

**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.

<b>Report submitted for year ending:</b> December 31, 2020	
<b>Present name of respondent:</b> Indiana Michigan Power Company	
<b>Address of principal place of business:</b> 1 Riverside Plaza, Columbus, OH 43215-2373	
<b>Utility representative to whom inquires regarding this report may be directed:</b>	
<b>Name:</b>	Craig Adelman
<b>Title:</b>	Manager of Regulated Accounting
<b>Address:</b>	1 Riverside Plaza
<b>City:</b>	Columbus
<b>State:</b>	Ohio
<b>Zip:</b>	43215
<b>Telephone, Including Area Code:</b>	(614) 716-1000
<b>If the utility name has been changed during the past year:</b>	
<b>Prior Name:</b>	
<b>Date of Change:</b>	
<b>Two copies of the published annual report to stockholders:</b>	
<input type="checkbox"/>	]
<input checked="" type="checkbox"/>	x ]
were forwarded to the Commission	
will be forwarded to the Commission	
on or about April 30, 2021	
<b>Annual reports to stockholders:</b>	
<input checked="" type="checkbox"/>	x ]
<input type="checkbox"/>	] ]
are published	
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, 2020
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		Senior Manager of Corporate 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
(614) 716-1000		(1) <input checked="" type="checkbox"/> An Original
		(2) <input type="checkbox"/> A Resubmission
10 Date of Report (Mo, Da, Yr)		
ATTESTATION		
The undersigned officer certifies that he/she has examined the accompanying report; that to the best of his/her knowledge, information, and belief, all statements of fact contained in the accompanying report are true and the accompanying report is a correct statement of the business and affairs of the above named respondent in respect to each and every matter set forth therein during the period from and including January 1 and including December 31 of the year of the report.		
01 Name	03 Signature	04 Date Signed (Mo, Da, Yr)
Jeffrey W. Hoersdig		
02 Title	 <small>DocuSigned by:</small> <small>96C4A36FC9E6414...</small>	April 28, 2021
Assistant Controller		

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2020
<b>LIST OF SCHEDULES (Electric Utility)</b>			
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)	
<b>GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS</b>			
General Information	101	FERC Form 1	
Control Over Respondent & Other Associated Companies	M 102		
Corporations Controlled by Respondent	103		
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	
<b>BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debits)</b>			
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		
<b>BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Credits)</b>			
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 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, 2020
<b>LIST OF SCHEDULES (Electric Utility) (Continued)</b>			
Title of Schedule (a)	Reference Page No. (b)	Remarks (c)	
<b>BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits) (Continued)</b>			
Other Paid-In Capital	253	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		
<b>INCOME ACCOUNT SUPPORTING SCHEDULES</b>			
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	
<b>COMMON SECTION</b>			
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		
<b>ELECTRIC PLANT STATISTICAL DATA</b>			
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, 2020
<b>LIST OF SCHEDULES (Electric Utility) (Continued)</b>			
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 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, 2020
<b>GENERAL INFORMATION</b>			
<p>1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept, and address of office where any other corporate books of 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	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, 2020

<p align="center"><b>CONTROL OVER RESPONDENT &amp; OTHER ASSOCIATED COMPANIES</b></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, 2020</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, LLC</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, Inc</p> <p>        AEP Ohio Transmission Company, Inc</p> <p>        AEP Oklahoma Transmission Company, Inc</p> <p>        AEP West Virginia Transmission Company, Inc</p> <p>AEP Texas Inc.</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 Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/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 Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	12/31/20

**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	1,521,615	3,500,000 698,612 9,615,116 168,091	A B C D	15,503,434
2	Brian X. Tierney Executive Vice President and Chief Financial Officer	826,308	1,050,000 422,536 2,160,666 107,217	A B C D	4,566,727
3	David M. Feinberg Executive Vice President, General Counsel and Secretary	699,339	847,000 235,404 1,512,527 81,738	A B C D	3,376,008
4	Lisa M. Barton Executive Vice President - Transmission	665,077	856,000 206,833 1,620,475 81,600	A B C D	3,429,985
5	Lana L. Hillebrand Executive Vice President - Chief Administrative Officer	637,365	771,862 247,260 1,688,344 1,186,196	A B C D	4,531,027

1	Footnote Data				
2					
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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)
<b>DIRECTORS</b>		
<p>1. Report below any information called for concerning each director of the respondent who held office 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)
Nicholas K. Akins - Chief Executive Officer*** Chairman of the Board**	Columbus, Ohio	N/A
Mark C. McCullough - Vice President***	Columbus, Ohio	N/A
Marc E. Lewis - Vice President External and Regulatory Affairs	Fort Wayne, Indiana	N/A
Brian X. Tierney - Vice President***	Columbus, Ohio	N/A
Lisa M. Barton - Vice President***	Columbus, Ohio	N/A
David A. Lucas - Vice President Finance	Fort Wayne, Indiana	N/A
Toby L. Thomas - President Chief Operating Officer	Fort Wayne, Indiana	N/A
Nicholas M. Elkins	Fort Wayne, Indiana	N/A
David M. Feinberg - Secretary	Columbus, Ohio	N/A
David S. Isaacson Vice President - Distribution Region Operations	Fort Wayne, Indiana	N/A

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Indiana Michigan Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		12/31/20
<b>SECURITY HOLDERS AND VOTING POWERS</b>			
<p>1. (A) Give the names and addresses of the 10 security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent, prior to the end of the year, had the highest voting powers in the respondent, and state the number of votes which each would have had the right to cast on that date if a meeting were then in order. If any such holder held in trust, give 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 20, 2021 in New Albany, Ohio</p>			

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report 12/31/20
<b>SECURITY HOLDERS AND VOTING POWERS (Continued)</b>					
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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<u>#</u> <u>RESPONSE/NOTES TO INSTRUCTION #</u>					



Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report / /	Year/Period of Report End of 2020/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> <p>1. Changes in and important additions to franchise rights: Describe the actual consideration given therefore and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact.</p> <p>2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.</p> <p>3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission.</p> <p>4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other condition. State name of Commission authorizing lease and give reference to such authorization.</p> <p>5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements, etc.</p> <p>6. Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees including issuance of short-term debt and commercial paper having a maturity of one year or less. Give reference to FERC or State Commission authorization, as appropriate, and the amount of obligation or guarantee.</p> <p>7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.</p> <p>8. State the estimated annual effect and nature of any important wage scale changes during the year.</p> <p>9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.</p> <p>10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on Page 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.</p> <p>11. (Reserved.)</p> <p>12. If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by Instructions 1 to 11 above, such notes may be included on this page.</p> <p>13. Describe fully any changes in officers, directors, major security holders and voting powers of the respondent that may have occurred during the reporting period.</p> <p>14. In the event that the respondent participates in a cash management program(s) and its proprietary capital ratio is less than 30 percent please describe the significant events or transactions causing the proprietary capital ratio to be less than 30 percent, and the extent to which the respondent has amounts loaned or money advanced to its parent, subsidiary, or affiliated companies through a cash management program(s). Additionally, please describe plans, if any to regain at least a 30 percent proprietary ratio.</p>			
<p>PAGE 108 INTENTIONALLY LEFT BLANK SEE PAGE 109 FOR REQUIRED INFORMATION.</p>			

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

1.

Date Acquired Or Extended	Community	Period of Franchise & Termination	Consideration
Renewed on June 1, 2020	City of Benton Harbor, County of Berrien, State of Michigan	Thirty (30) year franchise renewal expiring on May 31, 2050	None
Accepted September 23, 2020, and renewed on August 10, 2020	Township of Sturgis, St. Joseph County, Michigan	Ten (10) year franchise renewal expiring August 10, 2030	None
Accepted September 25, 2020, and renewed on August 13, 2020	Township of Lawrence, Van Buren County, Michigan	Thirty (30) year franchise renewal expiring August 12, 2050	None
Renewed on October 21, 2020	Township of Bloomingdale, Michigan	Ten (10) year franchise renewal expiring on October 20, 2030	None
Renewed on November 9, 2020	Village of Galien, Michigan	Thirty (30) year franchise renewal expiring November 8, 2050	None
Renewed on December 1, 2020	City of Watervliet, Michigan	Thirty (30) year franchise renewal expiring November 30, 2050	None
Renewed on December 1, 2020	Village of Bloomingdale	Ten (10) year franchise renewal expiring November 30, 2030	None

2. None

3. None

4. None

5. None

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

6. \$69.5M - Nuclear Fuel Lease (IN State Authority: Cause No. 45126, Issued: 10/15/2020, Maturity: 4/15/2025)
7. None
8. 242 Cook Nuclear Plant employees represented by IBEW #1392 were provided with a 2.5% wage effective on April 1, 2020
9. Please refer to the Notes to Financial Statements Pages 122-123
10. None
11. (Reserved)
12. Not Used
13. Bradish, Robert W. elected as Vice President effective 1/28/2020  
Deggendorf, Michael L elected Vice President on 7/31/2020  
House, David C elected Assistant secretary on 9/25/2020  
Berkemeyer, Thomas G resigned as Assistant Secretary on 9/25/2020  
Rogier, Daniel J resigned as Vice President on 7/31/2020  
Tierney, Brian X resigned as Chief Financial Officer on 12/31/2020  
Hillebrand, Lana resigned as Vice President on 12/31/2020  
Lucas, David A resigned as VP – Finance on 12/31/2020  
Sloat, Julia A resigned as Treasurer on 12/31/2020
14. Proprietary capital ratio exceeds 30%

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Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/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	<b>UTILITY PLANT</b>				
2	Utility Plant (101-106, 114)	200-201	10,189,260,941	9,841,725,110	
3	Construction Work in Progress (107)	200-201	362,634,813	382,256,349	
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		10,551,895,754	10,223,981,459	
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200-201	3,472,869,418	3,210,208,085	
6	Net Utility Plant (Enter Total of line 4 less 5)		7,079,026,336	7,013,773,374	
7	Nuclear Fuel in Process of Ref., Conv., Enrich., and Fab. (120.1)	202-203	34,631,005	32,693	
8	Nuclear Fuel Materials and Assemblies-Stock Account (120.2)		0	0	
9	Nuclear Fuel Assemblies in Reactor (120.3)		1,460,144	709,572	
10	Spent Nuclear Fuel (120.4)		628,146,562	650,721,127	
11	Nuclear Fuel Under Capital Leases (120.6)		138,923,597	156,895,314	
12	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202-203	629,038,752	650,963,466	
13	Net Nuclear Fuel (Enter Total of lines 7-11 less 12)		174,122,556	157,395,240	
14	Net Utility Plant (Enter Total of lines 6 and 13)		7,253,148,892	7,171,168,614	
15	Utility Plant Adjustments (116)		0	0	
16	Gas Stored Underground - Noncurrent (117)		0	0	
17	<b>OTHER PROPERTY AND INVESTMENTS</b>				
18	Nonutility Property (121)		74,900,755	81,241,869	
19	(Less) Accum. Prov. for Depr. and Amort. (122)		31,828,828	23,972,700	
20	Investments in Associated Companies (123)		0	0	
21	Investment in Subsidiary Companies (123.1)	224-225	19,866,131	19,693,046	
22	(For Cost of Account 123.1, See Footnote Page 224, line 42)				
23	Noncurrent Portion of Allowances	228-229	25,591,061	25,204,969	
24	Other Investments (124)		12,298,339	12,749,491	
25	Sinking Funds (125)		0	0	
26	Depreciation Fund (126)		0	0	
27	Amortization Fund - Federal (127)		0	0	
28	Other Special Funds (128)		3,306,650,990	2,975,668,012	
29	Special Funds (Non Major Only) (129)		143,372,607	89,297,566	
30	Long-Term Portion of Derivative Assets (175)		75,597	79,689	
31	Long-Term Portion of Derivative Assets - Hedges (176)		0	0	
32	TOTAL Other Property and Investments (Lines 18-21 and 23-31)		3,550,926,652	3,179,961,942	
33	<b>CURRENT AND ACCRUED ASSETS</b>				
34	Cash and Working Funds (Non-major Only) (130)		0	0	
35	Cash (131)		3,338,136	2,033,477	
36	Special Deposits (132-134)		1,797,825	4,220,791	
37	Working Fund (135)		399	0	
38	Temporary Cash Investments (136)		0	0	
39	Notes Receivable (141)		0	0	
40	Customer Accounts Receivable (142)		51,844,520	63,382,492	
41	Other Accounts Receivable (143)		2,014,763	345,056	
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		290,728	588,798	
43	Notes Receivable from Associated Companies (145)		0	0	
44	Accounts Receivable from Assoc. Companies (146)		47,848,863	50,816,798	
45	Fuel Stock (151)	227	81,606,797	54,193,029	
46	Fuel Stock Expenses Undistributed (152)	227	4,411,863	2,011,507	
47	Residuals (Elec) and Extracted Products (153)	227	0	0	
48	Plant Materials and Operating Supplies (154)	227	174,114,299	168,442,430	
49	Merchandise (155)	227	0	0	
50	Other Materials and Supplies (156)	227	1,479,180	1,904,072	
51	Nuclear Materials Held for Sale (157)	202-203/227	0	0	
52	Allowances (158.1 and 158.2)	228-229	25,764,095	26,153,192	

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2020/Q4</u>
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**COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)** (Continued)

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)
53	(Less) Noncurrent Portion of Allowances		25,591,061	25,204,969
54	Stores Expense Undistributed (163)	227	0	0
55	Gas Stored Underground - Current (164.1)		0	0
56	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)		0	0
57	Prepayments (165)		8,148,974	8,894,826
58	Advances for Gas (166-167)		0	0
59	Interest and Dividends Receivable (171)		0	0
60	Rents Receivable (172)		92,578	93,553
61	Accrued Utility Revenues (173)		0	2,534,825
62	Miscellaneous Current and Accrued Assets (174)		15,569,895	25,274,686
63	Derivative Instrument Assets (175)		3,641,421	9,881,029
64	(Less) Long-Term Portion of Derivative Instrument Assets (175)		75,597	79,688
65	Derivative Instrument Assets - Hedges (176)		0	0
66	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)		0	0
67	Total Current and Accrued Assets (Lines 34 through 66)		395,716,222	394,308,308
68	<b>DEFERRED DEBITS</b>			
69	Unamortized Debt Expenses (181)		16,623,601	18,246,551
70	Extraordinary Property Losses (182.1)	230a	0	0
71	Unrecovered Plant and Regulatory Study Costs (182.2)	230b	0	0
72	Other Regulatory Assets (182.3)	232	525,144,404	560,824,683
73	Prelim. Survey and Investigation Charges (Electric) (183)		1,516,005	686,401
74	Preliminary Natural Gas Survey and Investigation Charges 183.1)		0	0
75	Other Preliminary Survey and Investigation Charges (183.2)		0	0
76	Clearing Accounts (184)		0	0
77	Temporary Facilities (185)		0	0
78	Miscellaneous Deferred Debits (186)	233	56,981,315	56,022,700
79	Def. Losses from Disposition of Utility Plt. (187)		0	0
80	Research, Devel. and Demonstration Expend. (188)	352-353	0	0
81	Unamortized Loss on Reaquired Debt (189)		15,250,800	16,547,402
82	Accumulated Deferred Income Taxes (190)	234	989,791,390	970,838,274
83	Unrecovered Purchased Gas Costs (191)		0	0
84	Total Deferred Debits (lines 69 through 83)		1,605,307,515	1,623,166,011
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)		12,805,099,281	12,368,604,875

Name of Respondent Indiana Michigan Power Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (mo, da, yr) / /	Year/Period of Report end of 2020/Q4
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**COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)**

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	976,661,803
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	1,724,194,935	1,524,140,462
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	-5,485,144	-5,658,229
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)	-6,938,742	-11,586,899
16	Total Proprietary Capital (lines 2 through 15)		2,749,251,353	2,544,375,638
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	2,907,531,008	2,907,986,757
22	Unamortized Premium on Long-Term Debt (225)		0	0
23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)		7,760,927	8,229,956
24	Total Long-Term Debt (lines 18 through 23)		2,899,770,081	2,899,756,801
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases - Noncurrent (227)		242,042,430	332,812,655
27	Accumulated Provision for Property Insurance (228.1)		0	0
28	Accumulated Provision for Injuries and Damages (228.2)		327,289	156,089
29	Accumulated Provision for Pensions and Benefits (228.3)		10,901,908	10,036,831
30	Accumulated Miscellaneous Operating Provisions (228.4)		719,589	1,269,307
31	Accumulated Provision for Rate Refunds (229)		2,207,805	5,022,957
32	Long-Term Portion of Derivative Instrument Liabilities		61,181	6,064
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges		0	0
34	Asset Retirement Obligations (230)		1,813,824,019	1,748,623,742
35	Total Other Noncurrent Liabilities (lines 26 through 34)		2,070,084,221	2,097,927,645
36	CURRENT AND ACCRUED LIABILITIES			
37	Notes Payable (231)		0	0
38	Accounts Payable (232)		153,242,637	169,384,079
39	Notes Payable to Associated Companies (233)		103,021,741	114,448,059
40	Accounts Payable to Associated Companies (234)		80,530,918	68,432,443
41	Customer Deposits (235)		41,698,455	39,358,904
42	Taxes Accrued (236)	262-263	95,913,751	114,855,269
43	Interest Accrued (237)		35,634,798	36,668,241
44	Dividends Declared (238)		0	0
45	Matured Long-Term Debt (239)		0	0

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

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)
46	Matured Interest (240)		0	0
47	Tax Collections Payable (241)		6,392,308	6,867,916
48	Miscellaneous Current and Accrued Liabilities (242)		95,207,627	96,877,667
49	Obligations Under Capital Leases-Current (243)		160,085,059	167,988,654
50	Derivative Instrument Liabilities (244)		193,272	519,720
51	(Less) Long-Term Portion of Derivative Instrument Liabilities		61,181	6,064
52	Derivative Instrument Liabilities - Hedges (245)		0	0
53	(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges		0	0
54	Total Current and Accrued Liabilities (lines 37 through 53)		771,859,385	815,394,888
55	DEFERRED CREDITS			
56	Customer Advances for Construction (252)		0	0
57	Accumulated Deferred Investment Tax Credits (255)	266-267	21,260,705	25,745,970
58	Deferred Gains from Disposition of Utility Plant (256)		0	0
59	Other Deferred Credits (253)	269	26,661,688	20,840,924
60	Other Regulatory Liabilities (254)	278	2,210,119,708	2,012,104,817
61	Unamortized Gain on Reaquired Debt (257)		4,708	6,419
62	Accum. Deferred Income Taxes-Accel. Amort.(281)	272-277	17,013,726	17,267,284
63	Accum. Deferred Income Taxes-Other Property (282)		1,128,807,583	1,083,114,959
64	Accum. Deferred Income Taxes-Other (283)		910,266,123	852,069,530
65	Total Deferred Credits (lines 56 through 64)		4,314,134,241	4,011,149,903
66	TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 and 65)		12,805,099,281	12,368,604,875



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

**Quarterly**

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

**Annual or Quarterly if applicable**

- Do not report fourth quarter data in columns (e) and (f)
- 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.
- 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	2,181,062,221	2,275,545,757		
3	Operating Expenses					
4	Operation Expenses (401)	320-323	1,080,430,039	1,209,987,034		
5	Maintenance Expenses (402)	320-323	193,171,626	231,238,634		
6	Depreciation Expense (403)	336-337	366,155,550	310,291,082		
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-337	793,970	2,115,824		
8	Amort. & Depl. of Utility Plant (404-405)	336-337	46,940,601	37,436,062		
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)		-382,074	770,500		
13	(Less) Regulatory Credits (407.4)		1,772,588			
14	Taxes Other Than Income Taxes (408.1)	262-263	103,748,280	102,558,883		
15	Income Taxes - Federal (409.1)	262-263	14,828,901	55,866,854		
16	- Other (409.1)	262-263	720,789	-1,970,821		
17	Provision for Deferred Income Taxes (410.1)	234, 272-277	1,065,202,874	932,394,564		
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272-277	1,080,983,127	984,501,432		
19	Investment Tax Credit Adj. - Net (411.4)	266	-4,485,265	-3,642,730		
20	(Less) Gains from Disp. of Utility Plant (411.6)		418,996	368,510		
21	Losses from Disp. of Utility Plant (411.7)					
22	(Less) Gains from Disposition of Allowances (411.8)		132,344	168,069		
23	Losses from Disposition of Allowances (411.9)					
24	Accretion Expense (411.10)		4,979,808	6,251,014		
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		1,788,798,044	1,898,258,889		
26	Net Util Oper Inc (Enter Tot line 2 less 25) Carry to Pg117,line 27		392,264,177	377,286,868		

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

9. Use page 122 for important notes regarding the statement of income for any account thereof.
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.
- 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.
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.
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.
14. Explain in a footnote if the previous year's/quarter's figures are different from that reported in prior reports.
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.

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line No.
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)	
						1
2,181,062,221	2,275,545,757					2
						3
1,080,430,039	1,209,987,034					4
193,171,626	231,238,634					5
366,155,550	310,291,082					6
793,970	2,115,824					7
46,940,601	37,436,062					8
						9
						10
						11
-382,074	770,500					12
1,772,588						13
103,748,280	102,558,883					14
14,828,901	55,866,854					15
720,789	-1,970,821					16
1,065,202,874	932,394,564					17
1,080,983,127	984,501,432					18
-4,485,265	-3,642,730					19
418,996	368,510					20
						21
132,344	168,069					22
						23
4,979,808	6,251,014					24
1,788,798,044	1,898,258,889					25
392,264,177	377,286,868					26

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /		Year/Period of Report End of 2020/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)		392,264,177	377,286,868			
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)		62,644,197	70,689,248			
34	(Less) Expenses of Nonutility Operations (417.1)		56,195,805	66,143,720			
35	Nonoperating Rental Income (418)		516,674	173,504			
36	Equity in Earnings of Subsidiary Companies (418.1)	119	173,085	375,434			
37	Interest and Dividend Income (419)		879,795	683,729			
38	Allowance for Other Funds Used During Construction (419.1)		11,537,425	19,370,176			
39	Miscellaneous Nonoperating Income (421)		-2,133,166	-2,625,658			
40	Gain on Disposition of Property (421.1)		2,245,145	17,532			
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		19,667,350	22,540,245			
42	Other Income Deductions						
43	Loss on Disposition of Property (421.2)		2,958	-27			
44	Miscellaneous Amortization (425)						
45	Donations (426.1)		1,456,689	10,946,426			
46	Life Insurance (426.2)						
47	Penalties (426.3)		117,442	712,101			
48	Exp. for Certain Civic, Political & Related Activities (426.4)		743,651	1,318,943			
49	Other Deductions (426.5)		15,549,993	11,531,484			
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		17,870,733	24,508,927			
51	Taxes Applic. to Other Income and Deductions						
52	Taxes Other Than Income Taxes (408.2)	262-263	3,171,861	2,516,956			
53	Income Taxes-Federal (409.2)	262-263	-3,570,350	-7,852,249			
54	Income Taxes-Other (409.2)	262-263	1,164,940	-361,495			
55	Provision for Deferred Inc. Taxes (410.2)	234, 272-277	98,224,219	19,784,287			
56	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272-277	98,617,646	20,366,714			
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)		373,024	-6,279,215			
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		1,423,593	4,310,533			
61	Interest Charges						
62	Interest on Long-Term Debt (427)		106,512,897	110,571,187			
63	Amort. of Debt Disc. and Expense (428)		2,094,492	2,146,670			
64	Amortization of Loss on Reaquired Debt (428.1)		1,503,556	1,581,397			
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)		1,352,437	1,380,654			
68	Other Interest Expense (431)		3,116,761	5,497,904			
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		5,670,945	8,932,674			
70	Net Interest Charges (Total of lines 62 thru 69)		108,907,486	112,243,426			
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		284,780,284	269,353,975			
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)		284,780,284	269,353,975			

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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, 2020
<b>RECONCILIATION OF DEFERRED INCOME TAX EXPENSE</b>			
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	278,590,418	
3	Account 281	12,106,852	
4	Account 282	596,359,250	
5	Account 283	257,053,798	
6	Account 284		
7	Reconciling Adjustments	(78,907,444)	
8	TOTAL Account 410.1 (on pages 114-115 line 17)	<b>1,065,202,874</b>	<b>0</b>
9	TOTAL Account 410.2 (on page 117 line 55)		
10	Credits to Account 411 from:		
11	Account 190	229,543,695	
12	Account 281	13,028,878	
13	Account 282	661,244,931	
14	Account 283	234,773,226	
15	Account 284		
16	Reconciling Adjustments	(57,607,603)	
17	TOTAL Account 411.1 ( on page 114-115 line 18)	<b>1,080,983,127</b>	<b>0</b>
18	TOTAL Account 411.2 ( on page 117 line 56)		
19	Net ITC Adjustment:		
20	ITC Utilized for the Year DR		
21	ITC Amortized for the Year CR	(4,485,265)	
22	ITC Adjustments:		
23	Adjust last year's estimate to actual per filed return		
24	Other (specify)		
25	Net Reconciling Adjustments Account 411.4*	(4,485,265)	<b>0</b>
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 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, 2020	
<b>RECONCILIATION OF DEFERRED INCOME TAX EXPENSE</b>				
<p>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).</p> <p>(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).</p>				
Other Utility	Total Utility	Other Income	Total Company	Line No.
	278,590,418	15,136,214	293,726,632	1
	12,106,852		12,106,852	2
	596,359,250	0	596,359,250	3
	257,053,798	4,180,561	261,234,359	4
				5
				6
		78,907,444		7
0	1,144,110,318			8
		98,224,219		9
	229,543,695	36,723,822	266,267,517	10
	13,028,878		13,028,878	11
	661,244,931	0	661,244,931	12
	234,773,226	4,286,220	239,059,446	13
				14
		57,607,604		15
0	1,138,590,730			16
		98,617,646		17
				18
	(4,485,265)		(4,485,265)	19
				20
				21
				22
				23
0	(4,485,265)	0		24
		0		25
		0		26
		0		27

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

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

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)			
1	Balance-Beginning of Period		1,519,717,008	1,330,872,462
2	Changes			
3	Adjustments to Retained Earnings (Account 439)			
4	Adoption of ASC 326 as of January 1, 2020.		447,274	
5				
6				
7				
8				
9	TOTAL Credits to Retained Earnings (Acct. 439)		447,274	
10				
11				
12				
13				
14				
15	TOTAL Debits to Retained Earnings (Acct. 439)			
16	Balance Transferred from Income (Account 433 less Account 418.1)		284,607,199	268,978,541
17	Appropriations of Retained Earnings (Acct. 436)			
18	Reclassification of Appropriated Retained Earnings-Amort Reserve Federal		-176,955	( 133,995)
19				
20				
21				
22	TOTAL Appropriations of Retained Earnings (Acct. 436)		-176,955	( 133,995)
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		-85,000,000	( 80,000,000)
32				
33				
34				
35				
36	TOTAL Dividends Declared-Common Stock (Acct. 438)		-85,000,000	( 80,000,000)
37	Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings			
38	Balance - End of Period (Total 1,9,15,16,22,29,36,37)		1,719,594,526	1,519,717,008
	APPROPRIATED RETAINED EARNINGS (Account 215)			

## STATEMENT OF RETAINED EARNINGS

- | Line No. | Item (a)   | Contra Primary Account Affected (b) | Current Quarter/Year Year to Date Balance (c) | Previous Quarter/Year Year to Date Balance (d) |
|----------|--|-------------------------------------|---|--|
| 39       |  |                                     |   |  |
| 40       |  |                                     |   |  |
| 41       |  |                                     |   |  |
| 42       |  |                                     |   |  |
| 43       |  |                                     |   |  |
| 44       |  |                                     |   |  |
| 45       | TOTAL Appropriated Retained Earnings (Account 215)                     |                                     |   |  |
|          | APPROP. RETAINED EARNINGS - AMORT. Reserve, Federal (Account 215.1)    |                                     |   |  |
| 46       | TOTAL Approp. Retained Earnings-Amort. Reserve, Federal (Acct. 215.1)  |                                     | 4,600,409                                     | 4,423,454                                      |
| 47       | TOTAL Approp. Retained Earnings (Acct. 215, 215.1) (Total 45,46)       |                                     | 4,600,409                                     | 4,423,454                                      |
| 48       | TOTAL Retained Earnings (Acct. 215, 215.1, 216) (Total 38, 47) (216.1) |                                     | 1,724,194,935                                 | 1,524,140,462                                  |
|          | UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account              |                                     |   |  |
|          | Report only on an Annual Basis, no Quarterly                           |                                     |   |  |
| 49       | Balance-Beginning of Year (Debit or Credit)                            |                                     | -5,658,229                                    | ( 6,033,663)                                   |
| 50       | Equity in Earnings for Year (Credit) (Account 418.1)                   |                                     | 173,085                                       | 375,434  |
| 51       | (Less) Dividends Received (Debit)                                      |                                     |   |  |
| 52       |  |                                     |   |  |
| 53       | Balance-End of Year (Total lines 49 thru 52)                           |                                     | -5,485,144                                    | ( 5,658,229)                                   |
|          |  |                                     |   |  |



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

**Schedule Page: 118 Line No.: 4 Column: a**

To recognize the adjustment in the allowance for other receivables upon the adoption of ASC 326 as of January 1, 2020. Recorded Q1 2020.

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Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/Q4
STATEMENT OF CASH FLOWS					
<p>(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.</p> <p>(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.</p> <p>(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.</p> <p>(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.</p>					
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)	284,780,284	269,353,975		
3	Noncash Charges (Credits) to Income:				
4	Depreciation and Depletion	413,890,121	349,842,968		
5	Amortization of Regulatory Debits & Credits	-2,154,662	770,500		
6	Amortization of Nuclear Fuel	89,664,255	93,313,724		
7	Accretion of Asset Retirement Obligations	4,979,808	6,251,014		
8	Deferred Income Taxes (Net)	-16,173,680	-52,689,295		
9	Investment Tax Credit Adjustment (Net)	-4,485,265	-3,642,730		
10	Net (Increase) Decrease in Receivables	12,560,106	34,195,761		
11	Net (Increase) Decrease in Inventory	-35,061,101	-23,367,910		
12	Net (Increase) Decrease in Allowances Inventory	389,097	935,395		
13	Net Increase (Decrease) in Payables and Accrued Expenses	-30,778,238	50,093,969		
14	Net (Increase) Decrease in Other Regulatory Assets	27,584,757	407,162		
15	Net Increase (Decrease) in Other Regulatory Liabilities	-19,204,501	-48,935,716		
16	(Less) Allowance for Other Funds Used During Construction	11,537,425	19,370,176		
17	(Less) Undistributed Earnings from Subsidiary Companies	173,085	375,435		
18	Other (provide details in footnote):	-33,670,497	-68,027,962		
19	Mark-to-Market of Risk Management Contracts	5,913,160	-579,801		
20	Pension Contributions to Qualified Plan Trust	-6,431,000			
21					
22	Net Cash Provided by (Used in) Operating Activities (Total 2 thru 21)	680,092,134	588,175,443		
23					
24	Cash Flows from Investment Activities:				
25	Construction and Acquisition of Plant (including land):				
26	Gross Additions to Utility Plant (less nuclear fuel)	-559,078,264	-607,170,280		
27	Gross Additions to Nuclear Fuel	-68,538,335	-90,207,502		
28	Gross Additions to Common Utility Plant				
29	Gross Additions to Nonutility Plant	-135,057	-147,295		
30	(Less) Allowance for Other Funds Used During Construction	-11,537,425	-19,370,176		
31	Other (provide details in footnote):				
32					
33	Acquired Assets	-6,867,333	-707,028		
34	Cash Outflows for Plant (Total of lines 26 thru 33)	-623,081,564	-678,861,929		
35					
36	Acquisition of Other Noncurrent Assets (d)				
37	Proceeds from Disposal of Noncurrent Assets (d)	1,504,903	7,538,505		
38	Sale of Barges	6,384,000			
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)	-1,637,211,231	-1,530,953,763		
45	Proceeds from Sales of Investment Securities (a)	1,593,380,024	1,472,961,911		

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/Q4
<b>STATEMENT OF CASH FLOWS</b>					
<p>(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.</p> <p>(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.</p> <p>(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.</p> <p>(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.</p>					
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	25,488			
52	Net Increase (Decrease) in Payables and Accrued Expenses				
53	Other (provide details in footnote):	8,449,067	9,622,525		
54	(increase) Decrease in Other Special Deposits	-8,337	491,372		
55					
56	Net Cash Provided by (Used in) Investing Activities				
57	Total of lines 34 thru 55)	-650,557,650	-719,201,379		
58					
59	Cash Flows from Financing Activities:				
60	Proceeds from Issuance of:				
61	Long-Term Debt (b)				
62	Preferred Stock				
63	Common Stock				
64	Notes Payable to Associated companies		113,384,681		
65					
66	Net Increase in Short-Term Debt (c)				
67	Proceeds on Capital Leaseback	475,818	686,821		
68	Proceeds from Nuclear Sale Leaseback	69,500,000	123,300,000		
69					
70	Cash Provided by Outside Sources (Total 61 thru 69)	69,975,818	237,371,502		
71					
72	Payments for Retirement of:				
73	Long-term Debt (b)	-1,778,926	-26,675,579		
74	Preferred Stock				
75	Common Stock				
76	Other (provide details in footnote):				
77	Notes Payable to Associated Companies - Retired	-11,426,318			
78	Net Decrease in Short-Term Debt (c)				
79					
80	Dividends on Preferred Stock				
81	Dividends on Common Stock	-85,000,000	-80,000,000		
82	Net Cash Provided by (Used in) Financing Activities				
83	(Total of lines 70 thru 81)	-28,229,426	130,695,923		
84					
85	Net Increase (Decrease) in Cash and Cash Equivalents				
86	(Total of lines 22,57 and 83)	1,305,058	-330,013		
87					
88	Cash and Cash Equivalents at Beginning of Period	2,033,477	2,363,490		
89					
90	Cash and Cash Equivalents at End of period	3,338,535	2,033,477		

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

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

	2020 Cash Flow Incr / (Decr)	2019 Cash Flow Incr / (Decr)
Utility Plant, Net	\$(128,682,338)	\$(95,524,234)
Property and Investments, Net	16,737,965	(31,167,509)
Margin Deposits	2,431,303	11,429,265
Prepayments	(1,147,215)	(5,295,289)
Accrued Utility Revenues, Net	2,534,824	1,031,180
Miscellaneous Current and Accr Assets	10,079,309	(1,799,766)
Unamortized Debt Expense	1,622,951	1,942,696
Other Deferred Debits, Net	(1,320,342)	729,073
Proprietary Capital, Net	447,275	-
Other Comprehensive Income, Net	1,602,302	1,602,302
Unamortized Discount/Premium on Long-Term Debt	469,029	469,029
Accumulated Provisions - Misc	792,375	(6,704,965)
Current and Accrued Liabilities, Net	(10,493,451)	(9,214,297)
Other Deferred Credits, Net	71,255,516	64,474,553
<b>Total</b>	<b>\$ (33,670,497)</b>	<b>\$(68,027,962)</b>

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

	2020 Cash Flow Incr / (Decr)	2019 Cash Flow Incr / (Decr)
Sale of transformers between various operating companies	\$ 891,705	\$ 717,106
Sale of meters between various operating companies	213,450	99,300
Transco Transfer of Assets	399,748	1,886,304
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
<b>Total</b>	<b>\$ 1,504,903</b>	<b>\$ 7,538,505</b>

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

	2020 Cash Flow Incr / (Decr)	2019 Cash Flow Incr / (Decr)
DOE Settlement	\$ 2,248,759	\$ 7,884,758
CIAC Proceeds	6,019,175	1,737,767
Insurance Receivable	181,134	-
<b>Total</b>	<b>\$ 8,449,067</b>	<b>\$ 9,622,525</b>

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Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report / /	Year/Period of Report End of 2020/Q4
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**NOTES TO FINANCIAL STATEMENTS**

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

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SEE PAGE 123 FOR REQUIRED INFORMATION.

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## 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 East Companies	APCo, I&M, KGPCo, KPCo, OPCo and WPCo.
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.
AFUDC	Allowance for Equity Funds Used During Construction.
AMI	Advanced Metering Infrastructure.
AMT	Alternative Minimum Tax.
AOCI	Accumulated Other Comprehensive Income.
APCo	Appalachian Power Company, an AEP electric utility subsidiary.
ARO	Asset Retirement Obligations.
ASU	Accounting Standards Update.
CAA of 2021	Consolidated Appropriations Act of 2021 signed into law in December 2020.
CARES Act	Coronavirus Aid, Relief, and Economic Security Act signed into law in March 2020.
Cook Plant	Donald C. Cook Nuclear Plant, a two-unit, 2,288 MW nuclear plant owned by I&M.
COVID-19	Coronavirus 2019, a highly infectious respiratory disease. In March 2020, the World Health Organization declared COVID-19 a worldwide pandemic.
DCC Fuel	DCC Fuel IX, DCC Fuel X, DCC Fuel XI, DCC Fuel XII, DCC Fuel XIII, DCC Fuel XIV and DCC Fuel XV, 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.

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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.
MPSC	Michigan Public Service Commission.
MTM	Mark-to-Market.
MW	Megawatt.
MWh	Megawatt-hour.
NOL	Net operating losses.
NO <sub>x</sub>	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.
PUCO	Public Utilities Commission of Ohio.
Reference Rate Reform	The global transition away from referencing the London Interbank Offered Rate and other interbank offered rates, and toward new reference rates that are more reliable and robust.
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.
ROE	Return on Equity.
RPM	Reliability Pricing Model.
RTO	Regional Transmission Organization, responsible for moving electricity over large interstate

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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.

TA Transmission Agreement, effective November 2010, among APCo, I&M, KGPCo, KPCo, OPCo and WPCo with AEPSC as agent.

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.

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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## 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 approximately 602,000 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. The revenues from barging represent the majority of other revenues.

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.

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.

### 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.

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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 for I&M.

In addition, the FERC regulates the SIA and TA, 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.

### ***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 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 tax assets related to the accounting guidance for "Uncertainty in Income Taxes" as a reduction to current liabilities rather than a tax benefit.
- The classification of noncurrent tax liabilities related to the accounting guidance for "Uncertainty in Income Taxes" as a current liability rather than a noncurrent liability.
- The classification of 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 finance lease rather than consolidating in accordance with the

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accounting guidance for "Variable Interest Entities."

- The classification of unamortized loss on reacquired debt in deferred debits rather than in regulatory assets.
- The classification of unamortized gain on reacquired debt in deferred credits rather than in regulatory liabilities.
- 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.
- 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 certain expenses in operating income rather than operating expenses.
- The classification of interest on regulated finance leases as operating expense instead of Other Income (Expense).
- The classification of cloud computing implementation costs as Utility Plant rather than as a noncurrent asset.
- The classification of cloud computing implementation costs as Other Property and Investments rather than as a noncurrent asset.
- The classification of deferred FICA taxes as taxes accrued rather than as a noncurrent liability.

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### *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.

### *Supplementary Information*

	2020	2019
<b>For the Years Ended December 31,</b>	<b>(in millions)</b>	
Cash was Paid for:		
Interest (Net of Capitalized Amounts)	\$ 105.5	\$ 107.7
Income Taxes (Net of Refunds)	42.0	3.4
Noncash Acquisitions Under Finance Leases	72.5	135.2
<b>As of December 31,</b>		
Construction Expenditures Included in Current and Accrued Liabilities	62.8	86.0
Acquisition of Nuclear Fuel Included in Current and Accrued Liabilities	33.4	0.1
Expected Reimbursement for Capital Cost of SNF Dry Cask Storage	2.6	0.3

### *Special Deposits*

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

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### ***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.

### ***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. The assessment is performed by I&M, which inherently contemplates any differences in geographical risk characteristics for the allowance. 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 based upon a 12-month rolling average of bad debt write-offs in proportion to gross accounts receivable, unless specifically identified. In addition to these processes, management contemplates available current information, as well as any reasonable and supportable forecast information, to determine if allowances for uncollectible accounts should be further adjusted in accordance with the accounting guidance for "Credit Losses." Management's assessments contemplate expected losses over the life of the accounts receivable.



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### ***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 years ended December 31, 2020 and 2019, respectively.

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 construction work in progress 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 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.

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### ***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.

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For commercial activities, exchange-traded derivatives, namely futures contracts, are generally fair valued based on unadjusted quoted prices in active markets and are classified as Level 1. Level 2 inputs primarily consist of OTC broker quotes in moderately active or less active markets, as well as exchange-traded 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 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. I&M shares the majority of its Off-system Sales margins to customers either through an active FAC or other rate mechanisms in Indiana and Michigan. Where the FAC or Off-system Sales sharing mechanism is capped, frozen or non-existent, changes in fuel costs or sharing of off-system sales impact earnings.

### ***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.

#### ***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.

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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.

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.

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### ***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.

### ***Income Taxes and Investment Tax Credits***

I&M uses the liability method of accounting for income taxes. Under the liability method, deferred income taxes are provided for all temporary differences between the book and tax basis of assets and liabilities which will result in a future tax consequence. 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 in-service, except where regulatory commissions reflect ITCs in the rate-making process, then amortization begins when the cash tax benefit is recognized.

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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.

### ***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.

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### *Benefit Plans*

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

The investment philosophies for AEP's benefit plans support the allocation of assets to minimize risks and 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:

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

<b>OPEB Plans Assets</b>	<b>Target</b>
Equity	49 %
Fixed Income	49 %
Cash and Cash Equivalents	2 %

The investment policy for each benefit plan contains various investment limitations. The investment policies establish concentration limits for securities and prohibit the purchase of securities issued by AEP (with the exception of proportionate and immaterial holdings of AEP securities in passive index strategies 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.



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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 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.

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, 2020 and 2019, the fair value of securities on loan as part of the program was \$177 million and \$246 million, respectively. Cash and securities obtained as collateral exceeded the fair value of the securities loaned as of December 31, 2020 and 2019.

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Trust owned life insurance (TOLI) underwritten by The Prudential Insurance Company is held in the OPEB plan trusts. The strategy for holding life insurance contracts in the taxable 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.

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 debt securities in the trust funds as available-for-sale due to their long-term purpose.

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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.

### ***COVID-19***

In March 2020, COVID-19 was declared a pandemic by the World Health Organization and the Centers for Disease Control and Prevention. Its rapid spread around the world and throughout the United States prompted many countries, including the United States, to institute restrictions on travel, public gatherings and certain business operations. These restrictions significantly disrupted economic activity in I&M's service territory and reduced demand for energy, particularly from commercial and industrial customers in 2020. I&M has taken steps to mitigate the potential risks to customers, suppliers and employees posed by the spread of COVID-19.

As of December 31, 2020 and through the date of this report, I&M assessed certain accounting matters that require consideration of forecasted financial information, including, but not limited to, the allowance for credit losses and the carrying value of long-lived assets. While there were not any impairments or significant increases in credit allowances resulting from these assessments for the year ended December 31, 2020, the ultimate impact of COVID-19 also depends on factors beyond management's knowledge or control, including the duration and severity of this outbreak as well as third-party actions taken to contain its spread and mitigate its public health effects. Therefore, management cannot estimate the potential future impact to financial position, results of operations and cash flows, but the impacts could be material.

### ***Subsequent Events***

Management has evaluated the impact of events occurring after December 31, 2020 through February 25, 2021, the date that AEP's Form 10-K was issued, and has updated such evaluation for disclosure purposes through April 13, 2021. These financial statements include all necessary adjustments and disclosures resulting from these evaluations.

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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 2016-13 "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.

