Twelve Months Ended 2022

AEP East Companies
Transmission Cost of Service Formula Rate
Utilizing Actual/Projected FERC Form 1 Data

Indiana Michigan Power Company

Line No.			Total	Allocator		Transmission Amount
1	REVENUE REQUIREMENT (w/o incentives)	(ln 130)				$188,850,529
2	REVENUE CREDITS	(Worksheet E Ln 8) (Note A)	7,300,448	DA	1.00000	$ 7,300,448
3	Facility Credits under PJM OATT Section 30.9	(Worksheet E Ln 9) (Note X)				$ 324,331
4	REVENUE REQUIREMENT For All Company Facilities	(ln 1 less ln 2 plus ln 3)				$ 181,874,412

MEMO: The Carrying Charge Calculations on lines 7 to 12 below are used in calculating project revenue requirements billed through PJM Schedule 12, Transmission Enhancement Charges. The total non-incentive revenue requirements for these projects shown on line 5 is included in the total on line 4.

5	Revenue Requirement for PJM Schedule 12 Facilities (w/o incentives)	(Worksheet J/K)	5,720,392	DA	1.00000	$ 5,720,392
6	NET PLANT CARRYING CHARGE w/o intra-AEP charges or credits or ROE incentives (Note B)					
7	Annual Rate	((ln 1 - ln 95)/((ln 42) x 100))				14.61%
8	Monthly Rate	(ln 7 / 12)				1.22%
9	NET PLANT CARRYING CHARGE ON LINE 7 , w/o depreciation or ROE incentives (Note B)					
10	Annual Rate	((ln 1 - ln 95 - ln 100) /((ln 42) x 100))				11.15%
11	NET PLANT CARRYING CHARGE ON LINE 10, w/o Return, income taxes or ROE incentives (Note B)					
12	Annual Rate	((ln 1 - ln 95 - ln 100 - ln 125 - ln 126) /((ln 42) x 100))				3.38%
13	ADDITIONAL REVENUE REQUIREMENT for projects w/ incentive ROE's (Note B) (Worksheet J/K)					-
14	**REVENUE REQUIREMENT FOR SCHEDULE 1A CHARGES**					
15	Total Load Dispatch & Scheduling (Account 561)	Line 75 Below				6,367,489
16	Less: Load Dispatch - Scheduling, System Control and Dispatch Services (321.88.b)					4,667,162
17	Less: Load Dispatch - Reliability, Planning & Standards Development Services (321.92.b)					1,326,518
18	Total 561 Internally Developed Costs	(Line 15 - Line 16 - Line 17)				373,809

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Line No.	(1) RATE BASE CALCULATION	(2) Data Sources (See "General Notes")	(3) TO Total NOTE C	(4) Allocator		(5) Total Transmission
	GROSS PLANT IN SERVICE					
19	Production	(Worksheet A ln 14.(b))	5,416,003,525	NA	0.00000	-
20	Less: Production ARO (Enter Negative)	(Worksheet A ln 14.(c))	(510,742,210)	NA	0.00000	-
21	Transmission	(Worksheet A ln 14.(d) & TCOS Ln 134)	1,809,367,945	DA		1,750,647,328
22	Less: Transmission ARO (Enter Negative)	(Worksheet A ln 14.(e))	-	TP	0.96755	-
23	Distribution	(Worksheet A ln 14.(f))	2,901,343,318	NA	0.00000	-
24	Less: Distribution ARO (Enter Negative)	(Worksheet A ln 14.(g))	(2,283,305)	NA	0.00000	-
25	General Plant	(Worksheet A ln 14.(h))	203,103,297	W/S	0.05114	10,385,859
26	Less: General Plant ARO (Enter Negative)	(Worksheet A ln 14.(i))	(1,181,543)	W/S	0.05114	(60,419)
27	Intangible Plant	(Worksheet A ln 14.(j))	364,965,478	W/S	0.05114	18,662,819
28	TOTAL GROSS PLANT	(sum lns 19 to 27)	10,180,576,505	**GP**	**0.174807**	1,779,635,587
				GTD=	**0.37181**	
29	ACCUMULATED DEPRECIATION AND AMORTIZATION					
30	Production	(Worksheet A ln 28.(b))	2,450,991,176	NA	0.00000	-
31	Less: Production ARO (Enter Negative)	(Worksheet A ln 28.(c))	(186,024,398)	NA	0.00000	-
32	Transmission	(Worksheet A ln 28.(d) & ln 43.(c))	471,345,297	**TP1=**	0.97196	458,126,553
33	Less: Transmission ARO (Enter Negative)	(Worksheet A ln 28.(e))	-	**TP1=**	0.97196	-
34	Distribution	(Worksheet A ln 28.(f))	772,758,965	NA	0.00000	-
35	Less: Distribution ARO (Enter Negative)	(Worksheet A ln 28.(g))	(1,811,422)	NA	0.00000	-
36	General Plant	(Worksheet A ln 28.(h))	41,878,031	W/S	0.05114	2,141,469
37	Less: General Plant ARO (Enter Negative)	(Worksheet A ln 28.(i))	(227,380)	W/S	0.05114	(11,627)
38	Intangible Plant	(Worksheet A ln 28.(j))	231,776,945	W/S	0.05114	11,852,111
39	TOTAL ACCUMULATED DEPRECIATION	(sum lns 30 to 38)	3,780,687,213			472,108,505
40	NET PLANT IN SERVICE					
41	Production	(ln 19 + ln 20 - ln 30 - ln 31)	2,640,294,538			-
42	Transmission	(ln 21 + ln 22 - ln 32 - ln 33)	1,338,022,648			1,292,520,775
43	Distribution	(ln 23 + ln 24 - ln 34 - ln 35)	2,128,112,471			-
44	General Plant	(ln 25 + ln 26 - ln 36 - ln 37)	160,271,103			8,195,599
45	Intangible Plant	(ln 27 - ln 38)	133,188,533			6,810,709
46	TOTAL NET PLANT IN SERVICE	(sum lns 41 to 45)	6,399,889,292	**NP**	**0.204305**	1,307,527,082
47	DEFERRED TAX ADJUSTMENTS TO RATE BASE	(Note D)				
48	Account No. 281.1 (enter negative)	(Worksheet B, ln 2 & ln 5.E)	(24,283,711)	NA		-
49	Account No. 282.1 (enter negative)	(Worksheet B, ln 7 & ln 10.E)	(1,396,271,346)	DA		(249,175,128)
50	Account No. 283.1 (enter negative)	(Worksheet B, ln 12 & ln 15.E)	(661,725,150)	DA		11,627,664
51	Account No. 190.1	(Worksheet B, ln 17 & ln 20.E)	821,133,028	DA		23,865,204
52	Account No. 255 (enter negative)	(Worksheet B, ln 24 & ln 25.E)	(3,620,279)	DA		(1,708,625)
53	TOTAL ADJUSTMENTS	(sum lns 48 to 52)	(1,264,767,457)			(215,390,885)
54	PLANT HELD FOR FUTURE USE	(Worksheet A ln 44.(e) & ln 45.(e))	1,382,611	DA		177,495
55	REGULATORY ASSETS	(Worksheet A ln 51.(e))	-	DA		-
56	UNFUNDED RESERVES (ENTER NEGATIVE) (NOTE Y)	(Worksheet A ln 54.(e))	(501,837)	W/S	0.05114	(25,662)
57	WORKING CAPITAL	(Note E)				
58	Cash Working Capital	(1/8 * ln 78)	2,897,109			2,803,087
59	Transmission Materials & Supplies	(Worksheet C, ln 2.(F))	700,443	TP	0.96755	677,711
60	A&G Materials & Supplies	(Worksheet C, ln 3.(F))	593,410	W/S	0.05114	30,345
61	Stores Expense	(Worksheet C, ln 4.(F))	-	GP	0.17481	-
62	Prepayments (Account 165) - Labor Allocated	(Worksheet C, ln 8.G)	171,563,867	W/S	0.05114	8,773,064
63	Prepayments (Account 165) - Gross Plant	(Worksheet C, ln 8.F)	5,075,087	GP	0.17481	887,161
64	Prepayments (Account 165) - Transmission Only	(Worksheet C, ln 8.E)	-	DA	1.00000	-
65	Prepayments (Account 165) - Unallocable	(Worksheet C, ln 8.D)	(164,595,493)	NA	0.00000	-
66	TOTAL WORKING CAPITAL	(sum lns 58 to 65)	16,234,423			13,171,367
67	IPP CONTRIBUTIONS FOR CONSTRUCTION	(Note F) (Worksheet D, ln 8.B)	(4,030,934)	DA	1.00000	(4,030,934)
68	RATE BASE (sum lns 46, 53, 54, 55, 56, 66, 67)		5,148,206,098			1,101,428,462

