 2 Column: g
Network Integration Transmission Service Charges - NITS (PJM OATT Schedule H)
Schedule Page: 332 Line No.: 3 Column: g
Transmission Owner Service (PJM OATT Tariff Sixth Revised Volume No. 1)

Name of Respondent INDIANA MICHIGAN POWER COMPANY - MICHIGAN	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 12/31/2019
LEASE RENTALS CHARGED			
<p>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.</p> <p>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.</p> <p>3. For leases having annual charges of \$250,000 or more, report the data called for in all the columns below.</p> <p>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</p>		<p>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.</p> <p>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.</p> <p>6. In column a report the name of the</p>	
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)	
Huntington Technology Finance	IT Equipment (Lease 5987)		
Huntington Bank	Office Furniture and Equipment and Transportation Equipment (2) (Leases 4196, 4228, 4565)		
Citizens Asset Finance (Formerly RBS Asset Finance)	Office Furniture and Equipment and Transportation Equipment (2) (Leases 4200, 4224, 4320)		
Banc of America Leasing	Office Furniture and Equipment and Transportation Equipment (2) (Leases 4773, 4774)		

Name of Respondent INDIANA MICHIGAN POWER COMPANY - MICHIGAN	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 12/31/2019
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LEASE RENTALS CHARGED (Continued)

lessor. List lessors that are associated companies * (describing association) first, followed by non-associated lessors. * See definition on page 226 (B)

7. In column (b) for each leasing arrangement, report in order, classified by generating station, transmission line, distribution system, large substation, or other operating unit or system, followed by any other leasing arrangements not covered under the preceding classifications:

Description of the property, whether the lease is a sale and leaseback, whether lessee has option to purchase and conditions of purchase, whether lease is cancellable by either party and the cancellation conditions, state the tax treatment used and the accounting treatment of the lease payments (levelized charges to expense or other treatment), the basis of any charges apportioned between the lessor and lessee, and the responsibility of the respondent for operation and maintenance expenses and replacement of property.

The above information is to be reported with initiation of the lease and thereafter when changed or every five years, which ever occurs first.

8. Report in column (d), as of the date of the current lease term, the original cost of the property leased, estimate if not known, or the fair market value of the property if greater than the original cost and indicate as shown. If the leased property is part of a large unit, such as part of a building, indicate without associating any cost or value with it.

9. Report in column (k) below the estimated remaining annual charges under the current term of the lease. Do not apply a present value to the estimate. Assume that cancellable leases will not be cancelled when estimating the remaining charges.

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

Original Cost (O) or Fair Market Value (D) of Property (d)	Expense to be Paid By Lessee Itemize (e)	Amount of Rent - Current Term				Account Charged (j)	Remaining Annual Charges Under Lease Est. If Not Known (k)
		Current Year		Accumulated To Date			
		Lessor (f)	Other (g)	Lessor (h)	Other (i)		
		-				506	
		-				588	
		127,707				931	
		88,676				501	
		13,811				506	
		79,832				512	
		717,421				524	
		13,404				539	
		14,482				566	
		6,948				580	
		209,382				588	
		333,100				931	
		5,687				935	
		180,471				501	
		107,351				524	
		9,185				931	
		2,483				506	
		11,270				524	
		3,699				588	
		87,769				931	

Name of Respondent INDIANA MICHIGAN POWER COMPANY - MICHIGAN	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 12/31/2019
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	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.	04/30/2021	
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.	12/31/2017	

Name of Respondent INDIANA MICHIGAN POWER COMPANY - MICHIGAN		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report 12/31/2019	
A. LEASE RENTAL CHARGED TO ELECTRIC OPERATING EXPENSES (Continued)							
Original Cost (O) or Fair Market Value (D) of Property (d)	Expense to be Paid By Lessee Itemize (e)	Amount of Rent - Current Term				Account Charged (j)	Remaining Annual Charges Under Lease Est. If Not Known (k)
		Current Year		Accumulated To Date			
		Lessor (f)	Other (g)	Lessor (h)	Other (i)		
	Real Estate taxes, assessments, maintenance, alterations, replacements and additions, insurance, and utilities.	25,577				931	
	Real Estate taxes, assessments, maintenance, alterations, replacements and additions, insurance, and utilities.	73,750				931	

Name of Respondent INDIANA MICHIGAN POWER COMPANY - MICHIGAN	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 12/31/2019
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.	12/31/2024	
One Summit II LLC	Indiana Michigan Power Center - BLDG227 - LPM10722 Replaced LPM2688 - effective 10/1/2014	10/31/2031	
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	02/28/2019	
U.S. Bank Trust N.A. (Formerly First Chicago Leasing Corp)	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 12/31/2019	
A. LEASE RENTAL CHARGED TO ELECTRIC OPERATING EXPENSES (Continued)							
Original Cost (O) or Fair Market Value (D) of Property (d)	Expense to be Paid By Lessee Itemize (e)	Amount of Rent - Current Term				Account Charged (j)	Remaining Annual Charges Under Lease Est. If Not Known (k)
		Current Year		Accumulated To Date			
		Lessor (f)	Other (g)	Lessor (h)	Other (i)		
5,225,000	Real Estate taxes, assessments, maintenance, alterations, replacements and additions, insurance, and utilities.	0		0		184	
		80,465		432,349		408	
		0		0		567	
		536,378		2,485,519		588	
		0		0		589	
		0		0		921	
		1,410		18,900		924	
		480,000		2,400,000		931	2,400,000
11,000,000	Real Estate taxes, assessments, maintenance, alterations, replacements and additions, insurance, and utilities.	0		134,840		408	
		336,538		1,788,003		588	
		1,619		66,312		924	
		2,184,585		13,116,347		931	11,573,390
	Maintenance, alterations, replacements, additions and insurance						
		51,666				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.	72,910,960		2,218,032,483	26,654,952	507	222,504,991

Name of Respondent INDIANA MICHIGAN POWER COMPANY - MICHIGAN	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 12/31/2019
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)	
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.	12/31/2022	
American Tower, LP	Milan Telecom Site - (9124) - (TRI1000151)		
American Tower, LP	Butler Telecom - (9125) - (TRI1000152)		
Capital Tower LLC	Lansing Office LPM9010	01/31/2019	
Hoosier AM FM LLC	TRI1000251	7/31/2021	
Midland LLC	TRI1000131	7/31/2020	
SBA Structures Inc	TRI1000143	7/31/2021	
WSJM Inc	TRI1000474	11/30/2021	
WSJM Inc	TRI1000244	12/31/2031	
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. 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) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report 12/31/2019	
A. LEASE RENTAL CHARGED TO ELECTRIC OPERATING EXPENSES (Continued)							
Original Cost (O) or Fair Market Value (D) of Property (d)	Expense to be Paid By Lessee Itemize (e)	Amount of Rent - Current Term				Account Charged (j)	Remaining Annual Charges Under Lease Est. If Not Known (k)
		Current Year		Accumulated To Date			
		Lessor (f)	Other (g)	Lessor (h)	Other (i)		
		90,000				408 588 924 931	
		48,620				935	
		55,488				935	
		0 17 34,159				588 924 931	
		25,567				935	
		33,059				935	
		40,447				935	
		19,776				935	
		27,409				935	
	Total Section A	79,070,166					

Name of Respondent INDIANA MICHIGAN POWER COMPANY - MICHIGAN	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 12/31/2019
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)	
Huntington Technology Finance	IT Equipment (Lease 5987)		
Huntington Bank	Office Furniture and Equipment and Transportation Equipment (2) (Leases 4196, 4228, 4565)		
Citizens Asset Finance (Formerly RBS Operating Co)	Transportation Equipment (Leases 4200, 4224, 4320)		
Banc of America Leasing	Office Furniture and Equipment and Transportation Equipment (2) (Leases 4773, 4774)		
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) - Renewal 2016	12/15/2024	
Progress Rail formerly US Bank	Railcars Trust 91-3 (Lease 4906) - Renewal of 00735 formerly leases 4461/4462	09/30/2020	
Francis G Halstead Trust	Meadow Lake Laydown (LPM10832)		

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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)	
Citizens Asset Finance	Water Transporation Equipment (Lease 4991)	06/30/2023	
Citizens Asset Finance	Water Transporation Equipment (Lease 4992)	12/31/2022	
Citizens Asset Finance	Water Transporation Equipment (Lease 5048)	10/31/2025	
Fifth Third Bank	Water Transporation Equipment (Lease 4993)	02/28/2021	
Manufacturers and Traders Trust Co	Water Transporation Equipment (Lease 4990)	10/31/2019	
PNC Equipment Financing	Water Transporation Equipment (Lease 4995)	07/31/2020	
RBS Asset Finance Master Owner Trust	Water Transporation Equipment (Lease 4951)	01/31/2021	
Regions Equipment Finance Corp	Water Transporation Equipment (Lease 4949)	12/31/2030	
Sun Trust Equipment	Water Transporation Equipment (Lease 4950)	12/31/2030	
Wells Fargo Equipment Finance	Water Transportation Equipment (Leases 4988, 4989)	03/31/2019	
Delta Marine	Water Transportation Equipment	12/31/2016	
Consolidation Coal Company	Water Transporation Equipment	08/31/2017	

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Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report End of 2019/Q4
MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)					
Line No.	Description (a)				Amount (b)
1	Industry Association Dues				3,587,629
2	Nuclear Power Research Expenses				
3	Other Experimental and General Research Expenses				490
4	Pub & Dist Info to Stkhldrs...expn servicing outstanding Securities				
5	Oth Expn >=5,000 show purpose, recipient, amount. Group if < \$5,000				
6	Associated Business Development				549,500
7	American Electric Power Service Corp Billings				573,574
8	Corporate Money Pool Allocations				41,174
9	Corporate Legal and Financing				82,035
10	Corporate Contributions and Memberships				137,923
11	Intercompany Billings				-208,920
12	Minor Items				6,818
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
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36					
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40					
41					
42					
43					
44					
45					
46	TOTAL				4,770,223

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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			27,404,324		27,404,324
2	Steam Production Plant	79,527,846	794,691	9,023,414		89,345,951
3	Nuclear Production Plant	108,722,131	1,304,370			110,026,501
4	Hydraulic Production Plant-Conventional	1,159,467	12,595			1,172,062
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant	2,217,471				2,217,471
7	Transmission Plant	30,810,160				30,810,160
8	Distribution Plant	82,678,416				82,678,416
9	Regional Transmission and Market Operation					
10	General Plant	5,175,591	4,168	1,008,324		6,188,083
11	Common Plant-Electric					
12	TOTAL	310,291,082	2,115,824	37,436,062		349,842,968

B. Basis for Amortization Charges

Section A, Line 1, Column D represents amortization of franchises over the life of the franchise, amorization of capitalized software development cost over a 5 year life and the amortization of costs associated with the Oracle strategic partnership over a 10 year life.

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 Indiana Michigan Power Company		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/28/2020		Year/Period of Report End of 2019/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						
13	311 - Rockport U1	97,760					
14	311 - Rockport U2	4,160					
15	311 - Rkpt DSI U1	2,905					
16	311 - Rkpt DSI U2	503					
17	312 - Rockport ACI	11,825					
18	312 - Rockport U1	407,343					
19	312 - Rockport U2	19,654					
20	312 - Rockport U1 -SCR	133,561					
21	312 - Rkpt DSI U1	51,721					
22	312 - Rkpt DSI U1 - Pre	24,807					
23	312 - Rkpt DSI U2	51,144					
24	314 - Rockport U1	105,965					
25	314 - Rockport U2	867					
26	315 - Rockport U1	58,915					
27	315 - Rockport U2	2,096					
28	316 - Rockport U1	16,925					
29	316 - Rockport U1 -SCR	8					
30	316 - Rockport U2	6,843					
31	TOTAL STEAM	997,002					
32							
33	NUCLEAR						
34	321 - Cook U1	81,521					
35	321 - Cook U2	351,583					
36	322 - Cook U1	729,323					
37	322 - Cook U2	959,919					
38	323 - Cook U1	297,211					
39	323 - Cook U2	406,393					
40	324 - Cook U1	126,788					
41	324 - Cook U2	178,389					
42	325 - Cook U1	34,527					
43	325 - Cook U2	229,820					
44	TOTAL NUCLEAR	3,395,474					
45							
46	HYDRO						
47	331 - Berrien Springs	596					
48	331 - Buchanan	610					
49	331 - Constantine	344					
50	331 - Crew Service Cent	417					

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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	331 - Elkhart	1,049					
13	331 - Mottville	754					
14	331 - Twin Branch	865					
15	332 - Berrien Springs	5,226					
16	332 - Buchanan	4,759					
17	332 - Constantine	1,228					
18	332 - Elkhart	7,085					
19	332 - Mottville	2,188					
20	332 - Twin Branch	5,095					
21	333 - Berrien Springs	7,208					
22	333 - Buchanan	1,306					
23	333 - Constantine	737					
24	333 - Elkhart	562					
25	333 - Mottville	605					
26	333 - Twin Branch	5,998					
27	334 - Berrien Springs	1,213					
28	334 - Buchanan	1,024					
29	334 - Constantine	499					
30	334 - Elkhart	493					
31	334 - Mottville	713					
32	334 - Twin Branch	1,718					
33	335 - Berrien Springs	790					
34	335 - Buchanan	288					
35	335 - Constantine	353					
36	335 - Crew Service Cent	127					
37	335 - Elkhart	220					
38	335 - Mottville	383					
39	335 - Twin Branch	604					
40	336 - Mottville	1					
41	TOTAL HYDRO	55,058					
42							
43	OTHER GENERATION						
44	341 - Olive Solar	377					
45	341 - Watervliet Solar	358					
46	344 - Deer Creek Solar	5,668					
47	344 - Olive Solar	11,185					
48	344 - Twin Branch Solar	6,955					
49	344 - Watervliet Solar	11,113					
50	345 - Olive Solar	269					

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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	346 - Deer Creek Solar	5					
13	346 - Olive Solar	215					
14	346 - Watervliet Solar	344					
15	TOTAL OTHER	36,489					
16							
17	TRANSMISSION						
18	350 (Rights)	61,434					
19	352	33,019					
20	353	791,923					
21	353.16	4,717					
22	354	232,681					
23	355	203,294					
24	356	277,033					
25	356.16	13					
26	357	2,312					
27	358	6,313					
28	359	91					
29	TOTAL TRANSMISSION	1,612,830					
30							
31	DISTRIBUTION						
32	360 (Rights) - IN	9,916					
33	360 (Rights) - MI	5,662					
34	361 - IN	28,674					
35	361 - MI	4,114					
36	362 - IN	337,646					
37	362 - MI	82,912					
38	362.16 - IN	1,592					
39	362.16 - MI	271					
40	363 - IN	5,607					
41	364 - IN	231,741					
42	364 - MI	72,581					
43	365 - IN	354,245					
44	365 - MI	129,819					
45	366 - IN	133,721					
46	366 - MI	11,658					
47	367 - IN	243,916					
48	367 - MI	36,606					
49	368 - IN	305,146					
50	368 - MI	50,218					

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/28/2020		Year/Period of Report End of 2019/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	369 - IN	160,670					
13	369 - MI	31,889					
14	370 - IN	76,686					
15	370 - MI	17,223					
16	370.16	3,715					
17	371 - IN	19,549					
18	371 - MI	8,295					
19	373 - IN	17,281					
20	373 - MI	5,696					
21	TOTAL DISTRIBUTION	2,387,049					
22							
23	GENERAL PLANT						
24	390	55,165					
25	391	6,091					
26	393	977					
27	394	16,316					
28	395	241					
29	396	544					
30	397	55,191					
31	397.16	1,158					
32	398	10,783					
33	TOTAL GENERAL PLANT	146,466					
34							
35	DEPRECIABLE SUM	8,630,363					
36							
37							
38							
39							
40							
41							
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Name of Respondent	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report 2019/Q4
Indiana Michigan Power Company			
FOOTNOTE DATA			