New standard implementation activities included: (a) the identification and evaluation of the population of financial instruments within the AEP system that are subject to the new standard, (b) the development of supporting valuation models to also contemplate appropriate metrics for current and supportable forecasted information and (c) the development of disclosures to comply with the requirements of ASU 2016-13. 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 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.

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***ASU 2020-04 "Reference Rate Reform: Facilitation of the Effects of Reference Rate Reform on Financial Reporting"***  
***(ASU 2020-04)***

In March 2020, the FASB issued ASU 2020-04 providing guidance to ease the potential burden in accounting for Reference Rate Reform on financial reporting. The new standard is elective and applies to all entities, subject to meeting certain criteria, that have contracts, hedging relationships, and other transactions that reference the London Interbank Offered Rate (LIBOR) or another reference rate expected to be discontinued because of Reference Rate Reform. The new standard establishes a general contract modification principle that entities can apply in other areas that may be affected by Reference Rate Reform and certain elective hedge accounting expedients. Under the new standard, an entity may make a one-time election to sell or to transfer to the available-for-sale or trading classifications (or both sell and transfer), debt securities that both reference an affected rate, and were classified as held-to-maturity before January 1, 2020.

Management adopted ASU 2020-04 and its related implementation guidance effective January 1, 2021. There was no impact to results of operations, financial position or cash flows upon initial adoption. Management is applying the accounting guidance as relevant contract and hedge accounting relationship modifications are made during the course of the reference rate reform transition period, which ends on December 31, 2022. The guidance generally allows for contract modifications solely related to the replacement of the reference rate to be accounted for as a continuation of the existing contract instead of as an extinguishment of the contract, and would therefore, not trigger certain accounting impacts that would otherwise be required. It also allows entities to change certain critical terms of existing hedge accounting relationships that are affected by reference rate reform. These changes would not require de-designating the hedge accounting relationship.

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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, 2020 and 2019. 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 information.

For the Year Ended December 31, 2020	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, 2019	\$ (9.9)	\$ 4.9	\$ (6.6)	\$ (11.6)
Change in Fair Value Recognized in AOCI	—	—	3.1	3.1
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	—	0.7	—	0.7
Reclassifications from AOCI, before Income Tax (Expense) Benefit	2.0	(0.1)	—	1.9
Income Tax (Expense) Benefit	0.4	—	—	0.4
Reclassifications from AOCI, Net of Income Tax (Expense) Benefit	1.6	(0.1)	—	1.5
Net Current Period Other Comprehensive Income (Loss)	1.6	(0.1)	3.1	4.6
Balance in AOCI as of December 31, 2020	\$ (8.3)	\$ 4.8	\$ (3.5)	\$ (7.0)

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

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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)

(b) 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.

#### COVID-19 Pandemic

During the first quarter of 2020, AEP's electric operating companies informed both retail customers and state regulators that disconnections for non-payment were temporarily suspended. Shortly thereafter, AEP's state regulators also imposed temporary moratoria on customary disconnection practices. During the third quarter of 2020, the MPSC and IURC began to lift restrictions on disconnects. As of December 31, 2020, I&M had resumed disconnections in the Indiana and Michigan jurisdictions. However, this timing could change if there is new legislation or other regulatory directives issued in the future. Continuing adverse economic conditions may result in the inability of customers to pay for electric service, which could affect revenue recognition and the collectability of accounts receivable. I&M has worked with the IURC and the MPSC to achieve deferral authority for incremental expenses incurred due to COVID-19. The Indiana and Michigan jurisdictions have issued COVID-19 orders, granting deferral authority for incremental COVID-19 expenses. If any costs related to COVID-19 are not recoverable, it could reduce future net income and cash flows and impact financial condition.

#### *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 was based upon a proposed 10.5% ROE. The proposed annual increase included \$78 million related to a proposed annual increase in depreciation expense. The requested annual increase in depreciation expense included \$52 million related to proposed investments and \$26 million related to increased depreciation rates. The request included the continuation of all existing riders and a new AMI rider for proposed meter projects.

In March 2020, the IURC issued an order approving a phased-in increase in base rates of up to \$77 million based upon an ROE of 9.7%. This approved phase-in increase includes: (a) an annual increase in base rates of \$44 million effective March 2020 and (b) an annual increase in base rates of up to \$77 million, effective January 2021, based on the IURC-approved forecast of December 31, 2020 Indiana jurisdictional electric plant in service. In January 2021, I&M updated its Indiana retail rates with the IURC based on actual December 31, 2020 I&M Indiana jurisdictional electric plant in service, resulting in a \$60 million net annual base rate increase when compared to I&M Indiana base rate levels prior to March 2020. The order also approved the majority of I&M's proposed changes in depreciation as well as the test year level of AMI deployment, but did not approve a cost recovery rider for AMI investments made in subsequent years. The order rejected I&M's proposed re-allocation of capacity costs related to the loss of a significant FERC wholesale contract, which negatively impacts I&M's annual pretax earnings by approximately \$20 million starting June 2020.



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***AFUDC Waiver***

In June 2020, FERC granted a temporary waiver providing utilities the option to elect to modify the existing AFUDC rate calculations in response to the COVID-19 pandemic. As a result of the waiver, the AFUDC formula for the 12-month period starting with March 2020 may be calculated using the simple average of the actual historical short-term debt balances for 2019, instead of current period short-term balances. All other aspects of the AFUDC formula remained unchanged. I&M elected to apply the waiver in July 2020. The impact upon election was immaterial on I&M's financial statements. In February 2021, FERC issued an order extending the waiver through September 2021.

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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:	2020	2019	
	(in millions)		
Regulatory assets pending final regulatory approval:			
<u>Regulatory Assets Currently Earning a Return</u>			
Other Regulatory Assets Pending Final Regulatory Approval	\$ 0.5	\$ —	
<b>Total Regulatory Assets Currently Earning a Return</b>	<b>0.5</b>	<b>—</b>	
<u>Regulatory Assets Currently Not Earning a Return</u>			
COVID-19	3.8	—	
Cook Plant Study Costs	—	7.6	
Other Regulatory Assets Pending Final Regulatory Approval	—	0.1	
<b>Total Regulatory Assets Currently Not Earning a Return</b>	<b>3.8</b>	<b>7.7</b>	
<b>Total Regulatory Assets Pending Final Regulatory Approval</b>	<b>4.3</b>	<b>7.7</b>	

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**Regulatory assets approved for recovery:**

Regulatory Assets Currently Earning a Return

Cook Plant Uprate Project	30.2	32.6	13 years
Rockport Plant Dry Sorbent Injection System and Selective Catalytic Reduction	19.1	13.5	8 years
Deferred Cook Plant Life Cycle Management Project Costs	14.1	15.1	14 years
Cook Plant Turbine	11.1	13.4	18 years
Cook Plant Study Costs - Indiana	10.1	—	15 years
Under-recovered Fuel Costs	5.4	3.0	1 year
Other Regulatory Assets Approved for Recovery	7.0	6.9	various
<b>Total Regulatory Assets Currently Earning a Return</b>	<b>97.0</b>	<b>84.5</b>	

Regulatory Assets Currently Not Earning a Return

Income Taxes Subject to Flow Through	337.0	307.1	20 years
Cook Plant Nuclear Refueling Outage Levelization	39.5	63.8	2 years
Pension and OPEB Funded Status	25.7	67.5	12 years
Postemployment Benefits	5.0	7.2	3 years
Other Regulatory Assets Approved for Recovery	16.6	23.0	various
<b>Total Regulatory Assets Currently Not Earning a Return</b>	<b>423.8</b>	<b>468.6</b>	
<b>Total Regulatory Assets Approved for Recovery</b>	<b>520.8</b>	<b>553.1</b>	
<b>Total FERC Account 182.3 Regulatory Assets</b>	<b>\$ 525.1</b>	<b>\$ 560.8</b>	

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	December 31,		Remaining Refund Period
	2020	2019	
<b>Regulatory Liabilities:</b>			
	(in millions)		
<b>Regulatory liabilities approved for payment:</b>			
<u>Regulatory Liabilities Currently Paying a Return</u>			
Other Regulatory Liabilities Approved for Payment	\$ 17.4	\$ 0.3	various
<b>Total Regulatory Liabilities Currently Paying a Return</b>	<b>17.4</b>	<b>0.3</b>	
<u>Regulatory Liabilities Currently Not Paying a Return</u>			
Excess Nuclear Decommissioning Funding	1,476.6	1,236.0	(a)
Spent Nuclear Fuel	43.1	43.6	(a)
Over-recovered Fuel Costs, Indiana	20.8	6.1	1 year
PJM Costs and Off-system Sales Margin Sharing - Indiana	13.3	17.0	2 years
PJM Transmission Enhancement Refund	9.9	11.8	5 years
Deferred Gain on Sale of Rockport Unit 2	7.2	10.9	2 years
Other Regulatory Liabilities Approved for Payment	30.0	24.8	various
<b>Total Regulatory Liabilities Currently Not Paying a Return</b>	<b>1,600.9</b>	<b>1,350.2</b>	
<u>Income Tax Related Regulatory Liabilities (b)</u>			
Excess ADIT Associated with Certain Depreciable Property	450.6	470.9	(c)
Excess ADIT that is Not Subject to Rate Normalization Requirements	136.2	184.5	4 years
Income Tax Liabilities Subject to Flow Through	5.0	6.2	20 years
<b>Total Income Tax Related Regulatory Liabilities</b>	<b>591.8</b>	<b>661.6</b>	
<b>Total Regulatory Liabilities Approved for Payment</b>	<b>2,210.1</b>	<b>2,012.1</b>	
<b>Total FERC 254 Account Regulatory Liabilities</b>	<b>\$ 2,210.1</b>	<b>\$ 2,012.1</b>	
(a) Relieved when plant is decommissioned.			
(b) 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.			
(c) Refunded using Average Rate Assumption Method.			

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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, 2020:

Contractual Commitments	Less Than 1 Year	2-3 Years	4-5 Years	After 5 Years	Total
	(in millions)				
Fuel Purchase Contracts (a)	\$ 157.7	\$ 278.9	\$ 189.3	\$ 332.7	\$ 958.6
Energy and Capacity Purchase Contracts	165.2	196.7	60.9	254.6	677.4
<b>Total</b>	<b>\$ 322.9</b>	<b>\$ 475.6</b>	<b>\$ 250.2</b>	<b>\$ 587.3</b>	<b>\$ 1,636.0</b>

(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, 2020, 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, 2020, management’s estimates do not anticipate material clean-up costs for identified Superfund sites.

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## 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 \$4 million and \$7 million for the years ended December 31, 2020 and 2019, respectively. Decommissioning costs recovered from customers are deposited in external trusts.

As of December 31, 2020 and 2019, the total decommissioning trust fund balances were \$3 billion and \$2.7 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, 2020 and 2019, fees and related interest of \$281 million and \$280 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 \$324 million and \$323 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 \$24 million and \$8 million in 2020 and 2019, respectively, to recover costs and will be eligible to receive additional payment of annual claims for allowed costs that are incurred through December 31, 2022. The proceeds reduced costs for dry cask storage. As of December 31, 2020 and 2019, I&M deferred \$14 million and \$24 million, respectively, in Miscellaneous Current and Accrued Assets and \$1 million and \$1

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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 \$500 million. 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 \$42 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 \$13.8 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 \$13.3 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.

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. The district court’s stay of the lease litigation expired in August 2020. Upon expiration of the stay, plaintiffs filed a motion for partial summary judgment, arguing that the consent decree violates the facility lease and the participation agreement and requesting that the district court enter a judgment for the plaintiffs on their breach of contract claim. AEP’s memorandum in opposition to plaintiffs’ motion for partial summary judgment was filed in October 2020. At the parties’ request, the district court stayed the case until February 16, 2021 to provide the parties an opportunity to resolve the case, and the court has since extended the stay until April 26, 2021.

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Management will continue to defend against the claims and believes its financial statements appropriately reflect the potential outcome of the pending litigation. The ultimate outcome of the pending litigation could reduce future net income and cash flows and impact financial condition.

***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 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. The denial of those claims was appealed to the AEP System Retirement Plan Appeal Committee and the Committee upheld the denial of claims. Management will continue to defend against the claims. Management is unable to determine a range of potential losses that is 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 rate-making 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	
	2020	December 31, 2019	2020	2019
Discount Rate	2.50%	3.25%	2.55%	3.30%
Interest Crediting Rate	4.00%	4.00%	NA	NA
Rate of Compensation Increase	5.00% (a)	4.95% (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 2020, 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	
	2020	Years Ended December 31, 2019	2020	2019
Discount Rate	3.25%	4.30%	3.30%	4.30%
Interest Crediting Rate	4.00%	4.00%	NA	NA
Expected Return on Plan Assets	5.75%	6.25%	5.50%	6.25%
Rate of Compensation Increase	5.00% (a)	4.95% (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,	
	2020	2019
Initial	6.50%	6.00%
Ultimate	4.50%	4.50%
Year Ultimate Reached	2029	2026

### ***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, 2020, 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, 2020, the pension plans had an actuarial loss primarily due to a decrease in the discount rate, partially offset by a decrease in the assumed rate used to convert account balances to annuities. For the year ended December 31, 2020, the OPEB plans had an actuarial loss primarily due to a decrease in the discount rate and an update to the health care trend assumption, partially offset by updated projected per capita claims costs due to rate negotiations for Medicare advantage premium rates. 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.

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	
	2020	2019	2020	2019
<b>Change in Benefit Obligation</b>	(in millions)			
Benefit Obligation as of January 1,	\$ 616.1	\$ 567.0	\$ 142.9	\$ 138.3
Service Cost	15.4	13.4	1.4	1.4
Interest Cost	19.7	23.8	4.7	5.8
Actuarial Loss	44.3	49.8	5.1	8.1
Plan Amendments	—	—	(1.6)	(1.5)
Benefit Payments	(42.2)	(37.9)	(15.9)	(13.6)
Participant Contributions	—	—	4.8	4.4
<b>Benefit Obligation as of December 31,</b>	<b>\$ 653.3</b>	<b>\$ 616.1</b>	<b>\$ 141.4</b>	<b>\$ 142.9</b>
<b>Change in Fair Value of Plan Assets</b>				
Fair Value of Plan Assets as of January 1,	\$ 630.5	\$ 583.8	\$ 216.3	\$ 187.3
Actual Gain on Plan Assets	103.3	84.6	33.0	38.2
Company Contributions	6.5	—	—	—
Participant Contributions	—	—	4.8	4.4
Benefit Payments	(42.2)	(37.9)	(15.9)	(13.6)
<b>Fair Value of Plan Assets as of December 31,</b>	<b>\$ 698.1</b>	<b>\$ 630.5</b>	<b>\$ 238.2</b>	<b>\$ 216.3</b>
<b>Funded Status as of December 31,</b>	<b>\$ 44.8</b>	<b>\$ 14.4</b>	<b>\$ 96.8</b>	<b>\$ 73.4</b>

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	Pension Plans		OPEB	
	December 31,			
	2020	2019	2020	2019
	(in millions)			
Special Funds – Prepaid Benefit Costs	\$ 46.5	\$ 15.8	\$ 96.8	\$ 73.4
Accumulated Provision for Pensions and Benefits – Long-term Benefit Liability	(1.7)	(1.4)	—	—
<b>Funded Status</b>	<b>\$ 44.8</b>	<b>\$ 14.4</b>	<b>\$ 96.8</b>	<b>\$ 73.4</b>

***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:

	Pension Plans		OPEB	
	December 31,			
	2020	2019	2020	2019
Components	(in millions)			
Net Actuarial Loss	\$ 39.5	\$ 76.0	\$ 15.6	\$ 32.7
Prior Service Credit	—	—	(31.0)	(39.0)
Recorded as				
Regulatory Assets	\$ 40.3	\$ 73.7	\$ (14.6)	\$ (6.2)
Deferred Income Taxes	(0.1)	0.5	(0.2)	—
Net of Tax AOCI	(0.7)	1.8	(0.6)	(0.1)

	Pension Plans		OPEB	
	2020	2019	2020	2019
	(in millions)			
<b>Components</b>				
Actuarial (Gain) Loss During the Year	\$ (25.7)	\$ 2.0	\$ (16.4)	\$ (19.3)
Amortization of Actuarial Loss	(10.8)	(6.6)	(0.7)	(2.7)
Prior Service Credit	—	—	(1.5)	(1.0)
Amortization of Prior Service Credit	—	—	9.5	9.4
<b>Change for the Year Ended December 31,</b>	<b>\$ (36.5)</b>	<b>\$ (4.6)</b>	<b>\$ (9.1)</b>	<b>\$ (13.6)</b>

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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,			
2020	2019	2020	2019
12.6 %	12.6 %	12.2 %	12.1 %

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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, 2020:

Asset Class	Level 1	Level 2	Level 3	Other	Total	Year End Allocation
(in millions)						
Equities (a):						
Domestic	\$ 542.3	\$ —	\$ —	\$ —	\$ 542.3	9.7 %
International	676.3	—	—	—	676.3	12.2 %
Common Collective Trusts (c)	—	—	—	650.0	650.0	11.7 %
Subtotal – Equities	1,218.6	—	—	650.0	1,868.6	33.6 %
Fixed Income (a):						
United States Government and Agency Securities	(1.4)	1,134.1	—	—	1,132.7	20.4 %
Corporate Debt	—	1,425.0	—	—	1,425.0	25.6 %
Foreign Debt	—	214.0	—	—	214.0	3.9 %
State and Local Government	—	56.0	—	—	56.0	1.0 %
Other – Asset Backed	—	0.8	—	—	0.8	— %
Subtotal – Fixed Income	(1.4)	2,829.9	—	—	2,828.5	50.9 %
Infrastructure (c)	—	—	—	91.1	91.1	1.6 %
Real Estate (c)	—	—	—	231.6	231.6	4.2 %
Alternative Investments (c)	—	—	—	431.8	431.8	7.8 %
Cash and Cash Equivalents (c)	—	49.3	—	58.2	107.5	1.9 %
Other – Pending Transactions and Accrued Income (b)	—	—	—	(2.5)	(2.5)	— %
<b>Total</b>	<b>\$ 1,217.2</b>	<b>\$ 2,879.2</b>	<b>\$ —</b>	<b>\$ 1,460.2</b>	<b>\$ 5,556.6</b>	<b>100.0 %</b>

- (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, 2020:

Asset Class	Level 1	Level 2	Level 3	Other	Total	Year End Allocation
(in millions)						
Equities:						
Domestic	\$ 399.9	\$ —	\$ —	\$ —	\$ 399.9	20.6 %
International	290.7	—	—	—	290.7	14.9 %
Common Collective Trusts (b)	—	—	—	264.7	264.7	13.6 %
Subtotal – Equities	690.6	—	—	264.7	955.3	49.1 %
Fixed Income:						
Common Collective Trust – Debt (b)	—	—	—	186.4	186.4	9.6 %
United States Government and Agency Securities	(0.2)	199.7	—	—	199.5	10.2 %
Corporate Debt	—	248.7	—	—	248.7	12.8 %
Foreign Debt	—	34.9	—	—	34.9	1.8 %
State and Local Government	73.9	13.1	—	—	87.0	4.5 %
Subtotal – Fixed Income	73.7	496.4	—	186.4	756.5	38.9 %
Trust Owned Life Insurance:						
International Equities	—	64.8	—	—	64.8	3.3 %
United States Bonds	—	135.9	—	—	135.9	7.0 %
Subtotal – Trust Owned Life Insurance	—	200.7	—	—	200.7	10.3 %
Cash and Cash Equivalents (b)	26.3	—	—	5.7	32.0	1.6 %
Other – Pending Transactions and Accrued Income (a)	—	—	—	2.2	2.2	0.1 %
<b>Total</b>	<b>\$ 790.6</b>	<b>\$ 697.1</b>	<b>\$ —</b>	<b>\$ 459.0</b>	<b>\$ 1,946.7</b>	<b>100.0 %</b>

(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, 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)%
<b>Total</b>	<b>\$ 991.1</b>	<b>\$ 2,687.0</b>	<b>\$ —</b>	<b>\$ 1,337.3</b>	<b>\$ 5,015.4</b>	<b>100.0 %</b>

- (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 %
<b>Total</b>	<b>\$ 649.1</b>	<b>\$ 683.4</b>	<b>\$ —</b>	<b>\$ 449.3</b>	<b>\$ 1,781.8</b>	<b>100.0 %</b>

- (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:

<b>Accumulated Benefit Obligation</b>	<b>December 31,</b>	
	<b>2020</b>	<b>2019</b>
	<b>(in millions)</b>	
Qualified Pension Plan	\$ 615.8	\$ 586.3
Nonqualified Pension Plans	0.8	0.6
<b>Total</b>	<b>\$ 616.6</b>	<b>\$ 586.9</b>

### *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*

	<b>December 31,</b>	
	<b>2020</b>	<b>2019</b>
	<b>(in millions)</b>	
Projected Benefit Obligation	\$ 1.7	\$ 1.5
Fair Value of Plan Assets	—	—
<b>Underfunded Projected Benefit Obligation</b>	<b>\$ (1.7)</b>	<b>\$ (1.5)</b>

#### *Accumulated Benefit Obligation*

	<b>December 31,</b>	
	<b>2020</b>	<b>2019</b>
	<b>(in millions)</b>	
Accumulated Benefit Obligation	\$ 0.8	\$ 0.6
Fair Value of Plan Assets	—	—
<b>Underfunded Accumulated Benefit Obligation</b>	<b>\$ (0.8)</b>	<b>\$ (0.6)</b>

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

I&M expects contributions and payments for the pension plans of \$1 million during 2021. For the pension plans, this amount includes the payment of unfunded nonqualified benefits plus contributions to the qualified trust fund of at least the minimum amount required by the Employee Retirement Income Security Act. For the qualified pension plan, I&M may also make additional discretionary contributions to maintain the funded status of the plan.

The table below reflects the total benefits expected to be paid from the plan or from I&M's assets. The payments include the participants' contributions to the plan for its 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)			
2021	\$	40.2	\$	15.1
2022		42.4		15.3
2023		41.5		14.7
2024		42.7		15.3
2025		42.7		15.1
Years 2026 to 2030, in Total		205.2		70.9

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### *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,			
	2020	2019	2020	2019
	(in millions)			
Service Cost	\$ 15.4	\$ 13.4	\$ 1.4	\$ 1.4
Interest Cost	19.7	23.8	4.7	5.8
Expected Return on Plan Assets	(33.3)	(36.8)	(11.7)	(11.4)
Amortization of Prior Service Credit	—	—	(9.5)	(9.4)
Amortization of Net Actuarial Loss	10.8	6.6	0.7	2.7
Net Periodic Benefit Cost (Credit)	12.6	7.0	(14.4)	(10.9)
Capitalized Portion	(4.3)	(3.4)	(0.4)	(0.4)
Net Periodic Benefit Cost (Credit) Recognized in Expense	\$ 8.3	\$ 3.6	\$ (14.8)	\$ (11.3)

### *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, 2020 and 2019 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,		
	2020	2019	
	(in millions)		
Commodity:			
Power	19.7	26.8	MWhs
Heating Oil and Gasoline	0.6	0.6	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 and other 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 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

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netted cash collateral paid to third-parties against short-term and long-term risk management liabilities were immaterial as of December 31, 2020 and 2019.

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

Balance Sheet Location	December 31, 2020		
	Risk Management	Gross Amounts Offset	Net Amounts of Assets/Liabilities
	Contracts -	in the Statement of	Presented in the Statement
	Commodity (a)	Financial Position (b)	of Financial Position (c)
	(in millions)		
Derivative Instrument Assets	\$ 17.7	\$ (14.0)	\$ 3.7
Long-Term Portion of Derivative Instrument Assets	0.5	(0.4)	0.1
Derivative Instrument Liabilities	12.5	(12.3)	0.2
Long-Term Portion of Derivative Instrument Liabilities	0.4	(0.3)	0.1

Balance Sheet Location	December 31, 2019		
	Risk Management	Gross Amounts Offset	Net Amounts of Assets/Liabilities
	Contracts -	in the Statement of	Presented in the Statement
	Commodity (a)	Financial Position (b)	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)	—

- (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,	
	2020	2019
	(in millions)	
Operating Revenues	\$ 0.1	\$ 0.5
Operation Expenses	(0.1)	—
Maintenance Expenses	(0.3)	(0.1)
Other Regulatory Assets (a)	(0.1)	0.3
Other Regulatory Liabilities (a)	12.4	24.5
<b>Total Gain on Risk Management Contracts</b>	<b>\$ 12.0</b>	<b>\$ 25.2</b>

(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.”

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### *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.

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 2020 and 2019, 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 2020 and 2019, 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 - Comprehensive Income.

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, 2020		December 31, 2019	
Interest Rate			
AOCI Loss Net of Tax	Expected to be Reclassified to Net Income During the Next Twelve Months	AOCI Loss Net of Tax	Expected to be Reclassified to Net Income During the Next Twelve Months
(in millions)			
\$ (8.3)	\$ (1.6)	\$ (9.9)	\$ (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, surety bonds 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, 2020 and 2019.

#### ***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, 2020 and 2019.

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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,			
2020		2019	
Book Value	Fair Value	Book Value	Fair Value
(in millions)			
\$ 2,899.8	\$ 3,628.6	\$ 2,899.8	\$ 3,285.1

### *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 for additional information.

The following is a summary of nuclear trust fund investments:

	December 31,					
	2020			2019		
	Gross	Other-Than-	Fair	Gross	Other-Than-	Fair
	Unrealized	Temporary		Unrealized	Temporary	
	Gains	Impairments	Value	Gains	Impairments	Value
(in millions)						
Cash and Cash Equivalents	\$ 25.8	\$ —	\$ —	\$ 15.3	\$ —	\$ —
Fixed Income Securities:						
United States Government	1,025.6	98.5	(7.1)	1,112.5	55.5	(6.1)
Corporate Debt	86.3	9.6	(1.7)	72.4	5.3	(1.6)
State and Local Government	114.3	0.9	(0.4)	7.6	0.7	(0.2)
Subtotal Fixed Income Securities	1,226.2	109.0	(9.2)	1,192.5	61.5	(7.9)
Equity Securities - Domestic (a)	2,054.7	1,400.8	—	1,767.9	1,144.4	—
Other Special Funds	\$ 3,306.7	\$ 1,509.8	\$ (9.2)	\$ 2,975.7	\$ 1,205.9	\$ (7.9)

(a) Amount reported as Gross Unrealized Gains includes unrealized gains of \$1.4 billion and \$1.1 billion and unrealized losses of \$9 million and \$5 million as of December 31, 2020 and 2019, respectively.

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

	Years Ended December 31,	
	2020	2019
	(in millions)	
Proceeds from Investment Sales	\$ 1,593.4	\$ 1,473.0
Purchases of Investments	1,637.2	1,531.0
Gross Realized Gains on Investment Sales	26.4	76.5
Gross Realized Losses on Investment Sales	26.1	24.3

The base cost of fixed income securities was \$1.1 billion and \$1.1 billion as of December 31, 2020 and 2019, respectively. The base cost of equity securities was \$654 million and \$623 million as of December 31, 2020 and 2019, respectively.

The fair value of fixed income securities held in the nuclear trust funds, summarized by contractual maturities, as of December 31, 2020 was as follows:

	Fair Value of Fixed Income Securities	
	(in millions)	
Within 1 year	\$	294.8
After 1 year through 5 years		371.3
After 5 years through 10 years		214.4
After 10 years		345.7
<b>Total</b>	<b>\$</b>	<b>1,226.2</b>

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

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

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The following tables set forth, by level within the fair value hierarchy, I&M's financial assets and liabilities that were accounted for at fair value on a recurring basis. As 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.

December 31, 2020					
	Level 1	Level 2	Level 3	Other	Total
(in millions)					
<b>Assets:</b>					
<b>Derivative Instrument Assets</b>					
Risk Management Commodity Contracts (a) (b)	\$ —	\$ 15.1	\$ 2.5	\$ (13.9)	\$ 3.7
<b>Other Special Funds</b>					
Cash and Cash Equivalents (c)	16.8	—	—	9.0	25.8
Fixed Income Securities:					
United States Government	—	1,025.6	—	—	1,025.6
Corporate Debt	—	86.3	—	—	86.3
State and Local Government	—	114.3	—	—	114.3
Subtotal Fixed Income Securities	—	1,226.2	—	—	1,226.2
Equity Securities - Domestic (c)	2,054.7	—	—	—	2,054.7
<b>Total Other Special Funds</b>	<b>2,071.5</b>	<b>1,226.2</b>	<b>—</b>	<b>9.0</b>	<b>3,306.7</b>
<b>Total Assets</b>	<b>\$ 2,071.5</b>	<b>\$ 1,241.3</b>	<b>\$ 2.5</b>	<b>\$ (4.9)</b>	<b>\$ 3,310.4</b>
<b>Liabilities:</b>					
<b>Derivative Instrument Liabilities</b>					
Risk Management Commodity Contracts (a) (b)	\$ —	\$ 12.0	\$ 0.4	\$ (12.2)	\$ 0.2



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	December 31, 2019				
	Level 1	Level 2	Level 3	Other	Total
Assets:	(in millions)				
<b>Derivative Instrument Assets</b>					
Risk Management Commodity Contracts (a) (b)	\$ —	\$ 59.5	\$ 8.0	\$ (57.6)	\$ 9.9
<b>Other Special Funds</b>					
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
<b>Total Other Special Funds</b>	<b>1,774.6</b>	<b>1,192.5</b>	<b>—</b>	<b>8.6</b>	<b>2,975.7</b>
<b>Total Assets</b>	<b>\$ 1,774.6</b>	<b>\$ 1,252.0</b>	<b>\$ 8.0</b>	<b>\$ (49.0)</b>	<b>\$ 2,985.6</b>

**Liabilities:**

<b>Derivative Instrument Liabilities</b>					
Risk Management Commodity Contracts (a) (b)	\$ —	\$ 53.4	\$ 2.2	\$ (55.1)	\$ 0.5

- (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, 2020	Derivative Instrument Assets (Liabilities) (in millions)
Balance as of December 31, 2019	\$ 5.8
Realized Gain (Loss) Included in Net Income (or Changes in Net Assets) (a) (b)	2.5
Settlements	(8.6)
Transfers out of Level 3 (d)	0.4
Changes in Fair Value Allocated to Regulated Jurisdictions (e)	2.0
Balance as of December 31, 2020	\$ 2.1

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

- (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:

#### December 31, 2020

	Fair Value		Valuation Technique	Significant Unobservable Input (a)	Input/Range		Weighted Average (b)
	Assets	Liabilities			Low	High	
	(in millions)						
Energy Contracts	\$ 0.6	\$ 0.3	Discounted Cash Flow	Forward Market Price	\$ 10.84	\$ 41.09	\$ 25.08
FTRs	1.9	0.1	Discounted Cash Flow	Forward Market Price	(1.96)	3.69	0.33
<b>Total</b>	<b>\$ 2.5</b>	<b>\$ 0.4</b>					

#### December 31, 2019

	Fair Value		Valuation Technique	Significant Unobservable Input (a)	Input/Range		Weighted Average (b)
	Assets	Liabilities			Low	High	
	(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
<b>Total</b>	<b>\$ 8.0</b>	<b>\$ 2.2</b>					

(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, 2020 and 2019:

#### 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 Tax Benefit as reported are as follows:

	Years Ended December 31,	
	2020	2019
	(in millions)	
Charged (Credited) to Operating Expenses, Net:		
Current	\$ 15.6	\$ 53.9
Deferred	(20.3)	(55.7)
<b>Total</b>	<b>(4.7)</b>	<b>(1.8)</b>
Charged (Credited) to Nonoperating Income, Net:		
Current	(2.4)	(8.2)
Deferred	(0.4)	(0.6)
<b>Total</b>	<b>(2.8)</b>	<b>(8.8)</b>
<b>Total Income Benefit</b>	<b>\$ (7.5)</b>	<b>\$ (10.6)</b>

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The following is a reconciliation for I&M between the federal income taxes computed by multiplying pretax income by the federal statutory tax rate and the income taxes reported:

	Years Ended December 31,	
	2020	2019
	(in millions)	
Net Income	\$ 284.8	\$ 269.4
Income Tax Benefit	(7.5)	(10.6)
<b>Pretax Income</b>	<b>\$ 277.3</b>	<b>\$ 258.8</b>
Income Taxes on Pretax Income at Statutory Rate (21%)	\$ 58.2	\$ 54.3
Increase (Decrease) in Income Taxes Resulting from the Following Items:		
Depreciation	1.6	4.0
Investment Tax Credit Amortization	(4.5)	(3.6)
State and Local Income Taxes, Net	1.5	(1.2)
Removal Costs	(10.5)	(12.8)
AFUDC	(2.4)	(4.1)
Parent Company Loss Benefit	(6.4)	(3.3)
Return to Provision Adjustment	1.9	(0.3)
Tax Reform Excess ADIT Reversal	(46.8)	(42.5)
Other	(0.1)	(1.1)
<b>Income Tax Benefit</b>	<b>\$ (7.5)</b>	<b>\$ (10.6)</b>
<b>Effective Income Tax Rate</b>	<b>(2.7) %</b>	<b>(4.1) %</b>

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### ***Net Deferred Tax Liability***

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

	December 31,	
	2020	2019
	(in millions)	
Deferred Tax Assets	\$ 989.8	\$ 970.8
Deferred Tax Liabilities	(2,056.1)	(1,952.5)
<b>Net Deferred Tax Liabilities</b>	<b>\$ (1,066.3)</b>	<b>\$ (981.7)</b>
Property Related Temporary Differences	\$ (411.2)	\$ (428.5)
Amounts Due to Customers for Future Income Taxes	147.9	169.6
Deferred State Income Taxes	(211.1)	(194.4)
Regulatory Assets	(16.5)	(26.9)
Accrued Nuclear Decommissioning	(626.4)	(557.4)
Operating Lease Liability	46.6	61.9
All Other, Net	4.4	(6.0)
<b>Net Deferred Tax Liabilities</b>	<b>\$ (1,066.3)</b>	<b>\$ (981.7)</b>

### ***AEP System Tax Allocation Agreement***

I&M and other AEP subsidiaries join in the filing of a consolidated federal income tax return. The allocation of the AEP System's current consolidated federal income tax to the AEP System companies allocates the benefit of current tax loss of the parent company (Parent Company Loss Benefit) to the AEP System subsidiaries with taxable income reducing their current tax expense proportionately. The consolidated NOL of the AEP System is allocated to each company in the consolidated group with taxable losses. With the exception of the allocation of the consolidated AEP System NOL, the loss of the Parent and tax credits, the method of allocation reflects a separate return result for each company in the consolidated group.

### ***Federal Income Tax Audit Status***

The statute of limitations for the IRS to examine I&M and other AEP subsidiaries originally filed federal return has expired for tax years 2016 and earlier. In the third quarter of 2019, I&M and other AEP subsidiaries elected to amend the 2014 and 2015 federal returns. In the first quarter of 2020, the IRS notified I&M and other AEP subsidiaries that it was beginning an examination of these amended returns, including the NOL carryback to 2015 that originated in the 2017 return. As of December 31, 2020, the IRS has not challenged any items on these returns and the IRS is limited in their proposed adjustments to the amount I&M and other AEP subsidiaries claimed on the amended returns.

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### ***Net Income Tax Operating Loss Carryforward***

I&M has state net income tax operating loss carryforwards as of December 31, 2020 as indicated in the table below:

State/Municipality	State Net Income		Years of
	Tax Operating Loss	Carryforward	
	(in millions)		Expiration
West Virginia	\$	2.5	2032 - 2037

### ***Uncertain Tax Positions***

The amount and activity of unrecognized tax benefits for I&M was immaterial as of and for the twelve months ended December 31, 2020 and 2019. Management believes that there will be no significant net increase or decrease in unrecognized benefits within 12 months of the reporting date.

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

In March 2020, the CARES Act was signed into law. The CARES Act includes tax relief provisions such as an AMT Credit Refund and a 5-year NOL carryback from years 2018-2020. Pursuant to the CARES Act, I&M and other AEP subsidiaries requested a partial refund of taxes paid in 2014 under the 5-year NOL carryback provision of the CARES Act. Management will continue to monitor potential legislation and any impacts to the AMT Credit and NOL refunds that were filed in 2020 pursuant to the CARES Act.

In December 2020, the CAA of 2021 was signed into law. The CAA of 2021 includes: (a) COVID-19 tax relief and tax extender provisions including extensions of time to begin construction on and placed in-service assets generating ITCs, (b) 100% deductibility of business meals in 2021 and 2022 and (c) an extension of the work opportunity tax credit. The ITC percentage has been increased for projects starting construction through 2023 and placed in-service by the end of 2025. These provisions provide time and flexibility on the construction start and in-service dates.

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In September and November 2020, the IRS issued final regulations that provide guidance regarding the additional first-year depreciation deduction under Section 168(k). The final regulations reflect changes as a result of Tax Reform, which affects taxpayers with qualified depreciable property acquired and placed in-service after September 27, 2017. Generally, AEP's regulated utilities will not be eligible for any bonus depreciation for property acquired and placed in-service after December 31, 2017. I&M and other AEP subsidiaries' competitive businesses will be eligible for 100% expensing.

The IRS issued final regulations in 2020 that provide guidance 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 de minimis tests under which all interest is deductible if less than 10% is allocable to the competitive businesses. I&M and other AEP subsidiaries will deduct materially all business interest expense under this de minimis provision.

On December 30, 2020, the IRS issued regulations that provide guidance on the non-deductibility of certain executives' compensation above \$1 million under Internal Revenue Code Section 162(m). The regulations clarify the application of rules passed under Tax Reform that expanded the application of Section 162(m) to SEC registered companies that issue either public equity or debt. These rules also expanded the type of compensation and the number of executives subject to this deduction disallowance. I&M and other AEP subsidiaries limit certain executives' compensation to the \$1 million limitation on its federal income tax return.



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## 12. LEASES

Management adopted ASU 2016-02 effective January 1, 2019 by means of a cumulative-effect adjustment to the balance sheets.

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. I&M does not separate non-lease components from associated lease components. 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 its lease obligation using its 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,	
	2020	2019
	(in millions)	
Operating Lease Cost	\$ 101.5	\$ 93.1
Finance Lease Cost		
Amortization of Right-of-Use Assets	93.9	94.5
Interest on Lease Liabilities	5.2	7.1
<b>Total Lease Rental Costs (a)</b>	<b>\$ 200.6</b>	<b>\$ 194.7</b>

(a) Excludes variable and short-term lease costs, which were immaterial for the twelve months ended December 31, 2020 and 2019, respectively.

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

	December 31,	
	2020	2019
<b>Weighted-Average Remaining Lease Terms (years)</b>		
Operating Leases	3.50	3.91
Finance Leases	5.79	6.55
<b>Weighted-Average Discount Rate</b>		
Operating Leases	3.42%	3.45%
Finance Leases	8.29%	8.47%

	Year Ended December 31,	
	2020	2019
	(in millions)	
<b>Cash paid for amounts included in the measurement of lease liabilities</b>		
Operating Cash Flows from Operating Leases	\$ 102.2	\$ 94.3
Operating Cash Flows from Finance Leases	103.2	103.0
Non-cash Acquisitions Under Operating Leases	\$ 18.1	\$ 18.7

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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,	
	2020	2019
	(in millions)	
<b>Property, Plant and Equipment Under Finance Leases</b>		
Utility Plant (a)	\$ 41.7	\$ 45.0
Nuclear Fuel Under Finance Leases (b)	138.9	156.9
<b>Net Property, Plant and Equipment Under Finance Leases</b>	<b>\$ 180.6</b>	<b>\$ 201.9</b>

<b>Obligations Under Finance Leases</b>		
Noncurrent	\$ 106.1	\$ 121.2
Current	74.5	80.7
<b>Total Obligations Under Finance Leases</b>	<b>\$ 180.6</b>	<b>\$ 201.9</b>

(a) Includes \$27 million and \$23 million of accumulated provision for depreciation and amortization for the years ended December 31, 2020 and 2019, respectively.

(b) Includes \$266 million and \$266 million of accumulated provision for depreciation and amortization for the years ended December 31, 2020 and 2019, respectively.

	December 31,	
	2020	2019
	(in millions)	
<b>Property, Plant and Equipment Under Operating Leases</b>		
Utility Plant (a)	\$ 188.9	\$ 252.0
Nonutility Plant	47.5	54.1
Accumulated Provision for Depreciation and Amortization – Nonutility Plant	(18.3)	(11.3)
<b>Net Property, Plant and Equipment Under Operating Leases</b>	<b>\$ 218.1</b>	<b>\$ 294.8</b>

<b>Obligations Under Operating Leases</b>		
Noncurrent	\$ 135.9	\$ 211.6
Current	85.6	87.3
<b>Total Obligations Under Operating Leases</b>	<b>\$ 221.5</b>	<b>\$ 298.9</b>

(a) Includes \$143 million and \$71 million of accumulated provision for depreciation and amortization for the years ended December 31, 2020 and 2019, respectively.

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Future minimum lease payments consisted of the following as of December 31, 2020:

	Finance Leases	Operating Leases
	(in millions)	
2021	\$ 86.2	\$ 92.5
2022	52.0	92.5
2023	29.7	11.4
2024	16.7	10.0
2025	6.6	8.9
Later Years	12.2	21.8
<b>Total Future Minimum Lease Payments</b>	<b>203.4</b>	<b>237.1</b>
Less: Imputed Interest	22.8	15.6
<b>Estimated Present Value of Future Minimum Lease Payments</b>	<b>\$ 180.6</b>	<b>\$ 221.5</b>

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
<b>Total Future Minimum Lease Payments</b>	<b>234.7</b>	<b>322.4</b>
Less: Imputed Interest	32.8	23.5
<b>Estimated Present Value of Future Minimum Lease Payments</b>	<b>\$ 201.9</b>	<b>\$ 298.9</b>

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### *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, 2020, 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. In November 2020, management announced that AEP will not renew the lease when it expires in 2022. 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, 2020 were as follows:

	<b>Future Minimum Lease Payments</b>
	<b>(in millions)</b>
2021	\$ 73.9
2022	73.8
<b>Total Future Minimum Lease Payments</b>	<b>\$ 147.7</b>

### *Lessor Activity*

I&M's lessor activity was immaterial as of and for the twelve months ended December 31, 2020 and 2019, respectively.

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### ***Nuclear Fuel Lease***

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 had a variable rate and was a finance lease with a term of 54 months. I&M made the final payment in October 2020.

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). 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.

In October 2020, I&M entered into a sale-and-leaseback transaction for \$70 million with DCC Fuel XV LLC (DCC XV). DCC XV 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 November 2020.

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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, 2020	Interest Rate Ranges as of December 31, 2020 2019		Outstanding as of December 31, 2020 2019	
	Maturity					
					(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)	2021-2025 (b)	2.21%	0.18%-3.05%	1.79%-3.05%	242.0	242.0
Spent Nuclear Fuel Obligation (c)					281.2	279.8
Other Long-term Debt	2021-2025	1.49%	1.28%-6.00%	2.93%-6.00%	209.4	211.2
Unamortized Discount, Net					(7.8)	(8.2)
<b>Total Long-Term Debt</b>					<b>\$ 2,899.8</b>	<b>\$ 2,899.8</b>

(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. Consequently, these bonds have been classified for maturity purposes as Long-term Debt Due Within One Year - Nonaffiliated on the balance sheets.

(b) Certain Pollution Control Bonds are subject to redemption earlier than the maturity date.