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Line No.	(1) EXPENSE, TAXES, RETURN & REVENUE REQUIREMENTS CALCULATION	(2) Data Sources (See "General Notes")	(3) TO Total	(4) Allocator		(5) Total Transmission
	OPERATION & MAINTENANCE EXPENSE					
69	Production	321.80.b	1,237,445,815			
70	Distribution	322.156.b	85,296,835			
71	Customer Related Expense	322 & 323.164,171,178.b	23,982,797			
72	Regional Marketing Expenses	322.131.b	4,361,546			
73	Transmission	321.112.b	258,163,103			
74	TOTAL O&M EXPENSES	(sum lns 69 to 73)	1,609,250,096			
75	Less: Total Account 561	(Note G) (Worksheet F, ln 14.C)	6,367,489			
76	Less: Account 565	(Note H) 321.96.b	228,618,743			
77	Less: Regulatory Deferrals & Amortizations	(Note I) (Worksheet F, ln 4.C)	-			
78	Total O&M Allocable to Transmission	(lns 73 - 75 - 76 - 77)	23,176,871	TP	0.96755	22,424,697
79	Administrative and General	323.197.b (Notes J and M)	97,738,822			
80	Less: Acct. 924, Property Insurance	323.185.b	(7,253,258)			
81	Acct. 9260039 PBOP Expense	PBOP Worksheet O Line 9 & 10, (Note K)	(16,692,310)			
82	Acct. 9260057 PBOP Medicare Subsidy	PBOP Worksheet O Line 11, (Note K)	-			
83	PBOP Expense Billed From AEPSC	PBOP Worksheet O Line 13, (Note K)	(3,895,823)			
84	Acct. 928, Reg. Com. Exp.	323.189.b	18,754,857			
85	Acct. 930.1, Gen. Advert. Exp.	323.191.b	204,699			
86	Acct. 930.2, Misc. Gen. Exp.	323.192.b	5,432,218			
87	Balance of A & G	(ln 79 - sum ln 80 to ln 86)	101,188,439	W/S	0.05114	5,174,357
88	Plus: Acct. 924, Property Insurance	(ln 80)	(7,253,258)	GP	0.17481	(1,267,920)
89	Acct. 928 - Transmission Specific	Worksheet F ln 21.(E) (Note L)	326,643	TP	0.96755	316,042
90	Acct 930.1 - Only safety related ads -Direct	Worksheet F ln 38.(E) (Note L)	1,674	TP	0.96755	1,620
91	Acct 930.2 - Misc Gen. Exp. - Trans	Worksheet F ln 46.(E) (Note L)	394,234	DA	1.00000	394,234
92	Settlement Approved PBOP Recovery	PBOP Worksheet O, Col. C (Note M)	13,785,615	W/S	0.05114	704,939
93	A & G Subtotal	(sum lns 87 to 92)	108,443,347			5,323,272
94	O & M EXPENSE SUBTOTAL	(ln 78 + ln 93)	131,620,218			27,747,968
95	Plus: Transmission Lease Payments To Affiliates in Acct 565 (Company Records) (Note H)		-	DA	1.00000	-
96	TOTAL O & M EXPENSE	(ln 94 + ln 95)	131,620,218			27,747,968
97	DEPRECIATION AND AMORTIZATION EXPENSE					
98	Production	336.2-6.f	269,389,583	NA	0.00000	-
99	Distribution	336.8.f	92,062,621	NA	0.00000	-
100	Transmission	336.7.f	46,071,134	TP1	0.97196	44,779,082
101	General	336.10.f	7,498,888	W/S	0.05114	383,462
102	Intangible	336.1.f	49,516,732	W/S	0.05114	2,532,080
103	TOTAL DEPRECIATION AND AMORTIZATI0N	(Ln 98+99+ 100+101+102)	464,538,958			47,694,624
104	TAXES OTHER THAN INCOME	(Note N)				
105	Labor Related					
106	Payroll	Worksheet H ln 23.(D)	11,920,286	W/S	0.05114	609,554
107	Plant Related					
108	Property	Worksheet H ln 23.(C)	71,318,860	DA		12,201,542
109	Gross Receipts/Sales & Use	Worksheet H ln 23.(F)	11,293,920	NA	0.00000	-
110	Other	Worksheet H ln 23.(E)	-	GP	0.17481	-
111	TOTAL OTHER TAXES	(sum lns 106 to 110)	94,533,066			12,811,096
112	INCOME TAXES	(Note O)				
113	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		24.96%			
114	EIT=(T/(1-T)) * (1-(WCLTD/WACC)) =		23.76%			
115	where WCLTD=(ln 154) and WACC = (ln 157)					
116	and FIT, SIT & p are as given in Note O.					
117	GRCF=1 / (1 - T) = (from ln 113)		1.3326			
118	Amortized Investment Tax Credit (enter negative)	(FF1 p.114, ln 19.c)	5,033,642			
119	Excess Deferred Income Tax	(Note U)	(50,893,098)	DA		(2,521,475)
120	Tax Effect of Permanent and Flow-Through Differences	(Note U)	2,383,331	DA		1,855,252
121	Income Tax Calculation	(ln 114 * ln 126)	89,879,881			19,229,273
122	ITC adjustment	(ln 117 * ln 118)	6,707,757	GP	0.17481	1,172,563
123	Excess Deferred Income Tax	(ln 117 * ln 119)	(67,819,394)			(3,360,080)
124	Tax Effect of Permanent and Flow-Through Differences	(ln 117 * ln 120)	3,175,992			2,472,281
125	TOTAL INCOME TAXES	(sum lns 121 to 124)	31,944,236			19,514,036
126	RETURN ON RATE BASE (Rate Base*WACC)	(ln 68 * ln 157)	378,286,271			80,932,126
127	INTEREST ON IPP CONTRIBUTION FOR CONST. (Note F) (Worksheet D, ln 2.(B))		150,678	DA	1.00000	150,678
128	(Gains) / Losses on Sales of Plant Held for Future Use (Worksheet N, ln 4, Cols. ((F) & (H))		-			-
129	Tax Impact on Net Loss / (Gain) on Sales of Plant Held for Future Use (ln 128 * ln114)		-			-
130	TOTAL REVENUE REQUIREMENT (sum lns 96, 103, 111, 125, 126, 127, 128, 129)		1,101,073,427			188,850,529