Schedule Page: 336.3 Line No.: 35 Column: b The depreciable plant base is the November 30, 2019 total company depreciable plant.
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Name of Respondent	This Report Is:	Date of Report	Year of Report
Indiana Michigan Power Company	(1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	12/31/19

**PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS
AND INTEREST 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	426.5 OTHER DEDUCTIONS	
2	Factored Customer Accounts Receivable Expense	11,133,663
3	Blackhawk Coal Shutdown Costs	140,219
4	AEP Service Corporation Expenses	146,332
5	Other minor items	111,269
6		
7	Subtotal 426.5 Items	11,531,484
8		
9	TOTAL ACCOUNT 426	24,508,954
10		
11	430 MONEY POOL INTEREST	
12	Money Pool Interest	1,380,654
13		
14	431 OTHER INTEREST EXPENSE	
15	Indiana Life Cycle Management Carrying Charges	897,761
16	Interest on Customer Deposits	855,837
17	Bank Fees	1,063,376
18	Fort Wayne Settlement	724,421
19	Indiana Clean Coal Technology Carrying Charges	1,213,254
20	Fuel Recovery	517,715
21	Dedicated Muni/Co-Op Formula Rate True Ups	103,560
22	IPP Projects	191,625
23	Misc	(1,973)
24	CIBC Commission	25,751
25	Interest Expenses - State tax	142,923
26	Interest Expenses - Audit Assessment	3,543
27	Interest Expenses - IRS & Audit Assessment	(66,306)
28	Interest related to FIN-48 tax adjustments	(173,584)
29		
30	TOTAL ACCOUNT 431	5,497,904

Name of Respondent	This Report Is:	Date of Report	Year of Report
Indiana Michigan Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	12/31/19

PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS

AND INTEREST 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	None	0
3		
4	426 Other Income Deductions	
5		
6	426.1 DONATIONS	
7	Community Chest	755,411
8	Service Organization	1,046,337
	AEP Foundation Contribution	9,025,320
9	School, Colleges, and Universities	87,500
10	Other minor items.	31,858
11		
12		
13	Subtotal 426.1 Items	1,921,106
14		
15	426.3 PENALTIES	
16	NERC	663,621
17	Other minor items.	48,480
18		
19		
20		
21	Subtotal 426.3 Items	712,101
22		
23	426.4 EXPENDITURES FOR CERTAIN CIVIC, POLITICAL, AND RELATED ACTIVITY	
24	AEP Service Corporation Expenses	797,149
25	Legislative and Lobbying Services	235,812
26	Business and Meeting Expenses	151,746
27	Labor Overheads	86,782
28	Nuclear Energy Institute	42,955
29	Nuclear Waste Strategy	0
30	Other minor items	4,499
31		
32	Subtotal 426.4 Items	1,318,943
33		
34		
35		

Name of Respondent	This Report Is:	Date of Report	Year of Report
Indiana Michigan Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	12/31/19

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	\$ 9,072
2	Lobbying Expenses - Third Party	28,000
3		
4		
5		
6		
7		
8		
9		
10	Total Acct 426.4	37,072
11		
12		
13		
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Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2019
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 42 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	NONE		
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	NONE		
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

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report End of 2019/Q4
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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	Nuclear Regulatory Commission				
2	- Inspection and Licensing Fees	1,921,430		1,921,430	
3	- Annual Fees	9,787,000		9,787,000	
4					
5					
6	Hydro License Fee		40,435	40,435	
7					
8	Indiana Rate Case		2,562,729	2,562,729	1,235,685
9					
10	Michigan Rate Case		1,820,555	1,820,555	488,145
11					
12	5 Yr Dist Filing - Michigan		35,175	35,175	
13					
14	IN Perf Metric Collaboration		25,108	25,108	
15					
16	Integrated Resource Plan Filing		622,943	622,943	
17					
18	Minor Items < \$25,000		79,663	79,663	
19					
20					
21					
22					
23					
24					
25					
26					
27					
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32					
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41					
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43					
44					
45					
46	TOTAL	11,708,430	5,186,608	16,895,038	1,723,830

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report End of 2019/Q4
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REGULATORY COMMISSION EXPENSES (Continued)
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- | |
|---|
| <p>3. Show in column (k) any expenses incurred in prior years which are being amortized. List in column (a) the period of amortization.</p> <p>4. List in column (f), (g), and (h) expenses incurred during year which were charged currently to income, plant, or other accounts.</p> <p>5. Minor items (less than \$25,000) may be grouped.</p> |
|---|

EXPENSES INCURRED DURING YEAR				AMORTIZED DURING YEAR			
CURRENTLY CHARGED TO			Deferred to Account 182.3 (i)	Contra Account (j)	Amount (k)	Deferred in Account 182.3 End of Year (l)	Line No.
Department (f)	Account No. (g)	Amount (h)					
							1
	928	1,921,430					2
	928	9,787,000					3
							4
							5
	928	40,435					6
							7
	928	2,072,496	1,260,482	928	490,233	2,005,934	8
							9
	928	1,684,223	542,629	928	136,332	894,442	10
							11
	928	35,175					12
							13
	928	25,108					14
							15
	928	622,943					16
							17
	928	79,663					18
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		16,268,473	1,803,111		626,565	2,900,376	46

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report End of 2019/Q4
RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES					
<p>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).</p> <p>2. Indicate in column (a) the applicable classification, as shown below:</p> <p>Classifications:</p> <p>A. Electric R, D & D Performed Internally:</p> <p>(1) Generation</p> <p>a. hydroelectric</p> <p>i. Recreation fish and wildlife</p> <p>ii Other hydroelectric</p> <p>b. Fossil-fuel steam</p> <p>c. Internal combustion or gas turbine</p> <p>d. Nuclear</p> <p>e. Unconventional generation</p> <p>f. Siting and heat rejection</p> <p>(2) Transmission</p> <p>a. Overhead</p> <p>b. Underground</p> <p>(3) Distribution</p> <p>(4) Regional Transmission and Market Operation</p> <p>(5) Environment (other than equipment)</p> <p>(6) Other (Classify and include items in excess of \$50,000.)</p> <p>(7) Total Cost Incurred</p> <p>B. Electric, R, D & D Performed Externally:</p> <p>(1) Research Support to the electrical Research Council or the Electric Power Research Institute</p>					
Line No.	Classification (a)	Description (b)			
1	A(1)b: Generation: Fossil Fuel Steam	2 items < \$50,000			
2		Generation Asset Management			
3	A(1)e: Generation: Unconventional	1 item <\$50,000			
4	A(2): Transmission	1 item <\$50,000			
5	A(3): Distribution	2 items <\$50,000			
6	A(5): Environment (other than equipment)	2 item <\$50,000			
7	A(6): Other	2 items <\$50,000			
8	A(6)a:	1 item <\$50,000			
9	A(6)f: Other: Metering	1 item <\$50,000			
10	A(6)g: Research-General	1 item <\$50,000			
11	A(7) TOTAL COSTS INCURRED INTERNALLY				
12	B: Electric R&D External	6 items <\$50,000			
13	B(1): Research Support to Electric Research	EPRI Research Portfolio			
14		EPRI Nuclear Annual Research			
15		IT - EPRI Annual Research Port			
16		14 items <\$50,000			
17	(B4): Steam Power	4 items <\$50,000			
18	B(5) TOTAL COSTS INCURRED EXTERNALLY				
19					
20					
21					
22					
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Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report End of 2019/Q4
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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)		
19,873		506, 524	19,873		1
82,984		506	82,984		2
466		506	466		3
11,320		566	11,320		4
7,526		588	7,526		5
34,195		506	34,195		6
37,997		Footnote	37,997		7
7,561		506	7,561		8
4,735		588	4,735		9
3,160		566, 588	3,160		10
209,817			209,817		11
	67,851	Footnote	67,851		12
	828,705	Footnote	828,705		13
	1,037,070	524	1,037,070		14
	225,599	Footnote	225,599		15
	53,816	Footnote	53,816		16
	18,478	506, 566	18,478		17
	2,231,519		2,231,519		18
					19
					20
					21
					22
					23
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Name of Respondent	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report 2019/Q4
Indiana Michigan Power Company			
FOOTNOTE DATA			

Schedule Page: 352	Line No.: 7	Column: e
506, 524, 566 & 588		
Schedule Page: 352	Line No.: 12	Column: e
506, 524, 566 & 588		
Schedule Page: 352	Line No.: 13	Column: e
506, 566 & 588		
Schedule Page: 352	Line No.: 15	Column: e
506, 524, 566 & 588		
Schedule Page: 352	Line No.: 16	Column: e
506, 566 & 588		

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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)	184,081,081	7,954,811	192,035,892	
66	Utility Plant				
67	Construction (By Utility Departments)				
68	Electric Plant	49,102,276	2,121,887	51,224,163	
69	Gas Plant				
70	Other (provide details in footnote):				
71	TOTAL Construction (Total of lines 68 thru 70)	49,102,276	2,121,887	51,224,163	
72	Plant Removal (By Utility Departments)				
73	Electric Plant	7,169,806	309,833	7,479,639	
74	Gas Plant				
75	Other (provide details in footnote):				
76	TOTAL Plant Removal (Total of lines 73 thru 75)	7,169,806	309,833	7,479,639	
77	Other Accounts (Specify, provide details in footnote):				
78	120 - Nuclr Fuel in Proc of Refinmnt	382,491		382,491	
79	121 - Nonutility Property - WIP	6		6	
80	152 - Fuel Stock Undistributed	3,058,372		3,058,372	
81	163 - Stores Expense Undistributed	8,144,491	-8,144,491		
82	183 - Prelim Survey	21,084	-21,084		
83	184 - Clearing Accounts	2,220,956	-2,220,956		
84	185 - ODD Temporary Facilities	126,493		126,493	
85	186 - Misc Deferred Debits	451,209		451,209	
86	188 - Research & Development	-1,219		-1,219	
87	228 - RAD Waste Accrual	18,231		18,231	
88	401 - Operation Expense - Nonassociated	144		144	
89	417 - Misc Exp	17,793,277		17,793,277	
90	426 - Political Activities	86,570		86,570	
91					
92					
93					
94					
95	TOTAL Other Accounts	32,302,105	-10,386,531	21,915,574	
96	TOTAL SALARIES AND WAGES	272,655,268		272,655,268	

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2019
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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 \$250,000, 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	80,484,003
	Retirement Work in Progress	108	913,867
	Nuclr Fuel in Proc of Refinmnt	120	18,224
	Nonutility Property	121	146,866
	Other Investments	124	1,696
	Fuel Stock Undistributed	152	1,470,523
	Clearing Accounts	163	5,338,476
	Preliminary Survey & Investig. Charges	183	(155,385)
	Misc Deferred Debits	186	390,280
	Deferred Debits-R&D	188	1,657,157
	Current & Accrued Liabilities	242	0
	Non-Utility Operations Revenue	417	1,406,147
	Non-Operating Rental Income	418	0
	Misc Non-Operating Revenues	421	759
	Other Income Deductions	426	1,135,013
Electric	Account 401	Operating Expense	
		500	8,581,457
		501	172,870
		502	64,330
		505	940
		506	320,667
		517	18,888
		519	0
		520	125
		524	873,094
		535	413,241
		536	406
		537	50,060
		538	33,640
		539	780,175
		546	19,145
		547	(115)
		549	127,254
		555	0
		556	2,342,088
		557	3,278,230
		560	6,068,681

Name of Respondent	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2019	
Indiana Michigan Power Company				
Electric	Account 401	Operating Expense (contd.)	561	544,428
			562	14,804
			563	98,454
			566	1,562,943
			580	1,465,153
			582	192,303
			583	122
			584	20,155
			586	356,699
			588	1,895,692
			589	-
			598	1,344
			901	58,825
			902	155,712
			903	9,422,444
			905	28,223
			907	161,206
			908	101,024
			909	-
			910	28,025
			911	4,906
			912	152,069
			920	35,440,355
			921	2,329,805
			923	3,244,281
			924	1,938
			925	43,756
			926	76,106
			928	3,497,568
			930	792,992
			931	100,554
Electric	Account 401	Total Operating Expense		84,937,061
Electric	Account 402	Maintenance Expense	510	661,716
			511	20,595
			512	494,416
			513	632,944
			514	12,087
			528	238,703
			530	2,224,384
			531	25,575
			532	852
			541	82,569
			542	131,243
			543	69,238
			544	149,132
			545	15,560
			548	0
			553	244
			568	4,053
			569	300,432
			570	199,529
			571	166,115
			572	53
			573	28,669
			590	11,516
			591	4,405
			592	149,388
			593	60,433
			594	75
			595	0
			597	431
			935	4,613,916
Electric	Account 402	Total Maintenance Expense		10,298,273
		Total O&M		\$ 95,235,335
		Total AEP Service Corp charges		188,042,961

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Indiana Michigan Power Company			December 31, 2019	
Charges for Outside Professional & Other Consulting Services - Payments of \$250,000 or more (contd.)				
NAME / ADDRESS	DESCRIPTION	CHARGES	ACCOUNT	AMOUNT
5 STAR ELECTRIC LLC 175 KY-109 CLAY, KY 42404	utility contractor	Invoice Cost	186,588	843,504
ALDRIDGE ELECTRIC INC. 844 E. ROCKLAND AVENUE LIBERTYVILLE, IL 60048	power & utility services	Invoice Cost	107,108,186 593,594	6,771,201
AERIAL SOLUTIONS INC 7144 RAMSEY FORD ROAD TABOR CITY, NC 28463	forestry expenses	Invoice Cost	571	678,218
AMPP CONSTRUCTION INC PO BOX 65 WINCHESTER IN 47394	construction services	Invoice Cost	107,186,588,593	4,515,003
APPLIANCE RECYCLING CTRS OF AMER PO BOX 31001-1526 PASADENA CA 91110-1526	appliance recycling services	Invoice Cost	908	317,177
APTIM SERVICES LLC 150 ROYALL ST CANTON MA 02021	nuclear services	Invoice Cost	107,108,163 520,529,530 531,532	260,302
ARC AMERICAN INC PO BOX 599 WAKARUSA IN 46573	contracting services	Invoice Cost	107,186,593	1,905,604
ARBORMETRICS SOLUTIONS 224 THOMPSON ST HENDERSONVILLE, NC 28792	mobile workforce solutions	Invoice Cost	107,571	336,447
ARCA RECYCLING 175 JACKSON AVE HOPKINS, MN 55343	disposal services	Invoice Cost	908	255,711
AREA WIDE PROTECTIVE PO BOX 92362 CLEVELAND OH 44193	traffic control services	Invoice Cost	107,108,186 583,588,593,594	2,098,725
ASPLUNDH CONSTRUCTION CORP 481 SCHROCK RD COLUMBUS OH 43229	construction contracting services	Invoice Cost	107, 108, 185, 186, 588, 593, 594, 930	15,105,709
ASPLUNDH TREE EXPERT 950 TAYLOR STATION RD COLUMBUS, OH 43230	tree trimming services	Invoice Cost	107, 186, 570, 593	17,446,728
AWP INC. 4244 MT PLEASANT ST NORTH CANTON, OH 44720	traffic control	Invoice Cost	107,108,186 583,592,593 595	1,402,196
BHI ENERGY POWER SERVICES LLC 500 COLUMBIA DRIVE WEST PALM BEACH, FL	electrical services	Invoice Cost	107,108,517 520,530	702,756
BLACK & VEATCH CORPORATION PO BOX 803823 KANSAS CITY MO 64180-3823	engineering services	Invoice Cost	107, 108, 566	2,087,448
BMWC CONSTRUCTORS INC PO BOX 22210 INDIANAPOLIS IN 46222	environmental construction services	Invoice Cost	107	55,414,467
BROWN SERVICES CO LLC P.O. BOX 64 WHEELERSBURG, OH 45694	occupational safety services	Invoice Cost	107,183,500	403,927