(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, 2020, long-term debt was payable as follows:

	(in millions)
2021	\$ 293.9
2022	2.2
2023	252.4
2024	2.5
2025	150.4
After 2025	2,206.2
Principal Amount	2,907.6
Unamortized Discount, Net	(7.8)
<b>Total Long-Term Debt</b>	<b>\$ 2,899.8</b>

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### ***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.

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, 2020, 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 \$1.5 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, 2020, the amount of any such restrictions was \$520 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, 2020 and 2019 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)						
2020	\$ 218.6	\$ —	\$ 114.5	\$ —	\$ 103.0	\$ 500.0
2019	158.8	53.2	71.5	17.5	114.4	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
2020	2.70%	0.27%	—%	—%	1.08%	—%
2019	3.43%	1.77%	3.02%	2.73%	2.34%	2.84%

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, 2020 and 2019.

#### ***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 September 2022.

The amount of accounts receivable and accrued utility revenues under the sale of receivables agreement as of December 31, 2020 and 2019 were \$171 million and \$142 million, respectively.

The fees paid to AEP Credit for customer accounts receivable sold were \$8 million and \$11 million for the years ended December 31, 2020 and 2019, respectively.

The proceeds on the sale of receivables to AEP Credit were \$1.9 billion and \$1.8 billion for the years ended December 31, 2020 and 2019, 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, 2020 and 2019:

Related Party Revenues	Years Ended December 31,	
	2020	2019
	(in millions)	
Auction Sales to OPCo (a)	\$ 3.1	\$ 6.7
Transmission Revenues	2.9	0.7
Other Revenues	4.5	3.1
(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, 2020 and 2019:

Related Party Purchases	Years Ended December 31,	
	2020	2019
	(in millions)	
Direct Purchases from AEGCo	\$ 172.8	\$ 214.9

### ***PJM Transmission Service Charges***

The AEP East Companies are parties to the 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 net charges for the years ended December 31, 2020 and 2019 related to the TA were \$146 million and \$144 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, 2020 and 2019, AEPTCo billed I&M \$3 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 of return on the common equity of AEGCo as approved by the FERC. In November 2020, management announced that AEP will not renew the Rockport Plant, Unit 2 lease when it expires in December 2022. The I&M Power Agreement will continue in effect until the debt obligations of AEGCo secured by the Rockport Plant have been satisfied and discharged (currently expected to be December 2028).

#### ***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

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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. In November 2020, management announced that AEP will not renew the Rockport Plant, Unit 2 lease when it expires in December 2022. 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 \$12 million and \$13 million in 2020 and 2019, 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 \$1 million for the years ended December 31, 2020 and 2019, 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 NO<sub>x</sub> emissions at certain generation plants in the AEP System. I&M recorded revenues from barging, transloading and other services of \$61 million and \$63 million for the years ended December 31, 2020 and 2019, 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 \$3 million and \$2 million as capital or maintenance expenses depending on the nature of the services received for the years ended December 31, 2020 and 2019, respectively. These billings are recoverable from customers.

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### ***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:

		Years Ended December 31,	
		2020	2019
		(in millions)	
Sales	\$	1.5	\$ 7.5
Purchases		3.4	0.9

### ***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. One of the joint venture wind farms has PPAs with I&M and OPCo for a portion of its energy production. The I&M portion totaled \$11 million and \$9 million, respectively, for the years ended December 31, 2020 and 2019.

### ***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 \$210 million and \$185 million for the years ended December 31, 2020 and 2019, 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. In 2020, there were no charitable contributions made to the AEP Foundation. I&M's charitable contributions to the AEP Foundation 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
2020	3.4	8.7	5.2	2.5	2.3	3.4	10.2
2019	2.8	8.1	7.3	1.4	1.9	3.4	9.4

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, 2020 and 2019, I&M’s ARO liability for nuclear decommissioning of the Cook Plant was \$1.80 billion and \$1.73 billion, respectively. These liabilities are reflected in Asset Retirement Obligations on I&M’s balance sheets. As of December 31, 2020 and 2019, the fair value of I&M’s assets that are legally restricted for purposes of settling decommissioning liabilities totaled \$2.98 billion and \$2.65 billion, respectively. These assets are included in Other Special Funds on I&M’s balance sheets.

The following is a reconciliation of the 2020 and 2019 aggregate carrying amounts of ARO:

Year	ARO at January 1,	Accretion Expense	Liabilities Incurred	Liabilities Settled	Revisions in Cash Flow Estimates	ARO at December 31,
(in millions)						
2020	\$ 1,748.6	\$ 70.2	\$ 0.1	\$ (0.2)	\$ (4.9)	\$ 1,813.8
2019	1,681.3	67.4	—	(0.2)	0.1	1,748.6

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### ***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:

#### **I&M's Share as of December 31, 2020**

Facility	Fuel Type	Percent of Ownership	Utility Plant	Construction	Accumulated Depreciation
			in Service	Work in Progress	
(in millions)					
Rockport Generating Plant (a)(b)(c)	Coal	50.0 %	\$ 1,228.5	\$ 19.6	\$ 677.3

#### **I&M's Share as of December 31, 2019**

Facility	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

(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 for additional information.

(c) AEGCo owns 50% of Unit 1 with I&M and 50% of capital additions for Unit 2.

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NOTES TO FINANCIAL STATEMENTS (Continued)			

## 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,	
	2020	2019
	(in millions)	
<b>Retail Revenues:</b>		
Residential Revenues	\$ 790.3	\$ 737.9
Commercial Revenues	496.6	500.8
Industrial Revenues	541.6	560.6
Other Retail Revenues	6.6	7.3
<b>Total Retail Revenues</b>	<u>1,835.1</u>	<u>1,806.6</u>
<b>Wholesale Revenues</b>		
Generation Revenues	290.1	417.5
Transmission Revenues (a)	29.0	25.1
<b>Total Wholesale Revenues</b>	<u>319.1</u>	<u>442.6</u>
Other Revenues from Contracts with Customers (a)	<u>21.2</u>	<u>27.6</u>
<b>Total Revenues from Contracts with Customers</b>	<u>2,175.4</u>	<u>2,276.8</u>
<b>Other Revenues</b>		
Alternative Revenues	5.8	(1.4)
Other Revenues	(0.1)	0.1
<b>Total Other Revenues</b>	<u>5.7</u>	<u>(1.3)</u>
<b>Total Operating Revenues</b>	<u>\$ 2,181.1</u>	<u>\$ 2,275.5</u>

(a) Amounts include affiliated and nonaffiliated revenues.



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NOTES TO FINANCIAL STATEMENTS (Continued)			

### *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 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 also 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.

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NOTES TO FINANCIAL STATEMENTS (Continued)			

Payments from the RTO 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.

### *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 encompasses a time frame greater than a year, where the performance obligation within each RTO is partially fixed for a period of one year or less. Payments from the RTO 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.

The AEP East Companies are parties to the 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, 2020. 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 shown in the table below include affiliated and nonaffiliated revenues.

2021	2022-2023	2024-2025	After 2025	Total
(in millions)				
\$ 35.1	\$ 8.8	\$ 8.8	\$ 4.5	\$ 57.2

### *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, 2020 and 2019.

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NOTES TO FINANCIAL STATEMENTS (Continued)			

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, 2020 and 2019.

#### ***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, 2020 and 2019. 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 \$35 million and \$37 million, as of December 31, 2020 and 2019.

#### ***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, 2020 and 2019.

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NOTES TO FINANCIAL STATEMENTS (Continued)			

# 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, 2020 and 2019, 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)											
<u>Year Ended December 31, 2020</u>											
East Busco Station	Distribution	Churubusco, IN	363	\$	5.6	562	\$	—	592	\$	—
<u>Year Ended December 31, 2019</u>											
East Busco Station	Distribution	Churubusco, IN	363	\$	5.6	562	\$	—	592	\$	—

(a) This amount would have been recorded in Account 592.2 in accordance with FERC Order No. 784.

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Indiana Michigan Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	/ /	End of 2020/Q4

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

1. Report in columns (b),(c),(d) and (e) the amounts of accumulated other comprehensive income items, on a net-of-tax basis, where appropriate.
2. Report in columns (f) and (g) the amounts of other categories of other cash flow hedges.
3. For each category of hedges that have been accounted for as "fair value hedges", report the accounts affected and the related amounts in a footnote.
4. Report data on a year-to-date basis.

Line No.	Item  (a)	Unrealized Gains and Losses on Available-for-Sale Securities (b)	Minimum Pension Liability adjustment (net amount) (c)	Foreign Currency Hedges (d)	Other Adjustments (e)
1	Balance of Account 219 at Beginning of Preceding Year				( 2,380,504)
2	Preceding Qtr/Yr to Date Reclassifications from Acct 219 to Net Income				( 170,897)
3	Preceding Quarter/Year to Date Changes in Fair Value				741,902
4	Total (lines 2 and 3)				571,005
5	Balance of Account 219 at End of Preceding Quarter/Year				( 1,809,499)
6	Balance of Account 219 at Beginning of Current Year				( 1,809,499)
7	Current Qtr/Yr to Date Reclassifications from Acct 219 to Net Income				( 96,959)
8	Current Quarter/Year to Date Changes in Fair Value				3,142,815
9	Total (lines 7 and 8)				3,045,856
10	Balance of Account 219 at End of Current Quarter/Year				1,236,357



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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)	9,422,259,242	9,422,259,242		
4	Property Under Capital Leases	230,619,960	230,619,960		
5	Plant Purchased or Sold				
6	Completed Construction not Classified	534,936,811	534,936,811		
7	Experimental Plant Unclassified				
8	Total (3 thru 7)	10,187,816,013	10,187,816,013		
9	Leased to Others				
10	Held for Future Use	1,444,928	1,444,928		
11	Construction Work in Progress	362,634,813	362,634,813		
12	Acquisition Adjustments				
13	Total Utility Plant (8 thru 12)	10,551,895,754	10,551,895,754		
14	Accum Prov for Depr, Amort, & Depl	3,472,869,418	3,472,869,418		
15	Net Utility Plant (13 less 14)	7,079,026,336	7,079,026,336		
16	Detail of Accum Prov for Depr, Amort & Depl				
17	In Service:				
18	Depreciation	3,292,118,150	3,292,118,150		
19	Amort & Depl of Producing Nat Gas Land/Land Right				
20	Amort of Underground Storage Land/Land Rights				
21	Amort of Other Utility Plant	180,746,445	180,746,445		
22	Total In Service (18 thru 21)	3,472,864,595	3,472,864,595		
23	Leased to Others				
24	Depreciation				
25	Amortization and Depletion				
26	Total Leased to Others (24 & 25)				
27	Held for Future Use				
28	Depreciation	4,823	4,823		
29	Amortization				
30	Total Held for Future Use (28 & 29)	4,823	4,823		
31	Abandonment of Leases (Natural Gas)				
32	Amort of Plant Acquisition Adj				
33	Total Accum Prov (equals 14) (22,26,30,31,32)	3,472,869,418	3,472,869,418		

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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
					6
					7
					8
					9
					10
					11
					12
					13
					14
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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	-3,482,119	102,524,947	
4	Allowance for Funds Used during Construction	3,514,812	1,725,499	
5	(Other Overhead Construction Costs, provide details in footnote)			
6	SUBTOTAL (Total 2 thru 5)	32,693		
7	Nuclear Fuel Materials and Assemblies			
8	In Stock (120.2)			
9	In Reactor (120.3)	709,572	70,250,572	
10	SUBTOTAL (Total 8 & 9)	709,572		
11	Spent Nuclear Fuel (120.4)	650,721,127	87,385,144	
12	Nuclear Fuel Under Capital Leases (120.6)	156,895,314	69,500,000	
13	(Less) Accum Prov for Amortization of Nuclear Fuel Assem (120.5)	650,963,466		
14	TOTAL Nuclear Fuel Stock (Total 6, 10, 11, 12, less 13)	157,395,240		
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)			

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NUCLEAR FUEL MATERIALS (Account 120.1 through 120.6 and 157)					
Changes during Year		Balance		Line	
Amortization (d)	Other Reductions (Explain in a footnote) (e)	End of Year (f)		No.	
				1	
				2	
	68,083,471	30,959,357		3	
	1,568,663	3,671,648		4	
				5	
		34,631,005		6	
				7	
				8	
	69,500,000	1,460,144		9	
		1,460,144		10	
	109,959,709	628,146,562		11	
87,471,717		138,923,597		12	
-88,034,995	109,959,709	629,038,752		13	
		174,122,556		14	
				15	
				16	
				17	
				18	
				19	
				20	
				21	
				22	

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

Reclassification of nuclear fuel from owned to leased due to sale/leaseback with third party - \$69,500,000

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

Retirement of spent fuel

**Schedule Page: 202 Line No.: 12 Column: b**

Includes 2019 costs in connection with nuclear leases:  
Finance charges - \$4,241,258

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

Reclassification of \$69,500,000 of nuclear fuel from owned to leased due to sale/leaseback with third party

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

Includes 2020 costs in connection with nuclear leases:  
Finance charges - \$2,140,710

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

Retirement of spent fuel

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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106)				
<p>1. Report below the original cost of electric plant in service according to the prescribed accounts.</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. For revisions to the amount of initial asset retirement costs capitalized, included by primary plant account, increases in column (c) additions and reductions in column (e) adjustments.</p> <p>5. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.</p> <p>6. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d)</p>				
Line No.	Account (a)	Balance 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	214,449,817	49,471,579	
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	234,433,341	49,471,579	
6	2. PRODUCTION PLANT			
7	A. Steam Production Plant			
8	(310) Land and Land Rights	7,414,505		
9	(311) Structures and Improvements	107,760,450	464,120	
10	(312) Boiler Plant Equipment	773,670,705	122,114,948	
11	(313) Engines and Engine-Driven Generators			
12	(314) Turbogenerator Units	124,057,159	1,988,106	
13	(315) Accessory Electric Equipment	62,999,199	45,269	
14	(316) Misc. Power Plant Equipment	24,119,923	655,044	
15	(317) Asset Retirement Costs for Steam Production	14,835,425	-5,180,769	
16	TOTAL Steam Production Plant (Enter Total of lines 8 thru 15)	1,114,857,366	120,086,718	
17	B. Nuclear Production Plant			
18	(320) Land and Land Rights	1,879,588		
19	(321) Structures and Improvements	433,270,558	5,687,636	
20	(322) Reactor Plant Equipment	1,708,006,033	45,806,692	
21	(323) Turbogenerator Units	704,272,615	2,187,713	
22	(324) Accessory Electric Equipment	305,504,353	17,554,791	
23	(325) Misc. Power Plant Equipment	264,495,861	3,265,589	
24	(326) Asset Retirement Costs for Nuclear Production	439,029,648		
25	TOTAL Nuclear Production Plant (Enter Total of lines 18 thru 24)	3,856,458,656	74,502,421	
26	C. Hydraulic Production Plant			
27	(330) Land and Land Rights	706,302		
28	(331) Structures and Improvements	4,634,636	6,636	
29	(332) Reservoirs, Dams, and Waterways	25,581,945	186,865	
30	(333) Water Wheels, Turbines, and Generators	16,416,657		
31	(334) Accessory Electric Equipment	5,658,835	59,163	
32	(335) Misc. Power Plant Equipment	2,764,551	14,515	
33	(336) Roads, Railroads, and Bridges	853		
34	(337) Asset Retirement Costs for Hydraulic Production	318,520		
35	TOTAL Hydraulic Production Plant (Enter Total of lines 27 thru 34)	56,082,299	267,179	
36	D. Other Production Plant			
37	(340) Land and Land Rights	5,311,684		
38	(341) Structures and Improvements	734,924		
39	(342) Fuel Holders, Products, and Accessories			
40	(343) Prime Movers			
41	(344) Generators	34,915,732		
42	(345) Accessory Electric Equipment	985,958	3,605	
43	(346) Misc. Power Plant Equipment	564,422	5,652	
44	(347) Asset Retirement Costs for Other Production			
45	TOTAL Other Prod. Plant (Enter Total of lines 37 thru 44)	42,512,720	9,257	
46	TOTAL Prod. Plant (Enter Total of lines 16, 25, 35, and 45)	5,069,911,041	194,865,575	

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

distributions of these tentative classifications in columns (c) and (d), including the reversals of the prior years 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.

7. Show in column (f) reclassifications 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, 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.

8. 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 requirement of these pages.

9. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchase, 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

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
				1
			117,426	2
			19,866,098	3
28,976,716			234,944,680	4
28,976,716			254,928,204	5
				6
				7
			7,414,505	8
38,063			108,186,507	9
3,454,476			892,331,177	10
				11
2,219,155			123,826,110	12
5,825			63,038,643	13
21,937			24,753,030	14
			9,654,656	15
5,739,456			1,229,204,628	16
				17
			1,879,588	18
1,905,409			437,052,785	19
16,497,572			1,737,315,153	20
717,019			705,743,309	21
3,956,712			319,102,432	22
1,102,031			266,659,419	23
			439,029,648	24
24,178,743			3,906,782,334	25
				26
			706,302	27
556			4,640,716	28
4,288			25,764,522	29
30,159			16,386,498	30
17,739			5,700,259	31
			2,779,066	32
			853	33
			318,520	34
52,742			56,296,736	35
				36
			5,311,684	37
			734,924	38
				39
				40
			34,915,732	41
			989,563	42
			570,074	43
				44
			42,521,977	45
29,970,941			5,234,805,675	46

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/Q4
ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)					
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)		
47	3. TRANSMISSION PLANT				
48	(350) Land and Land Rights	76,008,053	1,433,018		
49	(352) Structures and Improvements	33,944,814	19,365,400		
50	(353) Station Equipment	807,553,445	34,767,324		
51	(354) Towers and Fixtures	232,454,790	57,946		
52	(355) Poles and Fixtures	204,304,781	12,110,487		
53	(356) Overhead Conductors and Devices	278,574,184	19,252,605		
54	(357) Underground Conduit	2,312,344			
55	(358) Underground Conductors and Devices	6,313,720	141,785		
56	(359) Roads and Trails	91,159			
57	(359.1) Asset Retirement Costs for Transmission Plant				
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	1,641,557,290	87,128,565		
59	4. DISTRIBUTION PLANT				
60	(360) Land and Land Rights	25,891,235	1,563,679		
61	(361) Structures and Improvements	34,659,086	2,918,450		
62	(362) Station Equipment	440,969,025	42,283,157		
63	(363) Storage Battery Equipment	5,606,731			
64	(364) Poles, Towers, and Fixtures	306,186,300	29,556,322		
65	(365) Overhead Conductors and Devices	497,778,277	46,681,103		
66	(366) Underground Conduit	145,888,246	11,607,320		
67	(367) Underground Conductors and Devices	283,270,422	11,712,990		
68	(368) Line Transformers	356,294,956	20,680,280		
69	(369) Services	192,796,406	7,940,602		
70	(370) Meters	97,698,859	9,925,533		
71	(371) Installations on Customer Premises	27,882,732	1,402,659		
72	(372) Leased Property on Customer Premises				
73	(373) Street Lighting and Signal Systems	22,492,744	3,404,655		
74	(374) Asset Retirement Costs for Distribution Plant				
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	2,437,415,019	189,676,750		
76	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT				
77	(380) Land and Land Rights				
78	(381) Structures and Improvements				
79	(382) Computer Hardware				
80	(383) Computer Software				
81	(384) Communication Equipment				
82	(385) Miscellaneous Regional Transmission and Market Operation Plant				
83	(386) Asset Retirement Costs for Regional Transmission and Market Oper				
84	TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83)				
85	6. GENERAL PLANT				
86	(389) Land and Land Rights	3,265,843	1,472,482		
87	(390) Structures and Improvements	64,602,955	6,126,352		
88	(391) Office Furniture and Equipment	6,090,797	124,869		
89	(392) Transportation Equipment				
90	(393) Stores Equipment	976,516	20,023		
91	(394) Tools, Shop and Garage Equipment	16,375,374	1,344,923		
92	(395) Laboratory Equipment	240,989			
93	(396) Power Operated Equipment	543,715			
94	(397) Communication Equipment	56,629,399	10,016,157		
95	(398) Miscellaneous Equipment	10,812,061	20,732		
96	SUBTOTAL (Enter Total of lines 86 thru 95)	159,537,649	19,125,538		
97	(399) Other Tangible Property				
98	(399.1) Asset Retirement Costs for General Plant	317,162	425,818		
99	TOTAL General Plant (Enter Total of lines 96, 97 and 98)	159,854,811	19,551,356		
100	TOTAL (Accounts 101 and 106)	9,543,171,502	540,693,825		
101	(102) Electric Plant Purchased (See Instr. 8)				
102	(Less) (102) Electric Plant Sold (See Instr. 8)				
103	(103) Experimental Plant Unclassified				
104	TOTAL Electric Plant in Service (Enter Total of lines 100 thru 103)	9,543,171,502	540,693,825		

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/Q4
ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					47
614			77,440,457		48
1,183,357		138,375	52,265,232		49
15,686,495		-138,375	826,495,899		50
2,059,753			230,452,983		51
8,279,001			208,136,267		52
3,268,395			294,558,394		53
70,657			2,241,687		54
1,933,143			4,522,362		55
			91,159		56
					57
32,481,415			1,696,204,440		58
					59
			27,454,914		60
376,032			37,201,504		61
7,447,514			475,804,668		62
			5,606,731		63
3,127,045			332,615,577		64
5,204,362			539,255,018		65
39,276			157,456,290		66
1,421,524			293,561,888		67
6,390,273			370,584,963		68
1,128,181			199,608,827		69
5,176,609			102,447,783		70
505,942			28,779,449		71
					72
1,901,723			23,995,676		73
					74
32,718,481			2,594,373,288		75
					76
					77
					78
					79
					80
					81
					82
					83
					84
					85
2,004			4,736,321		86
1,076,299			69,653,008		87
345,807			5,869,859		88
					89
			996,539		90
939,994			16,780,303		91
			240,989		92
			543,715		93
150,878			66,494,678		94
6,739			10,826,054		95
2,521,721			176,141,466		96
					97
			742,980		98
2,521,721			176,884,446		99
126,669,274			9,957,196,053		100
					101
					102
					103
126,669,274			9,957,196,053		104



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

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) 12/31/20	Year of Report 12/31/20
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**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	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, 2020

**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	Ameriplex - Land purchase	1,248,077		0
2	Arnold Hogan Dist Rebuild	3,166,462		0
3	Blossom Trail new station	1,900,291		0
4	Cook Network Redesign	4,573,600		2,506,000
5	Corp Prgm Billing - I&M Nucle	52,285,972		0
6	D/IM/Capital Blanket - IMPCo	1,441,774		0
7	Dist Station Renew-Refu I&M IN	3,606,676		0
8	Ed-Ci-Impeco-D Ast Imp	6,295,433		0
9	Ed-Ci-Impeco-D Cust Serv	1,506,385		0
10	Elkhart Hydro Station Opco	3,325,273		0
11	Fukushima - Flood Hazards Eval	12,637,996		757,747
12	Fukushima-Seismic Hazard Eval	12,592,034		5,259,023
13	Fuson Station	6,556,702		0
14	GLBU 120 IM T CI	3,621,244		0
15	I&M IN Major Eq/Spares -Trans	1,466,652		0
16	I&M IN Major Eq/Spares- Distr	1,948,254		0
17	I&M Dist work	1,648,888		471,673
18	I&M Distribution	2,106,499		42,225
19	I&M Failure Distribution	1,035,202		0
20	I&M OPCO-T Baseline#1	3,664,794		1,820,002
21	I&M OPCO-T Baseline#2	1,433,786		119,837
22	I&M Transmission	(1,185,626)		0
23	I&M Transmission Work	5,884,123		2,806,625
24	I&M-D Service Restoration Blkt	2,494,480		0
25	IM Distr Work	6,751,660		3,494,767
26				
27				
28				
29				
30				
31				
32				
33				
34				
35	<b>TOTAL</b>	<b>362,634,813</b>	<b>534,936,811</b>	<b>1,130,630,848</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) December 31, 2020	Year of Report December 31, 2020
<b>CONSTRUCTION WORK IN PROGRESS AND COMPLETED CONSTRUCTION</b> <b>NOT CLASSIFIED - ELECTRIC (Accounts 107 and 106)</b>				
1. Report below descriptions and balances at end of year of projects in process of construction and completed construction not classified for projects actually in service. For any substantial amounts of completed construction not classified for plant actually in service explain the circumstances which have prevented final classification of such amounts to prescribed primary accounts for plant in service. 2. The information specified by this schedule for Account 106, Completed Construction		Not Classified-Electric, shall be furnished even though this account is included in the schedule, Electric Plant in Service, pages 204-211, according to a tentative classification by primary accounts. 3. Show items relating to "research and development" projects last under a caption Research and Development (See Account 107, Uniform System of Accounts). 4. Minor projects may be grouped.		
Line No.	Description of Project (a)	Construction Work in Progress-Electric (Account 107) (b)	Completed Construction Not Classified-Electric (Account 106) (c)	Estimated Additional Cost of Project (d)
1	IM Distribution Work T Funded	1,071,962		85,464
2	IM/MI Boxer new station	2,862,213		0
3	IM/Strawboard Station - Dist	1,062,571		189,082
4	IMPCo Trans Pre Eng Parent	5,003,242		0
5	IMPCo Trans Pre Eng Parent	1,553,076		0
6	NERC Physical Security - IM	13,503,160		8,270,561
7	Opco T Supplemental CI	1,364,756		2,799,404
8	RK I&M U1 DSI	9,155,208		971,580
9	RK IM U2 DSI	2,679,171		0
10	RKP05CIIM Horiz RH ReplaceU1	2,981,897		0
11	Rob Park - E, Elkhart 345kV	3,560,986		19,055,622
12	RP-CI-IMPCo-G NMIB	11,341,103		0
13	SB Microgrid generation	4,329,108		0
14	South Bend SC Land Purchase	2,190,000		0
15	South Bend Solar-20 MW AC	28,162,438		1,289,024
16	SS-CI-IMPCo-D GEN PLT	2,613,267		0
17	T/IM/Capital Blanket - IMPCo	4,241,099		0
18	T/IM/Transmission Line Rebuild	1,474,822		(49)
19	T/IM/Transmission Work	4,979,473		578,238
20	T/IMPC/FWCityImprovements	1,933,724		207
21	Trans Line Renew-RefurbI&M	3,308,490		0
22	Trans station Renew-Refurb I&M	7,126,911		1,045,832
23	U1 Fire Detection Alarm Upgrd	1,968,611		0
24	U1 MSR Digital Controls	4,599,188		7,423,670
25	U2 MSR Digital Controls	6,847,351		9,742,998
26	Unit 1 Spec 200	15,759,715		8,379,292
27	Unit 2 Spec 200	14,659,647		8,998,551
28	West End Station Rebuild OpCo	2,278,664		0
29	WS-CI-IMPCo-G PPB	3,842,785		0
30	Other Minor Projects Which is under 5% or \$1,000,000	54,173,544		1,044,523,473
31				
32	Completed Construction Not Classified		534,936,811	
33				
34				
35	<b>TOTAL</b>	<b>362,634,813</b>	<b>534,936,811</b>	<b>1,130,630,848</b>

Name of Respondent Indiana Michigan Power Co.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2020
<b>CONSTRUCTION OVERHEADS - ELECTRIC</b>				
<p>1. List in columns (a) the kinds of overheads according to the titles used by the respondent. Charges for outside professional services for engineering fees and management or supervision fees capitalized should be shown as separate items.</p> <p>2. On page 218 furnish information concerning construction overheads.</p> <p>3. A respondent should not report "none" to this page if no overhead apportionments are made, but rather</p> <p>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	5,921,176		
2				
3	Nuclear Construction Overheads	13,515,828		
4				
5	Transmission Construction Overheads	11,953,064		
6				
7	Distribution Construction Overheads	41,039,509		
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
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26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39	<b>TOTAL</b>	<b>72,429,577</b>		

Name of Respondent Indiana Michigan Power Co.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2020
<b>GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE</b>			
<p>1. For each construction overhead explain: (a) the nature and extent of work, etc., the overhead charges are intended to cover, (b) the general procedure for determining the amount capitalized, (c) the method of distribution to construction jobs, (d) whether different rates are applied to different types of construction, (e) basis of differentiation in rates for different types of construction, and (f) whether the overhead is directly or indirectly assigned.</p> <p>2. Show below the computation of allowance for funds used during construction rates, if those differ from the overall rate of return authorized by the Michigan Public Service Commission.</p>			
<p>1. The company has certain administrative, supervisory and engineering personnel whose costs cannot, without undue burden and refinement, be classified directly to projects. Construction overheads are used to allocate these indirect costs to individual projects of this kind. The construction overhead rate calculated is applied to applicable capital work order charges.</p>			

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/Q4
ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)					
<p>1. Explain in a footnote any important adjustments during year.</p> <p>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.</p> <p>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.</p> <p>4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.</p>					
Section A. Balances and Changes During Year					
Line No.	Item (a)	Total (c+d+e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased to Others (e)
1	Balance Beginning of Year	3,046,048,663	3,046,043,943	4,720	
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	365,309,041	365,308,938	103	
4	(403.1) Depreciation Expense for Asset Retirement Costs	793,970	793,970		
5	(413) Exp. of Elec. Plt. Leas. to Others				
6	Transportation Expenses-Clearing				
7	Other Clearing Accounts				
8	Other Accounts (Specify, details in footnote):	16,215,627	16,215,627		
9					
10	TOTAL Deprec. Prov for Year (Enter Total of lines 3 thru 9)	382,318,638	382,318,535	103	
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	96,350,638	96,350,638		
13	Cost of Removal	54,607,698	54,607,698		
14	Salvage (Credit)	8,495,709	8,495,709		
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	142,462,627	142,462,627		
16	Other Debit or Cr. Items (Describe, details in footnote):	6,218,299	6,218,299		
17					
18	Book Cost or Asset Retirement Costs Retired				
19	Balance End of Year (Enter Totals of lines 1, 10, 15, 16, and 18)	3,292,122,973	3,292,118,150	4,823	
Section B. Balances at End of Year According to Functional Classification					
20	Steam Production	481,336,998	481,336,998		
21	Nuclear Production	1,558,756,209	1,558,756,209		
22	Hydraulic Production-Conventional	34,006,307	34,006,307		
23	Hydraulic Production-Pumped Storage				
24	Other Production	7,751,403	7,751,403		
25	Transmission	463,720,220	463,715,397	4,823	
26	Distribution	714,188,513	714,188,513		
27	Regional Transmission and Market Operation				
28	General	32,363,323	32,363,323		
29	TOTAL (Enter Total of lines 20 thru 28)	3,292,122,973	3,292,118,150	4,823	

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

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

Amortization of the Cook ARO

Revised items due to IURC Final Order in I&M's Base Case Cause No. 44967	\$19,820,863
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 Jul17-Jun18	(\$442,704)
Record over/under for the Clean Coal Technology Rider to collect Rockport SCR 2 costs from customers. CC deferrals begin in Oct18 and revenues begin being collected Dec18. Indiana Cause 44871.	-
Amortization per MPSC Order in I&M Base Case No. U-18370	(\$7,008,825)
Amortize Indiana jurisdictional portion of regulatory asset for Ash Pond ARO's per IURC Order in Cause No. 43306	(\$192,743)
Indiana LCM Rider to record over/under recovery of depreciation per Cause No. 44182 LCM1	(\$1,507)
MI Def Clean Energy Solar Pilot Project	\$3,665,595
ARO depr exp 1080013	\$19,689
	\$355,259
	<u>\$16,215,627</u>

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

Includes (\$5,104,992) of removal cost in retirement work in progress (RWIP).

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

Includes (\$3,744,695) of salvage in retirement work in progress (RWIP).

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

Transfer investment between accounts

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	(\$934)
ARO Deferred Expense in account 1080013	\$6,874,055
	(\$654,822)
<b>TOTAL</b>	<b>\$6,218,299</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) 12/31/20	Year of Report 2020
<b>NONUTILITY PROPERTY (Account 121)</b>				
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	73,440,574	(6,341,114)	67,099,460
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		81,241,869	(6,341,114)	74,900,755

<b>ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF NONUTILITY PROPERTY (Account 122)</b>		
Report below the information called for concerning depreciation and amortization of nonutility property.		
Line No.	Item (a)	Amount (b)
1	Balance, Beginning of Year	23,972,700
2	Accruals for Year, Charged to	
3	(417) Income from Nonutility Operations	885,095
4	(418) Nonoperating Rental Income	0
5	Other Accounts (Specify):	
6	Accounts 227 and 243	6,971,033
7	TOTAL Accruals for Year (Enter Total of lines 3 thru 6)	7,856,128
8	Net Charges for Plant Retired:	
9	Book Cost of Plant Retired	0
10	Cost of Removal	
11	Salvage (Credit)	
12	TOTAL Net Charges (Enter Total of lines 9 thru 11)	0
13	Non-Utility Retirement Work in Progress	0
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)	31,828,828

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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)	12/31/20

**INVESTMENTS (Accounts 123, 124, 136)**

1. Report below the investments in Accounts in Account 124, *Other Investments*, state number of *Investments in Associated Companies*, 124, C shares, class, and series of stock. Minor investments may Investment, and 136, *Temporary Cash Investments* be grouped by classes. Investments included in Account 2. Provide a subheading for each account and 136, *Temporary Cash Investments*, also may be grouped thereunder the information called for: by classes.

(a) Investment in securities - List and describe (b) Investment Advances-Report separately for each security owned, giving name of user, date acquired person or company the amounts of loans or investment date of maturity. For bonds, also give principal advances which are properly includable in Account 123. date of issue, maturity, and interest rate. For Advances subject to current repayment should be included stock (including capital stock of respondent re: in Accounts 145 and 146. With respect to each advance, under a definite plan for resale pursuant to asset show whether the advance is a note or an open account. by the Board of Directors, and included Each note should be

Line No.	Description of Investment	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)		Purchases or Additions During Year
		Original Cost	Book Value	
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 with AEP Communications,		3,007,867	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		12,749,491	0
21				
22				
23	Account 136 Temporary Cash Investments		0	0
24				
25				
26				
27				
28				
29				
30	Grand Total		12,749,491	0

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)	12/31/20

**INVESTMENTS (Accounts 123, 124, 136) (Cont'd)**

listed giving date of issuance, maturity date, and authorization, and case or docket number.  
specifying whether note is a renewal. Designate 5. Report in column (g) interest and dividend revenues  
advances due from officers, directors, stockholders from investments including such revenues from  
employees. Exclude amounts reported on pass securities disposed of during the year.  
3. For any securities, notes or accounts that were 6. In column (h) report for each investment disposed  
designate with an asterisk such securities, not of during the year the gain or loss represented by the  
accounts and in a footnote state the name of the difference between cost of the investment (or the  
purpose of the pledge. other amount at which carried in the books of account  
4. If Commission approval was required for or if different from cost) and the selling price thereof, not  
made or security acquired, designate such fact including any dividend or interest adjustment  
footnote and give name of Commission, date includible in column (g).

Sales or Other Dispositions During Year  (d)	Principal Amount 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			
						1
						2
						3
						4
						5
0			554,658			6
6,668			8,386,385			7
						8
418,996			2,588,871			9
						10
0			15,000			11
						12
0			745,386			13
						14
0			8,039			15
						16
25,488			0			17
						18
						19
451,152			12,298,339			20
						21
						22
						23
						24
						25
						26
						27
						28
						29
451,152	0	0	12,298,339	0	0	30

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/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			-5,658,229
5	Investment in Subsidiary AOCI			
6	Subtotal			19,665,771
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 \$	0	TOTAL	19,693,046

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/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
173,085		-5,485,144		4
				5
173,085		19,838,856		6
				7
				8
		27,275		9
		27,275		10
				11
				12
				13
				14
				15
				16
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173,085		19,866,131		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) 12/31/20	Year of Report 12/31/20
<b>NOTES AND ACCOUNTS RECEIVABLE SUMMARY FOR BALANCE SHEET</b>				
Show separately by footnote the total amount of notes and accounts receivable from directors, officers, and employees included in Notes Receivable (Account 141) and Other Accounts Receivable (Account 143).				
Line No.	Accounts (a)	Balance Beginning of Year (b)	Balance End of Year (c)	
1	Notes Receivable (Account 141)	0	0	
2	Customer Accounts Receivable (Account 142)	63,382,492	51,844,520	
3	Other Accounts Receivable (Account 143) (Disclose any capital stock subscriptions received)	345,056	2,014,763	
4	<b>TOTAL</b>	<b>63,727,548</b>	<b>53,859,282</b>	
5	Less: Accumulated Provision for Uncollectible Accounts-Cr. (Account 144)	588,798	290,728	
6	<b>TOTAL, Less Accumulated Provision for Uncollectible Accounts</b>	<b>63,138,750</b>	<b>53,568,554</b>	
7				
8	Account 143 includes employee receivables of \$359,351 at			
9	12/31/19 and \$294,121 at 12/31/2020 related to a 2001 biweekly			
10	payroll conversion that will be collected when the employees leave			
11	the company.			
12				
13				
14				

<b>ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNT-CR. (Account 144)</b>						
1. Report below the information called for concerning this accumulated provision.						
2. Explain any important adjustments of subaccounts.						
3. Entries with respect to officers and employees shall not include items for utility services.						
Line No.	Item (a)	Utility Customers (b)	Merchandise Jobbing and Contract Work (c)	Officers and Employees (d)	Other (e)	Total (f)
1	Balance beginning of year		588,798			588,798
2	Prov. For uncollectibles for current year		(298,070)			(298,070)
3	Account written off (less)		0			0
4	Coll. Of accounts written off					
5	Adjustments (explain): Deductions .....		0			0
6	Balance end of year		290,728			<b>290,728</b>
7						
8						
9						
10						
11						



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) 12/31/20	73966.6
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**RECEIVABLES FROM ASSOCIATED COMPANIES (Accounts 145, 146)**

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

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

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

Line No.	Particulars (a)	Balance Beginning of Year (b)	Totals for Year		Balance End of Year (e)	Interest for Year (f)
			Debits (c)	Credits (d)		
1	Account 145					
2	American Electric Power Co	0	0	0	0	(79)
3						
4	Account 146					
5	AEP Generating Company	17,984,793	212,514,262	217,921,616	12,577,439	
6	AEP Service Corporation	3,011,111	1,153,611,635	1,151,460,634	5,162,113	
7	AEP System Pool (AEPSC)	14,663,409	470,546,006	468,282,970	16,926,445	
8	AEP Texas Central	82,494	988,122	1,063,567	7,049	
9	AEP Texas North	5,512	197,732	200,937	2,307	
10	AEP Utility Funding LLC	29	301	329	1	
11	American Electric Power Co	291,094	305,116,067	305,294,246	112,915	
12	Appalachian Power Co	5,350,181	46,925,895	50,234,310	2,041,765	
13	Blackhawk Coal Company	0	47,782	47,782	0	
14	Cook Coal Terminal	1,310	66,893	62,744	5,459	
15	CSW Energy, Inc.	802	8,669	9,200	270	
16	Kentucky Power Co	232,308	7,708,487	7,504,015	436,781	
17	Kingsport Power Co	511	45,465	45,787	189	
18	Ohio Power Co	2,124,236	24,523,026	24,014,792	2,632,470	
19	Public Service Co of OK	27,784	791,701	743,526	75,959	
20	SW Electric Power Co	122,919	3,285,602	3,262,331	146,189	
21	Wheeling Power Co	1,060	73,967	74,723	304	
22	AEP Energy Services	560	5,524	5,938	145	
23						

Name of Respondent Indiana Michigan Power Company			This Report Is: (1) [ x ] An Original (2) [ ] A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report 12/31/20
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	886	9,844	10,399	331	
2	AEP I&M Transmission	2,394,183	22,824,150	22,955,748	2,262,585	
3	AEP Transmission	4,486,988	262,220,038	261,381,884	5,325,142	
4	AEP Credit Inc.	0	163	162	0	
5	AEP Pro Serv, Inc.	0	205	205	(0)	
6	AEP Enterprises	(6)	108	102	0	
7	AEP Investments	21	150	166	5	
8	AEP T&D Services	0	2,056	2,056	0	
9	AEP Energy, Inc.	476	3,997	4,330	143	
10	Ohio Franklin Realty, LLC	0	3,562	3,562	0	
11	Dolet Hills Lignite Co, LLC	1,750	5,835	7,447	138	
12	AEP Onsite Partners	741	9,307	9,794	254	
13	AEP Energy Partners	984	4,032,884	4,033,632	236	
14	Indiana Franklin Realty, Inc.	0	79	79	0	
15	United Sciences Testing	8	635	641	2	
16	AEP Renewables, LLC	579	6,864	7,317	126	
17	AEP Nonutility Funding LLC	3	44	46	1	
18	Various Transmission	30,072	12,324,034	12,222,010	132,096	
19						
20						
21						
22						
23						
24						
25	TOTAL	50,816,798	2,527,901,092	2,530,869,028	47,848,863	(79)

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/Q4
<b>MATERIALS AND SUPPLIES</b>					
<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)	54,193,029	81,606,797	Electric	
2	Fuel Stock Expenses Undistributed (Account 152)	2,011,507	4,411,863	Electric	
3	Residuals and Extracted Products (Account 153)				
4	Plant Materials and Operating Supplies (Account 154)				
5	Assigned to - Construction (Estimated)	82,544,522	86,400,575	Electric	
6	Assigned to - Operations and Maintenance				
7	Production Plant (Estimated)	83,001,952	85,806,539	Electric	
8	Transmission Plant (Estimated)	1,488,852	468,764	Electric	
9	Distribution Plant (Estimated)	873,104	946,505	Electric	
10	Regional Transmission and Market Operation Plant (Estimated)				
11	Assigned to - Other (provide details in footnote)	534,000	491,916	Electric	
12	TOTAL Account 154 (Enter Total of lines 5 thru 11)	168,442,430	174,114,299	Electric	
13	Merchandise (Account 155)				
14	Other Materials and Supplies (Account 156)	1,904,072	1,479,180	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)	226,551,038	261,612,139		

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

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

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

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

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

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2020	Year of Report December 31, 2020	
<b>PRODUCTION FUEL AND OIL STOCKS (Included in Account 151)</b>				
1. Report below the information called for concerning production fuel and oil stock. 2. Show quantities in tons of 2000 lb. Barrels (42 gals.) or Mcf., whichever unit of quantity is applicable. 3. Each kind of coal or oil should be shown separately. 4. If the respondent obtained any of its fuel from its own coal mines or oil or gas lands or leases or from		affiliated companies, a statement should be submitted showing the quantity of such fuel so obtained, the quantity used and quantity on hand, and cost of the fuel classified as to the nature of the costs and expenses incurred with appropriate adjustment for the inventories at beginning and end of year.		
Line No.	Item (a)	Total	KINDS OF FUEL AND OIL	
		Cost (b)	Quantity (Coal Tons) (c)	Cost (Coal) (d)
1	On hand beginning of year	54,193,029	1,242,951	53,429,816
2	Received during year	80,431,605	1,641,738	77,843,478
3	TOTAL	134,624,634	2,884,689	131,273,294
4	Used during year (specify department)			
5	Electric Generation	56,319,842	1,197,745	54,102,845
6	Storage Pile Adjustment	(3,367,650)	(75,232)	(3,367,650)
7	Other - Charged Out	65,645	0	
8				
9				
10				
11				
12				
13				
14				
15	Sold or transferred			
16	TOTAL DISPOSED OF	53,017,837	1,122,513	50,735,195
17	BALANCE END OF YEAR	81,606,797	1,762,176	80,538,099