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SUPPORTING CALCULATIONS

In No.								
	TRANSMISSION PLANT INCLUDED IN PJM TARIFF							
131	Total transmission plant	(ln 21)						1,809,367,945
132	Less transmission plant excluded from PJM Tariff (Worksheet A, ln 42, Col. (d)) (Note P)							352
133	Less transmission plant included in OATT Ancillary Services (Worksheet A, ln 42, Col. (b)) (Note Q)							58,720,265
134	Transmission plant included in PJM Tariff	(ln 131 - ln 132 - ln 133)						1,750,647,328
135	Percent of transmission plant in PJM Tariff	(ln 134 / ln 131)					**TP=**	**0.96755**
136	WAGES & SALARY ALLOCATOR (W/S)	(Note R)	Direct Payroll	Payroll Billed from AEP Service Corp.	Total			
137	Production	354.20.b	135,857,564	10,478,246	146,335,810	NA	0.00000	-
138	Transmission	354.21.b	4,322,857	5,630,567	9,953,424	TP	0.96755	9,630,399
139	Regional Market Expenses	354.22.b	0	0	-	NA	0.00000	-
140	Distribution	354.23.b	19,208,488	2,160,860	21,369,348	NA	0.00000	-
141	Other (Excludes A&G)	354.24,25,26.b	5,645,731	5,025,387	10,671,118	NA	0.00000	-
142	Total	(sum lns 137 to 141)	165,034,640	23,295,060	188,329,700			9,630,399
143	Transmission related amount						**W/S=**	**0.05114**
144	WEIGHTED AVERAGE COST OF CAPITAL (WACC)							$
145	Long Term Interest	(Worksheet M, ln. 37, col. (d))						120,137,351
146	Preferred Dividends	(Worksheet M, ln. 71)						-
147	Development of Common Stock:							
148	Proprietary Capital	(Worksheet M, ln. 14, col. (b))						2,900,227,936
149	Less: Preferred Stock	(Worksheet M, ln. 14, col. (c))						-
150	Less: Account 216.1	(Worksheet M, ln. 14, col. (d))						(2,583,346)
151	Less: Account 219	(Worksheet M, ln. 14, col. (e))						(622,029)
152	Common Stock	(ln 148 - ln 149 - ln 150 - ln 151)						2,903,433,311
				Capital Structure Percentages			Cost	
153				$	%	Cap Limit	(Note S)	Weighted
154	Long Term Debt (Note T) Worksheet M, ln 28, col. (g), ln 38, col. (d))			2,821,213,536	49.28%	49.28%	4.26%	0.0210
155	Preferred Stock (ln 149)			-	0.00%	0.00%	-	0.0000
156	Common Stock (ln 152)			2,903,433,311	50.72%	50.72%	10.35%	0.0525
157	Total (Sum lns 154 to 156)			5,724,646,847			**WACC=**	**0.0735**
158	Capital Structure Equity Limit (Note Z)		55%					

