

MICHIGAN PUBLIC SERVICE COMMISSION

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

This form is authorized by 1919 PA 419, as amended, being MCL 460.55 et seq.; and 1969 PA 306, as amended, being MCL 24.201 et seq. Filing of this form is mandatory. Failure to complete and submit this form will place you violation of state law.

Report submitted for year ending: December 31, 2021											
Present name of respondent: Indiana Michigan Power Company											
Address of principal place of business: 1 Riverside Plaza, Columbus, Ohio 43215											
Utility representative to whom inquires regarding this report may be directed: <table><tr><td>Name: Craig Adelman</td><td>Title: Manager of Regulated Accounting</td></tr><tr><td colspan="2">Address: 1 Riverside Plaza</td></tr><tr><td>City: Columbus</td><td>State: Ohio</td><td>Zip: 43215</td></tr><tr><td colspan="3">Telephone, Including Area Code: 614-716-1000</td></tr></table>	Name: Craig Adelman	Title: Manager of Regulated Accounting	Address: 1 Riverside Plaza		City: Columbus	State: Ohio	Zip: 43215	Telephone, Including Area Code: 614-716-1000			
Name: Craig Adelman	Title: Manager of Regulated Accounting										
Address: 1 Riverside Plaza											
City: Columbus	State: Ohio	Zip: 43215									
Telephone, Including Area Code: 614-716-1000											
If the utility name has been changed during the past year: Prior Name: Date of Change:											
Two copies of the published annual report to stockholders: <table><tr><td><input type="checkbox"/></td><td>]</td><td>were forwarded to the Commission</td></tr><tr><td><input checked="" type="checkbox"/></td><td>x</td><td>]</td><td>will be forwarded to the Commission</td></tr><tr><td colspan="2"></td><td>on or about</td><td><u>April 30, 2022</u></td></tr></table>	<input type="checkbox"/>]	were forwarded to the Commission	<input checked="" type="checkbox"/>	x]	will be forwarded to the Commission			on or about	<u>April 30, 2022</u>
<input type="checkbox"/>]	were forwarded to the Commission									
<input checked="" type="checkbox"/>	x]	will be forwarded to the Commission								
		on or about	<u>April 30, 2022</u>								
Annual reports to stockholders: <table><tr><td><input checked="" type="checkbox"/></td><td>x</td><td>]</td><td>are published</td></tr><tr><td><input type="checkbox"/></td><td></td><td>]</td><td>are not published</td></tr></table>	<input checked="" type="checkbox"/>	x]	are published	<input type="checkbox"/>]	are not published			
<input checked="" type="checkbox"/>	x]	are published								
<input type="checkbox"/>]	are not published								

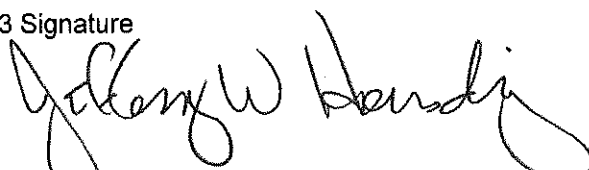
FOR ASSISTANCE IN COMPLETION OF THIS FORM:

Contact the Michigan Public Service Commission (Jennifer Brooks) at
brooksj10@michigan.gov OR forward correspondence to:

Michigan Public Service Commission
Regulated Energy Division (Jennifer Brooks)
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 Indiana Michigan Power Company	02 Year of Report DEC 31, 2021	
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 Craig Adelman	06 Title of Contact Person 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: (614) 716-1000	09 This Report is (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	10 Date of Report (Mo, Da, Yr)
ATTESTATION		
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 Jeffrey W. Hoersdig	03 Signature 	04 Date Signed (Mo, Da, Yr) April 27, 2022
02 Title Assistant Controller		

Name of Respondent Indiana Michigan Power Compa	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, 2021
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LIST OF SCHEDULES (Electric Utility)

1. Enter in column (c) the terms "none", "not applicable", or "NA", as 2. The "M" prefix below denotes those pages where

Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS		
General Information	101	
Control Over Respondent & Other Associated Companies	M 102	
Corporations Controlled by Respondent	103	FERC Form 1
Officers and Employees	104	
Directors	M 105	
Security Holders and Voting Powers	M 106-107	
Important Changes During the Year	108-109	FERC Form 1
Comparative Balance Sheet	110-113	FERC Form 1
Statement of Income for the Year	114-117	FERC Form 1
Reconciliation of Deferred Income Tax Expense	M 117A-117B	
Statement of Retained Earnings for the Year	118-119	FERC Form 1
Statement of Cash Flows	120-121	FERC Form 1
Notes to Financial Statements	122-123	FERC Form 1
Statement of Accumulated Comprehensive Income	122A-122B	FERC Form 1
BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debits)		
Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, and Depletion	200-201	FERC Form 1
Nuclear Fuel Materials	202-203	FERC Form 1
Electric Plant in Service	M 204-211	
Electric Plant Leased to Others	213	NA
Electric Plant Held for Future Use	214	FERC Form 1
Plant Acquisition Adjustments	M 215	
Construction Work in Progress - Electric	M 216	
Construction Overheads	M 217-218	
Accumulated Provision for Depreciation of Electric Utility Plant	219	FERC Form 1
Nonutility Property	M 221	
Investments	M 222-223	
Investment in Subsidiary Companies	224-225	FERC Form 1
Notes and Accounts Receivable	M 226A/B	
Materials and Supply	227	FERC Form 1
Production Fuel and Oil Stocks	M 227a/b	
Allowances	228 A/B-229 A/B	FERC Form 1
Miscellaneous Current and Accrued Assets	M 230A	
Extraordinary Property Losses	230B	NA
Unrecovered Plant and Regulatory Study Costs	230B	NA
Transmission Service and Generation Interconnection Study	231	FERC Form 1
Other Regulatory Assets	232	FERC Form 1
Miscellaneous Deferred Debits	233	FERC Form 1
Accumulated Deferred Income Taxes (Account 190)	M 234A-B	
Deferred Losses From Disposition of Plant (Account 187)	M 235	NA
Unamortized Loss and Gain on Reacquired Debt	M 237	
BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Credits)		
Capital Stock	250-251	FERC Form 1
Capital Stock Subscribed, Capital Stock Liability for Conversion Premium on Capital Stock, and Installments Received on Capital Stock	252	

Name of Respondent	This Report Is: (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 Compa			December 31, 2020
LIST OF SCHEDULES (Electric Utility) (Continued)			
Title of Schedule (a)	Reference Page No. (b)	Remarks (c)	
BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits) (Continued)			
Other Paid-In Capital	253	FERC Form 1	
Discount on Capital Stock	254	NA	
Capital Stock Expense	254	NA	
Securities Issued and Redeemed During the Year	M 255		
Long-Term Debt	256-257	FERC Form 1	
Payable to Associated Companies	M 260B		
Reconciliation of Reported Net Income with Taxable Income for Federal Income Tax	M 261A-B		
Calculation of Federal Income Tax			
Taxes Accrued, Prepaid and Charged During Year	262-263	FERC Form 1	
Distribution of Taxes Charged			
Accumulated Deferred Investment Tax Credits	266-267	FERC Form 1	
Miscellaneous Current and Accrued Liabilities	M 268		
Other Deferred Credits	269	FERC Form 1	
Deferred Gains From Disposition of Plant	M 270	NA	
Accumulated Deferred Income Taxes - Accelerated Amortization Property	272-273	FERC Form 1	
Accumulated Deferred Income Taxes - Other Property	274-275	FERC Form 1	
Accumulated Deferred Income Taxes - Other	276A-B	FERC Form 1	
Other Regulatory Liabilities	278	FERC Form 1	
Gain or Loss on Disposition of Property	M 280		
Income From Utility Plant Leased	M 281	NA	
Particulars Concerning Certain Other Income Accounts	M 282		
INCOME ACCOUNT SUPPORTING SCHEDULES			
Electric Operating Revenues	M 300-301		
Customer Choice Electric Operating Revenues	M 302-303	NA	
Sales of Electricity by Rate Schedules	M 304		
Customer Choice Sales of Electricity by Rate Schedules	M 305	NA	
Sales for Resale	310-311	FERC Form 1	
Electric Operation and Maintenance Expenses	320-323		
Number of Electric Department Employees	323		
Purchased Power	326-327	FERC Form 1	
Transmission of Electricity for Others	328-330	FERC Form 1	
Miscellaneous Revenue	M 331		
Transmission of Electricity by Others	332	FERC Form 1	
Lease Rentals Charged	M 333		
Miscellaneous General Expenses - Electric	335	FERC Form 1	
Depreciation and Amortization of Electric Plant	336	FERC Form 1	
Depreciation and Amortization of Electric Plant	337	FERC Form 1	
Particulars Concerning Certain Income Deduction and Interest Charges Accounts	M 340		
Expenditures For Certain Civic, Political and Related Activities	M 341		
Extraordinary Items	M 342	NA	
COMMON SECTION			
Regulatory Commission Expenses	350-351	FERC Form 1	
Research, Development and Demonstration Activities	352-353	FERC Form 1	
Distribution of Salaries and Wages	354-355	FERC Form 1	
Common Utility Plant and Expenses	356	NA	
Charges for Outside Professional and Consultative Services	M 357		
ELECTRIC PLANT STATISTICAL DATA			
Monthly Transmission System Peak Load	400	NA	
Electric Energy Account	401a	FERC Form 1	
Monthly Peaks and Output	401b	FERC Form 1	
Steam-Electric Generating Plant Statistics (Large Plants)	402-403	FERC Form 1	
Hydroelectric Generating Plant Statistics (Large Plants)	406-407	NA	
Pumped Storage Generating Plant Statistics (Large Plants)	408-409	NA	
Generating Plant Statistics (Small Plants)	410-411	FERC Form 1	
Changes Made or Scheduled to be Made in Generating Plants	M 412		
Steam-Electric Generating Plant Statistics (Large Plants)	M 413A/B		

Name of Respondent	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, 2021

LIST OF SCHEDULES (Electric Utility) (Continued)

Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
Hydro Electric Generating Plants - Large	414-415	NA
Generating Plant Statistics - Pumped Storage	416-418	NA
Generating Plant Statistics - Internal Combustion Engine	420-421	NA
Transmission Line Statistics	422-423	FERC Form 1
Transmission Lines Added During Year	424-425	FERC Form 1
Substations	426-427	FERC Form 1
Affiliated Transactions	429	FERC Form 1
Electric Distribution Meters and Line Transformers	429a	
Environmental Protection Facilities	430	NA
Environmental Protection Expenses	431	NA
Renewable Energy Sources	M 432	
Footnote Data	450	
<p>As noted in column C, certain pages filed by Indiana Michigan Power Company are copies of the FERC Form 1. In such instances, the requirements of the FERC Form 1 meet or exceed those of the MPSC Form P-521.</p>		

Name of Respondent	This Report Is:	Date of Report	Year of Report
Indiana Michigan Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2021

GENERAL INFORMATION

1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept, and address of office where any other corporate books of accounts are kept, if different from that where the general corporate books are kept.

Jeffrey W. Hoersdig, Assistant Controller
1 Riverside Plaza Columbus,
Ohio 43215-2373

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.

Indiana - February 21, 1925

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.

None

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

Electric - Indiana

Electric - Michigan

5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements?

1. Yes..... Enter date when such independent accountant was initially engaged: _____

2. No

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, 2021

CONTROL OVER RESPONDENT & OTHER ASSOCIATED COMPANIES

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

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

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

Subsidiaries of American Electric Power Company, Inc., As of December 31, 2021

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

American Electric Power Service Corporation

AEP Energy Supply LLC

 AEP Clean Energy Resources, LLC

 AEP Generation Resources Inc.

 AEP Renewables, LLC

 AEP OnSite Partners

 AEP Energy Partners

AEP Generating Company

AEP Transmission Holding Company, LLC

 AEP Transmission Company, LLC

 AEP Indiana Michigan Transmission Company, Inc

 AEP Ohio Transmission Company, Inc

 AEP Oklahoma Transmission Company, Inc

 AEP West Virginia Transmission Company, Inc

AEP Texas Inc.

 AEP Texas Central Transition Funding III LLC

 AEP Texas North Generation Company LLC

 AEP Texas Restoration Funding, LLC

Appalachian Power Company

 Appalachian Consumer Rate Relief Funding LLC

Indiana Michigan Power Company

Kentucky Power Company

Kingsport Power Company

Ohio Power Company

Ohio Valley Electric Corporation

 Indiana-Kentucky Electric Corporation

Public Service Company of Oklahoma

Southwestern Electric Power Company

Wheeling Power Company

Name of Respondent: Indiana Michigan Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2022	Year/Period of Report End of: 2021/ 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	

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/21	Year of Report 12/31/21
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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 (a)	Base Wages (b)	Other Compensation (c)	Type of Other Compensation (d)	Total Compensation (e)
1	Nicholas K. Akins Chairman of the Board and Chief Executive Officer	1,515,808	2,850,000 461,732 9,976,149 247,526	A B C D	15,051,215
2	Julia A. Sloat Executive Vice President and Chief Financial Officer	602,308	637,350 76,622 1,628,789 58,042	A B C D	3,003,111
3	David M. Feinberg Executive Vice President, General Counsel and Secretary	696,669	690,000 93,625 1,527,000 98,652	A B C D	3,105,946
4	Lisa M. Barton Executive Vice President - Transmission	803,077	890,000 165,173 2,443,104 88,143	A B C D	4,389,497
5	Charles E. Zebula Executive Vice President - Chief Administrative Officer	579,219	640,000 42,921 1,323,341 71,745	A B C D	2,657,226
1					
2					
3					
4					
5					

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

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Indiana Michigan Power Company	(1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		12/31/21

DIRECTORS (cont'd)

1. Report below any information called for concerning each director of the respondent who held office at any time during the year. Include in column (a), abbreviated titles of the directors who are officers of the respondent.
2. Designate members of the Executive Committee by a triple asterisk and the Chairman of the Executive Committee by a double asterisk.

Name and Title of Director (a)	Principal Business Address (b)	# of Directors Meetings During Yr (c)	Fees During Yr (d)
Nicholas K. Akins - Chief Executive Officer, Chairman of the Executive Committee and Chief Executive Officer	Columbus, Ohio	N/A	N/A
Toby L. Thomas - President and Chief Operating Officer	Fort Wayne, Indiana	N/A	N/A
Steven F. Baker - Chief Operating Officer and President	Fort Wayne, Indiana	N/A	N/A
Katherine K. Davis - Vice President - External Affairs and Customer Experience	Fort Wayne, Indiana	N/A	N/A
Nicholas M. Elkins - Director Customer and Business Services	Fort Wayne, Indiana	N/A	N/A
David S. Isaacson - Vice President - Distribution Region Operations	Fort Wayne, Indiana	N/A	N/A
Julia A. Sloat - Vice President and Chief Financial Officer	Columbus, Ohio	N/A	N/A
Lisa M. Barton - Vice President	Columbus, Ohio	N/A	N/A
Andrew J. Williamson - Director Regulatory Services	Fort Wayne, Indiana	N/A	N/A

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)	12/31/21

SECURITY HOLDERS AND VOTING POWERS

1. (A) Give the names and addresses of the 10 security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent, prior to the end of the year, had the highest voting powers in the respondent, and state the number of votes which each would have had the right to cast on that date if a meeting were then in order. If any such holder held in trust, give a footnote the known particulars of the trust (whether voting trust, etc.), duration of trust, and principal holders of beneficiary interests in the trust. If the stock book was not closed or a list of stockholders was not compiled within one year prior to the end of the year, or if since the previous compilation of a list of stockholders, some other class of security has become vested with voting rights, then show such 10 security holders as of the close of the year. Arrange the names of the security holders in the order of voting power, commencing with the highest. Show in column (a) the titles of officers and directors included in such list of 10 security holders.

1. (B) Give also the name and indicate the voting powers resulting from ownership of securities of the respondent of each officer and director not included in the list of 10 largest security holders.

2. If any security other than stock carries voting rights, explain in a supplemental statement the circumstances whereby such security became vested with voting rights and give other important particulars (details) concerning the voting rights of such security. State whether voting rights are actual or contingent; if contingent, describe the contingency.

3. If any class or issue of security has any special privileges in the election of directors, trustees or managers, or in the determination of corporate action by any method, explain briefly in a footnote.

4. Furnish particulars (details) concerning any options, warrants, or rights outstanding at the end of the year for others to purchase securities of the respondent or any securities or other assets owned by the respondent, including prices, expiration dates, and other material information relating to exercise of the options, warrants, or rights. Specify the amount of such securities or assets so entitled to be purchased by any officer, director, associated company, or any of the ten largest security holders. This instruction is inapplicable to convertible securities or to any securities substantially all of which are outstanding in the hands of the general public where the options, warrants, or rights were issued on a prorata basis.

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

Stock books do not close

2. State the total number of votes cast at the latest general proxy meeting prior to the end of year for election of directors of the respondent and number of such notes cast by proxy:

Total: 1,400,000

By Proxy: 1,400,000

3. Give the date and place of such meeting:

April 26, 2022 and was a Virtual meeting

Name of Respondent Indiana Michigan Power 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 2021
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SECURITY HOLDERS AND VOTING POWERS (Continued)

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

Name of Respondent: Indiana Michigan Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2022	Year/Period of Report End of: 2021/ Q4
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IMPORTANT CHANGES DURING THE QUARTER/YEAR

Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none," "not applicable," or "NA" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.

- Changes in and important additions to franchise rights: Describe the actual consideration given therefore and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact.
- Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.
- Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission.
- Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other condition. State name of Commission authorizing lease and give reference to such authorization.
- Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements, etc.
- Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees including issuance of short-term debt and commercial paper having a maturity of one year or less. Give reference to FERC or State Commission authorization, as appropriate, and the amount of obligation or guarantee.
- Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.
- State the estimated annual effect and nature of any important wage scale changes during the year.
- State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.
- Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on Pages 104 or 105 of the Annual Report Form No. 1, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.
- (Reserved.)
- If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by Instructions 1 to 11 above, such notes may be included on this page.
- Describe fully any changes in officers, directors, major security holders and voting powers of the respondent that may have occurred during the reporting period.
- In the event that the respondent participates in a cash management program(s) and its proprietary capital ratio is less than 30 percent please describe the significant events or transactions causing the proprietary capital ratio to be less than 30 percent, and the extent to which the respondent has amounts loaned or money advanced to its parent, subsidiary, or affiliated companies through a cash management program(s). Additionally, please describe plans, if any to regain at least a 30 percent proprietary ratio.

Date Acquired Or Extended	Community	Period of Franchise & Termination	Consideration
Automatic Renewal in March 2021	Beaton Charter Township-Berrien Co-Michigan	Thirty (30) years expiring March 02, 2051	None
Automatic Renewal in January 2021	Village of Galien-Berrien Co-Michigan	Thirty (30) years expiring November 09, 2050	None
Automatic Renewal in March 2021	City of Buchanan-Berrien Co-Michigan	Thirty (30) years expiring March 22, 2051	None
June 19, 2021	Milton Township-Cass County-Michigan	Ten (10) years expiring June 19, 2031	None

\$450M Indiana Michigan Power Company Senior Unsecured Notes (State Authority Cause No. 45418 Issued 4/29/2021, Maturity 5/1/2051)
\$64.9M Nuclear Fuel Lease (State Authority: Cause No. 45417, Issued 5/18/2021, Maturity 11/18/2025)

Remarketed \$40M City of Rockport, Series D Pollution Control Bond IN State Commission Authority: N/A SEC Registration Statement: N/A
Issued: 12/14/2021
Maturity: 4/1/2025

- 75 Cook Nuclear Plant Maintenance employees represented by IBEW #1392 were provided with a 2.5% wage effective April 1, 2021
14 Cook Nuclear Plant Stores employees represented by IBEW #1392 were provided with a 2.5% wage effective April 1, 2021
56 Cook Nuclear Plant RPEC employees represented by IBEW #1392 were provided with a 2.5% wage effective April 1, 2021
64 Cook Nuclear Plant Non Licensed Operators employees represented by IBEW #1392 were provided with a 2.5% wage effective April 1, 2021
18 Cook Nuclear Planners employees represented by IBEW #1392 were provided with a Merit Pay Plan -CBA Extension effective April 1, 2021
80 River Transportation employees represented by IBEW #14811 were provided with a 2.5% wage effective April 1, 2021
87 Fort Wayne employees represented by IBEW #1392 were provided with a 2.5% wage effective November 11, 2021
75 Muncie employees represented by IBEW #1392 were provided with a 2.5% wage effective November 11, 2021

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

Sloat, Julia A elected as Director & Chief Financial Officer effective 1/1/2021
Sherwood, Julie A elected as Treasurer effective 1/1/2021
Lucas, David A elected as Vice President - Regulatory & Finance effective 1/1/2021
Davis, Katherine elected as Vice President - External Affairs effective 3/15/2021
Mueller, Daniel F elected as Assistant Vice President - Tax effective 3/24/2021
Moore, Scott P elected Vice President effective 5/19/2021
Smith, Wade A resigned as Vice president on 5/1/2021
Lewis, Marc E resigned as VP - External & Regulatory Affairs on 6/30/2021
Tierney, Brian X resigned as Director on 5/1/2021
Lewis, Marc E resigned as Director on 6/30/2021
McCullough, Mark C resigned as Director on 5/01/2021
Davis, Katherine K elected as Director effective 7/01/2021
Baker, Steven F elected as Director, Chief Operating officer and president effective 7/31/2021
Risch, Therace M elected as Vice President effective on 7/03/2021
Zehula, Charles E elected as Vice President effective on 7/03/2021
Baker, Steven F elected as President on 7/31/2021
Thomas, Toby L resigned as Chief Operating Officer, President and Director on 7/30/2021
McCullough, Mark C resigned as Vice President on 7/30/2021
Tierney, Brian X resigned as Vice President on 7/01/2021
Thomas, Toby L elected as Director effective 10/02/2021
Williamson, Andrew J elected as Director effective 10/02/2021
Lucas, David A resigned as Director on 10/22/2021
Feinberg, David M resigned as Director on 10/22/2021

Proprietary capital ratio exceeds 30%

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COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)				
Line No.	Title of Account (a)	Ref. Page No. Ref. (b)	Current Year End of Quarter/Year Balance December 31, 2021 (c)	Prior Year End Balance 12/31 December 31, 2020 (d)
1	UTILITY PLANT			
2	Utility Plant (101-106, 114)	200-201	10,717,411,486	10,189,260,941
3	Construction Work in Progress (107)	200-201	303,725,635	362,634,813
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		11,021,137,120	10,551,895,754
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200-201	3,820,179,577	3,472,869,418
6	Net Utility Plant (Enter Total of line 4 less 5)		7,200,957,543	7,079,026,336
7	Nuclear Fuel in Process of Ref., Conv., Enrich., and Fab. (120.1)	202-203	41,389,512	34,631,005
8	Nuclear Fuel Materials and Assemblies-Stock Account (120.2)		-	-
9	Nuclear Fuel Assemblies In Reactor (120.3)		1,072,702	1,460,144
10	Spent Nuclear Fuel (120.4)		605,712,062	628,146,562
11	Nuclear Fuel Under Capital Lease (120.6)		118,624,550	138,923,597
12	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202-203	605,718,624	629,038,752
13	Net Nuclear Fuel (Enter Total of line 7-11 less 12)		161,080,202	174,122,556
14	Net Utility Plant (Enter Total of lines 6 and 13)		7,362,037,745	7,253,148,891
15	Utility Plant Adjustments (116)		(1,718,313)	-
16	Gas Stored Underground - Noncurrent (117)		-	-
17	OTHER PROPERTY AND INVESTMENTS			
18	Nonutility Property (121)		71,135,454	74,900,755
19	(Less) Accum. Prov. for Depr. and Amort. (122)		36,244,202	31,828,828
20	Investments in Associated Companies (123)		-	-
21	Investment in Subsidiary Companies (123.1)	224-225	22,647,944	19,866,131
22	(For Cost of Account 123.1, See Footnote Page 224, line 42)			
23	Noncurrent Portion of Allowances	228-229	25,304,843	25,591,061
24	Other Investments (124)		11,890,852	12,298,339
25	Sinking Funds (125)		-	-
26	Depreciation Fund (126)		-	-
27	Amortization Fund - Federal (127)		-	-
28	Other Special Funds (128)		3,867,016,020	3,306,650,990
29	Special Funds (Non Major Only) (129)		201,474,750	143,372,607
30	Long-Term Portion of Derivative Assets (175)		-	75,597
31	Long-Term Portion of Derivative Assets - Hedges (176)		-	-
32	TOTAL Other Property and Investments (lines 18-21, 23-31)		4,163,225,662	3,550,926,652
33	CURRENT AND ACCRUED ASSETS			
34	Cash and Working Funds (Non-major Only) (130)		-	-
35	Cash (131)		1,277,594	3,338,136
36	Special Deposits (132-134)		18,873,630	1,797,825
37	Working Fund (135)		6	399
38	Temporary Cash Investments (136)		-	-
39	Notes Receivable (141)		-	-
40	Customer Accounts Receivable (142)		46,461,981	51,844,520
41	Other Accounts Receivable (143)		2,485,873	2,014,763
42	(Less) Accum. Prov. for Uncollectible Acct - Credit (144)		127,329	290,728
43	Notes Receivable from Associated Companies (145)		-	-
44	Accounts Receivable from Assoc. Companies (146)		75,154,170	47,848,863
45	Fuel Stock (151)	227	53,538,758	81,608,797
46	Fuel Stock Expenses Undistributed (152)	227	3,254,610	4,411,863
47	Residuals (Elec) and Extracted Products (153)	227	-	-
48	Plant Material and Operating Supplies (154)	227	173,368,683	174,114,298
49	Merchandise (155)	227	-	-
50	Other Materials and Supplies (156)	227	1,510,191	1,479,180
51	Nuclear Materials Held for Sale (157)	202-203/227	-	-
52	Allowances (158.1 and 158.2)	228-229	25,601,412	25,764,095

Line No.	Title of Account (a)	Ref. Page No Ref (b)	Current Year End of Quarter/Year Balance December 31, 2021 (c)	Prior Year End Balance 12/31 December 31, 2020 (d)
53	(Less) Noncurrent Portion of Allowances		25,304,843	25,591,061
54	Stores Expenses Undistributed (163)	227	-	-
55	Gas Stored Underground - Current (164.1)		-	-
56	Liquefied Natural Gas Stored and Held for Processing (164 2-164 3)		-	-
57	Prepayments (165)		11,602,570	8,148,974
58	Advances for Gas (166-167)		-	-
59	Interest and Dividends Receivable (171)		-	-
60	Rents Receivable (172)		134,315	92,578
61	Accrued Utility Revenues (173)		-	-
62	Miscellaneous Current and Accrued Assets (174)		28,079,025	15,569,895
63	Derivative Instrument Assets (175)		3,336,696	3,641,421
64	(Less) Long-Term Portion of Derivative Instrument Assets (175)		-	75,597
65	Derivative Instrument Assets - Hedges (176)		-	-
66	(176)		-	-
67	Total Current and Accrued Assets (Lines 34 thru 66)		419,247,343	395,716,222
68	DEFERRED DEBITS			
69	Unamortized Debt Expenses (181)		20,079,273	16,623,601
70	Extraordinary Property Losses (182.1)	230a	-	-
71	Unrecovered Plant and Regulatory Study Costs (182.2)	230b	-	-
72	Other Regulatory Assets (182.3)	232	556,269,932	525,144,404
73	Prelim. Survey and Investigation Charges (Electric) (183)		760,065	1,516,005
74	Preliminary Natural Gas Survey and Investigation Charges 183.1)		-	-
75	Other Preliminary Survey and Investigation Charges (183.2)		-	-
76	Clearing Accounts (184)		-	-
77	Temporary Facilities (185)		-	-
78	Miscellaneous Deferred Debits (186)	233	63,408,711	56,981,316
79	Def. Losses from Disposition of Utility Plt. (187)		-	-
80	Research, Devel. and Demonstration Expend (188)	352-353	-	-
81	Unamortized Loss on Reacquired Debt (189)		13,985,122	15,250,800
82	Accumulated Deferred Income Taxes (190)	234	1,071,500,514	989,791,390
83	Unrecovered Purchased Gas Costs (191)		-	-
84	Total Deferred Debits (lines 69 thru 83)		1,726,003,838	1,605,307,515
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)		13,868,796,076	12,805,099,281

COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)				
Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance December 31, 2021 (c)	Prior Year End Balance 12/31 December 31, 2020 (d)
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250-251	56,583,866	56,583,866
3	Preferred Stock Issued (204)	250-251	-	-
4	Capital Stock Subscribed (202,205)		-	-
5	Stock Liability for Conversion (203, 206)		-	-
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	-	-
9	(Less) Discount on Capital Stock (213)	254	-	-
10	(Less) Capital Stock Expense (214)	254b	127	-
11	Retained Earnings (215, 215.1, 216)	118-119	1,751,256,768	1,724,194,935
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	(2,703,331)	(5,485,144)
13	(Less) Reacquired Capital Stock (217)	250-251	-	-
14	Noncorporate Proprietorship (Non-major only) (218)		-	-
15	Accumulated Other Comprehensive Income (219)	122(a)(b)	(1,252,146)	(6,938,742)
16	Total Proprietary Capital (lines 2 through 15)		2,784,781,469	2,749,251,353
17	LONG-TERM DEBT			
18	Bonds (221)	256-257	-	-
19	(Less) Reacquired Bonds (222)	256-257	-	-
20	Advances from Associated Companies (223)	256-257	-	-
21	Other Long-Term Debt (224)	256-257	3,103,597,081	2,907,531,008
22	Unamortized Premium on Long-Term Debt (225)		-	-
23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)		10,705,374	7,760,927
24	Total Long-Term Debt (lines 18 through 23)		3,092,891,708	2,899,770,080
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases - Noncurrent (227)		137,728,579	242,042,430
27	Accumulated Provision for Property Insurance (228.1)		-	-
28	Accumulated Provision for Injuries and Damages (228.2)		705,208	327,289
29	Accumulated Provision for Pensions and Benefits (228.3)		12,397,558	10,901,908
30	Accumulated Miscellaneous Operating Provisions (228.4)		958,887	719,588
31	Accumulated Provision for Rate Refunds (229)		5,388,015	2,207,805
32	Long-Term Portion of Derivative Instrument Liabilities		1,352	61,181
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges		-	-
34	Asset Retirement Obligations (230)		1,946,288,955	1,813,824,019
35	Total Other Noncurrent Liabilities (lines 26 through 34)		2,103,468,553	2,070,084,221
36	CURRENT AND ACCRUED LIABILITIES			
37	Notes Payable (231)		-	-
38	Accounts Payable (232)		174,399,996	153,242,637
39	Notes Payable to Associated Companies (233)		93,331,295	103,021,741
40	Accounts Payable to Associated Companies (234)		94,897,889	80,530,918
41	Customer Deposits (235)		45,161,586	41,698,455
42	Taxes Accrued (236)	262-263	94,367,286	95,913,751
43	Interest Accrued (237)		37,016,432	35,634,798
44	Dividends Declared (238)		-	-
45	Matured Long-Term Debt (239)		-	-

46	Matured Interest (240)		-	-
47	Tax Collections Payable (241)		6,566,423	6,392,308
48	Miscellaneous Current and Accrued Liabilities (242)		107,846,206	95,207,627
49	Obligations Under Capital Leases-Current (243)		207,477,213	160,085,058
50	Derivative Instrument Liabilities (244)		5,024,580	193,272
51	(Less) Long-Term Portion of Derivative Instrument Liabilities		1,352	61,181
52	Derivative Instrument Liabilities - Hedges (245)		-	-
53	(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges		-	-
54	Total Current and Accrued Liabilities (lines 37 through 53)		866,087,554	771,859,385
55	DEFERRED CREDITS			
56	Customer Advances for Construction (252)		-	-
57	Accumulated Deferred Investment Tax Credits (255)	266-267	22,384,341	21,260,705
58	Deferred Gains from Disposition of Utility Plant (256)		-	-
59	Other Deferred Credits (253)	269	19,133,074	26,661,688
60	Other Regulatory Liabilities (254)	278	2,607,697,815	2,210,119,708
61	Unamortized Gain on Reacquired Debt (257)		2,996	4,708
62	Accum. Deferred Income Taxes-Accel. Amort. (281)	272-277	16,760,085	17,013,726
63	Accum. Deferred Income Taxes-Other Property (282)		1,128,530,876	1,128,807,583
64	Accum. Deferred Income Taxes-Other (283)		1,027,057,608	910,266,123
65	Total Deferred Credits (lines 56 through 64)		4,821,566,794	4,314,134,241
66	TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54, and 65)		13,668,796,078	12,805,099,280

STATEMENT OF INCOME

Quarterly

1. Report in column (c) the current year to date balance. Column (c) equals the total of adding the data in column (g) plus the data in column (i) plus the data in column (k). Report in column (d) similar data for the previous year. This information is reported in the annual filing only.
2. Enter in column (e) the balance for the reporting quarter and in column (f) the balance for the same three month period for the prior year.
3. Report in column (g) the quarter to date amounts for electric utility function; in column (i) the quarter to date amounts for gas utility, and in column (k) the quarter to date amounts for other utility function for the current year quarter.
4. Report in column (h) the quarter to date amounts for electric utility function; in column (j) the quarter to date amounts for gas utility, and in column (l) the quarter to date amounts for other utility function for the prior year quarter.
5. If additional columns are needed place them in a footnote.

Annual or Quarterly if applicable

6. Do not report fourth quarter data in columns (e) and (f).
7. Report amounts for accounts 412 and 413, Revenues and Expenses from Utility Plant Leases 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 column (c) and (d) totals.

Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year	Total Prior Year to Date Balance for Quarter/Year
			December 31, 2021	December 31, 2020
			(c)	(d)
1	UTILITY OPERATING INCOME			
2	Operating Revenues (400)	300-301	2,319,200,338	2,181,062,221
3	Operating Expenses			
4	Operating Expenses (401)	320-323	1,181,641,968	1,080,430,039
5	Maintenance Expenses (402)	320-323	209,973,572	193,171,626
6	Depreciation Expense (403)	336-337	387,053,997	366,155,550
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-337	(316,287)	793,970
8	Amort. & Depl. of Utility Plant (404-405)	336-337	53,039,201	46,940,601
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)		467,537	(382,074)
13	(Less) Regulatory Credits (407.4)		(50,563)	1,772,588
14	Taxes Other Than Income Taxes (408.1)	262-263	105,580,982	103,748,280
15	Income Taxes - Federal (409.1)	262-263	31,398,638	14,828,901
16	- Other (409.1)	262-263	(85,737)	720,789
17	Provision for Deferred Income Taxes (410.1)	234, 272-277	551,359,387	1,065,202,874
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272-277	587,546,681	1,080,983,127
19	Investment Tax Credit Adj. - Net (411.4)	266	1,123,636	(4,485,265)
20	(Less) Gains from Disp. of Utility Plant (411.6)		522,709	418,996
21	Losses from Disp. of Utility Plant (411.7)		798	-
22	(Less) Gains from Disposition of Allowances (411.8)		30	132,344
23	Losses from Disposition of Allowances (411.9)		1,017	-
24	Accretion Expense (411.10)		5,155,842	4,979,808
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		1,938,375,694	1,788,798,044
26	Net Util Oper Inc (Enter Tot line 2 less 25), Carry to Pg117, line 27		380,824,644	392,264,177
27	Net Utility Operating Income (Carried forward from page 114)		380,824,644	392,264,177
28	Other Income and Deductions			
29	Other Income			
30				

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)		57,532,386	62,644,197
34	(Less) Expenses of Nonutility Operations (417.1)		53,578,744	56,195,805
35	Nonoperating Rental Income (418)		414,570	516,674
36	Equity in Earnings of Subsidiary Companies (418.1)	119	2,781,813	173,085
37	Interest and Dividend Income (419)		913,279	879,794
38	Allowance for Other Funds Used During Construction (419.1)		12,799,539	11,537,425
39	Miscellaneous Nonoperating Income (421)		(1,669,643)	(2,133,166)
40	Gain on Disposition of Property (421.1)		776,070	2,245,145
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		19,969,270	19,667,350
42	Other Income Deductions			
43	Loss on Disposition of Property (421.2)		287,432	2,958
44	Miscellaneous Amortization (425)		-	-
45	Donations (426.1)		1,284,752	1,456,688
46	Life Insurance (426.2)		-	-
47	Penalties (426.3)		(410,373)	117,442
48	Exp for Certain Civic, Political & Related Activities (426.4)		1,013,367	743,651
49	Other Deductions (426.5)		9,727,797	15,549,993
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		11,902,974	17,870,733
51	Taxes Applic. to Other Income and Deductions			
52	Taxes Other Than Income Taxes (408.2)	262-263	2,526,953	3,171,861
53	Income Taxes - Federal (409.2)	262-263	(4,021,660)	(3,570,350)
54	Income Taxes - Other (409.2)	262-263	(349,587)	1,164,940
55	Provision for Deferred Income Taxes (410.2)	234, 272-277	23,134,476	98,224,220
56	(Less) Provision for Deferred Income Taxes-Cr (411.2)	234, 272-277	26,215,630	98,617,646
57	Investment Tax Credit Adj. - Net (411.5)		-	-
58	(Less) Investment Tax Credits (420)		-	-
59	TOTAL Taxes on Other Income and Deduction (Total of lines 52-58)		(4,925,448)	373,024
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		12,991,744	1,423,593
61	Interest Charges			
62	Interest on Long-Term Debt (427)		112,879,508	106,512,897
63	Amort. of Debt Disc. and Expense (428)		2,116,800	2,094,492
64	Amortization of Loss on Reacquired Debt (428.1)		1,472,631	1,503,556
65	(Less) Amort. of Premium on Debt-Credit (429)		-	-
66	(Less) Amortization of Gain on Reacquired Debt-Credit (429.1)		1,712	1,712
67	Interest on Debt to Assoc. Companies (430)		211,532	1,352,437
68	Other Interest Expense (431)		2,428,058	3,116,760
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		5,134,072	5,670,945
70	Net Interest Charges (Total of lines 62 thru 69)		113,972,745	108,907,486
71	Income Before Extraordinary Items (Total of Lines 27, 60 and 70)		279,843,643	284,780,284
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 lines 71 and 77)		279,843,643	284,780,284

Name of Respondent Indiana Michigan Power 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, 2021
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RECONCILIATION OF DEFERRED INCOME TAX EXPENSE

1. Report on this page the charges to accounts 410, 411 and 420 reported in the contra accounts 190, 281, 282, 283 and 284. 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.

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.

Line No.	Electric Utility	Gas Utility
1 Debits to Account 410 from:		
2 Account 190	107,866,129	
3 Account 281	52,905	
4 Account 282	230,485,613	
5 Account 283	212,954,740	
6 Account 284		
7 Reconciling Adjustments	0	
8 TOTAL Account 410.1 (on pages 114-115 line 17)	551,359,387	0
9 TOTAL Account 410.2 (on page 117 line 55)		
10 Credits to Account 411 from:		
11 Account 190	292,686,397	
12 Account 281	1,075,364	
13 Account 282	198,782,505	
14 Account 283	95,002,415	
15 Account 284		
16 Reconciling Adjustments	0	
17 TOTAL Account 411.1 (on page 114-115 line 18)	587,546,681	0
18 TOTAL Account 411.2 (on page 117 line 56)		
19 Net ITC Adjustment:		
20 ITC Utilized for the Year DR		
21 ITC Amortized for the Year CR	1,123,636	
22 ITC Adjustments:		
23 Adjust last year's estimate to actual per filed return		
24 Other (specify)		
25 Net Reconciling Adjustments Account 411.4*	1,123,636	0
26 Net Reconciling Adjustments Account 411.5**		
27 Net Reconciling Adjustments Account 420***		

Name of Respondent Indiana Michigan Power 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, 2021
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RECONCILIATION OF DEFERRED INCOME TAX EXPENSE

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

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

Other Utility	Total Utility	Other Income	Total Company	Line No.
				1
	107,866,129	21,321,733	129,187,862	2
	52,905		52,905	3
	230,485,613	0	230,485,613	4
	212,954,740	1,812,743	214,767,483	5
	0			6
	0			7
0	551,359,387			8
		23,134,476		9
	292,686,397	22,963,492	315,649,889	10
	1,075,364		1,075,364	11
	198,782,505	0	198,782,505	12
	95,002,415	3,252,138	98,254,553	13
	0			14
	0			15
0	587,546,681			16
		26,215,630		17
				18
				19
				20
	1,123,636		1,123,636	21
				22
				23
				24
0	1,123,636	0		25
		0		26
		0		27

Name of Respondent: Indiana Michigan Power Company	This report is:	Date of Report:	Year/Period of Report
	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	04/15/2022	End of: 2021/ Q4

STATEMENT OF RETAINED EARNINGS

1. Do not report Lines 49-53 on the quarterly report.
2. Report all changes in appropriated retained earnings, unappropriated retained earnings, 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 for 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 for 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, attach them at page 122.

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		1,719,594,527	1,519,717,008
2	Changes			
3	Adjustments to Retained Earnings (Account 439)			
4	Adjustments to Retained Earnings Credit			
4.1	Adoption of ASC 326 as of January 1, 2020.			447,275
9	TOTAL Credits to Retained Earnings (Accl. 439)			447,275
10	Adjustments to Retained Earnings Debit			
15	TOTAL Debits to Retained Earnings (Accl. 439)			
16	Balance Transferred from Income (Account 433 less Account 418.1)		277,061,833	284,607,199
17	Appropriations of Retained Earnings (Accl. 436)			
17.1	Reclassification of Appropriated Retained Earnings-Amort Reserve Federal		(219,456)	(176,955)
22	TOTAL Appropriations of Retained Earnings (Accl. 436)		(219,456)	(176,955)
23	Dividends Declared-Preferred Stock (Account 437)			
29	TOTAL Dividends Declared-Preferred Stock (Accl. 437)			
30	Dividends Declared-Common Stock (Account 438)			
30.1	Dividends Declared-Common Stock		(250,000,000)	(85,000,000)
36	TOTAL Dividends Declared-Common Stock (Accl. 438)		(250,000,000)	(85,000,000)
37	Transfers from Acct 216.1, Unapprop, Undistrib, Subsidiary Earnings			
38	Balance - End of Period (Total 1,9,15,18,22,29,36,37)		1,746,436,904	1,719,594,527
39	APPROPRIATED RETAINED EARNINGS (Account 215)			
45	TOTAL Appropriated Retained Earnings (Account 215)			
	APPROP. RETAINED EARNINGS - AMORT. Reserve, Federal (Account 215.1)			
46	TOTAL Approp. Retained Earnings-Amort. Reserve, Federal (Accl. 215.1)		4,819,864	4,600,408
47	TOTAL Approp. Retained Earnings (Accl. 215, 215.1) (Total 45,46)		4,819,864	4,600,408
48	TOTAL Retained Earnings (Accl. 215, 215.1, 216) (Total 38, 47) (216.1)		1,751,256,768	1,724,194,935
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account Report only on an Annual Basis, no Quarterly)			
49	Balance-Beginning of Year (Debit or Credit)		(5,485,144)	(5,658,229)
50	Equity in Earnings for Year (Credit) (Account 418.1)		2,781,813	173,085
51	(Less) Dividends Received (Debit)			
52	TOTAL other Changes in unappropriated undistributed subsidiary earnings for the year			
53	Balance-End of Year (Total lines 49 thru 52)		(2,703,331)	(5,485,144)

Name of Respondent: Indiana Michigan Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2022	Year/Period of Report End of: 2021/ Q4
FOOTNOTE DATA			

(a) Concept: Adjustments To Retained Earnings Credit Description

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

Name of Respondent: Indiana Michigan Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2022	Year/Period of Report End of: 2021/ Q4
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STATEMENT OF CASH FLOWS

1. Codes to be used:(a) Net Proceeds or Payments;(b)Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc.
2. Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet.
3. Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid.
4. Investing Activities: Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USoIA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.

Line No.	Description (See Instructions 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)	279,843,643	284,780,284
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	439,776,912	413,890,121
5	Amortization of (Specify) (footnote details)		
5.1	Amortization of Regulatory Debts & Credits	518,100	(2,154,662)
5.2	Amortization of Nuclear Fuel	66,673,746	89,664,255
5.3	Accretion of Asset Retirement Obligations	5,155,842	4,979,808
8	Deferred Income Taxes (Net)	(39,268,448)	(16,173,680)
9	Investment Tax Credit Adjustment (Net)	1,123,636	(4,485,265)
10	Net (Increase) Decrease in Receivables	(22,620,016)	12,560,106
11	Net (Increase) Decrease in Inventory	29,939,895	(35,061,101)
12	Net (Increase) Decrease in Allowances Inventory	162,682	389,097
13	Net Increase (Decrease) in Payables and Accrued Expenses	42,137,754	(30,778,238)
14	Net (Increase) Decrease in Other Regulatory Assets	(27,105,892)	27,584,757
15	Net Increase (Decrease) in Other Regulatory Liabilities	(87,235,709)	(19,204,501)
16	(Less) Allowance for Other Funds Used During Construction	12,799,539	11,537,425
17	(Less) Undistributed Earnings from Subsidiary Companies	2,781,812	173,085
18	Other (provide details in footnote):		
18.1	Other (provide details in footnote):	149,395,217	(33,670,497)
18.2	Mark-to-Market of Risk Management Contracts	5,136,033	5,913,160
18.3	Pension Contributions to Qualified Plan Trust		(6,431,000)
22	Net Cash Provided by (Used in) Operating Activities (Total of Lines 2 thru 21)	649,281,610	680,092,133
24	Cash Flows from Investment Activities:		
25	Construction and Acquisition of Plant (including land):		
26	Gross Additions to Utility Plant (less nuclear fuel)	(514,038,334)	(559,078,264)
27	Gross Additions to Nuclear Fuel	(105,663,130)	(68,936,335)
28	Gross Additions to Common Utility Plant		
29	Gross Additions to Nonutility Plant	(265,957)	(135,057)
30	(Less) Allowance for Other Funds Used During Construction	(12,799,539)	(11,537,425)
31	Other (provide details in footnote):		
31.1	Other (provide details in footnote):		
31.2	Acquired Assets	(920,827)	(6,667,333)
34	Cash Outflows for Plant (Total of lines 26 thru 33)	(608,088,809)	(623,081,564)
36	Acquisition of Other Noncurrent Assets (d)		
37	Proceeds from Disposal of Noncurrent Assets (d)	8,579,638	1,504,903
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	Disposition of Investments In (and Advances to) Associated and Subsidiary Companies		
44	Purchase of Investment Securities (a)	(1,928,182,789)	(1,637,211,231)
45	Proceeds from Sales of Investment Securities (a)	1,886,361,394	1,593,380,024
46	Loans Made or Purchased		

47	Collections on Loans		
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):		
53.1	Sale of Barges		6,384,000
53.2	Other (provide details in footnote):	125,647,517	8,449,067
53.3	(Increase) Decrease in Other Special Deposits	(10,307,523)	(6,337)
53.4	Note Receivable from Associated Companies		
57	Net Cash Provided by (Used in) Investing Activities (Total of lines 34 thru 55)	(644,990,372)	(650,557,650)
59	Cash Flows from Financing Activities:		
60	Proceeds from Issuance of:		
61	Long-Term Debt (b)	490,000,000	
62	Preferred Stock		
63	Common Stock		
64	Other (provide details in footnote):		
64.1	Notes Payable to Associated companies		
64.2	Long Term Issuance Costs	(8,169,519)	
66	Net Increase in Short-Term Debt (c)		
67	Other (provide details in footnote):		
67.1	Proceeds on Capital Leaseback	704,426	475,818
67.2	Proceeds from Nuclear Sale Leaseback	64,800,000	69,500,000
70	Cash Provided by Outside Sources (Total 61 thru 69)	547,434,907	69,975,818
72	Payments for Retirement of:		
73	Long-term Debt (b)	(294,076,536)	(1,778,926)
74	Preferred Stock		
75	Common Stock		
76	Other (provide details in footnote):		
76.1	Other (provide details in footnote):		
76.2	Notes Payable to Associated Companies - Retired	(9,890,446)	(11,426,318)
78	Net Decrease in Short-Term Debt (c)		
80	Dividends on Preferred Stock		
81	Dividends on Common Stock	(250,000,000)	(85,000,000)
83	Net Cash Provided by (Used in) Financing Activities (Total of lines 70 thru 81)	(6,332,175)	(28,229,426)
85	Net Increase (Decrease) in Cash and Cash Equivalents		
86	Net Increase (Decrease) in Cash and Cash Equivalents (Total of line 22, 57 and 83)	(2,050,936)	1,305,057
88	Cash and Cash Equivalents at Beginning of Period	3,338,535	2,033,478
90	Cash and Cash Equivalents at End of Period	1,277,599	3,338,535

Name of Respondent: Indiana Michigan Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2022	Year/Period of Report End of: 2021/ Q4
FOOTNOTE DATA			

(a) Concept: Other Adjustments To Cash Flows From Operating Activities

	2021 Cash Flow Incr / (Decr)	2020 Cash Flow Incr / (Decr)
Utility Plant, Net	\$ (116,606,963)	\$ (126,682,338)
Property and Investments, Net	9,290,321	16,737,965
Margin Deposits	(8,768,281)	2,431,303
Prepayments	(3,133,360)	(1,147,215)
Accrued Utility Revenues, Net	—	2,534,824
Miscellaneous Current and Acct Assets	(9,864,661)	10,079,309
Unamortized Debt Expense	1,212,846	1,622,051
Other Deferred Debits, Net	(4,376,921)	(1,320,342)
Protelegary Capital, Net	—	447,276
Other Comprehensive Income, Net	1,602,302	1,602,302
Unamortized Discount/Premium on Long-Term Debt	558,554	469,029
Accumulated Provisions - Misc	3,048,805	792,375
Current and Accrued Liabilities, Net	6,375,827	(10,493,451)
Other Deferred Credits, Net	69,268,204	71,265,516
Total \$	(49,395,217) \$	(33,670,497)

(b) Concept: Proceeds From Disposal Of Noncurrent Assets

	2021 Cash Flow Incr / (Decr)	2020 Cash Flow Incr / (Decr)
Sale of transformers between various operating companies	\$ 811,559	\$ 691,705
Sale of meters between various operating companies	114,872	213,450
Transco Transfer of Assets	5,939,061	399,748
Land Sale Proceeds via incoming wire from Meridian Title - Dumont / Lakeville Site, Dumont HVY Test Facility	116,348	—
Sale of Rotor LP-2 serial number 1-389000-406-404	650,000	—
Sale of 2001 Caterpillar Material	200,000	—
Sale of Rotor LP-1 serial number 1-389000-406-37	660,500	—
Total \$	8,579,838 \$	1,504,903

(c) Concept: Other Adjustments To Cash Flows From Investment Activities

	2021 Cash Flow Incr / (Decr)	2020 Cash Flow Incr / (Decr)
JOE Settlement	\$ 2,552,839	\$ 2,248,759
CIAC Proceeds	1,864,789	6,018,176
Insurance Receivable	2,129,889	101,134
Total \$	6,647,517 \$	8,449,067

Name of Respondent: Indiana Michigan Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2022	Year/Period of Report End of: 2021/ Q4
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NOTES TO FINANCIAL STATEMENTS

- 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.
- 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.
- For Account 115, 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.
- 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.
- Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.
- 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.
- 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.
- 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, where material contingencies exist, the disclosure of such matters shall be provided even though a significant change since year end may not have occurred.
- 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.