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, 2020	
<b>PRODUCTION FUEL AND OIL STOCKS (Included in Account 151 (Continued))</b>						
<b>KINDS OF FUEL AND OIL (Continued)</b>						
Quantity (Oil Bbls) (e)	Cost (Oil) (f)	Quantity (g)	Cost (h)	Quantity (i)	Cost (j)	Line No.
9,304	763,214					1
44,402	2,588,127					2
53,706	3,351,341					3
						4
34,345	2,216,995					5
						6
1,100	65,646					7
						8
						9
						10
						11
						12
						13
						14
						15
35,445	2,282,641					16
18,261	1,068,700					17

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/Q4
Allowances (Accounts 158.1 and 158.2)					
<p>1. Report below the particulars (details) called for concerning allowances.</p> <p>2. Report all acquisitions of allowances at cost.</p> <p>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.</p> <p>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).</p> <p>5. Report on line 4 the Environmental Protection Agency (EPA) issued allowances. Report withheld portions Lines 36-40.</p>					
Line No.	SO2 Allowances Inventory (Account 158.1) (a)	Current Year		2021	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
1	Balance-Beginning of Year	484,791.00	26,144,435	107,267.00	
2					
3	Acquired During Year:				
4	Issued (Less Withheld Allow)	55,626.00			
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	11,586.00	383,766		
19	Other:				
20					
21	Cost of Sales/Transfers:				
22	Consent Decree Surrenders	45,760.00		65,627.00	
23	Fathom Energy LLC	10,000.00			
24					
25					
26					
27					
28	Total	55,760.00		65,627.00	
29	Balance-End of Year	473,071.00	25,760,669	41,640.00	
30					
31	Sales:				
32	Net Sales Proceeds(Assoc. Co.)				
33	Net Sales Proceeds (Other)		9,750		
34	Gains		9,750		
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)		36		
45	Gains		36		
46	Losses				

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

2022		2023		Future Years		Totals		Line No.
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	
107,267.00		107,267.00		2,108,603.00		2,915,195.00	26,144,435	1
								2
								3
				116,049.00		171,675.00		4
								5
								6
								7
								8
								9
								10
								11
								12
								13
								14
								15
								16
								17
						11,586.00	383,766	18
								19
								20
								21
						111,387.00		22
						10,000.00		23
								24
								25
								26
								27
						121,387.00		28
107,267.00		107,267.00		2,224,652.00		2,953,897.00	25,760,669	29
								30
								31
								32
							9,750	33
							9,750	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
							36	44
							36	45
								46



Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/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		2021	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
1	Balance-Beginning of Year	18,262.00	8,757	19,934.00	
2					
3	Acquired During Year:				
4	Issued (Less Withheld Allow)	37,164.00			
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	2,423.00	1,789		
19	Other:				
20					
21	Cost of Sales/Transfers:				
22	Associated Electric Coop.	850.00	1,542		
23	Fathom Energy LLC	500.00	907		
24	Mississippi Power Co	400.00	729		
25	Lower Colorado River Auth	100.00	183		
26	Macquarie Energy LLC	100.00	181		
27					
28	Total	1,950.00	3,542		
29	Balance-End of Year	51,053.00	3,426	19,934.00	
30					
31	Sales:				
32	Net Sales Proceeds (Assoc. Co.)				
33	Net Sales Proceeds (Other)		122,558		
34	Gains		122,558		
35	Losses				
	Allowances Withheld (Acct 158.2)				
36	Balance-Beginning of Year				
37	Add: Withheld by EPA				
38	Deduct: Returned by EPA				
39	Cost of Sales				
40	Balance-End of Year				
41					
42	Sales:				
43	Net Sales Proceeds (Assoc. Co.)				
44	Net Sales Proceeds (Other)				
45	Gains				
46	Losses				

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

2022		2023		Future Years		Totals		Line No.
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	
19,934.00		16,711.00				74,841.00	8,757	1
								2
								3
		3,223.00		22,560.00		62,947.00		4
								5
								6
								7
								8
								9
								10
								11
								12
								13
								14
								15
								16
						2,423.00	1,789	17
								18
								19
								20
								21
						850.00	1,542	22
						500.00	907	23
						400.00	729	24
						100.00	183	25
						100.00	181	26
								27
						1,950.00	3,542	28
19,934.00		19,934.00		22,560.00		133,415.00	3,426	29
								30
								31
								32
							122,558	33
							122,558	34
								35
								36
								37
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								46

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/20
<b>MISCELLANEOUS CURRENT AND ACCRUED ASSETS (Account 174)</b>			
1. Give description and amount of other current and accrued assets as of the end of year. 2. Minor items may be grouped by classes, showing number of items in each class.			
Line No.	Item (a)	Balance End of Year (b)	
1	Department of Energy Spent Nuclear Fuel Canister Reimbursement	15,569,895	
2			
3			
4			
5			
6			
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11			
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21			
22			
23			
24			
25	TOTAL	15,569,895	

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/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	<b>Transmission Studies</b>				
2	AC2-080	140	186		
3	AF1-071	140	186	140	186
4	AF1-092	208	186		
5	AF1-148	353	186	27	186
6	AF1-176	509	186	509	186
7	AF2-008	179	186		
8	AF2-083	349	186		
9	AF2-191	54	186		
10	AF2-205	36	186		
11	AF2-359	18	186		
12	AG1-222	356	186	140	186
13	AG1-224	427	186	140	186
14	AG1-225	281	186		
15	AG1-226	680	186	271	186
16	AG1-232	715	186	317	186
17	AG1-237	927	186	358	186
18	AG1-238	210	186		
19	AG1-297	819	186	337	186
20	AG1-302	1,015	186	449	186
21	<b>Generation Studies</b>				
22	South Bend Solar			7,695	107
23					
24					
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Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/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	<b>Transmission Studies</b>				
2	AG1-324	476	186	140	186
3	AG1-349	263	186		
4	AG1-365	945	186	437	186
5	AG1-366	616	186	278	186
6	AG1-367	310	186		
7	AG1-368	105	186		
8	AG1-375	658	186	278	186
9	AG1-376	245	186		
10	AG1-414	245	186		
11	AG1-417	623	186	215	186
12	AG1-418	811	186	289	186
13	AG1-424	209	186		
14	AG1-433	579	186	218	186
15	AG1-436	662	186	284	186
16	AG1-447	584	186	243	186
17	AG1-448	570	186	242	186
18	AG1-453	709	186	278	186
19	AG1-454	779	186	278	186
20	AG1-522	621	186	162	186
21	<b>Generation Studies</b>				
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Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/Q4
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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	<b>Transmission Studies</b>				
2	AG1-523	469	186	83	186
3	AG1-524	737	186	295	186
4	AG1-525	648	186	295	186
5	AG1-555	578	186	140	186
6	AG2-014	195	186		
7	AG2-029	414	186		
8	PJM - # AD2-075	152	186	288	186
9	PJM - # AD2-080	1,112	186	1,111	186
10	PJM - # AE1-039	699	186	733	186
11	PJM - # AE1-089	( 490)	186		
12	PJM - # AE1-170	728	186	542	186
13	PJM - # AE1-170	45	186	142	186
14	PJM - # AE2-240	2,519	186	2,335	186
15	PJM - # AE2-284	205	186	257	186
16	PJM - # AE2-325	8,954	186	4,796	186
17	PJM - # AE2-325	180	186	296	186
18	PJM - # AE2-325	460	186	432	186
19	PJM - # AF1-046	1,440	186	1,262	186
20	PJM - # AG1-109	535	186	249	186
21	<b>Generation Studies</b>				
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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	<b>Transmission Studies</b>				
2	PJM - #A21-008	1,875	186	1,867	186
3	PJM - #AB1-087	8,228	186	1,437	186
4	PJM - #AB1-088	6,981	186	1,437	186
5	PJM - #AC1-174/175	1,825	186	919	186
6	PJM - #AC2-090	436	186	297	186
7	PJM - #AC2-090	( 7)	186		
8	PJM - #AC2-157	5,120	186	1,540	186
9	PJM - #AD1-043	10,986	186	7,636	186
10	PJM - #AD1-100	( 9)	186		
11	PJM - #AD1-128	1,924	186	357	186
12	PJM - #AD1-137	( 4)	186		
13	PJM - #AD2-020	1,407	186	956	186
14	PJM - #AD2-020	210	186	377	186
15	PJM - #AD2-071	10,876	186	252	186
16	PJM - #AD2-071	506	186	554	186
17	PJM - #AD2-079	1,410	186	2,856	186
18	PJM - #AD2-087	135	186	420	186
19	PJM - #AD2-138	9,663	186	3,135	186
20	PJM - #AD2-138	1,106	186	1,647	186
21	<b>Generation Studies</b>				
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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	<b>Transmission Studies</b>				
2	PJM - #AE1-207	5,957	186	3,196	186
3	PJM - #AE1-208	8,660	186	6,127	186
4	PJM - #AE1-209	4,739	186	1,465	186
5	PJM - #AE1-209	( 143)	186		
6	PJM - #AE1-210	714	186	621	186
7	PJM - #AE1-210	( 151)	186		
8	PJM - #AE1-217	( 151)	186		
9	PJM - #AE2-008				
10	PJM - #AE2-008	67	186	142	186
11	PJM - #AE2-045	2,250	186	2,268	186
12	PJM - #AE2-089	6,790	186	3,883	186
13	PJM - #AE2-089			233	186
14	PJM - #AE2-089	2,208	186	1,989	186
15	PJM - #AE2-090	1,131	186	1,373	186
16	PJM - #AE2-090	821	186	815	186
17	PJM - #AE2-107	576	186	710	186
18	PJM - #AE2-130	1,104	186	752	186
19	PJM - #AE2-130	509	186	820	186
20	PJM - #AE2-130	1,893	186	1,634	186
21	<b>Generation Studies</b>				
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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	<b>Transmission Studies</b>				
2	PJM - #AE2-138	433	186	423	186
3	PJM - #AE2-154	420	186	234	186
4	PJM - #AE2-154		186	225	186
5	PJM - #AE2-154	2,626	186	2,389	186
6	PJM - #AE2-169	348	186	348	186
7	PJM - #AE2-169	255	186	299	186
8	PJM - #AE2-169	1,122	186	1,102	186
9	PJM - #AE2-170	366	186	476	186
10	PJM - #AE2-171	285	186	445	186
11	PJM - #AE2-171	4,379	186	4,341	186
12	PJM - #AE2-172	353	186	353	186
13	PJM - #AE2-172	143	186	223	186
14	PJM - #AE2-172	218	186	218	186
15	PJM - #AE2-219	11,718	186	2,491	186
16	PJM - #AE2-219	348	186	585	186
17	PJM - #AE2-219	342	186	325	186
18	PJM - #AE2-220	( 129)	186		
19	PJM - #AE2-234	( 348)	186		
20	PJM - #AE2-234	3,944	186	3,112	186
21	<b>Generation Studies</b>				
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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	<b>Transmission Studies</b>				
2	PJM - #AE2-236	477	186	372	186
3	PJM - #AE2-236	( 183)	186		
4	PJM - #AE2-261	530	186	524	186
5	PJM - #AE2-276	570	186	324	186
6	PJM - #AE2-276	327	186	467	186
7	PJM - #AE2-276	260	186	214	186
8	PJM - #AE2-297	7,498	186	2,296	186
9	PJM - #AE2-297	611	186	897	186
10	PJM - #AE2-297	449	186	422	186
11	PJM - #AE2-323	6,408	186	5,185	186
12	PJM - #AE2-323	( 188)	186		
13	PJM - #AE2-341	886	186	1,020	186
14	PJM - #AF1-071	2,146	186	2,063	186
15	PJM - #AF1-080	3,107	186	2,835	186
16	PJM - #AF1-084	6,725	186	6,663	186
17	PJM - #AF1-088	2,545	186	2,502	186
18	PJM - #AF1-091	2,072	186	2,156	186
19	PJM - #AF1-092	3,908	186	3,594	186
20	PJM - #AF1-118	1,236	186	898	186
21	<b>Generation Studies</b>				
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Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/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	<b>Transmission Studies</b>				
2	PJM - #AF1-118	2,289	186	2,094	186
3	PJM - #AF1-119	858	186	667	186
4	PJM - #AF1-119	1,573	186	1,438	186
5	PJM - #AF1-141	1,425	186	1,394	186
6	PJM - #AF1-148	724	186	826	186
7	PJM - #AF1-158	2,065	186	2,025	186
8	PJM - #AF1-158	689	186	696	186
9	PJM - #AF1-161	1,897	186	1,908	186
10	PJM - #AF1-161	1,609	186	1,523	186
11	PJM - #AF1-175	798	186	777	186
12	PJM - #AF1-176	1,966	186	1,933	186
13	PJM - #AF1-176	1,833	186	1,792	186
14	PJM - #AF1-202	408	186	553	186
15	PJM - #AF1-202	2,115	186	2,070	186
16	PJM - #AF1-204	2,125	186	2,091	186
17	PJM - #AF1-204	4,521	186	4,452	186
18	PJM - #AF1-207	829	186	764	186
19	PJM - #AF1-215	143	186	127	186
20	PJM - #AF1-215	501	186	484	186
21	<b>Generation Studies</b>				
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Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/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	<b>Transmission Studies</b>				
2	PJM - #AF1-221	600	186	579	186
3	PJM - #AF1-221	2,038	186	1,748	186
4	PJM - #AF1-223	1,262	186	1,307	186
5	PJM - #AF1-223	2,617	186	2,539	186
6	PJM - #AF1-268	1,243	186	1,326	186
7	PJM - #AF1-268	3,733	186	3,655	186
8	PJM - #AF1-298	2,035	186	2,087	186
9	PJM - #AF1-313	714	186	778	186
10	PJM - #AF1-313	1,901	186	1,839	186
11	PJM - #AF1-322	567	186	712	186
12	PJM - #AF2-068	3,820	186	3,597	186
13	PJM - #AF2-068	161	186		
14	PJM - #AF2-078	4,023	186	3,806	186
15	PJM - #AF2-078	36	186		
16	PJM - #AF2-083	4,479	186	4,251	186
17	PJM - #AF2-094	2,276	186	2,218	186
18	PJM - #AF2-125	1,348	186	930	186
19	PJM - #AF2-132	2,565	186	2,427	186
20	PJM - #AF2-132	36	186		
21	<b>Generation Studies</b>				
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Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/Q4
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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	<b>Transmission Studies</b>				
2	PJM - #AF2-133	2,450	186	2,312	186
3	PJM - #AF2-133	36	186		
4	PJM - #AF2-134	2,477	186	2,330	186
5	PJM - #AF2-162	2,834	186	2,682	186
6	PJM - #AF2-162	18	186		
7	PJM - #AF2-173	5,336	186	4,801	186
8	PJM - #AF2-173	71	186		
9	PJM - #AF2-177	6,169	186	5,666	186
10	PJM - #AF2-177	71	186		
11	PJM - #AF2-188	3,064	186	2,543	186
12	PJM - #AF2-189	4,074	186	3,819	186
13	PJM - #AF2-190	3,093	186	2,577	186
14	PJM - #AF2-191	2,728	186	2,458	186
15	PJM - #AF2-204	3,567	186	3,271	186
16	PJM - #AF2-204	18	186		
17	PJM - #AF2-205	3,131	186	2,668	186
18	PJM - #AF2-211	4,784	186	4,333	186
19	PJM - #AF2-211	163	186	46	186
20	PJM - #AF2-224	1,843	186	1,761	186
21	<b>Generation Studies</b>				
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Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/Q4
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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	<b>Transmission Studies</b>				
2	PJM - #AF2-332	1,653	186	1,577	186
3	PJM - #AF2-335	3,269	186	2,883	186
4	PJM - #AF2-353	3,459	186	3,123	186
5	PJM - #AF2-359	1,794	186	1,576	186
6	PJM - #AF2-370	2,324	186	2,120	186
7	PJM - #AF2-370	88	186		
8	PJM - #AF2-388	4,124	186	3,724	186
9	PJM - #AF2-388	145	186	46	186
10	PJM - #AF2-389	2,566	186	2,385	186
11	PJM - #AF2-389	143	186		
12	PJM - #AF2-396	3,048	186	2,735	186
13	PJM - #AF2-407	3,945	186	3,564	186
14	PJM - #AF2-407	107	186		
15	PJM - #AF2-408	4,893	186	4,442	186
16	PJM - #AG1-017	2,781	186	1,676	186
17	PJM - #AG1-047	3,374	186	2,235	186
18	PJM - #AG1-049	1,054	186	684	186
19	PJM - AF1-030	807	186	911	186
20	PJM - AF1-156	433	186	564	186
21	<b>Generation Studies</b>				
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Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/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	<b>Transmission Studies</b>				
2	PJM - AF1-200	1,276	186	1,528	186
3	PJM - AF1-314	759	186	816	186
4	PJM - AF1-316	356	186	442	186
5	PJM #AF1-046	140	186	140	186
6	PJM-AD2-079	16,965	186		
7					
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21	<b>Generation Studies</b>				
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Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/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	SFAS 112 Post Employment Benefits	7,200,836	70,602	228,242	2,289,543	4,981,895
2						
3	Cook Plant Refueling Levelization	63,835,733	35,868,607	Footnote	60,253,109	39,451,231
4						
5	Unamortized Loss on Reacquired Debt	620,860		Footnote	206,954	413,906
6	Amort 1/1995 - 12/2022					
7						
8	Unrealized Loss on Forward Commitments	( 2,362,845)	703,258	Footnote	4,059,076	-5,718,663
9						
10	Netting of Trading Activities Related to Unrealized	2,362,845	5,376,832	254	2,021,014	5,718,663
11	Gains/Losses on Forward Commitments Between					
12	Regulated Assets/Liabilities					
13						
14	Asset Retirement Obligations	25,247		403,411	25,247	
15	Amortz 3/2009 - 3/2020					
16	Per IURC Cause Order #43306					
17						
18	Indiana Rate Case expenses	2,005,934	201,402	928	1,065,527	1,141,809
19	Per IURC Cause Order #44075					
20						
21	Michigan Rate Case Expenses	894,442	21,482	928	394,883	521,041
22						
23	SFAS 158 Employer Accounting for Defined	67,465,940	70,161,990	Footnote	111,969,423	25,658,507
24	Benefit Pension & Other Postretirement Plans					
25						
26	DSM Energy Optimization Program - Michigan	44,313		908	25,694	18,619
27	Under-recovered costs					
28						
29	SFAS 109 Deferred FIT	112,662,544	52,935,594	282/283	38,935,922	126,662,216
30						
31	SFAS 109 Deferred SIT	194,452,616	44,987,850	282/283	29,107,245	210,333,221
32						
33	City of Fort Wayne Settlement	4,894,874		588	914,590	3,980,284
34	Amortization 3/13 - 4/25					
35	Per IURC Cause Order #44075					
36						
37	Cook Turbine Replacement - Michigan	2,586,342	540,693	Footnote	2,281,005	846,030
38	Per MPSC Case U-16801					
39						
40	Cook Turbine Replacement CC _Indiana	10,843,156	314,629	421	915,919	10,241,866
41	Per IURC Cause Order #44075					
42						
43						



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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	Cook Unit 2 Baffle Bolts	5,448,842		530	299,937	5,148,905	
2	Amort 3/2013 - 2/2038						
3	Per IURC Cause Order #44075						
4							
5	Cook Life Cycle Management Program - Michigan	15,113,374	459,678	Footnote	1,472,991	14,100,061	
6	Per MPSC Case U-17026						
7							
8	SFAS 106 Medicare Subsidy	5,100,673		926	1,020,134	4,080,539	
9	Amort 1/2013 - 12/2024						
10							
11	Unrecovered Fuel Costs - Michigan	3,184,294	5,351,389	Footnote	3,038,320	5,497,363	
12							
13	Rockport DSI Project - Indiana	10,198,360	152,604	Footnote	1,436,756	8,914,208	
14	20% Non Federal Mandate Rider Portion						
15	Per IURC Cause Order #44331						
16							
17	Indiana DSM Program	1,418,589	12,089,339	908	13,507,928		
18	Per IURC Cause Order #43287						
19	Per IURC Cause Order #44182						
20							
21	River Transportation Selling Price Variance	5,652,542	19,096,755	Footnote	19,015,180	5,734,117	
22							
23	Cook Uprate Project	32,573,791		524	2,417,536	30,156,255	
24							
25	Michigan Electric Vehicle Supply Equipment	108,599	4,820	912	51,152	62,267	
26	Per MPSC Case U-16496						
27							
28	Indiana SCR 2 Rider	( 1,119,964)	1,119,964				
29							
30	Under Recovery of PJM True-Up		2,020,022	Footnote		2,020,022	
31	Amortization Period: 01/2021 - 12/2021						
32							
33	PJM RTEP Costs Deferral	271,483	363,173	565	373,664	260,992	
34							
35	GreenHat Default Contingency	227,974		Footnote	221,859	6,115	
36	Per IURC Cause Order No. 44967						
37	Deferred Load Management Costs						
38							
39	Deferred Depreciation Rockport Unit 2	3,297,386	6,874,054			10,171,440	
40							
41	Michigan Under Recovered Fuel Interest	( 136,807)	32,112	419	7,205	-111,900	
42							
43	SNF Incremental Costs	11,836				11,836	

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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						
2	Indiana RAR Over Recovery	1,233,987		254,555	1,233,987	
3						
4	Cook plant water study Cost	10,706,887		524	602,204	10,104,683
5						
6	COVID-19 Deferred Bad Debt Expense		3,835,256	426	83,643	3,751,613
7						
8	Michigan Home Energy Managment and		509,496			509,496
9	Work Energy Managment Programs					
10						
11	Indiana Plugged In Rebate Deferral		5,563	431,588	519	5,044
12						
13	Michigan Plugged In Rebate Deferral		1,512	431, 588	7	1,505
14						
15	Michigan Dry Cask Storage Deferral		703	182,431	259	444
16						
17	Deferred Storm Expense		298,079			298,079
18						
19	Michigan Credit C Rider		170,695			170,695
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44	<b>TOTAL :</b>	560,824,683	263,568,153		299,248,432	525,144,404

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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 Line No.: 23 Column: d**  
219, 228, 242

**Schedule Page: 232 Line No.: 37 Column: d**  
403, 408, 421, 524, 912, 928

**Schedule Page: 232.1 Line No.: 5 Column: d**  
403, 421, 408

**Schedule Page: 232.1 Line No.: 11 Column: d**  
419, 440, 442, 444

**Schedule Page: 232.1 Line No.: 13 Column: d**  
403, 421, 432, 500, 502, 524, 928

**Schedule Page: 232.1 Line No.: 21 Column: d**  
408, 417, 421, 426

**Schedule Page: 232.1 Line No.: 30 Column: d**  
234, 242, 447, 565

**Schedule Page: 232.1 Line No.: 35 Column: d**  
232, 234, 253, 566

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /		Year/Period of Report End of 2020/Q4	
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	50,455,000	70,875,096	408	69,391,400	51,938,696	
2							
3	Property Taxes - Capital Leases	58,300	1,005,943	408	1,001,900	62,343	
4							
5	Agency Fees, Factored Accts Rec	2,835,821	38,841,521	Footnote	38,268,080	3,409,262	
6							
7	River Transport Division	1,451,469	107,699,456	Footnote	108,326,544	824,381	
8							
9	Estimated Barging Bills	244,093	13,185,767	Footnote	13,429,860		
10							
11	Unamortized Credit Line Fees	566,250	267,893	431,146	488,675	345,468	
12	Amortized thru June 2021						
13							
14	Defd Non-taxable Leased Assets	147,262	470,943	Footnote	540,750	77,455	
15							
16	Minor Items	4,922	595,618	Footnote	595,880	4,660	
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46							
47	Misc. Work in Progress	259,583				319,050	
48	Deferred Regulatory Comm. Expenses (See pages 350 - 351)						
49	TOTAL	56,022,700				56,981,315	

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Indiana Michigan Power Company			2020/Q4
FOOTNOTE DATA			

<b>Schedule Page: 233</b>	<b>Line No.: 5</b>	<b>Column: d</b>
142, 173, 184, 426		
<b>Schedule Page: 233</b>	<b>Line No.: 7</b>	<b>Column: d</b>
121, 122, 143, 152, 156, 163, 165, 182, 183, 232, 236, 242, 408, 417, 421, 426, 565		
<b>Schedule Page: 233</b>	<b>Line No.: 9</b>	<b>Column: d</b>
146, 234, 417, 151, 232, 253		
<b>Schedule Page: 233</b>	<b>Line No.: 14</b>	<b>Column: d</b>
146, 242, 184, 143, 232		
<b>Schedule Page: 233</b>	<b>Line No.: 16</b>	<b>Column: d</b>
232, 234, 253		

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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, 2020
<b>ACCUMULATED DEFERRED INCOME TAXES (Account 190)</b>					
1. Report the information called for below concerning the respondent's accounting for deferred income taxes.			2. At Other (Specify), include deferrals relating to other income and deductions.		
Line No.	Account Subdivision (a)	Balance at Beginning of Year (b)	Changes During Year		
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)	
1	Electric				
2	Accrued ARO Expense - SFAS 143	367,210,986	1,070,870		14,762,929
3	Reg Liability - SFAS 143 - ARO	259,549,718	74,506,532		125,049,639
4	Interest Expense Capitalized for Tax	33,794,442	1,850,640		2,615,099
5	Book Operating Lease - Liab	61,934,880	113,314,203		27,361,841
6	SI-Amort Int Pre 4 7 83 Disp	27,803,375	0		663,132
7	Other (see pp. 234.1A-234.1B)	82,936	34,394,765		48,152,737
8	TOTAL (Account 190) (Enter total of lines 2 thru 7)	750,376,337	225,137,010		218,605,377
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)	220,461,937	53,453,408		10,938,318
18	TOTAL (Account 190) (Enter total of lines 8, 16 & 17)	970,838,274	278,590,418		229,543,695
19	Classification of Total:				
20	Federal Income Tax	971,794,281	273,759,895		224,660,954
21	State Income Tax	(956,007)	4,830,523		4,882,741
22	Local Income Tax				
<p align="center"><b>NOTES</b></p> <p align="center"><i>In the space provided below, identify by amount and classification, significant items for which deferred taxes are being provided. Indicate insignificant amounts listed under Other.</i></p>					
Line 17 Other - Detail		Balance at Beginning of Year	Balance at End of Year		
Non-Utility 190.2 Federal		1,990,993	17,491,024		
Non-Utility 190.2 State		(704,915)	(787,554)		
SFAS 133		2,599,056	2,173,128		
SFAS 87		481,006	(328,652)		
SFAS 109		216,095,797	196,525,427		
<b>Total</b>		<b>220,461,937</b>	<b>215,073,373</b>		

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<b>ACCUMULATED DEFERRED INCOME TAXES (Account 190) (Continued)</b>								
3. If more space is needed, use separate pages as required.				and classification, significant items for which deferred taxes are being provided. Indicate insignificant amounts listed other Other.				
4. In the space provided below, identify by amount								
Changes During Year		ADJUSTMENTS				Balance at End of Year (k)	Line No.	
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	DEBITS		CREDITS				
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)			
							1	
						380,903,045	2	
						310,092,825	3	
						34,558,901	4	
		282	77,385,374	282	46,512,062	6,855,830	5	
						28,466,507	6	
						13,840,908	7	
0	0		77,385,374		46,512,062	774,718,016	8	
							9	
							10	
							11	
							12	
							13	
							14	
						0	15	
0	0		0		0	0	16	
15,136,214	36,723,822	1823/254	240,624,672	1823/254	225,085,753	215,073,374	17	
15,136,214	36,723,822		318,010,046		271,597,815	989,791,390	18	
							19	
15,136,214	36,723,822		318,010,046		271,597,815	990,695,179	20	
						(903,789)	21	
							22	
NOTES (Continued)								



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<b>ACCUMULATED DEFERRED INCOME TAXES (Account 190)</b>							
1. Report the information called for below concerning the respondent's accounting for deferred income taxes.				2. At Other (Specify), include deferrals relating to other income and deductions.			
Line No.	Account Subdivision (a)	Balance at Beginning of Year (b)	Changes During Year				
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)			
1							
2	Contributions and Advances for Construction	3,410,411	-	1,545,132			
3	Provisions for Loss Trading Credit Risk	7,827	18,385.00	0			
4	Property Tax Deferrals	1,704,602	-	684,918			
5	Federal and State Mitigation Programs	815,245	205,708	93,743			
6	Pre 04/83 Nuclear Fuel Cost	7,821,921	-	219,830			
7	Nuclear Decommissioning	(264,451)	-	0			
8	IRS Settlements	(7,076,306)	-	15,582			
9	Deferred Gain Sale of Rockport Unit 2	19	713,543	2,218,057			
10	Amortization of Step Up ITC Rockport Unit 2	952,762	218,341	0			
11	Accrued Vacation Pay	3,007,466	712,144	845,295			
12	Accrued Severance Benefits	44,746	44,746	1,924,032			
13	Accrued Incentive Plans	(6,896,548)	12,215,552	13,494,789			
14	Book Provision for Uncollectible Debt	123,648	215,618	153,080			
15	Mark to Market Gain/Loss	(66,332)	-	2,198,952			
16	Capitalized Software Tax	36,607	10,054	500,931			
17	Revenue Refunds	496,291	274,357	77,025			
18	SFAS 112 Post Employment Benefits	871,524	377,818	14,827			
19	Accrued Income Tax and Interest	128,307	-	2,643,029			
20	Accrued Pension Expense	15,207,773	7,016,285	0			
21	SFAS 106 Post Retirement Benefits	(11,070,314)	2,225,328	20,612			
22	Accrued SIT	283,649	533,546	992,078			
23	Restricted Stock	1,530,794	1,447,479	1,554,249			
24	NOL-Deferred Tax Asset/AMT Credit Deferred	11,994,012	9,590,854	5,438,027			
25	Deferred Disposal Costs	(19,648,313)	327,862				
26	Other Miscellaneous	(3,332,403)	(1,752,855)	13,518,549			
27	Total Other	82,936	34,394,765	48,152,737			
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, 2020	
<b>ACCUMULATED DEFERRED INCOME TAXES (Account 190) (Continued)</b>							
3. If more space is needed, use separate pages as required.				and classification, significant items for which deferred taxes are being provided. Indicate insignificant amounts listed other Other.			
4. In the space provided below, identify by amount							
Changes During Year		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	DEBITS		CREDITS			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
							1
						4,955,543	2
						(10,558)	3
						2,389,520	4
						703,280	5
						8,041,751	6
						(264,451)	7
						(7,060,724)	8
						1,504,533	9
						734,421	10
						3,140,617	11
						1,924,032	12
						(5,617,311)	13
						61,110	14
						2,132,620	15
						527,484	16
						298,959	17
						508,533	18
						2,771,336	19
						8,191,488	20
						(13,275,030)	21
						742,181	22
						1,637,564	23
						7,841,185	24
						11,939,001	25
						13,840,908	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) 12/31/20	Year of Report 12/31/20
<b>UNAMORTIZED LOSS AND GAIN ON REACQUIRED DEBT (Account 189, 257)</b>				
1. Report under separate subheadings for Unamortized Loss and Unamortized Gain on Reacquired Debt, particulars of gain and loss on reacquisition applicable to each class and series of long-term debt, including maturity date. If gain or loss resulted from a refunding transaction, include also the maturity date of the new issue.		2. In column (c ) show the principal amount of bonds or other long-term debt reacquired. 3. In column (d) show the net gain or net loss realized on each debt reacquisition as computed in accordance with General Instruction 17 of the Uniform System of Accounts.		
Line No.	Designation of Long-Term Debt (a)	Date Reacquired (b)	Princ. Amt. Of Debt Reacquired (c)	Net Gain or Net Loss (d)
1	7.2% Series First Mortgage Bonds. Due 2/2024.	4/2004	30,000,000	(1,270,107)
2	No Replacement Debt Issued - Amort thru 2/1/2024			
3				
4	7.5% Series First Mortgage Bonds. Due 3/2024.	4/2004	25,000,000	(1,097,914)
5	No Replacement Debt Issued - Amort thru 3/1/2024			
6				
7	5.9% Pollution Control Revenue Bonds, due 11/2021	11/2004	52,000,000	(1,449,838)
8	City of Lawrenceberg, Indiana. (Replaced by VAR%			
9	Lawrenceberg, IN Bonds due 11/2021.)			
10				
11	9-1/4% Pollution Control Revenue Bonds, due 8/2014	8/1995	50,000,000	(2,677,532)
12	City of Rockport, Indiana.			
13	Replaced by 6.55% Rockport Bonds due 6/2025			
14	Replaced 5/06 by VAR% Rockport Bonds Due 6/2025,			
15	with \$500,000 premium paid for early redemption			
16				
17	VAR% Pollution Control Revenue Bonds, due 8/2014	8/1995	50,000,000	(785,290)
18	City of Rockport, Indiana.			
19	Replaced by VAR% Rockport Bonds due 6/2025			
20				
21	9.00% Pref Stock Subject to Mandatory Redemption	4/1993	40,000,000	(896,000)
22	8.60% Pref Stock Subject to Mandatory Redemption	12/1993	40,000,000	(864,000)
23	8.68% Pref Stock Subject to Mandatory Redemption	1/1994	30,000,000	(540,000)
24	7.76% Pref Stock Subject to Mandatory Redemption	3/1994	35,000,000	(798,000)
25	6.875% Pref Stock Subject to Mandatory Redemption	1/2005	15,750,000	
26	5.90% Pref Stock Subject to Mandatory Redemption	1/2005	13,200,000	(861,392)
27	6.25% Pref Stock Subject to Mandatory Redemption	1/2005	19,250,000	
28	6.30% Pref Stock Subject to Mandatory Redemption	1/2005	13,245,000	
29	(Balance transferred from FERC Acct 210 to 189)			
30				
31	7.6% Pollution Control Revenue Bonds	11/2003	40,000,000	(1,209,363)
32	Rockport, IN Series Due 03/2016			
33	Replaced by 2.625% Rockport IN Bonds Due 04/2025			
34	Loss being amortized over life of replacement debt			
35				
36	VAR % Pollution Control Revenue Bonds, due 11/2021	5/2008	52,000,000	(1,013,352)
37	Series G Lawrenceburg			
38	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, 2020

**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.
344,242		84,304	259,938	1
				2
				3
492,265		118,144	374,121	4
				5
				6
156,354		85,285	71,069	7
				8
				9
				10
763,333		140,922	622,411	11
				12
				13
				14
				15
				16
142,182		26,250	115,932	17
				18
				19
				20
92,135		30,712	61,423	21
				22
				23
				24
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295,309		56,250	239,059	31
				32
				33
				34
				35
138,471		75,529	62,942	36
				37
45,351		24,737	20,614	38

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)	12/31/20
<b>UNAMORTIZED LOSS AND GAIN ON REACQUIRED DEBT (Account 189, 257)</b>				
1. Report under separate subheadings for Unamortized Loss and Unamortized Gain on Reacquired Debt, particulars of gain and loss on reacquisition applicable to each class and series of long-term debt, including maturity date. If gain or loss resulted from a refunding transaction, include also the maturity date of the new issue.		2. In column (c) show the principal amount of bonds or other long-term debt reacquired. 3. In column (d) show the net gain or net loss realized on each debt reacquisition as computed in accordance with General Instruction 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	Orginal 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	Orginal Maturity Date of March 15, 2019			
7	Redeemed September 7, 2018			
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35				
36	<b>SUBTOTAL Unamortized Losses</b>			
37				
38	7.35% Series First Mortgage Bonds. Due 7/2023.	6/2001	5,000,000	38,090
39	Partially reacquired and not refunded.			
40	Gain being amortized over life of retired debt.			
41				
42	<b>SUBTOTAL Unamortized Gains</b>			
43				
44	<b>TOTAL</b>			
45				
46				
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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	
<b>UNAMORTIZED LOSS AND GAIN ON REACQUIRED DEBT (Account 189, 257) (Continued)</b>				
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.
3,886,505		298,962	3,587,543	1
				2
				3
				4
10,191,255	0	355,508	9,835,747	5
				6
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16,547,402	0	1,296,602	15,250,800	35
				36
(6,419)	1,711	-	(4,708)	37
				38
				39
				40
				41
(6,419)	1,711	-	(4,708)	42
				43
16,540,983	1,711	1,296,602.44	15,246,092	44
				45
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				50

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/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			
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Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/Q4
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**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
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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) 12/31/20	Year of Report 12/31/20
<b>CAPITAL STOCK SUBSCRIBED, CAPITAL STOCK LIABILITY FOR CONVERSION, PREMIUM ON CAPITAL STOCK AND INSTALLMENTS RECEIVED ON CAPITAL STOCK</b> <b>(Accounts 202 &amp; 205, 203 &amp; 206, 207, 212)</b>				
<p>1. Show for each of the above accounts the amounts applying to each class and series of capital stock.</p> <p>2. For Account 202, <i>Common Stock Subscribed</i>, and Account 205, <i>Preferred Stock Subscribed</i>, show the subscription price and the balance due on each class at the end of year.</p> <p>3. Describe in a footnote the agreement and transactions under which a conversion liability existed</p> <p>under Account 203, <i>Common Stock Liability for Conversion</i>, or Account 206, <i>Preferred Stock Liability for Conversion</i>, at the end of the year.</p> <p>4. For Premium on Account 207, <i>Capital Stock</i>, designate with a double asterisk any amounts representing the excess of consideration received over stated values of stocks without par value.</p>				
Line No.	Name of Account & Description of Item (a)	Number of Shares (b)	Amount (c)	
1	Account 202 - 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				
19				
20				
21				
22				
23				
24				
25				
26				
27				
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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 checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/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 2020	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				
28				
29				
30				
31				
32				
33				
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39				
40	TOTAL	976,661,803		

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) 12/31/20	Year of Report 12/31/20																								
<b>SECURITIES ISSUED OR ASSUMED AND SECURITIES REFUNDED OR RETIRED DURING THE YEAR</b>																											
<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 2020</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 colspan="4">NONE</td> </tr> </tbody> </table> <p>2. Securities issued during 2020</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> <tr> <td colspan="4">NONE</td> </tr> </tbody> </table> <p>3. Securities remarketed during 2020</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> <tr> <td colspan="4">NONE</td> </tr> </tbody> </table>				<u>Series</u>	<u>Due Date</u>	<u>Principal Amount</u>	<u>Date Retired</u>	NONE				<u>Series</u>	<u>Due Date</u>	<u>Principal Amount</u>	<u>Date Issued</u>	NONE				<u>Series</u>	<u>Due Date</u>	<u>Principal Amount</u>	<u>Date Remarketed</u>	NONE			
<u>Series</u>	<u>Due Date</u>	<u>Principal Amount</u>	<u>Date Retired</u>																								
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<u>Series</u>	<u>Due Date</u>	<u>Principal Amount</u>	<u>Date Issued</u>																								
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<u>Series</u>	<u>Due Date</u>	<u>Principal Amount</u>	<u>Date Remarketed</u>																								
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Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/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			
15	Series H - Variable Rate	52,000,000	331,889
16			277,847
17			
18	Rockport, IN		
19	Series D - 2.05% Fixed Rate	40,000,000	1,157,720
20			391,775
21			
22	Series 2002 A - 2.75% Fixed Rate	50,000,000	296,785
23			325,000 D
24			136,351 D
25			444,593
26			386,217
27			74,250
28			74,250
29			74,250
30			74,250
31			
32	Series 2009 A - 3.05% Fixed Rate	50,000,000	353,976
33	TOTAL	2,643,802,388	37,809,463

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/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
				281,152,155		10
						11
						12
						13
						14
5/20/2008	11/1/2021	5/20/2008	11/1/2021	52,000,000	362,362	15
3/9/2017	11/1/2021	3/9/2017	11/1/2021			16
						17
						18
4/25/2008	4/1/2025	4/25/2008	4/1/2025	40,000,000	820,000	19
5/16/2017	4/1/2025	5/16/2017	6/1/2021			20
						21
8/1/1985	6/1/2025	8/1/1985	6/1/2025	50,000,000	1,375,000	22
						23
						24
6/1/2007	6/1/2025	6/1/2007	6/1/2025			25
12/1/2017	6/1/2025	12/1/2017	6/1/2025			26
		6/1/2016	5/31/2017			27
		6/1/2017	5/31/2018			28
		6/1/2018	5/31/2019			29
		6/1/2019	5/31/2020			30
						31
3/26/2009	6/1/2025	4/1/2009	5/31/2014	50,000,000	1,525,000	32
				2,907,531,008	106,512,897	33

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/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			249,469
2			354,262
3			
4	Series 2009 B - 3.05% Fixed Rate	50,000,000	353,976
5			249,469
6			354,262
7			
8	Senior Unsecured Notes		
9	Series L - 3.75% Fixed Rate	300,000,000	3,139,683
10			2,088,000 D
11			
12	Series K - 4.55% Fixed Rate	400,000,000	4,036,755
13			1,372,000 D
14			
15	Series H - 6.05% Fixed Rate	400,000,000	3,815,383
16			2,272,000 D
17			
18	Amortization of Cash Flow Hedges on 6.05% SUN		
19			
20			
21	Series J - 3.20% Fixed Rate	250,000,000	1,969,707
22			402,500 D
23	Amortization of Interest Rate Swap on 3.20% SUN		
24			
25	Series M - 3.85% Fixed Rate	350,000,000	2,865,394
26	Per IURC Authority Cause #44904		1,102,500 D
27			
28	Series N - 4.25% Fixed Rate	475,000,000	4,926,878
29	Per IURC Authority Cause #45057		2,717,000 D
30			
31	Fort Wayne Settlement	26,802,388	
32			
33	TOTAL	2,643,802,388	37,809,463

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/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)			
		6/1/2014	5/31/2018			1
6/1/2018	6/1/2025	6/1/2018	6/1/2025			2
						3
3/26/2009	6/1/2025	4/1/2009	5/31/2014	50,000,000	1,525,000	4
		6/1/2014	5/31/2018			5
6/1/2018	6/1/2025	6/1/2018	6/1/2025			6
						7
						8
6/29/2017	7/1/2047	6/29/2017	7/1/2047	300,000,000	11,250,000	9
						10
						11
03/03/2016	03/15/2046	03/03/2016	03/15/2046	400,000,000	18,200,000	12
						13
						14
11/14/2006	3/15/2037	11/14/2006	3/15/2037	400,000,000	24,200,000	15
						16
						17
		11/14/2006	2/28/2037		421,741	18
						19
						20
3/18/2013	3/15/2023	3/18/2013	3/15/2023	250,000,000	8,000,000	21
						22
		3/18/2013	3/15/2023		1,606,489	23
						24
5/2/2018	5/15/2028	5/2/2018	5/15/2028	350,000,000	13,475,000	25
						26
						27
8/8/2018	8/15/2048	8/8/2018	8/15/2048	475,000,000	20,187,500	28
						29
						30
3/1/2010	2/28/2025	3/1/2010	2/28/2025	9,378,853		31
						32
				2,907,531,008	106,512,897	33



Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/Q4
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**LONG-TERM DEBT (Account 221, 222, 223 and 224)**

- 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.
- In column (a), for new issues, give Commission authorization numbers and dates.
- For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.
- 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.
- For receivers, certificates, show in column (a) the name of the court -and date of court order under which such certificates were issued.
- In column (b) show the principal amount of bonds or other long-term debt originally issued.
- In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.
- 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.
- 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		510,628
3			
4	SUBTOTAL - Acct 224 - Other Long Term Debt	2,643,802,388	37,791,963
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33	TOTAL	2,643,802,388	37,809,463

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/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	200,000,000	3,564,805	1
5/9/2018	5/9/2021	5/9/2018	5/9/2021			2
						3
				2,907,531,008	106,512,897	4
						5
						6
						7
						8
						9
						10
						11
						12
						13
						14
						15
						16
						17
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						19
						20
						21
						22
						23
						24
						25
						26
						27
						28
						29
						30
						31
						32
				2,907,531,008	106,512,897	33

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2020/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.: 15 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.: 19 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.: 22 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 Line No.: 32 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 Line No.: 32 Column: e**

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

**Schedule Page: 256.1 Line No.: 4 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.: 4 Column: e**

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

**Schedule Page: 256.1 Line No.: 25 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.: 28 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 through August 2048.