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Letter	Notes
	General Notes: a) References to data from Worksheets are indicated as: Worksheet X, Line#.Column.X
A	Revenue credits include: 1) Forfeited Discounts. 2) Miscellaneous Service Revenues. 3) Rental revenues earned on assets included in the rate base. 4) Revenues for associated business projects provided by employees whose labor and overhead costs are in the transmission cost of service. 5) Other electric revenues. 6) Revenues for grandfathered PTP contracts included in the load divisor. 7) If AEP East companies have any directly assigned transmission facilities, the revenue credits in the AEP East formula rate shall include all revenues associated with those directly assigned transmission facilities, irrespective of whether the loads of the customer are included in the formula rate divisor; provided however, such addition to revenue credits shall not be reflected if the costs of such directly assigned transmission facilities are not included in the transmission plant balances on which the formula rate ATRR is based. See Worksheet E for details.
B	The annual and monthly net plant carrying charges on page 1 are used to compute the revenue requirement for RTEP sponsored upgrades or those projects receiving approved incentive-ROE's. Interest will be calculated based on Worksheet Q and any over under recovery will be filed and posted as part of the informational filing.
C	Transmission Plant Balances in this study are projected or actual average of 13-month balances.
D	The total-company balances shown for Accounts 281, 282, 283, 190 only reflect ADIT that relates to utility operations. The balance of Account 255 is reduced by prior flowthrough and is completely excluded if the utility chose to utilize amortization of tax credits against FIT expense. An exception to this is pre-1971 ITC balances, which are required to be taken as an offset to rate base. Account 281 is not allocated. In compliance with FERC Rulemaking the calculation of ADIT in the annual projection will be performed in accordance with IRS regulation Section1.167(l)-l(h)(6)(ii). RM02-7-000, Asset Retirement Obligation deferrals have been removed from ratebase. Transmission ADIT allocations are shown on WS B. The company will not include the ADIT portion of deferred hedge gains and losses in rate base. Detailed balances for the projected or actual period, distinguished between utility and non-utility balances, will be filed and posted as part of the information filing.
E	Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission, as shown on line 78. It excludes: 1) Load Scheduling & Dispatch Charges in account 561 that are collected in the OATT Ancillary Services Revenue, as shown on line 75. 2) Costs of Transmission of Electricity by Others, as described in Note H. 3) The impact of state regulatory deferrals and amortizations, as shown on line 77 4) All A&G Expenses, as shown on line 93.
F	Consistent with Paragraph 657 of Order 2003-A, the amount on line 67 is equal to the balance of IPP System Upgrade Credits owed to transmission customers that made contributions toward the construction of System upgrades, and includes accrued interest and unreturned balance of contributions. The annual interest expense is included on line 127.
G	Removes from the cost of service the Load Scheduling and Dispatch expenses booked to accounts 561.1 through 561.8. Expenses recorded in these accounts, with the exception of 561.4 & 561.8 (lines 16 & 17 above) are recovered in Schedule 1A, OATT ancillary services rates. See Worksheet F, lines 5 through 14, for descriptions and the Form 1 Source of these accounts' balances.
H	Removes cost of transmission service provided by others to determine the basis of cash working capital on line 78. To the extent such service is incurred to provide the PJM service at issue, e.g. lease payments to affiliates, such cost is added back on line 95 to determine the total O&M collected in the formula. The amounts on line 95 is also excluded in the calculation of the FCR percentage calculated on lines 6 through 12. The addbacks on line 95 of activity recorded in 565 represents inter-company sales or purchases of transmission capacity necessary to meet each AEP company's transmission load relative to their available transmission capacity. The company records referenced on line 95 is the Indiana Michigan Power Company general ledger.
I	Removes the impact of state regulatory deferrals or their amortization from Transmission O&M expense.
J	General Plant and Administrative & General expenses, other than in accounts 924, 928, and 930, will be functionalized based on the Wages & Salaries "W/S" allocator. The allocation basis for accounts 924, 928 and 930 are separately presented in the formula. A change in the allocation method for an account must be approved via a 205 filing with the FERC.
K	These deductions on lines 81 through 83 are to remove from the cost of service the expenses recorded by the company for Postemployment Benefits Other than Pensions (PBOP). See Note M below for the recoverable PBOP expense.
L	Expenses recorded in FERC Accounts 928 (Regulatory Commission Expense), 930.1 (Safety Related Advertising) and 930.2 (Miscellaneouse General Expenses) that are not directly related to or properly allocable to transmission service will be removed from the TCOS. If AEP includes any expenses booked to these accounts in future ATRR updates, AEP must provide supporting information demonstrating that the underlying activities are directly related to providing transmission service. Account 930.2 includes the expenses incurred by the transmission function for Associated Business Development revenues given as a credit to the TCOS on Worksheet E.
M	See note K above. Per the settlement in Docket ER08-1329, recoverable PBOP expense is based on an annual total for the operating companies that is ratioed to them based on the total of actual annual PBOP costs, including charges from the AEP Service Corportation. The calculation of the recoverable amount for each company is shown on Worksheet O.
N	Includes only FICA, unemployment, highway, property and other assessments charged in the current year. Gross receipts, sales & use and taxes related to income are excluded.
O	The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = the percentage of federal income tax deductible for state income taxes. See Worksheet G for the development of the Company's composite SIT. A utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) (ln 118) multiplied by (1/1-T) . If the applicable tax rates are zero enter 0. Inputs Required: FIT = 21.00% SIT= 5.01% (State Income Tax Rate or Composite SIT. Worksheet G)) p = 0.00% (percent of federal income tax deductible for state purposes) The formula rate shall reflect the applicable state and federal statutory tax rates in effect during the period the calculated estimated unit charges are applicable. If the statutory tax rates change during such period, the effective tax rates used in the formula shall be weighted by the number of days the pre-change rate and post-change rate each is in effect.
P	Removes plant excluded from the OATT because it does not meet the PJM's definition of Transmission Facilities or is otherwise ineligible to be recovered under the OATT.
Q	Removes transmission plant (e.g. step-up transformers) included in the development of OATT ancillary service rates and not already removed for reasons indicated in Note P.
R	Includes functional wages & salaries billed by AEP Service Corporation for support of the operating company.
S	Long Term Debt cost rate = long-term interest (ln 145) /average long term debt (ln 154). Preferred Stock cost rate = preferred dividends (ln 146) /preferred outstanding (ln 155). Common Stock cost rate (ROE) = 10.35%, per the settlement in FERC Docket No. EL17-13. It includes an additional 50 basis points for PJM RTO membership. The amount of eligible hedging gains or losses included in total interest expense is limited to five basis points of the capital structure. Details and calculations of the weighted average cost of capital are shown on Worksheet M. Eligible Hedging Gains and Losses are computed on Worksheet M. The unamortized balance of eligible hedge gains/losses and related ADIT amounts shall not flow through the formula rate.
T	The Long Term Debt balance for I&M includes the accumulated balance of principle and related interest for Spent Nuclear Fuel Disposal Costs collected prior to April 7, 1983. This total balance of $265,249,280 at 12/31/12 is not included in the balance in line 154 above. The cost rates for long-term debt shall include interest expense and related periodic expenses (such as remarketing and letter of credit fees) as recorded in FERC Account 427 or 430, amortization of issuance costs (including insurance) and discounts as recorded in FERC Account 428, issuance premiums as recorded in FERC Account 429 and losses or gains on reacquired debt as recorded in FERC Accounts 428.1 or 429.1, respectively. The cost rates for preferred stock (if applicable) shall include the dividends.
U	Excess / (Deficit) Deferred Income Taxes will be amortized over the average remaining life of the assets to which it relates, unless the Commission requires a different amortization period. The Tax Effect of Permanent Differences captures the differences in the income taxes due under the Federal and State tax calculations that are not the result of a timing difference, including but not limited to depreciation related to capitalized AFUDC equity and meals and entertainment deductions. The Tax Effect of Flow-Through differences captures current tax expense related to timing differences on items for which tax deductions were used to reduce customer rates through the use of flow-through accounting in a prior period. Transmission balances for the projected or actual period, will be filed and posted as part of the informational filing.
V	Cash investment in prepaid pension and benefits recorded in FERC Account 165 is permitted to be included in the formula. A labor expense allocation factor will be used to allocate total company costs. All other prepayments recorded in FERC Account 165 are directly assigned to the transmission function, allocated or excludable balances detailed on Worksheet C.
W	The formula rate shall allocate property tax expense based on the as filed net plant cost allocation method detailed on Worksheet H.
X	Under Section 30.9 of the PJM OATT, a network customer that owns existing transmission facilities that are integrated with the Transmission Provider's Transmission System may be eligible to receive consideration either through a billing credit or some other mechanism. Calculation of any credit under this subsection, pursuant to approval by FERC for inclusion in this formula rate for collection on behalf of the network customer, shall be addressed in either the Network Customer's Service Agreement or any other agreement between the parties.
Y	The cost of service will make a rate base adjustment to remove unfunded reserves associated with contingent liabilites recorded to Accounts 228.1-228.4 from rate base.
Z	Per the settlement in EL17-13, equity is limited to 55% in of the Company's capital structure. If the percentage of actual equity exceeds the cap, the excess is included as long term debt in the capital structure.

AEP East Companies
Cost of Service Formula Rate Using Actual/Projected FF1 Balances
Worksheet A Rate Base
Indiana Michigan Power Company