INDEX OF NOTES TO FINANCIAL STATEMENTS

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

GLOSSARY OF TERMS FOR NOTES

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

Term	Meaning
AEGCo	AEP Generating Company, an AEP electric utility subsidiary
AEP	American Electric Power Company, Inc., an investor-owned electric public utility holding company which includes American Electric Power Company, Inc. (Parent) and majority-owned consolidated subsidiaries and consolidated affiliates
AEP Credit	AEP Credit, Inc., a consolidated VIE of AEP which securitized accounts receivable and accrued utility revenues for affiliated electric utility companies.
AEP Fast 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
AEP-TC	AEP Transmission Company, LLC, a wholly-owned subsidiary of AEP Transmission Holder, is an intermediate holding company that owns the State Transcos
AFUDC	Allowance for Equity Funds Used During Construction
AMI	Advanced Metering Infrastructure
AOCI	Accumulated Other Comprehensive Income
APCo	Appalachian Power Company, an AEP electric utility subsidiary
ARAM	Average Rate Assumption Method, an IRS approved method used to calculate the reversal of Excess ADIT for rate-making purposes
ARO	Asset Retirement Obligations
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, 2,296 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
CWIP	Construction Work in Progress
DCC Fuel	DCC Fuel IX, DCC Fuel X, DCC Fuel XI, DCC Fuel XII, DCC Fuel XIII, DCC Fuel XIV, DCC Fuel XV, and DCC Fuel XVI consolidated VIEs formed for the purpose of acquiring, owning and testing 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
FER	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
MUM	Mark-to-Market
MW	Megawatt
MWh	Megawatt-hour
NOI	Net Operating Income

NO ₂	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
Parson	American Electric Power Company, Inc., the equity owner of AEP subsidiaries within the AEP consolidation
PCA	Power Coordination Agreement among APCo, I&M, KPCo and WPCo
PJM	Pennsylvania - New Jersey - Maryland regional transmission organization
PPA	Purchase Power and Sale Agreement
PSO	Public Service Company of Oklahoma, an AEP electric utility subsidiary
PTC	Production Tax Credits
PUCO	Public Utilities Commission of Ohio
Risk Management Contracts	Trading and non-trading derivatives, including those derivatives designated as cash flow and fair value hedges.
Rockport Plant	A generation plant, consisting of two 1,310 MW coal-fired generating units near Rockport, Indiana. AEGCo and I&M jointly own Unit 1. In 1989, AEGCo and I&M entered into a sale-and-leaseback transaction with Wilmington Trust Company, an unrelated, unconsolidated trustee for Rockport Plant, Unit 2.
ROE	Return on Equity
RPM	Reliability Pricing Model
RTO	Regional Transmission Organization, responsible for moving electricity over large interstate areas.
Sempra Renewables LLC	Sempra Renewables LLC, acquired in April 2019 (subsequently renamed as AEP Wind Holdings LLC), 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
SPP	Southwest Power Pool regional transmission organization
SSO	Standard service offer
SWPFCo	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

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 607,000 retail customers in its service territory in northern and eastern Indiana and south-western Michigan. I&M sells power at wholesale to municipalities and electric cooperatives. I&M's River Transportation Division provides barging services to affiliates and non-affiliated 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 setting 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 certain 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 tied-up to actual costs annually.

The IURC and the 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 unburdened in connection with restructuring. Retail transmission rates are based on formula rates included in the PJM OATT that are cost-based and are unburdened 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-ARC 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 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 overburden 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 accounting guidance for "Variable Interest Entities."
- The classification of nonamortized loss on reacquired debt in deferred debits rather than in regulatory assets.
- The classification of nonamortized 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 plant impairment in utility plant adjustments rather than in property, plant and equipment - electric generation.
- The classification of plant impairment in utility plant adjustments rather than in property, plant and equipment - accumulated depreciation and amortization.
- 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 uncovered plant costs as accumulated depreciation instead of regulatory assets.
- 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.

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 a company's provision 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

For the Years Ended December 31,

	2021	(in millions)		2020
Cash and Cash Paid for:				
Interest (Net of Capitalized Amounts)	\$	169.5	\$	105.5
Income Taxes (Net of Refunds)		29.3		42.0
Noncash Acquisitions Under Finance Leases		197.2		71.5
As of December 31,				
Construction Expenditures Included in Current and Accrued Liabilities		\$7.8		\$62.8
Acquisition of Nuclear Fuel Included in Current and Accrued Liabilities		—		\$33.4
Expensed Reimbursment for Capital Cost of SNF Dry Cool Storage		1.7		2.6

Special Deposits

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

Inventory

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

Accounts Receivable

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

Revenue is recognized over time as the performance obligations of delivering energy to customers are satisfied. To the extent that deliveries have occurred but a bill has not been issued, I&M accrues and recognizes, as Accrued Utility Revenues on the balance sheets, an estimate of the revenues for energy delivered since the last billing.

AEP Credit factors accounts receivable on a daily basis, excluding receivables from risk management activities, through purchase agreements with I&M. AEP Credit has a receivables securitization agreement with bank conduits. Under the securitization agreement, AEP Credit receives financing from bank conduits for the interest in the billed and unbilled receivables they acquire from affiliated utility subsidiaries. See "Securitized Accounts Receivable - AEP Credit" section of Note 13 for additional information.

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 receivable relating to risk management activities, accounts receivable 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.

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, 2021 and 2020, 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.

Renewable Energy Credits

In regulated jurisdictions, I&M records renewable energy credits (RECs) at cost. I&M follows the inventory model for these RECs. RECs expected to be consumed within one year are reported in Materials and Supplies on the balance sheets. RECs with expected consumption beyond one year are included in Deferred Charges and Other Noncurrent Assets on the balance sheets. The purchases and sales of RECs are reported in the Operating Activities section of the statements of cash flows. RECs that are consumed or meet applicable state renewable portfolio standards are recorded in Fuel and Other Consumables Used for Electric Generation at an average cost on the statements of income. The net margin on sales of RECs affects the determination of deferred fuel and REC costs and the amortization of regulatory assets for certain jurisdictions.

Property, Plant and Equipment

Electric utility property, plant and equipment for rate-regulated operations are stated at original cost. Additions, major replacements and betterments are added to the plant accounts. Under the group composite method of depreciation, continuous interim routine

replacements of items such as boiler tubes, pumps, motors, etc. result in original cost retirements, less salvage, being charged to accumulated depreciation. The group composite method of depreciation assumes that on average, asset components are retired at the end of their useful lives and thus there is no gain or loss. The equipment in each primary electric plant account is identified as a separate group. The depreciation rates that are established take into account the past history of interim capital replacements and the amount of removal cost incurred and salvage received. These rates and the related lives are subject to periodic review. Removal costs accrued are charged to accumulated depreciation. The costs of labor, materials and overhead incurred to operate and maintain plant and equipment are included in operating expenses.

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

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

Investment In Subsidiary Companies

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

Allowance for Funds Used During Construction

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

Valuation of Nonderivative Financial Instruments

The book values of Cash, Special Deposits, Working Fund, Notes Receivable from Associated Companies, Notes Payable to Associated Companies, accounts receivable and accounts payable approximate fair value because of the short-term maturity of these instruments.

Fair Value Measurements of Assets and Liabilities

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

For commercial activities, exchange-traded derivatives, namely futures contracts are generally fair valued based on unadjusted quoted prices in active markets and are classified as Level 1. Level 2 inputs primarily consist of OTC broker quotes in moderately active or less active markets, as well as exchange-traded derivatives where there is insufficient market liquidity to warrant inclusion in Level 1. Management verifies price curves using these broker quotes and classifies these fair values within Level 2 when substantially all of the fair value can be corroborated. Management typically obtains multiple broker quotes, which are nonbinding in nature but are based on recent trades in the 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 contemporary 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 ratings, discounts or premiums or 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.

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 assets 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 mechanism 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 reviewed 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.

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 normal 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 RTU.

I&M recognizes revenues from marketing and risk management transactions that are not derivatives as the performance obligation of delivering the commodity is satisfied. Expenses from marketing and risk management activities that are not derivatives are also recognized upon delivery of the commodity.

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 annual purchase normal rate election. Unrealized MTM gains and losses are included on I&M balance sheets as Derivative Instrument Assets or Liabilities, as appropriate, and on the statements of income in Operating Revenues. Realized gains and losses on marketing and risk management transactions are included in revenues or expenses based on the transaction's facts and circumstances. However, in regulated jurisdictions subject to cost-based regulation, realized 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 AOCT. When the forecasted transaction is realized and affects net income, I&M subsequently reclassifies the gain or loss on the hedge from AOCT 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 16 for additional information.

Levelization of Nuclear Refueling Outage Costs

In accordance with regulatory orders, I&M defers incremental operation and maintenance costs associated with periodic refueling outages at its Cook Plant and amortizes the costs over approximately 18 months, beginning with the month following the start of each unit's refueling outage and lasting until the end of the month in which the same unit's next scheduled refueling outage begins.

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 SMF 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 SMF 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.

Subsequent Events

Management has evaluated the impact of events occurring after December 31, 2021 through February 24, 2022, the date that AEP's Form 10-K was issued, and has updated such evaluation for disclosure purposes through April 14, 2022. These financial statements include all necessary adjustments and disclosures resulting from these evaluations.

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. There are no new standards expected to have a material impact on I&M's financial statements.

3. COMPREHENSIVE INCOME

Presentation of Comprehensive Income

The following tables provide the components of change in AOCI and details of reclassifications from AOCI for the years ended December 31, 2021 and 2020. The amortization of pension and OPEB AOCI components are included in the computation of net periodic pension and OPEB costs. See Note 7 - Benefits for additional information.

For the Year Ended December 31, 2021	Cash Flow Hedge - Interest Rate	Pension and OPEB		Total
		Amortization of Deferred Costs (in millions)	Changes in Funded Status	
Balance in AOCI as of December 31, 2020	\$ (133)	\$ 48	\$ (53)	\$ (138)
Change in Fair Value Resulting in AOCI	--	--	12	12
Amount of (Gain) Loss Reclassified from AOCI				
Interest on Long-Term Debt (a)	2.6	--	--	2.6
Amortization of Prior Service Cost (Credit)	--	(6.8)	--	(6.8)
Amortization of Actuarial (Credit) Losses	--	0.1	--	0.1
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	(6.7)	12	5.7
Balance in AOCI as of December 31, 2021	\$ (67)	\$ 42	\$ (41)	\$ (66)

For the Year Ended December 31, 2020	Cash Flow Hedge - Interest Rate	Pension and OPEB		Total
		Amortization of Deferred Costs (in millions)	Changes in Funded Status	
Balance in AOCI as of December 31, 2019	\$ (93)	\$ 42	\$ (65)	\$ (116)
Change in Fair Value Resulting in AOCI	--	--	11	11
Amount of (Gain) Loss Reclassified from AOCI				
Interest on Long-Term Debt (a)	2.0	--	--	2.0
Amortization of Prior Service Cost (Credit)	--	(6.3)	--	(6.3)
Amortization of Actuarial (Gain) Losses	--	1.2	--	1.2
Reclassifications from AOCI before Income Tax (Expense) Benefit	2.0	(5.1)	--	1.9
Income Tax (Expense) Benefit	0.4	--	--	0.4
Reclassifications from AOCI Net of Income Tax (Expense) Benefit	1.6	(5.1)	--	1.5
Net Current Period Other Comprehensive Income (Loss)	1.6	(3.9)	11	4.6
Balance in AOCI as of December 31, 2020	\$ (81)	\$ 42	\$ (54)	\$ (93)

(a) Amounts reflected in the associated line items in the statement of income.

4. RATE MATTERS

I&M is involved in rate and regulatory proceedings in the IURC, the IURC and the NIPSC. 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.

2021 Indiana Base Rate Case

In July 2021, I&M filed a request with the IURC for a \$104 million annual increase in Indiana rates, inclusive of base rates and riders, based upon a proposed 10% ROE. I&M proposed a phased-in annual increase in rates of \$23 million effective in May 2022 with the remaining \$31 million annual increase in rates to be effective January 2023. The proposed annual increase includes \$7 million related to an annual increase in depreciation expense, driven by increased depreciation rates and proposed investments. The request also includes a new AMF rider for proposed meter projects.

In November 2021, I&M and intervenors filed an unopposed joint settlement agreement with the IURC. After adjustments to remove the impact of Rockport Plant, Unit 2, the agreement includes a \$61 million annual revenue increase based on a 9.7% ROE. The primary differences between I&M's requested annual rate increase and the agreed upon settlement increase are primarily due to: (a) changes to the capital structure of I&M; (b) decreased depreciation rates; and (c) certain changes to I&M's proposed rate base. Rockport Plant, Unit 2 costs will be recovered through riders until the lease expiration in December 2022. Adjustments to remove Rockport Plant, Unit 2 costs from base rates are consistent with the IURC's order approving I&M's proposed purchase of Rockport Plant, Unit 2. See "Rockport Plant Litigation" section of Note 6 for additional information. In February 2022, the IURC issued an order approving the joint settlement agreement with no modifications. The IURC's order resulted in a phased-in increase in Indiana rates with a \$3 million annual increase effective February 2022 and the remaining \$38 million annual increase effective in January 2023.

5. EFFECTS OF REGULATION

Regulatory Assets	I&M		Remaining Recovery Period
	2021	2020	
	(in millions)		
Regulatory assets pending final regulatory approval			
Regulatory Assets Currently Earning a Return	\$ 0.1	\$ 0.5	
Regulatory Assets Currently Not Earning a Return (a)			
Other Regulatory Assets Pending Final Regulatory Approval	1.2	3.8	
Total Regulatory Assets Currently Not Earning a Return (a)	2.6	3.8	
Total Regulatory Assets Pending Final Regulatory Approval	3.7	1.3	
Regulatory assets approved for recovery:			
Rate Plans Approved, Pending Approval			
Rockport Plant Dry Sealant Injection System and Selective Catalytic Reduction	20.1	19.1	7 years
Coal Plant Upgrade Project	27.7	30.2	12 years
Deferred Coal Plant Life Cycle Storage and Project Costs	13.1	14.1	13 years
Coal Plant Inflation	4.6	11.1	17 years
Coal Plant Study Costs - Indiana	2.4	10.1	14 years
Under-recovered Fuel Costs	6.3	5.8	1 year
Other Regulatory Assets Approved for Recovery	6.3	7.0	various
Total Regulatory Assets Currently Earning a Return	102.5	97.0	
Regulatory Assets Currently Not Earning a Return			
Income Taxes Subject to Flow Through	369.4	352.0	20 years
Coal Plant Nuclear Refueling Outage Fuel Costs (a)	27.0	39.5	2 years
PLM Costs and Other Allowance Margin Shortfall - Indiana	15.1	--	2 years
Nuclear-Related Costs - Indiana	12.6	11.2	2 years
Formal Nuclear Benefits	4.0	6.0	15 years

Unrealized Loss on Forward Commitments	7.2	—	3 years
Premium and OPEB Funded Status	—	25.7	
Other Regulatory Assets (Approx. of In-Process)	14.0	16.3	
Total Regulatory Assets Currently Not Earning a Return	459.3	423.9	
Total Regulatory Assets Approved for Recovery	552.6	329.9	
Total FERC Account 181.3 Regulatory Assets	\$ 556.1	\$ 328.1	

(a) In February 2022, the IERC issued an order approving Inland Empire Nuclear COVID-19 costs and certification regulatory assets totaling \$3.6B on Dec. 2021 Inland Empire Rate Case section of Note 11 for additional information.

Regulatory Liabilities:	I&M		Remaining Refund Period
	2021	December 31, 2020	
(In millions)			
Regulatory liabilities approved for payment:			
Regulatory Liabilities Currently Paying a Return	\$ 21.9	\$ 17.4	6 years
Regulatory Liabilities Currently Not Paying a Return	1,931.7	1,476.6	0
Excess Deceleration and/or other Funding	39.5	43.1	0
Special Nuclear Fuel	27.6	—	12 years
Waste in OEH Fuel Cycle	19.6	8.9	2 years
Waste in OEH Fuel Cycle	7.9	9.9	4 years
Over-recovered Fuel Costs, Indiana	1.5	20.5	1 year
PJM Costs and OEH Fuel Cycle Sharing - Indiana	—	13.1	—
Other Regulatory Liabilities Approved for Payment	6.0	26.3	20 years
Total Regulatory Liabilities Currently Not Paying a Return	1,941.3	1,609.9	
Income Tax Related Regulatory Liabilities:			
Income Tax Related Regulatory Liabilities	433.6	450.6	10
Excess ADIT Associated with Certain Depreciable Property	50.2	116.2	3 years
Income Taxes Subject to Flow Through	19.2	5.0	20 years
Total Income Tax Related Regulatory Liabilities	503.0	571.8	
Total Regulatory Liabilities Approved for Payment	2,607.7	2,210.1	
Total FERC 251 Account Regulatory Liabilities	\$ 2,607.7	\$ 2,210.1	

- (a) Related to a plant decommissioning
- (b) Pre-determined by a system due to the inclusion of Excess ADIT interest tax
- (c) Related to a PPA

6. CONTINGENCIES, 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 assesses contingent liability 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 contingencies 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.

CONTINGENCIES

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, 2021:

Contractual Commitments	Less Than				Total
	1 Year	2-3 Years	4-5 Years	After 5 Years	
(In millions)					
Fuel Purchase Contracts (a)	\$ 117.7	\$ 245.7	\$ 199.1	\$ 283.3	\$ 845.8
Energy and Capacity Purchase Contracts	167.2	242.6	303.3	305.9	819.0
Total	\$ 314.9	\$ 488.3	\$ 502.4	\$ 589.2	\$ 1,714.8

(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.

Indemnifications and Other Guarantees

Contracts

I&M enters into certain types of contracts which require indemnifications. Typically these contracts involve, 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, 2021, there were no material liabilities recorded for any indemnifications.

AEPSC conducts power purchase-and-sale activity on behalf of APCS, 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 Site 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, 2021, management's estimates do not anticipate material clean-up costs for identified Superfund sites.

NUCLEAR CONTINGENCIES

I&M owns and operates the two-unit 2,296 MW Cook Plant under licenses granted by the NRC. I&M has a significant finite 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 2021. According to that study, the estimated cost of decommissioning and disposal of low-level radioactive waste was \$2.2 billion in 2021 non-discounted dollars, with additional ongoing costs of \$7 million per year for most decommissioning storage of SNF and an eventual cost of \$33 million for the subsequent decommissioning of the SNF storage facility, also in 2021 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 \$4 million for the years ended December 31,

2021 and 2020, respectively. Decommissioning costs recovered from customers are deposited in external trusts.

As of December 31, 2021 and 2020, the total decommissioning trust fund balances were \$3.5 billion and \$3 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 80. As of December 31, 2021 and 2020, fees and related interest of \$281 million and \$281 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 \$329 million and \$324 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 fee 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 \$14 million and \$24 million in 2021 and 2020, respectively, to recover costs and will be eligible to receive additional payment of annual claims for allowed costs that are incurred through December 31, 2032. The proceeds reduced costs for dry cask storage. As of December 31, 2021 and 2020, I&M deferred \$3 million and \$4 million, respectively, in Miscellaneous Current and Accrued Assets and \$21 million and \$1 million, respectively, in Miscellaneous Deferred Debts 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 a nuclear incident at Cook Plant including coverage for decontamination and stabilization, as well as premature decommissioning caused by a nuclear incident. Insurance coverage for a non-nuclear 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 requires 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 \$13.5 billion and applies to any incident at a licensed reactor in the U.S. Commercially available insurance, which may be carried for each licensed reactor, provides \$450 million of primary 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 \$1.1 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.

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 non-nuclear 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 FRS and/or various industry mutual and/or commercial insurance entities. 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 suit 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 plaintiff sought a judgment declaring that the defendants breached the lease, must satisfy obligations related to installation of emission control equipment and indemnify the plaintiffs.

After the litigation proceeded at the district court and appellate court, in April 2021, I&M and AEGCO reached an agreement to acquire 100% of the interests in Rockport Plant, Unit 2 for \$116 million from certain financial institutions that own the unit through trusts established by Wilmington Trust, the nonaffiliated owner trustee of the ownership interests in the unit, with closing to occur as of the end of the end of the Rockport Plant, Unit 2 lease in December 2022. The agreement is subject to customary closing conditions, including regulatory approvals and as of the closing will result in a final settlement of, and release of claims in, the lease litigation. As a result, in May 2021, at the parties' request, the district court entered a stipulation and order dismissing the case without prejudice to plaintiffs asserting their claims in a re-filed action or a new action. The required regulatory approvals at the IURC and FERC have been obtained. The court would allow the closing to occur as of the end of the lease in December 2022. The IURC order approved a settlement agreement addressing the future use of Rockport Plant, Unit 2 as a capacity and energy resource and associated adjustments to I&M's Indiana retail rates, along with certain other matters. Management believes its financial statements appropriately reflect the resolution of the litigation. See Note 12 - Leases for additional information.

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

Four participants in The American Electric Power System Retirement Plan (the Plan) filed a class action complaint in December 2021 in the U.S. District Court for the Southern District of Ohio against AEPSC and the Plan. When the Plan's benefit formula was changed in the year 2006, 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 received benefits only under the new cash balance benefit formula. The Plaintiffs assert a number of claims on behalf of themselves and the purported class, including 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 FRISA and the Age Discrimination in Employment Act and (c) AEP failed to provide required notice regarding the changes to the Plan. Among other relief, the Complaint seeks reformation of the Plan to provide additional benefits and the recovery of plan benefits for former employees under such reformed plan. The Plaintiffs previously had submitted claims for additional plan benefits for AFP, which were denied. On February 15, 2022, AEPSC and the Plan filed a motion to dismiss the complaint for failure to state a claim. AFP will continue to defend against the claims. Management is unable to determine a range of potential losses that is reasonably possible of occurring.

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 OPFB 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 OPFB 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 recognizes, as a component of other comprehensive income, the changes in the funded status of the plan that arise during the year that are not recognized as a component of net periodic benefit cost. I&M records a regulatory asset instead of other comprehensive income for qualifying benefit costs of regulated operations that for 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		OPFB	
	2021	2020	2021	2020
Discount Rate	2.90 %	2.50 %	2.90 %	2.55 %
Interest Crediting Rate	4.00 %	4.00 %	NA	NA
Rate of Compensation Increase	5.00 % (a)	5.00 % (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 non-exempt 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 2021, 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.

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		OPFB	
	2021	2020	2021	2020
Discount Rate	2.50 %	1.25 %	2.53 %	3.30 %
Interest Crediting Rate	4.00 %	4.00 %	NA	NA
Expected Return on Plan Assets	4.75 %	5.75 %	4.75 %	5.50 %
Rate of Compensation Increase	5.00 % (a)	5.00 % (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 non-exempt 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:

Healths Care Trend Rates	December 31,	
	2021	2020
Initial	6.25 %	6.50 %
Ultimate	4.50 %	4.50 %
Year Ultimate Reached	2029	2029

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 ensure security diversification and ensure compliance with the investment policy. As of December 31, 2021, the assets were invested in compliance with all investment limits. See "Investments Held in Trust for Future Liabilities" section of Note 1 for limit details.

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

For the year ended December 31, 2021, the pension plans had an actuarial gain primarily due to an increase in the discount rate, partially offset by less favorable demographic experience than expected, resulting from the updated census information as of January 1, 2021. For the year ended December 31, 2021, the OPEB plans had an actuarial gain primarily due to an increase in the discount rate and an update of the projected reimbursements from the Employer Group Waiver Program under Medicare Part D. 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.

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.

Change in Benefit Obligation	Pension Plans		OPEB	
	2021	2020	2021	2020
	(in millions)			
Benefit Obligation as of January 1,	\$ 653.3	\$ 616.1	\$ 141.4	\$ 142.9
Service Cost	17.5	15.4	1.3	1.4
Interest Cost	16.2	19.7	3.5	4.7
Actuarial (Gain) Loss	(39.5)	44.3	(16.8)	5.1
Plan Amendments	—	—	(0.7)	(1.6)
Benefit Payments	(45.4)	(42.2)	(15.3)	(15.9)
Participant Contributions	—	—	5.2	4.8
Benefit Obligation as of December 31,	\$ 612.1	\$ 653.3	\$ 118.6	\$ 141.4
	(in millions)			
Change in Fair Value of Plan Assets				
Fair Value of Plan Assets as of January 1,	\$ 698.1	\$ 630.5	\$ 238.2	\$ 216.3
Actual Gains on Plan Assets	28.8	103.3	20.6	33.0
Company Contributions	—	6.5	—	—
Participant Contributions	—	—	5.2	4.8
Benefit Payments	(45.4)	(42.2)	(15.3)	(15.9)
Fair Value of Plan Assets as of December 31,	\$ 681.5	\$ 698.1	\$ 248.7	\$ 238.2
Funded Status as of December 31,	\$ 69.4	\$ 44.8	\$ 130.1	\$ 96.8

Special Liabilities – Prepaid Benefit Costs	Pension Plans		OPEB	
	2021	2020	2021	2020
	(in millions)			
Special Liabilities – Prepaid Benefit Costs	\$ 71.4	\$ 46.5	\$ 130.1	\$ 96.8
Miscellaneous Current and Accrued Liabilities – Short-term Benefit Liability	(0.1)	—	—	—
Accumulated Provision for Pensions and Benefits – Long-term Benefit Liability	(1.9)	(1.7)	—	—
Funded Status	\$ 69.4	\$ 44.8	\$ 130.1	\$ 96.8

Amounts Included in Regulatory Assets, Deferred Income Taxes and AOCI

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

Components	Pension Plans		OPEB	
	2021	2020	2021	2020
	(in millions)			
Net Actuarial (Gain) Loss	\$ (1.6)	\$ 39.5	\$ (10.7)	\$ 15.6
Prior Service Credit	—	—	(22.1)	(31.0)
Recorded as				
Regulatory Asset/Liabilities (a)	\$ 3.1	\$ 40.3	\$ (30.7)	\$ (14.6)
Deferred Income Taxes	(1.0)	(0.1)	(0.4)	(0.3)
Net of Tax AOCI	(3.7)	(0.7)	(1.7)	(0.6)

(a) Recorded as a Regulatory Liability as of December 31, 2021 and recorded as a Regulatory Asset as of December 31, 2020

Components	Pension Plans		OPEB	
	2021	2020	2021	2020
	(in millions)			
Action of Claim During the Year	\$ (29.4)	\$ (25.7)	\$ (26.3)	\$ (16.4)
Amortization of Actuarial Loss	(11.7)	(10.8)	—	(0.7)
Prior Service Credit	—	—	(0.7)	(1.5)
Amortization of Prior Service Credit	—	—	9.6	9.5
Change for the Year Ended December 31,	\$ (41.1)	\$ (26.5)	\$ (17.4)	\$ (9.1)

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&N using the percentages in the table below.

Pension Plan	December 31,		OPEB	December 31,
	2021	2020		
	12.7 %	12.6 %	12.2 %	12.2 %

The following table presents the classification of pension plan assets for AEP within the fair value hierarchy as of December 31, 2021:

Asset Class	Level 1	Level 2	Level 3	Other	Total	Year End Allocation
	(in millions)					

Equities (a):										
Domestic	\$	388.9	\$	---	\$	---	\$	388.9	7.2%	
International		465.7		---		---		465.7	8.7%	
Common Collective Trusts (c)		---		---		463.9		463.9	8.7%	
Subtotal - Equities		854.6		---		463.9		1,318.5	24.6%	
Fixed Income (a):										
United States Government and Agency Securities		0.1		1,557.6		---		1,557.7	29.1%	
Corporate Debt		---		1,295.9		---		1,295.9	24.2%	
Foreign Debt		---		259.4		---		259.4	4.8%	
State and Local Government		---		57.1		---		57.1	1.1%	
Other - Asset Backed		---		1.3		---		1.3	---	
Subtotal - Fixed Income		0.1		3,171.3		---		3,171.4	59.2%	
Infrastructure (c)		---		---		92.1		92.1	1.7%	
Real Estate (c)		---		---		232.6		232.6	4.4%	
Alternative Investments (c)		---		---		448.8		448.8	8.4%	
Cash and Cash Equivalents (c)		---		64.3		---		117.7	2.2%	
Other - Pending Transactions and Accrued Income (b)		---		---		(28.2)		(28.2)	(0.5)%	
Total	\$	854.7	\$	3,235.6	\$	---	\$	1,262.6	3,352.9	100.0%

(a) Includes investment securities loaned to borrowers under the securities lending program. See the "Investments Held in Trust for Future Liabilities" section of Note 1 for additional information.
(b) Amounts in "Other" column primarily represent accrued interest, dividend receivables and transactions pending settlement.
(c) Amounts in "Other" column represent investments for which fair value is measured using net asset value per-share.
The following table presents the classification of OPFB plan assets for AEP within the fair value hierarchy as of December 31, 2021:

Asset Class	Level 1	Level 2	Level 3	Other	Total	Year End Allocation
	(in millions)					
Equities:						
Domestic	\$ 474.0	\$ ---	\$ ---	\$ ---	\$ 474.0	22.2%
International	296.3	---	---	---	296.3	14.5%
Common Collective Trusts (b)	---	---	---	265.0	265.0	13.0%
Subtotal - Equities	770.3	---	---	265.0	1,035.3	50.7%
Fixed Income:						
Common Collective Trust - Debt (b)	---	---	---	167.7	167.7	8.2%
United States Government and Agency Securities	---	222.4	---	---	222.4	10.9%
Corporate Debt	---	233.2	---	---	233.2	11.4%
Foreign Debt	---	39.8	---	---	39.8	2.0%
State and Local Government	91.9	13.6	---	---	105.5	5.1%
Subtotal - Fixed Income	91.9	509.0	---	167.7	768.6	37.6%
Trust Owned Life Insurance:						
International Equities	---	23.4	---	---	23.4	1.1%
United States Bonds	---	171.3	---	---	171.3	8.4%
Subtotal - Trust Owned Life Insurance	---	194.7	---	---	194.7	9.5%
Cash and Cash Equivalents (b)	33.0	---	---	6.7	39.7	1.9%
Other - Pending Transactions and Accrued Income (a)	---	---	---	6.0	6.0	0.3%
Total	\$ 895.2	\$ 703.7	\$ ---	\$ 485.4	\$ 2,084.3	100.0%

(a) Amounts in "Other" column primarily represent accrued interest, dividend receivables and transactions pending settlement.
(b) Amounts in "Other" column represent investments for which fair value is measured using net asset value per-share.
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)	---	49.2	---	58.2	107.5	1.9%
Other - Pending Transactions and Accrued Income (b)	---	---	---	(2.5)	(2.5)	---
Total	\$ 1,217.2	\$ 2,829.2	\$ ---	\$ 1,460.2	\$ 5,556.6	100.0%

(a) Includes investment securities loaned to borrowers under the securities lending program. See the "Investments Held in Trust for Future Liabilities" section of Note 1 for additional information.
(b) Amounts in "Other" column primarily represent accrued interest, dividend receivables and transactions pending settlement.
(c) Amounts in "Other" column represent investments for which fair value is measured using net asset value per-share.
The following table presents the classification of OPFB 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	---	---	---	32.0	1.6 %
Other - Pending Transactions and Accrued Income (a)	---	---	---	3.2	2.7	0.1 %
Total	\$ 790.6	\$ 697.1	\$ ---	\$ 459.0	\$ 1,946.7	100.0 %

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

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

Accumulated Benefit Obligation

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

Accumulated Benefit Obligation	December 31,	
	2021	2020
	(in millions)	
Qualified Pension Plan	\$ 575.2	\$ 615.8
Nonqualified Pension Plans	1.2	0.8
Total	\$ 576.4	\$ 616.6

Obligations in Excess of Fair Values

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

Projected Benefit Obligation

	December 31,	
	2021	2020
	(in millions)	
Projected Benefit Obligation	\$ 1.9	\$ 1.7
Fair Value of Plan Assets	---	---
Underfunded Projected Benefit Obligation	\$ (1.9)	\$ (1.7)

Accumulated Benefit Obligation

	December 31,	
	2021	2020
	(in millions)	
Accumulated Benefit Obligation	\$ 1.2	\$ 0.8
Fair Value of Plan Assets	---	---
Underfunded Accumulated Benefit Obligation	\$ (1.2)	\$ (0.8)

Estimated Future Benefit Payments and Contributions

I&M expects contributions and payments for the pension plans of \$1 million during 2022. 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 their share of the cost. Future benefit payments are dependent on the number of employees retiring, whether the retiring employees elect to receive pension benefits as annuities or as lump sum distributions, future integration of the benefit plans with changes to Medicare and other legislation, future levels of interest rates and variances in actuarial results. The simulated payments for the pension benefits and OPEB are as follows:

	Estimated Payments	
	Pension Plans	OPEB
	(in millions)	
2022	\$ 41.3	\$ 15.2
2023	46.9	14.1
2024	42.1	14.7
2025	42.0	14.5
2026	42.2	14.4
Years 2027 to 2031, in Total	201.6	66.8

Components of Net Periodic Benefit Cost

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

	Pension Plans				OPEB			
	Years Ended December 31,				Years Ended December 31,			
	2021	2020	2021	2020	2021	2020	2021	2020
	(in millions)							
Service Cost	\$ 17.5	\$ 15.4	\$ 1.3	\$ 1.4				
Interest Cost	16.2	19.7	3.5	4.7				
Expected Return on Plan Assets	(28.9)	(33.3)	(11.1)	(11.7)				
Amortization of Prior Service Credit	---	---	(9.6)	(9.5)				
Amortization of Net Actuarial Loss	11.7	10.8	---	0.7				
Net Periodic Benefit Cost (Credit)	16.5	12.6	(15.9)	(14.4)				
Capitalized Portion	(4.9)	(4.3)	(0.4)	(0.4)				
Net Periodic Benefit Cost (Credit) Recognized in Expense	\$ 11.6	\$ 8.3	\$ (16.3)	\$ (14.8)				

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, 2021 and 2020 were \$11 million and \$11 million, respectively.

8. BUSINESS SEGMENTS

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

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.

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

Primary Risk Exposure	Value		Unit of Measure
	2021	2020	
	(in millions)		
Commodity:			
Power	13.6	19.7	MWh
Heating Oil and Gasoline	0.7	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 netted cash collateral paid to third-parties against short-term and long-term risk management liabilities were immaterial as of December 31, 2021 and 2020.

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

Balance Sheet Location	December 31, 2021		
	Risk Management Contracts (Liabilities) Commodity (a)	Gross Amount Offset In the Statements of Financial Position (b)	Net Amounts of Assets/Liabilities Presented in the Statements of Financial Position (c)
	(in millions)		
Derivative Forward Assets	\$ 11	\$ 5	\$ 6
Long-Term Derivative Forward Liabilities	12	10	2
Derivative Forward Liabilities	5	10	5
Regulatory Assets/Liabilities/Other Financial Position	12	10	2
	December 31, 2020		
	Risk Management Contracts (Liabilities) Commodity (a)	Gross Amount Offset In the Statements of Financial Position (b)	Net Amounts of Assets/Liabilities Presented in the Statements of Financial Position (c)
	(in millions)		
Derivative Forward Assets	\$ 17	\$ 16	\$ 1
Long-Term Derivative Forward Liabilities	10	10	0
Derivative Forward Liabilities	12	12	0
Regulatory Assets/Liabilities/Other Financial Position	1	1	0

(a) - The fair value of these derivatives is determined using a valuation model. These models take into account counterparty credit risk, liquidity and other factors. (b) - The fair value of these derivatives is determined using a valuation model. These models take into account counterparty credit risk, liquidity and other factors. (c) - All fair value measurements are based on the best information available, including valuation models that estimate future energy prices based on existing market and broker quotes and other assumptions.

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

Location of Gain (Loss)	Years Ended December 31,	
	2021	2020
	(in millions)	
Operating Revenues	\$ (6.1)	\$ 0.1
Operating Expenses	0.3	(0.1)
Regulatory Expenses	0.3	(0.3)
Other Regulatory Assets (a)	(14.5)	(0.1)
Other Regulatory Liabilities (a)	13.8	12.4
Total Gain (Loss) on Risk Management Contracts	\$ (6.2)	\$ 12.1

(a) - Gains/losses related to regulated operations and regulatory assets/liabilities, 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 line item on the statements of income as that of the associated risk being hedged. However, unrealized and some realized gains and losses for both trading and non-trading derivative instruments are recorded as regulatory assets (for losses) or regulatory liabilities (for gains) in accordance with the accounting guidance for "Regulated Operations."

Accounting for Cash Flow Hedging Strategies

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

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 Operating 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 2021 and 2020, 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 2021 and 2020, 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:

December 31, 2021		December 31, 2020	
Interest Rate			
ACFI Loss Net of Tax	Expected to be Reclassified to Net Income During the Next Twelve Months	ACFI Loss Net of Tax	Expected to be Reclassified to Net Income During the Next Twelve Months
\$	(6.2) \$	(4.6) \$	(6.3) \$
			11.6

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

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 potential 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 parent/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, 2021 and 2020.

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, 2021 and 2020.

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:

2021		2020	
Book Value	Fair Value	Book Value	Fair Value
(In millions)			
\$ 2,092.9	\$ 2,625.8	\$ 2,899.8	\$ 2,628.6

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:

	2021			2020		
	Fair Value	Gross Unrealized Gains	Other Than Temporary Impairments	Fair Value	Gross Unrealized Gains	Other Than Temporary Impairments
(In millions)						
U.S. Government Securities	\$ 21.7	\$	\$	\$ 27.8	\$	\$
Fixed Income Securities	1,456.1	18.7	12.9	1,055.6	95.7	17.1
State and Local Government Securities	79.7	8.5	13.1	86.3	7.0	11.7
Non-Financial Corporate Securities	7.1	0.1	16.1	11.2	0.9	10.3
Special Fixed Income Securities	1,200.3	71.3	110.1	1,226.2	109.0	19.2
Equity Securities - Dividends	2,241.9	1,801.3	--	2,054.7	1,400.6	--
Other Special Funds	\$ 2,557.0	\$ 1,974.2	\$ 110.1	\$ 2,066.7	\$ 1,509.8	\$ 19.2

(1) Amount reported in Gross Unrealized Gains include unrealized gains of \$1.9 million and \$1.4 billion and a realized loss of \$1 million and \$9 million as of December 31, 2021 and 2020, respectively.

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

	Years Ended December 31,	
	2021	2020
(in millions)		
Proceeds from Investment Sales	\$ 1,886.4	\$ 1,521.4
Purchases of Investments	1,928.2	1,637.2
Gross Realized Gains on Investment Sales	103.2	26.4
Gross Realized Losses on Investment Sales	16.5	26.1

The base cost of fixed income securities was \$1.2 billion and \$1.1 billion as of December 31, 2021 and 2020, respectively. The base cost of equity securities was \$641 million and \$654 million as of December 31, 2021 and 2020, respectively. The fair value of fixed income securities held in the nuclear trust funds, summarized by contractual maturities, as of December 31, 2021 was as follows:

	Fair Value of Fixed Income Securities	
	(in millions)	
Within 1 year	\$	302.4
After 1 year through 5 years		431.2
After 5 years through 10 years		227.7
After 10 years		279.1
Total	\$	1,240.4

Fair Value Measurements of Financial Assets and Liabilities

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

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

Assets:	December 31, 2021				Total
	Level 1	Level 2	Level 3	Other	
(in millions)					
Derivative Instrument Assets					
Risk Management Commodity Contracts (1)	\$	\$	3.8	7.0	13.8
Other Special Funds					

Cash and Cash Equivalents (c)	71.7	—	—	7.0	89.7
Fixed Income Securities:					
United States Government	—	1,156.4	—	—	1,156.4
Corporate Debt	—	76.7	—	—	76.7
State and Local Government	—	7.3	—	—	7.3
Subtotal Fixed Income Securities	—	1,240.4	—	—	1,240.4
Equity Securities - Domestic (a)	2,541.9	—	—	—	2,541.9
Total Other Special Funds	2,619.6	1,240.4	—	7.0	3,867.0
Total Assets	\$ 2,691.6	\$ 1,247.2	\$ 7.0	\$ (1.1)	\$ 3,970.3

Liabilities:					
Derivative Instrument Liabilities					
Risk Management Commodity Contracts (b) (d)	\$ —	\$ 6.7	\$ 8.3	\$ (10.0)	\$ 5.0

	December 31, 2020				
	Level 1	Level 2	Level 3	Other	Total
	(in millions)				

Assets:					
Derivative Instrument Assets					
Risk Management Commodity Contracts (b) (d)	\$ —	\$ 15.1	\$ 2.5	\$ (13.9)	\$ 3.7

Other Special Funds					
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 (a)	2,054.7	—	—	—	2,054.7
Total Other Special Funds	2,071.5	1,226.2	—	9.0	3,306.7
Total Assets	\$ 2,071.5	\$ 1,241.3	\$ 2.5	\$ (4.9)	\$ 3,310.4

Liabilities:					
Derivative Instrument Liabilities					
Risk Management Commodity Contracts (b) (d)	\$ —	\$ 12.0	\$ 0.4	\$ (12.2)	\$ 0.2

- (a) Amounts represent publicly-traded equity securities and equity-based mutual funds.
(b) Amounts in "Other" column primarily represent commodity trading of risk management and hedging contracts and associated cash collateral under the accounting guidance for "Derivatives as Hedging."
(c) Amounts in "Other" column primarily represent accrued interest receivables from financial institutions. Level 1 amounts primarily represent investments in money market funds.
(d) Substantially comprised of power contracts.

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, 2021	Derivative Instrument Assets (Liabilities) (in millions)
Balance as of December 31, 2020		\$ 2.1
Realized Gain (Loss) Included in Net Income (or Changes in Net Assets) (a) (b)		(0.1)
Settlements		(2.2)
Transfers out of Level 3 (c)		—
Changes in Fair Value Allocated to Regulated Jurisdictions (d)		(0.5)
Balance as of December 31, 2021		\$ (0.7)

	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 (c)		0.4
Changes in Fair Value Allocated to Regulated Jurisdictions (d)		2.0
Balance as of December 31, 2020		\$ 2.1

- (a) Includes fair value adjustments of income.
(b) Represents the change in fair value between the beginning of the reporting period and the end of the period, net of any cash transfers, net of any cash transfers, net of any cash transfers.
(c) Transfers are reported based on the fair value of the underlying instrument at the time of the transfer occurred.
(d) Includes the net gain/loss of the contracts that are not reflected in the statement of income. These changes in fair value are recorded as regulatory liabilities for net gains and as regulatory asset-based losses on net losses payable.

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

	December 31, 2021						
	Fair Value		Valuation Technique	Significant Unobservable Input (a)	Input Range		Weighted Average (b)
	Assets	Liabilities			Low	High	
	(in millions)						
Energy Contracts	\$ —	\$ 0.2	Discounted Cash Flow	Forward Market Price	\$ 32.20	\$ 56.54	44.77
FTRs	7.6	8.1	Discounted Cash Flow	Forward Market Price	(5.45)	17.75	(0.12)
Total	\$ 7.6	\$ 8.3					

	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	25.0%
FTRs	1.9	0.1	Discounted Cash Flow	Forward Market Price	(1.96)	3.69	0.32
Total	\$ 2.5	\$ 0.4					

- (a) Represents market prices in dollars per MWh.
(b) The weighted-average is the product of the forward market price of the underlying commodity and volume weighted by term.

The following table provides the measurement uncertainty of fair value measurements to increases (decreases) in significant unobservable inputs related to Energy Contracts and FTRs as of December 31, 2021 and 2020:

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)

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,	
	2021	2020
	(in millions)	
Charged (Credited) to Operating Expenses, Net:		
Current	\$ 31.3	\$ 15.6
Deferred	(35.0)	(20.3)
Total	(3.7)	(4.7)
Charged (Credited) to Nonoperating Income, Net:		
Current	(4.4)	(2.4)
Deferred	(3.1)	(0.4)
Total	(7.5)	(2.8)
Total Income Benefit	\$ (11.2)	\$ (7.5)

The following is a reconciliation of the difference between the amounts of federal income taxes computed by multiplying book income before income taxes by the federal statutory tax rate and the amount of income taxes reported:

	Years Ended December 31,	
	2021	2020
	(in millions)	
Net Income	\$ 279.8	\$ 284.8
Income Tax Expense	(11.2)	(7.5)
Pretax Income	\$ 268.6	\$ 277.3
Income Taxes on Pretax Income at Statutory Rate (21%)	\$ 56.4	\$ 58.2
Increase (Decrease) in Income Taxes Resulting from the Following Items:		
Reversal of Origination Flow-Through	3.5	1.6
Investment Tax Credit Amortization	(6.4)	(4.5)
State and Local Income Taxes, Net	(0.8)	1.5
Removal Costs	(9.7)	(10.5)
AFUDC	(2.7)	(2.4)
Parent Company Loss Benefit	(2.8)	(6.4)
Tax Reform Excess ADIT Reversal	(16.3)	(46.8)
Other	(2.4)	1.8
Income Tax Expense	\$ (11.2)	\$ (7.5)
Effective Income Tax Rate	(4.2)%	(2.7)%

Net Deferred Tax Liability

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

	December 31,	
	2021	2020
	(in millions)	
Deferred Tax Assets	\$ 1,071.5	\$ 989.8
Deferred Tax Liabilities	(2,172.3)	(2,056.1)
Net Deferred Tax Liabilities	\$ (1,100.8)	\$ (1,066.3)
Property Related Temporary Differences	\$ (305.8)	\$ (411.2)
Amounts Due to Customers for Future Federal Income Taxes	135.5	147.9
Deferred State Income Taxes	(231.9)	(211.1)
Accrued Nuclear Decommissioning	(743.2)	(626.4)
Regulatory Assets	(23.6)	(16.5)
Operating Lease Liability	13.5	46.6
All Other, Net	44.7	4.4
Net Deferred Tax Liabilities	\$ (1,100.8)	\$ (1,066.3)

Tax Credit Carryforward

As of December 31, 2021, I&M has federal tax credit carryforwards in the amount of \$16.9 million. If these credits are not utilized, federal general business tax credits will expire in the years 2036 through 2041. I&M anticipates future federal taxable income will be sufficient to realize the tax benefits of the federal tax credits before they expire unused.

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.

Net Income Tax Operating Loss Carryforward

As of December 31, 2021, I&M has West Virginia net income tax operating loss carryforward of \$6.3 million. As a result, I&M recognized deferred state income tax benefits. Management anticipates future taxable income will be sufficient to realize the state net income tax operating loss tax benefits before the state carryforward expires.

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, 2021 and 2020. Management believes that there will be no significant net increase or decrease in unrecognized benefits within 12 months of the reporting date.

Federal and State Income Tax Audit Status

The statute of limitations for the IRS to examine I&M and other AEP subsidiaries originally filed federal returns 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 through 2017 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 net operating loss carryback to 2015 that originated in the 2017 return. As of December 31, 2021, the IRS has not issued any proposed adjustments and the IRS is limited in their proposed adjustments to the amount I&M and other AEP subsidiaries claimed on the amended returns. I&M has agreed to extend the statute of limitations on the 2017 tax return to December 31, 2022 to allow time for the audit to be completed and the Congressional Joint Committee on Taxation to approve the associated refund claim.

I&M and other AEP subsidiaries file income tax returns in various state and local jurisdictions. These taxing authorities routinely examine the tax returns, and I&M and other AEP subsidiaries are currently under examination in several state and local jurisdictions. The Registrants are no longer subject to state or local examinations by tax authorities for years before 2012. In addition, management is monitoring and continues to evaluate the potential impact of federal legislation and corresponding state conformity.

State Tax Legislation

In April 2021, West Virginia enacted House Bill (HB) 2026. HB 2026 changes the state income tax apportionment formula from a ratio that includes property, payroll and sales to a single sales factor apportionment regime effective for tax years beginning on or after January 1, 2022. HB 2026 also eliminates the "throw out" rule related to sales of tangible personal property for sales factor apportionment calculation purposes and introduces a market-based sourcing for sales of services and intangible property.

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,	
	2021	2020
	(In millions)	
Operating Lease Cost	\$ 90.2	\$ 101.5
Finance Lease Cost:		
Amortization of Right-of-Use Assets	98.1	93.9
Interest on Lease Liabilities	4.4	5.2
Total Lease Rental Costs (a)	\$ 192.7	\$ 200.6

(a) Includes variable and contingent lease costs, which were immaterial. Supplemental information related to leases are shown in the tables below:

	December 31,	
	2021	2020
Weighted-Average Remaining Lease Term (years):		
Operating Leases	5.87	3.50
Finance Leases	2.10	5.79
Weighted-Average Discount Rate:		
Operating Leases	3.46%	3.42%
Finance Leases	3.02%	3.21%

	Year Ended December 31,	
	2021	2020
	(In millions)	
Cash paid for amounts included in the measurement of lease liabilities:		
Operating Cash Flows from Operating Leases	\$ 92.9	\$ 102.2
Operating Cash Flows from Finance Leases	160.6	103.2
Non-cash Acquisitions Under Operating Leases	\$ 2.6	\$ 13.1

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

	December 31,	
	2021	2020
	(In millions)	
Property, Plant and Equipment Under Finance Leases		
Utility Plant (a)	\$ 160.6	\$ 41.7
Under Trust Under Finance Leases (b)	118.6	138.9
Net Property, Plant and Equipment Under Finance Leases	\$ 279.2	\$ 180.6
Obligations Under Finance Leases		
Noncurrent	\$ 85.9	\$ 106.1
Current	192.6	74.5
Total Obligations Under Finance Leases	\$ 280.9	\$ 180.6

(a) Includes \$38 million and \$27 million of accumulated provision for depreciation and amortization for the years ended December 31, 2021 and 2020, respectively.
 (b) Includes \$264 million and \$166 million of accumulated provision for depreciation and amortization for the years ended December 31, 2021 and 2020, respectively.

	December 31,	
	2021	2020
	(In millions)	
Property, Plant and Equipment Under Operating Leases		
Utility Plant (a)	\$ 42.1	\$ 184.9
Nonutility Plant	41.2	47.5
Accumulated Provision for Depreciation and Amortization - Nonutility Plant	(21.9)	(18.3)
Net Property, Plant and Equipment Under Operating Leases	\$ 61.4	\$ 214.1
Obligations Under Operating Leases		
Noncurrent	\$ 48.9	\$ 135.9
Current	15.5	83.6
Total Obligations Under Operating Leases	\$ 64.4	\$ 219.5

(a) Includes \$18 million and \$14.5 million of accumulated provision for depreciation and amortization for the years ended December 31, 2021 and 2020, respectively.