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Indiana Michigan Power Company			December 31, 2019	
Charges for Outside Professional & Other Consulting Services - Payments of \$250,000 or more (contd.)				
NAME / ADDRESS	DESCRIPTION	CHARGES	ACCOUNT	AMOUNT
BURNS & MCDONNELL PO BOX 411883 KANSAS CITY MO 64141-1883	engineering services	Invoice Cost	107,108,183	2,073,214
CIANBRO CORPORATION PO BOX 983122 BOSTON MA 02298-3122	engineering consulting services	Invoice Cost	107, 108	2,484,758
CLEARRESULT CONSULTING INC 4301 WESTBANK DRIVE AUSTIN, TX 78746	energy management services	Invoice Cost	908	790,885
COBALT CIVIL LLC 130 E. 100 STREET WINCHESTER, IN 47394	substation construction	Invoice Cost	107,108,186 570,571,588 592	1,531,178
COMMONWEALTH ASSOCIATES INC 2700 W ARGYLE ST JACKSON MI 49202	electrical engineering & design services	Invoice Cost	107, 108	760,674
CONTRACT LAND STAFF LLC 2245 TEXAS DR STE 200 SUGAR LAND TX 77479	staffing services	Invoice Cost	107	561,189
DAVEY RESOURCE GROUP P O BOX 5193 KENT OH 44240-5193	tree trimming services	Invoice Cost	107, 108, 571, 593	4,972,376
EASI LLC PO BOX 198531 ATLANTA GA 30384-8531	employment services	Invoice Cost	107,108,588	510,791
ECSL 181 MONTOUR RUN ROAD CORAPOLIS, PA 15108	marketing services	Invoice Cost	107, 108	5,305,348
EDKO LLC PO BOX 7241 SHREVEPORT LA 71137	perimeter security services	Invoice Cost	107, 549, 593	1,845,465
ELECTRICAL CONSULTANTS INC 3521 GABEL ROAD BILLINGS, MT 59102	planning services	Invoice Cost	107, 108	5,355,198
FISERV SOLUTIONS 255 FISERV DRIVE BROOKFIELD, WI,	software solutions	Invoice Cost	903	787,598
GAYLOR GROUP INC 5750 CASTLE CREEK PKWY N DRIVE INDIANAPOLIS, IN 46250	electrical contracting services	Invoice Cost	107, 108	987,664
GE INTERNATIONAL INC 12505 COLLECTIONS CENTER CHICAGO IL 60693	electrical services	Invoice Cost	107, 108, 523, 530, 531, 532	3,781,721
GRIBBINS INSULATION COMPANY 1400 E. COLUMBIA STREET EVANSVILLE, IN 47711	insulation contracting services	Invoice Cost	107,108,186 512, 513	345,504
GEODIGITAL INTERNATIONAL LONGWOOD ROAD HAMILTON, ON L8P 0A1 CANADA	3D software provider	Invoice Cost	571	871,758
HAVERFIELD INTERNATIONAL 1750 EMMITSBURG ROAD GETTYSBURG, PA 17325	aerial inspection	Invoice Cost	107,108	890,140

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Charges for Outside Professional & Other Consulting Services - Payments of \$250,000 or more (contd.)				
NAME / ADDRESS	DESCRIPTION	CHARGES	ACCOUNT	AMOUNT
HELICOPTER MINIT-MEN INC PO BOX 21758 COLUMBUS OH 43221-0758	right-of-way maintenance services	Invoice Cost	107,563,571	337,936
HI LINE UTILITY SUPPLY 51 PRAIRIE PARKWAY GILBERTS, IL 60136	tools and equipment	Invoice Cost	583,588	340,211
HONEYWELL INTERNATIONAL INC 101 COLUMBIA ROAD MORRISTOWN, NJ 07962	industrial & security system supplies	Invoice Cost	908	660,609
INDUSTRIAL CONTRACTORS SKANSKA INC PO BOX 208 EVANSVILLE IN 47702-0208	equipment repairs	Invoice Cost	107,108,183,501 511,512,513,514	5,817,998
INSERV INC 514 E MARION ST MISHAWAKA IN 46545	building maintenance services	Invoice Cost	107,108,186 580,588,593	1,812,392
INTEGRITY TREE SERVICES LLC 2300 SANFORD AVE SW GRANDVILLE, MI 49418	tree trimming services	Invoice Cost	107, 571	706,217
J. F. ELECTRIC 100 LAKEFRONT PARKWAY EDWARDSVILLE, IL 62025	electrical contractor	Invoice Cost	107,108,186 588	2,200,541
KENT POWER INC PO BOX 327 KENT CITY MI 49330	power line relocation	Invoice Cost	107,108,186	6,612,500
KOKOSING INDUSTRIAL INC 6235 WESTERVILLE RD STE 200 WESTERVILLE OH 43081-4074	construction services	Invoice Cost	107,108	2,108,551
KWEST GROUP LLC 8305 FREMONT PIKE PERRYSBURG OH 43551	excavation & site preparation	Invoice Cost	107, 108	1,422,218
LEWIS TREE SERVICE INC. 1500 BROMMER STREET SANTA CRUZ, CA 95062	tree trimming services	Invoice Cost	107, 186, 593	6,324,830
LOCKHEED MARTIN 5600 SAND LAKE RD MP 264 ORLANDO FL 32819-8907	engineering services	Invoice Cost	908	2,098,160
LS EQUIPMENT RENTAL 21845 LINCOLN HIGHWAY DELPHOS, OH 45833	equipment rental	Invoice Cost	107,186	277,654
LS TRAFFIC CONTROL 21845 LINCOLN HIGHWAY DELPHOS, OH 45833	traffic control	Invoice Cost	107,108,186,571	439,661
M J ELECTRIC INC. 1190 ERIE COURT CROWN POINT, IN 46307	electrical contracting services	Invoice Cost	107,108,570,592	11,630,146
MICHIANA LAND SERVICES INC 505 PLEASANT ST ST JOSEPH, MI 49085	land right of way services	Invoice Cost	107	562,730
MOFFITT RE-HAB SERVICE INC PO BOX 488 HAWESVILLE KY 42348	excavation & site preparation	Invoice Cost	501, 506	1,424,824

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Charges for Outside Professional & Other Consulting Services - Payments of \$250,000 or more (contd.)				
NAME / ADDRESS	DESCRIPTION	CHARGES	ACCOUNT	AMOUNT
MIDWEST POWERLINE LLC 331 S COOPER AVENUE CINCINNATTI, OH 45215	electrical services	Invoice Cost	107,186,588	1,732,475
MPW ENVIRONMENTAL SERVICES 9711 LANCASTER RD SE HEBRON, OH 43025	plant equipment maintenance & cleaning	Invoice Cost	107,501,502 511,512	803,392
NELSON TREE SERVICE INC 350 E DEVON AVE #774489 ITASCA IL 60143	tree trimming services	Invoice Cost	107,562,571,593	8,640,972
NESCO SALES AND RENTALS 6714 POINTE INVERNESS WAY FT. WAYNE, IN 46804	rental services	Invoice Cost	107,108,588	300,329
NEW RIVER ELECTRICAL CORP PO BOX 70 CLOVERDALE VA 24077-0070	storm restoration services	Invoice Cost	107,108,186 571,588,593 594,930	6,493,480
NEWKIRK ELECTRIC ASSOCIATES 1875 ROBERTS STREET MUSKEGON, MI 49442	electrical construction services	Invoice Cost	107,108,186,930	7,524,986
NOL TEC SYSTEMS 425 APOLLA DRIVE LINO LAKES, MN 55014	air pollution systems	Invoice Cost	107	2,284,500
OKLAHOMA ELECTRICAL SUPPLY 204 E. 15th STREET TULSA, OK 74119	general contractor	Invoice Cost	107,108	279,767
ORC UTILITY & INFRASTRUCTURE LAND SVC:land & utility services 7005 SHANNON WILLOW RD STE 100 CHARLOTTE NC 28226		Invoice Cost	107,108	1,106,558
OSMOSE UTILITIES SERVICES INC PO BOX 8000560 BUFFALO NY 14267	energy utility services	Invoice Cost	186,583,584	353,799
POWER ENGINEERS INC P O BOX 1066 HAILEY ID 83333	engineering consulting services	Invoice Cost	107, 108	595,650
PRITCHARD ELECTRIC COMPANY 2425 8TH AVENUE HUNTINGTON, WV 25703	electrical contractor	Invoice Cost	107	2,003,523
QUALITY POLE INSPECTION 401 E MAIN STREET EDNA, TX 77957	inspection services	Invoice Cost	583	652,284
ROBERT HENRY CORPORATION PO BOX 1407 SOUTH BEND IN 46624-1407	construction services	Invoice Cost	107,108,186, 542,588,592, 593,594,930	22,484,937
SARGENT & LUNDY LLC 8070 SOLUTIONS CENTER CHICAGO IL 60677-8000	nuclear engineering services	Invoice Cost	107, 108, 529	2,616,198
SUN TECHNICAL SERVICES INC PO BOX 405304 ATLANTA GA 30384-5304	engineering services	Invoice Cost	107,108,163,183 184,500,506,510 517,520,524,529,530	2,250,358
SYSTEMS CONTROL PO BOX 808 IRON MOUNTAIN MI 49801	substation control services	Invoice Cost	107,108,186	499,363

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Charges for Outside Professional & Other Consulting Services - Payments of \$250,000 or more (contd.)				
NAME / ADDRESS	DESCRIPTION	CHARGES	ACCOUNT	AMOUNT
SECURITAS ELECTRONIC SECURITY 3800 TABS DRIVE UNIONTOWN, OH 44685	security services	Invoice Cost	107,935	451,290
SPE UTILITY CONTRACTORS 4400 DOVE ROAD HURON, MI 48060	utility contruction	Invoice Cost	186	725,563
SURVEYING AND MAPPING 929 EASTWIND DRIVE WESTERVILLE, OH 43081	surveying	Invoice Cost	107	466,468
TENDRIL NETWORKS INC PO BOX 731655 DALLAS TX 75373-5373	business consulting services	Invoice Cost	588, 908	1,200,493
THAYER POWER AND COMMUNICATION 12345 WORTHINGTON ROAD PATASKALA, OH 43062	telecommunications	Invoice Cost	107,186,588 593	2,539,719
THOMPSON ELECTRIC 49 NORTHMORELAND AVENUNE MUNROE FALLS, 44262	electrical services	Invoice Cost	107,108	1,443,241
TOWNSEND TREE PO BOX 128 PARKER CITY IN 47368-0128	tree trimming services	Invoice Cost	107,186,593	2,786,863
TRC COMPANIES INC PO BOX 536282 PITTSBURGH PA 15253-5904	environmental engineering services	Invoice Cost	107,108,186 580,588	4,505,472
UNDERWATER CONSTRUCTION CORP PO BOX 699 ESSEX CT 06426-0699	underwater construction services	Invoice Cost	107,108,530, 531,532 542,543	654,519
UNITED CONSTRUCTION COMPANY INC 3120 NORTHWESTERN PIKE PARKERSBURG WV 26104	construction contracting services	Invoice Cost	107,108,183 500,501,506 512,545	3,865,434
UPLIGHT INC 55th STREET BOULDER, CO 80301	software solutions	Invoice Cost	580,908	792,092
USIC LOCATING SERVICES LLC 6879 PAYSHERE CIRCLE CHICAGO IL 60674	power line construction services	Invoice Cost	107, 584	1,837,702
VARO ENGINEERS INC 2751 TULLER PARKWAY, SUITE 100 DUBLIN, OH 43017	engineering services	Invoice Cost	107,108	323,726
VAUGHN INDUSTRIES 1201 E. FINDLAY STREET CAREY, OH 43316	substation electrical work services	Invoice Cost	107,108,570	2,137,761
WHAYNE SUPPLY CO 1400 CECIL AVENUE LOUISVILLE, KY 40211	equipment repair services	Invoice Cost	107,108,501 512,514	744,046
WIGHTMAN & ASSOCIATES INC 2303 PIPESTONE RD BENTON HARBOR MI 49022	topographic surveying services	Invoice Cost	107, 108	796,573
WILLIAM E GROVES CONSTRUCTION 3135 GRAPEVINE ROAD MADISONVILLE, KY 42431		Invoice Cost	186	396,974

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Charges for Outside Professional & Other Consulting Services - Payments of \$250,000 or more (contd.)				
NAME / ADDRESS	DESCRIPTION	CHARGES	ACCOUNT	AMOUNT
WILLIAMS CREEK MANAGEMENT 4620 S COUNTY ROAD 600 PLAINFIELD, IN 46168	enviromental engineer	Invoice Cost	107,566,571	261,163
WORLEYPARSONS GROUP INC 1411 BROADWAY NEW YORK NY 10018	engineering services	Invoice Cost	107	1,763,764
WRIGHT TREE SERVICE INC 2943 PAYSPHERE CIRCLE CHICAGO IL 60674	tree trimming services	Invoice Cost	107,186,571 593	17,534,210

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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 (a)	Total Monthly Energy (b)	Monthly Non-Requirements Sales for Resale & Associated Losses (c)	MONTHLY PEAK		
				Megawatts (See Instr. 4) (d)	Day of Month (e)	Hour (f)
29	January	2,991,292	795,679	3,770	30	1900
30	February	2,530,090	579,082	3,674	1	1000
31	March	2,121,669	107,596	3,486	4	900
32	April	2,115,611	351,811	3,159	1	900
33	May	2,269,623	442,421	3,226	28	1500
34	June	2,198,319	271,786	3,873	28	1700
35	July	2,893,850	634,735	4,191	15	1700
36	August	2,445,549	328,145	3,941	5	1700
37	September	2,333,522	409,942	4,040	11	1700
38	October	1,862,545	65,507	3,702	1	1700
39	November	2,130,767	230,075	3,409	13	800
40	December	2,132,812	194,865	3,445	19	800
41	TOTAL	28,025,649	4,411,644			

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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: <i>ROCKPORT UNIT 1 I&M</i> (b)			Plant Name: <i>ROCKPORT UNIT 2 I&M</i> (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)	666			657		
7	Plant Hours Connected to Load	4709			4993		
8	Net Continuous Plant Capability (Megawatts)	0			0		
9	When Not Limited by Condenser Water	660			650		
10	When Limited by Condenser Water	659			650		
11	Average Number of Employees	0			0		
12	Net Generation, Exclusive of Plant Use - KWh	1999933000			2073451000		
13	Cost of Plant: Land and Land Rights	6477506			67771		
14	Structures and Improvements	98521668			7299105		
15	Equipment Costs	801397916			183371859		
16	Asset Retirement Costs	7479233			7356191		
17	Total Cost	913876323			198094926		
18	Cost per KW of Installed Capacity (line 17/5) Including	1384.6611			304.7614		
19	Production Expenses: Oper, Supv, & Engr	2705023			2674550		
20	Fuel	55846023			58775342		
21	Coolants and Water (Nuclear Plants Only)	0			0		
22	Steam Expenses	6291317			6060617		
23	Steam From Other Sources	0			0		
24	Steam Transferred (Cr)	0			0		
25	Electric Expenses	807123			833633		
26	Misc Steam (or Nuclear) Power Expenses	822161			996666		
27	Rents	0			69204233		
28	Allowances	430734			430734		
29	Maintenance Supervision and Engineering	1379402			1363038		
30	Maintenance of Structures	910689			178040		
31	Maintenance of Boiler (or reactor) Plant	4541380			3010029		
32	Maintenance of Electric Plant	1493140			750754		
33	Maintenance of Misc Steam (or Nuclear) Plant	654809			379689		
34	Total Production Expenses	75881801			144657325		
35	Expenses per Net KWh	0.0379			0.0698		
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 Indiana Michigan Power Company			This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission			Date of Report (Mo, Da, Yr) 04/28/2020		Year/Period of Report End of 2019/Q4	
STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)									
<p>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.</p>									
Plant Name: ROCKPORT TOTAL I&M (d)			Plant Name: ROCKPORT TOTAL PLANT (e)			Plant Name: Donald C Cook Plant (f)			Line No.
Steam			Steam			Nuclear			1
Conventional			Conventional			Conventional			2
1984			1984			1975			3
1989			1989			1978			4
1310.00			2620.00			2285.00			5
1316			2631			2323			6
6548			6548			8760			7
0			0			0			8
1310			2620			2288			9
1309			2619			2154			10
0			227			1090			11
4073384000			8146768000			16157849000			12
6545277			13061228			1879588			13
105820773			213387605			433270558			14
984769775			1959580508			2982278860			15
14835424			29652773			439029649			16
1111971249			2215682114			3856458655			17
848.8330			845.6802			1687.7281			18
5379573			10674202			19599303			19
114621365			229242429			93313724			20
0			0			7693078			21
12351935			24152389			12734104			22
0			0			0			23
0			0			0			24
1640756			3281522			5145042			25
1818828			9562780			68901407			26
69204233			136544231			0			27
861468			861468			0			28
2742440			5480358			8732251			29
1088729			2177471			3461933			30
7551409			15117323			87642414			31
2243895			4490644			17102044			32
1034498			2069491			17362876			33
220539129			443654308			341688176			34
0.0541			0.0545			0.0211			35
Coal	Oil		Coal	Oil		Nuclear			36
Tons	Barrels		Tons	Barrels					37
2296267	24544	0	4592533	49087	0	0	0	0	38
8897	132077	0	8897	132077	0	0	0	0	39
47.937	81.964	0.000	47.855	81.964	0.000	0.000	0.000	0.000	40
49.038	82.412	0.000	49.040	82.412	0.000	0.000	0.000	0.000	41
2.756	14.856	0.000	2.756	14.856	0.000	0.560	0.000	0.000	42
0.025	0.000	0.000	0.028	0.000	0.000	0.006	0.000	0.000	43
10069.000	0.000	0.000	10069.000	0.000	0.000	10316.000	0.000	0.000	44

Name of Respondent	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report 2019/Q4
Indiana Michigan Power Company			
FOOTNOTE DATA			

Schedule Page: 403 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.