Line No	Month (a)	Gross Plant In Service								
		Production (b)	Production ARO (c)	Transmission (d)	Transmission ARO (e)	Distribution (f)	Distribution ARO (g)	General (h)	General ARO (i)	Intangible (j)
	(Note A)	FF1, page 205 Col.(g) & pg. 204 Col. (b), ln 46	FF1, page 205&204, Col.(g)&(b), Ins 15,24,34,44	FF1, page 207 Col.(g) & pg. 206 Col. (b), ln 58	Acct. 359.1 FF1, page 207 Col.(g) & pg. 206 Col. (b), ln 57	FF1, page 207 Col.(g) & pg. 206 Col. (b), ln 75	FF1, page 207 Col.(g) & pg. 206 Col. (b), ln 74	FF1, page 207 Col.(g) & pg. 206 Col. (b), ln 99	Acct. 399.1 FF1, page 207 Col.(g) & pg. 206 Col. (b), ln 98	FF1, page 205 Col.(g) & pg. 204 Col. (b), ln 5
1	December Prior to Rate Year	5,375,684,267	508,382,403	1,782,938,381	-	2,799,907,103	-	191,501,494	1,033,595	363,193,678
2	January	5,376,993,149	508,382,403	1,784,643,160	-	2,811,675,949	-	194,022,666	1,033,595	365,275,893
3	February	5,377,636,670	508,382,403	1,787,097,561	-	2,824,824,377	-	194,370,234	1,033,595	366,185,949
4	March	5,379,082,278	508,382,403	1,787,690,675	-	2,847,531,912	2,968,296	196,448,420	1,033,595	359,506,041
5	April	5,378,655,652	508,382,403	1,793,585,146	-	2,857,443,776	2,968,296	197,393,115	1,033,595	361,369,130
6	May	5,381,823,694	508,382,403	1,811,784,600	-	2,879,786,793	2,968,296	197,745,938	1,033,595	362,216,904
7	June	5,403,564,354	508,382,403	1,810,308,486	-	2,900,929,409	2,968,296	207,929,367	1,308,356	358,667,070
8	July	5,420,980,967	508,382,403	1,814,011,944	-	2,920,327,760	2,968,296	209,174,826	1,308,356	364,758,656
9	August	5,421,903,610	508,382,403	1,822,353,020	-	2,936,328,730	2,968,296	210,003,672	1,308,356	365,820,900
10	September	5,445,336,098	516,051,774	1,823,711,144	-	2,955,795,744	2,968,296	210,271,866	1,308,356	368,123,457
11	October	5,446,648,482	516,051,774	1,826,256,420	-	2,969,161,324	2,968,296	209,803,954	1,308,356	367,871,677
12	November	5,492,553,208	516,051,774	1,835,419,339	-	2,989,238,599	2,968,296	210,277,239	1,308,356	374,281,973
13	December of Rate Year	5,507,183,393	516,051,774	1,841,983,403	-	3,024,511,663	2,968,296	211,400,070	1,308,356	367,279,887
14	Average of the 13 Monthly Balances	5,416,003,525	510,742,210	1,809,367,945	-	2,901,343,318	2,283,305	203,103,297	1,181,543	364,965,478

Line No	Month (a)	Accumulated Depreciation								
		Production (b)	Production ARO (c)	Transmission (d)	Transmission ARO (e)	Distribution (f)	Distribution ARO (g)	General (h)	General ARO (i)	Intangible (j)
	(Note A)	FF1, page 219, lns 20-24, Col. (b)	Company Records (Included in total in Column (b))	FF1, page 219, ln 25, Col. (b)	Company Records (Included in total in Column (d))	FF1, page 219, ln 26, Col. (b)	Company Records (Included in total in Column (f))	FF1, page 219, ln 28, Col. (b)	Company Records (Included in total in Column (h))	FF1, page 200, ln 21, Col. (b)
15	December Prior to Rate Year	2,340,882,040	173,251,021	462,348,721	-	762,943,085	-	40,056,658	207,528	213,949,072
16	January	2,363,295,715	177,136,547	465,102,661	-	767,290,833	-	39,840,741	210,591	219,130,289
17	February	2,385,026,007	179,212,622	467,056,439	-	768,928,868	-	40,340,733	213,654	224,351,012
18	March	2,405,254,767	179,468,161	467,829,168	-	768,173,713	-	40,652,834	216,717	220,878,012
19	April	2,426,430,849	181,544,304	470,814,458	-	766,572,825	593,659	41,208,085	219,780	225,971,379
20	May	2,446,260,445	183,620,448	473,416,677	-	772,026,252	2,176,751	41,757,262	222,843	231,084,633
21	June	2,447,067,468	185,696,589	472,662,514	-	774,130,710	2,968,296	42,249,936	225,906	229,123,269
22	July	2,464,673,012	187,772,732	473,544,152	-	775,661,852	2,968,296	42,328,549	229,882	233,899,296
23	August	2,486,976,712	189,848,874	471,804,396	-	773,487,275	2,968,296	43,011,945	233,857	238,823,087
24	September	2,506,646,954	191,925,017	474,275,134	-	776,215,515	2,968,296	43,651,001	237,833	239,601,370
25	October	2,523,703,893	194,102,652	476,653,033	-	779,890,076	2,968,296	42,823,700	241,809	244,639,652
26	November	2,530,757,586	196,280,288	475,029,468	-	781,081,171	2,968,296	43,162,974	245,785	250,382,826
27	December of Rate Year	2,535,909,837	198,457,923	476,952,038	-	779,464,365	2,968,296	43,329,980	249,760	241,266,392
28	Average of the 13 Monthly Balances	2,450,991,176	186,024,398	471,345,297	-	772,758,965	1,811,422	41,878,031	227,380	231,776,945

Line No	Month (a)	OATT Ancillary Services (GSU) Plant In Service (b)	OATT Ancillary Services (GSU) Accumulated Depreciation (c)	Excluded Plant - Plant In Service (d)	Excluded Plant - Accumulated Depreciation (e)
	(Note A)	Company Records (included in total in column (d) of gross plant above)	Company Records (included in total in column (b) of accumulated depreciation above)	Company Records	Company Records
29	December Prior to Rate Year	58,720,265	12,472,430	2,467	-
30	January	58,720,265	12,590,403	-	-
31	February	58,720,265	12,708,376	-	-
32	March	58,720,265	12,836,910	-	-
33	April	58,720,265	12,963,651	-	-
34	May	58,720,265	13,090,393	-	-
35	June	58,720,265	13,217,134	-	-
36	July	58,720,265	13,343,875	-	-
37	August	58,720,265	13,470,617	-	-
38	September	58,720,265	13,597,358	-	-
39	October	58,720,265	13,724,099	-	-
40	November	58,720,265	13,850,841	-	-
41	December of Rate Year	58,720,265	13,977,582	2,105	-
42	Average of the 13 Monthly Balances	58,720,265	13,218,744	352	-

43	Transmission Accum Depreciation net of GSU	458,126,553

	Plant Held For Future Use	Source of Data	Balance @ December 31, 2022 (c)	Balance @ December 31, 2021 (d)	Average Balance for 2022 (e)
	(a)	(b)			
44	**Plant Held For Future Use**	FF1, page 214, ln 47, Col. (d)	1,320,294	1,444,928	1,382,611
45	**Transmission Plant Held For Future Use (Included in total on line 44)**	Company Records - Note 1	146,629	208,360	177,495

Regulatory Assets and Liabilities Approved for Recovery In Ratebase

Note: Regulatory Assets & Liabilities can only be included in ratebase pursuant to a 205 filing with the FERC.

46					-
47					-
48					-
49					-
50					-
51	Total Regulatory Deferrals Included in Ratebase		-	-	-

Unfunded Reserves Summary (Company Records)

	Description	Account			
52					
53a	Accum Prv I/D Worker's Com	2282003	19,183	59,360	39,272
53b	Accm Prv I/D - Asbestos - Curr	2282011	70,961	72,761	71,861
53c	Accm Prv I/D - Asbestos	2282012	208,322	573,087	390,704
54	Total		298,465	705,208	501,837

NOTE 1: On this worksheet, "Company Records" refers to AEP's property accounting ledger.
NOTE 2: The ratebase should not include the unamoritzed balance of hedging gains or losses.