Future minimum lease payments consisted of the following as of December 31, 2021:

	December 31,	
	2021	2020
	(In millions)	
	Finance Leases	Operating Leases
2022	\$ 199.5	\$ 17.6
2023	46.5	11.7
2024	25.9	10.4
2025	11.4	9.5
2026	3.5	7.3
After 2026	16.1	15.6
Total Future Minimum Lease Payments	293.9	71.3
Less: Imputed Interest	14.0	6.9
Estimated Present Value of Future Minimum Lease Payments	\$ 280.9	\$ 64.4

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, 2021, 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 \$3 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 trusts were capitalized with equity from six owner participants with no relationship to AEP or any of its subsidiaries and debt from a syndicate of banks and securities in a private placement to certain institutional investors.

The trusts own undivided interests in Rockport Plant, Unit 2 and leases equal portions to AEGCO and I&M. In April 2021, AEGCO and I&M executed an agreement to purchase 100% of the interests in Rockport Plant, Unit 2 effective at the end of the lease term in December 2027. In December 2021, AEGCO and I&M satisfied the necessary regulatory approvals to complete the acquisition. Upon receipt of the regulatory approvals, the addition of the lessee forward purchase obligation resulted in the modified lease changing classification from operating to finance for AEGCO and I&M. I&M's future minimum lease payments as of December 31, 2021, inclusive of the purchase obligation, were as follows:

Future Minimum Lease Payments	
(In millions)	
2027	\$ 124.4
Total Future Minimum Lease Payments	\$ 124.4

The lease modification also created variable interests in the trusts that own the undivided interests in Rockport Plant, Unit 2 for I&M and AEGCO. Neither I&M nor AEGCO are the primary beneficiaries of the trusts because AEGCO nor I&M has the power to direct the most significant activities of the trusts. AEP and I&M's maximum exposure to loss associated with the trusts is equal to the total future minimum lease payments, inclusive of the purchase obligation, as shown in the table above.

Lessor Activity

I&M's lessor activity was immaterial as of and for the twelve months ended December 31, 2021 and December 31, 2020, respectively.

Nuclear Fuel Lease

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. I&M made the final payment in April 2021.

In November 2017, I&M entered into a sale-and-leaseback transaction for \$79 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 \$79 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.

In May 2021, I&M entered into a sale-and-leaseback transaction for \$65 million with DCC Fuel XVI LLC (DCC XVI). DCC XVI 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 2021.

13. FINANCING ACTIVITIES

Long-term Debt

The following table details long-term debt outstanding:

Covenants	Maturity	Weighted-Average Interest Rate as of		Interest Rate Ranges as of		Outstanding as of	
		December 31, 2021	2021	December 31, 2021	2020	2021	2020
Senior Secured Debt	2023-2024	4.0%	3.2%	3.0%-6.0%	3.0%-6.0%	\$ 2,225	\$ 2,170
Subordinated Secured Debt	2021-2024	2.4%	2.7%	0.7%-3.5%	0.8%-3.0%	100	200
Special Purpose Vehicle Obligations						200	200
Other Long-term Debt	2021-2024	6.0%	5.0%	1.2%-11.5%		20	20
Unsecured Debt						0	0
Total Long-term Debt Outstanding						\$ 2,525	\$ 2,390

(1) Interest rates on floating rate debt are based on the applicable benchmark rate plus a spread. The interest rate spread includes the cost of debt and the cost of debt service. Interest rates on fixed rate debt are based on the applicable benchmark rate plus a spread. (2) Certain floating rate debt has a variable rate based on the applicable benchmark rate plus a spread. (3) Certain floating rate debt has a variable rate based on the applicable benchmark rate plus a spread. (4) Special Purpose Vehicle Obligations are secured debt.

As of December 31, 2021, long-term debt was payable as follows:

	(in millions)
2022	1
2023	254
2024	25
2025	104
2026	
After 2026	2,601
Principal Amount	\$ 3,085
Unamortized Discount	(200)
Total Long-term Debt	\$ 2,885

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, 2021, 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 \$1.7 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, 2021, the amount of any such restrictions was \$649 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, 2021 and 2020 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)					
2021	\$ 166.5	\$ 354.8	\$ 110.4	\$ 96.2	\$ 95.3	\$ 500.0
2020	218.6		114.5	—	193.0	500.0

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
	(in millions)					
2021	0.48%	0.01%	0.39%	0.02%	0.33%	0.23%
2020	2.70%	0.27%	—%	—%	1.05%	—%

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, 2021 and 2020.

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 the I&M's receivables. The costs of customer accounts receivable sold are reported on 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 creditors to purchase receivables and was amended in September 2021 to include a \$125 million and a \$625 million facility, which expire in September 2023 and 2024, respectively.

The amount of accounts receivable and accrued utility revenues under the sale of receivables agreement as of December 31, 2021 and 2020 were \$157 million and \$171 million, respectively.

The fees paid to AEP Credit for customer accounts receivable sold were \$7 million and \$8 million for the years ended December 31, 2021 and 2020, respectively. In 2020, an increase in allowance for doubtful accounts was recognized in response to the anticipated impact of COVID-19 on the collectability of accounts receivable, which caused an increase in fees paid by I&M. In 2021, due to higher than expected collections of accounts receivable, a allowance for doubtful accounts was adjusted resulting in the decrease in fees paid to reflect the higher fees now being paid and its low or sales was not paid.

The proceeds on the sale of receivables to AEP Credit were \$1.9 billion and \$1.9 billion for the years ended December 31, 2021 and 2020, respectively.

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, PSD, 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, 2021 and 2020.

Related Party Revenues	Years Ended December 31,	
	2021	2020
	(in millions)	
Auction Sales to OPCo (a)	\$	\$ 2.1
Transmission Revenues	(2.4)	2.9
Other Revenues	6.3	3.5

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

The following table shows the purchased power expenses incurred for purchases from affiliates for the years ended December 31, 2021 and 2020.

Related Party Purchases	Years Ended December 31,	
	2021	2020
	(in millions)	
Direct Purchases from AFGCo	\$	\$ 172.8

PJM and SPP 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 AEPICo and other transmission affiliates are billed to AEP East Companies through the PJM OATT. I&M's net charges for the years ended December 31, 2021 and 2020 related to the TA were \$157 million and \$146 million, respectively. The charges were recorded in Operating Expenses on the statements of income.

Joint License Agreement

AEPICo 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, 2021 and 2020, AEPICo billed I&M \$3 million and \$3 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 2013. 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 AFGCo 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 AFGCo 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. 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 the power (and the energy associated therewith) available to AEGCo from both units of the Rockport Plant. KPCo pays to AEGCo in consideration for the right to receive such power the same amounts which I&M would have paid AEGCo under the terms of the I&M Power Agreement for such entitlement. The KPCo UPA ends in December 2027.

Coal Coal Terminal

Coal Coal Terminal, which is owned by AEGCo, performs coal transloading and storage services at cost for I&M. The coal transloading costs were \$11 million and \$12 million for the years ended December 31, 2021 and 2020, respectively. I&M recorded the cost of transloading services in Fuel Stock on the balance sheets.

Coal Coal Terminal also performs miller maintenance services at cost for I&M. AEGCo billed I&M \$343 thousand and \$1 million for the years ended December 31, 2021 and 2020, respectively, for miller maintenance services. I&M recorded the cost of the miller 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_x emissions at certain generation plants in the AEP System. I&M recorded revenues from barging, transloading and other services of \$24 million and \$61 million for the years ended December 31, 2021 and 2020, respectively, in Revenues from Nonutility Operations on the statements of income.

Central Machine Shop

APCo operates a facility which repairs and rebuilds specialized components for the generation plants across the AEP System. I&M recorded billings from APCo of \$2 million and \$3 million as capital or maintenance expenses depending on the nature of the services received for the years ended December 31, 2021 and 2020, respectively. These billings are receivable from customers.

Sales and Purchases of Property

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

	Years Ended December 31,	
	2021	2020
	(in millions)	
Sales	\$ 7.0	\$ 1.5
Purchases	0.6	3.4

Semptra Renewables LLC PPAs

In April 2019, AEP acquired Semptra 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 \$10 million and \$11 million, respectively, for the years ended December 31, 2021 and 2020.

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 \$203 million and \$210 million for the years ended December 31, 2021 and 2020, 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 2021 and 2020, there were no charitable contributions made to the AEP Foundation.

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 legislated annual composite depreciation rates by functional class:

Year	Nuclear	Steam	Other Generation	Hydro	Transmission	Distribution	General
				(In percentages)			
2021	3.5	8.7	4.2	2.5	2.4	3.4	9.0
2020	3.4	8.7	5.2	2.5	2.3	3.4	10.2

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, 2021 and 2020, I&M's ARO liability for nuclear decommissioning of the Cook Plant was \$1.93 billion and \$1.80 billion, respectively. These liabilities are reflected in Asset Retirement Obligations on I&M's balance sheets. As of December 31, 2021 and 2020, the fair value of I&M's assets that are legally restricted for purposes of settling decommissioning liabilities totaled \$3.54 billion and \$2.98 billion, respectively. These assets are included in Other Special Funds on I&M's balance sheets. In December 2021, I&M recorded a \$50 million revision for Cook Plant as a result of the latest decommissioning cost study. The ARO liability was updated and changes from the previous study were driven primarily by general increases in the projected cost of labor and materials.

The following is a reconciliation of the 2021 and 2020 aggregate carrying amounts of ARO:

Year	ARO at January 1,	Accretion Expense	Liabilities Incurred	Liabilities Settled	Revisions to Cash Flow Estimates	ARO at December 31,
	(In millions)					
2021	\$ 1,813.8	\$ 72.9	\$ 0.3	\$ (0.1)	\$ 29.4	\$ 1,916.3
2020	\$ 1,748.6	\$ 70.2	\$ 0.1	\$ (0.2)	\$ (4.9)	\$ 1,813.8

Jointly-owned Electric Facilities

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

Facility Name	Fuel Type	Percent of Ownership	Share as of December 31, 2021		
			Utility Plant In Service	Construction Work In Progress (In millions)	Accumulated Depreciation
Dispatch Generating Plant (Ohio)	Coal	50.0%	\$ 1,217.2	\$ 13.9	\$ 794.5
Share as of December 31, 2020					
Facility Name	Fuel Type	Percent of Ownership	Utility Plant In Service	Construction Work In Progress (In millions)	Accumulated Depreciation
			\$ 1,238.5	\$ 19.6	\$ 679.5

(1) As a result of I&M

(2) As a result of I&M's 50% ownership of both Unit 1 and 2 of the Dispatch Generating Plant. Unit 1 is subject to a power purchase agreement with a third party. See the "Risk Factors" section of Note 12 for additional information.

16. REVENUE FROM CONTRACTS WITH CUSTOMERS

Disaggregated Revenues from Contracts with Customers

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

	Years Ended December 31,	
	2021	2020
	(In millions)	
Retail Revenues:		
Retail Revenues	\$ 612.1	\$ 730.4
Commercial Revenues	512.6	196.0
Industrial Revenues	565.3	541.6
Other Retail Revenues	5.2	6.0
Total Retail Revenues	1,895.2	1,814.0
Wholesale Revenues:		
Generation Revenues	348.8	299.4
Transmission Revenues (a)	23.7	29.0
Total Wholesale Revenues	382.5	319.1
Other Revenues from Contracts with Customers (a)	45.4	21.2
Total Revenues from Contracts with Customers	2,323.1	2,174.4
Other Revenues:		
Alternative Revenues	(4.0)	5.8
Other Revenues	0.1	(0.1)
Total Other Revenues	(3.9)	5.7
Total Operating Revenues	\$ 2,319.2	\$ 2,181.1

(a) See Note 16 of the 2021 Form 10-K for more information.

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.

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 (ATTR) 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 ATTR. The annual true-ups meet the definition of alternative revenues in accordance with the accounting guidance for "Regulated Operations," and are therefore presented as such in the disaggregated revenues table above.

The AFP East Companies are parties to the TA, which defines how transmission costs are allocated among the AFP East Companies on a 12-month average coincident peak basis. Affiliate revenues as a result of the TA are reflected as Transmission Revenue 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, 2021. 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.

	2022	2023-2024	2025-2026 (in millions)	After 2026	Total
	\$ 277	\$ 88	\$ 88	\$ 15	\$ 598

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, 2021 and 2020.

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, 2021 and 2020.

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, 2021 and 2020. See "Securitized Accounts Receivable - AFP 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 \$61 million and \$35 million as of December 31, 2021 and 2020.

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, 2021 and 2020.

17. FERC ORDER NO. 784-3

On July 18, 2013, the FERC issued Order No. 784-3 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, 2021 and 2020, as required by FERC Order No. 784:

Project Name	Functional Classification	Project Location	Project Costs		Operation Expenses		Maintenance Expenses		
			Account	Amount	Account	Amount	Account	Amount (a)	
(dollars in millions)									
Year Ended December 31, 2021									
Fast-Break Station	Distribution	Cherohoke, IN	361	\$ 5.6	362	5	—	292	\$ —
Year Ended December 31, 2020									
Fast-Break Station	Distribution	Cherohoke, IN	363	\$ 5.6	362	5	—	292	\$ —

(a) This amount would have been recorded in Account 292.2 in accordance with FERC Order No. 784.

Name of Respondent: Indiana Michigan Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2022	Year/Period of Report End of: 2021/ Q4
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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)	Other Cash Flow Hedges Interest Rate Swaps (f)	Other Cash Flow Hedges [Specify] (g)	Totals for each category of items recorded in Account 219 (h)	Net Income (Carried Forward from Page 116, Line 78) (i)	Total Comprehensive Income (j)
1	Balance of Account 219 at Beginning of Preceding Year				(1,809,499)	(9,777,400)		(11,586,899)		
2	Preceding Quarter/Year to Date Reclassifications from Account 219 to Net Income				(96,959)	1,602,301		1,505,342		
3	Preceding Quarter/Year to Date Changes in Fair Value				3,142,815			3,142,815		
4	Total (lines 2 and 3)				3,045,856	1,602,301		4,648,157	284,780,284	289,428,441
5	Balance of Account 219 at End of Preceding Quarter/Year				1,236,357	(8,175,099)		(6,938,742)		
6	Balance of Account 219 at Beginning of Current Year				1,236,357	(8,175,099)		(6,938,742)		
7	Current Quarter/Year to Date Reclassifications from Account 219 to Net Income				(128,510)	1,602,300		1,472,790		
8	Current Quarter/Year to Date Changes in Fair Value				4,213,806			4,213,806		
9	Total (lines 7 and 8)				4,084,296	1,602,300		5,686,596	279,843,643	285,530,239
10	Balance of Account 219 at End of Current Quarter/Year				5,320,653	(6,572,799)		(1,252,146)		

Name of Respondent: Indiana Michigan Power Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 04/15/2022	Year/Period of Report End of: 2021/ Q4			
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)	Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)
1	UTILITY PLANT							
2	In Service							
3	Plant in Service (Classified)	9,830,460,917	9,830,460,917					
4	Property Under Capital Leases	202,741,633	202,741,633					
5	Plant Purchased or Sold							
6	Completed Construction not Classified	682,764,007	682,764,007					
7	Experimental Plant Unclassified							
8	Total (3 thru 7)	10,715,966,558	10,715,966,558					
9	Leased to Others							
10	Held for Future Use	1,444,928	1,444,928					
11	Construction Work In Progress	303,725,635	303,725,635					
12	Acquisition Adjustments							
13	Total Utility Plant (8 thru 12)	11,021,137,120	11,021,137,120					
14	Accumulated Provisions for Depreciation, Amortization, & Depletion	3,820,179,577	3,820,179,577					
15	Net Utility Plant (13 less 14)	7,200,957,543	7,200,957,543					
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION							
17	In Service:							
18	Depreciation	3,606,225,578	3,606,225,578					
19	Amortization and Depletion of Producing Natural Gas Land and Land Rights							
20	Amortization of Underground Storage Land and Land Rights							
21	Amortization of Other Utility Plant	213,949,072	213,949,072					
22	Total In Service (18 thru 21)	3,820,174,650	3,820,174,650					
23	Leased to Others							
24	Depreciation							
25	Amortization and Depletion							
26	Total Leased to Others (24 & 25)							
27	Held for Future Use							
28	Depreciation	4,927	4,927					
29	Amortization							
30	Total Held for Future Use (28 & 29)	4,927	4,927					
31	Abandonment of Leases (Natural Gas)							
32	Amortization of Plant Acquisition Adjustment							
33	Total Accum Prov (equals 14) (22,26,30,31,32)	3,820,179,577	3,820,179,577					

Name of Respondent: Indiana Michigan Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2022	Year/Period of Report End of: 2021/ Q4
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NUCLEAR FUEL MATERIALS (Account 120.1 through 120.6 and 157)

1. Report below the costs incurred for nuclear fuel materials in process of fabrication, on hand, in reactor, and in cooling; owned by the respondent.
2. If the nuclear fuel stock is obtained under leasing arrangements, attach a statement showing the amount of nuclear fuel leased, the quantity used and quantity on hand, and the costs incurred under such leasing arrangements.

Line No.	Description of Item (a)	Balance Beginning of Year (b)	Changes during Year Additions (c)	Changes during Year Amortization (d)	Changes during Year Other Reductions (Explain in a footnote) (e)	Balance End of Year (f)
1	Nuclear Fuel in process of Refinement, Conv, Enrichment & Fab (120.1)					
2	Fabrication					
3	Nuclear Materials	30,959,357	70,596,870		\$64,228,403	37,327,824
4	Allowance for Funds Used during Construction	3,671,648	1,826,376		\$1,236,336	4,061,688
5	(Other Overhead Construction Costs, provide details in footnote)					
6	SUBTOTAL (Total 2 thru 5)	34,631,005				41,389,512
7	Nuclear Fuel Materials and Assemblies					
8	In Stock (120.2)					
9	In Reactor (120.3)	1,460,144	64,512,558		\$64,900,000	1,072,702
10	SUBTOTAL (Total 8 & 9)	1,460,144				1,072,702
11	Spent Nuclear Fuel (120.4)	\$628,146,562	\$47,652,180		\$110,086,680	\$505,712,062
12	Nuclear Fuel Under Capital Leases (120.6)	138,923,597	64,900,000	85,199,047		118,624,550
13	(Less) Accum Prov for Amortization of Nuclear Fuel Assem (120.5)	629,038,752		(86,766,552)	\$110,086,680	605,716,624
14	TOTAL Nuclear Fuel Stock (Total 6, 10, 11, 12, less 13)	174,122,556				161,080,202
15	Estimated Net Salvage Value of Nuclear Materials in Line 9					
16	Estimated Net Salvage Value of Nuclear Materials in Line 11					
17	Est Net Salvage Value of Nuclear Materials in Chemical Processing					
18	Nuclear Materials held for Sale (157)					
19	Uranium					
20	Plutonium					
21	Other (Provide details in footnote)					
22	TOTAL Nuclear Materials held for Sale (Total 19, 20, and 21)					

Name of Respondent: Indiana Michigan Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2022	Year/Period of Report End of: 2021/ Q4
FOOTNOTE DATA			

(a) Concept: SpentNuclearFuel
Includes 2020 costs in connection with nuclear leases: Finance charges - \$2,140,710
(b) Concept: SpentNuclearFuelAdditions
Reclassification of \$64,900,000 of nuclear fuel from owned to leased due to sale/leaseback with third party
(c) Concept: NuclearMaterialsNuclearFuelInProcessOfRefinementConversionEnrichmentAndFabricationOtherReductions
Placed nuclear fuel into reactor
(d) Concept: AllowanceForFundsConstructionNuclearFuelInProcessOfRefinementConversionEnrichmentAndFabricationOtherReductions
Placed nuclear fuel into reactor
(e) Concept: NuclearFuelAssembliesInReactorOtherReductions
Reclassification of nuclear fuel from owned to leased due to sale/leaseback with third party - \$64,900,000
(f) Concept: SpentNuclearFuelOtherReductions
Retirement of spent fuel
(g) Concept: AccumulatedProvisionForAmortizationOfNuclearFuelAssembliesOtherReductions
Retirement of spent fuel
(h) Concept: SpentNuclearFuel
Includes 2021 costs in connection with nuclear leases: Finance charges - \$1,468,168

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

1. Report below the original cost of electric plant in service according to the prescribed accounts.
2. In addition to Account 101, Electric Plant in Service (Classified), this page and the next include Account 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 106, Completed Construction Not Classified-Electric.
3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.
4. 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.
5. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.
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)

Line No.	Account (a)	Balance	Additions
		Beginning of Year (b) December 31, 2020	(c)
1	1. INTANGIBLE PLANT		
2	(301) Organization	117,426	-
3	(302) Franchises and Consents	19,866,098	-
4	(303) Miscellaneous Intangible Plant	234,944,681	122,708,740.37
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	254,928,204	122,708,740
6	2. PRODUCTION PLANT		
7	A. Steam Production Plant		
8	(310) Land and Land Rights	7,414,505	-
9	(311) Structures and Improvements	108,186,508	1,225,379.45
10	(312) Boiler Plant Equipment	892,331,178	17,423,177.75
11	(313) Engines and Engine-Driven Generators	-	-
12	(314) Turbogenerator Units	123,828,111	(89,258.3)
13	(315) Accessory Electric Equipment	63,038,644	55,014.55
14	(316) Misc. Power Plant Equipment	24,753,030	36,442.08
15	(317) Asset Retirement Costs for Steam Production	9,654,655	1,594,776.09
16	TOTAL Steam Production Plant (Enter Total of lines 8 thru 15)	1,229,204,631	20,245,532
17	B. Nuclear Production Plant		
18	(320) Land and Land Rights	1,879,588	-
19	(321) Structures and Improvements	437,052,785	22,606,339.71
20	(322) Reactor Plant Equipment	1,737,315,152	5,757,508.22
21	(323) Turbogenerator Units	705,743,309	5,128,801.31
22	(324) Accessory Electric Equipment	319,102,431	2,516,679.64
23	(325) Misc. Power Plant Equipment	266,659,419	7,981,506.21
24	(326) Asset Retirement Costs for Nuclear Production	439,029,648	57,784,803.17
25	TOTAL Nuclear Production Plant (Enter Total of lines 18 thru 24)	3,906,782,332	101,775,638
26	C. Hydraulic Production Plant		
27	(330) Land and Land Rights	706,302	-
28	(331) Structures and Improvements	4,640,716	1,386,148.37
29	(332) Reservoirs, Dams, and Waterways	25,764,521	-
30	(333) Water Wheels, Turbines, and Generators	16,386,498	-
31	(334) Accessory Electric Equipment	5,700,261	-
32	(335) Misc. Power Plant Equipment	2,779,066	55,862.69
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)	56,296,737	1,442,011
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	28,046,221.97
42	(345) Accessory Electric Equipment	983,564	3,983,805.62
43	(346) Misc. Power Plant Equipment	570,074	219,342.17
44	(347) Asset Retirement Costs for Other Production	-	-
44.1	(348) Energy Storage Equipment - Production	-	-
45	TOTAL Other Prod. Plant (Enter Total of lines 37 thru 44)	42,521,977	32,249,370
46	TOTAL Prod. Plant (Enter Total of lines 16, 25, 35, and 45)	5,234,805,677	155,712,551

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) December 31, 2021	Line No.
				1
			117,425	2
			19,866,098	3
14,443,266.50			343,210,155	4
14,443,267			363,193,678	5
				6
				7
			7,414,505	8
			109,411,888	9
367,827.16			909,386,529	10
				11
1,163,971.6			122,572,881	12
3,441.68			63,090,216	13
			24,789,472	14
			11,249,431	15
1,535,240			1,247,914,922	16
				17
			1,879,588	18
3,509,500.88			456,149,624	19
3,021,576.25			1,740,051,084	20
3,194,352.1			707,677,758	21
1,726,464.12			319,892,647	22
1,846,827.17			272,794,098	23
			496,814,452	24
13,298,721			3,995,269,250	25
				26
			706,302	27
			6,026,864	28
			25,764,521	29
			16,386,498	30
			5,700,261	31
			2,834,929	32
			853	33
			318,520	34
			57,738,748	35
				36
			5,311,684	37
			734,924	38
				39
				40
			62,961,954	41
			4,973,370	42
			789,416	43
				44
				44.1
			74,771,347	45
14,833,961			5,375,684,267	46

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

Line No.	Account	Balance Beginning of Year	Additions
	(a)	(b)	(c)
47	3. TRANSMISSION PLANT		
48	(350) Land and Land Rights	77,440,458	2,573,448.23
48.1	(351) Energy Storage Equipment - Transmission	-	-
49	(352) Structures and Improvements	52,265,232	25,828,650.57
50	(353) Station Equipment	826,495,898	31,970,823.31
51	(354) Towers and Fixtures	230,452,983	581,472.46
52	(355) Poles and Fixtures	208,136,265	32,177,603.3
53	(356) Overhead Conductors and Devices	294,558,395	15,803,204.65
54	(357) Underground Conduit	2,241,687	-
55	(358) Underground Conductors and Devices	4,522,363	43.63
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)	1,686,204,441	108,935,246
59	4. DISTRIBUTION PLANT		
60	(360) Land and Land Rights	27,454,914	2,986,815.27
61	(361) Structures and Improvements	37,201,504	7,771,398.77
62	(362) Station Equipment	475,804,667	40,670,173.66
63	(363) Storage Battery Equipment	5,606,730	-
64	(364) Poles, Towers, and Fixtures	332,615,577	33,292,640.1
65	(365) Overhead Conductors and Devices	539,255,018	54,059,400.51
66	(366) Underground Conduit	157,456,290	13,000,711.1
67	(367) Underground Conductors and Devices	293,581,890	13,506,148.13
68	(368) Line Transformers	370,584,963	22,710,752
69	(369) Services	199,608,826	11,609,441.95
70	(370) Meters	102,447,783	31,728,110.29
71	(371) Installations on Customer Premises	28,779,448	1,760,375.14
72	(372) Leased Property on Customer Premises	-	-
73	(373) Street Lighting and Signal Systems	23,995,677	2,016,877.56
74	(374) Asset Retirement Costs for Distribution Plant	-	-
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	2,594,373,287	235,112,545
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	4,736,320	7,496,719.51
87	(390) Structures and Improvements	69,653,006	3,158,354.66
88	(391) Office Furniture and Equipment	5,869,860	-
89	(392) Transportation Equipment	-	68,000
90	(393) Stores Equipment	996,539	29,219.57
91	(394) Tools, Shop and Garage Equipment	16,780,302	2,182,373.98
92	(395) Laboratory Equipment	240,988	-
93	(396) Power Operated Equipment	543,715	-
94	(397) Communication Equipment	66,494,678	2,856,326.82
95	(398) Miscellaneous Equipment	10,826,054	310,123.15
96	SUBTOTAL (Enter Total of lines 86 thru 95)	176,141,463	16,101,118
97	(399) Other Tangible Property	-	-
98	(399.1) Asset Retirement Costs for General Plant	742,981	301,055.29
99	TOTAL General Plant (Enter Total of lines 96, 97 and 98)	176,884,444	16,402,173
100	TOTAL (Accounts 101 and 106)	9,957,196,053	638,871,255
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)	9,957,196,053	638,871,255

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

Retirements	Adjustments	Transfers	Balance at End of Year	Line No.
(d)	(e)	(f)	(g)	
				47
471,809.77			79,542,097	48
				48.1
736,511.33			77,357,371	49
8,395,353.3			850,071,368	50
1,494,171.81			229,540,284	51
8,094,543.79			232,219,325	52
2,893,819.68			307,467,780	53
			2,241,687	54
115,096.23			4,407,311	55
			91,159	56
				57
22,201,306			1,782,938,381	58
				59
922.53			30,440,807	60
351,635.86			44,621,267	61
6,113,703.84			510,361,137	62
			5,606,730	63
3,661,624.59			362,246,592	64
5,008,721.06			588,305,398	65
423,932.33			170,033,068	66
2,204,593.38			304,883,444	67
6,811,309.27			384,484,406	68
1,038,631.28			210,179,636	69
88,464.4			134,087,429	70
635,864.16			29,903,959	71
				72
1,239,325.8			24,773,228	73
				74
29,578,729			2,799,907,103	75
				76
				77
				78
				79
				80
				81
				82
				83
				84
				85
			12,233,040	86
771,398.73			72,039,966	87
63,664.91			5,806,195	88
			68,000	89
			1,025,759	90
161,506.08			18,801,170	91
			240,988	92
			543,715	93
773,455			68,577,550	94
4,660			11,131,517	95
1,774,683			190,467,899	96
				97
10,440.82			1,033,595	98
1,785,124			191,501,494	99
82,842,385			10,513,224,923	100
				101
				102
				103
82,842,385			10,513,224,923	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: 04/15/2022	Year/Period of Report End of: 2021/ Q4
ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)				
<p>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.</p> <p>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.</p>				
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	Rockport Generating Plant Unit 1 (0111)	11/01/1984		1,034,109.36
3	Items under \$250,000			404,895.78
4				
21	Other Property:			
22	Items Under \$250,000			5,923.00
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) 12/31/21	Year of Report 12/31/21
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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 INDIANA MICHIGAN POWER 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, 2021
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**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	1,266,255.67		-
2	Blaine Street T#5 Replacement	4,974,686.08		-
3	Business LAN Expansion	3,686,034.00		6,701,642.12
4	Cook Network Redesign	11,860,906.90		816,509.89
5	Cook Nuclear Security Upgrades	6,146,949.84		4,693,971.52
6	Dist Station Renew-Refu I&M IN	1,729,089.37		137,031.51
7	Ed-Ci-Impco-D Ast Imp	11,646,368.86		-
8	Ed-Ci-Impco-D Cust Serv	1,520,482.82		-
9	Fukushima-Seismic Hazard Eval	17,015,883.66		806,931.33
10	FW AMI VVO Circuits / Stations	1,856,983.90		17,365,916.01
11	GLBU 120 IM T CI	2,440,504.44		4,529,195.34
12	GLBU 170 IM D CI (T Funded)	1,821,788.25		309,017.94
13	I&M - Trans Supplemental	2,128,025.81		1,805,545.31
14	I&M Failure Distribution	1,143,494.85		26,359.63
15	I&M Grid Modernization DACR IN	1,496,672.30		-
16	I&M OPCo D Supplemental	2,763,668.47		520,005.28
17	I&M OPCO-T Baseline#1	4,058,048.74		1,071,182.91
18	I&M T OPCo Supplemental	4,565,285.24		1,308,413.48
19	I&M T-OPCO	1,180,322.14		3,840,270.06
20	I&M Transmission Work	5,532,042.16		5,256,542.68
21	I&M Transmission Work	1,047,988.92		1,554,042.76
22	I&M-D Service Restoration Blkt	1,097,679.76		-
23	I&M-T-BlnktProj Under \$3M	4,486,503.97		18,909.77
24	IM Distr Work	3,342,837.64		5,337,634.46
25	IM Distribution Work T Funded	1,161,578.04		4,195.08
26				
27				
28				
29	Completed Construction Not Classified		682,764,007.49	
30				
31				
32				
33				
34				
35	TOTAL	303,725,634.66	682,764,007.49	359,656,432.28

Name of Respondent INDIANA MICHIGAN POWER COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2021
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**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	IM Trans Work	3,311,035.51		10,199,031.43
2	IM/IN Dean Station Dist	5,452,260.60		-
3	IM/IN Elwood Rebuild Distrib	2,662,481.53		-
4	IM/IN Jay Station Distribution	1,219,572.77		-
5	IMIN Public Efficient Strlight	2,420,601.82		-
6	IMPCo Trans Pre Eng Parent	4,253,385.04		-
7	IMPCo Trans Pre Eng Parent	2,334,754.47		-
8	IMPCO-D Telecom	2,540,814.06		-
9	Michigan Roadside Relocate	1,130,994.26		-
10	OPCo T CI	2,053,873.03		1,264,864.11
11	OPCo T Supplemental CI	9,084,133.89		25,119.39
12	OPCo T Supplemental CI	2,247,223.15		2,827,815.58
13	OPCo T Supplemental CI	1,023,300.98		-
14	Purchase of Muncie SC	6,821,475.47		-
15	RK U0 CCR Compliance	1,919,367.63		12,924,565.15
16	RKP05CIIM Horiz RH ReplaceU1	2,985,956.24		-
17	Rob Park - E. Elkhart 345kV	1,873,272.74		328,925.88
18	Rockport Catalyst Replacement	1,504,302.04		-
19	RP-CI-IMPCo-G NMIB	9,542,235.43		-
20	South Bend SC (New)	5,214,599.67		-
21	SS-CI-IMPCo-D GEN PLT	6,000,046.51		-
22	Supplemental OPCo D work	4,572,319.48		100,365.29
23	Supplemental OPCo T work	2,138,683.74		1,725,457.28
24	T/IM/Capital Blanket - IMPCo	2,769,373.13		-
25	T/IM/Jefferson-Dumont Spacers	1,298,216.30		1,912,910.31
26	Trans Line Renew-RefurbI&M	1,192,393.73		-
27	Trans station Renew-Refurb I&M	5,446,243.52		957,330.85
28	Transformer #7 Replacement	1,186,745.95		727,231.29
29	U1 MSR Digital Controls	6,842,433.42		6,196,058.16
30	U2 MSR Digital Controls	8,522,133.46		7,094,765.50
31	Unit 1 Spec 200	19,547,181.73		6,187,554.42
32	Unit 2 Spec 200	17,711,249.26		6,843,324.96
33	WS-CI-IMPCo-G PPB	8,170,606.93		-
34	Other Minor Projects Which is under 5% or \$1,000,000	48,762,285.34		244,237,795.61
35	TOTAL	303,725,634.66	682,764,007.49	359,656,432.28



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) December 31, 2021	Year of Report December 31, 2021
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CONSTRUCTION OVERHEADS - ELECTRIC

1. List in columns (a) the kinds of overheads according to the titles used by the respondent. Charges for outside professional services for engineering fees and management or supervision fees capitalized should be shown as separate items.

2. On page 218 furnish information concerning construction overheads.

3. A respondent should not report "none" to this page if no overhead apportionments are made, but rather should explain on page 218 the accounting procedures employed and the amounts of engineering, supervision and administrative costs, etc., which are directly charged to construction.

4. Enter on this page engineering, supervision, administrative, and allowance for funds used during construction, etc., which are first assigned to a blanket work order and then prorated to construction jobs.

Line No.	Description of Overhead (a)	Total Amount Charged for the Year (b)
1	Fossil/Hydro Construction Overheads	5,079,924.74
2		
3	Nuclear Construction Overheads	11,564,451.83
4		
5	Transmission Construction Overheads	12,984,107.32
6		
7	Distribution Construction Overheads	50,125,937.35
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
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38		
39	TOTAL	79,754,421.24

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, 2021
GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE			
<p>1. For each construction overhead explain: (a) the nature and extent of work, etc., the overhead charges are intended to cover, (b) the general procedure for determining the amount capitalized, (c) the method of distribution to construction jobs, (d) whether different rates are applied to different types of construction, (e) basis of differentiation in rates for different types of construction, and (f) whether the overhead is directly or indirectly assigned.</p> <p>2. Show below the computation of allowance for funds used during construction rates, if those differ from the overall rate of return authorized by the Michigan Public Service Commission.</p>			
<p>1. The company has certain administrative, supervisory and engineering personnel whose costs cannot, without undue burden and refinement, be classified directly to projects. Construction overheads are used to allocate these indirect costs to individual projects of this kind. The construction overhead rate calculated is applied to applicable capital work order charges.</p>			

Name of Respondent: Indiana Michigan Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2022	Year/Period of Report End of: 2021/ Q4
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ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)

1. Explain in a footnote any important adjustments during year.
2. Explain in a footnote any difference between the amount for book cost of plant retired, Line 12, column (c), and that reported for electric plant in service, page 204, column (d), excluding retirements of non-depreciable property.
3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.
4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.

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)
Section A. Balances and Changes During Year					
1	Balance Beginning of Year	3,292,122,973	3,292,118,150	4,823	
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	386,648,297	386,648,193	104	
4	(403.1) Depreciation Expense for Asset Retirement Costs	(316,287)	(316,287)		
5	(413) Exp. of Elec. Plt. Leas. to Others				
6	Transportation Expenses-Clearing				
7	Other Clearing Accounts				
8	Other Accounts (Specify, details in footnote):				
9.1	Other Accounts (Specify, details in footnote):	20,491,182	20,491,182		
10	TOTAL Deprec. Prov for Year (Enter Total of lines 3 thru 9)	406,823,192	406,823,088	104	
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	(67,126,529)	(67,126,529)		
13	Cost of Removal	(51,535,260)	(51,535,260)		
14	Salvage (Credit)	10,653,559	10,653,559		
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	(108,008,230)	(108,008,230)		
16	Other Debit or Cr. Items (Describe, details in footnote):				
17.1	Other Debit or Cr. Items (Describe, details in footnote):	15,292,570	15,292,570		
18	Book Cost or Asset Retirement Costs Retired				
19	Balance End of Year (Enter Totals of lines 1, 10, 15, 16, and 18)	3,606,230,505	3,606,225,578	4,927	
Section B. Balances at End of Year According to Functional Classification					
20	Steam Production	590,837,933	590,837,933		
21	Nuclear Production	1,704,119,033	1,704,119,033		
22	Hydraulic Production-Conventional	35,407,357	35,407,357		
23	Hydraulic Production-Pumped Storage				
24	Other Production	10,517,717	10,517,717		
25	Transmission	462,348,721	462,343,794	4,927	
26	Distribution	762,943,085	762,943,085		
27	Regional Transmission and Market Operation				
28	General	40,056,658	40,056,658		
29	TOTAL (Enter Total of lines 20 thru 28)	3,606,230,505	3,606,225,578	4,927	

FOOTNOTE DATA

(a) Concept: OtherAccounts

Amortization of the Cook ARD	206,180,676.68
Received from gas to IURC Final Order in IAMS Base Case Case No. 44957	(147,916,043)
Amortize Intangible intangibles LCM deferred charges for carrying charges, depreciation, and property tax over a 25 year period as approved by the IURC in Case No. 44182 LCM and amortize over recovery of all costs from 2017-2018	973,255.70
Revised amortization for the Clean Coal Technology Rider to rate of Recovery SCR 2 costs from customer CC-2016-04 in OAH and revenue 2016-17 as reflected in the IURC Order 44271	(507,710.47)
Amortization per MPSC Order in Case No. U-18370	(163,567.78)
Revised amortization recovery of the IAMS South Bend Solar Project	(165,535.59)
ARD Depreciation 10/18/13	203,007.72
TOTAL	20,101,181.91

(b) Concept: CostOfRemovalOfPlant

Includes \$12,240,080.00 of removal cost in retirement work in progress (RWIP)

(c) Concept: SalvageValueOfRetiredPlant

Includes (\$5,482,556.97) of salvage in retirement work in progress (RWIP)

(d) Concept: OtherAdjustmentsToAccumulatedDepreciation

Reclassify the gain of closure of ARO 10347 and loss on retirement of ARO assets for the Hudson City SC to 10/2013	23,201.95
Transfer to other accounts	3,317,627.20
In order to ensure correct depreciation expense for Rockport Unit 2 using 2022 reference year, instead of 2020 for the period April 1st, 2014 through December 31st 2011	12,480,322.50
Revised ARD Depreciation & Amortization Exp	(325,726.09)
TOTAL	13,242,525.41

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	12/31/21	2021
NONUTILITY PROPERTY (Account 121)				
1. Give a brief description and state the location of nonutility property included in Account 121.		4. List separately all property previously devoted to public service and give date of transfer to Account 121, Nonutility Property.		
2. Designate with a double asterisk any property which is leased to another company. State name of lessee and whether lessee is an associated company.		5. Minor items (5% of the Balance at the End of the Year for Account 121 or \$100,000, whichever is less) may be grouped by (1) previously devoted to public service, or (2) other nonutility property.		
3. Furnish particulars (details) concerning sales, purchases, or transfers of Nonutility Property during the year.				
Line No.	Description and Location (a)	Balance at Beginning of Year (b)	Purchases, Sales Transfers, etc. (c)	Balance at End of Year (d)
1	Water Transportation Facilities, headquartered at St Louis, MO	67,099,460	(3,763,746)	63,335,714
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	(1,555)	523,769
TOTAL		74,900,755	(3,765,301)	71,135,454

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF NONUTILITY PROPERTY (Account 122)		
Report below the information called for concerning depreciation and amortization of nonutility property.		
Line No.	Item (a)	Amount (b)
1	Balance, Beginning of Year	31,828,828
2	Accruals for Year, Charged to	
3	(417) Income from Nonutility Operations	811,673
4	(418) Nonoperating Rental Income	0
5	Other Accounts (Specify):	
6	Accounts 227 and 243	3,603,317
7	TOTAL Accruals for Year (Enter Total of lines 3 thru 6)	4,414,990
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	384
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)	36,244,202

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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 12/31/21
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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, (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 rein Accounts 145 and 146. With respect to each advance, under a definite plan for resale pursuant to 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 (a)	Book Cost at Beginning of Year <i>(If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference)</i> (b)		Purchases or Additions During Year (c)
		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	8,386,385		0
8				
9	Fiber Optic Agreements with AEP Communications,		2,588,871	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			0
19				
20	Total Account 124		12,298,339	0
21				
22				
23	Account 136 Temporary Cash Investments		0	0
24				
25				
26				
27				
28				
29				
30	Grand Total		12,298,339	0

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/21	Year of Report 12/31/21
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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 any 5. Report in column (g) interest and dividend revenues
advances due from officers, directors, stockholders, or from investments including such revenues from
employees. Exclude amounts reported on page 229. securities disposed of during the year.
3. For any securities, notes or accounts that were pledged with an asterisk such securities, notes, or 6. In column (h) report for each investment disposed
accounts and in a footnote state the name of pledgee a 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 any advance if different from cost) and the selling price thereof, not
made or security acquired, designate such fact in a including any dividend or interest adjustment
footnote and give name of Commission, date of includible in column (g).

Sales or Other Dispositions During Year (d)	Principal Amount or No. of Shares at End of Year (e)	Book Cost at End of Year (If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference) (f)		Revenues for Year (g)	Gain on Loss from Investment Disposed of (h)	Line No.
		Original Cost	Book Value			
						1
						2
						3
						4
						5
0			554,658			6
117,194			8,269,191			7
						8
476,400			-2,112,471			9
						10
0			15,000			11
						12
0			745,386			13
						14
0			8,039			15
						16
			186,107			17
						18
						19
593,594			11,890,852			20
						21
						22
						23
						24
						25
						26
						27
						28
						29
593,594	0	0	11,890,852	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: 04/15/2022	Year/Period of Report End of: 2021/ Q4
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INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1)

1. Report below investments in Account 123.1, Investments in Subsidiary Companies.
2. Provide a subheading for each company and list thereunder the information called for below. Sub-TOTAL by company and give a TOTAL in columns (e), (f), (g) and (h). (a) Investment in Securities - List and describe each security owned. For bonds give also principal amount, date of issue, maturity, and interest rate. (b) Investment Advances - Report separately the amounts of loans or investment advances which are subject to repayment, but which are not subject to current settlement. With respect to each advance show whether the advance is a note or open account. List each note giving date of issuance, maturity date, and specifying whether note is a renewal.
3. Report separately the equity in undistributed subsidiary earnings since acquisition. The TOTAL in column (e) should equal the amount entered for Account 418.1.
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 different 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.

Line No.	Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Amount of Investment at Beginning of Year (d)	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)
1	Blackhawk Coal Company, Inc.	09/01/1980						
2	Common Stock			25,324,000			25,324,000	
3	Cash Capital Contribution							
4	Equity in Earnings			(5,485,144)	2,781,813		(2,703,331)	
5	Investment in Subsidiary AOCI							
6	Subtotal							
7	Price River Coal Company, Inc.	12/01/1965						
8	Common Stock - Price River			27,275			27,275	
42	Total Cost of Account 123.1 \$		Total	19,866,131	2,781,813		22,647,944	

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/21
NOTES AND ACCOUNTS RECEIVABLE SUMMARY FOR BALANCE SHEET			
Show separately by footnote the total amount of notes and employees included in Notes Receivable (Account 141) and accounts receivable from directors, officers, and and Other Accounts Receivable (Account 143).			
Line No.	Accounts (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Notes Receivable (Account 141)	0	0
2	Customer Accounts Receivable (Account 142)	51,844,520	46,461,981
3	Other Accounts Receivable (Account 143) (Disclose any capital stock subscriptions received)	2,014,763	2,485,873
4	TOTAL	76,248,518	63,727,548
5	(Account 144)	290,728	127,329
6	TOTAL, Less Accumulated Provision for Uncollectible Accounts	75,957,790	63,600,219
7			
8	Account 143 includes employee receivables of \$359,351 at 12/31/19 and \$406,791 at 12/31/2018 related to a 2001 biweekly payroll conversion that will be collected when the employees leave the company.		
9			
10			
11			
12			
13			
14			

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNT-CR. (Account 144)						
1. Report below the information called for concerning this accumulated provision.						
2. Explain any important adjustments of subaccounts.						
3. Entries with respect to officers and employees shall not include items for utility services.						
Line No.	Item (a)	Utility Customers (b)	Merchandise Jobbing and Contract Work (c)	Officers and Employees (d)	Other (e)	Total (f)
1	Balance beginning of year		290,728.11			290,728
2	Prov. For uncollectibles for current year		(163,399.28)			(163,399.28)
3	Account written off (less)		0			0
4	Coll. Of accounts written off					
5	Adjustments (explain): Deductions		0			0
6	Balance end of year		127,328.83			127,328.83
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)	Year of Report 12/31/20
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ATED COMPANIES (Accounts 145, 146)

	<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>
date of note, date of maturity and interest rate.	

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

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

Line No.	Particulars (a)	Balance Beginning of Year (b)	Totals for Year		Balance End of Year (e)	Interest for Year (f)
			Debits (c)	Credits (d)		
1	Account 145					
2	American Electric Power Co	0	0	0	0	0
3						
4	Account 146					
5	AEP Generating Company	12,577,439	210,835,141	213,535,354	9,877,226	
6	AEP Service Corporation	5,162,113	1,135,209,681	1,136,393,227	3,978,567	
7	AEP System Pool (AEPSC)	16,926,445	275,852,949	248,408,162	44,371,232	
8	AEP Texas Central	7,049	543,655	545,754	4,950	
9	AEP Texas North	2,307	58,709	60,487	529	
10	AEP Utility Funding LLC	1	165	141	25	
11	American Electric Power Co	112,915	140,097,895	137,389,415	2,821,395	
12	Appalachian Power Co	2,041,765	43,221,021	42,905,357	2,357,429	
13	Blackhawk Coal Company	-	47,782	47,782	-	
14	Cook Coal Terminal	5,459	1,322,951	1,327,656	754	
15	CSW Energy, Inc.	270	554	824	-	
16	Kentucky Power Co	436,781	8,171,367	8,304,168	303,980	
17	Kingsport Power Co	189	2,281	2,410	60	
18	Ohio Power Co	2,632,470	10,818,632	11,441,185	2,009,917	
19	Public Service Co of OK	75,959	933,367	997,029	12,797	
20	SW Electric Power Co	146,189	2,917,921	2,924,880	139,230	
21	Wheeling Power Co	304	4,149	4,366	87	
22	AEP Energy Services	145	448	581	12	
23						

Name of Respondent Indiana Michigan Power 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 12/31/21	
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	331	1,033	1,336	28	
2	AEP I&M Transmission	2,262,585	34,181,142	34,301,631	2,142,096	
3	AEP Transmission	5,325,142	191,874,644	190,230,977	6,968,809	
4	AEP Energy, Inc.	143	530	655	18	
5	Various Companies	132,862	12,254,677	12,222,010	165,529	
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25	TOTAL	47,848,863	2,068,350,694	2,041,045,387	75,154,170	

Name of Respondent Indiana Michigan Power 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, 2021
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PRODUCTION FUEL AND OIL STOCKS (Included in Account 151)

- | | |
|---|---|
| <p>1. Report below the information called for concerning production fuel and oil stock.</p> <p>2. Show quantities in tons of 2000 lb. Barrels (42 gals.) or Mcf., whichever unit of quantity is applicable.</p> <p>3. Each kind of coal or oil should be shown separately.</p> <p>4. If the respondent obtained any of its fuel from its own coal mines or oil or gas lands or leases or from</p> | <p>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.</p> |
|---|---|

Line No.	Item (a)	Total Cost (b)	KINDS OF FUEL AND OIL	
			Quantity (Coal Tons) (c)	Cost (Coal) (d)
1	On hand beginning of year	81,606,797	1,762,177	80,538,099
2	Received during year	47,244,154	784,268	44,570,438
3	TOTAL	128,850,951	2,546,445	125,108,537
4	Used during year (specify department)			
5	Electric Generation	74,774,388	1,507,706	71,885,400
6	Storage Pile Adjustment	238,882	4,112	238,882
7	Other - Charged Out	298,923	0	
8				
9				
10				
11				
12				
13				
14				
15	Sold or transferred			
16	TOTAL DISPOSED OF	75,312,193	1,511,818	72,124,282
17	BALANCE END OF YEAR	53,538,758	1,034,627	52,984,255

Name of Respondent Indiana Michigan Power 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, 2021
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PRODUCTION FUEL AND OIL STOCKS (Included in Account 151 (Continued))

KINDS OF FUEL AND OIL (Continued)

Quantity (Oil Bbls) (e)	Cost (Oil) (f)	Quantity (g)	Cost (h)	Quantity (i)	Cost (j)	Line No.
18,262	1,068,701					1
31,638	2,673,717					2
49,900	3,742,418					3
						4
39,922	2,888,988					5
						6
2,231	186,580					7
						8
						9
						10
						11
						12
						13
						14
						15
42,153	3,075,568					16
7,747	666,850					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: 04/15/2022	Year/Period of Report End of: 2021/ Q4
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MATERIALS AND SUPPLIES

1. For Account 154, report the amount of plant materials and operating supplies under the primary functional classifications as indicated in column (a); estimates of amounts by function are acceptable. In column (d), designate the department or departments which use the class of material.
2. Give an explanation of important inventory adjustments during the year (in a footnote) showing general classes of material and supplies and the various accounts (operating expenses, clearing accounts, plant, etc.) affected debited or credited. Show separately debit or credits to stores expense clearing, if applicable.

Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Department or Departments which Use Material (d)
1	Fuel Stock (Account 151)	61,606,797	53,538,758	Electric
2	Fuel Stock Expenses Undistributed (Account 152)	4,411,863	3,254,610	Electric
3	Residuals and Extracted Products (Account 153)			
4	Plant Materials and Operating Supplies (Account 154)			
5	Assigned to - Construction (Estimated)	86,400,575	94,708,498	Electric
6	Assigned to - Operations and Maintenance			
7	Production Plant (Estimated)	85,806,538	76,089,960	Electric
8	Transmission Plant (Estimated)	468,764	1,124,908	Electric
9	Distribution Plant (Estimated)	946,505	849,125	Electric
10	Regional Transmission and Market Operation Plant (Estimated)			
11	Assigned to - Other (provide details in footnote)	491,916	4596,193	Electric
12	TOTAL Account 154 (Enter Total of lines 5 thru 11)	174,114,298	173,368,683	
13	Merchandise (Account 155)			
14	Other Materials and Supplies (Account 156)	1,479,180	1,510,191	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	261,612,138	231,672,242	

Name of Respondent: Indiana Michigan Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2022	Year/Period of Report End of: 2021/ Q4
FOOTNOTE DATA			

(a) Concept: PlantMaterialsAndOperatingSuppliesOther
Assigned to - Other includes customer account, administrative and general expenses
(b) Concept: PlantMaterialsAndOperatingSuppliesOther
Assigned to - Other includes Customer Account, Administrative and General Expenses

Allowances (Accounts 158. and 158.2)

1. Report below the particulars (details) called for concerning allowances.
2. Report all acquisitions of allowances at cost.
3. Report allowances in accordance with a weighted average cost allocation method and other accounting as prescribed by General Instruction No. 21 in the Uniform System of Accounts.
4. Report the allowances transactions by the period they are first eligible for use: the current year's allowances in columns (b)-(c), allowances for the three succeeding years in columns (d)-(f), starting with the following year, and allowances for the remaining succeeding years in columns (g)-(k).
5. Report on line 4 the Environmental Protection Agency (EPA) issued allowances. Report withheld portions Lines 36-40.

Line No.	SO2 Allowances Inventory (account 158.1) (a)	Current Year		2022	
		No.	Amt.	No.	Amt.
		(b)	(c)	(d)	(e)
1	Balance-Beginning of Year	514,711	25,760,670	107,267	
2					
3	Acquired During Year				
4	Issued (Less Withheld Allow)	1,948			
5	Returned by EPA				
6					
7					
8	Purchases/Transfers:				
9					
10					
11	Total				
12					
13	Relinquished During Year:				
14	Charges to Account 509	4,784	161,666		
15	Other:				
16	Allowances Used				
17	Cost of Sales/Transfers:				
18	Consent Decree Surrenders	15,942		66,821	
19	Fathom Energy LLC				
20					
21	Total	15,942		66,821	
22	Balance-End of Year	495,933	25,599,004	40,446	
23					
24	Sales:				
25	Net Sales Proceeds(Assoc. Co.)				
26	Net Sales Proceeds (Other)				
27	Gains				
28	Losses				
29	Allowances Withheld (Acct 158.2)				
30	Balance-Beginning of Year	357		357	
31	Add: Withheld by EPA				
32	Deduct: Returned by EPA				
33	Cost of Sales	357			
34	Balance-End of Year			357	
35					
36	Sales				
37	Net Sales Proceeds (Assoc. Co.)				
38	Net Sales Proceeds (Other)				
39	Gains				
40	Losses				

Allowances (Accounts 158.1 and 158.2) (Continued)

6. Report on Lines 5 allowances returned by the EPA Report on Line 39 the EPA's sales of the withheld allowances Report on Lines 43-46 the net sales proceeds and gains/losses resulting from the EPA's sale or auction of the withheld allowances.
 7. Report on Lines 8-14 the names of vendors/transfersors of allowances acquire and identify associated companies (See "associated company" under "Definitions" in the Uniform System of Accounts).
 8. Report on Lines 22 - 27 the name of purchasers/ transferees of allowances disposed of an identify associated companies.
 9. Report the net costs and benefits of hedging transactions on a separate line under purchases/transfers and sales/transfers.
 10. Report on Lines 32-35 and 43-46 the net sales proceeds and gains or losses from allowance sales.

2023		2024		Future Years		Totals	
No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.
(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
107,267		115,572		2,109,080		2,953,897	25,760,670
				81,376		83,324	
						4,784	161,666
						82,763	
						82,763	
107,267		115,572		2,190,456		2,949,674	25,599,004
357		357		56,556		67,984	
				714		714	
				357		714	
357		357		56,913		57,984	

Allowances (Accounts 158 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)-(f), starting with the following year, and allowances for the remaining succeeding years in columns (g)-(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		2022	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
1	Balance-Beginning of Year	70,987	3,425	19,934	
2					
3	Acquired During Year				
4	Issued (Less Withheld Allow)	(1,722)		(3,223)	
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	1,560			
19	Other:				
20	Allowances Used				
21	Cost of Sales/Transfers:				
22	Wolverine Power Supply Cooperative, Inc	1,560	1,017		
23	Surrenders				
24	Consent Decree Surrenders				
25	Unknown				
26					
27	Other				
28	Total	1,560	1,017		
29	Balance-End of Year	66,125	2,408	16,711	
30					
31	Sales:				
32	Net Sales Proceeds(Assoc. Co.)				
33	Net Sales Proceeds (Other)		1,017		
34	Gains				
35	Losses		1,017		
Allowances Withheld (Acct 158.2)					
36	Balance-Beginning of Year				
37	Add: Withheld by EPA				
38	Deduct: Returned by EPA				
39	Cost of Sales				
40	Balance-End of Year				
41					
42	Sales				
43	Net Sales Proceeds (Assoc. Co.)				
44	Net Sales Proceeds (Other)				
45	Gains				
46	Losses				

Allowances (Accounts 158 1 and 158 2) (Continued)

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. Report on Lines 8-14 the names of vendors/transferees of allowances acquire and identify associated companies (See "associated company" under "Definitions" in the Uniform System of Accounts). Report on Lines 22 - 27 the name of purchasers/transferees of allowances disposed of and identify associated companies. Report the net costs and benefits of hedging transactions on a separate line under purchases/transfers and sales/transfers. Report on Lines 32-35 and 43-46 the net sales proceeds and gains or losses from allowance sales.

2023		2024		Future Years		Totals	
No	Amt	No	Amt	No	Amt	No	Amt
(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
19,934		22,560				133,415	3,425
(3,223)		(3,223)				(11,391)	
						1,580	
						1,560	1,017
16,711		19,337				118,884	2,408
							1,017
							1,017

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/21	Year of Report 12/31/21
MISCELLANEOUS CURRENT AND ACCRUED ASSETS (Account 174)			
1. Give description and amount of other current and accrued assets as of the end of year. 2. Minor items may be grouped by classes, showing number of items in each class.			
Line No.	Item (a)	Balance End of Year (b)	
1	Department of Energy Spent Nuclear Fuel Canister Reimbursement	23,804,391	
2	EIS Insurance Receivable	4,274,634	
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
25	TOTAL	28,079,025	

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Transmission Service and Generation Interconnection Study Costs

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
1	Transmission Studies				
2	AC2-080	2,291	186	1,654	186
3	AE1-113	308	186	308	186
4	AE1-163	6	186	13	186
5	AF1-071	2,528	186	2,528	186
6	AF1-084	9,499	186	9,499	186
7	AF1-091	2,407	186	2,407	186
8	AF1-092	12,815	186	13,022	186
9	AF1-141	11,775	186	11,775	186
10	AF1-148	1,465	186	1,790	186
11	AF1-161	6,727	186	9,312	186
12	AF1-176	17,088	186	17,060	186
13	AF1-202	8,785	186	8,500	186
14	AF1-204	10,438	186	10,284	186
15	AF1-207	6,103	186	6,103	186
16	AF1-215	11,594	186	11,370	186
17	AF1-223	538	186	538	186
18	AF1-268	4,592	186	4,515	186
19	AF1-322	9,535	186	9,506	186
20	AF2-008	4,573	186	5,807	186
21	AF2-083	7,342	186	4,514	186
22	AF2-094	2,645	186	2,357	186
23	AF2-125	3,951	186		
24	AF2-132	13,680	186	12,659	186
25	AF2-133	15,374	186	14,360	186
26	AF2-134	921	186	607	186
27	AF2-162	2,007	186	2,007	186
28	AF2-173	1,711	186	1,600	186
29	AF2-177	3,713	186	3,713	186
30	AF2-188	1,994	186	1,994	186
31	AF2-189	1,217	186	1,217	186
32	AF2-191	2,072	186	2,125	186
33	AF2-204	1,353	186	1,353	186
34	AF2-205	6,704	186	6,739	186
35	AF2-224	6,946	186	6,614	186
36	AF2-359	987	186	1,005	186
37	AF2-370	839	186	839	186
38	AG1-109	2,422	186	2,240	186
39	AG1-222	1,048	186	1,259	186
40	AG1-224	1,067	186	1,905	186
41	AG1-225	2,271	186	1,780	186
42	AG1-226	2,062		2,471	186
43	AG1-232	4,229	186	4,383	186

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
44	AG1-237	1,387	186	1,956	186
45	AG1-238	1,025	186	1,235	186
46	AG1-297	2,750	186	3,232	186
47	AG1-302	3,029	186	3,499	186
48	AG1-324	3,815	186	3,944	186
49	AG1-349	906	186	1,169	186
50	AG1-365	3,532	186	3,901	186
51	AG1-366	1,221	186	1,559	186
52	AG1-367	3,578	186	3,721	186
53	AG1-368	3,014	186	2,972	186
54	AG1-375	2,512	186	2,242	186
55	AG1-376	834	186	1,079	186
56	AG1-414	834	186	1,079	186
57	AG1-417	1,249	186	1,656	186
58	AG1-418	1,499	186	2,022	186
59	AG1-424	3,154	186	3,154	186
60	AG1-433	4,473	186	4,635	186
61	AG1-436	3,347	186	3,558	186
62	AG1-447	3,326	186	3,499	186
63	AG1-448	3,666	186	3,818	186
64	AG1-453	3,776	186	3,996	186
65	AG1-454	3,682	186	4,016	186
66	AG1-522	2,162	186	2,621	186
67	AG1-523	1,577	186	1,963	186
68	AG1-524	1,686	186	2,129	186
69	AG1-525	841	186	1,194	186
70	AG1-555	2,220	186	2,659	186
71	AG2-014	403	186	589	186
72	AG2-029	867	186	1,271	186
73	AG2-072	3,275	186	2,616	186
74	AG2-083	1,470	186	1,420	186
75	AG2-084	2,159	186	1,970	186
76	AG2-085	1,482	186	1,401	186
77	AG2-116	2,001	186	1,912	186
78	AG2-117	1,507	186	1,415	186
79	AG2-126	1,738	186	1,644	186
80	AG2-130	1,968	186	1,880	186
81	AG2-131	1,575	186	1,495	186
82	AG2-132	2,237	186	2,142	186
83	AG2-138	127	186	121	186
84	AG2-162	1,634	186	1,540	186
85	AG2-163	1,343	186	1,251	186
86	AG2-164	390	186	384	186
87	AG2-165	1,209	186	1,188	186
88	AG2-170	384	186		
89	AG2-173	1,119	186	1,096	186

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
90	AG2-191	1,314	186	1,289	186
91	AG2-192	1,110	186	1,090	186
92	AG2-222	781	186	773	186
93	AG2-242	127	186	121	186
94	AG2-519	859	186	804	186
95	AG2-577	732	186	681	186
96	AG2-683	544	186	1,096	186
97	AH1-013	328	186	312	186
98	J793	23,975	186	22,614	186
99	PJM - # AD2-080	(15)	186		
100	PJM - # AE1-039	(27)	186		
101	PJM - # AE1-170	1,080	186	1,266	186
102	PJM - # AE2-240	415	186	610	186
103	PJM - # AE2-325	14,472	186	17,768	186
104	PJM - # AF1-046	(178)	186		
105	PJM - # AG1-109	794	186	1,080	186
106	PJM - #A21-008	(8)	186		
107	PJM - #AB1-087	14,022	186	19,147	186
108	PJM - #AB1-088	6,050	186	11,593	186
109	PJM - #AC1-174/175	(717)	186	189	186
110	PJM - #AC2-090	6,003	186	6,142	186
111	PJM - #AC2-157	11,251	186	13,499	186
112	PJM - #AD1-043	4,753	186	7,920	186
113	PJM - #AD1-128	20,328	186	21,895	186
114	PJM - #AD2-020	2,680	186	2,256	186
115	PJM - #AD2-071	7,547	186	18,145	186
116	PJM - #AD2-138	6,644	186	4,961	186
117	PJM - #AE1-207	3,528	186	7,033	186
118	PJM - #AE1-208	3,424	186	5,618	186
119	PJM - #AE1-209	114,593	186	114,956	186
120	PJM - #AE1-210	900	186	817	186
121	PJM - #AE2-045	(212)	186		
122	PJM - #AE2-089	7,664	186	10,716	186
123	PJM - #AE2-090	(43)	186		
124	PJM - #AE2-107	(8)	186		
125	PJM - #AE2-130	4,401	186	4,759	186
126	PJM - #AE2-138	(10)	186		
127	PJM - #AE2-154	2,144	186	1,975	186
128	PJM - #AE2-169	942	186	970	186
129	PJM - #AE2-171	290	186	352	186
130	PJM - #AE2-172	877	186	888	186
131	PJM - #AE2-219	3,327	186	12,432	186
132	PJM - #AE2-234	5,516	186	6,348	186
133	PJM - #AE2-236	13,252	186	13,357	186
134	PJM - #AE2-276	839	186	1,074	186
135	PJM - #AE2-297	(384)	186	4,819	186

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
1	PJM - #AF1-071	(83)	186		
2	PJM - #AF1-080	(272)	186		
3	PJM - #AF1-084	(62)	186		
4	PJM - #AF1-088	919	186	935	186
5	PJM - #AF1-091	84	186		
6	PJM - #AF1-092	(314)	186		
7	PJM - #AF1-118	9,406	186	9,940	186
8	PJM - #AF1-119	6,116	186	6,287	186
9	PJM - #AF1-141	(31)	186		
10	PJM - #AF1-148	(11)	186		
11	PJM - #AF1-158	13,326	186	13,396	186
12	PJM - #AF1-161	(152)	186		
13	PJM - #AF1-175	(32)	186		
14	PJM - #AF1-176	(110)	186		
15	PJM - #AF1-202	(45)	186		
16	PJM - #AF1-204	(139)	186		
17	PJM - #AF1-207	(100)	186		
18	PJM - #AF1-215	(31)	186		
19	PJM - #AF1-221	13,464	186	13,775	186
20	PJM - #AF1-223	(180)	186		
21	PJM - #AF1-268	(137)	186		
22	PJM - #AF1-298	(90)	186		
23	PJM - #AF1-313	(91)	186		
24	PJM - #AF2-068	3,375	186	3,759	186
25	PJM - #AF2-078	1,498	186	1,750	186
26	PJM - #AF2-083	(229)	186		
27	PJM - #AF2-094	2,950	186	3,007	186
28	PJM - #AF2-125	963	186	1,380	186
29	PJM - #AF2-132	980	186	1,154	186
30	PJM - #AF2-133	979	186	1,152	186
31	PJM - #AF2-134	683	186	830	186
32	PJM - #AF2-162	514	186	684	186
33	PJM - #AF2-173	2,108	186	2,715	186
34	PJM - #AF2-177	2,328	186	2,903	186
35	PJM - #AF2-188	(522)	186		
36	PJM - #AF2-189	(256)	186		
37	PJM - #AF2-190	(516)	186		
38	PJM - #AF2-191	(270)	186		
39	PJM - #AF2-204	1,247	186	1,562	186
40	PJM - #AF2-205	(463)	186		
41	PJM - #AF2-211	2,713	186	3,280	186
42	PJM - #AF2-224	(82)	186		
43	PJM - #AF2-332	(75)	186		
44	PJM - #AF2-335	1,725	186	2,111	186
45	PJM - #AF2-353	(338)	186		

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
1	PJM - #AF2-370	1,152	186	1,443	186
2	PJM - #AF2-388	2,500	186	2,999	186
3	PJM - #AF2-389	3,754	186	3,992	186
4	PJM - #AF2-396	1,901	186	2,020	186
5	PJM - #AF2-407	3,419	186	3,908	186
6	PJM - #AF2-408	1,737	186	2,188	186
7	PJM - #AG1-017	2,480	186	3,585	186
8	PJM - #AG1-047	3,655	186	4,794	186
9	PJM - #AG1-049	1,404	186	1,774	186
10	PJM - AF1-030	(38)	186		
11	PJM - AF1-156	(10)	186		
12	PJM - AF1-200	36	186	67	186
13	PJM - AF1-314	44	186	82	186
14	PJM - AF1-316	(9)	186		
15	PJM #AF1-046	1,463	186	1,463	186
16	PJM-AD2-079			16,965	186
1	Generation Studies				
2	None				
3					
4					

OTHER REGULATORY ASSETS (Account 182.3)

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

Line No.	Description and Purpose of Other Regulatory Assets	Balance at Beginning of Current Quarter/Year	Debits	Credits		Balance at End of Current Quarter/Year
				Written off During the Quarter/Year Account Charged	Written off During the Period Amount	
	(a)	(b)	(c)	(d)	(e)	(f)
		December 31, 2020				December 31, 2021
1	SFAS 112 Post Employment Benefits	4,981,895	4,090,480	228,242	55,842	9,016,533
2	Cook Plant Water Study Cost	10,104,683		524	713,792	9,390,891
3	Cook Plant Refueling Levelization	39,451,231	43,466,662	517,519,520,523,524,528,529,530,531,532	50,918,458	31,999,435
4	COVID-19 Deferred Bad Debt Expense	3,751,613	821,949	426	2,867,857	1,705,705
5	Unamortized Loss on Reacquired Debt Amort 1/1995 - 12/2022	413,906		428	206,954	206,952
6	Michigan Home Energy Management and Work Energy Managment Programs	509,496	83,658			593,154
7	Deferred Storm Expense	298,079	14,751,271	254,593	2,481,043	12,568,307
8	Unrealized Loss on Forward Commitments Regulated Assets/Liabilities	(5,718,663)	38,560,339	175,182,244,456	31,764,308	1,077,368
9	Cook Life Cycle Management - Indiana Portion Per IURC Cause Order #44182		1,706,481	403	937,712	768,769
10	Netting of Trading Activities Related to Unrealized Gains/Losses on Forward Commitments Between Regulatory Assets and Liabilities	5,718,663	1,730,511	254	1,353,012	6,096,162
11	Indiana Plugged In Rebate Deferral	5,044	28,958	182,431	323	33,679
12	Michigan Plugged In Rebate Deferral	1,505	5,732	182,431	88	7,149
13	Michigan Dry Cask Storage Deferral	444	834	182,431	297	981
14	PJM RTEP Costs Deferral	260,992		242	260,992	-
15	Nuclear Decommissioning Study Expense		185,400			185,400
16	Indiana Rate Case expenses Per IURC Cause Order #44075	1,141,809	1,018,636	928	876,584	1,283,861
17	IN PJM Exp and OSS Margin		18,144,149			18,144,149
18	Cook Uprate Project	30,166,255		524	2,417,536	27,738,719
19	Michigan Rate Case Expenses	521,041		928	418,387	102,654
20	Michigan Electric Vehicle Supply Equipment Per MPSC Case U-16496	62,267		912	54,216	8,051
21	SFAS 158 Employer Accounting for Defined Benefit Pension & Other Postretirement Plans	25,658,507	38,984,585	165,219,190,219,228	64,643,092	-
22	Under Recovery of PJM True-Up Amortization Period: 01/2021-12/2021	2,020,022	1,032,139	182,234,242,447,565	3,052,161	-
23	GreenHat Default Contingency	6,115		232,566	6,115	-
24	DSM Energy Optimization Program - Michigan	18,619	6,680,084	403,421,908	6,573,905	124,796
25	Deferred Depreciation Rockport Unit 2	10,171,440	12,547,606	108	267,283	22,451,763
26	Michigan Under Recovered Fuel Interest	(111,900)	193,553	419,440,442,444	73,783	7,870
27	SFAS 109 Deferred FIT	126,662,216	41,040,464	190,236,254,255,282,283,409,410,411	28,867,555	138,835,125
28	SFAS 109 Deferred SIT	210,333,221	32,510,699	283	21,273,934	221,569,986
29	City of Fort Wayne Settlement Amortization 3/13 - 4/25 Per IURC Cause Order #44075	3,980,284		182,588	914,591	3,065,693
30	Cook Unit 2 Baffle Bolts Amort 3/2013 - 2/2038 Per IURC Cause Order #44075	5,148,905		530	299,936	4,848,969
31	SFAS 106 Medicare Subsidy Amort 1/2013 - 12/2024	4,080,539		926	1,020,135	3,060,404
32	River Transportation Selling Price Variance	5,734,117	5,524,914	417	10,487,948	771,083
33	Cook Life Cycle Management Program - Michigan Per MPSC Case U-17026	14,100,061	459,678	182,403,408,421	1,472,991	13,086,748
34	Unrecovered Fuel Costs - Michigan	5,497,363	4,662,371	419,440,442,444	3,781,633	6,378,101
35	Rockport DSI Project - Indiana 20% Non Federal Mandate Rider Per IURC Cause Order #44331	8,914,208	152,604	403	1,436,757	7,630,055
36	Cook Turbine Replacement CC _Indiana Per IURC Cause Order #44075	10,241,866	314,630	182,421	915,919	9,640,577
37	SNF Incremental Costs	11,836				11,836
38	Cook Turbine Replacement _Michigan Per MPSC Cause U-16801	846,030	231,664	403	1,077,694	-
39	Michigan Credit C Rider	170,695		146	170,695	-
40	Indiana DSM program Per IURC Cause order #43287	-	8,499,994	908	5,673,128	2,826,866
41	FERC Formula Rates Under Recovery	-	1,032,139			1,032,139
42	TOTAL	525,144,404	278,462,184		247,336,656	556,269,932

Name of Respondent: Indiana Michigan Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2022	Year/Period of Report End of: 2021/ Q4
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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 items (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)
				Credits Account Charged (d)	Credits Amount (e)	
1	Property Taxes	51,936,697	74,050,970	107, 186, 408, 417	72,875,610	53,114,057
2	Property Taxes - Capital Leases	62,343	1,394,114	408	1,392,533	63,924
3	Agency Fees, Factored Accls Rec	3,409,262	39,426,144	142, 173, 184, 426	39,775,067	3,060,339
4	River Transport Division	824,381	42,220,067	106, 121, 122, 142, 143, 144, 152, 156, 163, 165, 182, 232, 236, 242, 408, 417, 421, 426, 430	40,594,777	2,449,671
5	Estimated Barging Bills					
6	Unamortized Credit Line Fees	345,468	1,059,457	431	423,709	981,136
7	Deid Non-taxable Leased Assets	77,455	915,927	146, 242, 184, 143, 232	750,606	242,776
8	Minor Items	4,660		232, 234, 253	1,080	3,580
9	Transource OU Acctg for Def Asset		256,947	146, 565	89,015	167,932
47	Miscellaneous Work in Progress	319,050				3,325,296
48	Deferred Regulatory Comm. Expenses (See pages 350 - 351)					
49	TOTAL	56,981,316				63,408,711

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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, 2021
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ACCUMULATED DEFERRED INCOME TAXES (Account 190)

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

Line No.	Account Subdivision (a)	Balance at Beginning of Year (b)	Changes During Year	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Electric			
2	Accrued ARO Expense - SFAS 143	380,903,044	14,105	91,381,726
3	Reg Liability - SFAS 143 - ARO	310,092,825	34,111,568	131,359,648
4	Interest Expense Capitalized for Tax	34,558,901	1,926,657	2,286,039
5	Book Operating Lease - Liab	6,855,830	31,483,097	33,544,083
6	SI-Amort Int Pre 4 7 83 Disp	28,466,507	0	358,335
7	Other (see pp. 234.1A-234.1B)	13,840,908	49,896,959	52,583,746
8	TOTAL (Account 190) (Enter total of lines 2 thru 7)	774,718,016	117,432,386	311,513,577
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)	215,073,374	100,334	2,103,836
18	TOTAL (Account 190) (Enter total of lines 8, 16 & 17)	989,791,390	117,532,720	313,617,413
19	Classification of Total:			
20	Federal Income Tax	990,695,179	117,532,714	312,565,945
21	State Income Tax	(903,789)	6	1,051,468
22	Local Income Tax			

NOTES

In the space provided below, identify by amount and classification, significant items for which deferred taxes are being provided. Indicate insignificant amounts listed under Other.

Line 17 Other - Detail

Balance at
Beginning of Year

Balance at
End of Year

Non-Utility 190.2 Federal	17,491,024	10,924,919
Non-Utility 190.2 State	(787,554)	(422,025)
SFAS 133	2,173,128	1,747,199
SFAS 87	(328,652)	(1,414,350)
SFAS 109	196,525,427	179,892,278

Total	215,073,373	190,728,021
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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, 2021
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ACCUMULATED DEFERRED INCOME TAXES (Account 190) (Continued)

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

4. In the space provided below, identify by amount

Changes During Year		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	DEBITS		CREDITS			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
							1
						472,270,665	2
						407,340,905	3
						34,918,283	4
						8,916,816	5
						28,824,842	6
		282	19,486,760		107,513,473	(71,499,019)	7
0	0		19,486,760		107,513,473	880,772,492	8
							9
							10
							11
							12
							13
							14
						0	15
0	0		0		0	0	16
11,655,141	2,199,954	1823/254	17,427,867	1823/254	34,321,534	190,728,021	17
11,655,141	2,199,954		36,914,626		141,835,008	1,071,500,513	18
							19
11,152,769	1,332,053		36,914,651		141,835,008	1,070,987,337	20
502,373	867,901		(25)			513,177	21
							22

NOTES (Continued)

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2021
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ACCUMULATED DEFERRED INCOME TAXES (Account 190)

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

Line No.	Account Subdivision (a)	Balance at Beginning of Year (b)	Changes During Year	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1				
2	Contributions and Advances for Construction	4,955,543	2,323.23	567,830
3	Provisions for Loss Trading Credit Risk	(10,558)	3,788.61	0
4	Property Tax Deferrals	2,389,520	14,910.00	1,560,300
5	Federal and State Mitigation Programs	703,280	81,026.68	0
6	Pre 04/83 Nuclear Fuel Cost	8,041,751	-	382,927
7	Nuclear Decommissioning	(264,451)	-	0
8	IRS Settlements	(7,060,724)	964,636.89	258,842
9	Deferred Gain Sale of Rockport Unit 2	1,504,533	778,429.05	0
10	Amortization of Step Up ITC Rockport Unit 2	952,762	218,340.83	218,341
11	Accrued Vacation Pay	3,015,916	901,467.79	1,250,231
12	Accrued Severance Benefits	1,500,936	1,448,764.72	44,464
13	Accrued Incentive Plans	(6,004,166)	10,455,726.34	11,990,380
14	Book Provision for Uncollectible Debt	61,053	48,777.22	14,463
15	Mark to Market Gain/Loss	(66,332)	-	0
16	Capitalized Software Tax	49,703	15,900.99	72,510
17	Revenue Refunds	298,959	5,117,763.18	6,508,045
18	SFAS 112 Post Employment Benefits	508,532	11,726.82	655,396
19	Accrued Income Tax and Interest	156,237	79,471.77	1,890
20	Accrued Pension Expense	8,191,488	9,407,818.72	1,216,330
21	SFAS 106 Post Retirement Benefits	(13,275,030)	2,468,520.91	33,857
22	Accrued SIT	(108,541)	234,115.56	120,609
23	Restricted Stock	1,630,584	1,047,581.78	963,244
24	NOL-Deferred Tax Asset/AMT Credit Deferred	7,840,764	-	7,573,234
25	Deferred Disposal Costs	(19,439,822)	36,957.23	546,206
26	Other Miscellaneous	18,268,971	16,558,911	18,604,648
27	Total Other	13,840,908	49,896,959	52,583,746
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, 2021	
ACCUMULATED DEFERRED INCOME TAXES (Account 190) (Continued)							
3. If more space is needed, use separate pages as required.				and classification, significant items for which deferred taxes are being provided. Indicate insignificant amounts listed other Other.			
4. In the space provided below, identify by amount							
Changes During Year		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	DEBITS		CREDITS			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
							1
						5,521,049	2
						(14,347)	3
						3,934,910	4
						622,254	5
						8,424,678	6
						(264,451)	7
						(7,766,519)	8
						726,104	9
						952,762	10
						3,364,679	11
						96,635	12
						(4,469,512)	13
						26,740	14
						(66,332)	15
						106,312	16
						1,689,241	17
						1,152,201	18
						78,655	19
						0	20
						(15,709,694)	21
						(222,048)	22
						1,546,246	23
						15,413,998	24
						(18,930,574)	25
		282	19,486,760	282	107,513,473	(67,712,006)	26
			19,486,760		107,513,473	(71,499,019)	27
							28
							29
							30
							31
NOTES (Continued)							

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)	12/31/21	
UNAMORTIZED LOSS AND GAIN ON REACQUIRED DEBT (Account 189, 257)				
1. Report under separate subheadings for Unamortized Loss and Unamortized Gain on Reacquired Debt, particulars of gain and loss on reacquisition applicable to each class and series of long-term debt, including maturity date. If gain or loss resulted from a refunding transaction, include also the maturity date of the new issue.		2. In column (c) show the principal amount of bonds or other long-term debt reacquired. 3. In column (d) show the net gain or net loss realized on each debt reacquisition as computed in accordance with General Instruction 17 of the Uniform System of Accounts.		
Line No.	Designation of Long-Term Debt (a)	Date Reacquired (b)	Princ. Amt. Of Debt Reacquired (c)	Net Gain or Net Loss (d)
1	7.2% Series First Mortgage Bonds. Due 2/2024.	4/2004	30,000,000	(1,270,107)
2	No Replacement Debt Issued - Amort thru 2/1/2024			
3				
4	7.5% Series First Mortgage Bonds. Due 3/2024.	4/2004	25,000,000	(1,097,914)
5	No Replacement Debt Issued - Amort thru 3/1/2024			
6				
7	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 Indiana Michigan Power 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, 2021
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UNAMORTIZED LOSS AND GAIN ON REACQUIRED DEBT (Account 189, 257) (Continued)

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

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

Balance Beginning of Year (e)	Debits During Year (f)	Credits During Year (g)	Balance End of Year (h)	Line No.
259,938		84,304	175,634	1
				2
				3
374,121		118,144	255,977	4
				5
				6
71,069		71,069	0	7
				8
				9
				10
622,411		140,922	481,489	11
				12
				13
				14
				15
				16
115,932		26,250	89,682	17
				18
				19
				20
61,423		30,712	30,711	21
				22
				23
				24
				25
				26
				27
				28
				29
				30
239,059		56,250	182,809	31
				32
				33
				34
				35
62,942		62,942	0	36
				37
20,614		20,614	0	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)	12/31/21

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

1. Report under separate subheadings for Unamortized Loss and Unamortized Gain on Reacquired Debt, particulars of gain and loss on reacquisition applicable to each class and series of long-term debt, including maturity date. If gain or loss resulted from a refunding transaction, include also the maturity date of the new issue.

2. In column (c) show the principal amount of bonds or other long-term debt reacquired.

3. In column (d) show the net gain or net loss realized on each debt reacquisition as computed in accordance with General Instruction 16 of the Uniform System of Accounts.

Line No.	Designation of Long-Term Debt (a)	Date Reacquired (b)	Princ. Amt. Of Debt Reacquired (c)	Net Gain or Net Loss (d)
1	Early Redemption of \$150M Series D Senior Unsecured Note	10/2010	150,000,000	(6,651,901)
2	Original Maturity Date of December 31, 2032			
3	Redeemed October 15, 2010			
4				
5	Early Redemption of \$475M Series D Senior Unsecured Note	9/2018	475,000,000	(10,665,268)
6	Original Maturity Date of March 15, 2019			
7	Redeemed September 7, 2018			
8				
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28				
29				
30				
31				
32				
33				
34				
35				
36	SUBTOTAL Unamortized Losses			
37				
38	7.35% Series First Mortgage Bonds. Due 7/2023.	6/2001	5,000,000	38,090
39	Partially reacquired and not refunded.			
40	Gain being amortized over life of retired debt.			
41				
42	SUBTOTAL Unamortized Gains			
43				
44	TOTAL			
45				
46				
47				
48				
49				
50				

Name of Respondent: Indiana Michigan Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2022	Year/Period of Report End of: 2021/ Q4
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CAPITAL STOCKS (Account 201 and 204)

- 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.
- Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.
- Give details concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.
- The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.
- State in a footnote if any capital stock that 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 purpose of pledge.

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)	Outstanding per Bal. Sheet (Total amount outstanding without reduction for amounts held by respondent) Shares (e)	Outstanding per Bal. Sheet (Total amount outstanding without reduction for amounts held by respondent) Amount (f)	Held by Respondent As Reacquired Stock (Acct 217) Shares (g)	Held by Respondent As Reacquired Stock (Acct 217) Cost (h)	Held by Respondent in Sinking and Other Funds Shares (i)	Held by Respondent in Sinking and Other Funds Amount (j)
1	Common Stock (Account 201)									
2		2,500,000			1,400,000	56,583,866				
5	Total	2,500,000			1,400,000	56,583,866				
6	Preferred Stock (Account 204)									
7										
8										
9										
10	Total									
1	Capital Stock (Accounts 201 and 204) - Data Conversion									
2										
3										
4										
5	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) 12/31/21	Year of Report 12/31/21
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CAPITAL STOCK SUBSCRIBED, CAPITAL STOCK LIABILITY FOR CONVERSION, PREMIUM ON CAPITAL STOCK AND INSTALLMENTS RECEIVED ON CAPITAL STOCK
(Accounts 202 & 205, 203 & 206, 207, 212)

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

Line No.	Name of Account & Description of Item (a)	Number of Shares (b)	Amount (c)
1	Account 202 - Common Stock Subscribed		
2	None		
3			
4	Account 203 - Common Stock Liability for Conversion		
5	None		
6			
7	Account 205 - Preferred Stock Subscribed		
8	None		
9			
10	Account 206 - Preferred Stock Liability for Conversion		
11	None		
12			
13	Account 207 - Capital Stock		
14	Premium on Common Stock	1,400,000	4,234,635
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
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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: 2022-04-15	Year/Period of Report End of: 2021/ Q4
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Other Paid-in Capital

1. 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 a total of all accounts for reconciliation with the balance sheet, page 112. Explain changes made in any account during the year and give the accounting entries effecting such change.

Donations Received from Stockholders (Account 208) - State amount and briefly explain the origin and purpose of each donation.
Reduction in Par or Stated Value of Capital Stock (Account 209) - State amount and briefly explain the capital changes that gave rise to amounts reported under this caption including identification with the class and series of stock to which related.
Gain or 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.
Miscellaneous Paid-In Capital (Account 211) - Classify amounts included in this account according to captions that, together with brief explanations, disclose the general nature of the transactions that gave rise to the reported amounts.

Line No.	Item (a)	Amount (b)
1	Donations Received from Stockholders (Account 208)	
2	Beginning Balance Amount	972,668,991
3.1	Increases (Decreases) from Sales of Donations Received from Stockholders	
4	Ending Balance Amount	972,668,991
5	Reduction in Par or Stated Value of Capital Stock (Account 209)	
6	Beginning Balance Amount	0
7.1	Increases (Decreases) Due to Reductions in Par or Stated Value of Capital Stock	
8	Ending Balance Amount	0
9	Gain or Resale or Cancellation of Reacquired Capital Stock (Account 210)	
10	Beginning Balance Amount	120,554
11.1	Increases (Decreases) from Gain or Resale or Cancellation of Reacquired Capital Stock	
12	Ending Balance Amount	120,554
13	Miscellaneous Paid-In Capital (Account 211)	
14	Beginning Balance Amount	3,874,258
15.1	Increases (Decreases) Due to Miscellaneous Paid-In Capital	
16	Ending Balance Amount	3,874,258
17	Historical Data - Other Paid In Capital	
18	Beginning Balance Amount	
19.1	Increases (Decreases) in Other Paid-In Capital	
20	Ending Balance Amount	
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)	Year of Report 12/31/21
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**SECURITIES ISSUED OR ASSUMED AND SECURITIES REFUNDED OR RETIRED
DURING THE YEAR**

1. Furnish a supplemental statement giving a brief description of security financing and refinancing transactions during the year and the accounting for the securities, discounts, premiums, expenses, and related gains or losses. Identify as to Commission authorization numbers and dates.

2. Furnish particulars (details) showing fully the accounting for the total principal amount, par value, or stated value of each class and series of security issued, assumed, retired, or refunded and the accounting for premiums, discounts, expenses, and gains or losses relating to the securities. Set forth the facts of the accounting clearly with regard to redemption premiums, unamortized discounts, expenses, and gains or losses relating to securities retired or refunded, including the accounting for such amounts carried in the respondent's accounts at the date of the refunding or refinancing transactions with respect to securities previously refunded or retired.

3. Include in the identification of each class and series of security, as appropriate, the interest or dividend rate, nominal date of issuance, maturity date, aggregate principal amount, par value or stated value, and number of shares. Give also the issuance of redemption price and name of the principal underwriting firm through which the security transactions were consummated.

4. Where the accounting for amounts relating to securities refunded or retired is other than that specified in General Instruction 16 of the Uniform System of Accounts, give references to the commission authorization for the different accounting and state the accounting method.

5. For securities assumed, give the name of the company for which the liability on the securities was assumed as well as particulars (details) of the transactions whereby the respondent undertook to pay obligations of another company. If any unamortized discounts, premiums, expenses, and gains or losses were taken over onto the respondent's books, furnish details of these amounts with amounts relating to refunded securities clearly earmarked.

1. Securities refunded or retired during 2021

<u>Series</u>	<u>Due Date</u>	<u>Principal Amount</u>	<u>Date Retired</u>
Term Loan	05/09/2021	200,000,000	05/09/2021
Pollution Control Bond	11/01/2021	52,000,000	11/01/2021

2. Securities issued during 2021

<u>Series</u>	<u>Due Date</u>	<u>Principal Amount</u>	<u>Date Issued</u>
Senior Unsecured Notes Series O	05/01/2051	450,000,000	04/29/2021

3. Securities remarketed during 2021

<u>Series</u>	<u>Due Date</u>	<u>Principal Amount</u>	<u>Date Remarketed</u>
Series D Pollutin Control Bond		40,000,000	12/14/2021

Name of Respondent: Indiana Michigan Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2022	Year/Period of Report End of: 2021/ Q4
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LONG-TERM DEBT (Account 221, 222, 223 and 224)

- Report by Balance Sheet Account the details concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other Long-Term Debt.
- For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds, and in column (b) include the related account number.
- 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, and in column (b) include the related account number.
- For receivers' certificates, show in column (a) the name of the court and date of court order under which such certificates were issued, and in column (b) include the related account number.
- In a supplemental statement, 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) principal repaid during year. Give Commission authorization numbers and dates.
- If the respondent has pledged any of its long-term debt securities, give particulars (details) in a footnote, including name of the pledgee and purpose of the pledge.
- If the respondent has any long-term securities that have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.
- If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (m). Explain in a footnote any difference between the total of column (m) and the total Account 427, Interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies.
- Give details concerning any long-term debt authorized by a regulatory commission but not yet issued.

Line No.	Class and Series of Obligation, Coupon Rate (For new Issue, give commission Authorization numbers and dates) (a)	Related Account Number (b)	Principal Amount of Debt Issued (c)	Total Expense, Premium or Discount (d)	Total Expense (e)	Total Premium (f)	Total Discount (g)	Nominal Date of Issue (h)	Date of Maturity (i)	AMORTIZATION PERIOD Date From (j)	AMORTIZATION PERIOD Date To (k)	Outstanding (Total amount outstanding without reduction for amounts held by respondent) (l)	Interest for Year Amount (m)
1	Bonds (Account 221)												
2	None												
3	Subtotal												
4	Reacquired Bonds (Account 222)												
5													
6													
7													
8	Subtotal												
9	Advances from Associated Companies (Account 223)												
10	None												
11	Subtotal												
12	Other Long Term Debt (Account 224)												
13	Spent Nuclear Fuel Disposal Costs Prior To April 7, 1983 - Basic Fee Assessment & Interest											281,294,864	
14	Pollution Control Revenue Bonds Lawrenceburg, IN												
15	Series H - Variable Rate		52,000,000		331,889			05/20/2008	11/01/2021	05/20/2008	11/01/2021		50,055
16					277,847			03/09/2017	11/01/2021	03/09/2017	11/01/2021		
17	Rockport, IN												
18	Series D - 2.05% Fixed Rate		40,000,000		1,157,720			04/25/2008	04/01/2025	04/25/2008	04/01/2025		341,657
19					391,775			05/16/2017	04/01/2025	05/16/2017	06/01/2021		
20	Series 2002 A - 2.75% Fixed Rate		50,000,000		296,785			08/01/1985	06/01/2025	08/01/1985	06/01/2025	50,000,000	1,375,000
21													
22													
23					444,593			06/01/2007	06/01/2025	06/01/2007	06/01/2025		
24					386,217			12/01/2017	06/01/2025	12/01/2017	06/01/2025		
25					74,250					06/01/2016	05/31/2017		
26					74,250					06/01/2017	05/31/2018		
27					74,250					06/01/2018	05/31/2019		
28					74,250					06/01/2019	05/31/2020		

29				74,250					06/01/2020	05/31/2021		
30	¹² Series 2009 A - 3.05% Fixed Rate	50,000,000		353,976			03/26/2009	06/01/2025	04/01/2009	05/31/2014	50,000,000	1,525,000
31				249,468					06/01/2014	05/31/2018		
32				354,263			06/01/2018	06/01/2025	06/01/2018	06/01/2025		
33	¹³ Series 2009 B - 3.05% Fixed Rate	50,000,000		353,976			03/26/2009	06/01/2025	04/01/2009	05/31/2014	50,000,000	1,525,000
34				249,469					06/01/2014	05/30/2018		
35				354,262			06/01/2018	06/01/2025	06/01/2018	06/01/2025		
36	Series D -0.750% Fixed Rate	40,000,000		632,137			06/01/2021	04/01/2025	06/01/2021	04/01/2025	40,000,000	14,167
37	Senior Unsecured Notes											
38	Series L - 3.75% Fixed Rate	300,000,000		3,139,683	2,088,000	06/09/2017	07/01/2047	06/29/2017	07/01/2047	300,000,000	11,250,000	
39	Series K - 4.55% Fixed Rate	400,000,000		4,036,755	1,372,000	03/03/2016	03/15/2046	03/03/2016	03/15/2046	400,000,000	18,200,000	
40	Series H - 6.05% Fixed Rate	400,000,000		3,815,383	2,272,000	11/14/2006	03/15/2037	11/14/2006	03/15/2037	400,000,000	24,200,000	
41	Amortization of Cash Flow Hedges on 6.05% SUN							11/14/2006	02/28/2037			421,741
42	Series J - 3.20% Fixed Rate	250,000,000		1,969,707	402,500	03/18/2013	03/15/2023	03/18/2013	03/15/2023	250,000,000	8,000,000	
43	¹² Series O - 3.250% Fixed Rate	450,000,000		4,825,845	3,501,000	04/29/2021	05/01/2051	04/29/2021	05/01/2051	450,000,000	9,831,250	
44	¹⁴ Fort Wayne Settlement	26,802,388				03/01/2010	02/29/2025	03/01/2010	02/28/2025	7,302,217		
45	Multiple Draw Term Loan	200,000,000		612,944		05/14/2015	05/14/2018	06/01/2015	05/14/2018		870,639	
46	Variable Rate			510,528		05/09/2018	05/09/2021	05/09/2018	05/09/2021			
47	Amortization of Interest Rate Swap on 3.20% SUN							03/18/2013	03/15/2023			1,606,489
48	¹² Series M - 3.85% Fixed Rate	350,000,000		2,865,394	1,102,500	05/02/2018	05/15/2028	05/02/2018	05/15/2028	350,000,000	13,475,000	
49	¹⁵ Series N - 4.25% Fixed Rate Per IURC Authority Cause #45057	475,000,000		4,926,676	2,717,000	08/08/2018	08/15/2048	08/08/2018	08/15/2048	475,000,000	20,187,500	
35	Subtotal	3,133,802,388		32,908,844	13,916,351						3,103,597,081	112,879,508
33	TOTAL	3,133,802,388									3,103,597,081	112,879,508

Name of Respondent: Indiana Michigan Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2022	Year/Period of Report End of: 2021/ Q4
FOOTNOTE DATA			

<p>(a) Concept: ClassAndSeriesOfObligationCouponRateDescription The \$60 million 0.25% City of Rockport Series 2009B PCRB was issued 3/20/2009 with a maturity date of 6/1/2025 and a mandatory tender date of 9/2/2014. On the 9/2/2014 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.</p>
<p>(b) Concept: ClassAndSeriesOfObligationCouponRateDescription The \$40 million City of Rockport Series D,PCRB was issued on June , 2021. The interest rate is variable with the maturity date of April 1, 2025..The \$40M million was reissued on December 14 ,2021 and the interest rate converted to 0.75% with the maturity date of April 1,2025.</p>
<p>(c) Concept: ClassAndSeriesOfObligationCouponRateDescription The \$450M 3.25% fixed rate Series O Senior Unsecured Note was issued on 04/29/2021 with a maturity date of 5/1/2051. Issuance expense and discount expense will be amortized through May 2051.</p>
<p>(d) Concept: ClassAndSeriesOfObligationCouponRateDescription On August 10, 2011, the Indiana Utility Regulatory Commission issued a Final Order in Case No. 43980 approving an agreement between Indiana Michigan Power Company and the City of Fort Wayne, Indiana to settle all disputes and other matters between them relating to the 1974 Lease Agreement pursuant to which I&M leased certain electric property from the city. The agreement required I&M to purchase the leased property and settle certain claims asserted by the City of Fort Wayne. Pursuant to the agreement, I&M paid the city \$5 million within thirty days of the effective date of the final order. Further, the agreement provided that I&M pay the city a total of \$34.2 million, including interest, over 15 years (March 2010 to February 2025), and that the City of Fort Wayne recognize I&M as the exclusive electric provider in the Fort Wayne area. Interest on this liability is recorded in account 431.</p>
<p>(e) Concept: ClassAndSeriesOfObligationCouponRateDescription The \$350M 3.65% 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.</p>
<p>(f) Concept: ClassAndSeriesOfObligationCouponRateDescription The \$175M 4.75% 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.</p>
<p>(g) Concept: DateOfMaturity Subject to mandatory tender for purchase (callable) on 6/1/2018.</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) 12/31/21	Year of Report 12/31/21
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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.

***See definition on page 226B**

Line No.	Particulars (a)	Balance Beginning of Year (b)	Totals for Year		Balance End of Year (e)	Interest for Year (f)
			Debits (c)	Credits (d)		
1	Account 233					
2	AEP Utility Funding LLC	103,021,741	7,905,227,542	7,895,537,096	93,331,295	167,540
3	SUBTOTAL - Account 233	103,021,741	7,905,227,542	7,895,537,096	93,331,295	167,540
4	Account 234					
5	AEP I&M Transmission Company	22,592	3,868,259	4,108,503	262,836	
6	AEP Generating Company	8,545,386	316,022,011	325,546,649	18,070,024	
7	AEP Energy Partners	5,168	29,223	24,581	526	
8	AEP Onsite Partners	174	587	419	6	
9	AEP Service Corporation	27,118,529	320,502,915	315,194,873	21,810,487	
10	AEP System Pool (AEPSC)	25,807,424	1,304,091,930	1,327,159,577	48,875,070	
11	AEP Texas Central Company	17,861	494,261	483,831	7,431	
12	AEP Texas North Company	7,715	109,063	105,745	4,397	
13	AEP Utilities, Inc	0	0	0	0	
14	AEP Utility Funding LLC	7,195	39,263	67,953	35,885	
15	American Electric Power Co	3,115,218	617,531,292	615,021,349	605,275	
16	Appalachian Power Co	706,666	14,837,120	14,680,518	550,064	
17	Blackhawk Coal Company	6,778	8,198,258	8,195,029	3,550	
18	Cardinal Operating Company	0	0	0	0	
19	Cook Coal Terminal	3,358,167	27,756,004	28,223,791	3,825,954	
20	Dolet Hills Lignite Co, LLC	0	3,334	3,334	0	
21	Franklin Real Estate Company	0	20,052	20,052	0	
22	Indiana Franklin Realty, Inc	0	206,460	206,460	0	
23	Kentucky Power Co	12,712	767,032	755,444	1,125	
24	Kingsport Power Co	161	16,146	16,802	817	
25	Ohio Power Co	483,240	28,490,665	28,641,408	633,982	
26	Ohio Fraklin Realty, LLC	0	0	0	0	
27	Public Service Co of OK	18,744	1,741,663	1,824,386	101,467	
28	Southwestern Electric Power Co	72,783	856,581	857,883	74,086	
29	United Sciences Testing, Inc	5,656	58,319	52,662	0	
30	Wheeling Power Co	869	49,346	50,572	2,096	
31	Ohio PPA Plants	0	556	556	0	
	Transource West Virginia	54,144				
32	AEP Credit, Inc.	11,161,749	17,602,748	6,444,213	3,214	
33	AEP Transmission Companies - Various	0	24,546	0	(24,546)	
34	SUBTOTAL - Account 234	80,528,934	2,663,317,635	2,677,686,590	94,897,889	0
35	TOTAL	183,550,675	10,568,545,176	10,573,223,685	188,229,183	167,540

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2021
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RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES

1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-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.

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.

Line No.		TOTAL AMOUNT
1	Utility net operating income (page 114 line 26)	380,824,644
2	Allocations:	
3	Net Other Income and Deductions	12,991,744
4	Interest Charges	113,972,745
5	Net income for the year (page 117 line 78)	279,843,643
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	161,456,356

Name of Respondent Indiana Michigan Power 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, 2021
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RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES (Continued)

3. Allocate taxable income between utility and other income as required to allocate tax expense between 409.1 and 409.2
4. A substitute page, designed to meet a particular need of a company, may be used as long as data is consistent and meets the requirements of the above instructions.