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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	Hydro electric					
2	Berrien Springs	1908	7.20	6.2	37,554	15,213,683
3	Buchanan	1919	4.10	2.5	15,381	8,052,820
4	Constantine	1921	1.00	0.8	3,922	3,278,393
5	Elkhart	1913	3.44	3.0	18,645	9,857,711
6	Mottville	1923	1.68	1.5	9,314	4,731,837
7	Twin Branch	1904	4.80	4.1	29,851	14,403,442
8						
9						
10						
11	Solar electric					
12	Deer Creek	2015	2.50	2.8	1,520	6,402,443
13	Olive	2016	5.00	5.5	8,063	12,062,064
14	South Bend	2020				5,129,941
15	Twin Branch	2016	2.60	2.8	3,757	6,958,803
16	Watervliet	2016	4.60	4.9	6,127	11,959,469
17						
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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
2,113,012	446,633		348,334			2
1,964,102	321,337		253,410			3
3,278,393	125,808		635,322			4
2,865,614	238,281		318,565			5
2,816,570	128,430		157,469			6
3,000,717	493,245		852,622			7
						8
						9
						10
						11
2,560,977	109,515		42			12
2,412,413	86,592		83			13
						14
1,973,054	62,558		43			15
2,599,885	92,607		76			16
						17
						18
						19
						20
						21
						22
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Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report 12/31/19	
CHANGES MADE OR SCHEDULED TO BE MADE IN GENERATING PLANT CAPACITIES Give below the information called for concerning changes in electric generating plant capacities during the year.							
A. Generating Plants or Units Dismantled, Remove from Service, Sold, or Leased to Others During Year							
1. State in column (b) whether dismantled, removed from service, sold, or leased to another. Plants removed from service include those not maintained for regular or emergency service.				2. In column (f), give date dismantled, removed from service, sold, or leased to another. Designate complete plants as such.			
Line No.	Name of Plant (a)	Disposition (b)	Installed Capacity (in megawatts)			Date (f)	If Sold or Leased, Give Name and Address of Purchaser or Lessee (g)
			Hydro (c)	Steam (d)	(Other) (e)		
1	None						
2							
3							
4							
5							
6							
7							
B. Generating Units Scheduled for or Undergoing Major Modifications							
Line No.	Name of Plant (a)	Character of Modification (b)	Installed Plant Capacity After Modification (in MW) (c)	Estimated Dates of Construction			
				Start (d)	Completion (e)		
8	Rockport Plant Unit 2	Selective Catalytic Reduction	1,300	Jun-18	Jun-20		
9	Rockport Plant Unit 1	Enhanced DSI	1,300	Sep-19	Jun-20		
10	Rockport Plant Unit 2	Enhanced DSI	1,300	Sep-19	Dec-20		
11							
12							
13							
14							
C. New Generating Plants Scheduled for or Under Construction							
Line No.	Plant Name & Location (a)	TYPE (Hydro, pumped storage, steam, internal comb., gas-turbine, nuclear, wind, solar, biomass, etc.) (b)	Installed Capacity (in megawatts)		Estimated Dates of Construction		
			Initial (c)	Ultimate (d)	Start (e)	Completion (f)	
15	None						
16							
17							
18							
19							
20							
21							
D. New Units in Existing Plants Scheduled for or Under Construction							
Line No.	Plant Name & Location (a)	TYPE (Hydro, pumped storage, steam, internal comb., gas-turbine, nuclear, wind, solar, biomass, etc.) (b)	Unit (c)	Size of Unit (in megawatts) (d)	Estimated Dates of Construction		
					Start (e)	Completion (f)	
22	None						
23							
24							
25							
26							
27							
28							

Name of Respondent	This Report Is:	Date of Report	Year of Report
Indiana Michigan Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	12/31/19

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 thereof for which the respondent is not the sole

- owner but which the respondent operates or share in the of, furnish a succinct statement explaining the arrangement and giving details as to such matters as percent ownership by respondent, name of co-owner, basis of sharing output, expenses or revenues, and how expenses and/or revenues are accounted for and accounts affected. Specify if lessor, co-owner, or other party is an associated company.
5. Designate any generating plant or portion thereof leased to another company and give name of lessee, date and term of lease and annual rent, and how determined. Specify whether lessee is an associated company.
6. Designate any plant or equipment owned, not

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	Donald C. Cook Plant	Bridgman, MI	1 - 1975	Nuclear	2485	600	15,600
2			2 - 1978	Nuclear	2485	600	14,740
3							
4							
5							
6							
7	Rockport Plant*	Rockport, IN	1 - 1984	Pulv. Coal	3650	1000/1000	9,775
8							
9			2 - 1989	Pulv. Coal	3650	1000/1000	9,775
10							
11							
12							
13	* Figures shown are the totals for the plant which is shared one-half by respondent and one-half by AEP Generating Company (an associated company). Both companies are subsidiaries of American Electric Power Company.						
14	Operating expenses are shared on the basis of ownership percentage. Unit 1 is owned 50% by each and						
15	Unit 2 is leased 50% by each from a consortium of financial institutions.						
16							
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33							

Name of Respondent	This Report Is:	Date of Report	Year of Report
Indiana Michigan Power Company	(1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	12/31/19

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											Plant Capacity Maximum Generator Name Plate Rating (Should agree with column (n))	Line No.
(Report cross-compound turbine generator units on two lines-H.P. section and I.P. section. Designate units with shaft connected boiler feed pumps. Give capacity rating of pumps in terms of full load requirements.)												
Year Installed	TURBINES				GENERATORS							
	Include both ratings for boiler and turbine-generator of dual-rated installations				NAME PLATE Rating in Kw		Hydrogen Pressure (Designate air cooled generators)		Power Factor	Voltage (in MV) (If other than 3 phase, 60 cycle indicate other characteristic)		
	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 psia.	RPM	At Minimum Hydrogen Pressure	At Max. Hydrogen Pressure (Include both ratings for the boiler and the turbine- generator of dual-rated installations)						
(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	
1975	1149	TC	728	1,800	771,840	1,152,000	30	75	0.90	26	1,152,000	1
1978	1255	TC	808	1,800	1,225,000	1,225,000	60	60	0.90	26	1,225,000	2
											2,377,000	3
												4
												5
												6
1984	650	CC	600	3,600	600,000	650,000	45	70	0.90	26	1,300,000	7
1984	650	CC	3,650	3,600	600,000	650,000	45	70	0.90	26		8
1989	650	CC	600	3,600	600,000	650,000	45	70	0.90	26	1,300,000	9
1989	650	CC	3,650	3,600	600,000	650,000	45	70	0.90	26		10
											2,600,000	11
												12
												13
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Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report End of 2019/Q4
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TRANSMISSION LINE STATISTICS

- Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.
- Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.
- Report data by individual lines for all voltages if so required by a State commission.
- Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
- Indicate whether the type of supporting structure reported in column (e) is: (1) single pole wood or steel; (2) H-frame wood, or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.
- Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number Of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1	STATE OF INDIANA							
2	6128 DUMONT	JEFFERSON	765.00	765.00	3	202.50		1
3	6136 DUMONT	WILTON CENTER	765.00	765.00	3	63.00		1
4	6141 DUMONT	MARYSVILLE	765.00	765.00	3	99.38		1
5	6215 D.C. COOK	DUMONT	765.00	765.00	3	20.00		1
6	6223 ROCKPORT	JEFFERSON	765.00	765.00	3	111.00		1
7	6224 ROCKPORT	SULLIVAN	765.00	765.00	3	97.00		1
8	6226 JEFFERSON	WEST	765.00	765.00				
9	6236 HANGING ROCK	JEFFERSON	765.00	765.00	3	1.00		1
10	0675 TANNERS CREEK	SORENSEN	345.00	345.00	3	135.58		2
11	0675 TANNERS CREEK	SORENSEN	345.00	345.00	1	0.42		2
12	0676 SORENSON	EAST LIMA	345.00	345.00	3	29.68		1
13	0676 SORENSON	EAST LIMA	345.00	345.00	1	0.27		1
14	0677 BREED	DEQUINE EAST	345.00	345.00	3	92.22		2
15	0677 BREED	DEQUINE EAST	345.00	345.00	1	0.18		2
16	0677 BREED	DEQUINE EAST	345.00	345.00	1	3.77		2
17	0677 BREED	DEQUINE EAST	345.00	345.00	1	0.08		2
18	0678 DEQUINE	OLIVE	345.00	345.00	3	13.31		2
19	0678 DEQUINE	OLIVE	345.00	345.00	3	67.90		2
20	0678 DEQUINE	OLIVE	345.00	345.00	1	0.50		2
21	0678 DEQUINE	OLIVE	345.00	345.00	1	0.14		2
22	0679 SORENSON	OLIVE	345.00	345.00	3	77.90		1
23	0679 SORENSON	OLIVE	345.00	345.00	1	0.10		1
24	0680 OLIVE	GOODINGS GROVE	345.00	345.00	3	41.00		2
25	0683 DESOTO	JCT TOWER (MAR. CO)	345.00	345.00	3	53.00	6.00	1
26	0684 TANNERS CREEK	JUNCTION TOWER	345.00	345.00	3	80.00		1
27	0685 HANNA	JUNCTION TOWER	345.00	345.00	3	5.63		
28	0687 TANNERS CREEK	MIAMI FORT	345.00	345.00	3			2
29	0688 EUGENE	SIDNEY	345.00	345.00	1	0.20		1
30	0689 SORENSON-OLIVE	TWIN BRANCH	345.00	345.00	3	11.00		2
31	0690 BREED	CIPSCO	345.00	345.00	3	0.94		1
32	0690 BREED	CIPSCO	345.00	345.00	3	0.02		1
33	0691 BREED	PETERSBURG	345.00	345.00	3	0.70		1
34	0691 BREED	PETERSBURG	345.00	345.00	1	0.15		1
35								
36					TOTAL	3,679.88	112.21	276

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report End of 2019/Q4
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TRANSMISSION LINE STATISTICS (Continued)

7. Do not report the same transmission line structure twice. Report Lower voltage Lines and higher voltage lines as one line. Designate in a footnote if you do not include Lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g)

8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of Lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the Line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.

9. Designate any transmission line leased to another company and give name of Lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.

10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Size of Conductor and Material (i)	COST OF LINE (Include in Column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
								1
4-954 KCM								2
4-954 KCM								3
4-954 KCM								4
4-954 KCM								5
4-1351 KCM								6
4-1351 KCM								7
								8
4-1351 KCM								9
1275 KCM								10
1414 KCM								11
1275 KCM								12
2-954 KCM								13
1414 KCM								14
1414 KCM								15
2303 KCM								16
2-2303 KCM								17
2303 KCM								18
1,414KCM								19
2156 KCM								20
2,303 KCM								21
1272 KCM								22
1272 KCM								23
1414 KCM								24
2-954 KCM								25
2-954 KCM								26
2-954 KCM								27
2-954 KCM								28
1414 KCM								29
1563 KCM								30
2-1024 KCM								31
2-1351.5 KCM								32
2-954 KCM								33
2-1351.5 KCM								34
								35
	72,252,159	717,462,039	789,714,198	506,075	13,022,751		13,528,826	36

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report End of 2019/Q4
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TRANSMISSION LINE STATISTICS

- Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.
- Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.
- Report data by individual lines for all voltages if so required by a State commission.
- Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
- Indicate whether the type of supporting structure reported in column (e) is: (1) single pole wood or steel; (2) H-frame wood, or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.
- Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number Of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1	6118 ROBISON PARK	SORENSEN-EAST LIMA	345.00	345.00	3	22.66		2
2	6118 ROBISON PARK	SORENSEN-EAST LIMA	345.00	345.00	1	0.34		1
3	6119 COOK	OLIVE	345.00	345.00	3	4.00		2
4	6122 DUMONT	OLIVE	345.00	345.00	3	14.52		2
5	6122 DUMONT	OLIVE	345.00	345.00	1	0.60		1
6	6123 DUMONT	TWIN BRANCH	345.00	345.00	3	17.00		2
7	6125 ROBISON PARK	EAST	345.00	345.00				
8	6133 DUMONT	BABCOCK	345.00	345.00	3	9.00		1
9	6145 TWIN BRANCH	COOK-ROB PARK JCT	345.00	345.00	3	6.00		2
10	6147 COOK	ROBISON PARK	345.00	345.00	3	67.41		2
11	6147 COOK	ROBISON PARK	345.00	345.00	1	0.41		
12	6148 JACKSON ROAD	SORENSEN-OLIVE	345.00	345.00	3	4.00		2
13	6213 COOK-ROB-PARK JCT	ARGENTA	345.00	345.00	3	2.00		2
14	6237 JACKSON ROAD	WEST	345.00	345.00				
15	6240 TWIN BRANCH	SUBSTATION CORRIDOR	345.00	345.00				
16	6256 BREED	SULLIVAN	345.00	345.00	3	0.48		2
17	6256 BREED	SULLIVAN	345.00	345.00	3	0.75		1
18	6256 BREED	SULLIVAN	345.00	345.00	1	0.29		1
19	6259 COLLINGWOOD	SOUTH BUTLER	345.00	345.00	1	12.00		1
20	6232 GODMAN TAP		34.00	138.00				
21	0602 TWIN BRANCH	RIVERSIDE	138.00	138.00	3	6.00		2
22	0603 TWIN BRANCH	SOUTH BEND	138.00	138.00	3	5.00		1
23	0604 TWIN BRANCH	ROBISON PARK	138.00	138.00	3	8.50		2
24	0604 TWIN BRANCH	ROBISON PARK	138.00	138.00	1	0.28		2
25	0605 SOUTH BEND	MICHIGAN CITY	138.00	138.00	3			1
26	0606 ROBISON PARK	HAVILAND	138.00	138.00	3	12.01		2
27	0606 ROBISON PARK	HAVILAND	138.00	138.00	1	0.05		
28	0607 ROBISON PARK	DEER CREEK	138.00	138.00	3	25.82		2
29	0607 ROBISON PARK	DEER CREEK	138.00	138.00	1	0.12		2
30	0607 ROBISON PARK	DEER CREEK	69.00	138.00	1		0.65	1
31	0608 DEER CREEK	KOKOMO	138.00	138.00	3	1.56		1
32	0608 DEER CREEK	KOKOMO	138.00	138.00	3	5.96		1
33	0608 DEER CREEK	KOKOMO	138.00	138.00	1	0.17		1
34	0609 CONCORD TAP		138.00	138.00	3	4.00		2
35	0613 TWIN BRANCH	JACKSON ROAD	138.00	138.00	3	8.00		2
36					TOTAL	3,679.88	112.21	276