AEP East Companies
Cost of Service Formula Rate Using Actual/Projected FF1 Balances
Worksheet B Supporting ADIT and ITC Balances
Indiana Michigan Power Company

Line Number	(A) Description	(B) Source	(C) Balance @ December 31, 2022	(D) Balance @ December 31, 2021	(E) Average Balance for 2022
1	**Account 281**				
2	Year End Utility Deferrals	FF1, p. 272 - 273, ln 8, Col. (k)	21,781,947	26,785,474	24,283,711
3	Less: ARO Related Deferrals	WS B-1 - Actual Stmt. AF Ln. 4 (Note 1)	-	-	-
4	Less: Other Excluded Deferrals	WS B-1 - Actual Stmt. AF Ln. 3 (Note 1)	21,781,947	26,785,474	24,283,711
5	Transmission Related Deferrals	Ln 2 - ln 3 - ln 4	-	-	-
6	**Account 282**				
7	Year End Utility Deferrals	FF1, p. 274 - 275, ln 5, Col. (k)	1,371,220,223	1,421,322,468	1,396,271,346
8	Less: ARO Related Deferrals	WS B-1 - Actual Stmt. AF Ln. 7 (Note 1)	73,465,693	86,394,485	79,930,089
9	Less: Other Excluded Deferrals	WS B-1 - Actual Stmt. AF Ln. 6 (Note 1)	1,054,547,037	1,079,785,221	1,067,166,129
10	Transmission Related Deferrals	Ln 7 - ln 8 - ln 9	243,207,493	255,142,762	249,175,128
11	**Account 283**				
12	Year End Utility Deferrals	FF1, p. 276 - 277, ln 9, Col. (k)	605,856,456	717,593,845	661,725,150
13	Less: ARO Related Deferrals	WS B-1 - Actual Stmt. AF Ln. 13 (Note 1)	626,703,136	737,296,043	681,999,590
14	Less: Other Excluded Deferrals	WS B-1 - Actual Stmt. AF Ln. 12 (Note 1)	(17,458,655)	165,103	(8,646,776)
15	Transmission Related Deferrals	Ln 12 - ln 13 - ln 14	(3,388,026)	(19,867,301)	(11,627,664)
16	**Account 190**				
17	Year End Utility Deferrals	FF1, p. 234, ln 8, Col. (c)	761,493,564	880,772,493	821,133,028
18	Less: ARO Related Deferrals	WS B-2 - Actual Stmt. AG Ln. 4 (Note 1)	702,617,617	815,894,107	759,255,862
19	Less: Other Excluded Deferrals	WS B-2 - Actual Stmt. AG Ln. 3 (Note 1)	37,311,406	38,712,518	38,011,962
20	Transmission Related Deferrals	Ln 17 - ln 18 - ln 19	21,564,541	26,165,868	23,865,204
21	**Account 255**				
22	Year End ITC Balances	FF1, p. 266-267, ln 8, Col. (h)	17,350,699	22,384,341	19,867,520
23	Less: Balances Not Qualified for Ratebase	Company Records - Note 1	14,392,658	18,101,824	16,247,241
24	ITC Balances Includeable Ratebase	Ln 22 - ln 23	2,958,041	4,282,517	3,620,279
25	Transmission Related Deferrals	WS B-1 - Actual Stmt. AF Ln. 2 (Note 1)	1,502,248	1,915,002	1,708,625

NOTE 1 On this worksheet, "Company Records" refers to AEP's tax forecast and accounting ledger. The PTRR will use projected ending balances and reflect proration required by IRS Letter Rule Section I.I67(I)-I(h)(6)(ii). Line item detail of actual deferred tax items will be included on Worksheets B-1 and B-2.

NOTE 2 ADIT balances should exclude balances related to hedging activity.

Indiana Michigan Power Company
SPECIFIED DEFERRED CREDITS - Actual Cycle Only
PERIOD ENDED DECEMBER 31, 2022