**Schedule Page: 256.1 Line No.: 31 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

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

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.

The \$200 million was re 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)	Year of Report 12/31/20
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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.						
<b>*See definition on page 226B</b>						
Line No.	Particulars  (a)	Balance Beginning of Year (b)	Totals for Year		Balance End of Year (e)	Interest for Year (f)
			Debits (c)	Credits (d)		
1	Account 233					
2	AEP Utility Funding LLC	114,448,059	5,443,162,649	5,431,736,331	103,021,741	1,257,595
3	SUBTOTAL - Account 233	114,448,059	5,443,162,649	5,431,736,331	103,021,741	1,257,595
4	Account 234					
5	AEP I&M Transmission Company	63,416	6,931,019	6,890,196	22,592	
	AEP Ohio Trans Co	4,333	1,318,761	1,317,979	0	
	AEP Oklahoma Trans Co	112	61,412	61,300	0	
	AEP Generating Company	10,081,554	247,728,718	246,192,550	8,545,386	
	AEP Energy Partners	69,867	4,250,602	4,185,002	4,267	
	AEP Onsite Partners	3,610	17,075	13,638	174	
	AEP Energy, Inc	0	23,858	24,759	901	
	AEP Service Corporation	28,636,302	301,744,486	300,226,714	27,118,529	
	AEP System Pool (AEPSC)	24,159,667	1,084,040,025	1,085,687,782	25,807,424	
	AEP Texas Central Company	(22,148)	2,027,954	2,067,963	17,861	
	AEP Texas North Company	4,712	136,651	139,654	7,715	
	AEP Utilities, Inc	0	0	0	0	
	AEP Utility Funding LLC	14,254	43,104	36,044	7,195	
	American Electric Power Co	459,722	555,613,702	558,269,198	3,115,218	
	Appalachian Power Co	698,578	16,013,532	16,021,621	706,666	
	Blackhawk Coal Company	10,947	113,209	109,040	6,778	
	Cardinal Operating Company	0	0	0	0	
	Cook Coal Terminal	3,712,860	33,291,660	32,936,967	3,358,167	
	Dolet Hills Lignite Co, LLC	0	7,124	7,124	0	
	Franklin Real Estate Company	0	20,031	20,031	0	
	Indiana Franklin Realty, Inc	0	192,076	192,076	0	
	Kentucky Power Co	15,528	444,381	441,566	12,712	
	Kingsport Power Co	8	21,625	21,778	161	
	Ohio Power Co	377,245	32,406,644	32,512,639	483,240	
	Ohio Fraklin Realty, LLC	0	0	0	0	
	Public Service Co of OK	40,484	1,519,762	1,498,022	18,744	
	Southwestern Electric Power Co	101,086	2,898,435	2,870,132	72,783	
	Transource West Virginia	0	28,456	82,600	54,144	
	United Sciences Testing, Inc	0	30,057	35,714	5,656	
	Wheeling Power Co	305	131,289	131,854	869	
	Ohio PPA Plants	0	14,856	14,856	0	
	AEP Credit, Inc.	0	13,609,227	24,770,977	11,161,749	
	AEP Transmission Companies - Various	0	941,909	947,284		
	SUBTOTAL - Account 234	68,432,443	2,305,621,640	2,317,727,055	80,537,859	0
	TOTAL	182,880,502	7,748,784,289	7,749,463,386	183,559,600	1,257,595

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, 2020
<b>RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES</b>			
<p>1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.</p> <p>2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.</p>			
Line No.		TOTAL AMOUNT	
1	Utility net operating income (page 114 line 26)	392,264,177	
2	Allocations:		
3	Net Other Income and Deductions	1,423,593	
4	Interest Charges	108,907,486	
5	Net income for the year (page 117 line 78)	284,780,284	
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	249,410,472	

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, 2020
<b>RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES (Continued)</b>			
<p>3. Allocate taxable income between utility and other income as required to allocate tax expense between 409.1 and 409.2</p> <p>4. A substitute page, designed to meet a particular need of a company, may be used as long as data is consistent and meets the requirements of the above instructions.</p>			
Utility	Other	Line No.	
392,264,177		1	
		2	
1,423,593		3	
108,907,486		4	
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		24	
		25	
249,410,472		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, 2020
<b>FOOTNOTE DATA</b>					
Page Number (a)	Line Number (b)	Column Number (c)	Comments (d)		
261A	6		<p style="text-align: right;">In (000's)</p> <p>Net Income for the year page 117 284,780</p> <p>Federal Income Taxes (9,348)</p> <p>State and Local Income Taxes 1,834</p> <p>PreTax Book Income 277,266</p> <p>Increase (Decrease) in Taxable Income resulting from:</p> <p>Excess tax vs book depreciation 29,814</p> <p>Afudc / interest capitalized (5,510)</p> <p>Percent repair allowance (113,792)</p> <p>Removal costs (49,965)</p> <p>Accelerated amortization 1,207</p> <p>Mine development -</p> <p>Revenue refunds (2,340)</p> <p>Deferred fuel costs 18,443</p> <p>Equity in earnings of subsidiaries (173)</p> <p>Book accruals (18,103)</p> <p>Book deferrals 294,650</p> <p>OPEB - Others miscellaneous (8,485)</p> <p>Other miscellaneous 39,750</p> <p>Tax accruals 5,118</p> <p>Tax deferrals (7,537)</p> <p>Tax vs book gain / loss 7,165</p> <p>Nuclear fuel adjustments 87,524</p> <p>Nuclear fuel disposal costs 4,257</p> <p>Nuclear decommissioning costs (329,874)</p> <p>Book deferred nuclear costs 24,385</p> <p>Mark-to-market adjustments -</p> <p>Emission allowances -</p> <p>Total for PERMANENT SCHEDULE M's: (1,690)</p> <p>Federal Tax Net Income - Estimated Current Year Taxable Income (Separate Return Basis) 252,110</p> <p>Current State Income Taxes 2,700</p> <p>Federal Taxable Income 249,410</p> <p>Computation Tax*</p> <p>Federal Income Tax on Current Year Taxable Income (Separate Return Basis) at Statutory Rate of 21% 52,376</p> <p>Adjustment due to System Consolidation (a) -</p> <p>Estimated Taxes Currently Payable 52,376</p> <p>Tax Credit C/F (6,285)</p> <p>NOL Reclass (2,887)</p> <p>Alternative Minimum Tax Credits -</p> <p>FIN48 Perm Items -</p> <p>Parent Company Savings (6,413)</p> <p>R&amp;D Credit (753)</p> <p>Adjustment of Prior Years Accruals(Net) (24,779)</p> <p>Estimated Current Year Federal Income Taxes (Net) 11,259</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 2020 System Federal income taxes will not be available until the consolidated Federal income tax return is completed and filed by October 2021. The actual allocation of the System consolidated Federal income tax to the members of the consolidated group will not be available until after the Consolidated Federal Income Tax is filed.</p>		

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Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/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 known, 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	20,359,848		11,258,551	41,861,673	
3	FED INCOME TAX FIN48					
4	FIT IRS AUDIT					
5	FICA - 2020	3,661,828		19,149,317	12,153,995	7,491,499
6	UNEMPLOYMENT - 2020	59,058		65,844	105,363	
7	CITY TAX - 2019	-30,027				
8	EXCISE TAX - 2019	195,689		5,206	200,895	
9	EXCISE TAX - 2020			692,725	520,869	
10	SUBTOTAL Federal	24,246,396		31,171,643	54,842,795	7,491,499
11	STATE OF INDIANA:					
12	INCOME 2015	-30,176				
13	INCOME 2017	-4,389,858				
14	INCOME 2018	8,077,324			96,854	
15	INCOME 2019	-9,288,551		11,650,041		
16	INCOME 2020			-7,963,408		
17						
18						
19	UNEMPLOYMENT IN - 2020	16,845		34,574	47,724	
20	UTIL RECEIPTS TAX - 2019	127,000		30,975	157,975	
21	UTIL RECEIPTS TAX - 2020			21,445,900	21,445,900	
22	INDIANA LICENSE TAX					
23	SALES & USE TAX - 2017	11,858			11,858	
24	SALES & USE TAX - 2019	653,391		10,617	664,008	
25	SALES & USE TAX - 2020			4,514,676	4,100,404	
26	PUBLI SERV COMM-2019		467,707	935,414	467,707	
27	PUBLI SERV COMM-2020			949,997	1,424,996	
28	REAL & PERS PROP-2018			8,215	8,215	
29	REAL & PERS PROP-2019	18,700,200		-90,145	18,610,055	
30	REAL & PERS PROP-2020			18,793,494	94	
31	PERS PROP LEASED-2018					
32	PERS PROP LEASED-2019	627,800		450	628,250	
33	PERS PROP LEASED-2020			943,600		
34	REAL PROP LEASED-2020			231,393	231,393	
35	SUBTOTAL Indiana	14,505,833	467,707	51,495,793	47,895,433	
36	STATE OF KENTUCKY:					
37	KY FRANCHISE 2017	9,767				
38	KY FRANCHISE 2018	26,789				
39	KY FRANCHISE 2019	26,789		-21,289		
40	KY FRANCHISE 2020			5,500		
41	TOTAL	114,855,269	1,329,550	134,698,632	153,732,740	-1,305

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/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)	
						1
-10,243,274		14,828,901			-3,265,340	2
						3
						4
3,165,651		11,749,668			7,399,649	5
19,539		24,543			41,301	6
-30,028						7
					5,206	8
171,856		9,424			683,301	9
-6,916,256		26,612,536			4,864,117	10
						11
-30,176						12
-4,389,858						13
7,980,470						14
2,361,490		11,532,292			117,749	15
-7,963,408		-8,598,058			634,650	16
						17
						18
3,695		18,763			15,811	19
		30,975				20
		21,445,900				21
						22
						23
		9			10,608	24
414,272		7			4,514,669	25
		935,414				26
	474,999	949,997				27
		8,215				28
		-93,115			2,970	29
18,793,400		18,346,700			446,794	30
						31
		417			33	32
943,600		943,600				33
					231,393	34
18,113,485	474,999	45,521,116			5,974,677	35
						36
9,767						37
26,789						38
5,500		-21,289				39
5,500		5,500				40
95,913,751	1,420,834	119,297,970			15,705,672	41

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/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 known, 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	KY INCOME 2017	-147,238				
2	KY INCOME 2018	87,492				
3	KY INCOME 2019	-139,224		175,923		
4	KY INCOME 2020			-104,868		
5	REAL & PERS PROP - 2018	740,000			715,826	
6	REAL & PERS PROP - 2019	707,000				
7	REAL & PERS PROP - 2020			625,267	267	
8	Subtotal Kentucky	1,311,375		680,533	716,093	
9	STATE OF MICHIGAN:					
10	MI INCOME 2017	-1,008,265				
11	MI INCOME 2018	1,961,572				
12	MI INCOME 2019	-1,060,582		2,769,122		
13	MI INCOME 2020			-2,627,000		
14	MI LICENSE TAX - 2019	-25				
15	MI LICENSE TAX - 2020				25	
16	MI CITY TAX - 2008	-1,279				
17	MI CITY TAX - 2013	18				
18	UNEMPLOYMENT - 2020	221,686		100,028	249,193	
19	PUBL SERV COMM'S-2019		235,296	546,933	311,637	
20	PUBL SERV COMM'S-2020			287,179	536,208	
21	USE TAX - 2019	136,275	73,675	29,402	92,002	
22	USE TAX - 2017	-11,858			-11,858	
23	USE TAX - 2020			950,353	960,161	
24	SALES TAX - 2019		552,872		-552,872	
25	SALES TAX - 2020				627,174	
26	FUEL REFUNDS - 2019			-2,498	-2,498	
27	FUEL REFUNDS - 2020			-4,514	-4,514	
28						
29						
30	REAL & PERS PROP-2015					
31	REAL & PERS PROP-2018	14,052,955		-731,267	13,321,688	
32	REAL & PERS PROP-2019	49,673,000			34,018,463	
33	REAL & PERS PROP-2020			51,208,696		
34	PERS PROP LEASED-2018	17,552		-10,767	6,785	
35	PERS PROP LEASED-2019	58,300			23,929	
36	PERS PROP LEASED-2020			62,343		
37	REAL PROP LEASED-2018	22,653		6,850	29,503	
38	REAL PROP LEASED-2019			201,000	176,545	
39	SUBTOTAL Michigan	64,062,002	861,843	52,785,860	49,781,571	
40	STATE OF WEST VIRGINIA:					
41	TOTAL	114,855,269	1,329,550	134,698,632	153,732,740	-1,305

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

7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

8. Report in columns (i) through (l) how the taxes were distributed. Report in column (l) only the amounts charged to Accounts 408.1 and 409.1 pertaining to electric operations. Report in column (l) the amounts charged to Accounts 408.1 and 109.1 pertaining to other utility departments and amounts charged to Accounts 408.2 and 409.2. Also shown in column (l) the taxes charged to utility plant or other balance sheet accounts.

9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.

BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED				Line No.
(Taxes accrued Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	Electric (Account 408.1, 409.1) (i)	Extraordinary Items (Account 409.3) (j)	Adjustments to Ret. Earnings (Account 439) (k)	Other (l)	
-147,238						1
87,492						2
36,699		174,145			1,778	3
-104,868		-130,875			26,006	4
24,174						5
707,000						6
625,000					625,267	7
1,275,815		27,481			653,051	8
						9
-1,008,265						10
1,961,572						11
1,708,540		2,741,322			27,800	12
-2,627,000		-2,765,067			138,067	13
-25						14
-25						15
-1,279						16
18						17
72,521		45,160			54,868	18
		546,933				19
	249,029	287,179				20
		9,680			19,722	21
						22
59,824	69,632	44,514			905,839	23
						24
	627,174					25
					-2,498	26
					-4,514	27
						28
						29
		-15,243			15,243	30
		-633,270			-97,997	31
15,654,537		48,727,179			-48,727,179	32
51,208,696		96,000			51,112,696	33
		-10,767				34
34,371		58,300			-58,300	35
62,343					62,343	36
		6,850				37
24,455		201,000				38
67,150,283	945,835	49,339,770			3,446,090	39
						40
95,913,751	1,420,834	119,297,970			15,705,672	41

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/Q4	
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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	WV LICENSE TAX - 2019	-26				
2	LICENSE TAX					
3	WV FRANCHISE-2019	7,900				
4	WEST VA INC TAX-2017	1,337,463				
5	WEST VA INC TAX-2018	257,890				
6	WEST VA INC TAX-2019	-440,058		499,016		
7	WEST VA INC TAX-2020			-78,903		
8	REAL & PERS PROP-2018	54,254		1,248	55,502	
9	REAL & PERS PROP-2019	150,000		9,515	96,071	
10	REAL & PERS PROP-2020			210,000		
11	WV USE TAX - 2019	3,211			3,211	
12	WV USE TAX - 2020			36,757	33,222	
13	WV SPECIAL FUEL TAX -	45,027		12	45,039	
14	WV SPECIAL FUEL TAX -			214,312	158,990	
15	UNEMPLOYMENT - 2020	474		34,151	34,625	
16	SUBTOTAL West Virginia	1,416,135		926,108	426,660	
17	STATE OF OHIO:					
18	OHIO CITY INCOME TAX -	-1,200				
19	OHIO CAT TAX - 2019	7,800		-11,872	-4,072	
20	OHIO CAT TAX - 2020			40,645	25,645	
21	State Unemployment 2018					
22	SUBTOTAL Ohio	6,600		28,773	21,573	
23	STATE OF ILLINOIS:					
24	IL INCOME TAX - 2017	-198,385				
25	IL INCOME TAX - 2018	375,107				
26	IL INCOME TAX - 2019	202,089		465,887		
27	IL INCOME TAX - 2020			-505,308		
28	REAL & PERS PROP-2019			685	685	
29	SUBTOTAL Illinois	378,811		-38,736	685	
30	STATE OF LOUISIANA:					
31	REAL & PERS PROP-2020			2,731	2,731	
32	SUBTOTAL Louisiana			2,731	2,731	
33	STATE OF MISSOURI					
34	UNEMPLOYMENT - 2017					
35	MO INCOME TAX - 2017	-1,164				
36	MO INCOME TAX - 2018	255				
37	MO INCOME TAX - 2019	-159		717	900	
38	MO INCOME TAX - 2020			-716		
39	REAL & PERS PROP-2020			30,004	30,004	
40	SUBTOTAL Missouri	-1,068		30,005	30,904	
41	TOTAL	114,855,269	1,329,550	134,698,632	153,732,740	-1,305

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/Q4	
TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)						
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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)	
-26						1
						2
7,900						3
1,337,464						4
257,890						5
58,958		494,318			4,698	6
-78,903		-100,315			21,412	7
					1,248	8
63,444		8,226			1,289	9
210,000					210,000	10
						11
3,535					36,757	12
					12	13
55,322					214,312	14
1		-7,646			41,798	15
1,915,585		394,583			531,526	16
						17
-1,200						18
		-11,872				19
15,000		40,645				20
						21
13,800		28,773				22
						23
-198,385						24
375,107						25
667,976		461,003			4,884	26
-505,308		-527,474			22,166	27
		685				28
339,390		-65,786			27,050	29
						30
					2,731	31
					2,731	32
						33
						34
-1,164						35
255						36
-342		709			8	37
-716		-763			47	38
					30,004	39
-1,967		-54			30,059	40
95,913,751	1,420,834	119,297,970			15,705,672	41



Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/Q4
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2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes.) Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.
3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.

Line No.	Kind of Tax (See instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)			
1	Misc PROP TAX:					
2	AR PERS PROP TAX-2019	2,800		3,376	6,176	
3	CO PERS PROP TAX-2019			1,559	1,559	
4	TN PERS PROP TAX-2019	798		845	1,643	
5	TN PERS PROP TAX-2020			240	240	
6	WY PERS PROP TAX-2019			4,677	4,677	
7						
8	VARIOUS LICENSE TAX					
9	VARIOUS LICENSE TAX					
10	VARIOUS FRANCHISE TAX					
11						
12	STATE INCOME TAX FIN-48	2,540,390		-2,540,516		
13	UT INCOME TAX - 2020			145,741		
14	MULTI INCOME TAX - 2015	-1,561,261				
15	MULTI INCOME TAX - 2019	7,946,458				
16	MULTI INCOME TAX - 2020					
17	MULTI FRANCHISE TAX -					
18	MULTI CITY TAX - 2008	1,279				
19	MULTI CITY TAX - 2013	-18				
20	MULTI CITY TAX - 2017	-1,261				
21						
22	2360104 FICA -					-3,746,402
23	2360105 FICA - CARES ACT					-3,746,402
24						
25						
26						
27						
28						
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32						
33						
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40						
41	TOTAL	114,855,269	1,329,550	134,698,632	153,732,740	-1,305

Page 263.3

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

**Schedule Page: 262.1 Line No.: 24 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 checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/Q4
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**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%	5,638,067			411.4	1,922,655	
3	4%				411.4		
4	7%	253,344			411.4	31,761	
5	10%	9,015,849	411.1		411.4	2,074,373	
6	State DITC		411.1		411.4		
7	30%	10,838,710			411.4	456,476	
8	TOTAL	25,745,970				4,485,265	
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)						
10							
11							
12							
13							
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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
3,715,412			2
			3
221,583			4
6,941,476			5
			6
10,382,234			7
21,260,705			8
			9
			10
			11
			12
			13
			14
			15
			16
			17
			18
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			47
			48

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) 12/31/20	Year of Report 12/31/20
<b>MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Account 242)</b>			
1. Give description and amount of other current and accrued liabilities as of the end of year. 2. Minor items may be grouped by classes, showing number of items in each class.			
Line No.	Item (a)	Balance End of Year (b)	
1	Accrued Incentive Plans	41,671,844	
2	Accrued Vacation, Holiday, and Other Non-Productive	23,731,498	
3	Accrued Payroll	3,238,191	
4	Payroll Deductions	635,369	
5	Miscellaneous Employee Benefits (2 Items)	2,230,614	
6	Accrued Workers Compensation	226,830	
7	Accrued Lease/Rents	8,377,755	
8	Accrued Revenue Refunds	1,441,558	
9	Control Cash Disbursements	4,705,332	
10	Accrued Civil Penalties	2,296,046	
11	Miscellaneous Current & Accrued Liabilities (9 Items)	518,625	
12	Environmental Accruals	86,663	
13	IN Comm Action & Neighbor to Neighbor Programs	0	
14	Severance Accrual	6,047,304	
15			
16			
17			
18			
19			
20	TOTAL	95,207,627	

<b>CUSTOMER ADVANCES FOR CONSTRUCTION (Account 252)</b>		
Line No.	List Advances by department (a)	Balance End of Year (b)
21	None	
22		
23		
24		
25		
26		
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38		
39	TOTAL	

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Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/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	Pole Attachment Rentals	630,233	454	2,222,523	2,264,331	672,041
2						
3	IPP-System Upgrade Credits	3,676,803			152,805	3,829,608
4						
5	Defd Gain-Fiber Optics Agrmt	3,007,867	124	418,996		2,588,871
6	In Kind Service-Amrtz thru 2025					
7						
8	Deferred Revenues-Verizon	154,181	451	47,439		106,742
9	Amortized thru March 2023					
10						
11	Deferred Revenues-KDL	23,574	451	9,348		14,226
12	Amortized thru Dec 2022					
13						
14	Customer Advance Receipts	7,941,622	142	7,941,622	7,668,054	7,668,054
15						
16	Federal Mitigation Deferral (NSR)	2,052,907	242,506	1,000,000		1,052,907
17						
18	Deferred Revenue	9,217	451	9,221	108,164	108,160
19						
20	Contract Settlement Reserves	1,811,643	186	1,382,551	449,665	878,757
21						
22	Asbestos Accrual	257,703	925	290,369	32,666	
23						
24	Minor Items	490,948	Footnote	823,822	2,040,941	1,708,067
25						
26	QUAL OF SVC PENALTIES - LT	784,226				784,226
27						
28	Neig Help Neig-Cust Donations				29	29
29						
30	Rockport U2 Contingency Accrual				7,250,000	7,250,000
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47	TOTAL	20,840,924		14,145,891	19,966,655	26,661,688

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

**Schedule Page: 269 Line No.: 24 Column: c**  
411, 158, 234, 509, 565, 451

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/Q4
ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED AMORTIZATION PROPERTY (Account 281)					
1. Report the information called for below concerning the respondent's accounting for deferred income taxes rating to amortizable property.					
2. For other (Specify), include deferrals relating to other income and deductions.					
Line No.	Account  (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	28,729,959	12,106,852	13,028,878	
5	Other (provide details in footnote):				
6					
7					
8	TOTAL Electric (Enter Total of lines 3 thru 7)	28,729,959	12,106,852	13,028,878	
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 - SFAS 109	-11,462,675			
17	TOTAL (Acct 281) (Total of 8, 15 and 16)	17,267,284	12,106,852	13,028,878	
18	Classification of TOTAL				
19	Federal Income Tax	17,267,284	12,106,852	13,028,878	
20	State Income Tax				
21	Local Income Tax				

NOTES

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/Q4
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**ACCUMULATED DEFERRED INCOME TAXES \_ ACCELERATED AMORTIZATION PROPERTY (Account 281) (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
							2
							3
						27,807,933	4
							5
							6
							7
						27,807,933	8
							9
							10
							11
							12
							13
							14
							15
		254	12,106,852	254	12,775,320	-10,794,207	16
			12,106,852		12,775,320	17,013,726	17
							18
			12,106,852		12,775,320	17,013,726	19
							20
							21

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/Period of Report End of 2020/Q4
<b>ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282)</b>					
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	1,477,007,541	552,900,230	621,076,943	
3	Gas				
4					
5	TOTAL (Enter Total of lines 2 thru 4)	1,477,007,541	552,900,230	621,076,943	
6					
7	Others	-393,892,582	43,459,020	40,167,988	
8					
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	1,083,114,959	596,359,250	661,244,931	
10	Classification of TOTAL				
11	Federal Income Tax	1,083,114,959	596,359,250	661,244,931	
12	State Income Tax				
13	Local Income Tax				
<div style="text-align: center; margin-bottom: 10px;">NOTES</div>					

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /		Year/Period of Report End of 2020/Q4	
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)		
			28,404,487	190	77,278,779	1,457,705,120	1
							2
							3
							4
			28,404,487		77,278,779	1,457,705,120	5
							6
		1823/254	433,225,039	1823/254	494,929,052	-328,897,537	7
							8
			461,629,526		572,207,831	1,128,807,583	9
							10
			461,629,526		572,207,831	1,128,807,583	11
							12
							13
NOTES (Continued)							

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/Q4
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	NUC DECOM TRUST - SFAS 143 - A	557,108,900	131,908,793	62,635,342	
4	U1-BK DEFD NUC REFUEL COSTS	13,405,503	4,983,232	10,103,978	
5	UNIT 2 NUC FUEL TAX VS BOOK DE	140,350,038			
6	UNIT 1 NUC FUEL TAX VS BOOK DE	134,484,324			
7	CAPITALIZED SOFTWARE COST-BOOK	25,093,068	8,571,196	5,339,592	
8	Other	-281,479,145	111,590,577	156,694,314	
9	TOTAL Electric (Total of lines 3 thru 8)	588,962,688	257,053,798	234,773,226	
10	Gas				
11					
12					
13					
14					
15					
16					
17	TOTAL Gas (Total of lines 11 thru 16)				
18	Other	263,106,842			
19	TOTAL (Acct 283) (Enter Total of lines 9, 17 and 18)	852,069,530	257,053,798	234,773,226	
20	Classification of TOTAL				
21	Federal Income Tax	657,616,914	257,053,798	234,773,226	
22	State Income Tax	194,452,616			
23	Local Income Tax				

NOTES

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/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)		
						626,382,351	1
							2
						8,284,757	3
						140,350,038	4
						134,484,324	5
						28,324,672	6
			326,234			-326,909,116	7
			326,234			610,917,026	8
							9
							10
							11
							12
							13
							14
							15
							16
							17
4,180,561	4,286,220	1823/254	54,564,143	1823/257	90,912,057	299,349,097	18
4,180,561	4,286,220		54,890,377		90,912,057	910,266,123	19
							20
4,180,561	4,286,220		25,783,132		45,924,207	699,932,902	21
			29,107,245		44,987,850	210,333,221	22
							23

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/Period of Report 2020/Q4
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	1,816,557	2,037,133
SFAS 109 283.3	261,290,285	297,311,964
Total	263,106,842	299,349,097

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Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/Q4	
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	5,269,046	Footnote	11,690,967	4,810,699	+1,611,222
2						
3	Netting of Trading Activities Related to	2,362,845	182	2,021,014	5,376,832	5,718,663
4	Unrealized Gains/Losses on Forward Commitments					
5	Between Regulated Assets/Liabilities					
6						
7	Asset Retirement Oblig-Excess Provision SFAS 143	1,235,951,038	228	494,426,173	735,107,632	1,476,632,497
8						
9	SNF Trust Funds - Pre 4/83	43,608,645	254,224	6,504,014	6,044,523	43,149,154
10						
11	Gains on Foreign Currency Derivatives	45,236	403	11,309		33,927
12	Amortz 1/2009 - 12/2023					
13						
14	SFAS 109 Deferred FIT	661,551,843	190/282/283	688,991,437	619,251,079	591,811,485
15						
16	Cook Life Cycle Management - Indiana	2,722,757	Footnote	16,426,417	13,908,847	205,187
17	Per IURC Cause No. 44182					
18						
19	Distribution Storm Expense	5,402,457	593	8,748,892	3,346,435	
20	Per IURC Cause No. 44075					
21						
22	Over Recovered Fuel Costs - Indiana	6,051,574	182	6,051,574	20,756,554	20,756,554
23						
24	Michigan Renewable Energy Surcharge	7,157,563	182,555	22,819,135	26,891,995	11,230,423
25						
26	PJM Trans Enhancement	11,830,639	142	1,954,015		9,876,624
27						
28	Indiana Resource Adequacy Rider		555	886,381	8,339,853	7,453,472
29						
30	Expense and OSS Margin Sharing	16,968,506	555	10,560,093	6,880,645	13,289,058
31						
32	Indiana ECR Discontinued Rider	1,258,055	506	1,258,055		
33	Per IURC Cause No. 44871					
34						
35	DSM Energy Optimization Program - Michigan	577,958	908	577,958	5,975,675	5,975,675
36	Over recovered					
37						
38	MI Credit C Rider	475,586	407	1,021,417	628,288	82,457
39						
40	Indiana Demand Side Management		908	20,530,564	29,939,060	9,408,496
41	TOTAL	2,012,104,817		1,298,190,004	1,496,204,895	2,210,119,708

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /		Year/Period of Report End of 2020/Q4	
OTHER REGULATORY LIABILITIES (Account 254)							
<p>1. Report below the particulars (details) called for concerning other regulatory liabilities, including rate order docket number, if applicable.</p> <p>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.</p> <p>3. For Regulatory Liabilities being amortized, show period of amortization.</p>							
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	Deferred Gain on Rockport Unit 2	10,871,069	507	3,706,716		7,164,353	
2							
3	Indiana Environmental Compliance Rider		403	3,873	8,946,778	8,942,905	
4							
5							
6							
7							
8							
9							
10							
11							
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40							
41	TOTAL	2,012,104,817		1,298,190,004	1,496,204,895	2,210,119,708	

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

**Schedule Page: 278 Line No.: 1 Column: c**  
175, 182, 244

**Schedule Page: 278 Line No.: 16 Column: c**  
182, 403, 408, 421, 431, 524

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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, 2020
<b>GAIN OR LOSS ON DISPOSITION OF PROPERTY (Account 421.1 and 421. 2)</b>					
<p>1. Give a brief description of property creating the gain or loss. Include name of party acquiring the property (when acquired by another utility or associated company) and the date transaction was completed. Identify property by type: Leased, Held for Future Use, or Nonutility.</p> <p>2. Individual gains or losses relating to property with an original cost of less than \$100,000 may be grouped with the number of such transactions disclosed in column (a).</p> <p>3. Give the date of Commission approval of journal entries in column (b), when approval is required. Where approval is required but has not been received, give explanation following the item in column (a). (See account 102, Utility Plant Purchased or Sold.)</p>					
Line No.	Description of Property (a)	Original Cost of Related Property (b)	Date Journal Entry Approved (When Required) (c)	Account 421.1 (d)	Account 421.2 (e)
1	Gain on disposition of property:				
2					
3	Sale of Utility Property				
4	67 properties with original cost	1,461		(2,245,145)	
5	less than \$100,000 each				
6					
7					
8	Sale of Non-Utility Property				
9					
10					
11					
12					
13					
14	Sale of Other Property				
15					
16					
17					
18	Sale of Miscellaneous Equipment				
19					
20					
21	Total Gain	1,461		(2,245,145)	

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, 2020
<b>GAIN OR LOSS ON DISPOSITION OF PROPERTY (Account 421.1 and 421.2) (Continued)</b>					
Line No.	Description of Property (a)	Original Cost of Related Property (b)	Date Journal Entry Approved (When Required) (c)	Account 421.1 (d)	Account 421.2 (e)
28	Loss on disposition of property:				
29					
30	Sale of Utility Property				
31	2 properties each with original	3,207			2,958
32	cost less than \$100,000				
33					
34					
35	Sale of Non-Utility Property				
36					
37					
38					
39					
40					
41					
42					
43	Total Loss	3,207			2,958



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)	12/31/20

**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.	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.
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.	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.
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.	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.
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	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	62,644,196
10	-Expenses - Operation	(52,024,390)
11	-Maintenance	(3,288,946)
12	-Depreciation, Depletion, and Amortization	(882,468)
13	-Other	0
14	Total Account 417	6,448,392
15		
16	Account 418 - Nonoperating Rental Income	
17	-Rent Revenue	516,818
18	-Expense	0
19	-Other	(144)
20	Total Account 418	516,674
21		
22	Account 418.1 - Equity in Earnings of Subsidiary Companies	173,085
23		
24	Account 419 - Interest and Dividend Income	
25	- Communications Leases	411,763
26	- Margin Interest	27,898
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)	12/31/20
<b>PARTICULARS CONCERNING CERTAIN OTHER INCOME ACCOUNTS</b>				
Line No.	Item (a)	Amount (b)		
1				
2	- Other	20,678		
3	- Money Pool Interest	79		
4	- Dedicated East Sales	419,377		
5	- Unrecovered Fuel Interest	-		
6				
7	Total Account 419	879,795		
8				
9				
10	Account 419.1 - Allowance for Funds Used During Contruction	11,537,425		
11				
12	Account 421 - Miscellaneous Nonoperating Income			
13				
14				
15	- Indiana Base Case Amortization	(843,426)		
16	- Regional Transmission Organization Carrying Charges	-		
17	- Michigan Base Case Amortization	(1,693,797)		
18	- Indiana Life Cycle Management Carry Charge	-		
19	- Loss Contingency for the California Refunds Processing	89,538		
20	- Other	314,519		
21				
22				
23				
24	Total Account 421	(2,133,166)		
25				
26	Account 421.1 - Gain on Disposition of Property	2,245,145		
27				
28	Account 421.2 - Loss on Disposition of Property	(2,958)		
29				
30				
31				
32				
33				
34				
35	Total Other Income	12,526,241		
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) 12/31/20	Year of Report 12/31/20
<b>ELECTRIC OPERATING REVENUES (Account 400)</b>				
<p>1. Report below operating revenues for each prescribed account.</p> <p>2. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.</p> <p>3. If increases or decreases from pervious year (columns (c), (e), and (g)), are not derived from previously reported figures, explain any inconsistencies in a footnote.</p>				
Line No.	Title of Account (a)	OPERATING REVENUES		
		Amount for Year (b)	Amount for Previous Year (c)	
1	Sales of Electricity			
2	(440) Residential Sales	182,249,816	157,178,666	
3	(442) Commercial and Industrial Sales			
4	Small (or Commercial)	87,686,754	88,473,539	
5	Large (or Industrial)	63,204,362	65,530,299	
6	(444) Public Street and Highway Lighting	1,022,921	1,163,647	
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	334,163,853	312,346,151	
13				
14	(447) Sales for Resale	19,598,264	47,662,409	
15	TOTAL Sales of	353,762,117 *	360,008,560	
16				
17	(Less) (449.1) Provision for Rate Refunds	201,953	55,138	
18	TOTAL Revenue Net of Provision for Refunds	353,560,164	359,953,422	
19	Other Operating Revenues			
20	(450) Forfeited discounts	606,058	792,765	
21	(451) Miscellaneous Service Revenues	677,866	679,383	
22	(453) Sales of Water and Water Power			
23	(454) Rent from Electric Property	1,324,116	1,139,382	
24	(455) Interdepartmental Rents			
25	(456) Other Electric Revenues	5,486,084	4,273,842	
26				
27				
28				
29				
30	TOTAL Other Operating Revenues	8,094,124	6,885,372	
31				
32	TOTAL Electric Operating Revenues	361,654,288	366,838,794	

Name of Respondent	This Report Is:	Date of Report	Year of Report
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**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)	
1,196,709	1,162,349	110,853	110,318	1
				2
				3
739,639	775,171	17,908	17,797	4
763,785	794,783	844	873	5
10,401	10,542	347	346	6
				7
				8
				9
				10
				11
2,710,534	2,742,845	129,952	129,334	12
				13
255,761	594,563	5	5	14
2,966,295 **	3,337,408	129,957	129,339	15
				16
				17
2,966,295	3,337,408	129,957	129,339	18

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)	12/31/20

### 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	1,093,868	166,704,165	103,887	10,529	0.1524
3	RESIDENTIAL SERVICE TOD	76,676	10,201,525	4,804	15,961	0.1330
4	RESIDENTIAL OFF PEAK ENERGY	11,841	1,415,954	583	20,310	0.1196
5	RESIDENTIAL SVC OPT SENIOR	8,818	1,103,184	1,579	5,584	0.1251
6	MI CREDIT	-	(113,030)	-	-	-
7	MISC REVENUE ADJUSTMENT	-	145,546	-	-	-
8	OUTDOOR LIGHTING	3,583	657,702	-	-	0.1836
9	UNBILLED	1,924	643,199	-	-	0.3343
10	REFUND	-	453,037	-	-	-
11	UNRECOVERED FUEL	-	1,038,535	-	-	-
12	Total Residential Sales	1,196,709	182,249,816	110,853	10,795	0.1523
13						
14	442 Commercial Sales					
15						
16	SMALL GENERAL SERVICE	1,610	256,759	327	4,931	0.1595
17	SMALL GENERAL SERVICE TOD	397	63,960	48	8,269	0.1612
18	MEDIUM GENERAL SERVICE	17,567	2,106,505	42	414,983	0.1199
19	MEDIUM GENERAL SERVICE TOD	13,384	1,512,231	295	45,419	0.1130
20	MEDIUM GENERAL SERVICE OAD	2,538	127,046	15	169,197	0.0501
21	LARGE GENERAL SERVICE	130,425	13,304,564	98	1,335,411	0.1020
22	LARGE GENERAL SERVICE OAD	4,053	174,440	2	2,026,288	0.0430
23	LARGE POWER	75,532	5,805,359	4	18,497,634	0.0769
24	LARGE POWER OAD	31,567	1,009,308	1	31,566,500	0.0320
25	ELECTRIC HEATING SCHOOLS	4,928	535,793	13	379,069	0.1087
26	MUNICIPAL & SCHOOL SERVICE	20,570	2,475,461	161	127,767	0.1203
27	IRRIGATION SERVICE	11,424	1,816,644	573	19,955	0.1590
28	WATER & SEWAGE SERVICE	25,297	2,426,624	254	99,595	0.0959
29	STREETLIGHTING SERVICE	16	1,329	2	7,848	0.0846
30	ENERGY CONERV LIGHTING SERVICE	1	163	1	1,000	0.1630
31	RESIDENTIAL SERVICE	394,302	53,906,848	16,073	24,532	0.1367
32	OUTDOOR LIGHTING	6,098	938,825	-	-	0.1540
33	MI CREDIT	-	144,108	-	-	-
34	MISC REVENUE ADJUSTMENT	-	123,625	-	-	-
35	ESTIMATED	(1,034)	(86,222)	-	-	0.0834
36	UNBILLED	965	51,731	-	-	0.0536
37	REFUND	-	253,649	-	-	-
38	UNRECOVERED FUEL	-	738,004	-	-	-
39	Total Commercial Sales	739,639	87,686,754	17,908	41,303	0.1186

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)	12/31/20

### 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						
2	SMALL GENERAL SERVICES	125	9,927	-	-	0.0794
3	MEDIUM GENERAL SERVICE	40,037	4,640,545	43	934,787	0.1159
4	MEDIUM GENERAL SERVICE OAD	7,088	431,889	13	555,937	0.0609
5	MEDIUM GENERAL SERVICE TOD	809	92,264	7	116,923	0.1141
6	LARGE GENERAL SERVICE	149,271	15,006,341	46	3,245,017	0.1005
7	LARGE GENERAL SERVICE OAD	1,327	91,331	1	1,327,000	0.0688
8	LARGE POWER	259,701	24,130,854	20	12,985,040	0.0929
9	LARGE POWER OAD	218,604	5,467,619	6	36,433,967	0.0250
10	RESIDENTIAL SERVICE	87,904	12,456,609	709	123,983	0.1417
10	OUTDOOR LIGHTING	789	110,567	-	-	0.1401
11	UNBILLED	1,466	53,032	-	-	0.0362
12	ESTIMATED	(3,335)	(165,319)	-	-	0.0496
13	MISC REVENUE ADJUSTMENT	-	16,833	-	-	-
12	MI CREDIT	-	142,475	-	-	-
13	REFUND	-	181,727	-	-	-
13	UNRECOVERED FUEL	-	537,667	-	-	-
14	Total Industrial Sales	763,785	63,204,362	844	904,427	0.0828
15						
16	444 Public Street & Highway Light					
17	SL CUST OWNED SYS METERED	805	49,594	42	19,167	0.0616
18	MUNICIPAL & SCHOOL	55	8,504	2	27,500	0.1546
19	ENERGY CONSERV LIGHTING	5,121	515,753	95	53,905	0.1007
20	STREETLIGHTING SERVICE	3,944	339,968	47	83,915	0.0862
21	RESIDENTIAL SERVICE	368	79,183	161	2,286	0.2152
21	OUTDOOR LIGHTING	107	16,635	-	-	0.1555
22	UNBILLED	1	(311)	-	-	(0.5577)
23	MI CREDIT	-	1,829	-	-	-
24	MISC REVENUE ADJUSTMENT	-	2,306	-	-	-
25	REFUND	-	350	-	-	-
24	UNRECOVERED FUEL	-	9,110	-	-	-
25	Total Public Street & Highway Light	10,401	1,022,921	347	29,973	0.0984
26						
27	Fuel Clause (see footnote)					
28						
29						
30						
31						
32						
33						
34						
35	Total Billed	2,706,179	333,416,202	129,952	20,824	0.1232
36	Total Unbilled Rev. (See Instr. 6)	4,355	747,651			0.1717
37	TOTAL	2,710,534	334,163,853	129,952	20,824	0.1233

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /		Year/Period of Report End of 2020/Q4	
<b>SALES FOR RESALE (Account 447)</b>							
<p>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).</p> <p>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.</p> <p>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.</p>							
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	ADJUSTMENT	OS	SEE FOOTNOTE				
2	AMEREX POWER, LTD	OS	NOTE 1				
3	B.P. ENERGY COMPANY	OS	NOTE 1				
4	BGC FINANCIAL LP	OS	NOTE 1				
5	CITIGROUP ENERGY INC.	OS	NOTE 1				
6	CITY OF AUBURN	RQ	NOTE 1				
7	CITY OF BLUFFTON	RQ	NOTE 1				
8	CITY OF DOWAGIAC, MI	RQ	NOTE 1				
9	CITY OF GARRETT	RQ	NOTE 1				
10	CITY OF MISHAWAKA	RQ	NOTE 1				
11	CITY OF NILES	RQ	NOTE 1				
12	CITY OF SOUTH HAVEN	RQ	NOTE 1				
13	CITY OF STURGIS	RQ	NOTE 1				
14	COMMONWEALTH EDISON COMPANY	OS	NOTE 1				
	Subtotal RQ			0	0	0	
	Subtotal non-RQ			0	0	0	
	<b>Total</b>			<b>0</b>	<b>0</b>	<b>0</b>	

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

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

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

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

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

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

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

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

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

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

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

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

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
		-2,829,224		-2,829,224	1
		-11,252		-11,252	2
-10,523		-477,181		-477,181	3
		-408		-408	4
		-175,547		-175,547	5
411,496	19,629,093	11,124,974		30,754,067	6
87,540	4,751,269	2,368,691		7,119,960	7
56,344	2,450,569	1,458,416		3,908,985	8
	75,213	-1,727		73,486	9
219,563	11,866,883	5,554,081		17,420,964	10
49,397	2,622,123	1,221,866		3,843,989	11
54,170	2,814,699	1,312,799		4,127,498	12
79,236	3,995,440	1,911,066		5,906,506	13
7,516		208,189		208,189	14
3,409,289	152,291,505	86,627,053	-44,224,533	194,694,025	
4,373,903	3,018,169	96,957,163	0	99,975,332	
<b>7,783,192</b>	<b>155,309,674</b>	<b>183,584,216</b>	<b>-44,224,533</b>	<b>294,669,357</b>	



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

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

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	DP&L POWER SERVICES	OS	NOTE 1			
2	DUKE ENERGY OHIO, INC	OS	NOTE 1			
3	DUQUESNE LIGHT COMPANY	OS	NOTE 1			
4	EVOLUTION MARKETS FUTURES, LLC	OS	NOTE 1			
5	FIRSTENERGY TRADING SERVICES	OS	NOTE 1			
6	ICAP ENERGY LLC	OS	NOTE 1			
7	ICE TRADE VAULT LLC	OS	NOTE 1			
8	INDIANA MUNICIPAL POWER AGENCY	RQ	NOTE 1			
9	IVG ENERGY, LTD	OS	NOTE 1			
10	MIZUHO SECURITIES USA INC	OS	NOTE 1			
11	MORGAN STANLEY CAPT.	OS	NOTE 1			
12	OHIO POWER COMPANY (AUCTION)	OS	NOTE 1			
13	PJM INTERCONNECTION	OS	NOTE 1			
14	PJM INTERCONNECTION	RQ	VARIOUS			
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	<b>Total</b>			<b>0</b>	<b>0</b>	<b>0</b>

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/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)		
4,764		231,849		231,849	1
23,412		1,132,164		1,132,164	2
11,761		477,651		477,651	3
		-12,149		-12,149	4
162,381		7,352,109		7,352,109	5
		-7,304		-7,304	6
		-27,497		-27,497	7
1,639,325	63,417,629	37,505,222		100,922,851	8
		-6,464		-6,464	9
		48,580		48,580	10
		15,284		15,284	11
66,240		3,129,891		3,129,891	12
3,864,361	3,018,169	70,476,308		73,494,477	13
	137,007		-44,224,533	-44,087,526	14
3,409,289	152,291,505	86,627,053	-44,224,533	194,694,025	
4,373,903	3,018,169	96,957,163	0	99,975,332	
7,783,192	155,309,674	183,584,216	-44,224,533	294,669,357	

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/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 seller can unilaterally get out of the contract.  
 IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.  
 SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.  
 LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.  
 IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	PPL ELECTRIC UTILITIES CORP	OS	NOTE 1			
2	PVM FUTURES, INC.	OS	NOTE 1			
3	RBC CAPITAL MARKET, LLC	OS	NOTE 1			
4	SPSR2 - MAREX SPECTRON	OS	NOTE 1			
5	TFS ENERGY FUTURES, LLC	OS	NOTE 1			
6	TOWN OF AVILA	RQ	NOTE 1			
7	TOWN OF NEW CARLISLE	RQ	NOTE 1			
8	TOWN OF WARREN	RQ	NOTE 1			
9	TRIDENT BROKERAGE SERVICES, LLC	OS	NOTE 1			
10	TULLETT PREBON AMERICAS CORP.	OS	NOTE 1			
11	VILLAGE OF PAW PAW	RQ	NOTE 1			
12	WABASH VALLEY POWER ASSN INC.	OS	NOTE 1			
13	WABASH VALLEY POWER ASSN INC.	RQ	NOTE 1			
14	WELLS FARGO SECURITIES, LLC	OS	NOTE 1			
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	<b>Total</b>			<b>0</b>	<b>0</b>	<b>0</b>

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/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)		
243,991		10,943,776		10,943,776	1
		-56		-56	2
		-1,260,734		-1,260,734	3
		-105		-105	4
		-7,347		-7,347	5
14,025	735,107	385,284		1,120,391	6
4,420	261,179	119,806		380,985	7
6,987	406,059	198,524		604,583	8
		-3,933		-3,933	9
		-25,534		-25,534	10
16,614	828,465	453,362		1,281,827	11
		821,839		821,839	12
770,172	38,300,770	23,014,689		61,315,459	13
		6,964,258		6,964,258	14
3,409,289	152,291,505	86,627,053	-44,224,533	194,694,025	
4,373,903	3,018,169	96,957,163	0	99,975,332	
<b>7,783,192</b>	<b>155,309,674</b>	<b>183,584,216</b>	<b>-44,224,533</b>	<b>294,669,357</b>	

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

**Schedule Page: 310 Line No.: 2 Column: c**

FERC Electric Tariff, First Revised Volume No. 5.