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report End of 2019/Q4
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TRANSMISSION LINE STATISTICS (Continued)

7. Do not report the same transmission line structure twice. Report Lower voltage Lines and higher voltage lines as one line. Designate in a footnote if you do not include Lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g)
8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of Lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the Line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.
9. Designate any transmission line leased to another company and give name of Lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.
10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Size of Conductor and Material (i)	COST OF LINE (Include in Column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
1414 KCM								1
1414 KCM								2
2-954 KCM								3
2-954 KCM								4
2-954 KCM								5
2-954 KCM								6
								7
2-954 KCM								8
2-954 KCM								9
2-954 KCM								10
2-954 KCM								11
2303 KCM								12
2-954 KCM								13
								14
								15
1351.5 KCM								16
1351.5 KCM								17
1351.5 KCM								18
2-954 KCM								19
								20
397.5 KCM								21
397.5 KCM								22
397.5 KCM								23
1233.6 KCM								24
397.5 KCM								25
397.5 KCM								26
1233.6 KCM								27
397.5 KCM								28
1590 KCM								29
1033.5 KCM								30
336.4 KCM								31
636 KCM								32
336.4 KCM								33
397.5 KCM								34
447 KCM								35
	72,252,159	717,462,039	789,714,198	506,075	13,022,751		13,528,826	36

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report End of 2019/Q4
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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 Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number Of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1	0614 LINCOLN TAP		138.00	138.00	3	4.00		2
2	0615 TWIN BRANCH	ROBISON PARK	138.00	138.00	3	65.83		1
3	0616 DEER CREEK	DELAWARE	138.00	138.00	3	21.82		2
4	0617 DELAWARE	MADISON	138.00	138.00	3	15.51		2
5	0618 DELAWARE	COLLEGE CORNER	138.00	138.00	3	55.31		2
6	0618 DELAWARE	COLLEGE CORNER	138.00	138.00	4	0.84		2
7	0618 DELAWARE	COLLEGE CORNER	138.00	138.00	2	0.11		2
8	0618 DELAWARE	COLLEGE CORNER	138.00	138.00	1	0.45		2
9	0618 DELAWARE	COLLEGE CORNER	138.00	138.00	1	0.08		
10	0725 DELAWARE	TRENTON	138.00	138.00	3,4			
11	0619 MADISON	NEW CASTLE	138.00	138.00	3	6.00	1.00	1
12	0620 TANNERS CREEK	MADISON	138.00	138.00	3	82.00		2
13	0622 JACKSON ROAD	OLIVE	138.00	138.00	3	16.29	1.00	1
14	0622 JACKSON ROAD	OLIVE	138.00	138.00	1	0.47		1
15	0623 MADISON	PENDLETON	138.00	138.00	2	5.00		1
16	0624 DRAGOON TAP		138.00	138.00	3	2.00		1
17	0625 TANNERS CREEK	COLLEGE CORNER	138.00	138.00	3	51.90		2
18	0625 TANNERS CREEK	COLLEGE CORNER	138.00	138.00	1	0.37		2
19	0626 COLLEGE CORNER	RANDOLPH	138.00	138.00	2	34.58		1
20	0626 COLLEGE CORNER	RANDOLPH	138.00	138.00	1	1.07		1
21	0626 COLLEGE CORNER	RANDOLPH	138.00	138.00	2	3.34		
22	0627 RANDOLPH	JAY	138.00	138.00	2	23.69		1
23	0627 RANDOLPH	JAY	138.00	138.00	1	0.32		
24	0628 MCKINLEY TAP		138.00	138.00	3	0.85		2
25	628 MCKINLEY TAP		138.00	138.00	1	0.15		2
26	0629 JAY	LINCOLN	138.00	138.00	2	46.18		1
27	0629 JAY	LINCOLN	138.00	138.00	3	3.11		1
28	0630 NEW CARLISLE	MAPLE	138.00	138.00	2	1.00		1
29	6104 SORENSON	TWIN BRANCH	138.00	138.00	3	61.17		1
30	6104 SORENSON	TWIN BRANCH	138.00	138.00	1	0.31		1
31	6104 SORENSON	TWIN BRANCH	138.00	138.00	1	3.32		1
32	0632 SORENSON	DEVILS HOLLOW	138.00	138.00	3			
33	0634 DEER CREEK	MULLIN	138.00	138.00	2	15.70		1
34	0635 PENDLETON	MULLIN	138.00	138.00	2	14.10		1
35	0635 PENDLETON	MULLIN	138.00	138.00	3	0.40		1
36					TOTAL	3,679.88	112.21	276

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report End of 2019/Q4
TRANSMISSION LINE STATISTICS (Continued)			
<p>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)</p> <p>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.</p> <p>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.</p> <p>10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.</p>			

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 KCM								1
477 KCM								2
397.5 KCM								3
397.5 KCM								4
397.5 KCM								5
2,000KCM								6
397.5 KCM								7
397.5 KCM								8
795 KCM								9
397.5 KCM								10
795 KCM								11
636 KCM								12
556.5 KCM								13
556.5 KCM								14
477 KCM								15
795 KCM								16
636 KCM								17
636 KCM								18
556.5 KCM								19
556.5 KCM								20
556.5 KCM								21
556.5 KCM								22
556.5 KCM								23
300 KCM CU								24
300 KCM CU								25
556.5 KCM								26
1033.5 KCM								27
397.5 KCM								28
447 KCM								29
556.5 KCM								30
556.5 KCM								31
556.5 KCM								32
556.5 KCM								33
556.5 KCM								34
556.5 KCM								35
	72,252,159	717,462,039	789,714,198	506,075	13,022,751		13,528,826	36

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report End of 2019/Q4
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TRANSMISSION LINE STATISTICS

- Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.
- Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.
- Report data by individual lines for all voltages if so required by a State commission.
- Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
- Indicate whether the type of supporting structure reported in column (e) is: (1) single pole wood or steel; (2) H-frame wood, or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.
- Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number Of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1	0635 PENDLETON	MULLIN	138.00	138.00	1	0.72		1
2	0636 DEER CREEK	FISHER BODY	138.00	138.00	3	5.04		2
3	0637 TWIN BRANCH	EAST ELKHART	138.00	138.00	3	17.00	1.00	2
4	0638 GRANT	FISHER BODY	138.00	138.00	3		1.00	1
5	0639 ROBISON PARK	AUBURN	138.00	138.00	1			1
6	0641 DESOTO	MEDFORD	138.00	138.00	3	7.00		2
7	0642 OLIVE	HICKORY CREEK	138.00	138.00	3	2.99	2.00	1
8	0645 COREY TAP		138.00	138.00	2	4.00		1
9	0646 OLIVE	NEW CARLISLE	138.00	138.00	3	2.00		1
10	0647 OLIVE	SOUTH BEND	138.00	138.00	3	15.97		2
11	0647 OLIVE	SOUTH BEND	138.00	138.00	3	1.00		2
12	0648 MEDFORD TAP		138.00	138.00	3	8.00		2
13	0723 SPY RUN STATION		138.00	138.00	4			1
14	6101 WESTINGHOUSE TAP		138.00	138.00	3	2.00		2
15	6102 MILAN TAP		138.00	138.00	3	6.00		2
16	6103 MILAN	GOODRICH	138.00	138.00	3	1.00		2
17	6105 DESOTO	JAY	138.00	138.00	2	10.31		1
18	6105 DESOTO	JAY	138.00	138.00	3	2.25		1
19	6106 DESOTO	DEER CREEK-DELAWARE	138.00	138.00	3	7.52		2
20	6106 DESOTO	DEER CREEK-DELAWARE	138.00	138.00	1	0.48		
21	6107 DARDEN TAP		138.00	138.00	2	0.94		1
22	6109 ROBISON PARK	RICHLAND	138.00	138.00	2	13.76		1
23	6109 ROBISON PARK	RICHLAND	138.00	138.00	1	0.05		
24	6109 ROBISON PARK	RICHLAND	138.00	138.00	3	4.49		
25	6110 WESTINGHOUSE	23RD STREET	138.00	138.00	3			2
26	6111 KANKAKEE	WEST SIDE	138.00	138.00	1	2.00		1
27	6113 INDUSTRIAL PARK		138.00	138.00	3	3.00		2
28	6114 OLIVE	MICHIGAN CITY	138.00	138.00	3	1.94	1.00	1
29	6115 HUMMEL CREEK	VAN BUREN	138.00	138.00	3	6.00		2
30	6130 HUMMEL CREEK	TOWER 70, GREENTOWN	138.00	138.00				
31	6116 SOUTH ELWOOD TAP		138.00	138.00	1	3.07		1
32	6117 PENDLETON	FALL CREEK	138.00	138.00	3	10.70		2
33	6117 PENDLETON	FALL CREEK	138.00	138.00	1	0.07		2
34	6121 ROBISON PARK	LINCOLN	138.00	138.00	3	7.84		1
35	6121 ROBISON PARK	LINCOLN	138.00	138.00	1	0.02		
36					TOTAL	3,679.88	112.21	276

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report End of 2019/Q4
TRANSMISSION LINE STATISTICS (Continued)			
<p>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)</p> <p>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.</p> <p>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.</p> <p>10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.</p>			

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)	
556.5 KCM								1
397.5 KCM								2
556.5 KCM								3
397.5 KCM								4
556.5 KCM								5
556.5 KCM								6
556.5 KCM								7
477 KCM								8
556.5 KCM								9
397.5 KCM								10
556.5 KCM								11
556.5 KCM								12
3.5IN OD								13
556.5 KCM								14
397.5 KCM								15
397.5 KCM								16
2-556.5 KCM								17
2-556.5 KCM								18
636 KCM								19
636 KCM								20
336.4 KCM								21
636 KCM								22
1233.6 KCM								23
636 KCM								24
556.5 KCM								25
636 KCM								26
745 KCM								27
636 KCM								28
795 KCM								29
								30
556.5 KCM								31
795 KCM								32
795 KCM								33
795 KCM								34
1233.6 KCM								35
	72,252,159	717,462,039	789,714,198	506,075	13,022,751		13,528,826	36

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report End of 2019/Q4
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TRANSMISSION LINE STATISTICS

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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 Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number Of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1	6126 CONCORD	EAST ELKHART	138.00	138.00	3	11.00		1
2	6129 GREENTOWN-GRANT	HUMMEL CREEK	138.00	138.00	3	21.00		1
3	6131 INDUSTRIAL PARK	MC KINLEY	138.00	138.00	1	5.00		1
4	6132 CROSS STREET TAP	JUNCTION TOWER #88	138.00	138.00	1	4.00		1
5	6134 LINCOLN	ANTHONY	138.00	138.00	1	3.00		1
6	6135 WAYNE DALE TAP		138.00	138.00	3			2
7	6138 JACKSON ROAD	SOUTH SIDE	138.00	138.00	1	2.00		1
8	6142 ALBION	KENDALLVILLE	138.00	138.00	3	10.00		1
9	6150 SOUTHSIDE	SOUTH BEND	138.00	138.00	1	6.07		1
10	6219 DELCO BATTERY TAP		138.00	138.00	1	1.00		2
11	6220 FALL CREEK	MADISON-NEW CASTLE	138.00	138.00	3	1.10		2
12	6220 FALL CREEK	MADISON-NEW CASTLE	138.00	138.00	1	0.15		2
13	6225 INDUSTRIAL PARK	SPY RUN	138.00	138.00	1	4.00		1
14	6266 WALLEN		138.00	138.00	1	0.22		1
15	6234 CABOT TAP/CR 4	EAST ELKHART	138.00	138.00	1	0.13		1
16	6238 SORENSON	MCKINLEY TOWER	138.00	138.00	3	2.82		2
17	6238 SORENSON	MCKINLEY TOWER	138.00	138.00	1	0.26		2
18	6241 KENDALLVILLE TAP	CITY OF AUBURN #5	138.00	138.00	1	14.00		1
19	6241 KENDALLVILLE TAP	CITY OF AUBURN #5	138.00	138.00	2	14.00		1
20	6242 AUBURN	CITY OF AUBURN #5	138.00	138.00	1	2.00		1
21	6245 LAPORTE JCT	LIQUID CARBONICS	138.00	138.00	1	4.76		1
22	6245 LAPORTE JCT	LIQUID CARBONICS	138.00	138.00	1	0.23		
23	6246 LAPORTE JCT	AIRCO	138.00	138.00	1	0.72		1
24	6248 ELCONA TAP	CONC-DUN-E-ELK	138.00	138.00	1	2.00		1
25	6249 ALLEN	LINCOLN	138.00	138.00	3	4.90		2
26	6249 ALLEN	LINCOLN	138.00	138.00	1	0.09		2
27	6250 ALLEN	ADAMS/HILLCREST	138.00	138.00	3	4.92		2
28	6250 ALLEN	ADAMS/HILLCREST	138.00	138.00	1	0.07		2
29	6251 OLIVE	EDISON	138.00	138.00	3	1.00		2
30	6253 TRIER RD TAP		138.00	138.00	1			1
31	6258 KENZIE CREEK	TWIN BRANCH	138.00	138.00	3			2
32	6260 WILMINGTON TAP		138.00	138.00	1	1.00	9.00	1
33	6229 DUNLAP NORTH TAP		34.00	138.00	1	2.00		2
34	6140 INDIANA-PURDUE		34.00	138.00	1			2
35	6217 HILLCREST	KINNERK	69.00	138.00	1	3.92		1
36					TOTAL	3,679.88	112.21	276

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report End of 2019/Q4
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TRANSMISSION LINE STATISTICS (Continued)

7. Do not report the same transmission line structure twice. Report Lower voltage Lines and higher voltage lines as one line. Designate in a footnote if you do not include Lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g)

8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of Lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the Line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.

9. Designate any transmission line leased to another company and give name of Lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.