(DEBIT) CREDIT

	COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F	COLUMN G	COLUMN H	COLUMN I	COLUMN J	COLUMN K	COLUMN L	COLUMN M	COLUMN N	COLUMN O	COLUMN P	COLUMN Q	COLUMN R	COLUMN S
		PER BOOKS		NON-APPLICABLE	NON-UTILITY	AVERAGE ELECTRIC UTILITY	FUNCTIONALIZATION AVERAGE			FUNCTIONALIZATION 12/31/2021					FUNCTIONALIZATION 12/31/2022				
	ACCUMULATED DEFERRED FIT ITEMS	BALANCE AS OF 12-31-2021	BALANCE AS OF 12-31-2022	BALANCE AS OF 12-31-2021	BALANCE AS OF 12-31-2022	(B+C+D+E)/2	GENERATION	TRANSMISSION	DISTRIBUTION	GENERATION	NUCLEAR	TRANSMISSION	DISTRIBUTION	RTO	GENERATION	NUCLEAR	TRANSMISSION	DISTRIBUTION	RTO
1.00	ACCOUNT 281:																		
2.01																			
2.02	TX AMORT POLLUTION CONT EQPT	26,785,474	21,781,947			24,283,711	24,283,711	0	0	26,785,474	-	-	-	-	21,781,947	-	-	-	-
2.03																			
2.04	NON-UTILITY DEFERRED FIT	0	0	0	0	0													
2.05	SFAS 109 FLOW-THRU 281.3	0	0	0	0	0													
2.06	SFAS 109 EXCESS DFIT 281.4	(10,025,389)	(7,028,768)	10,025,389	7,028,768	0													
3	TOTAL ACCOUNT 281	16,760,085	14,753,180	10,025,389	7,028,768	24,283,711	24,283,711	0	0	26,785,474	0	0	0	0	21,781,947	0	0	0	0
4	ACCOUNT 281 - ARO-Related Deferrals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	ACCOUNT 282:																		
5.01	BOOK VS. TAX DEPRECIATION	467,948,090	29,189,218			248,568,654	24,240,459	53,465,786	65,388,544	20,825,861	210,228,385	106,397,008	130,496,835	-	27,655,057	719,345	534,563	280,253	-
5.02	481 a BONUS DEPRECIATION	(19,969)	(0)			(9,985)	(9,985)	0	0	(19,969)	-	-	-	-	(0)	-	-	-	-
5.03	R & D DEDUCTION - SECTION 174	31,779,506	31,882,125			31,830,815	1,879,022	15,021	241,888	1,879,022	29,643,575	15,021	241,888	-	1,879,022	29,746,194	15,021	241,888	-
5.04	CAPD INTEREST - SECTION 481(a) - CHANGE IN METHD	5,229	2,090			3,660	189	146	961	286	3,590	222	1,131	-	91	1,138	70	791	-
5.05	RELOCATION COST - SECTION 481(a) - CHANGE IN METH	23,584	6,558			15,071	0	0	15,071	-	-	-	23,584	-	-	-	-	6,558	-
5.06	PJM INTEGRATION - SEC 481(a) - INTANG - DFD LABOR	(0)	(0)			0	0	(0)	0	-	-	(0)	-	-	-	-	(0)	-	-
5.07	BK PLANT IN SERVICE-SFAS 143-ARO	86,394,485	73,465,693			79,930,089	9,027,451	(423)	93,156	8,924,017	77,479,327	(1,694)	(7,165)	-	9,130,886	64,140,482	847	193,478	-
5.08	TAX DEPRECIATION LOOKBACK	(19,654,262)	0			(9,827,131)	0	0	0	-	(19,654,262)	-	-	-	-	-	-	-	-
5.09	GAIN/LOSS ON ACRS/MACRS PROPERTY	38,099,257	39,513,680			38,806,469	3,388,113	6,069,882	14,719,094	3,071,504	14,916,730	5,975,294	14,135,730	-	3,704,723	14,342,030	6,164,470	15,302,458	-
5.10	GAIN/LOSS ON ACRS/MACRS-BK/TX UNIT PROP	(1,120,246)	(1,120,246)			(1,120,246)	(966,516)	0	0	(966,516)	(153,730)	-	-	-	(966,516)	(153,730)	-	-	-
5.11	TAX LOSS ON PLANT RETIREMENTS	43,001,473	43,001,473			43,001,473	43,001,473	0	0	43,001,473	-	-	-	-	43,001,473	-	-	-	-
5.12	ARCS BENEFITS NORMALIZED	0	410,775,083			205,387,541	(16,158,820)	52,429,278	62,279,105	-	-	-	-	-	(32,317,639)	213,675,957	104,858,556	124,558,209	-
5.13	ABFUDC	14,823,793	16,628,346			15,726,070	2,563,810	2,942,266	3,048,966	2,467,669	6,849,186	2,736,757	2,770,182	-	2,659,951	7,492,870	3,147,775	3,327,750	-
5.14	ABFUDC-NUCLEAR FUEL	179,434	549,622			364,528	0	0	0	-	179,434	-	-	-	-	549,622	-	-	-
5.15	PERCENT REPAIR ALLOWANCE	5,665,678	6,248,987			5,957,332	2,051,877	536,270	3,296,337	1,970,473	61,102	494,452	3,139,651	-	2,133,281	84,595	578,089	3,453,022	-
5.16	BOOK/TAX UNIT OF PROPERTY ADJ	164,464,285	188,874,902			176,669,593	16,668,073	18,585,127	49,095,631	15,460,555	86,301,450	17,431,585	45,270,695	-	17,875,592	98,340,074	19,738,669	52,920,567	-
5.17	BK/TAX UNIT OF PROPERTY ADJ-SEC 481 ADJ	141,522,387	164,746,305			153,134,346	10,321,130	33,179,982	62,082,667	9,583,952	44,586,771	31,018,474	56,333,189	-	11,058,307	50,514,363	35,341,490	67,832,145	-
5.18	TX ACCEL AMORT - CAPITALIZED SOFTWARE	2,357,671	2,357,671			2,357,671	258,437	208,454	667,731	258,437	1,223,049	208,454	667,731	-	258,437	1,223,049	208,454	667,731	-
5.19	CAPITALIZED RELOCATION COSTS	6,071,220	7,389,478			6,730,349	0	367,599	6,362,749	-	-	344,748	5,726,472	-	-	-	390,450	6,999,027	-
5.20	BOOK OPERATING LEASE - LIAB	8,842,374	8,243,124			8,542,749	182,588	2,765,969	5,486,207	243,621	113,019	2,860,077	5,625,657	-	121,555	102,952	2,671,861	5,346,757	-
5.21	DEFD TX GAIN RKPRT LAND ABFUDC	228,669	228,669			228,669	228,669	0	0	228,669	-	-	-	-	228,669	-	-	-	-
5.22	DEFD TX GAIN RKPRT LAND OH	18,979	18,979			18,979	18,979	0	0	18,979	-	-	-	-	18,979	-	-	-	-
5.23	I&M IN SJSF Cost Cap (EPIS)	0	(329,355)			(164,678)	(164,678)	0	0	-	-	-	-	-	(329,355)	-	-	-	-
5.24	MI SJSF Initial Cap Limit (AD)	0	(72,910)			(36,455)	(36,455)	0	0	-	-	-	-	-	(72,910)	-	-	-	-
5.25	REMOVAL COSTS-COOK U2 STM GNR	0	0			0	0	0	0	-	-	-	-	-	-	-	-	-	-
5.26	REMOVAL COSTS-COOK U1 STM GNR	585,171	802,691			693,931	0	0	0	-	585,171	-	-	-	-	802,691	-	-	-
5.27	NON-DEDUCTIBLE PARKING EXPENSE	8,706	(8,706)			0	0	0	0	-	8,706	-	-	-	-	(8,706)	-	-	-
5.28	EFB - REMOVAL COST - COOK U2 STM GNR (TC)	38,577	42,028			40,302	0	0	0	-	38,577	-	-	-	-	42,028	-	-	-
5.29	REMOVAL CST - NORMALIZED	9,312,088	9,312,088			9,312,088	0	9,312,088	0	-	-	9,312,088	-	-	-	-	9,312,088	-	-
5.30	BK DEPLETION-MINERALS & RIGHTS	108,400	108,400			108,400	108,400	0	0	108,400	-	-	-	-	108,400	-	-	-	-
5.31	282 EXCESS ADJUSTMENT	10,860,716	0			5,430,358	0	6,990,416	(1,560,058)	-	-	13,980,832	(3,120,116)	-	-	-	-	-	-
5.32	282-ACCUM DEFD FEDERAL TBBS ADJ	7,610,237	7,610,237			7,610,237	(9,615,806)	2,731,285	(73,616)	(9,615,806)	14,568,374	2,731,285	(73,616)	-	(9,615,806)	14,568,374	2,731,285	(73,616)	-
5.33	EXCESS ADFIT	402,166,936	331,753,995			366,960,466	25,081,940	81,356,297	95,132,121	30,561,440	179,190,387	83,394,869	109,020,240	-	19,602,440	151,589,827	79,317,726	81,244,002	-
5.34	NOL ADJUSTMENT	(117,213,382)	(108,936,254)			(113,074,818)	(30,431,360)	(21,780,739)	(30,431,360)	(31,818,326)	(31,818,326)	(21,758,404)	(31,818,326)	-	(29,044,394)	(29,044,394)	(21,803,074)	(29,044,394)	-
5.35	NOL CONTRA	117,213,382	108,936,254	(117,213,382)	(108,936,254)	0													
5.36	NON-UTILITY DEFERRED FIT	4,680,452	5,625,804	(4,680,452)	(5,625,804)	0													
5.37	SFAS 109 FLOW-THRU 282.3	112,305,128	124,611,656	(112,305,128)	(124,611,656)	0													
5.38	SFAS 109 EXCESS DFIT 282.4	(402,166,936)	(331,753,995)	402,166,936	331,753,995	0													
5.39	Accum Defd Property FIT - TBBS 282.6	(7,610,237)	(7,610,237)	7,610,237	7,610,237	0													