Utility	Other	Line No.
380,824,644		1
		2
12,991,744		3
113,972,745		4
		5
		6
		7
		8
		9
		10
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		25
161,456,356		26

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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

Give particulars (detail) 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. Include on this page (taxes paid during the year and charged direct to first accounts; not charged to prepaid or accrued taxes.) Enter the amounts in both columns (g) and (h). The balancing of this page is not affected by the inclusion of these taxes. Include in column (f) taxes charged during the year (taxes charged to operations and other accounts; through (a) accruals credited to taxes accrued; (b) amounts credited to prepayments of prepaid taxes chargeable in current year; and (c) taxes paid and charged direct to operations of accounts other than accrued and prepaid tax accounts. 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))	Type of Tax (b)	State (c)	Tax Year (d)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (g)	Taxes Paid During Year (h)	Adjustments (i)
					Taxes Accrued (Account 298) (e)	Prepaid Taxes (Include in Account 165) (f)			
					December 31, 2020	December 31, 2020			
11	Excise Tax	Federal Tax		2020	171,658	-	3,050	174,856	
12	Excise Tax	Federal Tax		2021	0	0	608,404	437,150	
13	Local Tax	Federal Tax		2019	130,028	0			
14	Federal Tax	Federal Tax			(10,243,274)		27,376,977	29,327,651	
2	Total Federal Tax				(10,101,406)	0	27,985,361	29,939,865	
501	State Tax	State Tax	AL	2017	-	-	0	-	
502	State Tax	State Tax	AL	2017	119,215	-	0	-	
503	State Tax	State Tax	AL	2018	375,107	-	0	-	
504	State Tax	State Tax	AL	2019	667,676	-	0	-	
505	State Tax	State Tax	AL	2020	1505,308	-	0	13,297	
506	State Tax	State Tax	AL	2021	0	-	0	146,973	
507	State Tax	State Tax	AR	2015	(30,175)	-	0	-	
508	State Tax	State Tax	AR	2017	(4,359,858)	-	0	-	
509	State Tax	State Tax	AR	2018	7,980,470	-	0	-	
510	State Tax	State Tax	AR	2019	2,381,480	-	0	-	
511	State Tax	State Tax	AR	2020	(7,953,408)	-	0	126,822	
512	State Tax	State Tax	AR	2021	0	-	0	(27,984)	
513	State Tax	State Tax	AR	2017	1147,236	-	0	-	
514	State Tax	State Tax	AR	2018	87,492	-	0	-	
515	State Tax	State Tax	AR	2019	35,699	-	0	-	
516	State Tax	State Tax	AR	2020	(104,808)	-	0	4,996	
517	State Tax	State Tax	AR	2021	0	-	0	(27,618)	
518	State Tax	State Tax	AR	2017	(1,068,255)	-	0	-	
519	State Tax	State Tax	AR	2018	1,981,572	-	0	-	
520	State Tax	State Tax	AR	2019	1,708,540	-	0	-	
521	State Tax	State Tax	AR	2020	(2,627,000)	-	0	162,462	
522	State Tax	State Tax	AR	2021	0	-	0	(29,327)	
523	State Tax	State Tax	AR	2017	(1,164)	-	0	-	
524	State Tax	State Tax	AR	2018	255	-	0	-	
525	State Tax	State Tax	AR	2019	(342)	-	0	-	
526	State Tax	State Tax	AR	2020	(716)	-	0	877	
527	State Tax	State Tax	AR	2021	0	-	0	3	
528	State Tax	State Tax	AR	2018	(1,561,261)	-	0	-	
529	State Tax	State Tax	AR	2019	7,948,458	-	0	-	
530	State Tax	State Tax	AR	2020	0	-	0	425	
531	State Tax	State Tax	AR	2021	0	-	0	2,391	
532	State Tax	State Tax	AR	2017	145,741	-	0	-	
533	State Tax	State Tax	AR	2018	0	-	0	-	
534	State Tax	State Tax	AR	2019	1,337,464	-	0	-	
535	State Tax	State Tax	AR	2020	257,800	-	0	-	
536	State Tax	State Tax	AR	2021	0	-	0	(10,148)	
537	State Tax	State Tax	AR	2021	0	-	0	53,685	
538	State Tax	State Tax	AR	2021	(129)	-	0	-	
4	Total State Tax				6,309,094	0	1436,476	-	
51	Local Tax	Local Tax	AR	2020	(1,270)	-	0	-	
52	Local Tax	Local Tax	AR	2021	16	-	0	-	
53	Local Tax	Local Tax	AR	2008	1,270	-	0	-	
54	Local Tax	Local Tax	AR	2018	(18)	-	0	-	
55	Local Tax	Local Tax	AR	2017	(1,261)	-	0	-	
56	Local Tax	Local Tax	AR	2016	(1,200)	-	0	-	
57	Local Tax	Local Tax	AR	2020	0	-	0	2,030	
6	Total Local Tax				(2,464)	-	0	2,030	
71	Total Other Tax				-	-	-	-	
72	Total Other Tax				-	-	-	-	
8	Total Other Tax				-	-	-	-	
901	Property Tax	Property Tax	AR	2020	0	0	8,536	6,536	
902	Property Tax	Property Tax	CO	2020	0	0	6,349	6,349	
903	Property Tax	Property Tax	IL	2020	0	0	793	793	
904	Property Tax	Property Tax	IN	2019	0	0	(556)	(556)	
905	Property Tax	Property Tax	IN	2020	19,737,000	0	1,725,127	21,462,127	
906	Property Tax	Property Tax	IN	2021	0	0	22,410,618	261,816	
907	Property Tax	Property Tax	KY	2018	20,173	0	124,174	-	
908	Property Tax	Property Tax	KY	2019	707,000	0	175,196	631,603	
909	Property Tax	Property Tax	KY	2020	625,000	0	0	-	
910	Property Tax	Property Tax	NC	2021	0	0	538,037	37	
911	Property Tax	Property Tax	NC	2021	0	0	1,591	1,591	
912	Property Tax	Property Tax	NC	2019	15,719,363	0	12,187,240	10,528,121	
913	Property Tax	Property Tax	NC	2020	51,271,030	0	268,005	34,611,164	
914	Property Tax	Property Tax	NC	2021	0	0	52,671,850	-	
915	Property Tax	Property Tax	MO	2021	0	0	30,010	13,962	
916	Property Tax	Property Tax	NE	2019	0	0	1,837	1,682	
917	Property Tax	Property Tax	TN	2021	0	0	521	521	
918	Property Tax	Property Tax	WV	2020	83,444	0	10,437	73,851	
919	Property Tax	Property Tax	WV	2020	210,600	0	129,030	104,776	
920	Property Tax	Property Tax	WV	2021	0	0	156,000	-	
921	Property Tax	Property Tax	WV	2020	0	0	4,759	3,029	
922	Property Tax	Property Tax	AL	2021	0	0	10	19	
10	Total Property Tax				88,351,020	0	75,343,581	71,610,602	
111	Total Property Tax				-	-	-	-	
112	Total Property Tax				-	-	-	-	
12	Total Other Estate Tax				-	-	-	-	
131	UNEMPLOYMENT 2021	Unemployment Tax			19,539	0	162,283	161,505	
132	STATE UNEMPLOYMENT 2021	Unemployment Tax	IN		1,605	0	46,087	46,050	
133	STATE UNEMPLOYMENT 2021	Unemployment Tax	IL		0	0	-	-	
134	STATE UNEMPLOYMENT 2021	Unemployment Tax	IN		77,521	0	225,183	241,662	
135	STATE UNEMPLOYMENT 2021	Unemployment Tax	OH		0	0	-	-	
136	STATE UNEMPLOYMENT 2021	Unemployment Tax	VA		0	0	-	-	
137	STATE UNEMPLOYMENT 2021	Unemployment Tax	WV		1	0	25,676	25,870	
14	Total Unemployment Tax				25,766	0	405,029	414,897	

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

Any tax (exclude Federal and State income taxes) covers more than one year show the required information separately for each tax year, identifying the year in column (d).
 Enter all adjustments of the accrued and prepaid tax accounts in column (j) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.
 Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending payment of such taxes to the taxing authority.
 Report in column (l) through (n) how the taxes were distributed. Report in column (n) only the amounts charged to Accounts 408-1 and 409-1 pertaining to electric operations. Report in column (e) the amounts charged to Accounts 408-1 and 409-1 pertaining to other utility departments and amounts charged to Accounts 408-2 and 409-2. Also shown in column (e) the taxes charged to utility plant or other balance sheet accounts for any tax apportioned to more than one utility department or account. State as a footnote the basis (percentage) of apportioning such tax.

BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED				
Taxes Accrued (Account 236) (j)	Prepaid Taxes (Include in Account 165) (k)	Electric (Account 408-1) (l)	Extraordinary Items (Account 409-3) (m)	Adjustments to Net Earnings (Account 439) (n)	Other (o)	
December 31, 2023	December 31, 2021	(l)	(m)	(n)	(o)	
0	0				3,020	
169,246	0	11,239			394,665	
(30,029)	0					
(12,184,143)	0	21,227,625			6,021,658	
(12,054,930)	0	31,411,373			13,424,932	
(199,385)	0					
375,107	0					
667,976	0					
(500,605)	0				(3,297)	
(45,973)	0	440,040			67	
(30,176)	0					
64,339,856	0					
7,980,478	0					
2,301,420	0					
18,250,200	0				1,086,877	
(22,994)	0	12,196			4,562	
(147,238)	0					
87,492	0					
36,659	0					
199,672	0				1,066	
(52,616)	0	132,651			65	
(1,006,261)	0					
1,561,572	0					
1,706,310	0					
12,699,662	0				562,362	
(29,327)	0	170,300			1,169	
(1,164)	0					
259	0					
(3,121)	0					
161	0				677	
0	0	3				
(1,581,261)	0					
7,916,453	0					
(25)	0				425	
116,134	0				2,393	
0	0	12,154			2,484	
1,137,464	0					
257,830	0					
56,908	0					
169,021	0				110,114	
53,435	0	97,305			13,420	
(126)	0					
5,214,624	0	165,237			1548,133	
(1,729)	0					
13	0					
1,272	0					
(17)	0					
(1,261)	0					
(1,206)	0					
(2,000)	0					
(4,261)	0					
0	0					
0	0				6,566	
0	0				6,342	
0	0	703				
0	0	15601				
0	0	1,209,036			16,089	
22,146,263	0	2,159,820			610,215	
0	0				124,323	
0	0				175,196	
625,000	0					
528,093	0				523,002	
0	0				1,966	
0	0					
0	0	12,182,201			156,360,618	
10,565,055	0	50,575,612			52,611,080	
52,571,989	0				30,018	
11,026	0				1,662	
0	0				263	
0	0				13,407	
76,164	0	3,571			(32,601)	
156,000	0				136,069	
1,680	0				4,200	
0	0				19	
92,665,036	0	71,701,025			3,642,334	
0	0					
0	0					
0	0					
22,217	0	47,232			36,481	
5,932	0	34,587			14,300	
0	0					
56,412	0	100,254			41,829	
0	0					
0	0					
1	0	(4,012)			39,648	
86,819	0	277,617			178,350	

15	Sales & Use Tax	Sales And Use Tax	IN						
15	Sales & Use Tax	Sales And Use Tax	IN	2,020	414,272	124,699	950,175	849,215	
16	Sales & Use Tax	Sales And Use Tax	IN		0	0	0,095,973	5,944,718	
15	Sales & Use Tax	Sales And Use Tax	IN	2,020	59,824	245,634	557,224	1,328,704	
15	Sales & Use Tax	Sales And Use Tax	IN	2,021	0	0	1,171,237	2,108,348	
15	Sales & Use Tax	Sales And Use Tax	WV		0	0			
15	Sales & Use Tax	Sales And Use Tax	WV		0	0			
15	Sales & Use Tax	Sales And Use Tax	WV	2,020	3,535	0		3,535	
15	Sales & Use Tax	Sales And Use Tax	WV	2,021	0	0	31,959	21,653	
17	Total Sales and Use Tax				172,631	1,429,933	8,406,468	8,642,015	
17									
18	Total Income Tax								
19	Excise Tax	Excise Tax	WV	2,020	55,322	0		55,322	
19	Excise Tax	Excise Tax	WV	2,021	0	0	175,636	142,609	
20	Total Excise Tax				55,322	0	175,636	197,931	
21									
21									
22	Total Excise Tax								
23									
23									
24	Total Federal Insurance Tax								
25	Franchise Tax	Franchise Tax	KY	2,017	9,767	0			
25	Franchise Tax	Franchise Tax	KY	2,018	26,749	0			
25	Franchise Tax	Franchise Tax	KY	2,019	5,500	0			
25	Franchise Tax	Franchise Tax	KY	2,020	5,500	0	(3,683)		
25	Franchise Tax	Franchise Tax	WV	2,019	7,908	0			
26	Total Franchise Tax				55,494	0	(3,683)		
27									
27									
28	Total Other Income Tax								
29									
29									
30	Total Other Federal Tax								
31	Other State Tax	Other State Tax	IN	2,020	0	0			
31	Other State Tax	Other State Tax	IN	2,021	0	0	21,584,722	21,361,222	
31	Other State Tax	Other State Tax	OH	2,020	15,000	0	(16,690)	(1,690)	
31	Other State Tax	Other State Tax	OH	2,021	0	0	20,617	7,117	
32	Total Other State Tax				15,000	0	21,588,142	21,589,643	
33									
33									
34	Total Other Property Tax								
35									
35									
36	Total Other Use Tax								
37									
37									
38	Total Other Apportionment Tax								
39	Other License and Fees Tax	Other License And Fees Tax	IN	2,020	(50)	0			
39	Other License and Fees Tax	Other License And Fees Tax	WV	2,019	(26)	0			
40	Total Other License and Fees Tax				(76)	0			
41	FICA 2021	Payroll Tax			3,165,651	0	18,673,477	22,313,851	3,247,568
41	2020 FICA	Payroll Tax			3,746,402	0			73,746,402
41	2020 FICA CARES ACT	Payroll Tax			2,746,402	0			478,902
42	Total Payroll Tax				19,658,455	0	18,673,477	22,313,851	73,746,402
43									
43									
44	Total Administrative Tax								
45									
45									
46	Total Other Allocated Tax								
47									
47									
47									
48	Total Social Security Tax								
49									
49									
50	Total Penalty Tax								
51	Other Taxes & Fees	Other Taxes and Fees	IN		0	0	18,600	18,600	
51	Other Taxes & Fees	Other Taxes and Fees	IN		0	0	18,600	18,600	
51	Other Taxes & Fees	Other Taxes and Fees	IN		0	0	18,600	18,600	
51	Other Taxes & Fees	Other Taxes and Fees	IN	2,021	0	0	18,600	18,600	
52	Total Other Taxes and Fees				0	0	18,600	18,600	
53	TOTAL				95,913,751	1,429,933	152,540,156	154,110,324	(977)

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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)	Balance at End of Year (h)	Average Period of Allocation to Income (i)	ADJUSTMENT EXPLANATION (j)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)				
1	Electric Utility									
2	3%	3,715,412			411.4	1,922,655		1,792,767		
3	4%				411.4					
4	7%	221,593			411.4	31,761		189,822		
5	10%	6,941,476	411.1		411.4	2,001,265		4,940,211	29 Years	
6	State DITC		411.1		411.4					
7	30	10,382,234			411.4	(5,079,317)		15,461,551		
8	TOTAL Electric (Enter Total of lines 2 thru 7)	21,260,705				(1,123,636)		22,384,341		
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)									
10										
47	OTHER TOTAL									
48	GRAND TOTAL	21,260,705						22,384,341		

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Re (Mo, Da, Y	Year of Report 12/31/21
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MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Account 242)

1. Give description and amount of other current and accrued liabilities as of the end of year.
2. Minor items may be grouped by classes, showing number of items in each class.

Line No.	Item (a)	Balance End of Year (b)
1	Accrued Incentive Plans	34,718,617
2	Accrued Vacation, Holiday, and Other Non-Productive	19,540,628
3	Accrued Payroll	3,604,130.32
4	Payroll Deductions	653,951
5	Miscellaneous Employee Benefits (2 Items)	2,818,348
6	Accrued Workers Compensation	135,666
7	Accrued Lease/Rents	3,755,011
8	Accrued Revenue Refunds	6,394,431
9	Control Cash Disbursements	25,505,822
10	Accrued Civil Penalties	1,910,206
11	Miscellaneous Current & Accrued Liabilities (9 Items)	7,840,318
12	Environmental Accruals	52,594
13	IN Comm Action & Neighbor to Neighbor Programs	425,000
14	Severance Accrual	491,484
15		
16		
17		
18		
19		
20	TOTAL	107,846,206

CUSTOMER ADVANCES FOR CONSTRUCTION (Account 252)

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

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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	672,041	Footnote	2,084,055	2,121,026	709,012
2	IPP-System Upgrade Credits	3,829,608			125,987	3,955,595
3	Defd Gain-Fiber Optics Agmt In Kind Service-Amrtz thru 2025	2,568,871	124	476,400		2,112,471
4	Deferred Revenues-Verizon Amortized thru March 2023	106,742	451	47,438		59,304
5	Deferred Revenues-KDL Amortized thru Dec 2022	14,226	451	9,348		4,878
6	Customer Advance Receipts	7,668,054	142	7,668,053	9,956,569	9,956,570
7	Federal Mitigation Deferral (NSR)	1,052,907				1,052,907
8	Deferred Revenue	108,160	Footnote	108,160	373,270	373,270
9	Contract Settlement Reserves	878,757	Footnote	1,331,134	690,056	237,679
10	Asbestos Accrual					
11	Minor Items	1,708,067	Footnote	1,831,721	546,878	423,024
12	QUAL OF SVC PENALTIES - LT	784,226	242, 426	535,891		248,335
13	Neig Help Neig-Cust Donations	29				29
14	Rockport U2 Contingency Accrual	7,250,000	242	7,250,000		
47	TOTAL	26,661,688		21,342,200	13,813,586	18,133,074

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

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

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR				ADJUSTMENTS				Balance at End of Year (k)
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)	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	Accelerated Amortization (Account 281)										
2	Electric										
3	Defense Facilities										
4	Pollution Control Facilities	27,807,933	52,905	1,075,364							26,785,474
5	Other										
5.1	Other (provide details in footnote):										
8	TOTAL Electric (Enter Total of lines 3 thru 7)	27,807,933	52,905	1,075,364							26,785,474
9	Gas										
10	Defense Facilities										
11	Pollution Control Facilities										
12	Other										
12.1	Other (provide details in footnote):										
15	TOTAL Gas (Enter Total of lines 10 thru 14)										
16	Other										
16.1	Other - SFAS 109	(10,794,207)					254	52,905	254	821,723	(10,025,389)
17	TOTAL (Accl 281) (Total of 6, 15 and 16)	17,013,726	52,905	1,075,364				52,905		821,723	16,760,085
18	Classification of TOTAL										
19	Federal Income Tax	17,013,726	52,905	1,075,364				52,905		821,723	16,760,085
20	State Income Tax										
21	Local Income Tax										

Name of Respondent: Indiana Michigan Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2022	Year/Period of Report End of: 2021/ Q4
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ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282)

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

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR				ADJUSTMENTS				Balance at End of Year (k)
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)	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	Account 282										
2	Electric	1,457,705,120	226,667,480	175,190,918		190	87,859,212	283			1,421,322,470
3	Gas										
4	Other (Specify)										
5	Total (Total of lines 2 thru 4)	1,457,705,120	226,667,480	175,190,918			87,859,212				1,421,322,470
6	Others	(328,897,537)	420,009	9,409,568		1823/254/190	31,177,274	1823/254	76,272,776	(292,791,594)	
9	TOTAL Account 282 (Total of Lines 5 thru 6)	1,128,807,583	227,087,489	184,600,486			119,036,486		76,272,776		1,128,530,876
10	Classification of TOTAL										
11	Federal Income Tax	1,128,807,583	227,087,489	184,600,486			119,036,486		76,272,776		1,128,530,876
12	State Income Tax										
13	Local Income Tax										

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ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.
2. For other (Specify), include deferrals relating to other income and deductions.
3. Provide in the space below explanations for Page 276. Include amounts relating to insignificant items listed under Other.
4. Use footnotes as required.

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR				ADJUSTMENTS				Balance at End of Year (k)
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)	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	Account 283										
2	Electric										
3	NUC DECOM TRUST - SFAS 143 - A	626,382,351	139,791,884	23,191,575							742,982,660
4	U1-BK DEFD NUC REFUEL COSTS	8,284,757	6,600,877	8,165,754							6,719,880
5	UNIT 2 NUC FUEL TAX VS BOOK DE	140,350,038									140,350,038
6	UNIT 1 NUC FUEL TAX VS BOOK DE	134,484,324									134,484,324
7	CAPITALIZED SOFTWARE COST-BOOK	28,324,672	6,374,568	127,140							34,572,100
8	Other	(326,909,116)	63,518,696	77,699,967	266,540	691,311					(341,515,158)
9	TOTAL Electric (Total of lines 3 thru 8)	610,917,026	216,286,025	109,184,436	266,540	691,311					717,593,844
10	Gas										
11											
12											
13											
14											
15											
16											
17	TOTAL Gas (Total of lines 11 thru 16)										
18	TOTAL Other	299,349,097	66,845		1,546,202	2,560,829	1823/254/1903	39,751,626	1823/254	50,814,075	309,483,764
19	TOTAL (Acct 283) (Enter Total of lines 9, 17 and 18)	910,266,123	216,352,870	109,184,436	1,812,742	3,252,140		39,751,626		50,814,075	1,027,057,608
20	Classification of TOTAL										
21	Federal Income Tax	699,932,902	212,954,740	95,002,415	1,812,743	3,252,139		29,261,586		18,303,375	805,487,620
22	State Income Tax	240,333,221						21,273,934		32,510,700	221,569,987
23	Local Income Tax										

NOTES

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OTHER REGULATORY LIABILITIES (Account 254)

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

Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beginning of Current Quarter/Year (b)	DEBITS		Credits (e)	Balance at End of Current Quarter/Year (f)
			Account Credited (c)	Amount (d)		
1	Unrealized Gain on Forward Commitments	(1,611,222)	175,182,244	5,488,216	1,226,758	(5,872,680)
2	Deferred Gain on Rockport Unit 2	7,164,353	145,507	3,706,716		3,457,637
3	Netting of Trading Activities Related to Unrealized Gains/Losses on Forward Commitments Between Regulated Assets/Liabilities	5,718,663	182	1,353,012	1,730,511	6,096,162
4	Indiana Environmental Compliance Rider	8,942,905	403,502	2,714,388	4,400,031	10,628,548
5	Indiana Solar Rider		403	21,185	186,751	165,666
6	Asset Retirement Oblig-Excess Provision SFAS 143	1,476,632,497	228	177,086,452	640,172,547	1,939,718,592
7	SNF Trust Funds - Pre 4/83	43,149,154	254,128,224	33,659,422	39,972,167	49,461,809
8	Gains on Foreign Currency Derivatives Amortz 1/2009 - 12/2023	33,927	403	11,309		22,618
9	SFAS 109 Deferred FIT	591,811,485	190,282,263	81,010,398	32,111,263	542,912,350
10	Cook Life Cycle Management - Indiana Per IURC Cause No. 44182	205,187	403	236,441	31,254	
11	Over Recovered Fuel Costs - Indiana	20,756,554	182	20,756,554	1,519,445	1,519,445
12	Michigan Renewable Energy Surcharge	11,230,423	555	240,543	3,958,457	14,948,337
13	PJM Trans Enhancement	9,876,624	142	1,959,994		7,916,630
14	Indiana Resource Adequacy Rider	7,453,472	555	6,817,512	1,085,436	1,721,396
15	Expense and OSS Margin Sharing	13,289,058	555	19,263,378	5,974,320	
16	SFAS 158 - Employers' Accounting for Defined Benefit Pension and Other Postretirement Plans		129,165,190,219,228,242	23,400,496	50,992,287	27,591,791
17	DSM Energy Optimization Program - Michigan	5,975,675	908	6,649,625	7,633,670	6,959,720
18	MJ Credit C Rider	82,457	407	119,902	487,259	449,814
19	Indiana Demand Side Management	9,408,496	908	19,096,519	9,688,023	
41	TOTAL	2,210,119,708		403,592,062	801,170,169	2,607,697,815

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

1. Give a brief description of property creating the gain or loss. Include name of party acquiring the property (when acquired by another utility or associated company) and the date transaction was completed. Identify property by type: Leased, Held for Future Use, or Nonutility.
2. Individual gains or losses relating to property with an original cost of less than \$100,000 may be grouped with the number of such transactions disclosed in column (a).
3. Give the date of Commission approval of journal entries in column (b), when approval is required. Where approval is required but has not been received, give explanation following the item in column (a). (See account 102, Utility Plant Purchased or Sold.)

Line No.	Description of Property (a)	Original Cost of Related Property (b)	Date Journal Entry Approved (When Required) (c)	Account 421.1 (d)	Account 421.2 (e)
1	Gain on disposition of property:				
2					
3	Sale of Utility Property				
4	2 properties with original cost	10,615.00		(74,626.04)	
5	less than \$100,000 each				
6					
7	Sale of Non-Utility Property				
8	3 properties with original cost less than \$100,000 each	-		(592,475.25)	
9					
10	Sale of Other Property				
11	2 properties with original cost	76,662.76		(45,556.70)	
12	less than \$100,000 each				
13					
14	Blackhawk Coal Land				
15	located in Carbon County, Utah	132,600.78		(3,402,424.85)	
16					
17	Robison Park - Deer Creek 138KV Line Land				
18	to Michael S. Janecek & James K. Jagel	204,724.44		(63,412.16)	
19					
20					
21					
22					
23					
24	Total Gain	424,602.98		(4,178,495.00)	

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

Line No.	Description of Property (a)	Original Cost of Related Property (b)	Date Journal Entry Approved (When Required) (c)	Account 421.1 (d)	Account 421.2 (e)
28	Loss on disposition of property:				
29					
30	Sale of Utility Property				
31	6 properties each with original	281,662.61			276,432.16
32	cost less than \$100,000				
33					
34	Sale of Other Utility Property				
35	1 property with original	7,831.69			9,061.04
36	cost less than \$100,000				
37					
	Sale of Non-Utility Property				
38	1 property with original	1,555.00			1,938.59
39	cost less than \$100,000				
40					
41					
42					
43	Total Loss	291,049.30			287,431.79

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PARTICULARS CONCERNING CERTAIN OTHER INCOME ACCOUNTS

1. Report in this schedule the information specified in the instructions below for the respective other income accounts. Provide a conspicuous subheading for each account and show a total for the account. Additional columns may be added for any account if deemed necessary.

2. Merchandising, Jobbing and Contract Work (Accounts 415 and 416) - Describe the general nature of merchandising, jobbing and contract activities. Show revenues by class of activity, operating expenses classified as to operation, maintenance, depreciation, rents and net income before taxes. Give the bases of any allocations of expenses between utility and merchandising, jobbing and contract work activities.

3. Nonutility Operations (Accounts 417 and 417.1) - Describe each nonutility operation and show revenues, operating expenses classified as to operation, maintenance, depreciation, rents, amortization, and net income before taxes, from the operation. Give the bases of any allocations of expenses between utility and nonutility operations. The book cost of property classified as nonutility operations should be included in Account 121.

4. Nonoperating Rental Income (Account 418) - For each major item of miscellaneous property included in Account 121, Nonutility Property, which is not used in operations for which income is included in Account 417, but which is leased or rented to others, give name of lessee, brief description of property, effective date and expiration date of lease, amount of rent revenues, operating expenses classified as to operation, maintenance, depreciation, rents, amortization, and net income, before taxes, from the rentals. If the property is leased on a basis other than that of a fixed annual rental, state the method of determining the rental. Minor items may be grouped by classes, but the number of items so grouped should be shown. Designate any lessees which are associated companies.

5. Equity in earnings of subsidiary companies (Account 418.1) - Report the utility's equity in the earnings or losses of each subsidiary company for the year.

6. Interest and Dividend Income (Account 419) - Report interest and dividend income, before taxes, identified as to the asset account or group of accounts in which are included the assets from which the interest or dividend income was derived. Income derived from investments, Accounts 123, 124 and 136 may be shown in total. Income from sinking and other funds should be identified with the related special funds. Show also expenses included in Account 419 as required by the Uniform System of Accounts.

7. Miscellaneous Nonoperating Income (Account 421) - Give the nature and source of each miscellaneous nonoperating income, and expense and the amount for the year. Minor items may be grouped by classes.

Line No.	Item (a)	Amount (b)
1	Accounts 415 & 416 - Other Income - Merchandising,	
2	Jobbing, and Contract Work	
3	- Income	0
4	- Costs and Expenses	0
5	Total Accounts 415 & 416	0
6		
7	Account 417 - Nonutility Operations	
8	Water Transportation	
9	-Revenues	57,532,386
10	-Expenses - Operation	(50,324,755)
11	-Maintenance	(2,449,771)
12	-Depreciation, Depletion, and Amortization	(804,218)
13	-Other	
14	Total Account 417	3,953,642
15		
16	Account 418 - Nonoperating Rental Income	
17	-Rent Revenue	414,570
18	-Expense	0
19	-Other	0
20	Total Account 418	414,570
21		
22	Account 418.1 - Equity in Earnings of Subsidiary Companies	2,781,812
23		
24	Account 419 - Interest and Dividend Income	
25	- Communications Leases	354,359
26	- Margin Interest	11,887
27		
28		

Name of Respondent		This Report Is:	Date of Report	Year of Report
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PARTICULARS CONCERNING CERTAIN OTHER INCOME ACCOUNTS				
Line No.	Item (a)	Amount (b)		
1				
2	- Other	-		
3	- Money Pool Interest	128,482		
4	- Dedicated East Sales	417,590		
5	- Unrecovered Fuel Interest	(98,247)		
6				
7	Total Account 419	814,071		
8				
9				
10	Account 419.1 - Allowance for Funds Used During Construction	12,898,748		
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	(1,221,189)		
18	- Indiana Life Cycle Management Carry Charge	-		
19	- Loss Contingency for the California Refunds Processing	19,353		
20	- Other	375,619		
21				
22				
23				
24	Total Account 421	(1,669,643)		
25				
26	Account 421.1 - Gain on Disposition of Property	776,070		
27				
28	Account 421.2 - Loss on Disposition of Property	(287,432)		
29				
30				
31				
32				
33				
34				
35	Total Other Income	12,531,814		
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) 12/31/21	Year of Report 12/31/21
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ELECTRIC OPERATING REVENUES (Account 400)

1. Report below operating revenues for each prescribed account.
2. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.
3. If increases or decreases from pervious year (columns (c), (e), and (g)), are not derived from previously reported figures, explain any inconsistencies in a footnote.

Line No.	Title of Account (a)	OPERATING REVENUES	
		Amount for Year (b)	Amount for Previous Year (c)
1	Sales of Electricity		
2	(440) Residential Sales	189,830,260	182,249,816
3	(442) Commercial and Industrial Sales		
4	Small (or Commercial)	93,801,536	87,686,754
5	Large (or Industrial)	68,197,785	63,204,362
6	(444) Public Street and Highway Lighting	1,055,680	1,022,921
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	352,885,262	334,163,853
13			
14	(447) Sales for Resale	8,079,736	19,598,264
15	TOTAL Sales of Electricity	360,964,998 *	353,762,117
16			
17	(Less) (449.1) Provision for Rate Refunds		201,953
18	TOTAL Revenue Net of Provision for Refunds	360,964,998	353,560,164
19	Other Operating Revenues		
20	(450) Forfeited discounts	790,320	606,058
21	(451) Miscellaneous Service Revenues	768,763	677,866
22	(453) Sales of Water and Water Power		
23	(454) Rent from Electric Property	1,229,339	1,324,116
24	(455) Interdepartmental Rents		
25	(456) Other Electric Revenues	6,966,357	5,486,084
26			
27			
28			
29			
30	TOTAL Other Operating Revenues	9,754,779	8,094,124
31			
32	TOTAL Electric Operating Revenues	370,719,777	361,654,288

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/21	Year of Report 12/31/21
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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)	
1,184,927	1,196,709	111,361	110,853	1
				2
				3
768,595	739,639	18,115	17,908	4
798,152	763,785	825	844	5
10,348	10,401	344	347	6
				7
				8
				9
				10
				11
2,762,022	2,710,534	130,645	129,952	12
567,772	255,761	0	0	13
3,329,794	2,966,295	130,645	129,952	14
				15
				16
				17
3,329,794	2,966,295	130,645	129,952	18

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/21	Year of Report 12/31/21
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SALES OF ELECTRICITY BY RATE SCHEDULES

- 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.
- 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.
- 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.
- 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).
- For any rate schedule having a fuel adjustment clause, state in a footnote the estimated additional revenue billed pursuant thereto.
- 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	1090648	176,222,296	103,689	1,699,527	0.0000
3	RESIDENTIAL SERVICE TOD	75,885	10,637,094	4,761	2,234,253	0.0000
4	RESIDENTIAL OFF PEAK ENERGY	11,282	1,421,154	551	2,578,057	0.0000
5	RESIDENTIAL SVC OPT SENIOR	13,398	1,697,876	2,360	719,414	0.0000
6	MI CREDIT		(5,470)	-	-	-
7	MISC REVENUE ADJUSTMENT		837,789	-	-	-
8	OUTDOOR LIGHTING	3,541	663,647	-	-	0.0000
9	UNBILLED	(9,826)	(1,191,088)	-	-	0.0000
10	REFUND		(453,037)	-	-	-
11	UNRECOVERED FUEL	-	-	-	-	-
12	Total Residential Sales	1,184,927	189,830,261	111,361	10,640	0.1602
13						
14	442 Commercial Sales					
15						
16	SMALL GENERAL SERVICE	2532	384,224	389	6,511	0.1518
17	SMALL GENERAL SERVICE TOD	370	59,858	46	8,094	0.1616
18	MEDIUM GENERAL SERVICE	17645	2,270,353	40	435,683	0.1287
19	MEDIUM GENERAL SERVICE TOD	14237	1,688,798	314	45,366	0.1186
20	MEDIUM GENERAL SERVICE OAD	2703	130,197	16	166,317	0.0482
21	LARGE GENERAL SERVICE	126769	13,462,032	97	1,312,536	0.1062
22	LARGE GENERAL SERVICE OAD	14944	490,538	5	2,939,860	0.0328
23	LARGE POWER	74904	6,286,346	4	19,124,528	0.0839
24	LARGE POWER OAD	30713	939,292	1	30,712,500	0.0306
25	ELECTRIC HEATING SCHOOLS	5270	611,345	13	405,374	0.1160
26	MUNICIPAL & SCHOOL SERVICE	21922	2,821,997	159	137,948	0.1287
27	IRRIGATION SERVICE	8206	1,492,807	580	14,644	0.1819
28	WATER & SEWAGE SERVICE	24410	2,170,740	253	96,451	0.0889
29	STREETLIGHTING SERVICE	16	1,403	2	7,848	0.0894
30	ENERGY CONERV LIGHTING SERVICE	1	175	1	1,012	0.1726
31	RESIDENTIAL SERVICE	420371	59,784,833	16,215	25,925	0.1422
32	OUTDOOR LIGHTING	6011	945,750	-	-	0.1573
33	MI CREDIT	-	-	-	-	-
34	MISC REVENUE ADJUSTMENT	-	455,144	-	-	-
35	ESTIMATED	2524	111,155	-	-	0.0440
36	UNBILLED	-4954	(406,583)	-	-	0.0821
37	REFUND	-	(253,649)	-	-	-
38	GEN SVC-PLUG In ELECTRIC VEH		(1)			
39	UNRECOVERED FUEL	-	354,782	-	-	-
40	Total Commercial Sales	768,595	93,801,537	18,115	42,428	0.1220

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)	12/31/21	
SALES OF ELECTRICITY BY RATE SCHEDULES						
<p>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.</p> <p>2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," page 301. If the sales under any rate schedule are classified in more than one revenue account, list the rate schedule and sales data under each applicable revenue account subheading.</p> <p>3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.</p> <p>4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).</p> <p>5. For any rate schedule having a fuel adjustment clause, state in a footnote the estimated additional revenue billed pursuant thereto.</p> <p>6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.</p>						
Line No.	Number and Title of Rate Schedule	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	-	-	-	-	-
3	MEDIUM GENERAL SERVICE	41088	5,000,922	41	1,004,191	0.1217
4	MEDIUM GENERAL SERVICE OAD	7631	450,686	13	583,233	0.0591
5	MEDIUM GENERAL SERVICE TOD	175	22,978	7	25,015	0.1312
6	LARGE GENERAL SERVICE	146682	15,876,262	48	3,040,038	0.1082
7	LARGE GENERAL SERVICE OAD	158	13,929	1	158,400	0.0879
8	LARGE POWER	288133	27,669,775	20	14,589,015	0.0960
9	LARGE POWER OAD	221672	5,451,778	6	38,000,914	0.0246
10	RESIDENTIAL SERVICE	87357	13,189,172	689	126,835	0.1510
10	OUTDOOR LIGHTING	778	111,642	-	-	0.1435
11	UNBILLED	-4107	(216,818)	-	-	0.0528
12	ESTIMATED	8584	329,531	-	-	0.0384
13	MISC REVENUE ADJUSTMENT	-	-	-	-	-
12	MI CREDIT	-	142,482	-	-	-
13	REFUND	-	(181,727)	-	-	-
13	UNRECOVERED FUEL	-	337,174	-	-	-
14	Total Industrial Sales	798,152	68,197,786	825	967,946	0.0854
15						
16	444 Public Street & Highway Light					
17	SL CUST OWNED SYS METERED	786	50,697	42	18,705	0.0645
18	MUNICIPAL & SCHOOL	61	9,586	2	30,446	0.1574
19	ENERGY CONSERV LIGHTING	5060	533,677	93	54,410	0.1055
20	STREETLIGHTING SERVICE	3882	344,806	44	88,227	0.0888
21	RESIDENTIAL SERVICE	355	68,580	158	2,255	0.1929
21	OUTDOOR LIGHTING	106	16,899	-	-	0.1587
22	UNBILLED	-9	(832)	-	-	0.0925
23	Energy Conserv Lighting Serv PE	106	23,077	5	19,660	0.2167
24	MI CREDIT	-	-	-	-	-
25	MISC REVENUE ADJUSTMENT	-	6,144	-	-	-
24	REFUND	-	(350)	-	-	-
25	UNRECOVERED FUEL	-	3,397	-	-	-
26	Total Public Street & Highway Light	10,348	1,055,680	344	30,074	0.1020
27						
28	Fuel Clause (see footnote)					
29						
30						
31						
32						
33						
34						
35						
36	Total Billed	2,771,091	354,700,584	130,645	21,211	0.1280
37	Total Unbilled Rev. (See Instr. 6)	(9,070)	(1,815,321)			0.2002
38	TOTAL	2,762,021	352,885,263	130,645	21,211	0.1278

Name of Respondant		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)	12/31/21
FOOTNOTE DATA				
Page Number (a)	Line Number (b)	Column Number (c)	Comments (d)	
305.0	27	a	<p>Com (9,920,422)</p> <p>Electric Heating General (15,716)</p> <p>electric heating schools 15,019</p> <p>Energy Conserv Lighting Service (20,464)</p> <p>Estimated (72,926)</p> <p>Industrial Services (2,260,491)</p> <p>Irrigation Service 21,739</p> <p>Large General Service (5,594,766)</p> <p>Large General Service OAD -</p> <p>Large general service TOD (225,154)</p> <p>Large Power 210,433</p> <p>Large Power OAD -</p> <p>Medium General Service 3,965</p> <p>Medium General Service Flat (1,391)</p> <p>Medium General Service OAD -</p> <p>Medium General Service TOD (139,054)</p> <p>municipal and school service (18,586)</p> <p>Outdoor Lighting (64,855)</p> <p>Residential Service (1,795,203)</p> <p>Small General Service 6,058</p> <p>Small General service TOD (11)</p> <p>Street Lighting Cust owned meeter (18,684)</p> <p>street lighting service (158)</p> <p>Unbilled 428,958</p> <p>unrecovered -</p> <p>water and sewage service (379,137)</p> <p>GS:plus-IN ELE VHCL-SUB -</p> <p>GEN SVC-PLUG In ELECTRIC VEH -</p> <p>Ind (19,522,043)</p> <p>Electric Heating General (1,418)</p> <p>Energy Conserv Lighting Service (129)</p> <p>Estimated (990)</p> <p>Industrial service (6,586,892)</p> <p>Industrial Services (10,797,730)</p> <p>Large General Service (2,750,909)</p> <p>Large General Service OAD -</p> <p>Large general service TOD (4,269)</p> <p>Large Power 820,755</p> <p>Large Power OAD -</p> <p>Medium General Service 33,856</p> <p>Medium General Service Flat (1,040)</p> <p>Medium General Service OAD -</p> <p>Medium General Service TOD (6,896)</p> <p>Outdoor Lighting (17,459)</p> <p>Residential Service (537,544)</p> <p>Unbilled 345,331</p> <p>unrecovered -</p> <p>water and sewage service (16,709)</p> <p>Pub (138,677)</p> <p>Energy Conserv Lighting Service (33,872)</p> <p>Estimated -</p> <p>ft wayne stree lighting (76,886)</p> <p>Medium General Service TOD (583)</p> <p>municipal and school service (463)</p> <p>Outdoor Lighting (1,203)</p> <p>Residential Service (7,298)</p> <p>Small General Service (490)</p> <p>Street Lighting Cust owned meeter (18,354)</p> <p>street lighting service (739)</p> <p>Unbilled 939</p> <p>unrecovered -</p> <p>Energy Conserv Lighting - LED (31)</p> <p>Energy Conserv Lighting Serv PE 304</p> <p>Res (10,473,349)</p> <p>Estimated -</p> <p>Outdoor Lighting (25,524)</p> <p>Res Off Peak Energy Storage (12,712)</p> <p>Resi Service Opt Senior Citizen 38,626</p> <p>Residential Service (11,200,245)</p> <p>Residential Service Flat (33,318)</p> <p>Residential Service PEV 1,313</p> <p>Residential Service TOD 164,892</p> <p>Unbilled 593,618</p> <p>unrecovered -</p> <p>Grand Total (40,054,491)</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: 04/15/2022	Year/Period of Report End of: 2021/ 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).

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.

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.

- 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 (g) through (k).
- 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.
- 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.
- Report in column (g) the megawatt hours shown on bills rendered to the purchaser.
- 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.
- 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.
- Footnote entries as required and provide explanations following all required data.

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)		Megawatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)		Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)	
1	ALLEGHENY ELECTRIC COOPERATIVE	OS	NOTE 1				8,114		334,871		334,871
2	AMEREX POWER, LTD	OS	NOTE 1				0		(877)		(877)
3	B.P. ENERGY COMPANY	OS	NOTE 1				(21,619)		(501,015)		(501,015)
4	CITIGROUP ENERGY INC.	OS	NOTE 1				0		(154,000)		(154,000)
5	CITY OF AUBURN	RQ	NOTE 1				429,766	24,691,423	12,761,018		37,452,441
6	CITY OF BLUFFTON	RQ	NOTE 1				0	585,086	(93,699)		491,389
7	CITY OF DOWAGIAC, MI	RQ	NOTE 1				56,758	3,855,095	1,960,757		5,815,853
8	CITY OF MISHAWAKA	RQ	NOTE 1				0	1,539,318	(242,326)		1,296,992
9	CITY OF NILES	RQ	NOTE 1				0	335,382	(53,005)		282,377
10	CITY OF SOUTH HAVEN	RQ	NOTE 1				0	411,307	(16,301)		395,007
11	CITY OF STURGIS	RQ	NOTE 1				0	628,666	(96,179)		542,489
12	DUQUESNE LIGHT COMPANY	OS	NOTE 1				8,228		332,618		332,618
13	EVOLUTION MARKETS FUTURES, LLC	OS	NOTE 1				0		(4,132)		(4,132)
14	FIRSTENERGY TRADING SERVICES	OS	NOTE 1				46,362		1,872,086		1,872,086
15	ICAP ENERGY LLC	OS	NOTE 1				0		(1,647)		(1,647)
16	INDIANA MUNICIPAL POWER AGENCY	RQ	NOTE 1				1,638,499	79,865,216	42,089,060		121,954,295
17	IVG ENERGY, LTD	OS	NOTE 1				0		(3,191)		(3,191)
18	OHIO POWER COMPANY (AUCTION)	OS	NOTE 1				24		665		665
19	PJM INTERCONNECTION	OS	NOTE 1				4,317,110	6,888,676	148,041,985		153,930,660
20	PJM INTERCONNECTION	RQ	VARIOUS				0			(44,969,863)	(44,969,863)
21	PPL ELECTRIC UTILITIES CORP	OS	NOTE 1				65,145		2,834,434		2,834,434
22	RBC CAPITAL MARKET, LLC	OS	NOTE 1				0		(679)		(679)
23	TOWN OF AVILA	RQ	NOTE 1				0	76,801	(13,887)		62,915

24	TOWN OF NEW CARLISLE	RQ	NOTE 1				0	28,825	(6,824)		22,002
25	TOWN OF WARREN	RQ	NOTE 1				0	45,537	(10,327)		35,210
26	TRIDENT BROKERAGE SERVICES, LLC	OS	NOTE 1				0		(108)		(108)
27	TULLETT PREBON AMERICAS CORP.	OS	NOTE 1				0		(131)		(131)
28	VILLAGE OF PAW PAW	RQ	NOTE 1				0	117,813	(25,015)		92,897
29	WABASH VALLEY POWER ASSN INC.	RQ	NOTE 1				787,952	45,597,541	25,048,027		70,645,567
30	WELLS FARGO SECURITIES, LLC	OS	NOTE 1				0		(5,354,695)		(5,354,695)
15	Subtotal - RQ						2,912,995	157,778,114	81,311,319	(44,869,863)	194,219,570
16	Subtotal-Non-RQ						4,423,364	5,808,676	147,396,183		153,284,859
17	Total						7,336,358	163,666,790	228,707,502	(44,869,863)	347,504,428

Name of Respondent: Indiana Michigan Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2022	Year/Period of Report End of: 2021/ Q4
FOOTNOTE DATA			

(a) Concept: RateScheduleTariffNumber
FERC Electric Tariff, First Revised Volume No. 6

(b) Concept: RevenueFromSalesOfElectricityForResale

Margins for Q* System Sales (QSS) recited in BIL'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 QSS revenues.

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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)	12/31/21
ELECTRIC OPERATION AND MAINTENANCE EXPENSES				
If the amount for previous year is not deprived from previously reported figures, explain in footnotes.				
Line No.	Account (a)	Amt. For Current Year (b)	Amt. For Previous Year (c)	
1. POWER PRODUCTION EXPENSES				
A. Steam Power Generation				
3	Operation			
4	(500) Operation Supervision and Engineering	4,706,248	4,496,332	
5	(501) Fuel	83,441,345	57,632,497	
6	(502) Steam Expenses	13,397,833	9,759,416	
7	(503) Steam from Other Sources			
8	(Less) (504) Steam Transferred - CR.			
9	(505) Electric Expenses	1,378,594	1,389,914	
10	(506) Miscellaneous Steam Power Expenses	3,059,605	5,890,317	
11	(507) Rents	68,652,193	69,239,217	
12	Allowances	161,666	385,556	
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	174,797,483	148,793,249	
14	Maintenance			
15	(510) Maintenance Supervision and Engineering	2,304,616	2,426,189	
16	(511) Maintenance of Structures	753,015	911,572	
17	(512) Maintenance of Boiler Plant	7,782,312	4,843,760	
18	(513) Maintenance of Electric Plant	2,949,190	2,419,763	
19	(514) Maintenance of Miscellaneous Steam Plant	1,135,393	840,347	
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)	14,924,525	11,441,632	
21	TOTAL Power Production Expenses-Steam Power (Total of lines 13 & 20)	189,722,008	160,234,881	
B. Nuclear Power Generation				
23	Operation			
24	(517) Operation Supervision and Engineering	18,443,254	16,559,671	
25	(518) Fuel	87,999,744	85,970,603	
26	(519) Coolants and Water	6,989,349	6,660,773	
27	(520) Steam Expenses	14,959,293	13,871,533	
28	(521) Steam from Other Sources			
29	(Less) (522) Steam Transferred - CR			
30	(523) Electric Expenses	5,868,035	5,503,598	
31	(524) Miscellaneous Nuclear Power Expenses	69,106,183	82,219,394	
32	(525) Rents			
33	TOTAL Operation (Enter Total of lines 24 thru 32)	203,365,857	210,785,570	
34	Maintenance			
35	(528) Maintenance Supervision and Engineering	5,806,989	8,660,187	
36	(529) Maintenance of Structures	5,982,218	4,062,122	
37	(530) Maintenance of Reactor Plant Equipment	65,392,064	71,015,691	
38	(531) Maintenance of Electric Plant	17,075,346	15,268,328	
39	(532) Maintenance of Miscellaneous Nuclear Plant	16,886,003	16,434,768	
40	TOTAL Maintenance (Enter Total of Lines 35 thru 39)	111,142,620	115,441,096	
41	TOTAL Power Production Expenses-Nuclear Power (Total of lines 33 & 40)	314,508,478	326,226,666	
C. Hydraulic Power Generation				
43	Operation			
44	(535) Operation Supervision and Engineering	220,338	372,875	
45	(536) Water for Power	0	0	
46	(537) Hydraulic Expenses	74,927	107,514	
47	(538) Electric Expenses	66,129	68,570	
48	(539) Miscellaneous Hydraulic Power Generation Expenses	1,036,000	1,092,039	
49	(540) Rents	148	(27)	
50	TOTAL Operation (Enter Total of Lines 44 thru 49)	1,397,542	1,640,971	

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)	12/31/21
ELECTRIC OPERATION AND MAINTENANCE EXPENSES (cont'd)				
If the amount for previous year is not deprived from previously reported figures, explain in footnotes.				
Line No.	Account (a)	Amt. For Current Year (b)	Amt. For Previous Year (c)	
51	C. Hydraulic Power Generation (Continued)			
52	Maintenance			
53	(541) Maintenance Supervision and Engineering	156,290	146,279	
54	(542) Maintenance of Structures	981,805	686,662	
55	(543) Maintenance of Reservoirs, Dams, and Waterways	123,885	357,746	
56	(544) Maintenance of Electric Plant	174,757	279,950	
57	(545) Maintenance of Miscellaneous Hydraulic Plant	79,747	94,045	
58	TOTAL Maintenance (Total of Lines 53 thru 57)	1,516,483	1,564,683	
59	TOTAL Pwr. Production Expenses-Hydraulic Pwr. (Total of lines 50 & 58)	2,914,025	3,205,653	
60	D. Other Power Generation			
61	Operation			
62	(546) Operation Supervision and Engineering	56,288	60,819	
63	(547) Fuel			
64	(548) Generation Expenses	9,992	(542)	
65	(549) Miscellaneous Other Power Generation Expenses	3,303,995	91,776	
66	(550) Rents	20		
67	TOTAL Operation (Total of Lines 62 thru 66)	3,370,295	152,053	
68	Maintenance			
69	(551) Maintenance Supervision and Engineering	4,436		
70	(552) Maintenance of Structures			
71	(553) Maintenance of Generating and Electric Plant	32	(281)	
72	(554) Maintenance of Miscellaneous Other Power Generation Plant			
73	TOTAL Maintenance (Total of Lines 69 thru 72)	4,468	(281)	
74	TOTAL Power Production Expenses-Other Power (Total of Lines 67 & 73)	3,374,763	151,771	
75	E. Other Power Supply Expenses			
76	(555) Purchased Power	425,317,314	370,533,773	
77	(556) System Control and Load Dispatching	1,310,915	1,577,273	
78	(557) Other Expenses	3,785,672	2,950,638	
79	Total Other Power Supply Expenses (Total of Lines 76 thru 78)	430,413,901	375,061,684	
80	Total Pwr. Production Expenses (Total of lines 21, 41, 59, 74 & 79)	940,933,175	864,880,657	
81	2. TRANSMISSION EXPENSES			
82				
83	Operation			
84	(560) Operation Supervision and Engineering	6,626,598	6,022,132	
85	(561.2) Load Dispatch-Monitor and Operate Transmission System	220,980	235,136	
86	(561) 4, 5, 8 Load Dispatching	5,960,105	5,786,136	
87	(562) Station Expenses	534,639	649,124	
88	(563) Overhead Lines Expenses	374,532	309,276	
89	(564) Underground Lines Expenses	3,244	3,183	
90	(565) Transmission of Electricity by Others	194,809,250	151,918,388	
91	(566) Miscellaneous Transmission Expenses	3,361,124	3,799,819	
92	(567) Rents	1,026,071	485,447	
93	TOTAL Operation (Total of Lines 83 thru 90)	212,916,542	169,208,641	
94	Maintenance			
95	(568) Maintenance Supervision and Engineering	29,383	10,977	
96	(569) Maintenance of Structures	238,965	23,484	
97	(569.1) Maintenance of Computer Hardware	15,270	12,017	
98	(569.2) Maintenance of Computer Software	444,405	483,203	
99	(569.3) Maintenance of Communication Equipment	70,960	36,208	
100	(570) Maintenance of Station Equipment	2,872,340	1,455,788	
101	(571) Maintenance of Overhead Lines	16,362,132	9,693,246	
102	(572) Maintenance of Underground Lines	8,669	11,366	
103	(573) Maintenance of Miscellaneous Transmission Plant	21,519	25,206	
104	TOTAL Maintenance (Total of Lines 93 thru 98)	20,063,643	11,751,494	
105	TOTAL Transmission Expenses (Total of Lines 91 & 99)	232,980,186	180,960,136	
106	3. REGIONAL MARKET EXPENSES			
107	Operation			
108	(575) Market Facilitation, Monitoring and Compliance Services	4,830,186	4,203,205	

Name of Respondent Indiana Michigan Power 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 12/31/21
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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (cont'd)

If the amount for previous year is not deprived from previously reported figures, explain in footnotes.