**Schedule Page: 310 Line No.: 6 Column: k**

Margins for Off System Sales (OSS) reported in I&M's generation formula rates are included in the total revenue amount. The margins are specifically identified in the ledger as a subset of the accounts that make up these OSS revenues.

**Schedule Page: 310.1 Line No.: 12 Column: a**

An affiliated company.

**Schedule Page: 310.1 Line No.: 12 Column: c**

The PUCO (Public Utilities Commission Ohio) ordered OPCo to conduct energy and capacity auctions for its entire SSO load for delivery beginning June 2015. APCo, KPCo, I&M and WPCo participated in the auction process and were awarded tranches of OPCo's SSO load.

**Schedule Page: 310.1 Line No.: 14 Column: j**

PJM transmission expenses related to wholesale customers.

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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)	12/31/20
<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES</b>				
If the amount for previous year is not deprived from previously reported figures, explain in footnotes.				
Line No.	Account (a)	Amt. For Current Year (b)	Amt. For Previous Year (c)	
1	<b>1. POWER PRODUCTION EXPENSES</b>			
2	<b>A. Steam Power Generation</b>			
3	Operation			
4	(500) Operation Supervision and Engineering	4,496,332	5,825,675	
5	(501) Fuel	57,632,497	114,625,925	
6	(502) Steam Expenses	9,759,416	12,351,935	
7	(503) Steam from Other Sources			
8	(Less) (504) Steam Transferred - CR			
9	(505) Electric Expenses	1,389,914	1,640,756	
10	(506) Miscellaneous Steam Power Expenses	5,890,317	2,120,407	
11	(507) Rents	69,239,217	69,236,485	
12	Allowances	385,556	861,468	
13	<b>TOTAL Operation (Enter Total of Lines 4 thru 12)</b>	148,793,249	206,662,651	
14	Maintenance			
15	(510) Maintenance Supervision and Engineering	2,426,189	2,790,827	
16	(511) Maintenance of Structures	911,572	1,314,823	
17	(512) Maintenance of Boiler Plant	4,843,760	7,551,518	
18	(513) Maintenance of Electric Plant	2,419,763	2,243,755	
19	(514) Maintenance of Miscellaneous Steam Plant	840,347	1,034,607	
20	<b>TOTAL Maintenance (Enter Total of Lines 15 thru 19)</b>	11,441,632	14,935,530	
21	<b>TOTAL Power Production Expenses-Steam Power (Total of lines 13 &amp; 20)</b>	160,234,881	221,598,181	
22	<b>B. Nuclear Power Generation</b>			
23	Operation			
24	(517) Operation Supervision and Engineering	16,559,671	19,599,303	
25	(518) Fuel	85,970,603	93,313,724	
26	(519) Coolants and Water	6,660,773	7,693,078	
27	(520) Steam Expenses	13,871,533	12,734,104	
28	(521) Steam from Other Sources			
29	(Less) (522) Steam Transferred - CR			
30	(523) Electric Expenses	5,503,598	5,145,042	
31	(524) Miscellaneous Nuclear Power Expenses	82,219,394	68,901,407	
32	(525) Rents			
33	<b>TOTAL Operation (Enter Total of lines 24 thru 32)</b>	210,785,570	207,386,658	
34	Maintenance			
35	(528) Maintenance Supervision and Engineering	8,660,187	8,732,251	
36	(529) Maintenance of Structures	4,062,122	3,461,933	
37	(530) Maintenance of Reactor Plant Equipment	71,015,691	87,642,414	
38	(531) Maintenance of Electric Plant	15,268,328	17,102,044	
39	(532) Maintenance of Miscellaneous Nuclear Plant	16,434,768	17,362,876	
40	<b>TOTAL Maintenance (Enter Total of Lines 35 thru 39)</b>	115,441,096	134,301,518	
41	<b>TOTAL Power Production Expenses-Nuclear Power (Total of lines 33 &amp; 40)</b>	326,226,666	341,688,176	
42	<b>C. Hydraulic Power Generation</b>			
43	Operation			
44	(535) Operation Supervision and Engineering	372,875	413,754	
45	(536) Water for Power	0	406	
46	(537) Hydraulic Expenses	107,514	123,934	
47	(538) Electric Expenses	68,570	33,976	
48	(539) Miscellaneous Hydraulic Power Generation Expenses	1,092,039	1,180,166	
49	(540) Rents	(27)	1,498	
50	<b>TOTAL Operation (Enter Total of Lines 44 thru 49)</b>	1,640,971	1,753,734	

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 12/31/20
<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES (cont'd)</b>				
If the amount for previous year is not deprived from previously reported figures, explain in footnotes.				
Line No.	Account (a)	Amt. For Current Year (b)	Amt. For Previous Year (c)	
51	<b>C. Hydraulic Power Generation (Continued)</b>			
52	Maintenance			
53	(541) Maintenance Supervision and Engineering	146,279	219,898	
54	(542) Maintenance of Structures	686,662	913,454	
55	(543) Maintenance of Reservoirs, Dams, and Waterways	357,746	952,063	
56	(544) Maintenance of Electric Plant	279,950	355,494	
57	(545) Maintenance of Miscellaneous Hydraulic Plant	94,045	124,813	
58	TOTAL Maintenance (Total of Lines 53 thru 57)	1,564,683	2,565,722	
59	TOTAL Pwr. Production Expenses-Hydraulic Pwr. (Total of lines 50 & 58)	3,205,653	4,319,456	
60	<b>D. Other Power Generation</b>			
61	Operation			
62	(546) Operation Supervision and Engineering	60,819	74,840	
63	(547) Fuel			
64	(548) Generation Expenses	(542)	543	
65	(549) Miscellaneous Other Power Generation Expenses	91,776	275,889	
66	(550) Rents			
67	TOTAL Operation (Total of Lines 62 thru 66)	152,053	351,272	
68	Maintenance			
69	(551) Maintenance Supervision and Engineering			
70	(552) Maintenance of Structures			
71	(553) Maintenance of Generating and Electric Plant	(281)	244	
72	(554) Maintenance of Miscellaneous Other Power Generation Plant			
73	TOTAL Maintenance (Total of Lines 69 thru 72)	(281)	244	
74	TOTAL Power Production Expenses-Other Power (Total of Lines 67 & 73)	151,771	351,516	
75	<b>E. Other Power Supply Expenses</b>			
76	(555) Purchased Power	370,533,773	462,242,312	
77	(556) System Control and Load Dispatching	1,577,273	2,308,376	
78	(557) Other Expenses	2,950,638	3,462,404	
79	Total Other Power Supply Expenses (Total of Lines 76 thru 78)	375,061,684	468,013,092	
80	Total Pwr. Production Expenses (Total of lines 21, 41, 59, 74 & 79)	864,880,657	1,035,970,421	
81	<b>2. TRANSMISSION EXPENSES</b>			
82				
83	Operation			
84	(560) Operation Supervision and Engineering	6,022,132	7,476,527	
85	(561.2) Load Dispatch-Monitor and Operate Transmission System	235,136	339,321	
86	(561) 4, 5, 8 Load Dispatching	5,786,136	6,331,665	
87	(562) Station Expenses	649,124	419,666	
88	(563) Overhead Lines Expenses	309,276	502,858	
89	(564) Underground Lines Expenses	3,183	3,217	
90	(565) Transmission of Electricity by Others	151,918,388	133,416,582	
91	(566) Miscellaneous Transmission Expenses	3,799,819	2,157,590	
92	(567) Rents	485,447	471,114	
93	TOTAL Operation (Total of Lines 83 thru 90)	169,208,641	151,118,540	
94	Maintenance			
95	(568) Maintenance Supervision and Engineering	10,977	7,867	
96	(569) Maintenance of Structures	23,484	28,818	
97	(569.1) Maintenance of Computer Hardware	12,017	16,806	
98	(569.2) Maintenance of Computer Software	483,203	505,664	
99	(569.3) Maintenance of Communication Equipment	36,208	65,953	
100	(570) Maintenance of Station Equipment	1,455,788	2,815,405	
101	(571) Maintenance of Overhead Lines	9,693,246	13,015,385	
102	(572) Maintenance of Underground Lines	11,366	7,366	
103	(573) Maintenance of Miscellaneous Transmission Plant	25,206	112,619	
104	TOTAL Maintenance (Total of Lines 93 thru 98)	11,751,494	16,575,883	
105	TOTAL Transmission Expenses (Total of Lines 91 & 99)	180,960,136	167,694,423	
106	<b>3. REGIONAL MARKET EXPENSES</b>			
107	Operation			
108	(575) Market Facilitation, Monitoring and Compliance Services	4,203,205	4,451,886	



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 12/31/20
<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES (cont'd)</b>				
If the amount for previous year is not deprived from previously reported figures, explain in footnotes.				
Line No.	Account (a)	Amt. For Current Year (b)	Amt. For Previous Year (c)	
109	<b>3. DISTRIBUTION EXPENSES</b>			
110	(580) Operation and Supervision	1,679,653	2,861,848	
111	(581) Load Dispatching	454,008	628,579	
112	(582) Station Expenses	1,163,949	1,074,024	
113	(583) Overhead Line Expenses	970,082	1,828,651	
114	(584) Underground Line Expenses	3,473,530	2,265,684	
115	(585) Street Lighting and Signal System Expenses	119,254	85,837	
116	(586) Meter Expenses	2,583,386	2,931,134	
117	(587) Customer Installations Expenses	354,015	287,116	
118	(588) Miscellaneous Expenses	18,649,153	15,002,839	
119	(589) Rents	1,628,940	1,772,386	
120	TOTAL Operation (Total of Lines 103 thru 113)	31,075,970	28,738,098	
121	Maintenance			
122	(590) Maintenance Supervision and Engineering	55,137	52,411	
123	(591) Maintenance of Structures	48,692	68,891	
124	(592) Maintenance of Station Equipment	908,346	2,583,701	
125	(593) Maintenance of Overhead Lines	41,043,637	46,429,471	
126	(594) Maintenance of Underground Lines	698,897	2,909,594	
127	(595) Maintenance of Line Transformers	233,498	183,179	
128	(596) Maintenance of Street Lighting and Signal Systems	303,330	293,141	
129	(597) Maintenance of Meters	150,236	292,967	
130	(598) Maintenance of Miscellaneous Distribution Plant	183,651	314,985	
131	TOTAL Maintenance (Total of Lines 116 thru 124)	43,625,425	53,128,340	
132	TOTAL Distribution Expenses (Total of Lines 114 & 125)	74,701,395	81,866,438	
133	<b>4. CUSTOMER ACCOUNTS EXPENSES</b>			
134	Operation			
135	(901) Supervision	1,111,598	1,522,139	
136	(902) Meter Reading Expenses	828,680	1,011,322	
137	(903) Customer Records and Collection Expenses	14,477,826	15,472,594	
138	(904) Uncollectible Accounts	182,274	537,288	
139	(905) Miscellaneous Customer Accounts Expenses	84,534	145,575	
140	TOTAL Customer Accounts Expenses (Total of Lines 129 thru 133)	16,684,912	18,688,918	
141	<b>5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES</b>			
142	Operation			
143	(907) Supervision	930,781	1,115,112	
144	(908) Customer Assistance Expenses	33,987,394	29,298,368	
145	(909) Informational and Instructional Expenses			
146	(910) Miscellaneous Customer Service and Informational Expenses	72,868	28,523	
147	TOTAL Customer Service and Informational Exp. (Total of Lines 137 thru 140)	34,991,043	30,442,003	
148	<b>6. SALES EXPENSE</b>			
149	Operation			
150	(911) Supervision	852	4,948	
151	(912) Demonstrating and Selling Expenses	433,670	267,455	
152	(913) Advertising Expenses			
153	(916) Miscellaneous Sales Expenses			
154	Total Sales Expenses (Total of Lines 144 thru 147)	434,522	272,403	
155	<b>7. ADMINISTRATIVE AND GENERAL EXPENSES</b>			
156	Operation			
157	(920) Administrative and General Salaries	42,601,528	40,176,435	
158	(921) Office Supplies and Expenses	2,450,368	3,460,910	
159	(Less) (922) Administrative Expenses Transferred - CR	3,988,617	4,511,025	

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) 12/31/20	Year of Report 12/31/20
<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES (cont'd)</b>				
If the amount for previous year is not deprived from previously reported figures, explain in footnotes.				
Line No.	Account (a)	Amt. For Current Year (b)	Amt. For Previous Year (c)	
159	<b>7. ADMINISTRATIVE AND GENERAL EXPENSES (Continued)</b>			
160	(923) Outside Services Employed	6,503,145	5,702,552	
161	(924) Property Insurance	(8,988,528)	(2,382,592)	
162	(925) Injuries and Damages	9,544,343	9,397,457	
163	(926) Employee Pensions and Benefits	18,149,825	16,772,895	
164	(927) Franchise Requirements			
165	(928) Regulatory Commission Expenses	13,884,647	16,895,038	
166	(929) Duplicate Charges - CR	1,182,382	1,307,823	
167	(930.1) General Advertising Expenses	113,109	203,266	
168	(930.2) Miscellaneous General Expenses	4,824,596	4,770,223	
169	(931) Rents	3,486,186	2,930,443	
170	TOTAL Operation (Total of Lines 151 thru 164)	87,398,220	92,107,779	
171	Maintenance			
172	(935) Maintenance of General Plant	9,347,577	9,731,397	
173	TOTAL Administrative and General Expenses (Total of Lines 165 & 167)	96,745,797	101,839,176	
174	TOTAL Electric Operation and Maintenance Expenses (Enter total of lines 80, 100, 126, 134, 141, 148, and 168)	1,273,601,665	1,441,225,669	

NUMBER OF ELECTRIC DEPARTMENT EMPLOYEES		
<p>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.</p> <p>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.</p>		<p>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.</p>
1. Payroll Period Ended (Date)	12/31/2020	12/31/2019
2. Total Regular Full-Time Employees	2,278	2,332
3. Total Part-Time and Temporary Employees	0	9
4. Total Employees	2,278	2,341

Name of Respondent Indiana Michigan Power Company		Date of Report (Mo, Da, Yr)	Year of Report 12/31/20
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 engery 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 checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/Q4
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**PURCHASED POWER (Account 555)  
(Including power exchanges)**

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

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

IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

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

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

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

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	AEP GENERATING COMPANY	RQ				
2	CITY OF WINCHESTER, IN	OS				
3	FOWLER RIDGE II WIND FARM LLC	OS				
4	FOWLER RIDGE WIND FARM LLC	OS				
5	FRENCH PAPER	OS				
6	FT. WAYNE ELECTRIC JATC	OS				
7	HEADWATERS WIND FARM LLC	OS				
8	ICE TRADE VAULT LLC	OS				
9	OVEC POWER SCHEDULING	OS				
10	OVER/UNDER PJM EXP TRACKER	OS				
11	OVER/UNDER RESOURCE ADEQUACY	OS				
12	PJM INTERCONNECTION	OS				
13	WILDCAT WIND FARM	OS				
14	WILLIAM E RICHTER	OS				
Total						

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/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)	
1,413,575			132,450,949	40,342,749		172,793,698	1
				93,067		93,067	2
124,111				11,356,714		11,356,714	3
204,665				14,195,696		14,195,696	4
1,282				32,938		32,938	5
1				29		29	6
650,291				28,869,931		28,869,931	7
				4,100		4,100	8
721,475			27,750,488	19,475,331		47,225,819	9
				-3,679,448		-3,679,448	10
9			8,689,425	1,116		8,690,541	11
2,489,020			-1,966	70,181,336		70,179,370	12
295,573				20,771,254		20,771,254	13
				64		64	14
5,900,002			168,888,896	201,644,877		370,533,773	

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Indiana Michigan Power Company			2020/Q4
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. 45235, 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. 45235.

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Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/Q4
TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as 'wheeling')					
<p>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.</p> <p>2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).</p> <p>3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c)</p> <p>4. In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: 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.</p>					
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 WhlsI	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	SECA Transmission Rev	Various	Various	OS	
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
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26					
27					
28					
29					
30					
31					
32					
33					
34					
TOTAL					

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/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 (Substation 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
PJM OATT	Various	Various				13
						14
						15
						16
						17
						18
						19
						20
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						30
						31
						32
						33
						34
			0	0	0	

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/Q4
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**TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued)**  
(Including transactions referred to as 'wheeling')

9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity Listed in column (a). If no monetary settlement was made, enter zero (11011) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.

10. The total amounts in columns (i) and (j) must be reported as Transmission Received and Transmission Delivered for annual report purposes only on Page 401, Lines 16 and 17, respectively.

11. Footnote entries and provide explanations following all required data.

**REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS**

Demand Charges (\$) (k)	Energy Charges (\$) (l)	(Other Charges) (\$) (m)	Total Revenues (\$) (k+l+m) (n)	Line No.
4,999,813			4,999,813	1
17,827,219			17,827,219	2
2,697,772			2,697,772	3
101,245			101,245	4
2,794,051			2,794,051	5
3,674,979			3,674,979	6
	106,079		106,079	7
	15,157		15,157	8
		39,973	39,973	9
		686,378	686,378	10
		340,302	340,302	11
44,660			44,660	12
		47,331	47,331	13
				14
				15
				16
				17
				18
				19
				20
				21
				22
				23
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				25
				26
				27
				28
				29
				30
				31
				32
				33
				34
<b>32,139,739</b>	<b>121,236</b>	<b>1,113,984</b>	<b>33,374,959</b>	

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
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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 ILDSA (Interconnection and Local Delivery Service Agreement) AEP Tariff 3rd Revised Volume No. 6

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

Per Proforma ILDSA (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

**Schedule Page: 328 Line No.: 13 Column: m**

Settlement of Seams Elimination Cost Allocation (SECA) revenue, which was subject to refund. Amount represents reserves that exceeded settlement.

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) 12/31/20	Year of Report 12/31/20		
<b>SALES TO RAILROADS AND RAILWAYS AND INTERDEPARTMENTAL SALES (Accounts 446, 448)</b>					
1. Report particulars concerning sales included in Accounts 446 and 448. 2. For Sales to Railroads and Railways, Account 446, give name of railroad or railway in addition to other required information. If contract covers several points of delivery and small amounts of electricity are delivered at		each point, such sales may be grouped. 3. For Interdepartmental Sales, Account 448, give name of other department and basis of charge to other department in addition to other required information. 4. Designate associated companies. 5. Provide subheading and total for each account.			
Line No.	Item (a)	Point of Delivery (b)	Kilowatt-hours (c)	Revenue (d)	Revenue per kwh (in cents) (e)
1	None				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					

<b>RENT FROM ELECTRICITY PROPERTY AND INTERDEPARTMENTAL RENTS (Accounts 454, 455)</b>			
1. Report particulars concerning rents received included in Accounts 454 and 455. 2. Minor rents may be grouped by classes. 3. If rents are included which were arrived at under an arrangement for apportioning expenses of a joint facility, whereby the amount included in this account		represents profit or return on property, depreciation and taxes, give particulars and the basis of apportionment of such charges to Accounts 454 and 455. 4. Designate is lessee is an associated company. 5. Provide a subheading and total for each account.	
Line No.	Name of Lessee or Department (a)	Description of Property (b)	Amount of Revenue for Year (c)
16	Account 454 - Rents from Electric Property - Michigan		
17	Miscellaneous Lessees	Pole Contact Rental	1,030,594
18	American Electric Power Service Corporation**	Benton Harbor Service Center	13,784
19	Miscellaneous Lessees	Agriculture, Commercial, Residential	279,739
20			
21	Total Account 454		1,324,116
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 checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr) 12/31/20	Year of Report 12/31/20
<b>SALES OF WATER AND WATER POWER (Account 453)</b>				
1. Report below the information called for concerning revenues derived during the year from sales to others of water or water power. 2. In column (c) show the name of the power development			of the respondent supplying the water or 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			

<b>MISCELLANEOUS SERVICE REVENUES AND OTHER ELECTRIC REVENUES (Accounts 451, 456)</b>		
1. Report particulars concerning miscellaneous service revenues and other electric revenues derived from electric utility operations during year. Report separately in this schedule the total revenues from operation of fish and wildlife and recreation facilities, regardless of whether such facilities are operated by company or by contract		concessionaires. Provide a subheading and total for each account. For Account 456, list first revenues realized through Research and Development ventures, see Account 456. 2. Designate associated companies. 3. Minor items may be grouped by classes.
Line No.	Name of Company and Description of Service (a)	Amount of Revenue for Year (b)
11	Account 451 - Miscellaneous Service Revenues - Michigan	
12	Other	677,867
13		
14	Account 456 - Other Electric Revenues - Michigan	
15		
16	Associated Business Development	18,259
17	PJM/RTO Cost Recovery Items	5,467,825
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30	TOTAL	6,163,951

Name of Respondent Indiana Michigan Power Company			This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /		Year/Period of Report End of 2020/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					21,634,657	21,634,657
2	PJM NITS	OS					129,371,212	129,371,212
3	PJM-Trans Owner	OS					912,519	912,519
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
	TOTAL						151,918,388	151,918,388

Name of Respondent Indiana Michigan Power Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2020/Q4
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 12/31/2020
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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 of 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) 12/31/2020	Year of Report 12/31/2020
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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	
		567,116				931	
		95,654				501	
		12,263				506	
		108,718				512	
		605,301				524	
		13,606				539	
		17,809				566	
		1,654				580	
		188,426				588	
		258,154				931	
		5,555				935	
		181,594				501	
		78,688				524	
		-				931	
		0				506	
		9,142				524	
		0				588	
		111				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  12/31/2020
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  Termination in 2019	
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  Early term in Q2/2021	

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 12/31/2020	
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.					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 12/31/2020
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) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report 12/31/2020	
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 76,672 0 374,639 0 0 2,404 480,000		0 509,021 0 2,860,158 0 0 21,304 2,880,000		184 408 567 588 589 921 924 931	1,920,000
11,000,000	Real Estate taxes, assessments, maintenance, alterations, replacements and additions, insurance, and utilities.  Maintenance, alterations, replacements, additions and insurance	0 369,452 2,758 2,184,585  63,088		134,840 2,157,455 69,070 15,300,932		408 588 924 931  931	9,388,805
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		2,290,943,443	26,654,952	507	149,594,031

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 12/31/2020
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 12/31/2020	
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	
		0				935	
		57,707				935	
		0 30 34,836				588 924 931	
		26,462				935	
		33,384				935	
		41,046				935	
		19,776				935	
		28,263				935	
	Total Section A	79,013,604					



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 12/31/2020
<b>B. OTHER LEASE RENTALS CHARGED (Such as to Deferred Debits, etc.)</b>			
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)	Reached EOT 2019	

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 12/31/2020	
B. OTHER LEASE RENTALS CHARGED (Such as to Deferred Debits, etc.) (Continued)							
Original Cost (O) or Fair Market Value (D) of Property (d)	Expense to be Paid By Lessee Itemize (e)	Amount of Rent - Current Term				Account Charged (j)	Remaining Annual Charges Under Lease Est. If Not Known (k)
		Current Year		Accumulated To Date			
		Lessor (f)	Other (g)	Lessor (h)	Other (i)		
		166,270				107	
		0				121	
		0				122	
		0				152	
		0				184	
		956				417	
		305,673				107	
		0				121	
		0				122	
		257,227				152	
		0				163	
		5,079				184	
		4,314				417	
		0				107	
		0				121	
		0				122	
		147,171				152	
		5,999				163	
		1,731,896				184	
		54,910				417	
		103				107	
		0				121	
		0				122	
		9,577,882				184	
		37,233				417	
		1,277,418				186	25,627,577
		15,242				242	
		0				253	
12,271,945		1,789,609				186	15,239,628
		0				253	
4,379,951		601,785				186	452,683
		0				253	
		0				107	
		0				165	

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 12/31/2020
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) - termed 1/2020	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 (Lease 4989)	03/31/2022	
Delta Marine	Water Transportation Equipment	12/31/2016	
Consolidation Coal Company	Water Transporation Equipment	08/31/2017	

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 12/31/2020	
B. OTHER LEASE RENTALS CHARGED (Such as to Deferred Debits, etc.) (Continued)							
Original Cost (O) or Fair Market Value (D) of Property (d)	Expense to be Paid By Lessee Itemize (e)	Amount of Rent - Current Term				Account Charged (j)	Remaining Annual Charges Under Lease Est. If Not Known (k)
		Current Year		Accumulated To Date			
		Lessor (f)	Other (g)	Lessor (h)	Other (i)		
		293,752				417	
		2,154,118				417	
		1,034,000				417	
		2,080,800				417	
		2,520,000				417	
		831,075				417	
		6,458,584				417	
		1,674,438				417	
		997,898				417	
		549,048				417	
		71,370				417	
		36,000				417	
Total Section B		34,679,850					

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/Q4
MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)					
Line No.	Description (a)				Amount (b)
1	Industry Association Dues				3,589,282
2	Nuclear Power Research Expenses				
3	Other Experimental and General Research Expenses				214
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				677,245
7	American Electric Power Service Corp Billings				545,931
8	Corporate Money Pool Allocations				36,044
9	Corporate Legal and Financing				77,557
10	Corporate Contributions and Memberships				83,403
11	Intercompany Billings				-186,235
12	Minor iltems				1,155
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
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33					
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35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46	TOTAL				4,824,596

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/Q4			
DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405) (Except amortization of aquisition adjustments)						
<p>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).</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p>						
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			36,965,805		36,965,805
2	Steam Production Plant	95,717,035	687,916	9,266,496		105,671,447
3	Nuclear Production Plant	133,810,098	80,722			133,890,820
4	Hydraulic Production Plant-Conventional	1,375,347	12,871			1,388,218
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant	1,940,375				1,940,375
7	Transmission Plant	39,263,360				39,263,360
8	Distribution Plant	88,319,976				88,319,976
9	Regional Transmission and Market Operation					
10	General Plant	5,729,359	12,461	708,300		6,450,120
11	Common Plant-Electric					
12	TOTAL	366,155,550	793,970	46,940,601		413,890,121
B. Basis for Amortization Charges						
<p>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.</p> <p>Section A, Line 2, Column D represents amortization of Rockport Unit 2 Leasehold Improvements over the life of Rockport Unit 2 Lease.</p> <p>Section A, Line 10, Column D represents amortization of leasehold improvements over the lives of the related assets.</p>						

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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	STEAM						
13	311 - Rockport U1	97,724	44.00	2.00	7.55		
14	311 - Rockport U2	4,538	33.00	2.00	5.05		
15	311 - Rkpt DSI U1	2,905	44.00	2.00	7.25		
16	311 - Rkpt DSI U2	503	33.00	2.00	10.28		
17	312 - Rockport ACI	11,827	44.00	2.00	6.12		
18	312 - Rockport U1	408,356	44.00	2.00	7.81		
19	312 - Rockport U2	24,844	33.00	2.00	5.38		
20	312 - Rockport U1 -SCR	133,821	44.00	2.00	10.31		
21	312 - Rockport U2 -SCR	111,410	33.00	2.00	12.16		
22	312 - Rkpt DSI U1	51,732	44.00	2.00	8.23		
23	312 - Rkpt DSI U1 - Pre	24,807	44.00	2.00	7.81		
24	312 - Rkpt DSI U2	51,144	33.00	2.00	10.35		
25	314 - Rockport U1	107,935	44.00	2.00	8.16		
26	314 - Rockport U2	867	33.00	2.00	5.44		
27	315 - Rockport U1	58,917	44.00	2.00	7.52		
28	315 - Rockport U2	2,088	33.00	2.00	5.17		
29	316 - Rockport U1	17,209	44.00	2.00	7.99		
30	316 - Rockport U1-SCR	8	44.00	2.00	11.16		
31	316 - Rockport U2	6,844	33.00	2.00	4.94		
32	TOTAL STEAM	1,117,479					
33							
34	NUCLEAR						
35	321 - Cook U1	82,725	59.00	22.00	3.33		
36	321 - Cook U2	354,188	59.00	22.00	3.27		
37	322 - Cook U1	748,931	59.00	27.00	4.34		
38	322 - Cook U2	987,830	59.00	27.00	3.82		
39	323 - Cook U1	298,138	59.00	16.00	5.15		
40	323 - Cook U2	407,254	59.00	16.00	4.85		
41	324 - Cook U1	130,990	59.00	1.00	3.91		
42	324 - Cook U2	187,863	59.00	1.00	3.68		
43	325 - Cook U1	34,533	59.00		4.54		
44	325 - Cook U2	231,939	59.00		3.86		
45	TOTAL NUCLEAR	3,464,391					
46							
47	HYDRO						
48	331 - Berrien Springs	596	128.00	5.00	2.98		
49	331 - Buchanan	610	117.00	5.00	3.10		
50	331 - Constantine	350	132.00	19.00	2.32		

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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 - Crew Service Cent	417		5.00	1.16		
13	331 - Elkhart	1,049	117.00	2.00	2.90		
14	331 - Mottville	754	110.00	4.00	3.19		
15	331 - Twin Branch	865	132.00	4.00	2.75		
16	332 - Berrien Springs	5,409	128.00	5.00	2.17		
17	332 - Buchanan	4,759	117.00	5.00	2.12		
18	332 - Constantine	1,228	132.00	19.00	2.22		
19	332 - Elkhart	7,085	117.00	2.00	3.43		
20	332 - Mottville	2,188	110.00	4.00	2.51		
21	332 - Twin Branch	5,095	132.00	4.00	2.15		
22	333 - Berrien Springs	7,178	128.00	5.00	2.66		
23	333 - Buchanan	1,306	117.00	5.00	2.01		
24	333 - Constantine	737	132.00	19.00	2.15		
25	333 - Elkhart	562	117.00	2.00	2.11		
26	333 - Mottville	605	110.00	4.00	2.22		
27	333 - Twin Branch	5,998	132.00	4.00	2.43		
28	334 - Berrien Springs	1,213	128.00	5.00	2.42		
29	334 - Buchanan	1,024	117.00	5.00	2.30		
30	334 - Constantine	499	132.00	19.00	2.79		
31	334 - Elkhart	493	117.00	2.00	2.08		
32	334 - Mottville	731	110.00	4.00	3.01		
33	334 - Twin Branch	1,741	132.00	4.00	2.27		
34	335 - Berrien Springs	795	128.00	5.00	2.91		
35	335 - Buchanan	288	117.00	5.00	3.09		
36	335 - Constantine	353	132.00	19.00	2.98		
37	335 - Crew Service Cent	127		5.00	1.13		
38	335 - Elkhart	220	117.00	2.00	4.32		
39	335 - Mottville	387	110.00	4.00	4.17		
40	335 - Twin Branch	609	132.00	4.00	3.35		
41	336 - Mottville	1	110.00	4.00	1.36		
42	TOTAL HYDRO	55,272					
43							
44	OTHER GENERATION						
45	341 - Olive Solar	377	20.00	4.00	5.31		
46	341 - Watervliet Solar	358	20.00	3.00	5.25		
47	344 - Deer Creek Solar	5,668	20.00	3.00	5.29		
48	344 - Olive Solar	11,185	20.00	4.00	5.31		
49	344 - Twin Branch Solar	6,955	20.00	4.00	5.31		
50	344 - Watervliet Solar	11,107	20.00	3.00	5.25		



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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	345 - Deer Creek Solar	721	20.00	3.00	5.35		
13	345 - Olive Solar	269	20.00	4.00	5.31		
14	346 - Deer Creek Solar	11	20.00	3.00	6.12		
15	346 - Olive Solar	215	20.00	4.00	5.31		
16	346 - Watervliet Solar	344	20.00	3.00	5.26		
17	TOTAL OTHER	37,210					
18							
19	TRANSMISSION						
20	350 (Rights)	62,207	65.00		1.65	R5	
21	352	48,384	70.00	18.00	1.76	L2	
22	353	823,267	45.00	5.00	2.42	L1	
23	353.16	7,609	45.00	5.00	2.42	L1	
24	354	231,469	64.00	37.00	2.53	R5	
25	355	209,054	51.00	59.00	3.18	L0.5	
26	356	291,844	66.00	40.00	2.33	R4	
27	356.16	14	66.00	40.00	2.33	R4	
28	357	2,242	50.00		2.27	L5	
29	358	4,522	65.00	18.00	1.92	L2.5	
30	359	91	65.00		1.60	R5	
31	TOTAL TRANSMISSION	1,680,703					
32							
33	DISTRIBUTION						
34	360 (Rights) - IN	10,455	65.00		1.42	R5	
35	360 (Rights) - MI	5,853	65.00		1.53	R5	
36	361 - IN	32,018	71.00	12.00	1.57	R2	
37	361 - MI	4,509	71.00	12.00	1.56	R2	
38	362 - IN	372,581	49.00	6.00	2.17	L0	
39	362 - MI	95,268	49.00	6.00	2.24	L0	
40	362.16 - IN	2,931	49.00	6.00	2.17	L0	
41	362.16 - MI	379	49.00	6.00	2.24	L0	
42	363 - IN	5,607	15.00		8.33	SQ	
43	364 - IN	250,042	35.00	81.00	4.95	L0	
44	364 - MI	79,480	35.00	81.00	5.02	L0	
45	365 - IN	385,482	35.00	13.00	3.11	L0	
46	365 - MI	138,467	35.00	13.00	3.38	L0	
47	366 - IN	143,853	56.00		1.79	R2	
48	366 - MI	12,398	56.00		1.75	R2	
49	367 - IN	254,730	52.00		1.94	R1	
50	367 - MI	37,556	52.00		1.71	R1	

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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	368 - IN	317,018	21.00	6.00	4.92	R0.5	
13	368 - MI	51,989	21.00	6.00	5.41	R0.5	
14	369 - IN	165,730	40.00	22.00	2.97	R0.5	
15	369 - MI	32,853	40.00	22.00	3.05	R0.5	
16	370 - IN	78,064	15.00	22.00	9.27	SQ	
17	370 - MI	17,713	15.00	22.00	11.01	SQ	
18	370 - AMI	3,715			10.00		
19	371 - IN	20,335	14.00	23.00	6.99	L0	
20	371 - MI	8,328	14.00	23.00	7.82	L0	
21	373 - IN	18,000	19.00	14.00	5.05	R0.5	
22	373 - MI	5,676	19.00	14.00	5.37	R0.5	
23	TOTAL DISTRIBUTION	2,551,030					
24							
25	GENERAL PLANT						
26	390	57,860	51.00	2.00	2.08	L0.5	
27	391	5,870	22.00	-4.00	4.81	SQ	
28	393	997	14.00		7.36	SQ	
29	394	16,707	16.00		7.02	SQ	
30	395	241	20.00	-1.00	5.43	SQ	
31	396	544	25.00		4.84	SQ	
32	397	61,757	27.00		3.92	SQ	
33	397.16	1,783	10.00		10.00		
34	398	10,826	30.00	-8.00	3.33	SQ	
35	TOTAL GENERAL PLANT	156,585					
36							
37	DEPRECIABLE SUM	9,062,670					
38							
39							
40							
41							
42							
43							
44							
45							
46							
47							
48							
49							
50							

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

**Schedule Page: 336.3 Line No.: 37 Column: b**

The depreciable plant base is the November 30, 2020 total company depreciable plant.

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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) 12/31/20	Year of Report 12/31/20
<b>PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS</b>			
<p>Report the information specified below, in the order given, for the respective income deduction and interest charges accounts. Provide a subheading for each account and a total for the account. Additional columns may be added if deemed appropriate with respect to any account.</p> <p>(a) <i>Miscellaneous Amortization</i> (Account 425)-Describe the nature of items included in this account, the contra account charged, the total of amortization charges for the year, and the period of amortization.</p> <p>(b) <i>Miscellaneous Income Deductions</i>-- Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2, Life Insurance; 426.3, Penalties; 426.4, Expenditures for Certain Civic, Political and Related</p>		<p>Activities; and 426.5, Other Deductions, of the Uniform System of Accounts. Amounts of less than 5% of each account total for the year (or \$1,000, whichever is greater) may be <u>grouped by classes within the above accounts</u>.</p> <p>(c) <i>Interest on Debt to Associated Companies</i> (Account 430) -- For each associated company to which interest on debt was incurred during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.</p> <p>(d) <i>Other Interest Expense</i> (Account 431) -- Report particulars (details) including the amount and interest rate for other interest charges incurred during the year.</p>	
Line No.	Item (a)	Amount (b)	
1	425 MISCELLANEOUS AMORTIZATION		
2	None	0	
3			
4	426 Other Income Deductions		
5			
6	426.1 DONATIONS		
7	Community Chest	422,315	
8	Service Organization	945,306	
9	School, Colleges, and Universities	51,268	
10	Other minor items.	37,800	
11			
12			
13	Subtotal 426.1 Items	1,456,689	
14			
15	426.3 PENALTIES		
16	NERC	0	
17	Other minor items.	117,442	
18			
19			
20			
21	Subtotal 426.3 Items	117,442	
22			
23	426.4 EXPENDITURES FOR CERTAIN CIVIC, POLITICAL, AND RELATED ACTIVITY		
24	AEP Service Corporation Expenses	613,094	
25	Legislative and Lobbying Services	78,673	
26	Business and Meeting Expenses	118,732	
27	Labor Overheads	54,064	
28	Nuclear Energy Institute	0	
29	Nuclear Waste Strategy	10,350	
30	Other minor items	(131,262)	
31			
32	Subtotal 426.4 Items	743,651	
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)	12/31/20

**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	18,854,881
3	Covid-19 Deferrals	(3,751,613)
4	Blackhawk Coal Shutdown Costs	109,040
5	AEP Service Corporation Expenses	206,581
6	Other minor items	131,104
7		
8	Subtotal 426.5 Items	15,549,993
9		
10	TOTAL ACCOUNT 426	28,527,463
11		
12	430 MONEY POOL INTEREST	
13	Money Pool Interest	1,352,437
14		
15	431 OTHER INTEREST EXPENSE	
16	Indiana Life Cycle Management Carrying Charges	(297,298)
17	Interest on Customer Deposits	860,341
18	Lines of Credit	928,139
19	Fort Wayne Settlement	621,074
20	Indiana Clean Coal Technology Carrying Charges	814,328
21	Fuel Recovery	266,442
22	Dedicated Muni/Co-Op Formula Rate True Ups	99,723
23	IPP Projects	152,805
24	Miscellaneous Expenses	49,862
25	Issuance Expenses	60,429
26	CIBC Commission	78,923
27	Interest Expenses	(518,007)
28		
29	TOTAL ACCOUNT 431	3,116,761

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)	12/31/20

**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	\$ 10,455
2	Lobbying Expenses - Third Party	-
3		
4		
5		
6		
7		
8		
9		
10	Total Acct 426.4	10,455
11		
12		
13		
14		
15		
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32		

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<b>EXTRAORDINARY ITEMS (Accounts 434 and 435)</b>				
1. Give below a brief description of each item included in Accounts 434, Extraordinary Income and 435, Extraordinary Deductions.		on income. (See General Instruction 7 of the Uniform System of Accounts).		
2. List date of Commission approval for extraordinary treatment of any item which amounts to less than 5%		3. Income tax effects relating to each extraordinary item should be listed in Column (c).		
		4. For additional space use an additional page.		
Line No.	Description of Items (a)	Gross Amount (b)	Related Income Taxes (c)	
1	Extraordinary Income (Account 434):			
2	None			
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19	Total Extraordinary Income	0	0	
20	Extraordinary Deductions (Account 435):			
21	None			
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39	Total Extraordinary Deductions	0	0	
40	Net Extraordinary Items	0	0	



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**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	1,121,126		1,121,126	
3	- Annual Fees	10,398,254		10,398,254	
4					
5					
6	Hydro License Fee		40,382	40,382	
7					
8	Indiana Rate Case		1,259,579	1,259,579	2,005,934
9					
10	Michigan Rate Case		603,648	603,648	894,442
11					
12	5 Yr Dist Filing - Michigan		5,978	5,978	
13					
14	IN Perf Metric Collaboration		1,372	1,372	
15					
16	Integrated Resource Plan Filing		394,312	394,312	
17					
18	Minor Items < \$25,000		59,996	59,996	
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
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38					
39					
40					
41					
42					
43					
44					
45					
46	TOTAL	11,519,380	2,365,267	13,884,647	2,900,376

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**REGULATORY COMMISSION EXPENSES (Continued)**

3. Show in column (k) any expenses incurred in prior years which are being amortized. List in column (a) the period of amortization.  
4. List in column (f), (g), and (h) expenses incurred during year which were charged currently to income, plant, or other accounts.  
5. Minor items (less than \$25,000) may be grouped.