10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Size of Conductor and Material (i)	COST OF LINE (Include in Column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
795 KCM								1
795 KCM								2
795 KCM								3
795 KCM								4
795 KCM								5
795 KCM								6
795 KCM								7
795 KCM								8
795 KCM								9
795 KCM AA								10
795 KCM								11
795 KCM								12
1033 KCM								13
1033.5 KCM								14
556.5 KCM								15
795 KCM								16
795 KCM								17
795 KCM								18
795 KCM								19
795 KCM								20
795 KCM								21
1033.5 KCM								22
795 KCM								23
795 KCM								24
1033 KCM								25
1233.6 KCM								26
1033 KCM								27
1233.6 KCM								28
795 KCM								29
795 KCM								30
1033 KCM								31
2-954 KCM								32
795 KCM								33
1033 KCM								34
795 KCM								35
	72,252,159	717,462,039	789,714,198	506,075	13,022,751		13,528,826	36

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report End of 2019/Q4
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TRANSMISSION LINE STATISTICS

- Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.
- Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.
- Report data by individual lines for all voltages if so required by a State commission.
- Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
- Indicate whether the type of supporting structure reported in column (e) is: (1) single pole wood or steel; (2) H-frame wood, or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.
- Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number Of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1	6217 HILLCREST	KINNERK	69.00	138.00	2	0.03		1
2	6252 KENDALLVILLE	BIXLER	138.00	138.00	1	2.91		1
3	6254 ALLEN/LINCOLN	ALLEN/HILLCREST	138.00	138.00				
4	6265 CONCORD	WOLF	138.00	138.00	1	0.77	0.47	1
5	6271 INDALEX TAP/CR 4	EAST ELKHART	138.00	138.00	1	1.09		
6	6267 STUDEBAKER	WEST SIDE	138.00	138.00	1	2.57		1
7	6270 JONES CREEK	HOGAN	138.00	138.00		5.62		
8	6273 DAWKINS SWITCH	HERBERT MONROE (WVPA)	138.00	138.00	1	0.50		1
9								
10	LINES<132 KV	SYSTEM	69.00		Various	716.14	72.00	1
11								
12	STATE OF MICHIGAN							
13	6216 D.C. COOK	DUMONT	765.00	765.00	3	16.00		1
14	6120 COOK	PALISADES	345.00	345.00	3	41.78		2
15	6120 COOK	PALISADES	345.00	345.00	1	0.23		
16	6120 COOK	PALISADES	345.00	345.00	1	0.21		
17	6143 D.C. COOK	OLIVE-PALISADES	345.00	345.00	3	5.00		2
18	6144 TWIN BRANCH	COOK-ROB PARK JCT	345.00	345.00	3			2
19	6151 COOK	OLIVE	345.00	345.00				
20	6152 COOK	ROBISON PARK	345.00	345.00				
21	6146 D.C. COOK	ROBISON PARK	345.00	345.00	3	37.00		2
22	6146 D.C. COOK	ROBISON PARK	345.00	345.00	3	0.09		
23	6214 COOK-ROB PARK	ARGENTA	345.00	345.00	3	28.78		2
24	6214 COOK-ROB PARK	ARGENTA	345.00	345.00	1	0.22		2
25	6221 D.C. COOK	OLIVE-PALISADES	345.00	345.00	3	5.00		2
26	6263 BARODA TAP		138.00	138.00				
27	0601 TWIN BRANCH	RIVERSIDE	138.00	138.00	3	33.90		2
28	0601 TWIN BRANCH	RIVERSIDE	138.00	138.00	1	0.10		2
29	0610 AUTO SPECIALTIES		138.00	138.00				
30	0621 TWIN BRANCH - R	HICKORY CREEK	138.00	138.00	3	5.00		2
31	0644 RIVERSIDE	HARTFORD	138.00	138.00	2	14.22		1
32	0644 RIVERSIDE	HARTFORD	138.00	138.00	3	2.11		
33	0649 COREY TAP		138.00	138.00	2	12.12		1
34	0649 COREY TAP		138.00	138.00	1	0.13		1
35	6108 RIVERSIDE	OLIVE-HICKORY CREEK	138.00	138.00	1	6.00		1
36					TOTAL	3,679.88	112.21	276

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report End of 2019/Q4
TRANSMISSION LINE STATISTICS (Continued)			
<p>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)</p> <p>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.</p> <p>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.</p> <p>10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.</p>			

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 KCM								1
795 KCM								2
								3
336.4 KCM								4
								5
954 KCM								6
								7
4/0								8
								9
VARIOUS								10
								11
								12
4-954 KCM								13
2-954 KCM								14
2-954 KCM								15
2-1158.4 KCM								16
2-954 KCM								17
2-954 KCM								18
								19
								20
2-954 KCM								21
954 KCM								22
2-954 KCM								23
2-954 KCM								24
2-954 KCM								25
								26
397.5KCM & 1033.5								27
397.5KCM & 1033.5								28
								29
397.5 KCM								30
397.5 KCM								31
397.5 KCM								32
477 KCM								33
477 KCM								34
636 KCM								35
	72,252,159	717,462,039	789,714,198	506,075	13,022,751		13,528,826	36

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report End of 2019/Q4
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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 Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number Of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1	6124 BENTON HARBOR	RIVERSIDE-HARTFORD	138.00	138.00	3	1.00		2
2	6137 EDGEWATER TAP		138.00	138.00	1	0.76		1
3	6139 BENTON HARBOR	TWIN BRANCH-R SIDE	138.00	138.00	3	6.00		2
4	6149 HARTFORD	COREY	138.00	138.00	1	18.97		1
5	6149 HARTFORD	COREY	138.00	138.00			2.11	1
6	6149 HARTFORD	COREY	138.00	138.00	2	12.88		1
7	6149 HARTFORD	COREY	138.00	138.00			0.98	1
8	6149 HARTFORD	COREY	138.00	138.00	1	1.34		1
9	6149 HARTFORD	COREY	138.00	138.00	1	0.53		2
10	6218 MOTTVILLE TAP		138.00	138.00	1	1.00		1
11	6255 KENZIE CREEK	VALLEY	138.00	138.00	1	20.00		1
12	6257 KENZIE CREEK	T B/R'SIDE/HICK CR	138.00	138.00	3			
13	6261 FLATBUSH TAP		138.00	138.00		1.00		1
14	6262 WEST ST TAP		138.00	138.00		1.00		2
15	6700 GM HYDRAMATIC		138.00	138.00	3	2.00		2
16	6227 NICKERSON	TOWER #13A	138.00	138.00				
17	0643 OLIVE	HICKORY CREEK	138.00	138.00	3	22.80	2.00	1
18	6268 SAUK TRAIL		138.00	138.00	1	1.60		
19								
20	LESS THAN 132 KV LINES		69.00		Various	392.19	12.00	
21								
22	Line cost and expense are	not available by individual						
23	transmission line.	Total shown in column j-p						
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								
36					TOTAL	3,679.88	112.21	276

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report End of 2019/Q4
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TRANSMISSION LINE STATISTICS (Continued)

7. Do not report the same transmission line structure twice. Report Lower voltage Lines and higher voltage lines as one line. Designate in a footnote if you do not include Lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g)
8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of Lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the Line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.
9. Designate any transmission line leased to another company and give name of Lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.
10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Size of Conductor and Material (i)	COST OF LINE (Include in Column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
795 KCM								1
556.5 KCM								2
795 KCM								3
795 KCM								4
795 KCM								5
795 KCM								6
1033.5 KCM								7
1033.5 KCM								8
1033.5 KCM								9
795 AA								10
1033 KCM								11
795 KCM								12
								13
								14
795 KCM								15
								16
556.5 KCM								17
1033.5KCM								18
								19
VARIOUS								20
								21
	72,252,159	717,462,039	789,714,198	506,075	13,022,751		13,528,826	22
								23
								24
								25
								26
								27
								28
								29
								30
								31
								32
								33
								34
								35
	72,252,159	717,462,039	789,714,198	506,075	13,022,751		13,528,826	36

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/28/2020		Year/Period of Report End of 2019/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 (a)	To (b)	(c)	Type (d)	Average Number per Miles (e)	Present (f)	Ultimate (g)
1	NO LINES ADDED						
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
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38							
39							
40							
41							
42							
43							
44	TOTAL						

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report End of 2019/Q4
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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 KV (Operating) (k)	LINE COST					Line No.
Size (h)	Specification (i)	Configuration and Spacing (j)		Land and Land Rights (l)	Poles, Towers and Fixtures (m)	Conductors and Devices (n)	Asset Retire. Costs (o)	Total (p)	
									1
									2
									3
									4
									5
									6
									7
									8
									9
									10
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									14
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									44

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	13.00	
2	ADAMS (IM) - IN	T	138.00	69.00	34.00
3	ALBANY (IM) - IN	D	34.50	13.00	
4	ALBION - IN	T	138.00	69.00	12.00
5	ALBION - IN	T	69.00		
6	ALBION - IN	T	138.00		
7	ALBION - IN	T	69.00	12.00	
8	ALLEN (IM) - IN	T	345.00	137.50	13.80
9	ALMENA - MI	T	69.00	34.50	
10	ALMENA - MI	T	69.00	12.00	
11	AM GENERAL #1 - IN	D	34.50	4.00	
12	ANACONDA - IN	D	34.50	4.00	
13	ANCHOR HOCKING (IM) - IN	D	69.00	13.09	
14	ANCHOR HOCKING (IM) - IN	D	69.00	2.40	
15	ANTHONY - IN	T	34.50	12.00	
16	ANTHONY - IN	T	138.00	34.00	
17	ANTIVILLE - IN	D	69.00	12.00	
18	ARMSTRONG CORK - IN	D	69.00	4.00	
19	ARNOLD HOGAN - IN	T	34.50		
20	ARNOLD HOGAN - IN	T	138.00	13.09	
21	AUBURN - IN	T	138.00		
22	AUBURN - IN	T	138.00	70.50	36.20
23	BANGOR - MI	D	69.00	12.00	
24	BARLEY - IN	D	34.50	13.00	
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	BENTON HARBOR - MI	T	345.00	137.50	13.80
29	BENTON HARBOR WATERWORKS - MI	D	34.50	13.00	
30	BERNE - IN	D	69.00	12.00	
31	BERNE - IN	D	69.00		
32	BERRIEN SP HYDR STAT - MI	T	34.50	13.00	
33	BERRIEN SP HYDR STAT - MI	T	34.50	12.00	
34	BERRIEN SP HYDR STAT - MI	T	34.50		
35	BIG RUN - IN	T	69.00	0.48	
36	BIXLER - IN	D	138.00	13.09	
37	BLAINE STREET - IN	D	34.50	13.00	
38	BLUFF POINT - IN	T	69.00	13.00	
39	BLUFF POINT - IN	T	69.00		
40	BLUFFTON (IM) - IN	T	69.00		

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)	
13	1					1
115	1					2
9	1					3
90	1					4
			STATCAP	1	14	5
			STATCAP	1	53	6
8	1					7
450	1					8
30	1					9
7	1					10
7	2					11
4	1					12
20	1					13
14	2					14
29	2					15
112	1					16
4	1					17
20	2					18
			STATCAP	1	14	19
22	1					20
			STATCAP	2	106	21
130	1					22
6	1					23
2	1					24
20	1					25
20	1					26
224		1				27
3600	8					28
1	3					29
20	1					30
			STATCAP	1	16	31
5	1					32
5	1					33
			STATCAP	1	10	34
3	1					35
20	1					36
29	2					37
6	1					38
			STATCAP	1	16	39
			STATCAP	1	16	40

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	BOSMAN - IN	D	34.50	13.00	
2	BRIDGMAN - MI	D	69.00		
3	BRIDGMAN - MI	D	69.00	12.00	
4	BUCHANAN HYDRO STA - MI	T	69.00	12.00	
5	BUCHANAN HYDRO STA - MI	T	69.00	34.00	
6	BUCHANAN SOUTH - MI	D	69.00	12.00	
7	BUTLER (IM) - IN	D	69.00	13.00	
8	BUTLER (IM) - IN	D	69.00		
9	CALVERT - IN	D	138.00	13.09	
10	CAMERON - MI	D	69.00	34.00	
11	CAPITAL AVENUE - IN	T	138.00	13.09	
12	CARROLL - IN	D	34.50	13.00	
13	CHARLES - IN	D	34.50	13.00	
14	CHURUBUSCO - IN	D	34.50		
15	CHURUBUSCO - IN	D	34.50	13.00	
16	CLEVELAND - IN	D	138.00	13.09	
17	CLIPPER - IN	D	69.00	13.09	
18	COLBY - MI	T	138.00	69.00	34.50
19	COLBY - MI	T	34.50		
20	COLBY - MI	T	138.00	13.09	
21	COLBY - MI	T	69.00	34.50	
22	COLFAX - IN	D	34.50	12.00	
23	COLONY BAY - IN	D	69.00	12.00	
24	COLONY BAY - IN	D	69.00	13.00	
25	COLUMBIA(IM) - IN	T	138.00	69.00	34.00
26	CONANT - IN	D	34.50	12.00	
27	CONCORD - IN	T	138.00	13.09	
28	CONCORD - IN	T	138.00	70.50	36.20
29	CONCORD - IN	T	138.00		
30	CONCORD - IN	T	138.00	13.09	
31	COREY - MI	T	138.00	69.00	34.50
32	COREY - MI	T	69.00		
33	COUNTRYSIDE - IN	D	138.00	12.47	
34	COUNTY LINE (IM) - IN	D	138.00	13.09	
35	COUNTY ROAD 4 - IN	D	138.00	13.09	
36	COVERT - MI	D	69.00	13.00	
37	CROSS STREET - IN	D	138.00	13.09	
38	CRYSTAL - MI	D	138.00	13.09	
39	DALEVILLE - IN	D	138.00	13.09	
40	DARDEN ROAD - IN	D	138.00	13.09	

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)	
9	1					1
			STATCAP	1	14	2
19	2					3
8	1					4
20	1					5
22	1					6
20	1					7
			STATCAP	2	30	8
20	1					9
8	1					10
12	1					11
2	3					12
2	1					13
			STATCAP	1	5	14
11	1					15
20	1					16
6	1					17
75	1					18
			STATCAP	1	12	19
8	1					20
20	1					21
22	1					22
20	1					23
22	1					24
50	1					25
22	1					26
22	1					27
130	1					28
			STATCAP	1	53	29
22	1					30
130	1					31
			STATCAP	1	14	32
20	1					33
20	1					34
20	1					35
9	1					36
20	1					37
22	1					38
20	1					39
42	2					40

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	DC COOK 69/12 - MI	T	69.00		
2	DC COOK 69/12 - MI	T	69.00	13.00	
3	DECATUR (FTW) - IN	T	69.00	4.00	
4	DECATUR (FTW) - IN	T	69.00	13.00	
5	DECATUR (FTW) - IN	T	69.00		
6	DEER CREEK - IN	T	34.50		
7	DEER CREEK - IN	T	138.00	69.00	34.00
8	DEER CREEK - IN	T	34.50	13.09	
9	DEER CREEK - IN	T	138.00		
10	DEER CREEK - IN	T	138.00	13.09	
11	DEER CREEK - IN	T	138.00	34.50	
12	DELAWARE (IM) - IN	T	138.00		
13	DELAWARE (IM) - IN	T	138.00	34.00	
14	DELAWARE (IM) - IN	T	34.50		
15	DERBY - MI	T	138.00	69.00	34.50
16	DESOTO - IN	T	345.00	138.00	34.50
17	DIEBOLD ROAD - IN	D	69.00	13.00	
18	DOOVILLE - IN	D	138.00	13.09	
19	DRAGOON - IN	T	138.00	69.00	34.00
20	DREWRY'S - IN	D	34.50	13.09	
21	DREWRY'S - IN	D	34.50	12.00	
22	DUMONT - IN	T	765.00		
23	DUNLAP - IN	T	138.00	13.09	
24	EAST ELKHART - IN	T	138.00	69.00	34.00
25	EAST ELKHART - IN	T	34.50	7.20	
26	EAST ELKHART - IN	T	345.00	137.50	13.80
27	EAST SIDE (IM) - IN	D	138.00	13.09	
28	EAST WATERVLIET - MI	D	138.00	13.09	
29	EAU CLAIRE - MI	D	34.50	13.00	
30	EGE - IN	D	138.00	34.50	13.00
31	ELCONA - IN	D	138.00	13.09	
32	ELKHART HYDRO STAT - IN	T	34.50	13.00	
33	ELKHART HYDRO STAT - IN	T	34.50		
34	ELLISON ROAD - IN	T	138.00	13.09	
35	ELMRIDGE - IN	D	34.50	13.00	
36	ELWOOD (IM) - IN	D	34.50		
37	ELWOOD (IM) - IN	D	34.50	13.00	
38	FAIRMOUNT - IN	D	34.50	7.20	
39	FARMLAND - IN	D	69.00	13.09	
40	FERGUSON - IN	D	69.00	13.00	