Line No.	Account (a)	Amt. For Current Year (b)	Amt. For Previous Year (c)
109	3. DISTRIBUTION EXPENSES		
110	(580) Operation and Supervision	2,914,527	1,679,653
111	(581) Load Dispatching	368,317	454,008
112	(582) Station Expenses	1,122,761	1,163,949
113	(583) Overhead Line Expenses	1,845,869	970,082
114	(584) Underground Line Expenses	4,084,291	3,473,530
115	(585) Street Lighting and Signal System Expenses	185,720	119,254
116	(586) Meter Expenses	2,340,412	2,583,386
117	(587) Customer Installations Expenses	248,067	354,015
118	(588) Miscellaneous Expenses	10,626,921	18,649,153
119	(589) Rents	2,077,482	1,628,940
120	TOTAL Operation (Total of Lines 103 thru 113)	25,814,366	31,075,970
121	Maintenance		
122	(590) Maintenance Supervision and Engineering	66,102	55,137
123	(591) Maintenance of Structures	64,315	48,692
124	(592) Maintenance of Station Equipment	1,955,271	908,346
125	(593) Maintenance of Overhead Lines	45,667,608	41,043,637
126	(594) Maintenance of Underground Lines	1,961,672	698,897
127	(595) Maintenance of Line Transformers	268,535	233,498
128	(596) Maintenance of Street Lighting and Signal Systems	513,305	303,330
129	(597) Maintenance of Meters	100,291	150,236
130	(598) Maintenance of Miscellaneous Distribution Plant	253,771	183,651
131	TOTAL Maintenance (Total of Lines 116 thru 124)	50,850,868	43,625,425
132	TOTAL Distribution Expenses (Total of Lines 114 & 125)	76,665,233	74,701,395
133	4. CUSTOMER ACCOUNTS EXPENSES		
134	Operation		
135	(901) Supervision	865,460	1,111,598
136	(902) Meter Reading Expenses	969,647	828,680
137	(903) Customer Records and Collection Expenses	14,950,761	14,477,826
138	(904) Uncollectible Accounts	(106,136)	182,274
139	(905) Miscellaneous Customer Accounts Expenses	79,628	84,534
140	TOTAL Customer Accounts Expenses (Total of Lines 129 thru 133)	16,759,359	16,684,912
141	5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
142	Operation		
143	(907) Supervision	1,044,496	930,781
144	(908) Customer Assistance Expenses	5,662,724	33,987,394
145	(909) Informational and Instructional Expenses		
146	(910) Miscellaneous Customer Service and Informational Expenses	77,580	72,868
147	TOTAL Customer Service and Informational Exp. (Total of Lines 137 thru 140)	6,784,801	34,991,043
148	6. SALES EXPENSE		
149	Operation		
150	(911) Supervision		852
151	(912) Demonstrating and Selling Expenses	256,658	433,670
152	(913) Advertising Expenses	265,759	
153	(916) Miscellaneous Sales Expenses		
154	Total Sales Expenses (Total of Lines 144 thru 147)	522,418	434,522
155	7. ADMINISTRATIVE AND GENERAL EXPENSES		
156	Operation		
157	(920) Administrative and General Salaries	42,503,580	42,601,528
158	(921) Office Supplies and Expenses	3,510,368	2,450,368
159	(Less) (922) Administrative Expenses Transferred - CR	4,707,801	3,988,617

Name of Respondent Indiana Michigan Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/21	Year of Report 12/31/21
ELECTRIC OPERATION AND MAINTENANCE EXPENSES (cont'd)				
If the amount for previous year is not deprived from previously reported figures, explain in footnotes.				
Line No.	Account (a)	Amt. For Current Year (b)	Amt. For Previous Year (c)	
159	7. ADMINISTRATIVE AND GENERAL EXPENSES (Continued)			
160	(923) Outside Services Employed	7,706,437	6,503,145	
161	(924) Property Insurance	(6,038,182)	(8,988,528)	
162	(925) Injuries and Damages	10,459,369	9,544,343	
163	(926) Employee Pensions and Benefits	18,528,510	18,149,825	
164	(927) Franchise Requirements	-		
165	(928) Regulatory Commission Expenses	20,994,470	13,884,647	
166	(929) Duplicate Charges - CR.	1,082,547	1,182,382	
167	(930.1) General Advertising Expenses	230,754	113,109	
168	(930.2) Miscellaneous General Expenses	5,443,944	4,824,596	
169	(931) Rents	3,120,314	3,486,186	
170	TOTAL Operation (Total of Lines 151 thru 164)	100,669,216	87,398,220	
171	Maintenance			
172	(935) Maintenance of General Plant	11,470,966	9,347,577	
173	TOTAL Administrative and General Expenses (Total of Lines 165 & 167)	112,140,181	96,745,797	
174	TOTAL Electric Operation and Maintenance Expenses (Enter total of lines 80, 100, 126, 134, 141, 148, and 168)	1,391,615,540	1,273,601,665	

NUMBER OF ELECTRIC DEPARTMENT EMPLOYEES		
1. The data on number of employees should be reported for the payroll period ending nearest to October 31, or any payroll period ending 60 days before or after October 31.	3. The number of employees assignable to the electric department from joint functions of combination utilities may be determined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the electric department from joint functions.	
2. If the respondent's payroll for the reporting period includes any special construction personnel, include such employees on line 3, and show the number of such special construction employees in a footnote.		
1. Payroll Period Ended (Date)	12/31/2021	12/31/2020
2. Total Regular Full-Time Employees	2,134	2,278
3. Total Part-Time and Temporary Employees	0	0
4. Total Employees	2,134	2,278

Name of Respondent: Indiana Michigan Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2022	Year/Period of Report End of: 2021/ Q4
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PURCHASED POWER (Account 555)

- 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.
- 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.
- In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:
 - RO - 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 except 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 except that "intermediate-term" means longer than one year but less than five years.
 - EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.
 - 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.
 - 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.
- 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.
- 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.
- Report in column (g) the megawatt-hours shown on bills rendered to the respondent, excluding purchases for energy storage. Report in column (h) the megawatt-hours shown on bills rendered to the respondent for energy storage purchases. Report in columns (i) and (j) the megawatt-hours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
- Report demand charges in column (k), energy charges in column (l), and the total of any other types of charges, including out-of-period adjustments. In column (m), explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (n) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (m) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
- The data in columns (g) through (n) must be totaled on the last line of the schedule. The total amount in columns (g) and (h) must be reported as Purchases on Page 401, line 10. The total amount in column (i) must be reported as Exchange Received on Page 401, line 12. The total amount in column (j) must be reported as Exchange Delivered on Page 401, line 13.
- Footnote entries as required and provide explanations following all required data.

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)		MegaWatt Hours Purchased (Excluding for Energy Storage) (g)	MegaWatt Hours Purchased for Energy Storage (h)	POWER EXCHANGES		COST/SETTLEMENT OF POWER			
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)			MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total (k+l+m) of Settlement (\$) (n)
1	¹²¹ AEP GENERATING COMPANY	RQ					1,690,933				159,441,121	58,408,876		217,849,997
2	CITY OF WINCHESTER, IN	OS					0					33,666		33,666
3	FOWLER RIDGE II WIND FARM LLC	OS					101,705					9,819,049		9,819,049
4	FOWLER RIDGE WIND FARM LLC	OS					169,138					12,181,371		12,181,371
5	FRENCH PAPER	OS					291					14,252		14,252
6	FT. WAYNE ELECTRIC JATC	OS					0					10		10
7	HEADWATERS WIND FARM LLC	OS					541,471					25,224,322		25,224,322
8	ICE TRADE VAULT LLC	OS					0							
9	OVEC POWER SCHEDULING	OS					790,002				30,574,154	21,600,676		52,174,830
10	¹²² OVER/UNDER PJM EXP TRACKER	OS					0					(28,398,030)		(28,398,030)
11	¹²³ OVER/UNDER RESOURCE ADEQUACY	OS					550				(5,732,076)	64,209		(5,667,867)
12	PJM INTERCONNECTION	OS					2,124,657					119,922,465		119,922,465
13	WILDCAT WIND FARM	OS					317,169					22,163,198		22,163,198
14	WILLIAM E RICHTER	OS					0					31		31
15	TOTAL						5,725,916	0	0	0	184,283,199	241,034,115		425,317,314

Name of Respondent: Indiana Michigan Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/16/2022	Year/Period of Report End of: 2021/ Q4
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FOOTNOTE DATA

(a) Concept: NameOfCompanyOrPublicAuthorityProvidingPurchasedPower Affected Company
(b) Concept: NameOfCompanyOrPublicAuthorityProvidingPurchasedPower Per the IURC's Order in Cause No. 15235, I&M tracks the recovery of certain costs and revenues related to I&M's membership in PBA computed to the level in base rate.
(c) Concept: NameOfCompanyOrPublicAuthorityProvidingPurchasedPower I&M's incremental recovery accounting to track incremental changes in the Company's purchased power costs, per the IURC's Order in Cause No. 45235.

Name of Respondent: Indiana Michigan Power Company	This report is:	Date of Report: 04/15/2022	Year/Period of Report End of: 2021/ Q4
	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		

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

- 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.
- Use a separate line of data for each distinct type of transmission service involving the utilities listed in column (a), (b) and (c).
- 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).
- 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.
- 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.
- 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.
- 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.
- Report in column (i) and (j) the total megawatt-hours received and delivered.
- 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 (0) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.
- 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.
- Footnote entries and provide explanations following all required data.

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)	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		REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS			
									Megawatt Hours Received (i)	Megawatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total Revenues (\$) (k+l+m) (n)
1	PJM Network Integ Trans Rev Whlsl	Various	Various	FNO	PJM OATT	Various	Various				4,686,623			4,686,623
2	PJM Network Integ Trans Serv	Various	Various	FNO	PJM OATT	Various	Various				20,048,325			20,048,325
3	PJM Trans Enhancement Rev	Various	Various	FNO	PJM OATT	Various	Various				3,794,003			3,794,003
4	PJM Trans Enhancement Rev Whlsl	Various	Various	FNO	PJM OATT	Various	Various				116,610			116,610
5	PJM Network Integ Rev - Affil	Various	Various	FNO	PJM OATT	Various	Various				(2,516,590)			(2,516,590)
6	PJM Point to Point Trans Serv	Various	Various	LFP	PJM OATT	Various	Various				3,613,332			3,613,332
7	PJM Trans Owner Admin Revenue	Various	Various	OLF	PJM OATT	Various	Various					(5,478)		(5,478)
8	PJM Trans Owner Serv Rev Whlsl	Various	Various	OLF	PJM OATT	Various	Various					(24,065)		(24,065)
9	PJM Power Factor Credits Rev Whlsl	Various	Various	OS	PJM OATT	Various	Various						23,263	23,263
10	PJM Trans Distribution & Meter	Various	Various	OS	PJM OATT	Various	Various						818,477	818,477
11	PJM Power Factor Credits Rev Nonaffiliated	Various	Various	OS	PJM OATT	Various	Various						393,344	393,344
12	PJM Trans Owner Admin Rev - Affil	Various	Various	OLF	PJM OATT	Various	Various				8,160			8,160
35	TOTAL							0	0	0	29,742,303	(21,383)	1,235,084	30,956,004

Name of Respondent Indiana Michigan Power 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 12/31/21
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SALES TO RAILROADS AND RAILWAYS AND INTERDEPARTMENTAL SALES (Accounts 446, 448)

- | | |
|---|---|
| <p>1. Report particulars concerning sales included in Accounts 446 and 448.</p> <p>2. For Sales to Railroads and Railways, Account 446, give name of railroad or railway in addition to other required information. If contract covers several points of delivery and small amounts of electricity are delivered at</p> | <p>each point, such sales may be grouped.</p> <p>3. For Interdepartmental Sales, Account 448, give name of other department and basis of charge to other department in addition to other required information.</p> <p>4. Designate associated companies.</p> <p>5. Provide subheading and total for each account.</p> |
|---|---|

Line No.	Item (a)	Point of Delivery (b)	Kilowatt-hours (c)	Revenue (d)	Revenue per kwh (in cents) (e)
1	None				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					

RENT FROM ELECTRICITY PROPERTY AND INTERDEPARTMENTAL RENTS (Accounts 454, 455)

- | | |
|---|---|
| <p>1. Report particulars concerning rents received included in Accounts 454 and 455.</p> <p>2. Minor rents may be grouped by classes.</p> <p>3. If rents are included which were arrived at under an arrangement for apportioning expenses of a joint facility, whereby the amount included in this account</p> | <p>represents profit or return on property, depreciation and taxes, give particulars and the basis of apportionment of such charges to Accounts 454 and 455.</p> <p>4. Designate is lessee is an associated company.</p> <p>5. Provide a subheading and total for each account.</p> |
|---|---|

Line No.	Name of Lessee or Department (a)	Description of Property (b)	Amount of Revenue for Year (c)
16	Account 454 - Rents from Electric Property - Michigan		
17	Miscellaneous Lessees	Pole Contact Rental	1,129,467
18	American Electric Power Service Corporation**	Benton Harbor Service Center	15,914
19	Miscellaneous Lessees	Agriculture, Commercial, Residential	77,058
20			
21	Total Account 454		1,222,439
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) 12/31/21	Year of Report 12/31/21
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SALES OF WATER AND WATER POWER (Account 453)

1. Report below the information called for concerning revenues derived during the year from sales to others of water or water power.
2. In column (c) show the name of the power development of the respondent supplying the water or waer power sold.
3. Designate associated companies.

Line No.	Name of Purchaser (a)	Purpose for Which Water Was Used (b)	Power Plant Development Supplying Water or Water Power (c)	Amount of Revenue for Year (e)
1	None			
2				
3				
4				
5				
6				
7				
8				
9				
10	TOTAL			

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

1. Report particulars concerning miscellaneous service revenues and other electric revenues derived from electric utility operations during year. Report separately in this schedule the total revenues from operation of fish and wildlife and recreation facilities, regardless of whether such facilities are operated by company or by contract concessionaires. Provide a subheading and total for each account. For Account 456, list first revenues realized through Research and Development ventures, see Account 456.
2. Designate associated companies.
3. Minor items may be grouped by classes.

Line No.	Name of Company and Description of Service (a)	Amount of Revenue for Year (b)
11	Account 451 - Miscellaneous Service Revenues - Michigan	
12	Other	768,763
13		
14	Account 456 - Other Electric Revenues - Michigan	
15		
16	Associated Business Development	41,565
17	PJM/RTO Cost Recovery Items	5,115,426
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30	TOTAL	5,925,754

Name of Respondent: Indiana Michigan Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2022	Year/Period of Report End of: 2021/ Q4
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TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)

- 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.
- 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.
- 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.
- Report in column (c) and (d) the total megawatt hours received and delivered by the provider of the transmission service.
- 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.
- Enter "TOTAL" in column (a) as the last line.
- Footnote entries and provide explanations following all required data.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
			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					\$23,273,605	23,273,605
2	PJM NITS	OS					\$170,500,124	170,500,124
3	PJM-Trans Owner Serv	OS					\$1,035,521	1,035,521
	TOTAL		0	0	0	0	194,809,250	194,809,250

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

1. For purposes of this schedule a "lease" is defined as a contract or other agreement by which one party (lessor conveys an intangible right or land or other tangible property and equipment to another lessee) for a specified period of one year or more for rent.

2. Report below, for leases with annual charges of \$25,000 or more, but less than \$250,000, the data called for in columns a, b (description only), f, g, and j.

3. For leases having annual charges of \$250,000 or more, report the data called for in all the columns below.

4. The annual charges referred to in instruction 1 and 2 include the basic lease payment and other payments to or in behalf of the lessor such as taxes, depreciation, assumed interest or dividends

on the lesser Securities, cost of property replacements ** and other expenditures with respect to leased property except the expenses paid by lessee are to be itemized in column f below.

5. Leases of construction equipment in connection with construction work in progress are not required to be reported herein. Continuous, master or open-end leases 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.

6. In column a report the name of the

A. LEASE RENTAL CHARGED TO ELECTRIC OPERATING EXPENSES

Name of Lessor (a)	Basic Details of Lease (b)	Terminal Dates of Lease, Primary (P) or Rental (R) (c)
Huntington Technology Finance	IT Equipment (Lease 5987)	
Huntington Bank	Office Furniture and Equipment and Transportation Equipment (2) (Leases 4196, 4228, 4565)	
Citizens Asset Finance (Formerly RBS Asset Finance)	Office Furniture and Equipment and Transportation Equipment (2) (Leases 4200, 4224, 4320)	
Banc of America Leasing	Office Furniture and Equipment and Transportation Equipment (2) (Leases 4773, 4774)	

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

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

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:

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.

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.

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	
		588,920				931	
		23,321				501	
		11,644				506	
		-				512	
		443,012				524	
		13,606				539	
		19,429				566	
		-				580	
		147,202				588	
		188,743				931	
		5,555				935	
		136,195				501	
		78,688				524	
		-				931	
		0				506	
		9,142				524	
		0				588	
		0				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 12/31/2021
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 LPM1663 (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 12/31/2021	
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.	0				931	

Name of Respondent	This Report Is:	Date of Report	Year of Report
INDIANA MICHIGAN POWER COMPANY - MICHIGAN	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	12/31/2021
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	4/30/2024	
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 12/31/2021	
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 (f)	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 67,872 0 377,293 0 0 2,159 480,000		0 576,893 0 3,237,451 0 0 23,463 3,360,000		184 408 567 588 589 921 924 931	1,440,000
11,000,000	Real Estate taxes, assessments, maintenance, alterations, replacements and additions, insurance, and utilities.	0 301,260 2,477 2,002,536		134,840 2,458,715 71,547 17,303,468		408 588 924 931	7,386,269
	Maintenance, alterations, replacements, additions and insurance	64,191				931	
850,000.000	All expenses necessary to operate, maintain, preserve and keep the leased property in good working order. Also responsible for taxes and insurance.	77,139,227		2,368,082,670	26,654,952	507	72,454,804

Name of Respondent	This Report Is:	Date of Report	Year of Report
INDIANA MICHIGAN POWER COMPANY - MICHIGAN	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	12/31/2021
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	Terminated 7/2021
American Tower, LP	Milan Telecom Site - (9124) - (TRI1000151)	Retired 4/2021	
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	7/31/2023	
SBA Structures Inc	TRI1000143	7/31/2021	
WSJM Inc	TRI1000474	11/30/2026	
WSJM Inc	TRI1000244	12/31/2031	
<p>NOTES:</p> <p>(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.</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 12/31/2021	
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 (i)	Remaining Annual Charges Under Lease Est. If Not Known (k)
		Current Year		Accumulated To Date			
		Lessor (f)	Other (g)	Lessor (h)	Other (i)		
		22,500				408 588 924 931	
		0				935	
		60,015				935	
		0				588	
		27				924	
		35,529				931	
		0				935	
		33,710				935	
		0				935	
		0				935	
		29,111				935	
	Total Section A	82,283,368					

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 12/31/2021
B. OTHER LEASE RENTALS CHARGED (Such as to Deferrred Debits, etc.)			
Name of Lessor (a)	Basic Details of Lease (b)	Terminal Dates of Lease, Primary (P) or Rental (R) (c)	
Huntington Technology Finance	IT Equipment (Lease 5987)		
Huntington Bank	Office Furniture and Equipment and Transportation Equipment (2) (Leases 4196, 4228, 4565)		
Citizens Asset Finance (Formerly RBS Operating Co)	Transportation Equipment (Leases 4200, 4224, 4320)		
Banc of America Leasing	Office Furniture and Equipment and Transportation Equipment (2) (Leases 4773, 4774)		
BTMU Capital	Railcar Lease formally with AEP Transportation Wilmington Trust as Security Trustee (Lease 4084)	06/30/2023	
Wilmington Trust Co.	Railcars Trust 2004-A (Lease 3616) - Renewal 2016	12/15/2024	
Progress Rail formerly US Bank	Railcars Trust 91-3 (Lease 4906) - Renewal of 00735 formerly leases 4461/4462	09/30/2020	
Francis G Halstead Trust	Meadow Lake Laydown (LPM10832)	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 12/31/2021	
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)		
		187,383				107	
		0				121	
		0				122	
		0				152	
		0				184	
		1,064				417	
		285,912				107	
		0				121	
		0				122	
		637,223				152	
		0				163	
		0				184	
		4,314				417	
		0				107	
		0				121	
		0				122	
		147,171				152	
		5,999				163	
		1,381,825				184	
		1,007				417	
		0				107	
		0				121	
		0				122	
		10,902,603				184	
		72,762				417	
		1,276,544				186	24,315,247
		15,256				242	
		20,530				253	
12,271,945		1,789,609				186	13,450,019
		0				253	
		0				186	
		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 12/31/2021
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 Transportation Equipment (Lease 4991)	06/30/2023	
Citizens Asset Finance	Water Transportation Equipment (Lease 4992)	12/31/2022	
Citizens Asset Finance	Water Transportation Equipment (Lease 5048)	10/31/2025	
Fifth Third Bank	Water Transportation Equipment (Lease 4993)	02/28/2021	
Manufacturers and Traders Trust Co	Water Transportation Equipment (Lease 4990)	12/31/2022	
PNC Equipment Financing	Water Transportation Equipment (Lease 4995)	1/31/2028	
RBS Asset Finance Master Owner Trust	Water Transportation Equipment (Lease 4951) - termed 1/2020	01/31/2021	
Regions Equipment Finance Corp	Water Transportation Equipment (Lease 4949)	Terminated 9/2020	
Sun Trust Equipment	Water Transportation Equipment (Lease 4950)	12/31/2030	
Wells Fargo Equipment Finance	Water Transportation Equipment (Lease 4989)	03/31/2022	
Delta Marine	Water Transportation Equipment	12/31/2026	
Consolidation Coal Company	Water Transportation Equipment	12/31/2021	

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 12/31/2021	
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 (f)	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	
		346,800				417	
		2,520,000				417	
		1,108,100				417	
		0				417	
		0				417	
		997,898				417	
		549,048				417	
		71,175				417	
		36,000				417	
	Total Section B	25,840,093					

Name of Respondent: Indiana Michigan Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2022	Year/Period of Report End of: 2021/ Q4
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MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)

Line No.	Description (a)	Amount (b)
1	Industry Association Dues	3,314,698
2	Nuclear Power Research Expenses	
3	Other Experimental and General Research Expenses	984
4	Pub and Dist Info to Stkhdra...expn servicing outstanding Securities	
5	Oth Expn greater than or equal to 5,000 show purpose, recipient, amount. Group if less than \$5,000	
6	Associated Business Development	1,148,377
7	American Electric Power Service Corp Billings	925,886
8	Corporate Money Pool Allocations	67,953
9	Corporate Legal and Financing	111,520
10	Corporate Contributions and Memberships	69,234
11	Intercompany Billings	(200,694)
12	Minor items	5,984
46	TOTAL	5,443,944

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Name of Respondent: Indiana Michigan Power Company	This report is:	Date of Report: 04/15/2022	Year/Period of Report End of: 2021/ Q4
	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		

Depreciation and Amortization of Electric Plant (Account 403, 404, 405)

- 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).
- Report in Section B 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.
- Report all available information called for in Section C every fifth year beginning with report year 1971, reporting annually only changes to columns (c) through (g) from the complete report of the preceding year. Unless composite depreciation accounting for total depreciable plant is followed, list numerically in column (a) each plant subaccount, account or functional classification, as appropriate, to which a rate is applied. Identify at the bottom of Section C the type of plant included in any sub-account used. In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional classifications and showing composite total. Indicate at the bottom of section C the manner in which column balances are obtained. If average balances, state the method of averaging used. For columns (c), (d), and (e) report available information for each plant subaccount, account or functional classification listed in column (a). If plant mortality studies are prepared to assist in estimating average service lives, show in column (f) the type of 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.
- If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of section C the amounts and nature of the provisions and the plant items to which related.

A. Summary of Depreciation and Amortization Charges

Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Depreciation Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization of Limited Term Electric Plant (Account 404) (d)	Amortization of Other Electric Plant (Acc 405) (e)	Total (f)
1	Intangible Plant			42,310,364		42,310,364
2	Steam Production Plant	97,252,256	364,912	10,046,109		107,663,279
3	Nuclear Production Plant	142,488,388	(714,490)			141,773,898
4	Hydraulic Production Plant-Conventional	1,434,704	12,792			1,447,496
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant	2,931,880				2,931,880
7	Transmission Plant	42,023,720				42,023,720
8	Distribution Plant	94,767,352				94,767,352
9	Regional Transmission and Market Operation					
10	General Plant	6,155,695	20,499	682,727		6,858,921
11	Common Plant-Electric					
12	TOTAL	387,053,997	(316,287)	53,039,201		439,776,911

B. Basis for Amortization Charges

Section A, Line 1, Column D represents amortization of franchises over the life of the franchise, amortization of capitalized software development cost over a 5 year life and the amortization of costs associated with the Oracle strategic partnership over a 10 year life. Section A, Line 2, Column D represents amortization of Rockport Unit 2 Leasehold Improvements over the life of Rockport Unit 2 Lease. Section A, Line 10, Column D represents amortization of leasehold improvements over the lives of the related assets.

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	97,794	44 years	2	7.55		
14	311 - Rockport U2	4,567	33 years	2	5.05		
15	311 - Rkpt DSI U1	2,905	44 years	2	7.25		
16	311 - Rkpt DSI U2	0,772	33 years	2	10.28		
17	312 - Rockport ACI	11,827	44 years	2	6.12		
18	312 - Rockport U1	410,959	44 years	2	7.81		
19	312 - Rockport U2	25,393	33 years	2	5.38		
20	312 - Rockport U1 -SCR	133,655	44 years	2	10.31		
21	312 - Rockport U2 -SCR	112,373	0 years	2	12.16		
22	312 - Rkpt DSI U1	51,732	44 years	2	8.23		
23	312 - Rkpt DSI U1 - Pre	24,807	44 years	2	7.81		
24	312 - Rkpt DSI U2	53,932	33 years	2	10.35		
25	314 - Rockport U1	107,387	44 years	2	8.16		
26	314 - Rockport U2	0,867	33 years	2	5.44		
27	315 - Rockport U1	58,991	44 years	2	7.52		
28	315 - Rockport U2	2,088	33 years	2	5.17		
29	316 - Rockport U1	17,652	44 years	2	7.99		
30	316 - Rockport U1-SCR	0,008	44 years	2	11.16		

31	316 - Rockport U2	6.845	33 years	2	4.94	
32	TOTAL STEAM	1,124.754				
33	NUCLEAR					
34	321 - Cook U1	64.725	59 years	22	3.33	
35	321 - Cook U2	371.999	59 years	22	3.27	
36	322 - Cook U1	749.718	59 years	27	4.34	
37	322 - Cook U2	989.844	59 years	27	3.82	
38	323 - Cook U1	299.142	59 years	16	5.15	
39	323 - Cook U2	408.614	59 years	16	4.85	
40	324 - Cook U1	131.476	59 years	1	3.91	
41	324 - Cook U2	188.53	59 years	1	3.68	
42	325 - Cook U1	34.565	59 years		4.54	
43	325 - Cook U2	236.19	59 years		3.86	
44	TOTAL NUCLEAR	3,494.803				
45	HYDRO					
46	331 - Berrien Springs	1.982	128 years	5	2.98	
47	331 - Buchanan	0.61	117 years	5	3.1	
48	331 - Constantine	0.35	132 years	19	2.32	

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/21	Year of Report 12/31/21
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**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	4,351,467
3	Covid-19 Deferrals	2,045,908
4	Blackhawk Coal Shutdown Costs	131,126
5	AEP Service Corporation Expenses	334,382
6	Other minor items	2,864,914
7		
8	Subtotal 426.5 Items	9,727,797
9		
10	TOTAL ACCOUNT 426	11,615,542
11		
12	430 MONEY POOL INTEREST	
13	Money Pool Interest	211,532
14		
15	431 OTHER INTEREST EXPENSE	
16	Indiana Life Cycle Management Carrying Charges	0
17	Interest on Customer Deposits	702,654
18	Lines of Credit	898,653
19	Fort Wayne Settlement	506,701
20	Indiana Clean Coal Technology Carrying Charges	
21	Fuel Recovery	
22	Dedicated Muni/Co-Op Formula Rate True Ups	32
23	IPP Projects	125,987
24	Miscellaneous Expenses	47,776
25	Issuance Expenses	22,921
26	CIBC Commission	123,334
27	Interest Expenses	
28		
29	TOTAL ACCOUNT 431	2,428,058

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**PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS
AND INTEREST CHARGES ACCOUNTS**

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(d) *Other Interest Expense* (Account 431) -- Report particulars (details) including the amount and interest rate for other interest charges incurred during the year.

Line No.	Item (a)	Amount (b)
1	425 MISCELLANEOUS AMORTIZATION	
2	None	0
3		
4	426 Other Income Deductions	
5		
6	426.1 DONATIONS	
7	Community Chest	256,694
8	Service Organization	472,651
9	School, Colleges, and Universities	70,780
10	Other minor items.	484,627
11		
12		
13	Subtotal 426.1 Items	1,284,752
14		
15	426.3 PENALTIES	
16	NERC	0
17	Other minor items.	(410,373)
18		
19		
20		
21	Subtotal 426.3 Items	(410,373)
22		
23	426.4 EXPENDITURES FOR CERTAIN CIVIC, POLITICAL, AND RELATED ACTIVITY	
24	AEP Service Corporation Expenses	656,999
25	Legislative and Lobbying Services	63,083
26	Business and Meeting Expenses	127,310
27	Labor Overheads	114,371
28	Nuclear Energy Institute	0
29	Nuclear Waste Strategy	0
30	Other minor items	51,604
31		
32	Subtotal 426.4 Items	1,013,367
33		
34		
35		

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EXPENDITURES FOR CERTAIN CIVIC, POLITICAL AND RELATED ACTIVITIES

(Account 426.4)

1. Report below all expenditures incurred by the respondent during the year for the purpose of influencing public opinion with respect to the election or appointment of public officials, referenda, legislation or ordinances (either with respect to the possible adoption of new referenda, legislation or ordinances or repeal or modification of existing referenda, legislation or ordinances); approval, modification, or revocation of franchises; or for the purpose of influencing the decisions of public officials which are accounted for as Other Income Deductions, Expenditures for Certain Civic, Political and Related Activities, Account 426.4.

2. Advertising expenditures in this Account shall be classified according to subheadings, as follows:
 (a) radio, television, and motion picture advertising; (b) newspaper, magazine, and pamphlet advertising; (c) letters or inserts in customer's bills; (d) inserts in

reports to stockholders; (e) newspaper and magazine editorial services; and (f) other advertising.

3. Expenditures within the definition of paragraph (1), other than advertising shall be reported according to captions or descriptions clearly indicating the nature and purpose of the activity.

4. If respondent has not incurred any expenditures contemplated by the instruction of Account 426.4, so state.

5. Minor amount may be grouped by classes if the number of items so grouped is shown.

NOTE: The classification of expenses as nonoperating and their inclusion in this amount is for accounting purposes. It does not preclude Commission consideration of proof to the contrary for ratemaking or other purposes.

Line No.	Item (a)	Amount (b)
1	Lobbying Expenses - Company Employees	\$ 11,437
2	Lobbying Expenses - Third Party	
3		
4		
5		
6		
7		
8		
9		
10	Total Acct 426.4	11,437
11		
12		
13		
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Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Year 2021
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EXTRAORDINARY ITEMS (Accounts 434 and 435)

1. Give below a brief description of each item included in Accounts 434, Extraordinary Income and 435, Extraordinary Deductions.
2. List date of Commission approval for extraordinary treatment of any item which amounts to less than 5%

on income. (See General Instruction 7 of the Uniform System of Accounts).
3. Income tax effects relating to each extraordinary item should be listed in Column (c).
4. For additional space use an additional page.

Line No.	Description of Items (a)	Gross Amount (b)	Related Income Taxes (c)
1	Extraordinary Income (Account 434):		
2	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

Name of Respondent: Indiana Michigan Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2022	Year/Period of Report End of: 2021/ Q4
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REGULATORY COMMISSION EXPENSES

1. Report particulars (details) of regulatory commission expenses incurred during the current year (or incurred in previous years, if being amortized) relating to format cases before a regulatory body, or cases in which such a body was a party.
2. Report in columns (b) and (c), only the current year's expenses that are not deferred and the current year's amortization of amounts deferred in previous years.
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 columns (f), (g), and (h), expenses incurred during the year which were charged currently to income, plant, or other accounts.
5. Minor items (less than \$25,000) may be grouped.

Line No.	Description (Furnish name of regulatory commission or body the docket or case number and a description of the case) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expenses for Current Year (d)	Deferred in Account 182.3 at Beginning of Year (e)	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)
						Department (f)	Account No. (g)	Amount (h)				
1	Nuclear Regulatory Commission - Inspection and Licensing Fees	1,593,234		1,593,234		928	1,593,234					
2	Nuclear Regulatory Commission - Annual Fees	10,425,293		10,425,293		928	10,425,293					
3	Hydro License Fee		45,207	45,207		928	45,207					
4	Indiana Rate Case		3,650,232	3,650,232	1,141,808	928	2,773,648	1,018,637	928	876,584	1,283,861	
5	Michigan Rate Case		421,533	421,533	821,041	928	3,145		928	418,388	102,653	
6	5 Yr Dist Filing - Michigan		11,423	11,423		928	11,423					
7	IN Perf Metric Collaboration		2,267	2,267		928	2,267					
8	Integrated Resource Plan Filing		1,941,860	1,941,860		928	1,941,860					
9	State Commission Fees		2,742,069	2,742,069		928	2,742,069					
10	I&M depreciation Filing		27,007	27,007		928	27,007					
11	Rockport II Lease Resolution		63,450	63,450		928	63,450					
12	Minor Items < \$25,000		70,895	70,895		928	70,895					
46	TOTAL	12,018,527	8,975,943	20,994,470	1,662,849		19,699,498	1,018,637		1,294,972	1,386,514	

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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 and 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 and 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:

Electric R, D and D Performed Internally:

Generation

hydroelectric

Recreation fish and wildlife
Other hydroelectric

Fossil-fuel steam
Internal combustion or gas turbine
Nuclear
Unconventional generation
Siting and heat rejection

Transmission

Overhead
Underground

Distribution
Regional Transmission and Market Operation
Environment (other than equipment)
Other (Classify and include items in excess of \$50,000.)
Total Cost Incurred

Electric, R, D and D Performed Externally:

Research Support to the electrical Research Council or the Electric Power Research Institute
Research Support to Edison Electric Institute
Research Support to Nuclear Power Groups
Research Support to Others (Classify)
Total Cost Incurred

3. Include in column (c) all R, D and 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 and 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 and 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 and 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.

Line No.	Classification (a)	Description (b)	Costs Incurred Internally Current Year (c)	Costs Incurred Externally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR		Unamortized Accumulation (g)
					Amounts Charged In Current Year: Account (e)	Amounts Charged In Current Year: Amount (f)	
1	A(1)b: Generation: Fossil Fuel Steam	Generation Program Management	159,989		506,524	159,989	
2		3 items <\$50,000	9,109		506,517	9,109	
3	A(1)e: Generation: Unconventional						
4	A(2): Transmission	1 item <\$50,000	9,148		566	9,148	
5	A(3): Distribution	1 items <\$50,000	6,585		588	6,585	
6	A(5): Environment (other than equipment)	1 item <\$50,000	12,496		506	12,496	
7	A(6): Other	2 items <\$50,000	90,306		506,524,566,588	90,306	
8	A(6)a:	1 item <\$50,000	23		506	23	
9	A(6)f: Other: Metering	1 item <\$50,000	1,287		588	1,287	
10	A(6)g: Research-General	1 item <\$50,000	1,398		566,568	1,398	
11	A(7) TOTAL COSTS INCURRED INTERNALLY		290,341			290,341	
12	B: Electric R&D External	6 items <\$50,000		63,669	506,524,566,588	63,669	
13	B(1): Research Support to Electric Research	EPRI Research Portfolio		516,152	506,566,588	516,152	
14		EPRI Nuclear Annual Research		1,371,098	524	1,371,098	
15		IT - EPRI Annual Research Port		114,885	506,524,566,588	114,885	
16		31 items <\$50,000		449,889	506,524,566,588	449,889	
17	B(4): Steam Power	3 items <\$50,000		8,479	506,566	8,479	
18	B(5) TOTAL COSTS INCURRED EXTERNALLY			2,524,172		2,524,172	

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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	83,140,590		
4	Transmission	1,986,062		
5	Regional Market			
6	Distribution	6,118,737		
7	Customer Accounts	2,937,174		
8	Customer Service and Informational	3,824,419		
9	Sales			
10	Administrative and General	2,962,083		
11	TOTAL Operation (Enter Total of lines 3 thru 10)	100,969,065		
12	Maintenance			
13	Production	49,273,636		
14	Transmission	2,471,220		
15	Regional Market			
16	Distribution	11,563,587		
17	Administrative and General	1,752,638		
18	TOTAL Maintenance (Total of lines 13 thru 17)	65,061,081		
19	Total Operation and Maintenance			
20	Production (Enter Total of lines 3 and 13)	132,414,226		
21	Transmission (Enter Total of lines 4 and 14)	4,457,282		
22	Regional Market (Enter Total of Lines 5 and 15)			
23	Distribution (Enter Total of lines 6 and 16)	17,702,324		
24	Customer Accounts (Transcribe from line 7)	2,937,174		
25	Customer Service and Informational (Transcribe from line 8)	3,824,419		
26	Sales (Transcribe from line 9)			
27	Administrative and General (Enter Total of lines 10 and 17)	4,714,721		
28	TOTAL Oper. and Maint. (Total of lines 20 thru 27)	166,050,146	7,545,475	173,595,621
29	Gas			
30	Operation			
31	Production - Manufactured Gas			
32	Production-Nat. Gas (Including Expl. And Dev.)			
33	Other Gas Supply			
34	Storage, LNG Terminals 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 Terminating and Processing			
47	Transmission			
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)	166,050,146	7,545,475	173,595,621
66	Utility Plant			
67	Construction (By Utility Departments)			
68	Electric Plant	50,611,243	2,299,823	52,911,066
69	Gas Plant			
70	Other (provide details in footnote):			
71	TOTAL Construction (Total of lines 68 thru 70)	50,611,243	2,299,823	52,911,066
72	Plant Removal (By Utility Departments)			
73	Electric Plant	8,364,005	380,068	8,744,073
74	Gas Plant			
75	Other (provide details in footnote):			
76	TOTAL Plant Removal (Total of lines 73 thru 75)	8,364,005	380,068	8,744,073
77	Other Accounts (Specify, provide details in footnote):			
78	Other Accounts (Specify, provide details in footnote):			
79	120 - Nuclr Fuel in Proc of Refinmt	435,386		435,386
80	152 - Fuel Stock Undistributed	2,377,340		2,377,340
81	163 - Stores Expense Undistributed	7,583,490	(7,583,490)	
82	183 - Prelim Survey	27,015	(27,015)	
83	184 - Clearing Accounts	2,614,861	(2,614,861)	
84	185 - ODD Temporary Facilities	130,521		130,521
85	186 - Misc Deferred Debits	1,259,090		1,259,090
86	188 - Research & Development	(1,420)		(1,420)
87	228 - RAD Waste Accrual	65,993		65,993
88	417 - Misc Exp	11,393,642		11,393,642
89	426 - Political Activities	118,601		118,601
90	121 - Nonutility Property - WIP	32,878		32,878
91	154 - Materials and Supplies	7,730		7,730
92				
93				
94				
95	TOTAL Other Accounts	26,045,127	(10,225,366)	15,819,761
96	TOTAL SALARIES AND WAGES	251,070,521		251,070,521

Name of Respondent Indiana Michigan Power 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, 2021
CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES			
<p>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</p>		<p>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.</p> <p>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.</p>	
<p>1 a. American Electric Power Service Corporation - * (Associated Company) 1 Riverside Plaza Columbus, Ohio 43215-2373</p> <p>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.</p> <p>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.</p> <p>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</p>			
Total charges for the year and Utility Department and account charged		ACCOUNT	AMOUNT
Electric	Construction Work in Progress	107	95,401,610
	Retirement Work in Progress	108	1,389,005
	Nuclr Fuel in Proc of Refinmnt	120	18,153
	Nonutility Property	121	261,496
	Other Investments	124	700
	Fuel Stock Undistributed	152	822,342
	Clearing Accounts	163	5,500,727
	Preliminary Survey & Investlg. Charges	183	520,017
	Misc Deferred Debits	186	801,174
	Deferred Debits-R&D	188	1,436,755
	Current & Accrued Liabilities	242	0
	Non-Utility Operations Revenue	417	1,346,118
	Non-Operating Rental Income	418	0
	Misc Non-Operating Revenues	421	(2,758)
	Other Income Deductions	426	1,060,108
Electric	Account 401	Operating Expense	
		500	6,598,712
		501	299,368
		502	86,212
		505	0
		506	387,313
		517	5,846
		519	0
		520	32
		524	518,202
		535	220,156
		536	0
		537	42,115
		538	66,129
		539	592,608
		546	284
		547	0
		549	107,222
		555	0
		556	1,411,251
		557	3,109,392
		560	5,799,815

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, 2021	
Electric	Account 401	Operating Expense (contd.)	561	524,832
			562	31,247
			563	88,801
			566	1,612,389
			580	1,784,437
			582	1,515
			583	167,014
			584	44
			586	95,505
			588	232,919
			589	1,575,201
			598	325
			901	64,217
			902	176,825
			903	9,058,887
			905	31,079
			907	204,350
			908	53,135
			909	-
			910	70,933
			911	-
			912	74,756
			920	38,373,042
			921	1,836,973
			923	5,841,492
			924	-
			925	3,229
			926	59,212
			928	3,979,950
			930	977,933
			931	113,146
Electric	Account 401	Total Operating Expense		86,278,044
Electric	Account 402	Maintenance Expense	510	407,176
			511	44,068
			512	758,238
			513	1,000,892
			514	9,698
			528	46,134
			530	823,097
			531	34,513
			532	42
			541	10,164
			542	151,225
			543	77,771
			544	71,913
			545	13,095
			548	9,992
			553	32
			568	21,021
			569	146,754
			570	307,534
			571	205,601
			572	(81)
			573	6,068
			590	14,884
			591	42
			592	140,090
			593	94,932
			594	16
			595	0
			597	504
			935	5,209,992
Electric	Account 402	Total Maintenance Expense		9,605,407
		Total O&M		\$ 95,883,451
		Total AEP Service Corp charges		204,438,898

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report	
Indiana Michigan Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		December 31, 2021	
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	566,593
ACCENTURE LLP 400 W. NATIONWIDE COLUMBUS, OH 43215	Consulting Services	Invoice Cost	183,524,580	714,811
AERIAL SOLUTIONS INC 7144 RAMSEY FORD ROAD TABOR CITY, NC 28463	forestry expenses	Invoice Cost	571	413,456
AMPP CONSTRUCTION INC PO BOX 65 WINCHESTER IN 47394	construction services	Invoice Cost	107,186,588,593	12,590,301
ADM ASSOCIATES 3239 RAMOS CIRCLE SACRAMENTO, CA 95827	home energy conservation	Invoice Cost	908	424,187
ARBORMETRICS SOLUTIONS 224 THOMPSON ST HENDERSONVILLE, NC 28792	mobile workforce solutions	invoice Cost	107,506,571	530,990
AREA WIDE PROTECTIVE PO BOX 92362 CLEVELAND OH 44193	traffic control services	Invoice Cost	107,108,186,593	3,311,063
ASPLUNDH CONSTRUCTION CORP 481 SCHROCK RD COLUMBUS OH 43229	construction contracting services	Invoice Cost	107,108,185,186,588	23,190,650
ASPLUNDH TREE EXPERT 950 TAYLOR STATION RD COLUMBUS, OH 43230	tree trimming services	Invoice Cost	107,186,593	23,155,757
BAIR GOODIE AND ASSOCIATES 153 N. BROADWAY NEW PHILADELPHIA, OH 44663	surveying services	Invoices Cost	921	280,225
BLACK AND VEATCH 11401 LAMAR AVENUE OVERLAND PARK, KS 66211	construction services	Invoice Cost	107,108	1,566,861
BRAND ENERGY AND INFRASTRUCTURE 3512 BROOKDALE MOBILE, AL 36618	construction services	Invoice Cost	107,501,506,511 512,513,514	343,910
BHI ENERGY POWER SERVICES LLC 500 COLUMBIA DRIVE WEST PALM BEACH, FL	electrical services	Invoice Cost	107,108,520,529 530,531,532	1,173,833
BRANDSAFWAY INDUSTRIES 501 ROBB STREET MCKEES ROCKS, PA 15136	scaffolding services	Invoice Cost	107,108,501,506 511,512,513,514	2,211,510
CE POWER ENGINEERED SERVICES 4040 REV DR CINCINNATI, OH 45232	engineering services	Invoice Cost	107	279,718
BOYD COMPANY 433 PLAZA REAL BOCA RATON, FL 33432	engineering services	Invoice Cost	500,501,512,514	302,736
BRUCE & MERRILEES 930 CASS STREET NEW CASTLE, PA 16101	project management	Invoice Cost	107,108	3,349,412

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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	107,571	2,608,212
BURNS & MCDONNELL PO BOX 411883 KANSAS CITY MO 64141-1883	engineering consulting services	Invoice Cost	107, 108	330,717
CIANBRO CORPORATION PO BOX 983122 BOSTON MA 02298-3122	engineering consulting services	Invoice Cost	107, 108	5,375,038
CLEARRESULT CONSULTING INC 4301 WESTBANK DRIVE AUSTIN, TX 78746	energy management services	Invoice Cost	908	1,610,885
COBALT CIVIL LLC 130 E. 100 STREET WINCHESTER, IN 47394	substation construction	Invoice Cost	107,180,186 570,582	1,960,321
COMMONWEALTH ASSOCIATES INC 2700 W ARGYLE ST JACKSON MI 49202	electrical engineering & design services	Invoice Cost	107, 108	688,489
CONTRACT LAND STAFF LLC 2245 TEXAS DR STE 200 SUGAR LAND TX 77479	staffing services	Invoice Cost	107,108	1,418,918
DAVEY RESOURCE GROUP P O BOX 5193 KENT OH 44240-5193	tree trimming services	Invoice Cost	107, 186 , 571 , 593	790,362
COAST TO COAST FLAGGING 4783 STOCKBRIDGE MEDINA, OH 44256	traffic control services	Invoice Cost	186	519,446
ECSL 181 MONTOUR RUN ROAD CORAPOLIS, PA 15108	marketing services	Invoice Cost	107. 108	1,668,732
EDKO LLC PO BOX 7241 SHREVEPORT LA 71137	perimeter security services	Invoice Cost	107,186,545 549,593	1,840,563
ELLIOT DAVIS H CO 673 BLUE SKY PARKWAY LEXINGTON, KY 40509	electrical contractor	Invoice Cost	186	1,648,092
EATON CORPORATION 1000 EATON BLVD CLEVELAND, OH 44122	mechanical services	Invoice Cost	107,186	456,906
ELECTRICAL CONSULTANTS INC 3521 GABEL ROAD BILLINGS, MT 59102	planning services	Invoice Cost	107, 108	11,614,967
ENERFAB 4430 CHICKERIING AVE CINCINNATI, OH 45232	electrical services	Invoice Cost	107,108,501,506 511,512,513,514	6,835,525
GE INTERNATIONAL INC 12506 COLLECTIONS CENTER CHICAGO IL 60693	electrical services	Invoice Cost	107,108,513,524 530,531,532	8,092,331
ENTACT 1 E OAKHILL WESTMONT, IL 60559	construction services	Invoice Cost	107,186,501	624,208