EXPENSES INCURRED DURING YEAR				AMORTIZED DURING YEAR			
CURRENTLY CHARGED TO			Deferred to Account 182.3 (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	1,121,126					2
	928	10,398,254					3
							4
							5
	928	40,382					6
							7
	928	194,052	201,401	928	1,065,527	1,141,808	8
							9
	928	208,765	21,482	928	394,883	521,041	10
							11
	928	5,978					12
							13
	928	1,372					14
							15
	928	394,312					16
							17
	928	59,996					18
							19
							20
							21
							22
							23
							24
							25
							26
							27
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							41
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							43
							44
							45
		12,424,237	222,883		1,460,410	1,662,849	46

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/Q4
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**RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES**

1. Describe and show below costs incurred and accounts charged during the year for technological research, development, and demonstration (R, D & D) project initiated, continued or concluded during the year. Report also support given to others during the year for jointly-sponsored projects.(Identify recipient regardless of affiliation.) For any R, D & D work carried with others, show separately the respondent's cost for the year and cost chargeable to others (See definition of research, development, and demonstration in Uniform System of Accounts).
2. Indicate in column (a) the applicable classification, as shown below:

Classifications:

A. Electric R, D & D Performed Internally:

a. Overhead

b. Underground

(1) Generation

a. hydroelectric

i. Recreation fish and wildlife

ii Other hydroelectric

b. Fossil-fuel steam

c. Internal combustion or gas turbine

d. Nuclear

e. Unconventional generation

f. Siting and heat rejection

(2) Transmission

(3) Distribution

(4) Regional Transmission and Market Operation

(5) Environment (other than equipment)

(6) Other (Classify and include items in excess of \$50,000.)

(7) Total Cost Incurred

B. Electric, R, D & D Performed Externally:

(1) Research Support to the electrical Research Council or the Electric Power Research Institute

Line No.	Classification (a)	Description (b)
1	A(1)b: Generation: Fossil Fuel Steam	2 items < \$50,000
2		Generation Asset Management
3	A(1)e: Generation: Unconventional	2 item <\$50,000
4	A(2): Transmission	1 item <\$50,000
5	A(3): Distribution	1 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		29 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 checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/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)		
9,678		506,524	9,678		1
18,934		506	18,934		2
56		506,588	56		3
14,193		566	14,193		4
9,315		588	9,315		5
-1,360		506	-1,360		6
51,361		Footnote	51,361		7
2,606		506	2,606		8
1,925		508	1,925		9
1,113		566,588	1,113		10
107,821			107,821		11
	51,697	Footnote	51,697		12
	474,720	Footnote	474,720		13
	1,445,034	524	1,445,034		14
	102,279	Footnote	102,279		15
	341,070	Footnote	341,070		16
	1,968	506,566	1,968		17
	2,416,768		2,416,768		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/Period of Report 2020/Q4
FOOTNOTE DATA			

<b>Schedule Page: 352</b> 506,524,566,508	<b>Line No.: 7</b>	<b>Column: e</b>
<b>Schedule Page: 352</b> 506,524,566,588	<b>Line No.: 12</b>	<b>Column: e</b>
<b>Schedule Page: 352</b> 506,566,588	<b>Line No.: 13</b>	<b>Column: e</b>
<b>Schedule Page: 352</b> 506,524,566,588	<b>Line No.: 15</b>	<b>Column: e</b>
<b>Schedule Page: 352</b> 506,524,566,588	<b>Line No.: 16</b>	<b>Column: e</b>

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Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/Q4
DISTRIBUTION OF SALARIES AND WAGES					
Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.					
Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll charged for Clearing Accounts (c)	Total (d)	
1	Electric				
2	Operation				
3	Production	100,322,162			
4	Transmission	2,211,123			
5	Regional Market				
6	Distribution	11,803,680			
7	Customer Accounts	3,090,940			
8	Customer Service and Informational	3,959,166			
9	Sales				
10	Administrative and General	3,396,800			
11	TOTAL Operation (Enter Total of lines 3 thru 10)	124,783,871			
12	Maintenance				
13	Production	47,716,806			
14	Transmission	2,043,326			
15	Regional Market				
16	Distribution	9,412,210			
17	Administrative and General	1,579,059			
18	TOTAL Maintenance (Total of lines 13 thru 17)	60,751,401			
19	Total Operation and Maintenance				
20	Production (Enter Total of lines 3 and 13)	148,038,968			
21	Transmission (Enter Total of lines 4 and 14)	4,254,449			
22	Regional Market (Enter Total of Lines 5 and 15)				
23	Distribution (Enter Total of lines 6 and 16)	21,215,890			
24	Customer Accounts (Transcribe from line 7)	3,090,940			
25	Customer Service and Informational (Transcribe from line 8)	3,959,166			
26	Sales (Transcribe from line 9)				
27	Administrative and General (Enter Total of lines 10 and 17)	4,975,859			
28	TOTAL Oper. and Maint. (Total of lines 20 thru 27)	185,535,272	7,170,474	192,705,746	
29	Gas				
30	Operation				
31	Production-Manufactured Gas				
32	Production-Nat. Gas (Including Expl. and Dev.)				
33	Other Gas Supply				
34	Storage, LNG Terminaling and Processing				
35	Transmission				
36	Distribution				
37	Customer Accounts				
38	Customer Service and Informational				
39	Sales				
40	Administrative and General				
41	TOTAL Operation (Enter Total of lines 31 thru 40)				
42	Maintenance				
43	Production-Manufactured Gas				
44	Production-Natural Gas (Including Exploration and Development)				
45	Other Gas Supply				
46	Storage, LNG Terminaling and Processing				
47	Transmission				

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/Q4
DISTRIBUTION OF SALARIES AND WAGES (Continued)					
Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll charged for Clearing Accounts (c)	Total (d)	
48	Distribution				
49	Administrative and General				
50	TOTAL Maint. (Enter Total of lines 43 thru 49)				
51	Total Operation and Maintenance				
52	Production-Manufactured Gas (Enter Total of lines 31 and 43)				
53	Production-Natural Gas (Including Expl. and Dev.) (Total lines 32,				
54	Other Gas Supply (Enter Total of lines 33 and 45)				
55	Storage, LNG Terminating 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)	185,535,272	7,170,474	192,705,746	
66	Utility Plant				
67	Construction (By Utility Departments)				
68	Electric Plant	58,889,325	2,275,925	61,165,250	
69	Gas Plant				
70	Other (provide details in footnote):				
71	TOTAL Construction (Total of lines 68 thru 70)	58,889,325	2,275,925	61,165,250	
72	Plant Removal (By Utility Departments)				
73	Electric Plant	7,971,019	308,060	8,279,079	
74	Gas Plant				
75	Other (provide details in footnote):				
76	TOTAL Plant Removal (Total of lines 73 thru 75)	7,971,019	308,060	8,279,079	
77	Other Accounts (Specify, provide details in footnote):				
78	120 - Nuclr Fuel in Proc of Refinmnt	458,075		458,075	
79	152 - Fuel Stock Undistributed	2,917,351		2,917,351	
80	163 - Stores Expense Undistributed	7,204,221	-7,204,221		
81	183 - Prelim Survey	-41,344	41,344		
82	184 - Clearing Accounts	2,591,582	-2,591,582		
83	185 - ODD Temporary Facilities	127,653		127,653	
84	186 - Misc Deferred Debits	1,571,975		1,571,975	
85	188 - Research & Development	-1,151		-1,151	
86	228 - RAD Waste Accrual	46,382		46,382	
87	417 - Misc Exp	17,793,903		17,793,903	
88	426 - Political Activities	54,782		54,782	
89	121 - Nonutility Property - WIP	2		2	
90					
91					
92					
93					
94					
95	TOTAL Other Accounts	32,723,431	-9,754,459	22,968,972	
96	TOTAL SALARIES AND WAGES	285,119,047		285,119,047	



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, 2020
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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	106,201,820
	Retirement Work in Progress	108	2,812,622
	Nuclr Fuel in Proc of Refinmnt	120	14,215
	Nonutility Property	121	133,921
	Other Investments	124	3,332
	Fuel Stock Undistributed	152	1,385,496
	Clearing Accounts	163	5,550,873
	Preliminary Survey & Investig. Charges	183	(142,912)
	Misc Deferred Debits	186	373,202
	Deferred Debits-R&D	188	1,796,519
	Current & Accrued Liabilities	242	0
	Non-Utility Operations Revenue	417	1,223,992
	Non-Operating Rental Income	418	0
	Misc Non-Operating Revenues	421	(3,588)
	Other Income Deductions	426	859,247
Electric	Account 401	Operating Expense	500
			501
			502
			505
			506
			517
			519
			520
			524
			535
			536
			537
			538
			539
			546
			547
			549
			555
			556
			557
			560
			6,170,171
			252,709
			60,942
			10,399
			1,221,660
			4,617
			0
			0
			107,917
			367,199
			0
			44,441
			67,671
			658,373
			0
			(20)
			62,087
			0
			1,649,981
			2,936,689
			5,209,734

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, 2020	
Electric	Account 401	Operating Expense (contd.)	561	444,057
			562	9,371
			563	96,143
			566	1,865,360
			580	1,176,135
			582	147,006
			583	203
			584	22,030
			586	280,199
			588	1,583,379
			589	-
			598	(19)
			901	56,309
			902	148,988
			903	8,993,750
			905	27,164
			907	153,990
			908	74,676
			909	-
			910	61,941
			911	852
			912	112,536
			920	38,095,099
			921	1,409,751
			923	1,349,167
			924	-
			925	5,280
			926	64,989
			928	583,204
			930	729,501
			931	119,573
Electric	Account 401	Total Operating Expense		76,435,204
Electric	Account 402	Maintenance Expense	510	431,545
			511	26,527
			512	204,841
			513	585,253
			514	9,793
			528	53,687
			530	782,341
			531	32,009
			532	0
			541	7,764
			542	116,357
			543	115,948
			544	105,086
			545	16,299
			548	0
			553	(281)
			568	5,729
			569	260,286
			570	150,404
			571	45,987
			572	(43)
			573	6,441
			590	10,028
			591	668
			592	68,122
			593	15,187
			594	(2,137)
			595	0
			597	474
			935	4,415,798
Electric	Account 402	Total Maintenance Expense		7,464,113
		Total O&M		\$ 83,899,316
		Total AEP Service Corp charges		204,108,055

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Indiana Michigan Power Company			December 31, 2020	
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	382,815
ACCENTURE LLP 400 W. NATIONWIDE COLUMBUS, OH 43215	Consulting Services	Invoice Cost	183	589,400
AERIAL SOLUTIONS INC 7144 RAMSEY FORD ROAD TABOR CITY, NC 28463	forestry expenses	Invoice Cost	571	394,418
AMPP CONSTRUCTION INC PO BOX 65 WINCHESTER IN 47394	construction services	Invoice Cost	186,583,588,593	8,705,786
ADM ASSOCIATES 3239 RAMOS CIRCLE SACRAMENTO, CA 95827	home energy conservation	Invoice Cost	588,908	591,622
ARC AMERICAN INC PO BOX 599 WAKARUSA IN 46573	contracting services	Invoice Cost	107,108,186,593,594	251,829
ARBORMETRICS SOLUTIONS 224 THOMPSON ST HENDERSONVILLE, NC 28792	mobile workforce solutions	Invoice Cost	107,571,593	403,441
ARCA RECYCLING 175 JACKSON AVE HOPKINS, MN 55343	disposal services	Invoice Cost	908	543,015
AREA WIDE PROTECTIVE PO BOX 92362 CLEVELAND OH 44193	traffic control services	Invoice Cost	107,108,186,593	2,979,607
ASPLUNDH CONSTRUCTION CORP 481 SCHROCK RD COLUMBUS OH 43229	construction contracting services	Invoice Cost	107, 108, 185, 186, 588, 593	16,703,948
ASPLUNDH TREE EXPERT 950 TAYLOR STATION RD COLUMBUS, OH 43230	tree trimming services	Invoice Cost	107, 184, 186, 571, 593	17,764,497
AWP INC. 4244 MT PLEASANT ST NORTH CANTON, OH 44720	traffic control	Invoice Cost	107,108,186,593	481,159
BHI ENERGY POWER SERVICES LLC 500 COLUMBIA DRIVE WEST PALM BEACH, FL	electrical services	Invoice Cost	107,108,520,524 529,530,531,532	962,354
BADGER DAYLIGHTING CORP 1607 WOODLAND AVE COLUMBUS, OH 432196	environmental services	Invoice Cost	107,186	442,852
BMW CONSTRUCTORS INC PO BOX 22210 INDIANAPOLIS IN 46222	environmental construction services	Invoice Cost	107	18,010,198
BOYD COMPANY 433 PLAZA REAL BOCA RATON, FL 33432	engineering services	Invoice Cost	501,512,513,514	399,961
BRUCE & MERRILEES 930 CASS STREET NEW CASTLE, PA 16101	project management	Invoice Cost	107,108	4,394,081

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Indiana Michigan Power Company				
Charges for Outside Professional & Other Consulting Services - Payments of \$250,000 or more (contd.)				
NAME / ADDRESS	DESCRIPTION	CHARGES	ACCOUNT	AMOUNT
BURFORDS CONSTRUCTION 11519 STEMLEY ROAD LINCOLN, AL 35096	construction services	Invoice Cost	107	531,921
BURNS & MCDONNELL PO BOX 411883 KANSAS CITY MO 64141-1883	engineering consulting services	Invoice Cost	107, 108	4,750,633
CIANBRO CORPORATION PO BOX 983122 BOSTON MA 02298-3122	engineering consulting services	Invoice Cost	107, 108	4,750,633
CLEARRESULT CONSULTING INC 4301 WESTBANK DRIVE AUSTIN, TX 78746	energy management services	Invoice Cost	908	710,879
COBALT CIVIL LLC 130 E. 100 STREET WINCHESTER, IN 47394	substation construction	Invoice Cost	107,108,186 570,592,593	2,361,477
COMMONWEALTH ASSOCIATES INC 2700 W ARGYLE ST JACKSON MI 49202	electrical engineering & design services	Invoice Cost	107, 108	726,166
CONTRACT LAND STAFF LLC 2245 TEXAS DR STE 200 SUGAR LAND TX 77479	staffing services	Invoice Cost	107	749,066
DAVEY RESOURCE GROUP P O BOX 5193 KENT OH 44240-5193	tree trimming services	Invoice Cost	107, 186, 571, 593	1,293,530
EASI LLC PO BOX 198531 ATLANTA GA 30384-8531	employment services	Invoice Cost	107,560	425,137
ECSL 181 MONTOUR RUN ROAD CORAPOLIS, PA 15108	marketing services	Invoice Cost	107, 108	3,257,421
EDKO LLC PO BOX 7241 SHREVEPORT LA 71137	perimeter security services	Invoice Cost	107, 549, 593	1,192,169
ELLIOT DAVIS H CO 673 BLUE SKY PARKWAY LEXINGTON, KY 40509	electrical contractor	Invoice Cost	186	259,764
EMERSON POWER AND WATER SOLUTION water expertise 8000 WEST FLORISSANT ST. LOUIS, MO 63136		Invoice Cost	107	496,288
ELECTRICAL CONSULTANTS INC 3521 GABEL ROAD BILLINGS, MT 59102	planning services	Invoice Cost	107, 108	11,150,979
FISERV SOLUTIONS 255 FISERV DRIVE BROOKFIELD, WI,	software solutions	Invoice Cost	903	310,300
GE INTERNATIONAL INC 12505 COLLECTIONS CENTER CHICAGO IL 60693	electrical services	Invoice Cost	107, 108, 530, 531, 532	1,448,468
FISHEL COMPANY 1366 DUBLIN ROAD COLUMBUS, OH 43215	engineering services	Invoice Cost	186	560,927

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Charges for Outside Professional & Other Consulting Services - Payments of \$250,000 or more (contd.)				
NAME / ADDRESS	DESCRIPTION	CHARGES	ACCOUNT	AMOUNT
MASTER_LEE ENERGY SERVICES 5631 PA-981 LATROBE, PA 15650	equipment services	Invoice Cost	107,108,520	1,804,466
MPW ENVIRONMENTAL SERVICES 9711 LANCASTER RD SE HEBRON, OH 43025	plant equipment maintenance & cleaning	Invoice Cost	107,108,152,501,502 511,512,514	1,890,340
NELSON TREE SERVICE INC 350 E DEVON AVE #774489 ITASCA IL 60143	tree trimming services	Invoice Cost	107,571,582	6,449,607
MYERS L E CO 6220 SOUTH BELMONT INDIANAPOLIS, IN 46217	electrical contractor	Invoice Cost	107	408,847
NEW RIVER ELECTRICAL CORP PO BOX 70 CLOVERDALE VA 24077-0070	storm restoration services	Invoice Cost	107,108,186,592	11,023,006
NEWKIRK ELECTRIC ASSOCIATES 1875 ROBERTS STREET MUSKEGON, MI 49442	electrical construction services	Invoice Cost	107,108,186	8,135,579
NOL TEC SYSTEMS 425 APOLLA DRIVE LINO LAKES, MN 55014	air pollution systems	Invoice Cost	107	1,581,935
NIPSCO 801 E 86th AVENUE MERRILLVILLE, IN 46410	public utility	Invoice Cost	107	475,533
ORC UTILITY & INFRASTRUCTURE LAND SVC: land & utility services 7005 SHANNON WILLOW RD STE 100 CHARLOTTE NC 28226		Invoice Cost	107	1,560,296
ONESOURCE RESTORATION PO BOX 536 FRUITLAND, FL 34731	storm response	Invoice Cost	186	1,080,855
ORACLE AMERCIA 2300 ORACLE WAY AUSTIN, TX 78741	IT services	Invoice Cost	588,908	539,767
POWER ENGINEERS INC P O BOX 1066 HAILEY ID 83333	engineering consulting services	Invoice Cost	107, 108	506,618
PRITCHARD ELECTRIC COMPANY 2425 8TH AVENUE HUNTINGTON, WV 25703	electrical contractor	Invoice Cost	107	5,458,984
ROBERT HENRY CORPORATION PO BOX 1407 SOUTH BEND IN 46624-1407	construction services	Invoice Cost	107,108,186, 542,588,592, 593,594,930	14,822,498
SARGENT & LUNDY LLC 8070 SOLUTIONS CENTER CHICAGO IL 60677-8000	nuclear engineering services	Invoice Cost	107	351,743
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	2,997,837
SYSTEMS CONTROL PO BOX 808 IRON MOUNTAIN MI 49801	substation control services	Invoice Cost	107,108,186	401,981

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	
Indiana Michigan Power Company			December 31, 2020	
Charges for Outside Professional & Other Consulting Services - Payments of \$250,000 or more (contd.)				
NAME / ADDRESS	DESCRIPTION	CHARGES	ACCOUNT	AMOUNT
POWERGRID SERVICES LLC 2350 US 31 Hartselle, AL 35640	utility contractor	Invoice Cost	186	776,241
QUANTA ELECTRIC POWER 2800 POST OAK BLVD HOUSTON, TX 77056	construction services	Invoice Cost	107,108	1,016,708
REV1 POWER SERVICES 100 N TAMPA ST TAMPA, FL 33602	technology services	Invoice Cost	107	567,607
RILEY POWER INC 100 MAGNOLIA ROAD PINEHURST, NC 28374	construction services	Invoice Cost	107	824,569
SAFETY MANAGEMENT GROUP 8335 KEYSTONE CROSSING INDIANAPOLIS, IN 46240	safety consultants	Invoice Cost	108,562,571	287,595
SARGENT ELECTRIC COMPANY 2767 LIBERTY AVENUE PITTSBURGH, PA 15222	electrical services	Invoice Cost	107,108	2,893,550
SECURITAS ELECTRONIC SECURITY 3800 TABS DRIVE UNIONTOWN, OH 44685	security services	Invoice Cost	107	298,375
SPE UTILITY CONTRACTORS 4400 DOVE ROAD HURON, MI 48060	utility contruction	Invoice Cost	107,186	1,466,156
SURVEYING AND MAPPING 929 EASTWIND DRIVE WESTERVILLE, OH 43081	surveying	Invoice Cost	107	888,654
THAYER POWER AND COMMUNICATION 12345 WORTHINGTON ROAD PATASKALA, OH 43062	telecommunications	Invoice Cost	107,186,583,588 593	5,389,089
TOWNSEND TREE PO BOX 128 PARKER CITY IN 47368-0128	tree trimming services	Invoice Cost	107,186,593	2,207,233
TRC COMPANIES INC PO BOX 536282 PITTSBURGH PA 15253-5904	environmental engineering services	Invoice Cost	107,108,186 562,580	4,983,443
UNITED CONSTRUCTION COMPANY INC 3120 NORTHWESTERN PIKE PARKERSBURG WV 26104	construction contracting services	Invoice Cost	107,501	2,469,418
USIC LOCATING SERVICES LLC 6879 PAYSPIRE CIRCLE CHICAGO IL 60674	power line construction services	Invoice Cost	107, 584	565,639
VARO ENGINEERS INC 2751 TULLER PARKWAY, SUITE 100 DUBLIN, OH 43017	engineering services	Invoice Cost	107	391,440
VAUGHN INDUSTRIES 1201 E. FINDLAY STREET CAREY, OH 43316	substation electrical work services	Invoice Cost	107,108,186,570	2,166,345
WIGHTMAN & ASSOCIATES INC 2303 PIPESTONE RD BENTON HARBOR MI 49022	topographic surveying services	Invoice Cost	107, 108	861,497

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, 2020	
Charges for Outside Professional & Other Consulting Services - Payments of \$250,000 or more (contd.)				
NAME / ADDRESS	DESCRIPTION	CHARGES	ACCOUNT	AMOUNT
WORLEYPARSONS GROUP INC 1411 BROADWAY NEW YORK NY 10018	engineering services	Invoice Cost	107	1,634,765
WRIGHT TREE SERVICE INC 2943 PAYSHERE CIRCLE CHICAGO IL 60674	tree trimming services	Invoice Cost	107,186,570,571 593	16,889,026
SEL ENGINEERING SERVICES 9054 COTTER STREET LEWIS CENTER, OH 43035	engineering services	Invoice Cost		281,197
SET ENVIRONMENTAL 4010 OPTION PASS FORT WAYNE, IN 46818	environmental services	Invoice Cost		256,245
SOUTHERN ELECTRIC CORP OF MS 4374 MANGUM DRIVE FLOWOOD, MS 39232	general contractor	Invoice Cost		322,806
STAR TURBINE 116 LATOUREET STREET MARION, OH 43302	machine shop	Invoice Cost		283,117
UNIVERSAL INCORPORATED 420 WESTDALE AVE WESTERVILLE, OH 43082	general contractor	Invoice Cost		311,316
US NUCLEAR REGULATORY COMMISSION 11555 ROCKVILLE PIKE ROCKVILLE, MD 20852	design and inspection services	Invoice Cost		1,193,250
UTILIQUEST 374 WESTDALE AVE WESTERVILLE, OH 43082	underground locate services	Invoice Cost		2,884,932
VENTURESUM CORPORATION 4350 MAIN STREET HARRISBURG, NC 28075	engineering consultant	Invoice Cost		264,492
WHITE CONSTRUCTION INC 3900 E WHITE AVENUE CLINTON, IN 47842	construction services	Invoice Cost		5,302,321
WITHERUP FABRICATION 431 KENNERDELL ROAD KENNERDELL, PA 16374	fabrication services	Invoice Cost		5,570,411

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Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /		Year/Period of Report End of 2020/Q4	
ELECTRIC ENERGY ACCOUNT							
Report below the information called for concerning the disposition of electric energy generated, purchased, exchanged and wheeled during the year.							
Line No.	Item (a)	MegaWatt Hours (b)	Line No.	Item (a)	MegaWatt Hours (b)		
1	SOURCES OF ENERGY		21	DISPOSITION OF ENERGY			
2	Generation (Excluding Station Use):		22	Sales to Ultimate Consumers (Including Interdepartmental Sales)	17,231,107		
3	Steam	2,019,840	23	Requirements Sales for Resale (See instruction 4, page 311.)	3,409,289		
4	Nuclear	18,268,937	24	Non-Requirements Sales for Resale (See instruction 4, page 311.)	4,373,903		
5	Hydro-Conventional	93,394	25	Energy Furnished Without Charge	44		
6	Hydro-Pumped Storage		26	Energy Used by the Company (Electric Dept Only, Excluding Station Use)			
7	Other	19,357	27	Total Energy Losses	1,287,187		
8	Less Energy for Pumping		28	TOTAL (Enter Total of Lines 22 Through 27) (MUST EQUAL LINE 20)	26,301,530		
9	Net Generation (Enter Total of lines 3 through 8)	20,401,528					
10	Purchases	5,900,002					
11	Power Exchanges:						
12	Received						
13	Delivered						
14	Net Exchanges (Line 12 minus line 13)						
15	Transmission For Other (Wheeling)						
16	Received						
17	Delivered						
18	Net Transmission for Other (Line 16 minus line 17)						
19	Transmission By Others Losses						
20	TOTAL (Enter Total of lines 9, 10, 14, 18 and 19)	26,301,530					

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MONTHLY PEAKS AND OUTPUT						
<p>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.</p> <p>2. Report in column (b) by month the system's output in Megawatt hours for each month.</p> <p>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.</p> <p>4. Report in column (d) by month the system's monthly maximum megawatt load (60 minute integration) associated with the system.</p> <p>5. Report in column (e) and (f) the specified information for each monthly peak load reported in column (d).</p>						
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	2,174,849	127,763	3,339	20	900
30	February	2,136,580	214,694	3,346	14	800
31	March	2,174,846	375,367	3,127	5	800
32	April	2,181,492	652,878	2,614	30	1200
33	May	2,043,359	378,877	3,578	26	1600
34	June	2,464,761	650,334	3,593	29	1500
35	July	2,388,658	264,399	3,970	9	1600
36	August	2,473,465	460,521	3,808	26	1700
37	September	1,987,102	290,680	3,346	3	1700
38	October	1,806,858	139,627	2,783	29	800
39	November	2,417,559	739,138	2,936	30	1100
40	December	2,052,001	191,859	2,979	15	1000
41	TOTAL	26,301,530	4,486,137			

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /		Year/Period of Report End of 2020/Q4	
STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)							
<p>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.</p>							
Line No.	Item (a)	Plant Name: ROCKPORT UNIT 1 I&M (b)			Plant Name: ROCKPORT UNIT 2 I&M (c)		
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear)	Steam			Steam		
2	Type of Constr (Conventional, Outdoor, Boiler, etc)	Conventional			Conventional		
3	Year Originally Constructed	1984			1989		
4	Year Last Unit was Installed	1984			1989		
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	660.00			650.00		
6	Net Peak Demand on Plant - MW (60 minutes)	664			653		
7	Plant Hours Connected to Load	2435			3166		
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	831482000			1188358000		
13	Cost of Plant: Land and Land Rights	6477506			67771		
14	Structures and Improvements	98549036			7697796		
15	Equipment Costs	797530651			306341098		
16	Asset Retirement Costs	4827327			4827327		
17	Total Cost	907384520			318933992		
18	Cost per KW of Installed Capacity (line 17/5) Including	1374.8250			490.6677		
19	Production Expenses: Oper, Supv, & Engr	1980618			1946605		
20	Fuel	24513017			33119480		
21	Coolants and Water (Nuclear Plants Only)	0			0		
22	Steam Expenses	4468577			5290839		
23	Steam From Other Sources	0			0		
24	Steam Transferred (Cr)	0			0		
25	Electric Expenses	720253			669662		
26	Misc Steam (or Nuclear) Power Expenses	2265083			2087974		
27	Rents	0			69204233		
28	Allowances	192778			192778		
29	Maintenance Supervision and Engineering	1211245			1207220		
30	Maintenance of Structures	446377			268742		
31	Maintenance of Boiler (or reactor) Plant	2855796			1987990		
32	Maintenance of Electric Plant	1084115			1336350		
33	Maintenance of Misc Steam (or Nuclear) Plant	506387			334028		
34	Total Production Expenses	40244246			117645901		
35	Expenses per Net KWh	0.0484			0.0990		
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

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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		
1250			2501			2310			6		
5073			5073			8654			7		
0			0			0			8		
1310			2620			2288			9		
1309			2619			2154			10		
0			214			1050			11		
2019840000			40396760000			18268937000			12		
6545277			13061229			1879588			13		
106246832			214240796			437052785			14		
1103871749			2202956554			3028820310			15		
9654654			19291234			439029648			16		
1226318512			2449549813			3906782331			17		
936.1210			934.9427			1709.7516			18		
3927223			7805370			16559685			19		
57632497			115264999			85970603			20		
0			0			6660773			21		
9759416			18910979			13871533			22		
0			0			0			23		
0			0			0			24		
1389914			2375424			5503598			25		
4353057			9770042			74536578			26		
69204233			136544232			0			27		
385556			385556			0			28		
2418465			4836955			8658551			29		
715119			1430247			4062122			30		
4843785			9687631			71015627			31		
2420464			4795199			15249320			32		
840415			1680846			16434768			33		
157890144			313487480			318523158			34		
0.0782			0.0078			0.0174			35		
Coal	Oil		Coal	Oil		Nuclear					36
Tons	Barrels		Tons	Barrels							37
1122513	34345	0	2245025	68691	0	0	0	0	0	0	38
8855	136690	0	8855	136690	0	0	0	0	0	0	39
49.936	58.289	0.000	49.936	58.289	0.000	0.000	0.000	0.000	0.000	0.000	40
51.091	64.550	0.000	49.309	64.550	0.000	0.000	0.000	0.000	0.000	0.000	41
2.788	11.244	0.000	2.784	11.244	0.000	0.457	0.000	0.000	0.000	0.000	42
0.029	0.000	0.000	0.029	0.000	0.000	0.005	0.000	0.000	0.000	0.000	43
10599.000	0.000	0.000	10599.000	0.000	0.000	10292.000	0.000	0.000	0.000	0.000	44

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/Q4
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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	6.1	34,034	15,372,204
3	Buchanan	1919	4.10	2.4	14,299	8,052,820
4	Constantine	1921	1.00	0.9	4,692	3,284,473
5	Elkhart	1913	3.44	2.4	8,647	9,857,711
6	Mottville	1923	1.68	1.4	7,221	4,754,514
7	Twin Branch	1904	4.80	3.6	24,501	14,430,601
8						
9						
10						
11	Solar electric					
12	Deer Creek	2015	2.50	2.7	3,271	6,411,700
13	Olive	2016	5.00	5.5	7,758	12,062,064
14	South Bend	2020				5,129,941
15	Twin Branch	2016	2.60	3.6	3,416	6,958,803
16	Watervliet	2016	4.60	4.9	4,908	11,959,469
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Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/Q4
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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
2,135,028	406,856		208,587			2
1,964,102	275,688		258,544			3
3,284,473	105,445		282,199			4
2,865,614	257,537		245,286			5
2,830,068	201,024		114,166			6
3,006,375	394,421		455,901			7
						8
						9
						10
						11
2,564,680	30,946		-48			12
2,412,413	40,992		-96			13
			-50			14
1,973,054	40,648		-88			15
2,599,885	39,466		-281			16
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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 12/31/20	
<p align="center"><b>CHANGES MADE OR SCHEDULED TO BE MADE IN GENERATING PLANT CAPACITIES</b></p> <p align="center">Give below the information called for concerning changes in electric generating plant capacities during the year.</p>							
<p align="center"><b>A. Generating Plants or Units Dismantled, Remove from Service, Sold, or Leased to Others During Year</b></p>							
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							
<p align="center"><b>B. Generating Units Scheduled for or Undergoing Major Modifications</b></p>							
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	Sep-20		
9	Rockport Plant Unit 1	Enhanced DSI	1,300	Sep-19	Sep-20		
10	Rockport Plant Unit 2	Enhanced DSI	1,300	Sep-19	Jan-21		
11							
12							
13							
14							
<p align="center"><b>C. New Generating Plants Scheduled for or Under Construction</b></p>							
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							
<p align="center"><b>D. New Units in Existing Plants Scheduled for or Under Construction</b></p>							
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							
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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) 12/31/20		Year of Report 12/31/20	
<b>STEAM ELECTRIC GENERATING PLANTS</b>							
1. Include on this page steam-electric plants of 25,000 Kw (name plate rating) or more of installed capacity. 2. Report the information called for concerning generating plants and equipment at year end. Show unit type Installation, boiler, and turbine-generator on same line. 3. Exclude plant, the book cost of which is located in Account 121, <i>Nonutility Property</i> . 4. Designate any generating plant or portion thereof for which the respondent is not the sole owner. If such property is leased from another company give name of lessor, date and term of lease, and annual rent. For any generating plant, other than a leased plant or portion thereof for which the respondent is not the sole				owner but which the respondent operates or share in the of, furnish a succinct statement explaining the arrangement and giving details as to such matters as percent ownership by respondent, name of co-owner, basis of sharing output, expenses or revenues, and how expenses and/or revenues are accounted for and accounts affected. Specify if lessor, co-owner, or other party is an associated company. 5. Designate any generating plant or portion thereof leased to another company and give name of lessee, date and term of lease and annual rent, and how determined. Specify whether lessee is an associated company. 6. Designate any plant or equipment owned, not			
Line No.	Name of Plant (a)	Location of Plant (b)	BOILERS (Include both ratings for the boiler and the turbine-generator or dual-rated installations)				
			Number and Year Installed (c)	Kind of Fuel And Method of Firing (d)	Rated Pressure (In psig) (e)	Rated Steam Temp. (Indicate reheat boilers as 1050/1000) (f)	Rated Max. Continuous M lbs. Steam per Hour (g)
1	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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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)	12/31/20

### 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)					
					At Minimum Hydrogen Pressure	At Max. Hydrogen Pressure (Include both ratings for the boiler and the turbine- generator of dual-rated installations)								Min.	Max.
(h)	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	(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			
												14			
												15			
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Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/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	3,526.27	112.21	275

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/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
	73,128,014	733,293,329	806,421,343	312,458	9,704,612		10,017,070	36

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

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- 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	0603 TWIN BRANCH	SOUTH BEND	138.00	138.00	3	5.00		1
22	0604 TWIN BRANCH	ROBISON PARK	138.00	138.00	3	8.50		2
23	0604 TWIN BRANCH	ROBISON PARK	138.00	138.00	1	0.28		2
24	0605 SOUTH BEND	MICHIGAN CITY	138.00	138.00	3			1
25	0606 ROBISON PARK	HAVILAND	138.00	138.00	3	12.01		2
26	0606 ROBISON PARK	HAVILAND	138.00	138.00	1	0.05		
27	0607 ROBISON PARK	DEER CREEK	138.00	138.00	1	0.12		2
28	0607 ROBISON PARK	DEER CREEK	69.00	138.00	1		0.65	1
29	0608 DEER CREEK	KOKOMO	138.00	138.00	3	1.56		1
30	0608 DEER CREEK	KOKOMO	138.00	138.00	3	5.96		1
31	0608 DEER CREEK	KOKOMO	138.00	138.00	1	0.17		1
32	0609 CONCORD TAP		138.00	138.00	3	4.00		2
33	0613 TWIN BRANCH	JACKSON ROAD	138.00	138.00	3	8.00		2
34	0614 LINCOLN TAP		138.00	138.00	3	4.00		2
35	0615 TWIN BRANCH	ROBISON PARK	138.00	138.00	3	65.83		1
36					TOTAL	3,526.27	112.21	275

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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
1233.6 KCM								23
397.5 KCM								24
397.5 KCM								25
1233.6 KCM								26
1590 KCM								27
1033.5 KCM								28
336.4 KCM								29
636 KCM								30
336.4 KCM								31
397.5 KCM								32
447 KCM								33
397.5 KCM								34
477 KCM								35
	73,128,014	733,293,329	806,421,343	312,458	9,704,612		10,017,070	36

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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	0616 DEER CREEK	DELAWARE	138.00	138.00	3	21.82		2
2	0617 DELAWARE	MADISON	138.00	138.00	3	9.65		2
3	0618 DELAWARE	COLLEGE CORNER	138.00	138.00	3	49.31		2
4	0618 DELAWARE	COLLEGE CORNER	138.00	138.00	4	0.84		2
5	0618 DELAWARE	COLLEGE CORNER	138.00	138.00	2	0.11		2
6	0618 DELAWARE	COLLEGE CORNER	138.00	138.00	1	0.45		2
7	0618 DELAWARE	COLLEGE CORNER	138.00	138.00	2	1.02		1
8	0619 MADISON	NEW CASTLE	138.00	138.00	3	6.00	1.00	1
9	0620 TANNERS CREEK	MADISON	138.00	138.00	3	82.00		2
10	0622 JACKSON ROAD	OLIVE	138.00	138.00	3	16.29	1.00	1
11	0622 JACKSON ROAD	OLIVE	138.00	138.00	1	0.47		1
12	0623 MADISON	PENDLETON	138.00	138.00	2	5.00		1
13	0624 DRAGOON TAP		138.00	138.00	3	2.00		1
14	0625 TANNERS CREEK	COLLEGE CORNER	138.00	138.00	3	51.90		2
15	0625 TANNERS CREEK	COLLEGE CORNER	138.00	138.00	1	0.37		2
16	0626 COLLEGE CORNER	RANDOLPH	138.00	138.00	2	34.58		1
17	0626 COLLEGE CORNER	RANDOLPH	138.00	138.00	1	1.07		1
18	0626 COLLEGE CORNER	RANDOLPH	138.00	138.00	2	3.34		
19	0627 RANDOLPH	JAY	138.00	138.00	2	23.69		1
20	0627 RANDOLPH	JAY	138.00	138.00	1	0.32		
21	0628 MCKINLEY TAP		138.00	138.00	3	0.85		2
22	0628 MCKINLEY TAP		138.00	138.00	1	0.15		2
23	0629 JAY	LINCOLN	138.00	138.00	2	46.18		1
24	0629 JAY	LINCOLN	138.00	138.00	3	3.11		1
25	0630 NEW CARLISLE	MAPLE	138.00	138.00	2	1.00		1
26	6104 SORENSON	TWIN BRANCH	138.00	138.00	3	61.17		1
27	6104 SORENSON	TWIN BRANCH	138.00	138.00	1	0.31		1
28	6104 SORENSON	TWIN BRANCH	138.00	138.00	1	3.32		1
29	0632 SORENSON	DEVILS HOLLOW	138.00	138.00	3			
30	0634 DEER CREEK	MULLIN	138.00	138.00	2	15.70		1
31	0635 PENDLETON	MULLIN	138.00	138.00	2	14.10		1
32	0635 PENDLETON	MULLIN	138.00	138.00	3	0.40		1
33	0635 PENDLETON	MULLIN	138.00	138.00	1	0.72		1
34	0636 DEER CREEK	FISHER BODY	138.00	138.00	3	5.04		2
35	0637 TWIN BRANCH	EAST ELKHART	138.00	138.00	3	17.00	1.00	2
36					TOTAL	3,526.27	112.21	275

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/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)	
397.5 KCM								1
397.5 KCM								2
397.5 KCM								3
2,000KCM								4
397.5 KCM								5
397.5 KCM								6
795 KCM								7
795 KCM								8
636 KCM								9
556.5 KCM								10
556.5 KCM								11
477 KCM								12
795 KCM								13
636 KCM								14
636 KCM								15
556.5 KCM								16
556.5 KCM								17
556.5 KCM								18
556.5 KCM								19
556.5 KCM								20
300 KCM CU								21
300 KCM CU								22
556.5 KCM								23
1033.5 KCM								24
397.5 KCM								25
447 KCM								26
556.5 KCM								27
556.5 KCM								28
556.5 KCM								29
556.5 KCM								30
556.5 KCM								31
556.5 KCM								32
556.5 KCM								33
397.5 KCM								34
556.5 KCM								35
	73,128,014	733,293,329	806,421,343	312,458	9,704,612		10,017,070	36



Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/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	0638 GRANT	FISHER BODY	138.00	138.00	3		1.00	1
2	0639 ROBISON PARK	AUBURN	138.00	138.00	1			1
3	0641 DESOTO	MEDFORD	138.00	138.00	1	0.15		2
4	0641 DESOTO	MEDFORD	138.00	138.00	3	6.86		2
5	0642 OLIVE	HICKORY CREEK	138.00	138.00	3	2.99	2.00	1
6	0645 COREY TAP		138.00	138.00	2	4.00		1
7	0646 OLIVE	NEW CARLISLE	138.00	138.00	3	2.00		1
8	0647 OLIVE	SOUTH BEND	138.00	138.00	3	15.97		2
9	0648 MEDFORD TAP		138.00	138.00	1	0.13		2
10	0648 MEDFORD TAP		138.00	138.00	3	7.94		2
11	0723 SPY RUN STATION		138.00	138.00	4			1
12	6101 WESTINGHOUSE TAP		138.00	138.00	3	2.00		2
13	6102 MILAN TAP		138.00	138.00	3	6.00		2
14	6103 MILAN	GOODRICH	138.00	138.00	3	1.00		2
15	6105 DESOTO	JAY	138.00	138.00	2	10.31		1
16	6105 DESOTO	JAY	138.00	138.00	3	2.25		1
17	6106 DESOTO	DEER CREEK-DELAWARE	138.00	138.00	3	7.31		2
18	6106 DESOTO	DEER CREEK-DELAWARE	138.00	138.00	1	1.10		
19	6107 DARDEN TAP		138.00	138.00	2	0.94		1
20	6109 ROBISON PARK	RICHLAND	138.00	138.00	2	13.76		1
21	6109 ROBISON PARK	RICHLAND	138.00	138.00	1	0.05		
22	6109 ROBISON PARK	RICHLAND	138.00	138.00	3	4.49		
23	6110 WESTINGHOUSE	23RD STREET	138.00	138.00	3			2
24	6111 KANKAKEE	WEST SIDE	138.00	138.00	1	2.00		1
25	6113 INDUSTRIAL PARK		138.00	138.00	3	3.00		2
26	6114 OLIVE	MICHIGAN CITY	138.00	138.00	3	1.94	1.00	1
27	6115 HUMMEL CREEK	VAN BUREN	138.00	138.00	3	6.00		2
28	6130 HUMMEL CREEK	TOWER 70, GREENTOWN	138.00	138.00				
29	6116 SOUTH ELWOOD TAP		138.00	138.00	1	3.07		1
30	6117 PENDLETON	FALL CREEK	138.00	138.00	3	10.70		2
31	6117 PENDLETON	FALL CREEK	138.00	138.00	1	0.07		2
32	6121 ROBISON PARK	LINCOLN	138.00	138.00	3	7.84		1
33	6121 ROBISON PARK	LINCOLN	138.00	138.00	1	0.02		
34	6126 CONCORD	EAST ELKHART	138.00	138.00	3	11.00		1
35	6129 GREENTOWN-GRANT	HUMMEL CREEK	138.00	138.00	3	21.00		1
36					TOTAL	3,526.27	112.21	275