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)	
			STATCAP	1		1
2	1					2
5	1					3
20	1					4
			STATCAP	1	13	5
			STATCAP	2	30	6
90	1					7
4	1					8
			STATCAP	1	58	9
20	1					10
75	1					11
			STATCAP	1	53	12
125	2					13
			STATCAP	1	5	14
75	1					15
675	1					16
20	1					17
12	1					18
84	1					19
8	1					20
8	1					21
			REACTOR	2	200	22
20	1					23
84	1					24
1		1				25
450	1					26
37	2					27
20	1					28
4	1					29
8	1					30
22	1					31
8	1					32
			STATCAP	1	14	33
20	1					34
9	1					35
			STATCAP	1	5	36
19	2					37
11	1					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	FISHER BODY - IN	D	138.00	13.80	
2	FLORENCE ROAD - MI	D	69.00	12.00	
3	FLORENCE ROAD - MI	D	69.00		
4	FULTON (IM) - IN	D	34.50	13.00	
5	GAS CITY - IN	D	34.50		
6	GAS CITY - IN	D	34.50	13.00	
7	GASTON - IN	D	138.00	13.09	
8	GATEWAY (IM) - IN	T	69.00		
9	GATEWAY (IM) - IN	T	69.00	34.00	
10	GERMAN - IN	D	138.00	13.09	
11	GLENBROOK - IN	D	34.50	13.00	
12	GRABILL - IN	D	138.00	13.09	
13	GRANGER - IN	D	138.00	13.09	
14	GRANGER - IN	D	138.00	12.47	
15	GRANT - IN	T	138.00	34.50	
16	GRANT - IN	T	138.00	13.09	
17	GREENLEAF - IN	D	34.50	13.09	
18	GREENTOWN - IN	T	765.00		
19	HACIENDA - IN	D	138.00	13.09	
20	HACIENDA - IN	D	138.00	13.09	
21	HADLEY - IN	D	69.00	13.00	
22	HAGAR - MI	D	69.00	12.00	
23	HAMILTON - IN	D	69.00	12.00	
24	HAMILTON - IN	D	69.00	13.00	
25	HARLAN - IN	D	69.00	13.09	
26	HARPER - IN	D	138.00	13.09	
27	HARTFORD - MI	T	138.00	70.50	36.20
28	HARTFORD CITY - IN	T	69.00	34.00	
29	HARTFORD CITY - IN	T	69.00	13.00	
30	HARVEST PARK - IN	D	34.50	13.00	
31	HAYMOND - IN	D	34.50	13.00	
32	HICKORY CREEK - MI	T	138.00	69.00	34.50
33	HILLCREST - IN	T	138.00	13.09	
34	HILLCREST - IN	T	138.00		
35	HUMMEL CREEK - IN	T	138.00	13.09	
36	HUMMEL CREEK - IN	T	138.00	69.00	34.00
37	ILLINOIS ROAD - IN	T	138.00	13.09	
38	ILLINOIS ROAD - IN	T	138.00	69.00	13.00
39	INDIAN LAKE - MI	D	34.50	13.00	
40	INDUSTRIAL PARK - IN	T	138.00	69.00	34.00

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)	
100	2					1
20	1					2
			STATCAP	1	10	3
20	1					4
			STATCAP	1	10	5
20	1					6
20	1					7
			STATCAP	1	13	8
20	1					9
47	2					10
40	2					11
20	1					12
20	1					13
20	1					14
30	1					15
20	1					16
20	1					17
			REACTOR	1	100	18
20	1					19
25	1					20
40	2					21
11	1					22
21	2					23
21	2					24
13	1					25
20	1					26
54	1					27
20	1					28
20	1					29
20	1					30
24	2					31
75	1					32
22	1					33
			STATCAP	1	53	34
20	1					35
75	1					36
20	1					37
84	1					38
2	1					39
75	1					40

SUBSTATIONS

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Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	INDUSTRIAL PARK - IN	T	34.50	13.00	
2	INDUSTRIAL PARK - IN	T	138.00	13.09	
3	INDUSTRIAL PARK - IN	T	138.00		
4	IRELAND ROAD - IN	D	138.00	13.09	
5	IU PURDUE - IN	D	13.80	4.00	
6	JACKSON ROAD - IN	T	138.00	13.09	
7	JAY (IM) - IN	T	138.00		
8	JAY (IM) - IN	T	138.00	69.00	34.00
9	JAY (IM) - IN	T	138.00	13.09	
10	JEFFERSON (IM) - IN	T	765.00		
11	JOBES - IN	D	34.50	4.00	
12	JONES CREEK - IN	D	138.00	12.47	
13	KANKAKEE - IN	T	138.00	13.09	
14	KANKAKEE - IN	T	138.00	70.50	36.20
15	KENDALLVILLE - IN	T	69.00	12.00	
16	KENDALLVILLE - IN	T	69.00	13.00	
17	KENDALLVILLE - IN	T	138.00		
18	KENDALLVILLE - IN	T	138.00	69.00	13.00
19	KENZIE CREEK - MI	T	345.00	137.50	13.80
20	KINGSLAND - IN	D	69.00	13.00	
21	KLINE - IN	T	138.00	34.00	
22	LAKE STREET - MI	T	69.00	34.00	
23	LAKE STREET - MI	T	69.00		
24	LAKESIDE (MBH) - MI	D	69.00	12.00	
25	LAKESIDE (MBH) - MI	D	69.00	13.09	
26	LANGLEY (IM) - MI	D	34.50	13.00	
27	LANTERN PARK - IN	D	138.00	13.09	
28	LAPORTE JUNCTION - IN	T	138.00	69.00	34.00
29	LINCOLN - IN	T	138.00	70.50	36.20
30	LINCOLN - IN	T	138.00	13.09	
31	LINCOLN - IN	T	138.00	36.20	
32	LINCOLN - IN	T	138.00		
33	LINWOOD (IM) - IN	D	138.00	13.09	
34	LOBDELL - IN	D	69.00	0.48	
35	LYDICK - IN	D	34.50	13.09	
36	LYNN - IN	D	69.00	13.00	
37	MADISON (IM) - IN	T	34.50	13.09	
38	MADISON (IM) - IN	T	138.00	35.00	
39	MAGLEY - IN	T	69.00	13.00	
40	MAGLEY - IN	T	138.00	69.00	13.00

SUBSTATIONS (Continued)

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			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
22	1					1
22	1					2
			STATCAP	1	50	3
20	1					4
5	1					5
32	2					6
			STATCAP	1	58	7
115	1					8
9	1					9
			REACTOR	4	400	10
9	1					11
20	1					12
22	1					13
130	1					14
11	1					15
8	1					16
			STATCAP	1	43	17
75	1					18
450	1					19
5	1					20
100	1					21
40	1					22
			STATCAP	1	14	23
9	1					24
9	1					25
17	2					26
20	1					27
84	1					28
200	1					29
20	1					30
75	1					31
			STATCAP	1	53	32
11	1					33
3	1					34
20	1					35
7	1					36
5	1					37
60	1					38
9	1					39
90	1					40

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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	MAIN STREET - MI	T	138.00	34.00	
2	MAIN STREET - MI	T	138.00	13.09	
3	MAIN STREET - MI	T	34.50	4.00	
4	MARION ETHANOL - IN	D	34.50	4.00	
5	MARION PLANT - IN	D	34.50		
6	MARION PLANT - IN	D	34.50	4.00	
7	MARION PLANT - IN	D	34.50	13.00	
8	MAYFIELD - IN	D	138.00	13.09	
9	MCCLURE - IN	D	34.50	4.00	
10	MCKINLEY - IN	T	138.00	70.50	36.20
11	MCKINLEY - IN	T	138.00	34.00	
12	MCKINLEY - IN	T	138.00	13.09	
13	MCKINLEY - IN	T	138.00		
14	MCKINLEY - IN	T	69.00		
15	MEADOW LAKE SW - IN	T	345.00		
16	MEADOWBROOK - IN	T	138.00	35.00	
17	MIER - IN	D	138.00	13.09	
18	MILLER AVENUE - IN	D	34.50	4.00	
19	MISSISSINEWA - IN	D	138.00	13.09	
20	MOCK AVENUE - IN	D	34.50	4.00	
21	MODOC - IN	T	69.00	13.00	
22	MODOC - IN	T	138.00	69.00	13.00
23	MONROE (IM) - IN	D	69.00	13.00	
24	MOORE PARK - MI	T	138.00	13.09	
25	MOORE PARK - MI	T	138.00	69.00	34.50
26	MOORE PARK - MI	T	69.00		
27	MURCH - MI	D	69.00		
28	MURCH - MI	D	69.00	12.00	
29	MURRAY - IN	D	69.00	13.00	
30	NEW BUFFALO - MI	D	69.00	12.00	
31	NEW CARLISLE - IN	T	138.00	34.50	
32	NILES - MI	T	69.00		
33	NILES - MI	T	69.00	34.00	
34	NILES - MI	T	69.00	13.09	
35	NORTH KENDALLVILLE - IN	D	69.00	12.00	
36	NORTHLAND - IN	D	138.00	13.09	
37	OLIVE - IN	T	345.00	138.00	34.50
38	OLIVE - IN	T	138.00	13.09	
39	OLIVE - IN	T	138.00	69.00	34.00
40	OSOLO - IN	T	138.00	13.09	

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)	
30	1					1
22	1					2
8	1					3
11	1					4
			STATCAP	1	9	5
6	1					6
22	1					7
20	1					8
8	1					9
130	1					10
112	1					11
40	2					12
			STATCAP	1	86	13
			STATCAP	1	22	14
			STATCAP	2		15
100	1					16
11	1					17
8	1					18
12	1					19
4	1					20
5	1					21
60	1					22
8	1					23
20	1					24
90	1					25
			STATCAP	1	16	26
			STATCAP	1	13	27
20	1					28
5	1					29
31	2					30
30	1					31
			STATCAP	1	14	32
45	1					33
20	1					34
22	1					35
32	2					36
675	1					37
9	1					38
27	1					39
20	1					40

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	OSSIAN - IN	D	69.00	13.00	
2	PARKWAY - IN	D	34.50	13.00	
3	PARNELL - IN	D	34.50	13.09	
4	PARNELL - IN	D	34.50	13.00	
5	PEACOCK - IN	D	34.50	13.00	
6	PEARL STREET - MI	D	34.50	12.00	
7	PENDLETON - IN	T	138.00	35.00	
8	PENNVILLE - IN	D	138.00	34.00	13.00
9	PHILIPS - IN	D	69.00	0.48	
10	PIGEON RIVER - MI	D	69.00	12.00	
11	PINE ROAD - IN	D	138.00	13.09	
12	PIPE CREEK - IN	D	138.00	12.00	
13	PLEASANT - IN	D	69.00		
14	PLEASANT - IN	D	69.00	13.00	
15	POKAGON(MBH) - MI	T	69.00		
16	POKAGON(MBH) - MI	T	138.00	69.00	13.00
17	POKAGON(MBH) - MI	T	69.00	13.00	
18	PORTLAND (IM) - IN	D	69.00	13.00	
19	PRICE - IN	D	69.00	13.09	
20	RANDOLPH - IN	T	138.00	69.00	13.00
21	RANDOLPH - IN	T	34.50	12.00	
22	RANDOLPH - IN	T	138.00	13.09	
23	RANDOLPH - IN	T	69.00		
24	REED - IN	D	138.00	13.09	
25	RENNER STREET - IN	D	69.00	0.48	
26	RICKERMAN ROAD - MI	D	138.00	13.09	
27	RIVERSIDE (IM) - MI	T	138.00	13.09	
28	RIVERSIDE (IM) - MI	T	138.00	69.00	34.00
29	RIVERSIDE (IM) - MI	T	138.00		
30	ROBISON PARK - IN	T	138.00	13.09	
31	ROBISON PARK - IN	T	138.00	13.09	
32	ROBISON PARK - IN	T	138.00	70.50	36.20
33	ROCKPORT - IN	T	34.50	13.00	
34	ROSE HILL - IN	D	138.00	13.00	
35	ROYERTON - IN	D	138.00	13.09	
36	SATURN - IN	T	138.00	13.09	
37	SAUK TRAIL - MI	D	138.00	13.09	
38	SCHOOLCRAFT - MI	D	69.00	13.00	
39	SCOTTDAL - MI	D	34.50	13.09	
40	SELMA PARKER - IN	T	138.00	13.09	

SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
20	1					1
5	1					2
20	1					3
20	1					4
5	1					5
17	2					6
75	1					7
8	1					8
3	1					9
20	1					10
20	1					11
20	1					12
			STATCAP	1	13	13
5	1					14
			STATCAP	1	14	15
115	1					16
5	1					17
17	2					18
20	1					19
56	1					20
4	1					21
22	1					22
			STATCAP	1	14	23
22	1					24
3		1				25
8	1					26
20	1					27
134	2					28
			STATCAP	1	53	29
20	1					30
25	1					31
90	1					32
2	2					33
8	1					34
11	1					35
13	1					36
20	1					37
22	1					38
9	1					39
20	1					40

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	SHARON ROAD - IN	D	34.50	13.00	
2	SILVER LAKE - IN	D	34.50	12.00	
3	SISTER LAKES - MI	D	34.50	12.00	
4	SODUS - MI	D	138.00	13.09	
5	SORENSEN - IN	T	765.00	345.00	34.50
6	SORENSEN - IN	T	345.00	138.00	34.00
7	SORENSEN - IN	T	345.00	138.00	34.50
8	SORENSEN - IN	T	765.00	345.00	34.50
9	SORENSEN - IN	T	138.00	13.09	
10	SORENSEN - IN	T	765.00	345.00	34.50
11	SOUTH BEND - IN	T	138.00	69.00	34.00
12	SOUTH BEND - IN	T	138.00		
13	SOUTH BEND - IN	T	138.00	13.09	
14	SOUTH BERNE - IN	D	69.00	12.00	
15	SOUTH DECATUR - IN	D	69.00	13.09	
16	SOUTH DECATUR - IN	D	69.00	13.00	
17	SOUTH ELWOOD - IN	T	138.00	13.09	
18	SOUTH ELWOOD - IN	T	138.00	34.00	
19	SOUTH SIDE (MARION) - IN	D	34.50	13.09	
20	SOUTH SIDE (SOUTH BEND) - IN	D	138.00	13.09	
21	SOUTH SUMMITVILLE - IN	T	34.50	13.09	
22	SOYA - IN	D	34.50	4.00	
23	SPRING STREET - IN	D	34.50	12.00	
24	SPRING STREET - IN	D	34.50	13.00	
25	SPRINGVILLE - IN	D	69.00	13.00	
26	SPY RUN 34 - IN	D	34.50	12.00	
27	SPY RUN SF6 - IN	T	138.00	13.09	
28	SPY RUN SF6 - IN	T	138.00	34.00	
29	ST MARYS COLLEGE - IN	D	34.50	4.33	
30	ST. JOE - IN	D	69.00	13.09	
31	STATE STREET - IN	D	138.00	13.09	
32	STEVENSVILLE - MI	D	69.00	13.09	
33	STEVENSVILLE - MI	D	69.00	13.00	
34	STONE LAKE - MI	D	69.00	13.00	
35	STONE LAKE - MI	D	69.00	12.00	
36	STUBEY ROAD - MI	D	69.00		
37	STUBEY ROAD - MI	D	69.00	12.00	
38	STUDEBAKER - IN	D	138.00	13.80	
39	STUDEBAKER - IN	D	138.00	13.09	
40	SUMMIT - IN	D	138.00	13.09	

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)	
2	3					1
20	1					2
15	2					3
11	1					4
		1				5
675	1					6
675	1					7
		1				8
9	1					9
		1				10
130	1					11
			STATCAP	1	53	12
20	1					13
12	1					14
20	1					15
20	1					16
20	1					17
30	1					18
20	1					19
20	1					20
20	1					21
11	1					22
12	1					23
8	1					24
9	1					25
20	1					26
22	1					27
200	2					28
8	1					29
20	1					30
25	1					31
13	1					32
8	1					33
7	1					34
9	1					35
			STATCAP	1	14	36
11	1					37
36	2					38
20	1					39
40	2					40