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Charges for Outside Professional & Other Consulting Services - Payments of \$250,000 or more (cont'd.)				
NAME / ADDRESS	DESCRIPTION	CHARGES	ACCOUNT	AMOUNT
FRANKART POWER LINE 1650 S TOWNSHIP ROAD 1186 TIFFIN, OH 44883	power generation services	Invoice Cost	186	329,377
G&T SERVICES INC 1630 SUMMIT STREET NEW HAVEN, IN 46774	property management	Invoice Cost	560,562,580	264,389
G&L CORP 3101 BROOKLYN AVENUE FT. WAYNE, IN 46809	moving services	Invoice Cost	107,108,570 588,592	553,400
HI LINE UTILITY SUPPLY 51 PRAIRIE PARKWAY GILBERTS, IL 60136	tools and equipment	Invoice Cost	184,560,583	323,222
GDS ASSOCIATES 1850 PARKWAY MARIETTA, GA 30067	consulting services	Invoice Cost	908	551,842
INDUSTRIAL CONTRACTORS SKANSKA INC PO BOX 208 EVANSVILLE IN 47702-0208	equipment repairs	Invoice Cost	107,108,506,511,512 514,569,570	7,366,099
INSERV INC 514 E MARION ST MISHAWAKA IN 46545	building maintenance services	Invoice Cost	107,108,186,570 580,588,593	1,926,784
INTEGRITY TREE SERVICES LLC 2300 SANFORD AVE SW GRANDVILLE, MI 49418	tree trimming services	Invoice Cost	107,571	1,399,268
J. F. ELECTRIC 100 LAKEFRONT PARKWAY EDWARDSVILLE, IL 62025	electrical contractor	Invoice Cost	186	353,590
KENT POWER INC PO BOX 327 KENT CITY MI 49330	power line relocation	Invoice Cost	107,108,186	2,773,129
GEI CONSULTANTS 3065 AKERS MILL ROAD ATLANTA, GA 30339	consulting services	Invoice Cost	107,542	392,447
LANE LOGIX 8045 DAWNWOOD AVE CANTON, OH 44721	traffic control	Invoice Cost	107,108,186,588 593,594,596	1,135,997
LEWIS TREE SERVICE INC. 1500 BROMMER STREET SANTA CRUZ, CA 95062	tree trimming services	Invoice Cost	107,186,593	8,320,050
GROVES CONSTRUCTION 3135 GRAPEVINE ROAD MADISONVILLE, KY 42431	construction services	Invoice Cost	186	328,235
M J ELECTRIC INC. 1190 ERIE COURT CROWN POINT, IN 46307	electrical contracting services	Invoice Cost	107,108,570,571	21,793,091
MICHIANA LAND SERVICES INC 505 PLEASANT ST ST JOSEPH, MI 49085	land right of way services	Invoice Cost	107,108	379,636
MOFFITT RE-HAB SERVICE INC PO BOX 488 HAWESVILLE KY 42348	excavation & site preparation	Invoice Cost	501,506	1,461,145

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Charges for Outside Professional & Other Consulting Services - Payments of \$250,000 or more (contd.)				
NAME / ADDRESS	DESCRIPTION	CHARGES	ACCOUNT	AMOUNT
HELICOPTER MINIT_MEN 3136 TRABUE ROAD COLUMBUS, OH 43204	helicopter services	Invoice Cost	571	616,005
MPW ENVIRONMENTAL SERVICES 9711 LANCASTER RD SE HEBRON, OH 43025	plant equipment maintenance & cleaning	Invoice Cost	107,108,152,501,506 511-514	2,124,800
NELSON TREE SERVICE INC 350 E DEVON AVE #774489 ITASCA IL 60143	tree trimming services	Invoice Cost	107,108,571	10,052,811
MYERS L E CO 6220 SOUTH BELMONT INDIANAPOLIS, IN 46217	electrical contractor	Invoice Cost	107,108	491,071
NEW RIVER ELECTRICAL CORP PO BOX 70 CLOVERDALE VA 24077-0070	storm restoration services	Invoice Cost	107,108,186 571,592,593	4,001,295
NEWKIRK ELECTRIC ASSOCIATES 1875 ROBERTS STREET MUSKEGON, MI 49442	electrical construction services	Invoice Cost	107,108,563,570,592	6,992,124
NOL TEC SYSTEMS 425 APOLLA DRIVE LINO LAKES, MN 55014	air pollution systems	Invoice Cost	107	1,272,460
HOLTEC INTERNATIONAL 1 HOLTEC BLVD CAMDEN, NJ	power generation services	Invoice Cost	520	1,339,758
ORC UTILITY & INFRASTRUCTURE LAND SVC: land & utility services 7005 SHANNON WILLOW RD STE 100 CHARLOTTE NC 28226		Invoice Cost	107,108	1,831,540
IRBY CONSTRUCTION 318 OLD HIGHWAY 49 RICHLAND, MS 39218	construction services	Invoice Cost	107,108	583,065
ORACLE AMERCIA 2300 ORACLE WAY AUSTIN, TX 78741	IT services	Invoice Cost	107,588,908	442,639
POWER ENGINEERS INC P O BOX 1066 HAILEY ID 83333	engineering consulting services	Invoice Cost	107,108,542	1,159,090
KLOPFENSTEIN LAWN CARE LEO, IN 46765	landscaping services	Invoice Cost	107,108,186,593	255,604
ROBERT HENRY CORPORATION PO BOX 1407 SOUTH BEND IN 46624-1407	construction services	Invoice Cost	107,108,186,542 569,571,588,593, 594	17,603,166
KWEST GROUP 7680 FISHEL DRIVE DUBLIN, OH 43016	excavation services	Invoice Cost	107,108,549	296,177
SUN TECHNICAL SERVICES INC PO BOX 405304 ATLANTA GA 30384-5304	engineering services	Invoice Cost	107,108,163,184 520,524,529,530 532,923,	1,909,930
LAPORTE CONSTRUCTION 4999 US-35 LAPORTE, IN 46350	construction services	Invoice Cost	107,542	292,598

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Charges for Outside Professional & Other Consulting Services - Payments of \$250,000 or more (cont'd.)				
NAME / ADDRESS	DESCRIPTION	CHARGES	ACCOUNT	AMOUNT
LAROCHE TREE SERVICE 7 COMMERCE PKWY BELLAIRE, OH 43906	tree trimming services	Invoice Cost	571	1,074,814
QUANTA ELECTRIC POWER 2800 POST OAK BLVD HOUSTON, TX 77056	construction services	Invoice Cost	107,108,580,588,903	5,179,119
MS CONSULTANTS 2221 SCHROCK ROAD COLUMBUS, OH 43229	consulting services	Invoice Cost	107	384,466
OSMOSE UTILITIES SERVICES 635 HIGHWAY 74 PEACHTREE, GA 30269	energy utility services	Invoice Cost	186,583	736,579
SAFETY MANAGEMENT GROUP 8335 KEYSTONE CROSSING INDIANAPOLIS, IN 46240	safety consultants	Invoice Cost	107,108,560,562,571	899,961
SERVICE ELECTRIC COMPANY 1631 E 25TH CHATTANOOGA, TN 37404	powerline services	Invoice Cost	107,108	570,647
SPECTRUM ENGINEERING CORP 5524 N COUNTY LINE AUBURN, IN 46706	engineering services	Invoice Cost	107,588	282,043
TECHSERV CONSULTING 12078 HWY 84 TYLER, TX 75704	consulting services	Invoice Cost	107,108,186,511 560,570,592	1,517,844
SURVEYING AND MAPPING 929 EASTWIND DRIVE WESTERVILLE, OH 43081	surveying	Invoice Cost	107	485,309
THAYER POWER AND COMMUNICATION 12345 WORTHINGTON ROAD PATASKALA, OH 43062	telecommunications	Invoice Cost	107,186,588,593	7,083,338
UNDERWATER CONSTRUCTION 4295 ROOSEVELT ROAD STEVENSVILLE, MI 49127	construction services	Invoice Cost	107,512,529,530 531,532,542	489,509
TRC COMPANIES INC PO BOX 536282 PITTSBURGH PA 15253-5904	environmental engineering services	Invoice Cost	107,108,186, 566,580,583	6,067,431
UTILIDATA 1 W EXCHANGE PROVIDENCE, RI 02903	equipment maintenance services	Invoice Cost	107,588,935	1,240,865
USIC LOCATING SERVICES LLC 6879 PAYSHERE CIRCLE CHICAGO IL 60674	power line construction services	Invoice Cost	584	424,052
VEOLIA ES TECHNICAL SOLUTIONS 53 STATE STREET BOSTON, MA 02109	hazardous wast services	Invoice Cost	108,566	317,988
VAUGHN INDUSTRIES 1201 E. FINDLAY STREET CAREY, OH 43316	substation electrical work services	Invoice Cost	107,108,186	1,959,488
WIGHTMAN & ASSOCIATES INC 2303 PIPESTONE RD BENTON HARBOR MI 49022	topographic surveying services	Invoice Cost	107,108,121	848,285

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Indiana Michigan Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		December 31, 2021	
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	577,176
WRIGHT TREE SERVICE INC 2943 PAYSHERE CIRCLE CHICAGO IL 60674	tree trimming services	Invoice Cost	107,186,506 571,593	18,571,307
ZIOLKOWSKI CONSTRUCTIONS 4050 RALPH JONES DRIVE SOUTH BEND, IN 46628	construction services	Invoice Cost	107	4,699,296
SOUTHERN ELECTRIC CORP OF MS 4374 MANGUM DRIVE FLOWOOD, MS 39232	general contractor	Invoice Cost	186	319,042
UTILIQUEST 374 WESTDALE AVE WESTERVILLE, OH 43082	underground locate services	Invoice Cost	107,584	3,282,768
WHITE CONSTRUCTION INC 3900 E WHITE AVENUE CLINTON, IN 47842	construction services	Invoice Cost	107,108	3,582,011

Name of Respondent: Indiana Michigan Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 2022-04-15	Year/Period of Report End of: 2021/ Q4
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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)	17,494,044
3	Steam	2,401,332	23	Requirements Sales for Resale (See instruction 4, page 311.)	2,912,995
4	Nuclear	17,956,272	24	Non-Requirements Sales for Resale (See instruction 4, page 311.)	4,423,364
5	Hydro-Conventional	63,953	25	Energy Furnished Without Charge	48
6	Hydro-Pumped Storage		26	Energy Used by the Company (Electric Dept Only, Excluding Station Use)	
7	Other	48,547	27	Total Energy Losses	1,385,569
8	Less Energy for Pumping		27.1	Total Energy Stored	
9	Net Generation (Enter Total of lines 3 through 8)	20,490,104	28	TOTAL (Enter Total of Lines 22 Through 27.1) MUST EQUAL LINE 20 UNDER SOURCES	26,216,020
10	Purchases (other than for Energy Storage)	5,725,916			
10.1	Purchases for Energy Storage	0			
11	Power Exchanges:				
12	Received	0			
13	Delivered	0			
14	Net Exchanges (Line 12 minus line 13)	0			
15	Transmission For Other (Wheeling)				
16	Received				
17	Delivered				
18	Net Transmission for Other (Line 16 minus line 17)	0			
19	Transmission By Others Losses				
20	TOTAL (Enter Total of Lines 9, 10, 10.1, 14, 16 and 19)	26,216,020			

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MONTHLY PEAKS AND OUTPUT

1. Report the monthly peak load and energy output. If the respondent has two or more power which are not physically integrated, furnish the required information for each non-integrated system.
2. Report in column (b) by month the system's output in Megawatt hours for each month.
3. Report in column (c) by month the non-requirements sales for resale, include in the monthly amounts any energy losses associated with the sales.
4. Report in column (d) by month the system's monthly maximum megawatt load (60 minute integration) associated with the system.
5. Report in column (e) and (f) the specified information for each monthly peak load reported in column (d).

Line No.	Month (a)	Total Monthly Energy (b)	Monthly Non-Requirement Sales for Resale & Associated Losses (c)	Monthly Peak - Megawatts (d)	Monthly Peak - Day of Month (e)	Monthly Peak - Hour (f)
	NAME OF SYSTEM: 0					
29	January	2,054,178	128,075	3,136	29	8
30	February	2,678,003	883,989	3,367	17	8
31	March	2,143,544	368,298	3,094	15	16
32	April	1,781,652	189,748	2,821	1	10
33	May	1,897,847	191,213	3,380	25	15
34	June	2,463,282	566,821	3,708	29	15
35	July	2,324,355	358,391	3,717	28	17
36	August	2,584,436	513,080	4,012	24	15
37	September	2,014,357	242,169	3,642	14	15
38	October	1,893,955	225,878	2,948	11	14
39	November	1,942,415	197,181	3,027	23	8
40	December	2,437,996	671,014	3,078	7	19
41	Total	26,216,020	4,536,867			

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.

STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)

Line No.	Item (a)	Plant Name: ROCKPORT UNIT 1 I&M	Plant Name: ROCKPORT UNIT 2 I&M
		(b)	(c)
0	Plant Name	ROCKPORT UNIT 1 I&M	ROCKPORT UNIT 2 I&M
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	650
6	Net Peak Demand on Plant - MW (60 minutes)	663	653
7	Plant Hours Connected to Load	3,745	3,209
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	1,319,228,000	1,082,104,000
13	Cost of Plant: Land and Land Rights	6,477,506	67,770
14	Structures and Improvements	99,466,884	8,005,326
15	Equipment Costs	809,276,398	310,485,486
16	Asset Retirement Costs	5,624,715	5,624,715
17	Total Cost	920,845,503	324,183,297
18	Cost per KW of Installed Capacity (line 17/5) Including	1,395.2205	498.7435
19	Production Expenses: Oper, Supv, & Engr	2,042,236	1,923,673
20	Fuel	44,728,641	38,712,704
21	Coolants and Water (Nuclear Plants Only)	-	-
22	Steam Expenses	7,057,485	6,340,348
23	Steam From Other Sources	-	-
24	Steam Transferred (Cr)	-	-
25	Electric Expenses	731,118	647,476
26	Misc Steam (or Nuclear) Power Expenses	2,109,490	2,066,186
27	Rents	-	68,627,284
28	Allowances	80,833	80,833
29	Maintenance Supervision and Engineering	1,147,429	1,144,230
30	Maintenance of Structures	537,196	189,119
31	Maintenance of Boiler (or reactor) Plant	5,920,370	1,861,934
32	Maintenance of Electric Plant	2,223,581	725,345
33	Maintenance of Misc Steam (or Nuclear) Plant	815,886	319,507
34	Total Production Expenses	67,394,265	122,618,639
35	Expenses per Net KWh	0.0511	0.1133
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)		
37	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)		
38	Quantity (Units) of Fuel Burned (from the Unit Type Registry)		
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)		
40	Avg Cost of Fuel/unit, as Deivid f o b. during year		
41	Average Cost of Fuel per Unit Burned		
42	Average Cost of Fuel Burned per Million BTU		
43	Average Cost of Fuel Burned per KWh Net Gen		
44	Average BTU per KWh Net Generation		

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

STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)

Plant Name: ROCKPORT TOTAL I&M (d)		Plant Name: ROCKPORT TOTAL PLANT (e)		Plant Name: Donald C Cook Plant (f)	
ROCKPORT TOTAL I&M		ROCKPORT TOTAL PLANT		Donald C Cook Plant	
Steam		Steam		Nuclear	
Conventional		Conventional		Conventional	
1984		1984		1975	
1989		1989		1978	
1310		2620		2285	
1306		2612		2305	
5037		5037		8668	
0		0		0	
1310		2620		2288	
1309		2619		2154	
0		175		1000	
2,401,332,000		4,802,664		17,956,272,000	
6,545,276		13,061,227		1,879,588	
107,472,210		216,689,049		456,149,623	
1,119,761,884		2,234,686,481		3,040,415,586	
11,249,431		22,475,591		799,433,426	
1,245,028,801		2,486,912,348		4,297,878,223	
950,4037		949,2032		1,880,9095	
3,965,910		7,870,057		18443251	
83,441,345		166,882,597		87999744	
-		-		6989349	
13,397,833		24,960,582		14959261	
-		-		0	
-		-		0	
1,378,594		2,291,506		5868035	
4,175,676		7,314,373		76770615	
68,627,284		135,381,966		0	
161,666		161,666		0	
2,291,659		4,583,338		5803732	
706,315		1,412,637		5982218	
7,782,304		15,564,673		65392131	
2,948,926		5,837,976		17051621	
1,135,393		2,270,799		16885982	
190,012,905		374,532,170		322145940	
0.0791		77.9843		0.0179	
Coal	Oil	Coal	Oil	Nuclear	
Mcf	bbf	Mcf	bbf		
1511818	39922	3023635	79845	-	-
8448	136410	8448	136410	-	-
56,000	85,000	56,000	85,000	-	-
53,000	72,000	53,000	72,000	-	-
2,788	13	2,784	13,000	0.458	-
0.029	-	0.029	-	0.005	-
10043	-	10043	-	10680	-

Name of Respondent: Indiana Michigan Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2022	Year/Period of Report End of: 2021/ Q4
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GENERATING PLANT STATISTICS (Small Plants)

- 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).
- 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.
- List plants appropriately under subheadings for steam, hydro, nuclear, internal combustion and gas turbine plants. For nuclear, see instruction 11, Page 402.
- If net peak demand for 60 minutes is not available, give the which is available, specifying period.
- 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.

Line No.	Name of Plant (a)	Year Orig. Const. (b)	Installed Capacity Name Plate Rating (MW) (c)	Net Peak Demand MW (60 min) (d)	Net Generation Excluding Plant Use (e)	Cost of Plant (f)	Plant Cost (incl Asset Retire. Costs) Per MW (g)	Operation Excl. Fuel (h)	Production Expenses		Kind of Fuel (k)	Fuel Costs (in cents per Million Btu) (l)	Generation Type (m)
									Fuel Production Expenses (i)	Maintenance Production Expenses (j)			
1	Hydro electric												
2	Berrien Springs	1900	7.20	4.9	29,562	16,766,619	2,328,697	312,919		113,884			
3	Buchanan	1919	4.10	2.6	15,490	8,052,820	1,964,102	216,934		132,728			
4	Constantine	1921	1.20	0.9	4,831	3,284,473	2,737,061	77,061		152,309			
5	Elkhart	1913	3.30	2.4	2,750	9,861,709	2,986,397	218,017		161,143			
6	Mottville	1923	1.60	1.3	6,444	4,754,514	2,971,571	173,431		452,586			
7	Twin Branch	1904	7.20	3.6	24,876	14,474,198	2,010,305	399,090		503,853			
8	Solar electric												
9	Deer Creek	2015	2.50	2.7	3,471	6,411,700	2,564,680	56,295		322			
10	Olive	2016	5.00	5.5	6,267	12,062,064	2,412,413	191,886		644			
11	St. Joseph	2020	20.00	21.4	27,221	37,369,642	1,868,482	263,662		2,575			
12	Twin Branch Solar	2016	2.60	3.6	3,971	6,958,803	2,676,463	340,077		335			
13	Watervliet	2016	4.60	4.7	5,617	11,969,137	2,601,986	94,175		592			

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/21	Year of Report 12/31/21
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CHANGES MADE OR SCHEDULED TO BE MADE IN GENERATING PLANT CAPACITIES
Give below the information called for concerning changes in electric generating plant capacities during the year.

A. Generating Plants or Units Dismantled, Remove from Service, Sold, or Leased to Others During Year

1. State in column (b) whether dismantled, removed from service, sold, or leased to another. Plants removed from service include those not maintained for regular or emergency service. 2. In column (f), give date dismantled, removed from service, sold, or leased to another. Designate complete plants as such.

Line No.	Name of Plant (a)	Disposition (b)	Installed Capacity (in megawatts)			Date (f)	If Sold or Leased, Give Name and Address of Purchaser or Lessee (g)
			Hydro (c)	Steam (d)	(Other) (e)		
1	None						
2							
3							
4							
5							
6							
7							

B. Generating Units Scheduled for or Undergoing Major Modifications

Line No.	Name of Plant (a)	Character of Modification (b)	Installed Plant Capacity After Modification (in MW) (c)	Estimated Dates of Construction	
				Start (d)	Completion (e)
8	None				
9					
10					
11					
12					
13					
14					

C. New Generating Plants Scheduled for or Under Construction

Line No.	Plant Name & Location (a)	TYPE (Hydro, pumped storage, steam, internal comb., gas-turbine, nuclear, wind, solar, biomass, etc.) (b)	Installed Capacity (in megawatts)		Estimated Dates of Construction	
			Initial (c)	Ultimate (d)	Start (e)	Completion (f)
15	None					
16						
17						
18						
19						
20						
21						

D. New Units in Existing Plants Scheduled for or Under Construction

Line No.	Plant Name & Location (a)	TYPE (Hydro, pumped storage, steam, internal comb., gas-turbine, nuclear, wind, solar, biomass, etc.) (b)	Unit (c)	Size of Unit (in megawatts) (d)	Estimated Dates of Construction	
					Start (e)	Completion (f)
22	None					
23						
24						
25						
26						
27						
28						

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/21	Year of Report 12/31/21
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STEAM ELECTRIC GENERATING PLANTS

- | | |
|--|---|
| <p>1. Include on this page steam-electric plants of 25,000 Kw (name plate rating) or more of installed capacity.</p> <p>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.</p> <p>3. Exclude plant, the book cost of which is located in Account 121, <i>Nonutility Property</i>.</p> <p>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</p> | <p>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.</p> <p>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.</p> <p>6. Designate any plant or equipment owned, not</p> |
|--|---|

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			2 - 1989	Pulv. Coal	3650	1000/1000	9,775
9							
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							
17							
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33							

Name of Respondent	This Report Is:	Date of Report	Year of Report
Indiana Michigan Power Company	(1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	12/31/21

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 <i>(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.)</i>													Line No.
Year Installed	TURBINES <i>Include both ratings for boiler and turbine-generator of dual-rated installations</i>				NAME PLATE Rating in Kw		GENERATORS		Power Factor	Voltage (in MV) <i>(If other than 3 phase, 60 cycle indicate other characteristic)</i>	Plant Capacity Maximum Generator Name Plate Rating <i>(Should agree with column (n))</i>		
	Max. Rating Mega-Watt	Type <i>(Indicate tandem-compound (TC); cross compound (CC) single casing (SC); topping unit (T); and non-condensing (NC) Show back pressures)</i>	Steam Pressure at Throttle psia.	RPM	At Minimum Hydrogen Pressure	At Max. Hydrogen Pressure <i>(Include both ratings for the boiler and the turbine-generator of dual-rated installations)</i>	Hydrogen Pressure <i>(Designate air cooled generators)</i>						
							Min.	Max.					
(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)		
1975	1149	TC	728	1,800	771,840	1,152,000	30	75	0.90	26	1,152,000	1	
1978	1255	TC	808	1,800	1,225,000	1,225,000	60	60	0.90	26	1,225,000	2	
											2,377,000	3	
												4	
												5	
												6	
1984	650	CC	600	3,600	600,000	650,000	45	70	0.90	26	1,300,000	7	
1984	650	CC	3,650	3,600	600,000	650,000	45	70	0.90	26		8	
1989	650	CC	600	3,600	600,000	650,000	45	70	0.90	26	1,300,000	9	
1989	650	CC	3,650	3,600	600,000	650,000	45	70	0.90	26		10	
											2,600,000	11	
												12	
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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: 04/15/2022	Year/Period of Report End of: 2021/ Q4
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TRANSACTIONS WITH ASSOCIATED (AFFILIATED) COMPANIES

- Report below the information called for concerning all non-power goods or services received from or provided to associated (affiliated) companies.
- 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".
- Where amounts billed to or received from the associated (affiliated) company are based on an allocation process, explain in a footnote.

Line No.	Description of the Good or Service (a)	Name of Associated/Affiliated Company (b)	Account(s) Charged or Credited (c)	Amount Charged or Credited (d)
1	Non-power Goods or Services Provided by Affiliated			
2	Administrative and General Expenses - Maintenance	AEPSC	935	5,209,992
3	Customer Support	AEPSC	920,923	1,722,304
4	Physical & Cyber Security	AEPSC	920,923	1,630,300
5	Administrative and General Expenses - Operation	AEPSC	920,921,923,925,926,928,930,931,933,922	7,353,247
6	Distribution Expenses - Maintenance	AEPSC	590-598	250,794
7	Rail Car Lease	SWEPco	1860	324,634
8	AEPSC Support Svcs	AEPSC	417 920 923	2,744,533
9	Distribution Expenses - Maintenance	OPCo	592-598	759,222
10	Rail Car Maintenance	AEGCo	1510	343,019
11	Distribution Expenses - Maintenance	PSO	592-595	432,710
12	Real Estate & Workplace Svcs	AEPSC	920,923	3,378,714
13	Building and Property Leases	IMTCo	5890	971,215
14	Distribution Expenses - Operation	AEPSC	580-588	3,304,488
15	Regulatory Services	AEPSC	920,923	1,830,636
16	Central Machine Shop	APCo	107,108,163,500-513,524,530,510,544	2,352,794
17	Environmental Services	AEPSC	920,923	521,242
18	Research and Other Services	AEPSC	183,186,188	2,757,945
19	Civil & Political Activities and Other Svcs	AEPSC	4261-4265	1,044,388
20	Expenses of Nonutility Operations	APCo	4171	5,016,568
21	Steam Power Generation - Maintenance	AEPSC	510-514	2,220,073
22	Bus Ops & Perf Assurance	AEPSC	920,923	1,273,835
23	Fuel & Storeroom Services	AEPSC	152,163	6,323,069
24	Steam Power Generation - Operation	AEPSC	500,501,502,506	6,925,651
25	Coal Transloading	AEGCo	1510	8,120,693
26	Grid Solutions	AEPSC	920,923	795,018
27	Strategy & Transformation	AEPSC	920,923	1,121,021
28	Construction Services	AEPSC	107,108,120	95,532,162
29	Hydraulic Power Generation - Maintenance	AEPSC	541-545	324,167
30	Tax Services	AEPSC	920,923	1,157,550
31	Construction Services	OPCo	107,108	737,920
32	Hydraulic Power Generation - Operation	AEPSC	535-539	921,008
33	Transmission Expenses - Maintenance	AEPSC	568/569/5691/5692/570-573	686,916
34	Corp Safety & Health	AEPSC	920,923	1,513,922
35	Information Technology	AEPSC	920,923	9,357,224
36	Transmission Expenses - Operation	AEPSC	560/5612/5615/562-566/920/923	8,126,732
37	Corporate Accounting	AEPSC	920,923	2,869,922
38	Infrastructure Ops & Support	AEPSC	920,923	1,359,004
39	Treasury & Risk	AEPSC	920, 923	1,886,279
40	Corporate Communications	AEPSC	920,923	1,354,161
41	Legal GC/Administration	AEPSC	920,923	3,393,171
42	Corporate Human Resources	AEPSC	920,923	4,682,505
43	Materials and Supplies	OPCo	107/108/104/186/570/586/592/580/930/935	3,636,276
44	Corporate Planning & Budgeting	AEPSC	920,923	1,794,319
45	Nuclear Power Generation - Maintenance	AEPSC	528,530,531,532	903,787

46	Customer Accounts Expenses	AEPSC	901-905	9,331,009
47	Other Power Supply Expenses	AEPSC	556,557	4,520,643
48	Customer Service and Informational Expenses	AEPSC	907,908,910	328,418
49	Other Property and Investments	AEPSC	121,124	262,195
19				
20	Non-power Goods or Services Provided for Affiliated			
21	Building and Property Leases	AEPSC	454	1,458,210
22	Construction Services	APCo	107,108	729,672
23	Construction Services	IMTCo	107,106,108	9,748,700
24	Construction Services	OPCo	107,108	312,897
25	Distribution Expenses - Maintenance	KPCo	592,593,595	365,227
26	Distribution Expenses - Maintenance	APCo	592,593,594	529,658
27	Distribution Expenses - Maintenance	OPCo	592-597	295,951
28	Fleet and Vehicle Charges	AEPSC	188	337,644
29	Fuel Carbon Activation	AEGCo	154, 502	1,124,631
30	Fuel Consumed - Ammonia	AEGCo	154, 502	372,837
31	Fuel Consumed Handling	AEGCo	152, 501	5,931,683
32	Income Taxes, Utility Operating Income	Transic OK	4,091	419,389
33	Materials and Supplies	APCo	154	561,541
34	Materials and Supplies	OPCo	154	291,089
35	Rail Car Lease	SWEPCo	1,510	1,331,786
36	Rockport Joint Books	AEGCo	Various	37,833,241
37	Sodium Bicarbonate Activation	AEGCo	154, 502	5,729,390
38	Transmission Expenses - Maintenance	IMTCo	566/569/570-573	1,623,584
39	Transmission Expenses - Operation	IMTCo	560/562/563/566	2,236,588
40	Use of Jointly Owned Facility	IMTCo	454	4,832,039
41	Other Operating Revenue	APCO	456	305,346
42				

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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	To	Operating	Designed		On Structure of Line Designated	On Structures of Another Line	
	(a)	(b)	(c)	(d)		(f)	(g)	
1	STATE OF INDIANA	STATE OF INDIANA						
2	6128 DUMONT	JEFFERSON	765.00	765.00	3	202.50	0	1
3	6136 DUMONT	WILTON CENTER	765.00	765.00	3	63.00	0	1
4	6141 DUMONT	MARYSVILLE	765.00	785.00	3	99.38	0	1
5	6215 D C COOK	DUMONT	765.00	765.00	3	20.00	0	1
6	6223 ROCKPORT	JEFFERSON	765.00	765.00	3	111.00	0	1
7	6224 ROCKPORT	SULLIVAN	765.00	765.00	3	97.00	0	1
8	6226 JEFFERSON	WEST	765.00	765.00		0.00	0	0
9	6236 HANGING ROCK	JEFFERSON	765.00	765.00	3	1.00	0	1
10	0675 TANNERS CREEK	SORENSON	345.00	345.00	3	135.58	0	2
11	0675 TANNERS CREEK	SORENSON	345.00	345.00	1	0.42	0	2
12	0676 SORENSON	EAST LIMA	345.00	345.00	3	29.68	0	1
13	0676 SORENSON	EAST LIMA	345.00	345.00	1	0.27	0	1
14	0677 BREED	DEQUINE EAST	345.00	345.00	3	92.22	0	2
15	0677 BREED	DEQUINE EAST	345.00	345.00	1	0.18	0	2
16	0677 BREED	DEQUINE EAST	345.00	345.00	1	3.77	0	2
17	0677 BREED	DEQUINE EAST	345.00	345.00	1	0.08	0	2
18	0678 DEQUINE	OLIVE	345.00	345.00	3	13.31	0	2
19	0678 DEQUINE	OLIVE	345.00	345.00	3	54.19	0	2
20	0678 DEQUINE	OLIVE	345.00	345.00	1	0.50	0	2
21	0678 DEQUINE	OLIVE	345.00	345.00	1	0.14	0	2
22	0678 DEQUINE	OLIVE	345.00	345.00	1	0.45	0	2
23	0679 SORENSON	OLIVE	345.00	345.00	3	77.90	0	1
24	0679 SORENSON	OLIVE	345.00	345.00	1	0.10	0	1
25	0680 OLIVE	GOODINGS GROVE	345.00	345.00	3	41.00	0	2
26	0683 DESOTO	JCT TOWER (MAR. CO)	345.00	345.00	3	53.00	6	1
27	0684 TANNERS CREEK	JUNCTION TOWER	345.00	345.00	3	79.98	0	1
28	0684 TANNERS CREEK	JUNCTION TOWER	345.00	345.00	2	0.02	0	1
29	0685 HANNA	JUNCTION TOWER	345.00	345.00	3	5.63	0	0
30	0687 TANNERS CREEK	MIAMI FORT	345.00	345.00	3	0.28	0	2
31	0688 EUGENE	SIDNEY	345.00	345.00	1	0.20	0	1
32	0689 SORENSON-OLIVE	TWIN BRANCH	345.00	345.00	3	11.00	0	2
33	0690 BREED	CIPSCO	345.00	345.00	3	0.94	0	1
34	0690 BREED	CIPSCO	345.00	345.00	3	0.02	0	1
35	0691 BREED	PETERSBURG	345.00	345.00	3	0.70	0	1
36	0691 BREED	PETERSBURG	345.00	345.00	1	0.15	0	1
37	0731 Varner	South Butler	345.00	345.00	1	0.60	0	1
38	0734 Dunton Lake Extension		345.00	345.00	3	0.25	0	2
39	6118 ROBISON PARK	SORENSON-EAST LIMA	345.00	345.00	3	22.66	0	2
40	6118 ROBISON PARK	SORENSON-EAST LIMA	345.00	345.00	1	0.34	0	1
41	6119 COOK	OLIVE	345.00	345.00	3	4.00	0	2
42	6122 DUMONT	OLIVE	345.00	345.00	3	14.52	0	2
43	6122 DUMONT	OLIVE	345.00	345.00	1	0.60	0	1
44	6123 DUMONT	TWIN BRANCH	345.00	345.00	3	17.00	0	2
45	6125 ROBISON PARK	EAST	345.00	345.00		0.00	0	0
46	6133 DUMONT	BABCOCK	345.00	345.00	3	9.00	0	1

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			
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)
4-954 KCM	-	-	-	-	-	-	-
4-954 KCM	-	-	-	-	-	-	-
4-954 KCM	-	-	-	-	-	-	-
4-954 KCM	-	-	-	-	-	-	-
4-1351 KCM	-	-	-	-	-	-	-
4-1351 KCM	-	-	-	-	-	-	-
4-1351 KCM	-	-	-	-	-	-	-
4-1351 KCM	-	-	-	-	-	-	-
1275 KCM	-	-	-	-	-	-	-
1414 KCM	-	-	-	-	-	-	-
1275 KCM	-	-	-	-	-	-	-
2-954 KCM	-	-	-	-	-	-	-
1414 KCM	-	-	-	-	-	-	-
1414 KCM	-	-	-	-	-	-	-
2303 KCM	-	-	-	-	-	-	-
2-2303 KCM	-	-	-	-	-	-	-
2303 KCM	-	-	-	-	-	-	-
1,414KCM	-	-	-	-	-	-	-
2156 KCM	-	-	-	-	-	-	-
2,303 KCM	-	-	-	-	-	-	-
2-954 KCM	-	-	-	-	-	-	-
1272 KCM	-	-	-	-	-	-	-
1272 KCM	-	-	-	-	-	-	-
1414 KCM	-	-	-	-	-	-	-
2-954 KCM	-	-	-	-	-	-	-
2-954 KCM	-	-	-	-	-	-	-
2-954 KCM	-	-	-	-	-	-	-
2-954 KCM	-	-	-	-	-	-	-
2-954 KCM	-	-	-	-	-	-	-
1414 KCM	-	-	-	-	-	-	-
1563 KCM	-	-	-	-	-	-	-
2-1024 KCM	-	-	-	-	-	-	-
2-1351 5 KCM	-	-	-	-	-	-	-
2-954 KCM	-	-	-	-	-	-	-
2-1351 5 KCM	-	-	-	-	-	-	-
2-954 KCM	-	-	-	-	-	-	-
2-954 KCM	-	-	-	-	-	-	-
1414 KCM	-	-	-	-	-	-	-
1414 KCM	-	-	-	-	-	-	-
2-954 KCM	-	-	-	-	-	-	-
2-954 KCM	-	-	-	-	-	-	-
2-954 KCM	-	-	-	-	-	-	-
2-954 KCM	-	-	-	-	-	-	-
2-954 KCM	-	-	-	-	-	-	-
2-954 KCM	-	-	-	-	-	-	-
2-954 KCM	-	-	-	-	-	-	-
2-954 KCM	-	-	-	-	-	-	-
2-954 KCM	-	-	-	-	-	-	-

Line No	DESIGNATION		VOLTAGE (KV)		Type of Supporting (e)	LENGTH (Pole miles)		Number Or (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure (f)	On Structures of Another (g)	
47	6145 TWIN BRANCH	COOK-ROB PARK JCT	345.00	345.00	3	6.00	0	2
48	6147 COOK	ROBISON PARK	345.00	345.00	3	67.41	0	2
49	6147 COOK	ROBISON PARK	345.00	345.00	1	0.41	0	0
50	6148 JACKSON ROAD	SORENSEN-OLIVE	345.00	345.00	3	4.00	0	2
51	JCT	ARGENTA	345.00	345.00	3	2.00	0	2
52	6237 JACKSON ROAD	WEST	345.00	345.00		0.00	0	0
53	6240 TWIN BRANCH	SUBSTATION CORRIDOR	345.00	345.00		0.00	0	0
54	6256 BREED	SULLIVAN	345.00	345.00	3	0.48	0	2
55	6256 BREED	SULLIVAN	345.00	345.00	3	0.75	0	1
56	6256 BREED	SULLIVAN	345.00	345.00	1	0.29	0	1
57	6259 COLLINGWOOD	SOUTH BUTLER	345.00	345.00	1	14.65	0	1
58	6232 GODMAN TAP		34.00	138.00		0.00	0	0
59	0604 TWIN BRANCH	ROBISON PARK	138.00	138.00	3	8.50	0	2
60	0604 TWIN BRANCH	ROBISON PARK	138.00	138.00	1	0.28	0	2
61	0605 SOUTH BEND	MICHIGAN CITY	138.00	138.00	3	0.00	0	1
62	0606 ROBISON PARK	HAVILAND	138.00	138.00	3	12.01	0	2
63	0606 ROBISON PARK	HAVILAND	138.00	138.00	1	0.05	0	0
64	0607 ROBISON PARK	DEER CREEK	138.00	138.00	1	0.12	0	2
65	0607 ROBISON PARK	DEER CREEK	69.00	138.00	1	0.00	1	1
66	0608 DEER CREEK	KOKOMO	138.00	138.00	3	1.56	0	1
67	0608 DEER CREEK	KOKOMO	138.00	138.00	3	5.96	0	1
68	0608 DEER CREEK	KOKOMO	138.00	138.00	1	0.17	0	1
69	0609 CONCORD TAP		138.00	138.00	3	4.00	0	2
70	0613 TWIN BRANCH	JACKSON ROAD	138.00	138.00	3	8.00	0	2
71	0614 LINCOLN TAP		138.00	138.00	3	4.00	0	2
72	0615 TWIN BRANCH	ROBISON PARK	138.00	138.00	3	65.83	0	1
73	0616 DEER CREEK	DELAWARE	138.00	138.00	3	2.40	0	2
74	0618 DELAWARE	COLLEGE CORNER	138.00	138.00	3	49.31	0	2
75	0618 DELAWARE	COLLEGE CORNER	138.00	138.00	4	0.84	0	2
76	0618 DELAWARE	COLLEGE CORNER	138.00	138.00	2	0.11	0	2
77	0618 DELAWARE	COLLEGE CORNER	138.00	138.00	1	0.45	0	2
78	0618 DELAWARE	COLLEGE CORNER	138.00	138.00	2	1.02	0	1
79	0619 MADISON	NEW CASTLE	138.00	138.00	3	6.00	1	1
80	0620 TANNERS CREEK	MADISON	138.00	138.00	3	82.00	0	2
81	0622 JACKSON ROAD	OLIVE	138.00	138.00	3	16.29	1	1
82	0622 JACKSON ROAD	OLIVE	138.00	138.00	1	0.47	0	1
83	0623 MADISON	PENDLETON	138.00	138.00	2	5.00	0	1
84	0624 DRAGOON TAP		138.00	138.00	3	2.00	0	1
85	0625 TANNERS CREEK	COLLEGE CORNER	138.00	138.00	3	61.90	0	2
86	0625 TANNERS CREEK	COLLEGE CORNER	138.00	138.00	1	0.37	0	2
87	0626 COLLEGE CORNER	RANDOLPH	138.00	138.00	2	34.58	0	1
88	0626 COLLEGE CORNER	RANDOLPH	138.00	138.00	1	1.07	0	1
89	0626 COLLEGE CORNER	RANDOLPH	138.00	138.00	2	3.34	0	0
90	0627 RANDOLPH	JAY	138.00	138.00	2	23.69	0	1
91	0627 RANDOLPH	JAY	138.00	138.00	1	0.32	0	0
92	0628 MCKINLEY TAP		138.00	138.00	3	0.85	0	2
93	0628 MCKINLEY TAP		138.00	138.00	1	0.15	0	2
94	0629 JAY	LINCOLN	138.00	138.00	2	46.18	0	1
95	0629 JAY	LINCOLN	138.00	138.00	3	3.11	0	1
96	0630 NEW CARLISLE	MAPLE	138.00	138.00	2	1.00	0	1
97	6104 SORENSEN	TWIN BRANCH	138.00	138.00	3	61.17	0	1
98	6104 SORENSEN	TWIN BRANCH	138.00	138.00	1	0.31	0	1
99	6104 SORENSEN	TWIN BRANCH	138.00	138.00	1	3.32	0	1
100	0632 SORENSEN	DEVILS HOLLOW	138.00	138.00	3	0.00	0	0
101	0634 DEER CREEK	MULLIN	138.00	138.00	2	15.70	0	1
102	0635 PENDLETON	MULLIN	138.00	138.00	2	14.10	0	1
103	0635 PENDLETON	MULLIN	138.00	138.00	3	0.40	0	1
104	0635 PENDLETON	MULLIN	138.00	138.00	1	0.72	0	1
105	0636 DEER CREEK	FISHER BODY	138.00	138.00	3	5.04	0	2
106	0637 TWIN BRANCH	EAST ELKHART	138.00	138.00	3	17.00	1	2
107	0638 GRANT	FISHER BODY	138.00	138.00	3	0.00	1	1

Size of Conductor (i)	COST OF LINE (include in Column (j) Land,			EXPENSES, EXCEPT DEPRECIATION AND TAXES			
	Land (j)	Construction and (k)	Total Cost (l)	Operation (m)	Maintenance (n)	Rents (o)	Total (p)
2-954 KCM	-	-	-	-	-	-	-
2-954 KCM	-	-	-	-	-	-	-
2-954 KCM	-	-	-	-	-	-	-
2303 KCM	-	-	-	-	-	-	-
2-954 KCM	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
1351.5 KCM	-	-	-	-	-	-	-
1351.5 KCM	-	-	-	-	-	-	-
1351.5 KCM	-	-	-	-	-	-	-
2-954 KCM	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
397.5 KCM	-	-	-	-	-	-	-
1233.6 KCM	-	-	-	-	-	-	-
397.5 KCM	-	-	-	-	-	-	-
397.5 KCM	-	-	-	-	-	-	-
1233.6 KCM	-	-	-	-	-	-	-
1590 KCM	-	-	-	-	-	-	-
1033.5 KCM	-	-	-	-	-	-	-
336.4 KCM	-	-	-	-	-	-	-
636 KCM	-	-	-	-	-	-	-
336.4 KCM	-	-	-	-	-	-	-
397.5 KCM	-	-	-	-	-	-	-
447 KCM	-	-	-	-	-	-	-
397.5 KCM	-	-	-	-	-	-	-
477 KCM	-	-	-	-	-	-	-
397.5 KCM	-	-	-	-	-	-	-
397.5 KCM	-	-	-	-	-	-	-
2,000KCM	-	-	-	-	-	-	-
397.5 KCM	-	-	-	-	-	-	-
397.5 KCM	-	-	-	-	-	-	-
795 KCM	-	-	-	-	-	-	-
795 KCM	-	-	-	-	-	-	-
636 KCM	-	-	-	-	-	-	-
556.5 KCM	-	-	-	-	-	-	-
556.5 KCM	-	-	-	-	-	-	-
477 KCM	-	-	-	-	-	-	-
795 KCM	-	-	-	-	-	-	-
636 KCM	-	-	-	-	-	-	-
636 KCM	-	-	-	-	-	-	-
556.5 KCM	-	-	-	-	-	-	-
556.5 KCM	-	-	-	-	-	-	-
556.5 KCM	-	-	-	-	-	-	-
556.5 KCM	-	-	-	-	-	-	-
556.5 KCM	-	-	-	-	-	-	-
556.5 KCM	-	-	-	-	-	-	-
300 KCM CU	-	-	-	-	-	-	-
300 KCM CU	-	-	-	-	-	-	-
556.5 KCM	-	-	-	-	-	-	-
1033.5 KCM	-	-	-	-	-	-	-
397.5 KCM	-	-	-	-	-	-	-
447 KCM	-	-	-	-	-	-	-
556.5 KCM	-	-	-	-	-	-	-
556.5 KCM	-	-	-	-	-	-	-
556.5 KCM	-	-	-	-	-	-	-
556.5 KCM	-	-	-	-	-	-	-
556.5 KCM	-	-	-	-	-	-	-
556.5 KCM	-	-	-	-	-	-	-
556.5 KCM	-	-	-	-	-	-	-
397.5 KCM	-	-	-	-	-	-	-
556.5 KCM	-	-	-	-	-	-	-
397.5 KCM	-	-	-	-	-	-	-

Line No	DESIGNATION		VOLTAGE (KV)		Type of Substation (e)	LENGTH (Pole miles)		Number Of (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure (f)	On Structures of Another (g)	
108	0639 ROBISON PARK	AUBURN	138.00	138.00	1	0.00	0	1
109	0641 DESOTO	MEDFORD	138.00	138.00	1	0.15	0	2
110	0641 DESOTO	MEDFORD	138.00	138.00	3	6.86	0	2
111	0642 OLIVE	HICKORY CREEK	138.00	138.00	3	2.99	2	1
112	0645 COREY TAP		138.00	138.00	2	4.00	0	1
113	0646 OLIVE	NEW CARLISLE	138.00	138.00	3	2.00	0	1
114	0647 OLIVE	SOUTH BEND	138.00	138.00	3	15.97	0	2
115	0648 MEDFORD TAP		138.00	138.00	1	0.13	0	2
116	0648 MEDFORD TAP		138.00	138.00	3	7.94	0	2
117	0723 SPY RUN STATION		138.00	138.00	4	0.00	0	1
118	0730 Varner	Wilmington	138.00	138.00	1	0.83	0	1
119	6101 WESTINGHOUSE TAP		138.00	138.00	3	2.00	0	2
120	6102 MILAN TAP		138.00	138.00	3	6.00	0	2
121	6103 MILAN	GOODRICH	138.00	138.00	3	1.00	0	2
122	6105 DESOTO	JAY	138.00	138.00	2	10.31	0	1
123	6105 DESOTO	JAY	138.00	138.00	3	2.25	0	1
124	6106 DESOTO	DEER CREEK-DELAWARE	138.00	138.00	3	7.31	0	2
125	6106 DESOTO	DEER CREEK-DELAWARE	138.00	138.00	1	1.10	0	0
126	6107 DARDEN TAP		138.00	138.00	2	0.94	0	1
127	6109 ROBISON PARK	RICHLAND	138.00	138.00	2	13.76	0	1
128	6109 ROBISON PARK	RICHLAND	138.00	138.00	1	0.05	0	0
129	6109 ROBISON PARK	RICHLAND	138.00	138.00	3	4.49	0	0
130	6110 WESTINGHOUSE	23RD STREET	138.00	138.00	3	0.00	0	2
131	6111 KANKAKEE	WEST SIDE	138.00	138.00	1	2.00	0	1
132	6113 INDUSTRIAL PARK		138.00	138.00	3	3.00	0	2
133	6114 OLIVE	MICHIGAN CITY	138.00	138.00	3	1.94	1	1
134	6115 HUMMEL CREEK	VAN BUREN	138.00	138.00	3	6.00	0	2
135	6130 HUMMEL CREEK	TOWER 70. GREENTOWN	138.00	138.00		0.00	0	0
136	6116 SOUTH ELWOOD TAP		138.00	138.00	1	3.07	0	1
137	6117 PENDLETON	FALL CREEK	138.00	138.00	3	10.70	0	2
138	6117 PENDLETON	FALL CREEK	138.00	138.00	1	0.07	0	2
139	6121 ROBISON PARK	LINCOLN	138.00	138.00	3	7.84	0	1
140	6121 ROBISON PARK	LINCOLN	138.00	138.00	1	0.02	0	0
141	6126 CONCORD	EAST ELKHART	138.00	138.00	3	11.00	0	1
142	6129 GREENTOWN-GRANT	HUMMEL CREEK	138.00	138.00	3	21.00	0	1
143	6131 INDUSTRIAL PARK	MC KINLEY	138.00	138.00	1	5.00	0	1
144	6132 CROSS STREET TAP	JUNCTION TOWER #88	138.00	138.00	1	4.00	0	1
145	6134 LINCOLN	ANTHONY	138.00	138.00	1	3.00	0	1
146	6135 WAYNE DALE TAP		138.00	138.00	3	0.00	0	2
147	6138 JACKSON ROAD	SOUTH SIDE	138.00	138.00	1	2.00	0	1
148	6142 ALBION	KENDALLVILLE	138.00	138.00	3	10.00	0	1
149	6150 SOUTHSIDE	SOUTH BEND	138.00	138.00	1	6.07	0	1
150	6219 DELCO BATTERY TAP		138.00	138.00	1	1.00	0	2
151	6220 FALL CREEK	MADISON-NEW CASTLE	138.00	138.00	3	1.10	0	2
152	6220 FALL CREEK	MADISON-NEW CASTLE	138.00	138.00	1	0.15	0	2
153	6225 INDUSTRIAL PARK	SPY RUN	138.00	138.00	1	4.00	0	1
154	6266 WALLEN		138.00	138.00	1	0.22	0	1
155	6234 CABOT TAP/CR 4	EAST ELKHART	138.00	138.00	1	0.13	0	1
156	6238 SORENSON	MCKINLEY TOWER	138.00	138.00	3	2.82	0	2
157	6238 SORENSON	MCKINLEY TOWER	138.00	138.00	1	0.28	0	2
158	6241 KENDALLVILLE TAP	CITY OF AUBURN #5	138.00	138.00	1	14.00	0	1
159	6241 KENDALLVILLE TAP	CITY OF AUBURN #5	138.00	138.00	2	14.00	0	1
160	6242 AUBURN	CITY OF AUBURN #5	138.00	138.00	1	2.00	0	1
161	6245 LAPORTE JCT	LIQUID CARBONICS	138.00	138.00	1	4.76	0	1
162	6245 LAPORTE JCT	LIQUID CARBONICS	138.00	138.00	1	0.23	0	0
163	6246 LAPORTE JCT	AIRCO	138.00	138.00	1	0.72	0	1
164	6248 ELCONA TAP	CONC-DUN-E-ELK	138.00	138.00	1	2.00	0	1
165	6249 ALLEN	LINCOLN	138.00	138.00	3	4.90	0	2
166	6249 ALLEN	LINCOLN	138.00	138.00	1	0.09	0	2
167	6250 ALLEN	ADAMS/HILLCREST	138.00	138.00	3	4.92	0	2
168	6250 ALLEN	ADAMS/HILLCREST	138.00	138.00	1	0.07	0	2