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/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)	
397.5 KCM								1
556.5 KCM								2
795 KCM								3
556.5 KCM								4
556.5 KCM								5
477 KCM								6
556.5 KCM								7
397.5 KCM								8
556.5 KCM								9
556.5 KCM								10
3.5IN OD								11
556.5 KCM								12
397.5 KCM								13
397.5 KCM								14
2-556.5 KCM								15
2-556.5 KCM								16
636 KCM								17
636 KCM								18
336.4 KCM								19
636 KCM								20
1233.6 KCM								21
636 KCM								22
556.5 KCM								23
636 KCM								24
745 KCM								25
636 KCM								26
795 KCM								27
								28
556.5 KCM								29
795 KCM								30
795 KCM								31
795 KCM								32
1233.6 KCM								33
795 KCM								34
795 KCM								35
	73,128,014	733,293,329	806,421,343	312,458	9,704,612		10,017,070	36

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/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	6131 INDUSTRIAL PARK	MC KINLEY	138.00	138.00	1	5.00		1
2	6132 CROSS STREET TAP	JUNCTION TOWER #88	138.00	138.00	1	4.00		1
3	6134 LINCOLN	ANTHONY	138.00	138.00	1	3.00		1
4	6135 WAYNE DALE TAP		138.00	138.00	3			2
5	6138 JACKSON ROAD	SOUTH SIDE	138.00	138.00	1	2.00		1
6	6142 ALBION	KENDALLVILLE	138.00	138.00	3	10.00		1
7	6150 SOUTHSIDE	SOUTH BEND	138.00	138.00	1	6.07		1
8	6219 DELCO BATTERY TAP		138.00	138.00	1	1.00		2
9	6220 FALL CREEK	MADISON-NEW CASTLE	138.00	138.00	3	1.10		2
10	6220 FALL CREEK	MADISON-NEW CASTLE	138.00	138.00	1	0.15		2
11	6225 INDUSTRIAL PARK	SPY RUN	138.00	138.00	1	4.00		1
12	6266 WALLEN		138.00	138.00	1	0.22		1
13	6234 CABOT TAP/CR 4	EAST ELKHART	138.00	138.00	1	0.13		1
14	6238 SORENSON	MCKINLEY TOWER	138.00	138.00	3	2.82		2
15	6238 SORENSON	MCKINLEY TOWER	138.00	138.00	1	0.26		2
16	6241 KENDALLVILLE TAP	CITY OF AUBURN #5	138.00	138.00	1	14.00		1
17	6241 KENDALLVILLE TAP	CITY OF AUBURN #5	138.00	138.00	2	14.00		1
18	6242 AUBURN	CITY OF AUBURN #5	138.00	138.00	1	2.00		1
19	6245 LAPORTE JCT	LIQUID CARBONICS	138.00	138.00	1	4.76		1
20	6245 LAPORTE JCT	LIQUID CARBONICS	138.00	138.00	1	0.23		
21	6246 LAPORTE JCT	AIRCO	138.00	138.00	1	0.72		1
22	6248 ELCONA TAP	CONC-DUN-E-ELK	138.00	138.00	1	2.00		1
23	6249 ALLEN	LINCOLN	138.00	138.00	3	4.90		2
24	6249 ALLEN	LINCOLN	138.00	138.00	1	0.09		2
25	6250 ALLEN	ADAMS/HILLCREST	138.00	138.00	3	4.92		2
26	6250 ALLEN	ADAMS/HILLCREST	138.00	138.00	1	0.07		2
27	6251 OLIVE	EDISON	138.00	138.00	3	1.00		2
28	6253 TRIER RD TAP		138.00	138.00	1			1
29	6258 KENZIE CREEK	TWIN BRANCH	138.00	138.00	3			2
30	6260 WILMINGTON TAP		138.00	138.00	1	1.00	9.00	1
31	6229 DUNLAP NORTH TAP		34.00	138.00	1	2.00		2
32	6140 INDIANA-PURDUE		34.00	138.00	1			2
33	6217 HILLCREST	KINNERK	69.00	138.00	1	3.92		1
34	6217 HILLCREST	KINNERK	69.00	138.00	2	0.03		1
35	6252 KENDALLVILLE	BIXLER	138.00	138.00	1	2.91		1
36					TOTAL	3,526.27	112.21	275

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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)

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	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 AA								8
795 KCM								9
795 KCM								10
1033 KCM								11
1033.5 KCM								12
556.5 KCM								13
795 KCM								14
795 KCM								15
795 KCM								16
795 KCM								17
795 KCM								18
795 KCM								19
1033.5 KCM								20
795 KCM								21
795 KCM								22
1033 KCM								23
1233.6 KCM								24
1033 KCM								25
1233.6 KCM								26
795 KCM								27
795 KCM								28
1033 KCM								29
2-954 KCM								30
795 KCM								31
1033 KCM								32
795 KCM								33
795 KCM								34
795 KCM								35
	73,128,014	733,293,329	806,421,343	312,458	9,704,612		10,017,070	36

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/Q4			
TRANSMISSION LINE STATISTICS								
<p>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.</p> <p>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.</p> <p>3. Report data by individual lines for all voltages if so required by a State commission.</p> <p>4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.</p> <p>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.</p> <p>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.</p>								
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	6254 ALLEN/LINCOLN	ALLEN/HILLCREST	138.00	138.00				
2	6265 CONCORD	WOLF	138.00	138.00	1	0.77	0.47	1
3	6271 INDALEX TAP/CR 4	EAST ELKHART	138.00	138.00	1	1.09		
4	6267 STUDEBAKER	WEST SIDE	138.00	138.00	1	2.57		1
5	6270 JONES CREEK	HOGAN	138.00	138.00		5.62		
6	6273 DAWKINS SWITCH	HERBERT MONROE (WVPA)	138.00	138.00	1	0.50		1
7								
8	LINES<132 KV	SYSTEM	69.00		Various	636.27	72.00	1
9								
10	STATE OF MICHIGAN							
11	6216 D.C. COOK	DUMONT	765.00	765.00	3	16.00		1
12	6120 COOK	PALISADES	345.00	345.00	3	41.78		2
13	6120 COOK	PALISADES	345.00	345.00	1	0.23		
14	6120 COOK	PALISADES	345.00	345.00	1	0.21		
15	6143 D.C. COOK	OLIVE-PALISADES	345.00	345.00	3	5.00		2
16	6144 TWIN BRANCH	COOK-ROB PARK JCT	345.00	345.00	3			2
17	6151 COOK	OLIVE	345.00	345.00				
18	6152 COOK	ROBISON PARK	345.00	345.00				
19	6146 D.C. COOK	ROBISON PARK	345.00	345.00	3	37.00		2
20	6146 D.C. COOK	ROBISON PARK	345.00	345.00	3	0.09		
21	6214 COOK-ROB PARK	ARGENTA	345.00	345.00	3	28.78		2
22	6214 COOK-ROB PARK	ARGENTA	345.00	345.00	1	0.22		2
23	6221 D.C. COOK	OLIVE-PALISADES	345.00	345.00	3	5.00		2
24	6263 BARODA TAP		138.00	138.00				
25	0601 TWIN BRANCH	RIVERSIDE	138.00	138.00	3	5.80		2
26	0601 TWIN BRANCH	RIVERSIDE	138.00	138.00	1	0.10		2
27	0610 AUTO SPECIALTIES		138.00	138.00				
28	0621 TWIN BRANCH - R	HICKORY CREEK	138.00	138.00	3	5.00		2
29	0643 OLIVE	HICKORY CREEK	138.00	138.00	3	23.10	2.00	1
30	0644 RIVERSIDE	HARTFORD	138.00	138.00	2	14.22		1
31	0644 RIVERSIDE	HARTFORD	138.00	138.00	3	2.11		
32	0649 COREY TAP		138.00	138.00	2	12.12		1
33	0649 COREY TAP		138.00	138.00	1	0.13		1
34	6108 RIVERSIDE	OLIVE-HICKORY CREEK	138.00	138.00	1	6.00		1
35	6124 BENTON HARBOR	RIVERSIDE-HARTFORD	138.00	138.00	3	1.00		2
36					TOTAL	3,526.27	112.21	275

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/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
336.4 KCM								2
								3
954 KCM								4
								5
4/0								6
								7
VARIOUS								8
								9
								10
4-954 KCM								11
2-954 KCM								12
2-954 KCM								13
2-1158.4 KCM								14
2-954 KCM								15
2-954 KCM								16
								17
								18
2-954 KCM								19
954 KCM								20
2-954 KCM								21
2-954 KCM								22
2-954 KCM								23
								24
397.5KCM & 1033.5								25
397.5KCM & 1033.5								26
								27
397.5 KCM								28
556.5 KCM								29
397.5 KCM								30
397.5 KCM								31
477 KCM								32
477 KCM								33
636 KCM								34
795 KCM								35
	73,128,014	733,293,329	806,421,343	312,458	9,704,612		10,017,070	36

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/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	6137 EDGEWATER TAP		138.00	138.00	1	0.76		1
2	6139 BENTON HARBOR	TWIN BRANCH-R SIDE	138.00	138.00	3	6.00		2
3	6149 HARTFORD	COREY	138.00	138.00	1	18.97		1
4	6149 HARTFORD	COREY	138.00	138.00			2.11	1
5	6149 HARTFORD	COREY	138.00	138.00	2	12.88		1
6	6149 HARTFORD	COREY	138.00	138.00			0.98	1
7	6149 HARTFORD	COREY	138.00	138.00	1	1.34		1
8	6149 HARTFORD	COREY	138.00	138.00	1	0.53		2
9	6218 MOTTVILLE TAP		138.00	138.00	1	1.00		1
10	6255 KENZIE CREEK	VALLEY	138.00	138.00	1	20.00		1
11	6257 KENZIE CREEK	T B/R'SIDE/HICK CR	138.00	138.00	3			
12	6261 FLATBUSH TAP		138.00	138.00		1.00		1
13	6262 WEST ST TAP		138.00	138.00		1.00		2
14	6700 GM HYDRAMATIC		138.00	138.00	3	2.00		2
15	6227 NICKERSON	TOWER #13A	138.00	138.00				
16	6268 SAUK TRAIL		138.00	138.00	1	1.60		
17								
18	LESS THAN 132 KV LINES		69.00		Various	389.50	12.00	
19								
20	Line cost and expense are	not available by individual						
21	transmission line.	Total shown in column j-p						
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								
36					TOTAL	3,526.27	112.21	275

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/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)	
556.5 KCM								1
795 KCM								2
795 KCM								3
795 KCM								4
795 KCM								5
1033.5 KCM								6
1033.5 KCM								7
1033.5 KCM								8
795 AA								9
1033 KCM								10
795 KCM								11
								12
								13
795 KCM								14
								15
1033.5KCM								16
								17
VARIOUS								18
								19
	73,128,014	733,293,329	806,421,343	312,458	9,704,612		10,017,070	20
								21
								22
								23
								24
								25
								26
								27
								28
								29
								30
								31
								32
								33
								34
								35
	73,128,014	733,293,329	806,421,343	312,458	9,704,612		10,017,070	36



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**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 completed 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 (c)	SUPPORTING STRUCTURE		CIRCUITS PER STRUCTURE	
	From (a)	To (b)		Type (d)	Average Number per Miles (e)	Present (f)	Ultimate (g)
1	Nothing to Report						
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
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35							
36							
37							
38							
39							
40							
41							
42							
43							
44	TOTAL						

Name of Respondent Indiana Michigan Power Company			This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /		Year/Period of Report End of 2020/Q4		
TRANSMISSION LINES ADDED DURING YEAR (Continued)									
costs. Designate, however, if estimated amounts are reported. Include costs of Clearing Land and Rights-of-Way, and Roads and Trails, in column (l) with appropriate footnote, and costs of Underground Conduit in column (m).									
3. If design voltage differs from operating voltage, indicate such fact by footnote; also where line is other than 60 cycle, 3 phase, indicate such other characteristic.									
CONDUCTORS			Voltage 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
									11
									12
									13
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									44

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

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of Less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	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	69.00		
5	ALBION - IN	T	138.00		
6	ALBION - IN	T	69.00	12.00	
7	ALBION - IN	T	138.00	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	2.40	
14	ANCHOR HOCKING (IM) - IN	D	69.00	13.09	
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	13.80
28	BENTON HARBOR - MI	T	345.00	137.50	13.14
29	BENTON HARBOR WATERWORKS - MI	D	34.50	2.40	
30	BENTON HARBOR WATERWORKS - MI	D	34.50	13.00	
31	BERNE - IN	D	69.00		
32	BERNE - IN	D	69.00	12.00	
33	BERRIEN SP HYDR STAT - MI	T	34.50	12.00	
34	BERRIEN SP HYDR STAT - MI	T	34.50	13.00	
35	BERRIEN SP HYDR STAT - MI	T	34.50		
36	BIG RUN - IN	T	69.00	0.48	
37	BIXLER - IN	D	138.00	13.09	
38	BLAINE STREET - IN	D	34.50	13.00	
39	BLUFF POINT - IN	T	69.00	13.00	
40	BLUFF POINT - IN	T	69.00		

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**SUBSTATIONS (Continued)**

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

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
			STATCAP	1	14	4
			STATCAP	1	53	5
8	1					6
90	1					7
450	1					8
30	1					9
7	1					10
7	2					11
4	1					12
14	2					13
20	1					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
3600	8					27
224		1				28
1		1				29
1	3					30
			STATCAP	1	16	31
20	1					32
5	1					33
5	1					34
			STATCAP	1	10	35
3	1					36
20	1					37
29	2					38
6	1					39
			STATCAP	1	16	40

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### SUBSTATIONS

- Report below the information called for concerning substations of the respondent as of the end of the year.
- Substations which serve only one industrial or street railway customer should not be listed below.
- Substations with capacities of Less than 10 MVa except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
- Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	BLUFFTON (IM) - IN	T	69.00		
2	BOSMAN - IN	D	34.50	13.00	
3	BRIDGMAN - MI	D	69.00	12.00	
4	BRIDGMAN - MI	D	69.00		
5	BUCHANAN HYDRO STA - MI	T	69.00	34.00	
6	BUCHANAN HYDRO STA - MI	T	69.00	12.00	
7	BUCHANAN SOUTH - MI	D	69.00	12.00	
8	BUTLER (IM) - IN	D	69.00	13.00	
9	BUTLER (IM) - IN	D	69.00		
10	CALVERT - IN	D	138.00	13.09	
11	CAMERON - MI	D	69.00	34.00	
12	CAPITAL AVENUE - IN	T	138.00	13.09	
13	CARROLL - IN	D	34.50	13.00	
14	CHARLES - IN	D	34.50	13.00	
15	CHURUBUSCO - IN	D	34.50		
16	CHURUBUSCO - IN	D	34.50	13.00	
17	CLEVELAND - IN	D	138.00	13.09	
18	CLIPPER - IN	D	69.00	13.09	
19	COLBY - MI	T	138.00	69.00	34.50
20	COLBY - MI	T	69.00	34.50	
21	COLBY - MI	T	138.00	13.09	
22	COLBY - MI	T	34.50		
23	COLFAX - IN	D	34.50	12.00	
24	COLONY BAY - IN	D	69.00	12.00	
25	COLONY BAY - IN	D	69.00	13.00	
26	COLUMBIA (IM) - IN	T	138.00	69.00	34.00
27	CONANT - IN	D	34.50	12.00	
28	CONCORD - IN	T	138.00	70.50	36.20
29	CONCORD - IN	T	138.00	13.09	
30	CONCORD - IN	T	138.00		
31	CONCORD - IN	T	138.00	13.09	
32	COREY - MI	T	138.00	69.00	34.50
33	COREY - MI	T	69.00		
34	COUNTRYSIDE - IN	D	138.00	12.47	
35	COUNTY LINE (IM) - IN	D	138.00	13.09	
36	COUNTY ROAD 4 - IN	D	138.00	13.09	
37	COVERT - MI	D	69.00	13.00	
38	CROSS STREET - IN	D	138.00	13.09	
39	CRYSTAL - MI	D	138.00	13.09	
40	DALEVILLE - IN	D	138.00	13.09	

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**SUBSTATIONS (Continued)**

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

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

Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)	
			STATCAP	1	16	1
9	1					2
19	2					3
			STATCAP	1	14	4
20	1					5
8	1					6
22	1					7
20	1					8
			STATCAP	2	30	9
20	1					10
8	1					11
12	1					12
2	3					13
2	1					14
			STATCAP	1	5	15
11	1					16
20	1					17
6	1					18
75	1					19
20	1					20
8	1					21
			STATCAP	1	12	22
22	1					23
20	1					24
22	1					25
50	1					26
22	1					27
130	1					28
22	1					29
			STATCAP	1	53	30
22	1					31
130	1					32
			STATCAP	1	14	33
20	1					34
20	1					35
20	1					36
9	1					37
20	1					38
22	1					39
20	1					40

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

- Report below the information called for concerning substations of the respondent as of the end of the year.
- Substations which serve only one industrial or street railway customer should not be listed below.
- Substations with capacities of Less than 10 MVa except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
- Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	DARDEN ROAD - IN	D	138.00	13.09	
2	DC COOK 69/12 - MI	T	69.00		
3	DC COOK 69/12 - MI	T	69.00	13.00	
4	DECATUR (FTW) - IN	T	69.00	4.00	
5	DECATUR (FTW) - IN	T	69.00		
6	DECATUR (FTW) - IN	T	69.00	13.00	
7	DEER CREEK - IN	T	138.00	13.09	
8	DEER CREEK - IN	T	34.50	13.09	
9	DEER CREEK - IN	T	138.00	69.00	34.00
10	DEER CREEK - IN	T	138.00	34.50	
11	DEER CREEK - IN	T	138.00		
12	DEER CREEK - IN	T	34.50		
13	DELAWARE (IM) - IN	T	138.00	34.00	
14	DELAWARE (IM) - IN	T	138.00		
15	DELAWARE (IM) - IN	T	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	12.00	
21	DREWRY'S - IN	D	34.50	13.09	
22	DUMONT - IN	T	765.00		
23	DUNLAP - IN	T	138.00	13.09	
24	EAST ELKHART - IN	T	345.00	137.50	13.80
25	EAST SIDE (IM) - IN	D	138.00	13.09	
26	EAST WATERVLIET - MI	D	138.00	13.09	
27	EAU CLAIRE - MI	D	34.50	13.00	
28	EGE - IN	D	138.00	34.50	13.00
29	ELCONA - IN	D	138.00	13.09	
30	ELKHART HYDRO STAT - IN	T	34.50		
31	ELKHART HYDRO STAT - IN	T	34.50	13.00	
32	ELLISON ROAD - IN	T	138.00	13.09	
33	ELMRIDGE - IN	D	34.50	13.00	
34	ELWOOD (IM) - IN	D	34.50	13.00	
35	ELWOOD (IM) - IN	D	34.50		
36	FAIRMOUNT - IN	D	34.50	7.20	
37	FARMLAND - IN	D	69.00	13.09	
38	FERGUSON - IN	D	69.00	13.00	
39	FISHER BODY - IN	D	138.00	13.80	
40	FLORENCE ROAD - MI	D	69.00	12.00	

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

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

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

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
42	2					1
			STATCAP	1		2
2	1					3
5	1					4
			STATCAP	1	13	5
20	1					6
20	1					7
4	1					8
90	1					9
75	1					10
			STATCAP	1	58	11
			STATCAP	2	30	12
125	2					13
			STATCAP	1	53	14
			STATCAP	1	5	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
450	1					24
37	2					25
20	1					26
4	1					27
8	1					28
22	1					29
			STATCAP	1	14	30
8	1					31
20	1					32
9	1					33
19	2					34
			STATCAP	1	5	35
11	1					36
20	1					37
20	1					38
100	2					39
20	1					40



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

- Report below the information called for concerning substations of the respondent as of the end of the year.
- Substations which serve only one industrial or street railway customer should not be listed below.
- Substations with capacities of Less than 10 MVa except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
- Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	FLORENCE ROAD - MI	D	69.00		
2	FULTON (IM) - IN	D	34.50	13.00	
3	GAS CITY - IN	D	34.50		
4	GAS CITY - IN	D	34.50	13.00	
5	GASTON - IN	D	138.00	13.09	
6	GATEWAY (IM) - IN	T	69.00		
7	GATEWAY (IM) - IN	T	69.00	34.00	
8	GERMAN - IN	D	138.00	13.09	
9	GLENBROOK - IN	D	34.50	13.00	
10	GRABILL - IN	D	138.00	13.09	
11	GRANGER - IN	D	138.00	12.47	
12	GRANGER - IN	D	138.00	13.09	
13	GRANT - IN	T	138.00	34.50	
14	GRANT - IN	T	138.00	13.09	
15	GREENLEAF - IN	D	34.50	13.09	
16	HACIENDA - IN	D	138.00	13.09	
17	HADLEY - IN	D	69.00	13.00	
18	HAGAR - MI	D	69.00	12.00	
19	HAMILTON - IN	D	69.00	13.00	
20	HAMILTON - IN	D	69.00	12.00	
21	HARLAN - IN	D	69.00	13.09	
22	HARPER - IN	D	138.00	13.09	
23	HARTFORD - MI	T	138.00	70.50	36.20
24	HARTFORD - MI	T	138.00	70.50	36.20
25	HARTFORD CITY - IN	T	69.00	34.00	
26	HARTFORD CITY - IN	T	69.00	13.00	
27	HARVEST PARK - IN	D	34.50	13.00	
28	HAYMOND - IN	D	34.50	13.00	
29	HICKORY CREEK - MI	T	138.00	69.00	34.50
30	HILLCREST - IN	T	138.00		
31	HILLCREST - IN	T	138.00	13.09	
32	HUMMEL CREEK - IN	T	138.00	69.00	34.00
33	HUMMEL CREEK - IN	T	138.00	13.09	
34	ILLINOIS ROAD - IN	T	138.00	69.00	13.00
35	ILLINOIS ROAD - IN	T	138.00	13.09	
36	INDIAN LAKE - MI	D	34.50	13.00	
37	INDUSTRIAL PARK - IN	T	138.00	13.09	
38	INDUSTRIAL PARK - IN	T	138.00	69.00	34.00
39	INDUSTRIAL PARK - IN	T	138.00		
40	INDUSTRIAL PARK - IN	T	34.50	13.00	

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SUBSTATIONS (Continued)

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

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

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
			STATCAP	1	10	1
20	1					2
			STATCAP	1	10	3
20	1					4
20	1					5
			STATCAP	1	13	6
20	1					7
47	2					8
40	2					9
20	1					10
20	1					11
20	1					12
30	1					13
20	1					14
20	1					15
45	2					16
40	2					17
11	1					18
21	2					19
21	2					20
13	1					21
20	1					22
54	1					23
54	1					24
20	1					25
20	1					26
20	1					27
24	2					28
75	1					29
			STATCAP	1	53	30
22	1					31
75	1					32
20	1					33
84	1					34
20	1					35
2	1					36
22	1					37
75	1					38
			STATCAP	1	50	39
22	1					40

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

- Report below the information called for concerning substations of the respondent as of the end of the year.
- Substations which serve only one industrial or street railway customer should not be listed below.
- Substations with capacities of Less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
- Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

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

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**SUBSTATIONS (Continued)**

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

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
32	2					3
			STATCAP	1	58	4
9	1					5
115	1					6
			REACTOR	4	400	7
9	1					8
20	1					9
22	1					10
130	1					11
11	1					12
8	1					13
75	1					14
			STATCAP	1	43	15
450	1					16
5	1					17
100	1					18
40	1					19
			STATCAP	1	14	20
9	1					21
9	1					22
	1					23
20	1					24
29	2					25
20	1					26
75	1					27
200	1					28
11	1					29
3	1					30
20	1					31
7	1					32
60	1					33
5	1					34
90	1					35
9	1					36
30	1					37
22	1					38
11	1					39
22	1					40

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**SUBSTATIONS**

- Report below the information called for concerning substations of the respondent as of the end of the year.
- Substations which serve only one industrial or street railway customer should not be listed below.
- Substations with capacities of Less than 10 MVa except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
- Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	MARION PLANT - IN	D	34.50	4.00	
2	MARION PLANT - IN	D	34.50		
3	MAYFIELD - IN	D	138.00	13.09	
4	MCCLURE - IN	D	34.50	4.00	
5	MCGALLIARD ROAD - IN	D	34.50	13.09	
6	MCKINLEY - IN	T	138.00	13.09	
7	MCKINLEY - IN	T	69.00		
8	MCKINLEY - IN	T	138.00	34.00	
9	MCKINLEY - IN	T	138.00	70.50	36.20
10	MCKINLEY - IN	T	138.00		
11	MEADOW LAKE SW - IN	T	345.00		
12	MEADOWBROOK - IN	T	138.00	35.00	
13	MIER - IN	D	138.00	13.09	
14	MILLER AVENUE - IN	D	34.50	4.00	
15	MISSISSINEWA - IN	D	138.00	13.09	
16	MOCK AVENUE - IN	D	34.50	4.00	
17	MODOC - IN	T	69.00	13.00	
18	MODOC - IN	T	138.00	69.00	13.00
19	MONROE (IM) - IN	D	69.00	13.00	
20	MOORE PARK - MI	T	138.00	13.09	
21	MOORE PARK - MI	T	69.00		
22	MOORE PARK - MI	T	138.00	69.00	34.50
23	MURCH - MI	D	69.00		
24	MURCH - MI	D	69.00	12.00	
25	MURRAY - IN	D	69.00	13.00	
26	NEW BUFFALO - MI	D	69.00	12.00	
27	NEW CARLISLE - IN	T	138.00	34.50	
28	NILES - MI	T	69.00	13.09	
29	NILES - MI	T	69.00	34.00	
30	NILES - MI	T	69.00		
31	NORTH KENDALLVILLE - IN	D	69.00	12.00	
32	NORTHLAND - IN	D	138.00	13.09	
33	OLIVE - IN	T	345.00	138.00	34.50
34	OLIVE - IN	T	138.00	13.09	
35	OSOLO - IN	T	138.00	13.09	
36	OSSIAN - IN	D	69.00	13.00	
37	PARKWAY - IN	D	34.50	13.00	
38	PARNELL - IN	D	34.50	13.00	
39	PARNELL - IN	D	34.50	13.09	
40	PEACOCK - IN	D	34.50	13.00	

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**SUBSTATIONS (Continued)**

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

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

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

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
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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	PEARL STREET - MI	D	34.50	12.00	
2	PENDLETON - IN	T	138.00	35.00	
3	PENNVILLE - IN	D	138.00	34.00	13.00
4	PHILIPS - IN	D	69.00	0.48	
5	PIGEON RIVER - MI	D	69.00	12.00	
6	PINE ROAD - IN	D	138.00	13.09	
7	PIPE CREEK - IN	D	138.00	12.00	
8	PLEASANT - IN	D	69.00	13.00	
9	PLEASANT - IN	D	69.00		
10	POKAGON(MBH) - MI	T	138.00	69.00	13.00
11	POKAGON(MBH) - MI	T	69.00	13.00	
12	POKAGON(MBH) - MI	T	69.00		
13	PORTLAND (IM) - IN	D	69.00	13.00	
14	PRICE - IN	D	69.00	13.09	
15	RANDOLPH - IN	T	34.50	12.00	
16	RANDOLPH - IN	T	138.00	69.00	13.00
17	RANDOLPH - IN	T	69.00		
18	RANDOLPH - IN	T	138.00	13.09	
19	REED - IN	D	138.00	13.09	
20	RENNER STREET - IN	D	69.00	0.48	
21	RICKERMAN ROAD - MI	D	138.00	13.09	
22	RIVERSIDE (IM) - MI	T	138.00		
23	RIVERSIDE (IM) - MI	T	138.00	13.09	
24	RIVERSIDE (IM) - MI	T	138.00	69.00	34.00
25	ROBISON PARK - IN	T	138.00	13.09	
26	ROBISON PARK - IN	T	138.00	13.09	
27	ROBISON PARK - IN	T	138.00	70.50	36.20
28	ROCKPORT - IN	T	34.50	13.00	
29	ROSE HILL - IN	D	138.00	13.00	
30	ROYERTON - IN	D	138.00	13.09	
31	SATURN - IN	T	138.00	13.09	
32	SAUK TRAIL - MI	D	138.00	13.09	
33	SCOTTDAL - MI	D	34.50	13.09	
34	SELMA PARKER - IN	T	138.00	13.09	
35	SHARON ROAD - IN	D	34.50	13.00	
36	SISTER LAKES - MI	D	34.50	12.00	
37	SODUS - MI	D	138.00	13.09	
38	SORENSEN - IN	T	345.00	138.00	34.00
39	SORENSEN - IN	T	765.00	345.00	34.50
40	SORENSEN - IN	T	765.00	345.00	34.50

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SUBSTATIONS (Continued)

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

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

Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)	
17	2					1
75	1					2
8	1					3
3	1					4
20	1					5
20	1					6
20	1					7
5	1					8
			STATCAP	1	13	9
115	1					10
5	1					11
			STATCAP	1	14	12
17	2					13
20	1					14
4	1					15
56	1					16
			STATCAP	1	14	17
22	1					18
22	1					19
3		1				20
8	1					21
			STATCAP	1	53	22
20	1					23
134	2					24
20	1					25
25	1					26
90	1					27
2	2					28
8	1					29
11	1					30
13	1					31
20	1					32
9	1					33
20	1					34
2	3					35
15	2					36
11	1					37
675	1					38
		1				39
		1				40



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

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of Less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	SORENSEN - IN	T	765.00	345.00	34.50
2	SORENSEN - IN	T	138.00	13.09	
3	SORENSEN - IN	T	345.00	138.00	34.50
4	SOUTH BEND - IN	T	138.00	13.09	
5	SOUTH BEND - IN	T	138.00		
6	SOUTH BEND - IN	T	138.00	69.00	34.00
7	SOUTH BERNE - IN	D	69.00	12.00	
8	SOUTH DECATUR - IN	D	69.00	13.00	
9	SOUTH DECATUR - IN	D	69.00	13.09	
10	SOUTH ELWOOD - IN	T	138.00	13.09	
11	SOUTH ELWOOD - IN	T	138.00	34.00	
12	SOUTH SIDE (MARION) - IN	D	34.50	13.09	
13	SOUTH SIDE (SOUTH BEND) - IN	D	138.00	13.09	
14	SOUTH SUMMITVILLE - IN	T	34.50	13.09	
15	SOYA - IN	D	34.50	4.00	
16	SPRING STREET - IN	D	34.50	13.00	
17	SPRING STREET - IN	D	34.50	12.00	
18	SPY RUN 34 - IN	D	34.50	12.00	
19	SPY RUN SF6 - IN	T	138.00	13.09	
20	SPY RUN SF6 - IN	T	138.00	34.00	
21	ST MARYS COLLEGE - IN	D	34.50	4.33	
22	ST. JOE - IN	D	69.00	13.09	
23	STATE STREET - IN	D	138.00	13.09	
24	STEVENSVILLE - MI	D	69.00	13.00	
25	STEVENSVILLE - MI	D	69.00	13.09	
26	STONE LAKE - MI	D	69.00	13.00	
27	STONE LAKE - MI	D	69.00	12.00	
28	STUBEY ROAD - MI	D	69.00	12.00	
29	STUBEY ROAD - MI	D	69.00		
30	STUDEBAKER - IN	D	138.00	13.80	
31	STUDEBAKER - IN	D	138.00	13.09	
32	SULLIVAN (IM) - IN	T	765.00		
33	SUMMIT - IN	D	138.00	13.09	
34	SWANSON - IN	D	69.00		
35	SWANSON - IN	D	69.00	34.00	
36	THOMAS ROAD - IN	D	69.00	13.09	
37	THREE M - IN	D	69.00	4.00	
38	THREE OAKS - MI	D	69.00	12.00	
39	THREE RIVERS (FTW) - IN	D	34.50	13.00	
40	THREE RIVERS (MBH) - MI	D	69.00	12.00	

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

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

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

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
		1				1
9	1					2
675	1					3
20	1					4
			STATCAP	1	53	5
130	1					6
12	1					7
20	1					8
20	1					9
20	1					10
30	1					11
20	1					12
20	1					13
20	1					14
11	1					15
8	1					16
12	1					17
20	1					18
22	1					19
200	2					20
8	1					21
20	1					22
25	1					23
8	1					24
13	1					25
7	1					26
9	1					27
11	1					28
			STATCAP	1	14	29
36	2					30
20	1					31
			REACTOR	1	50	32
40	2					33
			STATCAP	1	14	34
45	2					35
20	1					36
13	1					37
6	1					38
10	2					39
22	1					40

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

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of Less than 10 MVa except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	TILLMAN - IN	T	138.00	36.20	
2	TILLMAN - IN	T	138.00	13.09	
3	TORRINGTON - IN	D	34.50	4.00	
4	TRIER - IN	D	138.00	13.09	
5	TRI-LAKES - IN	D	69.00	13.00	
6	TWENTY FIRST STREET - IN	D	34.50	13.00	
7	TWENTY THIRD STREET (IM) - IN	T	138.00	69.00	34.00
8	TWENTY THIRD STREET (IM) - IN	T	34.50		
9	TWIN BRANCH 138KV - IN	T	138.00	13.09	
10	TWIN BRANCH 345KV - IN	T	345.00	137.50	13.20
11	TWIN BRANCH 345KV - IN	T	345.00	138.00	34.50
12	TWIN BRANCH 34KV - IN	T	34.50	13.00	
13	UP RIVER DAM - IN	D	13.80	4.00	
14	UP RIVER DAM - IN	D	34.50	4.00	
15	UPLAND - IN	D	69.00	13.20	
16	UTICA (IM) - IN	D	34.50	13.09	
17	VALLEY - MI	T	138.00	69.00	34.00
18	VAN BUREN - IN	T	138.00	69.00	13.00
19	VICKSBURG - MI	D	69.00	12.00	
20	VICKSBURG - MI	D	69.00	13.09	
21	WABASH AVENUE - IN	D	69.00	13.09	
22	WALLEN - IN	T	138.00	69.00	34.00
23	WALLEN - IN	T	138.00	13.09	
24	WARREN - IN	D	69.00	12.00	
25	WATER POLLUTION - IN	D	34.50	4.00	
26	WAYNE TRACE - IN	D	138.00	13.09	
27	WAYNE DALE - IN	D	138.00	13.09	
28	WAYNE DALE - IN	D	138.00	12.47	
29	WEST END - IN	D	34.50	4.00	
30	WEST END - IN	D	34.50	13.00	
31	WEST SIDE - IN	T	138.00	13.09	
32	WEST SIDE - IN	T	138.00	69.00	34.00
33	WEST STREET - MI	D	138.00	13.09	
34	WHEELER STREET - MI	D	69.00	13.00	
35	WHITLEY SW - IN	T	34.50		
36	WINCHESTER (IM) - IN	T	69.00		
37	WINCHESTER (IM) - IN	T	69.00	13.00	
38	WOLF LAKE - IN	D	69.00	13.00	
39	WOLVERINE - MI	D	69.00	13.00	2.40
40	WOODS ROAD - IN	D	138.00	12.00	

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

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.
6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
18	1					1
10	1					2
9	1					3
20	1					4
4	1					5
19	2					6
213	2					7
			STATCAP	2	29	8
20	1					9
450	1					10
675	1					11
3	1					12
2	3					13
2	3					14
20	1					15
42	2					16
75	1					17
56	1					18
9	1					19
20	1					20
20	1					21
90	1					22
45	2					23
7	1					24
7	1					25
22	1					26
22	1					27
20	1					28
8	1					29
9	2					30
42	2					31
84	1					32
20	1					33
8	1					34
			STATCAP	1	5	35
			STATCAP	2	22	36
26	2					37
8	1					38
5	1					39
10	1					40

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/Q4
<b>TRANSACTIONS WITH ASSOCIATED (AFFILIATED) COMPANIES</b>					
<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	<b>Non-power Goods or Services Provided by Affiliated</b>				
2	Administrative and General Expenses - Operation	AEPSC	Footnote	5,530,575	
3	AEPSC Support Services	AEPSC	417.1	1,241,723	
4	Corporate Communications	AEPSC	920, 923	1,323,299	
5	Central Machine Shop	APCO	Footnote	3,237,452	
6	Civil & Political Activities and Other Services	AEPSC	Footnote	844,088	
7	Administrative and General Expenses - Maintenance	AEPSC	935	4,415,798	
8	Coal Transloading	AEG	151	11,790,694	
9	Construction Services	AEPSC	107,108,120	110,306,254	
10	Customer Accounts Expense	AEPSC	901-903,905	9,226,212	
11	Customer Service & Informational Expense-Operation	AEPSC	907,908,910	290,607	
12	Distribution Expense - Operation	AEPSC	Footnote	3,526,415	
13	Distribution Expense - Operation	OPCo	Footnote	295,761	
14	Hydraulic Power Generation - Operation	APCo	535,537-540	1,137,658	
15	Fuel and Storeroom Services	AEPSC	152,163	6,936,369	
16	Hydraulic Power Generation - Maintenance	AEPSC	541-545	361,482	
17	Construction Services	IMTCO	107	1,703,938	
18	Materials and Supplies	OHTCO	Footnote	373,088	
19	Materials and Supplies	OPCo	Footnote	1,012,809	
20	<b>Non-power Goods or Services Provided for Affiliate</b>				
21	Barging	AEGCo	417	10,623,563	
22	Barging	APCO	417	43,732,023	
23	Barging	KPCO	417	3,226,392	
24	Barging	WPCo	417	3,226,392	
25	Building and Property Leases	AEPSC	454	1,484,990	
26	Distribution Expenses - Maintenance	PSO	592-594	257,229	
27	Fuel Carbon Activation	AEG	154,502	887,270	
28	Fuel Consumed Handling	AEG	152,501	3,351,189	
29	Distribution Expenses - Maintenance	KPCo	592,593,595	269,267	
30	Materials and Supplies	APCO	154	773,892	
31	Materials and Supplies	OPCo	154	371,295	
32	Rail Car Lease	SWEPCO	151	906,817	
33	Services for Rockport	AEG	Footnote	64,866,605	
34	Sodium Bicarbonate Activation	AEG	154,502	3,620,978	
35	Transmission Expenses - Maintenance	IMTCO	568-571,573	1,577,604	
36	Transmission Expenses - Operation	IMTCO	560,562,563,566	2,108,500	
37	Use of Jointly Owned Facility	IMTCO	454	3,041,319	
38	Other Operating Revenues	APCo	456	269,731	
39	Construction Services	IMTCO	107,108	7,984,484	
40	Construction Services	SWEPCO	107,108	539,134	
41	Construction Services	OPCo	107,108	318,455	
42	Distribution Expenses - Maintenance	SWEPCO	593,594,596	908,520	

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<b>TRANSACTIONS WITH ASSOCIATED (AFFILIATED) COMPANIES</b>					
<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	<b>Non-power Goods or Services Provided by Affiliated</b>				
2	Nuclear Power Generation - Operation	AEPSC	528,530,521	868,037	
3	Nuclear Power Generation - Maintenance	AEPSC	517,524	780,311	
4	Other Power Supply Expenses	AEPSC	555-557	4,586,669	
5	Rail Car Lease	SWEPSCO	186	532,312	
6	Rail Car Maintenance	AEG	151	914,671	
7	Corp Safety & Health	AEPSC	920,923	800,742	
8	Real Estate & Workplace Services	AEPSC	920, 923	1,581,663	
9	Regulatory Services	AEPSC	920, 923	2,136,235	
10	Research and Other Services	AEPSC	183,186,188	2,026,809	
11	Steam Power Generation - Maintenance	AEPSC	510-514	1,257,959	
12	Steam Power Generation - Operation	AEPSC	500-502,505-506	8,531,709	
13	Strategy & Transformation	AEPSC	920, 923	816,652	
14	Transmission Expenses - Maintenance	AEPSC	Footnote	469,182	
15	Transmission Expenses - Operation	AEPSC	Footnote	9,181,697	
16	Treasury & Risk	AEPSC	920,923	2,476,222	
17	Utility Operations	AEPSC	920,923	638,777	
18	Audit Services	AEPSC	920,923	1,309,578	
19	Corporate Accounting	AEPSC	920,923	4,497,385	
20	<b>Non-power Goods or Services Provided for Affiliate</b>				
21	Fleet and Vehicle Charges	AEPSC	Footnote	412,755	
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/Period of Report End of 2020/Q4
<b>TRANSACTIONS WITH ASSOCIATED (AFFILIATED) COMPANIES</b>					
<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	<b>Non-power Goods or Services Provided by Affiliated</b>				
2	Customer Support	AEPSC	920,923	1,712,988	
3	Distribution Expenses - Maintenance	OPCo	593-598	608,379	
4	Corporate Planning & Budgeting	AEPSC	920,923	2,015,457	
5	Environmental Services	AEPSC	920,923	659,230	
6	Human Resources	AEPSC	920,923	3,734,727	
7	Information Technology	AEPSC	920,923	9,904,540	
8	Legal GC/Administration	AEPSC	920,923	4,543,691	
9	Distribution Expenses - Maintenance	SWEPCo	593-596	271,510	
10	Construction Services	OPCo	107,108	470,282	
11	Leased Equipment	APCo	417.1	5,015,866	
12	Building and Property Leases	IMTCO	567	430,682	
13	Factored Customer A/R Expense	AEP Credit	426.5	3,686,538	
14	Factored Customer A/R Bad Debts	AEP Credit	426.5	7,918,342	
15					
16					
17					
18					
19					
20	<b>Non-power Goods or Services Provided for Affiliate</b>				
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/Period of Report 2020/Q4
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, 923, 925, 926, 928, 930, 931

**Schedule Page: 429 Line No.: 5 Column: c**

107, 108, 163, 500, 506, 512, 513, 524, 530, 531, 532, 544, 920

**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, 184, 186, 512, 570, 571, 592

**Schedule Page: 429 Line No.: 19 Column: c**

107, 108, 163, 186, 570, 571, 588, 592, 595, 935

**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, 561.4, 562, 563, 564, 566, 920, 923

**Schedule Page: 429.1 Line No.: 21 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.



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)	12/31/20

### 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	9,258	0	0	42,521,977	
3	Solar Thermal					
4	Wind Energy					
5	Kinetic energy of moving water (Hydro)	267,179	(52,743)	0	56,296,737	
6	Geothermal Energy					
7	Municipal Solid Waste					
8	Landfill gas produced by municipal solid waste					
9	Other					
10	<b>TOTAL (Total of lines 1 thru 9)</b>	276,437	(52,743)	0	98,818,714	
11	Construction work in progress	27,800,692	0	(270,785)	30,269,036	

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)	12/31/20

### 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	3,328,593	3,328,593
2	Labor, Maintenance, Materials, and Supplies Cost Related to Renewable Energy Resources	3,357,425	3,357,425
3	Financing Costs		
4	Ancillary to ensure Quality/Reliability		
5	Renewable Energy Credits		
6	Interest on Regulatory Liability (asset)	124,492	124,492
7	Taxes and Fees (include credits)		
8	Administrative and General		
9	Other (Identify)		
10	TOTAL	6,810,510	6,810,510