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	SWANSON - IN	D	69.00	34.00	
2	SWANSON - IN	D	69.00		
3	THOMAS ROAD - IN	D	69.00	13.09	
4	THREE M - IN	D	69.00	4.00	
5	THREE OAKS - MI	D	69.00	12.00	
6	THREE RIVERS (FTW) - IN	D	34.50	13.00	
7	THREE RIVERS (MBH) - MI	D	69.00	12.00	
8	TILLMAN - IN	T	138.00	36.20	
9	TILLMAN - IN	T	138.00	13.09	
10	TILLOTSON - IN	D	34.50	13.00	
11	TORRINGTON - IN	D	34.50	4.00	
12	TRIER - IN	D	138.00	13.09	
13	TRI-LAKES - IN	D	69.00	13.00	
14	TWENTY FIRST STREET - IN	D	34.50	13.00	
15	TWENTY THIRD STREET (IM) - IN	T	138.00	69.00	34.00
16	TWENTY THIRD STREET (IM) - IN	T	34.50		
17	TWIN BRANCH 138KV - IN	T	138.00	13.09	
18	TWIN BRANCH 345KV - IN	T	345.00	138.00	34.50
19	TWIN BRANCH 345KV - IN	T	345.00	137.50	13.20
20	TWIN BRANCH 34KV - IN	T	34.50	13.00	
21	UNIVERSAL TOOL - IN	D	69.00	0.48	
22	UP RIVER DAM - IN	D	34.50	4.00	
23	UP RIVER DAM - IN	D	13.80	4.00	
24	UPLAND - IN	D	69.00	13.20	
25	UTICA (IM) - IN	D	34.50	13.09	
26	VALLEY - MI	T	138.00	69.00	34.00
27	VAN BUREN - IN	T	138.00	69.00	13.00
28	VICKSBURG - MI	D	69.00	13.09	
29	VICKSBURG - MI	D	69.00	12.00	
30	WABASH AVENUE - IN	D	69.00	13.09	
31	WALLEN - IN	T	138.00	13.09	
32	WALLEN - IN	T	138.00	69.00	34.00
33	WARREN - IN	D	69.00	12.00	
34	WATER POLLUTION - IN	D	34.50	4.00	
35	WAYNE TRACE - IN	D	138.00	13.09	
36	WAYNE DALE - IN	D	138.00	13.09	
37	WAYNE DALE - IN	D	138.00	12.47	
38	WES-DEL - IN	D	138.00	13.09	
39	WEST END - IN	D	34.50	13.00	
40	WEST END - IN	D	34.50	4.00	

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)	
45	2					1
			STATCAP	1	14	2
20	1					3
13	1					4
6	1					5
10	2					6
22	1					7
18	1					8
10	1					9
20	1					10
9	1					11
20	1					12
4	1					13
19	2					14
213	2					15
			STATCAP	2	29	16
20	1					17
675	1					18
450	1					19
3	1					20
1	1					21
2	3					22
2	3					23
20	1					24
42	2					25
75	1					26
56	1					27
20	1					28
9	1					29
20	1					30
45	2					31
90	1					32
7	1					33
7	1					34
22	1					35
22	1					36
20	1					37
22	1					38
9	2					39
8	1					40

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	WEST SIDE - IN	T	138.00	69.00	34.00
2	WEST SIDE - IN	T	138.00	13.09	
3	WEST STREET - MI	D	138.00	13.09	
4	WHEELER STREET - MI	D	69.00	13.00	
5	WHITLEY SW - IN	T	34.50		
6	WINCHESTER (IM) - IN	T	69.00		
7	WINCHESTER (IM) - IN	T	69.00	13.00	
8	WOLF LAKE - IN	D	69.00	13.00	
9	WOLVERINE - MI	D	69.00	13.00	2.40
10	WOODS ROAD - IN	D	138.00	12.00	
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
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23					
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35					
36					
37					
38					
39					
40					

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)	
84	1					1
42	2					2
20	1					3
8	1					4
			STATCAP	1	5	5
			STATCAP	2	22	6
26	2					7
8	1					8
5	1					9
10	1					10
						11
						12
						13
						14
						15
						16
						17
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						40

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report End of 2019/Q4
TRANSACTIONS WITH ASSOCIATED (AFFILIATED) COMPANIES					
<p>1. Report below the information called for concerning all non-power goods or services received from or provided to associated (affiliated) companies.</p> <p>2. The reporting threshold for reporting purposes is \$250,000. The threshold applies to the annual amount billed to the respondent or billed to an associated/affiliated company for non-power goods and services. The good or service must be specific in nature. Respondents should not attempt to include or aggregate amounts in a nonspecific category such as "general".</p> <p>3. Where amounts billed to or received from the associated (affiliated) company are based on an allocation process, explain in a footnote.</p>					
Line No.	Description of the Non-Power Good or Service (a)	Name of Associated/Affiliated Company (b)	Account Charged or Credited (c)	Amount Charged or Credited (d)	
1	Non-power Goods or Services Provided by Affiliated				
2	Administrative and General Expenses - Operation	AEPSC	Footnote	3,969,587	
3	AEPSC Support Services	AEPSC	417.1	1,394,553	
4	Corporate Communications	AEPSC	920, 923	1,301,471	
5	Central Machine Shop	APCO	Footnote	2,310,037	
6	Civil & Political Activities and Other Services	AEPSC	Footnote	1,101,347	
7	Administrative and General Expenses - Maintenance	AEPSC	935	4,621,047	
8	Coal Transloading	AEG	151	13,196,844	
9	Construction Services	AEPSC	107,108,120	80,372,392	
10	Customer Accounts Expense	AEPSC	901-903,905	9,665,204	
11	Customer Service & Informational Expense-Operation	AEPSC	907,908,910	290,254	
12	Distribution Expense - Operation	AEPSC	Footnote	3,866,409	
13	Distribution Expense - Operation	OPCo	Footnote	329,510	
14	Hydraulic Power Generation - Operation	APCo	535-540	1,278,038	
15	Fuel and Storeroom Services	AEPSC	152,163	6,808,999	
16	Hydraulic Power Generation - Maintenance	AEPSC	541-545	447,226	
17	Steam Power Generation - Operation	AEGCo	501,502	1,599,664	
18	Materials and Supplies	APCo	Footnote	458,366	
19	Materials and Supplies	OPCo	Footnote	2,196,904	
20	Non-power Goods or Services Provided for Affiliate				
21	Barging	AEGCo	417	14,925,852	
22	Barging	APCO	417	38,855,125	
23	Barging	KPCO	417	4,811,733	
24	Barging	WPCo	417	4,811,733	
25	Building and Property Leases	AEPSC	454	1,320,485	
26	Fleet and Vehicle Charges	AEPSC	Footnote	1,074,515	
27	Fuel Carbon Activation	AEG	154,502	1,828,400	
28	Fuel Consumed Handling	AEG	152,501	5,074,081	
29	Materials and Supplies	AEP Texas	154	270,573	
30	Materials and Supplies	APCO	154	841,481	
31	Materials and Supplies	OPCo	154	2,886,263	
32	Rail Car Lease	SWEPCO	151	1,406,536	
33	Services for Rockport	AEG	Footnote	91,016,750	
34	Sodium Bicarbonate Activation	AEG	154,502	5,693,708	
35	Transmission Expenses - Maintenance	IMTCo	568-571,573	1,859,991	
36	Transmission Expenses - Operation	IMTCo	560,562,563,566	2,763,494	
37	Use of Jointly Owned Facility	IMTCo	454	1,455,659	
38	Other Operating Revenues	APCo	456	301,576	
39	Construction Services	IMTCo	107,108	7,626,148	
40	Rail Car Lease	PSO	151	255,129	
41	Building and Property Leases	OPCo	454	326,212	
42	Construction Services	OPCo	107,108	328,079	
1	Non-power Goods or Services Provided by Affiliated				
2	Nuclear Power Generation - Operation	AEPSC	517,520,524	471,793	

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/28/2020		Year/Period of Report End of 2019/Q4	
TRANSACTIONS WITH ASSOCIATED (AFFILIATED) COMPANIES							
<p>1. Report below the information called for concerning all non-power goods or services received from or provided to associated (affiliated) companies.</p> <p>2. The reporting threshold for reporting purposes is \$250,000. The threshold applies to the annual amount billed to the respondent or billed to an associated/affiliated company for non-power goods and services. The good or service must be specific in nature. Respondents should not attempt to include or aggregate amounts in a nonspecific category such as "general".</p> <p>3. Where amounts billed to or received from the associated (affiliated) company are based on an allocation process, explain in a footnote.</p>							
Line No.	Description of the Non-Power Good or Service (a)	Name of Associated/Affiliated Company (b)	Account Charged or Credited (c)	Amount Charged or Credited (d)			
3	Nuclear Power Generation - Maintenance	AEPSC	528-532	2,489,514			
4	Other Power Supply Expenses	AEPSC	555-557	5,620,318			
5	Rail Car Lease	SWEPCO	186	773,249			
6	Rail Car Maintenance	AEG	151	1,307,811			
7	Rail Car Maintenance	SWEPCO	151	683,811			
8	Real Estate & Workplace Services	AEPSC	920, 923	3,668,216			
9	Regulatory Services	AEPSC	920, 923	1,973,873			
10	Research and Other Services	AEPSC	183,186,188	1,532,941			
11	Steam Power Generation - Maintenance	AEPSC	510-514	1,821,759			
12	Steam Power Generation - Operation	AEPSC	500-502,505-506	8,226,516			
13	Strategy & Innovation	AEPSC	920, 923	1,373,116			
14	Transmission Expenses - Maintenance	AEPSC	Footnote	698,692			
15	Transmission Expenses - Operation	AEPSC	Footnote	8,232,158			
16	Treasury & Risk	AEPSC	920,923	2,868,476			
17	Utility Operations	AEPSC	920,923	305,586			
18	Audit Services	AEPSC	920,923	1,706,694			
19	Corporate Accounting	AEPSC	920,923	4,297,714			
20	Non-power Goods or Services Provided for Affiliate						
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1	Non-power Goods or Services Provided by Affiliated						
2	Customer Support	AEPSC	920,923	1,254,553			
3	Deferred Credits	AEGCo	254	928,492			
4	Corporate Planning & Budgeting	AEPSC	920,923	1,925,400			

TRANSACTIONS WITH ASSOCIATED (AFFILIATED) COMPANIES

<p>1. Report below the information called for concerning all non-power goods or services received from or provided to associated (affiliated) companies.</p> <p>2. The reporting threshold for reporting purposes is \$250,000. The threshold applies to the annual amount billed to the respondent or billed to an associated/affiliated company for non-power goods and services. The good or service must be specific in nature. Respondents should not attempt to include or aggregate amounts in a nonspecific category such as "general".</p> <p>3. Where amounts billed to or received from the associated (affiliated) company are based on an allocation process, explain in a footnote.</p>

Line No.	Description of the Non-Power Good or Service (a)	Name of Associated/Affiliated Company (b)	Account Charged or Credited (c)	Amount Charged or Credited (d)
5	Environmental Services	AEPSC	920,923	591,732
6	Human Resources	AEPSC	920,923	3,475,546
7	Information Technology	AEPSC	920,923	11,256,096
8	Legal GC/Administration	AEPSC	920,923	5,016,395
9	Other Utility Operating Income	APCo	417.1	5,604,232
10	Construction Services	OPCo	107,108	276,685
11	Research and Other Services	AEPCo,Inc	184	411,595
12	Building and Property Leases	IMTCo	567	422,759
13	Deferred Credits	SWEPCo	253	606,649
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20	Non-power Goods or Services Provided for Affiliate			
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Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/01/19	Year of Report 12/01/19
RENEWABLE ENERGY RESOURCE EXPENSES			
1. Show below expenses incurred in connection with the use of renewable energy resources, the cost of which are reported on page 432. Where it is necessary that allocations and/or estimates of costs be made, state the basis or method used. 2. Include below the costs incurred due to the operation of renewable energy equipment, facilities, and programs. 3. Item 6 subject to MCL460.1047(3) 4. Under item 7 include ad valorem and other taxes assessed directly on or directly relatable to environmental facilities. Also include under item 7 licensing and similar fees on such facilities.		6. In those instances where expenses are composed of both actual supportable data and estimates of costs, specify in column (c) the actual expenses that are included in column (b).	
Line No.	Classification of Expenses (a)	Amount (b)	Actual Expenses (c)
1	Depreciation	3,389,533	3,389,533
2	Labor, Maintenance, Materials, and Supplies Cost Related to Renewable Energy Resources	4,670,728	4,670,728
3	Financing Costs		
4	Ancillary to ensure Quality/Reliability		
5	Renewable Energy Credits		
6	Interest on Regulatory Liability (asset)	218,883	218,883
7	Taxes and Fees (include credits)		
8	Administrative and General		
9	Other (<i>Identify</i>)		
10	TOTAL	8,279,144	8,279,144

Name of Respondent	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/2020	Year/Period of Report 2019/Q4
Indiana Michigan Power Company			
FOOTNOTE DATA			

Schedule Page: 429 Line No.: 2 Column: b

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

Schedule Page: 429 Line No.: 2 Column: c

920,921,922,923,925,926,928,930,931

Schedule Page: 429 Line No.: 5 Column: c

107,108,163,500,506,510,512,513,524,531,542,544

Schedule Page: 429 Line No.: 6 Column: c

426.1,426.3,426.4,426.5

Schedule Page: 429 Line No.: 12 Column: c

580,581,582,583,584,586,588

Schedule Page: 429 Line No.: 13 Column: c

580,583,584,586,588,589

Schedule Page: 429 Line No.: 18 Column: c

107,108,154,186,512,513,543,566,592

Schedule Page: 429 Line No.: 19 Column: c

107,108,152,154,,186,570,571,573,582,588,592,595,930,935

Schedule Page: 429 Line No.: 26 Column: c

Costs related to AEP's fleet vehicles are allocated in the same manner as the labor of each department utilizing the vehicles. To the extent a department provides service to another affiliate company, an applicable share of their fleet costs are also assigned to that affiliate company.

Schedule Page: 429 Line No.: 33 Column: c

The Rockport Plant is owned 50% by I&M and 50% by AEG. I&M is the operator of the plant and most charges originate on I&M's general ledger. A joint books process then allocates 50% of those charges to AEG.

Schedule Page: 429.1 Line No.: 14 Column: c

568,569,569.1,569.2,569.3,570,571,572,573

Schedule Page: 429.1 Line No.: 15 Column: c

560,561.5,561.2,562,563,566,567,920,923

Name of Respondent	This Report Is:	Date of Report	Year of Report
Indiana Michigan Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	12/31/19

RENEWABLE ENERGY RESOURCES						
1. Renewable energy means electricity generated using a renewable energy system 2. Report all costs of renewable energy resources under the major classifications provided below and include, as a minimum, the items listed hereunder: A. Biomass B. Solar C. Solar Thermal D. Wind Energy E. Kinetic energy of moving water including: i. Waves, tides or currents ii. Water released through a dam F. Geothermal Energy G. Municipal Solid Waste H. Landfill gas produced by municipal solid waste I. Other				4. In those instances when costs are composites of both actual supportable costs and estimates of costs, specify in column (f) the actual costs that are included in column (e). 5. Report construction work in progress relating to renewable energy resources at line 11.		
Line No.	Classification of Cost	Additions	Retirements	Adjustments	Balance at End of Year	Actual Cost
	(a)	(b)	(c)	(d)	(e)	(f)
1	Biomass					
2	Solar	5,840,410	(458,846)	0	42,512,720	
3	Solar Thermal					
4	Wind Energy					
5	Kinetic energy of moving water (Hydro)	545,027	(126,206)	0	56,082,300	
6	Geothermal Energy					
7	Municipal Solid Waste					
8	Landfill gas produced by municipal solid waste					
9	Other					
10	TOTAL (Total of lines 1 thru 9)	6,385,437	(585,052)	0	98,595,020	
11	Construction work in progress	2,951,725	0	(6,385,438)	2,739,129	