Size of Conductor (i)	COST OF LINE (Include in Column (j) Land,			EXPENSES, EXCEPT DEPRECIATION AND TAXES			
	Land (j)	Construction and (k)	Total Cost (l)	Operation (m)	Maintenance (n)	Rents (o)	Total (p)
556.5 KCM	-	-	-	-	-	-	-
795 KCM	-	-	-	-	-	-	-
556.5 KCM	-	-	-	-	-	-	-
556.5 KCM	-	-	-	-	-	-	-
477 KCM	-	-	-	-	-	-	-
556.5 KCM	-	-	-	-	-	-	-
397.5 KCM	-	-	-	-	-	-	-
556.5 KCM	-	-	-	-	-	-	-
556.5 KCM	-	-	-	-	-	-	-
3.5 IN OD	-	-	-	-	-	-	-
795 KCM	-	-	-	-	-	-	-
556.5 KCM	-	-	-	-	-	-	-
397.5 KCM	-	-	-	-	-	-	-
397.5 KCM	-	-	-	-	-	-	-
2-556.5 KCM	-	-	-	-	-	-	-
2-556.5 KCM	-	-	-	-	-	-	-
636 KCM	-	-	-	-	-	-	-
636 KCM	-	-	-	-	-	-	-
336.4 KCM	-	-	-	-	-	-	-
636 KCM	-	-	-	-	-	-	-
1233.6 KCM	-	-	-	-	-	-	-
636 KCM	-	-	-	-	-	-	-
556.5 KCM	-	-	-	-	-	-	-
636 KCM	-	-	-	-	-	-	-
745 KCM	-	-	-	-	-	-	-
636 KCM	-	-	-	-	-	-	-
795 KCM	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
556.5 KCM	-	-	-	-	-	-	-
795 KCM	-	-	-	-	-	-	-
795 KCM	-	-	-	-	-	-	-
795 KCM	-	-	-	-	-	-	-
1233.6 KCM	-	-	-	-	-	-	-
795 KCM	-	-	-	-	-	-	-
795 KCM	-	-	-	-	-	-	-
795 KCM	-	-	-	-	-	-	-
795 KCM	-	-	-	-	-	-	-
795 KCM	-	-	-	-	-	-	-
795 KCM	-	-	-	-	-	-	-
795 KCM	-	-	-	-	-	-	-
795 KCM	-	-	-	-	-	-	-
795 KCM	-	-	-	-	-	-	-
795 KCM AA	-	-	-	-	-	-	-
795 KCM	-	-	-	-	-	-	-
795 KCM	-	-	-	-	-	-	-
1033 KCM	-	-	-	-	-	-	-
1033.5 KCM	-	-	-	-	-	-	-
556.5 KCM	-	-	-	-	-	-	-
795 KCM	-	-	-	-	-	-	-
795 KCM	-	-	-	-	-	-	-
795 KCM	-	-	-	-	-	-	-
795 KCM	-	-	-	-	-	-	-
795 KCM	-	-	-	-	-	-	-
795 KCM	-	-	-	-	-	-	-
1033.5 KCM	-	-	-	-	-	-	-
795 KCM	-	-	-	-	-	-	-
795 KCM	-	-	-	-	-	-	-
1033 KCM	-	-	-	-	-	-	-
1233.6 KCM	-	-	-	-	-	-	-
1033 KCM	-	-	-	-	-	-	-
1233.6 KCM	-	-	-	-	-	-	-

Line No	DESIGNATION		VOLTAGE (KV)		Type of Support (e)	LENGTH (Pole miles)		Number Of (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure (f)	On Structures of Another (g)	
169	6251 OLIVE	EDISON	138.00	138.00	3	1.00	0	2
170	6253 TRIER RD TAP		138.00	138.00	1	0.00	0	1
171	6258 KENZIE CREEK	TWIN BRANCH	138.00	138.00	3	0.00	0	2
172	6260 WILMINGTON TAP		138.00	138.00	1	0.20	9	1
173	6229 DUNLAP NORTH TAP		34.00	138.00	1	2.00	0	2
174	6140 INDIANA-PURDUE		34.00	138.00	1	0.00	0	2
175	6217 HILLCREST	KINNERK	69.00	138.00	1	3.92	0	1
176	6217 HILLCREST	KINNERK	69.00	138.00	2	0.03	0	1
177	6252 KENDALLVILLE	BIXLER	138.00	138.00	1	2.91	0	1
178	6254 ALLEN/LINCOLN	ALLEN/HILLCREST	138.00	138.00		0.00	0	0
179	6265 CONCORD	WOLF	138.00	138.00	1	0.77	0	1
180	6271 INDALEX TAP/CR 4	EAST ELKHART	138.00	138.00	1	1.09	0	1
181	6267 STUDEBAKER	WEST SIDE	138.00	138.00	1	2.57	0	1
182	6270 JONES CREEK	HOGAN	138.00	138.00		5.47	0	1
183	6273 DAWKINS SWITCH	(WVPA)	138.00	138.00	1	0.50	0	1
184	LINES<132 KV	SYSTEM	69.00	0.00	Various	634.38	72	1
185	STATE OF MICHIGAN	STATE OF MICHIGAN	0.00	0.00		0.00	0	0
186	6216 D.C. COOK	DUMONT	765.00	765.00	3	16.00	0	1
187	6120 COOK	PALISADES	345.00	345.00	3	41.78	0	2
188	6120 COOK	PALISADES	345.00	345.00	1	0.23	0	0
189	6120 COOK	PALISADES	345.00	345.00	1	0.21	0	0
190	6143 D.C. COOK	OLIVE-PALISADES	345.00	345.00	3	5.00	0	2
191	6144 TWIN BRANCH	COOK-ROB PARK JCT	345.00	345.00	3	0.00	0	2
192	6151 COOK	OLIVE	345.00	345.00		0.00	0	0
193	6152 COOK	ROBISON PARK	345.00	345.00		0.00	0	0
194	6146 D.C. COOK	ROBISON PARK	345.00	345.00	3	36.80	0	2
195	6146 D.C. COOK	ROBISON PARK	345.00	345.00	3	0.09	0	0
196	6214 COOK-ROB PARK	ARGENTA	345.00	345.00	3	28.78	0	2
197	6214 COOK-ROB PARK	ARGENTA	345.00	345.00	1	0.22	0	2
198	6221 D.C. COOK	OLIVE-PALISADES	345.00	345.00	3	5.00	0	2
199	6263 BARODA TAP		138.00	138.00		0.00	0	0
200	0601 TWIN BRANCH	RIVERSIDE	138.00	138.00	3	5.80	0	2
201	0601 TWIN BRANCH	RIVERSIDE	138.00	138.00	1	0.10	0	2
202	0610 AUTO SPECIALTIES		138.00	138.00		0.00	0	0
203	0621 TWIN BRANCH - R	HICKORY CREEK	138.00	138.00	3	5.00	0	2
204	0643 OLIVE	HICKORY CREEK	138.00	138.00	3	23.10	2	1
205	0644 RIVERSIDE	HARTFORD	138.00	138.00	2	14.22	0	1
206	0644 RIVERSIDE	HARTFORD	138.00	138.00	3	2.11	0	0
207	0649 COREY TAP		138.00	138.00	2	12.12	0	1
208	0649 COREY TAP		138.00	138.00	1	0.13	0	1
209	6150 SOUTHSIDE	SOUTH BEND	138.00	138.00	1	6.23	0	1
210	6108 RIVERSIDE	OLIVE-HICKORY CREEK	138.00	138.00	1	6.00	0	1
211	6124 BENTON HARBOR	RIVERSIDE-HARTFORD	138.00	138.00	3	1.00	0	2
212	6137 EDGEWATER TAP		138.00	138.00	1	0.76	0	1
213	6139 BENTON HARBOR	TWIN BRANCH-R SIDE	138.00	138.00	3	6.00	0	2
214	6149 HARTFORD	COREY	138.00	138.00	1	18.97	0	1
215	6149 HARTFORD	COREY	138.00	138.00		0.00	2	1
216	6149 HARTFORD	COREY	138.00	138.00	2	12.88	0	1
217	6149 HARTFORD	COREY	138.00	138.00		0.00	1	1
218	6149 HARTFORD	COREY	138.00	138.00	1	1.34	0	1
219	6149 HARTFORD	COREY	138.00	138.00	1	0.53	0	2
220	6218 MOTTVILLE TAP		138.00	138.00	1	1.00	0	1
221	6219 DELCO BATTERY TAP		138.00	138.00	1	0.50	0	2
222	6219 DELCO BATTERY TAP		138.00	138.00	1	0.15	0	1
223	6265 KENZIE CREEK	VALLEY	138.00	138.00	1	20.00	0	1
224	6257 KENZIE CREEK	T B/R/SIDE/HICK CR	138.00	138.00	3	0.00	0	0
225	6261 FLATBUSH TAP		138.00	138.00		1.00	0	1
226	6262 WEST ST TAP		138.00	138.00		1.00	0	2
227	6700 GM HYDRAMATIC		138.00	138.00	3	2.00	0	2

Size of Conductor (i)	COST OF LINE (include in Column (j) Land,			EXPENSES, EXCEPT DEPRECIATION AND TAXES			
	Land (j)	Construction and (k)	Total Cost (f)	Operation (m)	Maintenance (n)	Rents (o)	Total (p)
795 KCM	-	-	-	-	-	-	-
795 KCM	-	-	-	-	-	-	-
1033 KCM	-	-	-	-	-	-	-
2-954 KCM	-	-	-	-	-	-	-
795 KCM	-	-	-	-	-	-	-
1033 KCM	-	-	-	-	-	-	-
795 KCM	-	-	-	-	-	-	-
795 KCM	-	-	-	-	-	-	-
795 KCM	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
336.4 KCM	-	-	-	-	-	-	-
556.5 KCM	-	-	-	-	-	-	-
954 KCM	-	-	-	-	-	-	-
795 KCM	-	-	-	-	-	-	-
4/0	-	-	-	-	-	-	-
VARIOUS	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
4-954 KCM	-	-	-	-	-	-	-
2-954 KCM	-	-	-	-	-	-	-
2-954 KCM	-	-	-	-	-	-	-
2-1158.4 KCM	-	-	-	-	-	-	-
2-954 KCM	-	-	-	-	-	-	-
2-954 KCM	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
2-954 KCM	-	-	-	-	-	-	-
954 KCM	-	-	-	-	-	-	-
2-954 KCM	-	-	-	-	-	-	-
2-954 KCM	-	-	-	-	-	-	-
2-954 KCM	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
397.5KCM & 1033.5	-	-	-	-	-	-	-
397.5KCM & 1033.5	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
397.5 KCM	-	-	-	-	-	-	-
556.5 KCM	-	-	-	-	-	-	-
397.5 KCM	-	-	-	-	-	-	-
397.5 KCM	-	-	-	-	-	-	-
477 KCM	-	-	-	-	-	-	-
477 KCM	-	-	-	-	-	-	-
795 KCM	-	-	-	-	-	-	-
636 KCM	-	-	-	-	-	-	-
795 KCM	-	-	-	-	-	-	-
556.5 KCM	-	-	-	-	-	-	-
795 KCM	-	-	-	-	-	-	-
795 KCM	-	-	-	-	-	-	-
795 KCM	-	-	-	-	-	-	-
795 KCM	-	-	-	-	-	-	-
795 KCM	-	-	-	-	-	-	-
1033.5 KCM	-	-	-	-	-	-	-
1033.5 KCM	-	-	-	-	-	-	-
1033.5 KCM	-	-	-	-	-	-	-
795 KCM	-	-	-	-	-	-	-
795 KCM	-	-	-	-	-	-	-
795 KCM	-	-	-	-	-	-	-
1033 KCM	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
795 KCM	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
795 KCM	-	-	-	-	-	-	-

Line No	DESIGNATION		VOLTAGE (KV)		Type of Supporting (e)	LENGTH (Pole miles)		Number Of (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure (f)	On Structures of Another (g)	
228	6227 NICKERSON	TOWER #13A	138.00	138.00		0.00	0	0
229	6268 SAUK TRAIL		138.00	138.00	1	1.60	0	0
230								
231	LESS THAN 132 KV LINES		69.00	0.00	Various	375.90	12	0
232								
233	Line cost and expense are	not available by individual						
234	transmission line.	Total shown in column j-p						
235								
#REF!					TOTAL	3.474	112	285

Size of Conductor (i)	COST OF LINE (Include in Column (j) Land,			EXPENSES, EXCEPT DEPRECIATION AND TAXES			
	Land (j)	Construction and (k)	Total Cost (l)	Operation (m)	Maintenance (n)	Rents (o)	Total (p)
	-	-	-	-	-	-	-
1033 5KCM 45/7ACR	-	-	-	-	-	-	-
VARIOUS	-	-	-	-	-	-	-
	75,055,177.78	769,051,023.08	844,106,200.86	377,776.11	16,370,801.14		16,748,577
	75,055,178	769,051,023	844,106,201	377,776	16,370,801	0	16,748,577

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 (f) to (g), it is permissible to report in these columns the

Line No	LINE DESIGNATION		Line Length in Miles	SUPPORTING STRUCTURE		CIRCUITS PER STRUCTURE	
	From	To		Type	Average Number per Miles	Present	Ultimate
	(a)	(b)		(d)	(e)	(f)	(g)
1	0734 Dunton Lake Extension		0.25	3	3	2	2
2	0731 Varner	South Butler	0.60	1	1	1	1
3	0730 Varner	Wilmington	0.83	1	1	1	1
4							
5							
6							
7	TOTAL		2		5	4	4

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)	LINE COST					Construction (g)
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)	
2-954 KCM	ACSR		345.00	10,099.53	1,571,004.44	195,441.68		1,776,546	
2-954 KCM	ACSR		345.00		1,831,461.67	179,927.69		2,011,389	
795 KCM	ACSR		138.00		933,305.7	509,474.88		1,442,781	
								-	
								-	
				10,100	4,335,772	884,844	-	5,230,716	

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).

SUBSTATIONS						
Line No.	Name and Location of Substation (a)	Character of Substation		VOLTAGE (in MVa)		
		Transmission or Distribution (b)	Attended or Unattended (b-1)	Primary (c)	Secondary (d)	Tertiary (e)
1	ADAMS (IM) - IN	Transmission		138.00	13.00	
2	ADAMS (IM) - IN	Transmission		138.00	69.00	34.00
3	ALBANY (IM) - IN	Distribution		34.50	13.00	
4	ALBION - IN	Transmission		138.00	69.00	12.00
5	ALBION - IN	Transmission		69.00	0.00	0.00
6	ALBION - IN	Transmission		138.00	0.00	0.00
7	ALBION - IN	Transmission		69.00	12.00	
8	ALLEN (IM) - IN	Transmission		345.00	137.50	13.80
9	ALMENA - MI	Transmission		69.00	34.50	
10	ALMENA - MI	Transmission		69.00	12.00	
11	AM GENERAL #1 - IN	Distribution		34.50	4.00	
12	ANACONDA - IN	Distribution		34.50	4.00	
13	ANCHOR HOCKING (IM) - IN	Distribution		69.00	13.09	
14	ANCHOR HOCKING (IM) - IN	Distribution		69.00	2.40	
15	ANTHONY - IN	Transmission		34.50	12.00	
16	ANTHONY - IN	Transmission		138.00	34.00	
17	ANTIVILLE - IN	Distribution		69.00	12.00	
18	ARMSTRONG CORK - IN	Distribution		69.00	4.00	
19	ARNOLD HOGAN - IN	Transmission		138.00	34.50	
20	AUBURN - IN	Transmission		138.00	70.50	36.20
21	AUBURN - IN	Transmission		138.00	0.00	0.00
22	BANGOR - MI	Distribution		69.00	12.00	
23	BARLEY - IN	Distribution		34.50	13.00	
24	BARODA - MI	Distribution		138.00	13.09	
25	BEECH ROAD - IN	Distribution		138.00	13.09	
26	BENTON HARBOR - MI	Transmission		345.00	137.50	13.14
27	BENTON HARBOR - MI	Transmission		345.00	137.50	13.80
28	BENTON HARBOR WATERWORKS - MI	Distribution		34.50	2.40	
29	BENTON HARBOR WATERWORKS - MI	Distribution		34.50	13.00	
30	BERNE - IN	Distribution		69.00	12.00	
31	BERNE - IN	Distribution		69.00	0.00	0.00
32	BERRIEN SP HYDR STAT - MI	Transmission		34.50	13.00	
33	BERRIEN SP HYDR STAT - MI	Transmission		34.50	12.00	
34	BERRIEN SP HYDR STAT - MI	Transmission		34.50	0.00	0.00
35	BIG RUN - IN	Transmission		69.00	0.48	
36	BIXLER - IN	Distribution		138.00	13.09	
37	BLAINE STREET - IN	Distribution		34.50	13.00	
38	BLUFF POINT - IN	Transmission		69.00	13.00	
39	BLUFF POINT - IN	Transmission		69.00	0.00	0.00
40	BLUFFTON (IM) - IN	Transmission		69.00	0.00	0.00
41	BOSMAN - IN	Distribution		34.50	13.00	

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.

SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In MVa)	Number of Transformers In Service	Number of Spare Transformers	CONVERSION APPARATUS AND SPECIAL EQUIPMENT		
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)
(f)	(g)	(h)			
12.50	1			0	0.00
115.00	1			0	0.00
9.38	1			0	0.00
90.00	1			0	0.00
0.00			STATCAP	1	14.40
0.00			STATCAP	1	52.79
8.40	1			0	0.00
450.00	1			0	0.00
30.00	1			0	0.00
7.00	1			0	0.00
7.17	2			0	0.00
3.75	1			0	0.00
20.00	1			0	0.00
13.75	2			0	0.00
29.38	2			0	0.00
112.00	1			0	0.00
3.65	1			0	0.00
19.88	2			0	0.00
75.00	1			0	0.00
130.00	1			0	0.00
0.00			STATCAP	2	105.59
6.25	1			0	0.00
2.00	1			0	0.00
20.00	1			0	0.00
20.00	1			0	0.00
224.00	0	1		0	0.00
3,600.00	8			0	0.00
0.67	0	1		0	0.00
1.00	3			0	0.00
20.00	1			0	0.00
0.00			STATCAP	1	16.20
5.00	1			0	0.00
5.00	1			0	0.00
0.00			STATCAP	1	9.60
2.50	1			0	0.00
20.00	1			0	0.00
29.38	2			0	0.00
5.60	1			0	0.00
0.00			STATCAP	1	16.20
0.00			STATCAP	1	16.20
9.38	1			0	0.00

Line No.	Name and Location of Substation (a)	Character of Substation		VOLTAGE (in MVa)		
		Transmission or Distribution (b)	Unattended (b-1)	Primary (c)	Secondary (d)	Tertiary (e)
42	BRIDGMAN - MI	Distribution		69.00	0.00	0.00
43	BRIDGMAN - MI	Distribution		69.00	12.00	
44	BUCHANAN HYDRO STA - MI	Transmission		69.00	12.00	
45	BUCHANAN HYDRO STA - MI	Transmission		69.00	34.00	
46	BUCHANAN SOUTH - MI	Distribution		69.00	12.00	
47	BUTLER (IM) - IN	Distribution		69.00	0.00	0.00
48	BUTLER (IM) - IN	Distribution		69.00	13.00	
49	CALVERT - IN	Distribution		138.00	13.09	
50	CAMERON - MI	Distribution		69.00	34.00	
51	CAPITAL AVENUE - IN	Transmission		138.00	13.09	
52	CARROLL - IN	Distribution		34.50	13.00	
53	CHURUBUSCO - IN	Distribution		34.50	13.00	
54	CLEVELAND - IN	Distribution		138.00	13.09	
55	CLIPPER - IN	Distribution		69.00	13.09	
56	COLBY - MI	Transmission		138.00	69.00	34.50
57	COLBY - MI	Transmission		34.50	0.00	0.00
58	COLBY - MI	Transmission		138.00	13.09	
59	COLBY - MI	Transmission		69.00	34.50	
60	COLFAX - IN	Distribution		34.50	12.00	
61	COLONY BAY - IN	Distribution		69.00	12.00	
62	COLONY BAY - IN	Distribution		69.00	13.00	
63	COLUMBIA (IM) - IN	Transmission		138.00	69.00	34.00
64	CONANT - IN	Distribution		34.50	12.00	
65	CONCORD - IN	Transmission		138.00	70.50	36.20
66	CONCORD - IN	Transmission		138.00	13.09	
67	CONCORD - IN	Transmission		138.00	0.00	0.00
68	CONCORD - IN	Transmission		138.00	13.09	
69	COREY - MI	Transmission		138.00	69.00	34.50
70	COREY - MI	Transmission		69.00	0.00	0.00
71	COUNTRYSIDE - IN	Distribution		138.00	12.47	
72	COUNTY LINE (IM) - IN	Distribution		138.00	13.09	
73	COUNTY ROAD 4 - IN	Distribution		138.00	13.09	
74	COVERT - MI	Distribution		69.00	13.00	
75	CROSS STREET - IN	Distribution		138.00	13.09	
76	CRYSTAL - MI	Distribution		138.00	13.09	
77	DALEVILLE - IN	Distribution		138.00	13.09	
78	DARDEN ROAD - IN	Distribution		138.00	13.09	
79	DC COOK 69/12 - MI	Transmission		69.00	0.00	0.00
80	DC COOK 69/12 - MI	Transmission		69.00	13.00	
81	DECATUR (FTW) - IN	Transmission		69.00	13.00	
82	DECATUR (FTW) - IN	Transmission		69.00	0.00	0.00
83	DEER CREEK - IN	Transmission		34.50	0.00	0.00
84	DEER CREEK - IN	Transmission		138.00	69.00	34.00
85	DEER CREEK - IN	Transmission		34.50	13.09	
86	DEER CREEK - IN	Transmission		138.00	0.00	0.00
87	DEER CREEK - IN	Transmission		138.00	13.09	
88	DEER CREEK - IN	Transmission		138.00	34.50	
89	DELAWARE (IM) - IN	Transmission		138.00	0.00	0.00
90	DELAWARE (IM) - IN	Transmission		34.50	0.00	0.00
91	DELAWARE (IM) - IN	Transmission		138.00	34.00	
92	DESOTO - IN	Transmission		345.00	138.00	34.50

Capacity of Substation (In Service) (In MVa)	Number of Transformers In Service	Number of Spare Transformers	CONVERSION APPARATUS AND SPECIAL EQUIPMENT		
			Type of Equipment (i)	Number of Units (j)	(In MVa) (k)
(f)	(g)	(h)			
0.00			STATCAP	1	14.40
18.90	2			0	0.00
7.50	1			0	0.00
20.00	1			0	0.00
22.40	1			0	0.00
0.00			STATCAP	2	30.00
20.00	1			0	0.00
20.00	1			0	0.00
7.50	1			0	0.00
12.00	1			0	0.00
1.50	3			0	0.00
10.50	1			0	0.00
20.00	1			0	0.00
6.25	1			0	0.00
75.00	1			0	0.00
0.00			STATCAP	1	12.00
8.40	1			0	0.00
20.00	1			0	0.00
22.40	1			0	0.00
20.00	1			0	0.00
22.40	1			0	0.00
50.00	1			0	0.00
22.40	1			0	0.00
130.00	1			0	0.00
22.40	1			0	0.00
0.00			STATCAP	1	57.60
22.40	1			0	0.00
130.00	1			0	0.00
0.00			STATCAP	1	14.40
20.00	1			0	0.00
20.00	1			0	0.00
20.00	1			0	0.00
9.38	1			0	0.00
20.00	1			0	0.00
22.40	1			0	0.00
20.00	1			0	0.00
42.40	2			0	0.00
0.00			STATCAP	1	
1.50	1			0	0.00
20.00	1			0	0.00
0.00			STATCAP	1	13.19
0.00			STATCAP	2	29.70
90.00	1			0	0.00
3.75	1			0	0.00
0.00			STATCAP	1	57.60
20.00	1			0	0.00
75.00	1			0	0.00
0.00			STATCAP	1	52.79
0.00			STATCAP	1	4.80
125.00	2			0	0.00
675.00	1			0	0.00

Line No.	Name and Location of Substation (a)	Character of Substation		VOLTAGE (in MVa)		
		Transmission or Distribution (b)	Unattended (b-1)	Primary (c)	Secondary (d)	Tertiary (e)
93	DIEBOLD ROAD - IN	Distribution		69.00	13.00	
94	DOOVILLE - IN	Distribution		138.00	13.09	
95	DRAGOON - IN	Transmission		138.00	69.00	34.00
96	DREWRY'S - IN	Distribution		34.50	13.09	
97	DREWRY'S - IN	Distribution		34.50	12.00	
98	DUMONT - IN	Transmission		765.00		
99	DUNLAP - IN	Transmission		138.00	13.09	
100	EAST ELKHART - IN	Transmission		345.00	137.50	13.80
101	EAST SIDE (IM) - IN	Distribution		138.00	13.09	
102	EAST WATERVLIET - MI	Distribution		138.00	13.09	
103	EGE - IN	Distribution		138.00	34.50	13.00
104	ELCONA - IN	Distribution		138.00	13.09	
105	ELLISON ROAD - IN	Transmission		138.00	13.09	
106	ELMRIDGE - IN	Distribution		34.50	13.00	
107	ELWOOD (IM) - IN	Distribution		34.50	0.00	0.00
108	ELWOOD (IM) - IN	Distribution		34.50	13.00	
109	FAIRMOUNT - IN	Distribution		34.50	7.20	
110	FARMLAND - IN	Distribution		69.00	13.09	
111	FERGUSON - IN	Distribution		69.00	13.00	
112	FISHER BODY - IN	Distribution		138.00	13.80	
113	FLORENCE ROAD - MI	Distribution		69.00	12.00	
114	FLORENCE ROAD - MI	Distribution		69.00	0.00	0.00
115	FULTON (IM) - IN	Distribution		34.50	13.00	
116	GAS CITY - IN	Distribution		34.50	0.00	0.00
117	GAS CITY - IN	Distribution		34.50	13.00	
118	GASTON - IN	Distribution		138.00	13.09	
119	GATEWAY (IM) - IN	Transmission		69.00	0.00	0.00
120	GATEWAY (IM) - IN	Transmission		69.00	34.00	
121	GERMAN - IN	Distribution		138.00	13.09	
122	GLENBROOK - IN	Distribution		34.50	13.00	
123	GRABILL - IN	Distribution		138.00	13.09	
124	GRANGER - IN	Distribution		138.00	13.09	
125	GRANGER - IN	Distribution		138.00	12.47	
126	GRANT - IN	Transmission		138.00	34.50	
127	GRANT - IN	Transmission		138.00	13.09	
128	GREENLEAF - IN	Distribution		34.50	13.09	
129	HACIENDA - IN	Distribution		138.00	13.09	
130	HADLEY - IN	Distribution		69.00	13.00	
131	HAGAR - MI	Distribution		69.00	12.00	
132	HAMILTON - IN	Distribution		69.00	12.00	
133	HAMILTON - IN	Distribution		69.00	13.00	
134	HARLAN - IN	Distribution		69.00	13.09	
135	HARPER - IN	Distribution		138.00	13.09	
136	HARTFORD - MI	Transmission		138.00	70.50	36.20
137	HARTFORD - MI	Transmission		138.00	70.50	36.20
138	HARTFORD CITY - IN	Transmission		69.00	13.00	
139	HARVEST PARK - IN	Distribution		34.50	13.00	
140	HAYMOND - IN	Distribution		34.50	13.00	
141	HICKORY CREEK - MI	Transmission		138.00	69.00	34.50
142	HILLCREST - IN	Transmission		138.00	13.09	
143	HILLCREST - IN	Transmission		138.00	0.00	0.00

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT		
			Type of Equipment (i)	Number of Units (j)	(In MVA) (k)
20.00	1			0	0.00
12.00	1			0	0.00
84.00	1			0	0.00
7.50	1			0	0.00
7.50	1			0	0.00
			REACTOR	2	200.00
20.00	1			0	0.00
450.00	1			0	0.00
37.40	2			0	0.00
20.00	1			0	0.00
7.50	1			0	0.00
22.40	1			0	0.00
20.00	1			0	0.00
9.38	1			0	0.00
0.00			STATCAP	1	5.40
18.75	2			0	0.00
10.50	1			0	0.00
20.00	1			0	0.00
20.00	1			0	0.00
100.00	2			0	0.00
20.00	1			0	0.00
0.00			STATCAP	1	9.60
20.00	1			0	0.00
0.00			STATCAP	1	9.60
20.00	1			0	0.00
20.00	1			0	0.00
0.00			STATCAP	1	13.19
20.00	1			0	0.00
47.40	2			0	0.00
40.00	2			0	0.00
20.00	1			0	0.00
20.00	1			0	0.00
20.00	1			0	0.00
30.00	1			0	0.00
20.00	1			0	0.00
20.00	1			0	0.00
45.00	2			0	0.00
40.00	2			0	0.00
10.50	1			0	0.00
21.00	2			0	0.00
21.00	2			0	0.00
12.50	1			0	0.00
20.00	1			0	0.00
54.00	1			0	0.00
54.00	1			0	0.00
20.00	1			0	0.00
20.00	1			0	0.00
24.00	2			0	0.00
75.00	1			0	0.00
22.40	1			0	0.00
0.00			STATCAP	1	52.79

Line No.	Name and Location of Substation (a)	Character of Substation		VOLTAGE (in MVa)		
		Transmission or Distribution (b)	Unattended (b-1)	Primary (c)	Secondary (d)	Tertiary (e)
144	HUMMEL CREEK - IN	Transmission		138.00	13.09	
145	HUMMEL CREEK - IN	Transmission		138.00	69.00	34.00
146	ILLINOIS ROAD - IN	Transmission		138.00	13.09	
147	ILLINOIS ROAD - IN	Transmission		138.00	69.00	13.00
148	INDUSTRIAL PARK - IN	Transmission		138.00	69.00	34.00
149	INDUSTRIAL PARK - IN	Transmission		34.50	13.00	
150	INDUSTRIAL PARK - IN	Transmission		138.00	13.09	
151	INDUSTRIAL PARK - IN	Transmission		138.00	0.00	0.00
152	IRELAND ROAD - IN	Distribution		138.00	13.09	
153	IU PURDUE - IN	Distribution		13.80	4.00	
154	JACKSON ROAD - IN	Transmission		138.00	13.09	
155	JAY (IM) - IN	Transmission		138.00	0.00	0.00
156	JAY (IM) - IN	Transmission		138.00	69.00	34.00
157	JAY (IM) - IN	Transmission		138.00	13.09	
158	JEFFERSON (IM) - IN	Transmission		765.00		
159	JOBES - IN	Distribution		34.50	4.00	
160	JONES CREEK - IN	Distribution		138.00	12.47	
161	KANKAKEE - IN	Transmission		138.00	13.09	
162	KANKAKEE - IN	Transmission		138.00	70.50	36.20
163	KENDALLVILLE - IN	Transmission		69.00	12.00	
164	KENDALLVILLE - IN	Transmission		69.00	13.00	
165	KENDALLVILLE - IN	Transmission		138.00	0.00	0.00
166	KENDALLVILLE - IN	Transmission		138.00	69.00	13.00
167	KENZIE CREEK - MI	Transmission		345.00	137.50	13.80
168	KINGSLAND - IN	Distribution		69.00	13.00	
169	KLINE - IN	Transmission		138.00	34.00	
170	LAKE STREET - MI	Transmission		69.00	34.00	
171	LAKE STREET - MI	Transmission		69.00	0.00	0.00
172	LAKESIDE (MBH) - MI	Distribution		69.00	12.00	
173	LAKESIDE (MBH) - MI	Distribution		69.00	13.09	
174	LANGLEY (IM) - MI	Distribution		34.50	138.00	13.80
175	LANTERN PARK - IN	Distribution		138.00	13.09	
176	LIGONIER - IN	Distribution		138.00	13.09	
177	LINCOLN - IN	Transmission		138.00	13.09	
178	LINCOLN - IN	Transmission		138.00	36.20	
179	LINCOLN - IN	Transmission		138.00	70.50	36.20
180	LINWOOD (IM) - IN	Distribution		138.00	13.09	
181	LOBDELL - IN	Distribution		69.00	0.48	
182	LYNN - IN	Distribution		69.00	13.00	
183	MAGLEY - IN	Transmission		69.00	13.00	
184	MAGLEY - IN	Transmission		138.00	69.00	13.00
185	MAIN STREET - MI	Transmission		138.00	34.00	
186	MAIN STREET - MI	Transmission		138.00	13.09	
187	MARION ETHANOL - IN	Distribution		34.50	4.00	
188	MARION PLANT - IN	Distribution		34.50	0.00	0.00
189	MARION PLANT - IN	Distribution		34.50	4.00	
190	MARION PLANT - IN	Distribution		34.50	13.00	
191	MAYFIELD - IN	Distribution		138.00	13.09	
192	MCCLURE - IN	Distribution		34.50	4.00	
193	MCGALLIARD ROAD - IN	Distribution		34.50	13.09	
194	MCKINLEY - IN	Transmission		69.00	0.00	0.00

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT		
			Type of Equipment (i)	Number of Units (j)	(In MVA) (k)
20.00	1			0	0.00
75.00	1			0	0.00
20.00	1			0	0.00
84.00	1			0	0.00
75.00	1			0	0.00
22.40	1			0	0.00
22.40	1			0	0.00
0.00			STATCAP	1	50.40
20.00	1			0	0.00
5.00	1			0	0.00
32.00	2			0	0.00
0.00			STATCAP	1	57.60
115.00	1			0	0.00
9.38	1			0	0.00
			REACTOR	4	400.00
9.38	1			0	0.00
20.00	1			0	0.00
22.40	1			0	0.00
130.00	1			0	0.00
10.50	1			0	0.00
7.50	1			0	0.00
0.00			STATCAP	1	43.20
75.00	1			0	0.00
450.00	1			0	0.00
4.69	1			0	0.00
100.00	1			0	0.00
40.00	1			0	0.00
0.00			STATCAP	1	14.40
9.38	1			0	0.00
9.38	1			0	0.00
	1			0	0.00
20.00	1			0	0.00
29.38	2			0	0.00
20.00	1			0	0.00
75.00	1			0	0.00
200.00	1			0	0.00
10.50	1			0	0.00
2.80	1			0	0.00
7.00	1			0	0.00
9.38	1			0	0.00
90.00	1			0	0.00
30.00	1			0	0.00
22.40	1			0	0.00
10.50	1			0	0.00
0.00			STATCAP	1	8.75
6.00	1			0	0.00
22.40	1			0	0.00
20.00	1			0	0.00
7.50	1			0	0.00
25.00	1			0	0.00
0.00			STATCAP	1	21.60

Line No.	Name and Location of Substation (a)	Character of Substation		VOLTAGE (in MVa)		
		Transmission or Distribution (b)	Unattended (b-1)	Primary (c)	Secondary (d)	Tertiary (e)
195	MCKINLEY - IN	Transmission		138.00	0.00	0.00
196	MCKINLEY - IN	Transmission		138.00	70.50	36.20
197	MCKINLEY - IN	Transmission		138.00	34.00	
198	MCKINLEY - IN	Transmission		138.00	13.09	
199	MEADOW LAKE SW - IN	Transmission		345.00	0.00	0.00
200	MEADOWBROOK - IN	Transmission		138.00	35.00	
201	MIER - IN	Distribution		138.00	13.09	
202	MILLER AVENUE - IN	Distribution		34.50	4.00	
203	MISSISSINAWA - IN	Distribution		138.00	13.09	
204	MODOC - IN	Transmission		138.00	69.00	13.00
205	MODOC - IN	Transmission		69.00	13.00	
206	MONROE (IM) - IN	Distribution		69.00	13.00	
207	MOORE PARK - MI	Transmission		138.00	69.00	34.50
208	MOORE PARK - MI	Transmission		69.00	0.00	0.00
209	MOORE PARK - MI	Transmission		138.00	13.09	
210	MURCH - MI	Distribution		69.00	0.00	0.00
211	MURCH - MI	Distribution		69.00	12.00	
212	MURRAY - IN	Distribution		69.00	13.00	
213	NEW BUFFALO - MI	Distribution		69.00	12.00	
214	NILES - MI	Transmission		69.00	0.00	0.00
215	NILES - MI	Transmission		69.00	34.00	
216	NILES - MI	Transmission		69.00	13.09	
217	NORTH KENDALLVILLE - IN	Distribution		69.00	12.00	
218	NORTHLAND - IN	Distribution		138.00	13.09	
219	OLIVE - IN	Transmission		345.00	138.00	34.50
220	OLIVE - IN	Transmission		138.00	13.09	
221	OSOLO - IN	Transmission		138.00	13.09	
222	OSSIAN - IN	Distribution		69.00	13.00	
223	PARKWAY - IN	Distribution		34.50	13.00	
224	PARNELL - IN	Distribution		34.50	13.09	
225	PARNELL - IN	Distribution		34.50	13.00	
226	PEACOCK - IN	Distribution		34.50	13.00	
227	PEARL STREET - MI	Distribution		34.50	12.00	
228	PENDLETON - IN	Transmission		138.00	35.00	
229	PENNVILLE - IN	Distribution		138.00	34.00	13.00
230	PHILIPS - IN	Distribution		69.00	0.48	
231	PIGEON RIVER - MI	Distribution		69.00	12.00	
232	PINE ROAD - IN	Distribution		138.00	13.09	
233	PIPE CREEK - IN	Distribution		138.00	12.00	
234	PLEASANT - IN	Distribution		69.00	0.00	0.00
235	PLEASANT - IN	Distribution		69.00	13.00	
236	POKAGON(MBH) - MI	Transmission		69.00	0.00	0.00
237	POKAGON(MBH) - MI	Transmission		138.00	69.00	13.00
238	POKAGON(MBH) - MI	Transmission		69.00	13.00	
239	PORTLAND (IM) - IN	Distribution		69.00	13.00	
240	PRICE - IN	Distribution		69.00	13.09	
241	RANDOLPH - IN	Transmission		138.00	69.00	13.00
242	RANDOLPH - IN	Transmission		34.50	12.00	
243	RANDOLPH - IN	Transmission		138.00	13.09	
244	RANDOLPH - IN	Transmission		69.00	0.00	0.00
245	REED - IN	Distribution		138.00	13.09	

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT		
			Type of Equipment (i)	Number of Units (j)	(In MVA) (k)
0.00			STATCAP	1	86.40
130.00	1			0	0.00
112.00	1			0	0.00
40.00	2			0	0.00
0.00			STATCAP	2	
100.00	1			0	0.00
10.50	1			0	0.00
8.00	1			0	0.00
12.00	1			0	0.00
60.00	1			0	0.00
5.00	1			0	0.00
7.50	1			0	0.00
90.00	1			0	0.00
0.00			STATCAP	1	16.20
20.00	1			0	0.00
0.00			STATCAP	1	13.20
20.00	1			0	0.00
5.00	1			0	0.00
30.50	2			0	0.00
0.00			STATCAP	1	14.39
44.80	1			0	0.00
20.00	1			0	0.00
22.40	1			0	0.00
32.00	2			0	0.00
675.00	1			0	0.00
9.38	1			0	0.00
20.00	1			0	0.00
20.00	1			0	0.00
4.89	1			0	0.00
20.00	1			0	0.00
20.00	1			0	0.00
4.70	1			0	0.00
16.88	2			0	0.00
75.00	1			0	0.00
7.50	1			0	0.00
2.50	1			0	0.00
20.00	1			0	0.00
20.00	1			0	0.00
20.00	1			0	0.00
0.00			STATCAP	1	13.19
5.00	1			0	0.00
0.00			STATCAP	1	14.39
115.00	1			0	0.00
5.00	1			0	0.00
16.80	2			0	0.00
20.00	1			0	0.00
56.00	1			0	0.00
3.75	1			0	0.00
22.40	1			0	0.00
0.00			STATCAP	1	13.50
22.40	1			0	0.00

Line No.	Name and Location of Substation (a)	Character of Substation		VOLTAGE (in MVa)		
		Transmission or Distribution (b)	Unattended (b-1)	Primary (c)	Secondary (d)	Tertiary (e)
246	RICKERMAN ROAD - MI	Distribution		138.00	13.09	
247	RIVERSIDE (IM) - MI	Transmission		138.00	13.09	
248	RIVERSIDE (IM) - MI	Transmission		138.00	69.00	34.00
249	RIVERSIDE (IM) - MI	Transmission		138.00	0.00	0.00
250	ROBISON PARK - IN	Transmission		138.00	70.50	36.20
251	ROBISON PARK - IN	Transmission		138.00	13.09	
252	ROBISON PARK - IN	Transmission		138.00	13.09	
253	ROCKPORT - IN	Transmission		34.50	13.00	
254	ROSE HILL - IN	Distribution		138.00	13.00	
255	ROYERTON - IN	Distribution		138.00	13.09	
256	SATURN - IN	Transmission		138.00	13.09	
257	SAUK TRAIL - MI	Distribution		138.00	13.09	
258	SCOTTDAL - MI	Distribution		34.50	13.09	
259	SELMA PARKER - IN	Transmission		138.00	13.09	
260	SHARON ROAD - IN	Distribution		34.50	13.00	
261	SISTER LAKES - MI	Distribution		34.50	12.00	
262	SODUS - MI	Distribution		138.00	13.09	
263	SORENSEN - IN	Transmission		765.00	345.00	34.50
264	SORENSEN - IN	Transmission		345.00	138.00	34.00
265	SORENSEN - IN	Transmission		345.00	138.00	34.50
266	SORENSEN - IN	Transmission		765.00	345.00	34.50
267	SORENSEN - IN	Transmission		138.00	13.09	
268	SORENSEN - IN	Transmission		765.00	345.00	34.50
269	SOUTH BEND - IN	Transmission		138.00	69.00	34.00
270	SOUTH BEND - IN	Transmission		138.00	0.00	0.00
271	SOUTH BEND - IN	Transmission		138.00	13.09	
272	SOUTH BERNE - IN	Distribution		69.00	12.00	
273	SOUTH DECATUR - IN	Distribution		69.00	13.09	
274	SOUTH DECATUR - IN	Distribution		69.00	13.00	
275	SOUTH ELWOOD - IN	Transmission		138.00	13.09	
276	SOUTH ELWOOD - IN	Transmission		138.00	34.00	
277	SOUTH SIDE (MARION) - IN	Distribution		34.50	13.09	
278	SOUTH SIDE (SOUTH BEND) - IN	Distribution		138.00	13.09	
279	SOUTH SUMMITVILLE - IN	Transmission		34.50	13.09	
280	SOYA - IN	Distribution		34.50	4.00	
281	SPRING STREET - IN	Distribution		34.50	12.00	
282	SPRING STREET - IN	Distribution		34.50	13.00	
283	SPY RUN SF6 - IN	Transmission		138.00	13.09	
284	SPY RUN SF6 - IN	Transmission		138.00	34.00	
285	ST MARYS COLLEGE - IN	Distribution		34.50	4.33	
286	ST. JOE - IN	Distribution		69.00	13.09	
287	STATE STREET - IN	Distribution		138.00	13.09	
288	STEVENSVILLE - MI	Distribution		69.00	13.09	
289	STEVENSVILLE - MI	Distribution		69.00	13.00	
290	STONE LAKE - MI	Distribution		69.00	13.00	
291	STONE LAKE - MI	Distribution		69.00	12.00	
292	STUBEY ROAD - MI	Distribution		69.00	0.00	0.00
293	STUBEY ROAD - MI	Distribution		69.00	12.00	
294	STUDEBAKER - IN	Distribution		138.00	13.80	
295	STUDEBAKER - IN	Distribution		138.00	13.09	
296	SULLIVAN (IM) - IN	Transmission		765.00		

Capacity of Substation (In Service) (In MVA)	Number of Transformers In Service	Number of Spare Transformers	CONVERSION APPARATUS AND SPECIAL EQUIPMENT		
			Type of Equipment (i)	Number of Units (j)	(In MVA) (k)
(f)	(g)	(h)			
7.50	1			0	0.00
20.00	1			0	0.00
84.00	1			0	0.00
0.00			STATCAP	1	52.80
90.00	1			0	0.00
20.00	1			0	0.00
25.00	1			0	0.00
1.50	2			0	0.00
7.50	1			0	0.00
10.50	1			0	0.00
12.50	1			0	0.00
20.00	1			0	0.00
9.38	1			0	0.00
20.00	1			0	0.00
2.50	3			0	0.00
15.04	2			0	0.00
10.50	1			0	0.00
	0	1		0	0.00
675.00	1			0	0.00
675.00	1			0	0.00
	0	1		0	0.00
9.38	1			0	0.00
	0	1		0	0.00
130.00	1			0	0.00
0.00			STATCAP	1	52.79
20.00	1			0	0.00
12.00	1			0	0.00
20.00	1			0	0.00
20.00	1			0	0.00
20.00	1			0	0.00
30.00	1			0	0.00
20.00	1			0	0.00
20.00	1			0	0.00
20.00	1			0	0.00
10.50	1			0	0.00
12.00	1			0	0.00
7.50	1			0	0.00
22.40	1			0	0.00
200.00	2			0	0.00
8.00	1			0	0.00
20.00	1			0	0.00
25.00	1			0	0.00
12.50	1			0	0.00
8.40	1			0	0.00
7.00	1			0	0.00
9.38	1			0	0.00
0.00			STATCAP	1	14.40
10.50	1			0	0.00
36.00	2			0	0.00
20.00	1			0	0.00
			REACTOR	1	50.00

Line No.	Name and Location of Substation (a)	Character of Substation		VOLTAGE (in MVa)		
		Transmission or Distribution (b)	Unattended (b-1)	Primary (c)	Secondary (d)	Tertiary (e)
297	SUMMIT - IN	Distribution		138.00	13.09	
298	SWANSON - IN	Distribution		69.00	34.00	
299	SWANSON - IN	Distribution		69.00	0.00	0.00
300	THOMAS ROAD - IN	Distribution		69.00	13.09	
301	THREE M - IN	Distribution		69.00	4.00	
302	THREE OAKS - MI	Distribution		69.00	12.00	
303	THREE RIVERS (FTW) - IN	Distribution		34.50	13.00	
304	TILLMAN - IN	Transmission		138.00	13.09	
305	TILLMAN - IN	Transmission		138.00	36.20	
306	TORRINGTON - IN	Distribution		34.50	4.00	
307	TRIER - IN	Distribution		138.00	13.09	
308	TRI-LAKES - IN	Distribution		69.00	13.00	
309	TWENTY FIRST STREET - IN	Distribution		34.50	13.00	
310	TWENTY THIRD STREET (IM) - IN	Transmission		138.00	69.00	34.00
311	TWENTY THIRD STREET (IM) - IN	Transmission		34.50	0.00	0.00
312	TWIN BRANCH 138KV - IN	Transmission		138.00	13.09	
313	TWIN BRANCH 345KV - IN	Transmission		345.00	138.00	34.50
314	TWIN BRANCH 345KV - IN	Transmission		345.00	137.50	13.20
315	TWIN BRANCH 34KV - IN	Transmission		34.50	13.00	
316	UP RIVER DAM - IN	Distribution		34.50	4.00	
317	UP RIVER DAM - IN	Distribution		13.80	4.00	
318	UPLAND - IN	Distribution		69.00	13.20	
319	UTICA (IM) - IN	Distribution		34.50	13.09	
320	VALLEY - MI	Transmission		138.00	69.00	34.00
321	VAN BUREN - IN	Transmission		138.00	69.00	13.00
322	VICKSBURG - MI	Distribution		69.00	13.09	
323	VICKSBURG - MI	Distribution		69.00	12.00	
324	WABASH AVENUE - IN	Distribution		69.00	13.09	
325	WALLEN - IN	Transmission		138.00	13.09	
326	WALLEN - IN	Transmission		138.00	69.00	34.00
327	WARREN - IN	Distribution		69.00	12.00	
328	WATER POLLUTION - IN	Distribution		34.50	4.00	
329	WAYNE TRACE - IN	Distribution		138.00	13.09	
330	WAYNE DALE - IN	Distribution		138.00	13.09	
331	WAYNE DALE - IN	Distribution		138.00	12.47	
332	WEST SIDE - IN	Transmission		138.00	69.00	34.00
333	WEST SIDE - IN	Transmission		138.00	13.09	
334	WEST STREET - MI	Distribution		138.00	13.09	
335	WHEELER STREET - MI	Distribution		69.00	13.00	
336	WINCHESTER (IM) - IN	Transmission		69.00	0.00	0.00
337	WINCHESTER (IM) - IN	Transmission		69.00	13.00	
338	WOLF LAKE - IN	Distribution		69.00	13.00	0.00
339	WOLVERINE - MI	Distribution		69.00	13.00	2.40
340	WOODS ROAD - IN	Distribution		138.00	12.00	
341	TOTAL Transmission Substations	162				
342	TOTAL Distribution Substations	178				
343	TOTAL Generation Substations	0				
344	TOTAL	340				

Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT		
			Type of Equipment (i)	Number of Units (j)	(In MVa) (k)
40.00	2			0	0.00
45.00	2			0	0.00
0.00			STATCAP	1	14.40
20.00	1			0	0.00
12.50	1			0	0.00
6.25	1			0	0.00
10.00	2			0	0.00
10.00	1			0	0.00
18.00	1			0	0.00
9.07	1			0	0.00
20.00	1			0	0.00
3.75	1			0	0.00
18.75	2			0	0.00
213.00	2			0	0.00
0.00			STATCAP	2	28.80
20.00	1			0	0.00
675.00	1			0	0.00
450.00	1			0	0.00
2.67	1			0	0.00
1.50	3			0	0.00
1.50	3			0	0.00
20.00	1			0	0.00
42.40	2			0	0.00
75.00	1			0	0.00
56.00	1			0	0.00
20.00	1			0	0.00
9.38	1			0	0.00
20.00	1			0	0.00
45.00	2			0	0.00
90.00	1			0	0.00
7.00	1			0	0.00
7.00	1			0	0.00
22.40	1			0	0.00
22.40	1			0	0.00
20.00	1			0	0.00
84.00	1			0	0.00
42.40	2			0	0.00
20.00	1			0	0.00
8.40	1			0	0.00
0.00			STATCAP	1	10.80
26.25	2			0	0.00
7.50	1			0	0.00
5.00	1			0	0.00
10.00	1			0	0.00
					1,799
					1,799

Name of Respondent Indiana Michigan Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/21	Year of Report 12/31/21
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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 damn
 - 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 (a)	Additions (b)	Retirements (c)	Adjustments (d)	Balance at End of Year (e)	Actual Cost (f)
1	Biomass					
2	Solar	32,249,369.76	0.00	0.00	74,771,347.08	
3	Solar Thermal					
4	Wind Energy					
5	Kinetic energy of moving water (Hydro)	1,442,011.06	0.00	0.00	57,738,747.97	
6	Geothermal Energy					
7	Municipal Solid Waste					
8	Landfill gas produced by municipal solid waste					
9	Other					
10	TOTAL (Total of lines 1 thru 9)	33,691,380.82	0.00	0.00	132,510,095.05	
11	Construction work in progress	5,736,866.99	0.00	(33,691,380.82)	2,314,522.58	

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 12/31/21
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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	4,379,376	4,379,376
2	Labor, Maintenance, Materials, and Supplies Cost Related to Renewable Energy Resources	3,864,498	3,864,498
3	Financing Costs		
4	Ancillary to ensure Quality/Reliability		
5	Renewable Energy Credits		
6	Interest on Regulatory Liability (asset)	30,197	30,197
7	Taxes and Fees (include credits)		
8	Administrative and General		
9	Other (<i>Identify</i>)		
10	TOTAL	8,274,071	8,274,071