6	TOTAL ACOUNT 282	1,128,530,876	1,162,093,451	175,578,211	100,190,518	1,283,196,527	81,635,991	249,174,705	335,845,195	96,183,741	614,350,515	255,141,069	338,433,762	0	67,090,242	618,728,759	243,208,341	333,256,628	0		
7	ACCOUNT 282 - ARO-Related Deferals	86,394,485	73,465,693	0	0	79,930,089	9,027,451	(423)	93,156	8,924,017	77,479,327	(1,694)	(7,165)	0	9,130,886	64,140,482	847	193,478	0		
8	ACCOUNT 283:																				
9.01	NOL-STATE C/F-DEF TAX ASSET	196,398	2,642			99,520	85,372	0	12	162,322	40,646	-	(6,570)	-	8,422	(12,373)	-	6,594	-		
9.02	MI CARRY COST-DRY CASK STORAGE	206	60			133	0	0	0	-	206	-	-	-	-	60	-	-	-		
9.03	SI-UNRECD FUEL CSTS (CUR MO)	0	0			0	0	0	0	-	-	-	-	-	-	-	-	-	-		
9.04	SM-UNRECD FUEL CSTS	1,339,402	1,849,051			1,594,226	1,594,226	0	0	1,339,402	-	-	-	-	1,849,051	-	-	-	-		
9.05	UNRECD FUEL-3 RIVERS-PRE-MERGE	0	0			0	0	0	0	-	-	-	-	-	-	-	-	-	-		
9.06	UNRECD FUEL INTEREST	0	0			0	0	0	0	-	-	-	-	-	-	-	-	-	-		
9.07	PROP TX-RKPT SPARES-WVA-TAX	(0)	0			0	(0)	0	0	(0)	-	-	-	-	0	-	-	-	-		
9.08	PROP TAX-RKPT U2-OLD METHOD TX	(0)	(0)			0	(0)	0	0	(0)	-	-	-	-	(0)	-	-	-	-		
9.09	DEFERRED INTERCOMPANY TAX G/L	20,326	20,326			20,326	20,326	0	0	20,326	-	-	-	-	20,326	-	-	-	-		
9.10	MTM BK GAIN - AIL - TAX DEFL	(2,349,077)	(545,587)			(1,447,332)	(1,447,332)	0	0	(2,349,077)	-	-	-	-	(545,587)	-	-	-	-		
9.11	MARK & SPREAD - DEFL - 283 AIL	800,763	800,763			800,763	800,763	0	0	800,763	-	-	-	-	800,763	-	-	-	-		
9.12	DEFD EXPS (AIC 186)	5,647	0			2,823	2,823	0	0	5,647	-	-	-	-	-	-	-	-	-		
9.13	REG ASSET - UNREAL LOSS FWD CMMT	0	0			0	0	0	0	-	-	-	-	-	-	-	-	-	-		
9.14	DEFD ENVIRON COMP COSTS & CARRYING CHARGES	0	0			0	0	0	0	-	-	-	-	-	-	-	-	-	-		
9.15	DEFD BK CONTRACT REVENUE	1,522,500	1,427,274			1,474,887	1,474,887	0	0	1,522,500	-	-	-	-	1,427,274	-	-	-	-		
9.16	FRT WAYNE CITY LGTS-RIGHT TO SERVE SETTLE	643,795	451,731			547,763	-	0	547,763	-	-	-	643,795	-	-	-	-	451,731	-		
9.17	REG ASSET - DEFERRED RTO COSTS	(0)	(0)			0	0	(0)	0	-	-	(0)	-	-	-	-	(0)	-	-		
9.18	DEFD STORM DAMAGE	2,639,344	5,248,507			3,943,926	0	0	3,943,926	-	-	-	2,639,344	-	-	-	-	5,248,507	-		
9.19	RATE CASE DEFERRED CHARGES	291,168	384,315			337,742	0	0	337,742	-	-	-	291,168	-	-	-	-	384,315	-		
9.20	IM MI Credit Rider Under-Recovery	0	0			0	0	0	0	-	-	-	-	-	-	-	-	-	-		
9.21	IM PLUGGED IN	1,470	5,460			3,465	0	0	3,465	-	-	-	1,470	-	-	-	-	5,460	-		
9.22	Accrued COVID-19 Incremental Costs - non-TX	358,198	218,275			288,236	0	0	288,236	-	-	-	358,198	-	-	-	-	218,275	-		
9.23	BOOK > TAX - EMA - A/C 283	5,444,623	5,331,578			5,388,101	5,388,101	0	0	5,444,623	-	-	-	-	5,331,578	-	-	-	-		
9.24	DEFD TX GAIN - INTERCO SALE - EMA	0	0			0	0	0	0	-	-	-	-	-	-	-	-	-	-		
9.25	DEFD TAX GAIN - EPA AUCTION	0	0			0	0	0	0	-	-	-	-	-	-	-	-	-	-		
9.26	REG ASSET-SFAS 143 - ARO	0	0			0	0	0	0	0	-	-	-	-	0	-	-	-	-		
9.27	REG ASSET-DEFD CARRY COST ON STRANDED COST	(5,025)	(5,025)			(5,025)	(5,025)	0	0	(5,025)	-	-	-	-	(5,025)	-	-	-	-		
9.28	REG ASSET-CARRY CHGS - MON POWER ACQ	0	41,824			20,912	20,912	0	0	-	-	-	-	-	41,824	-	-	-	-		
9.29	REG ASSET-SFAS 158 - PENSIONS	0	(2,170,752)			(1,085,376)	(976,526)	330,854	1,538,804	-	-	-	-	-	(1,953,052)	(3,957,016)	661,709	3,077,609	-		
9.30	REG ASSET-SFAS 158 - SERP	0	170,548			85,274	(2,334)	8,009	29,544	-	-	-	-	-	(4,669)	100,112	16,017	59,087	-		
9.31	REG ASSET-SFAS 158 - OPEB	(0)	4,652,494			2,326,247	451,222	180,915	901,843	-	(0)	-	-	-	902,443	1,584,535	361,830	1,803,686	-		
9.32	REG ASSET-DEFD EVSE PROGRAM COSTS	1,691	0			845	0	0	845	-	-	-	1,691	-	-	-	-	0	-		
9.33	REG ASSET-DSM LOST REVENUE	(0)	0			0	0	(0)	0	-	-	(0)	-	-	-	-	-	-	-		
9.34	REG ASSET-OSS MARGIN SHARING	(0)	(0)			0	(0)	0	0	(0)	-	-	-	-	(0)	-	-	-	-		
9.35	REG ASSET-UNDERRECOVERY PJM EXPENSES	0	0			0	0	0	0	-	-	-	-	-	-	-	-	-	-		
9.36	REG ASSET-NSR CONSENT DECREE	0	0			0	0	0	0	-	-	-	-	-	-	-	-	-	-		
9.37	REG ASSET-UNDREC-CCT RIDER CAR CHGS	0	0			0	0	0	0	-	-	-	-	-	-	-	-	-	-		
9.38	REG ASSET-UNDERRECOVERY-DSM ENERGY OPT	(0)	(0)			0	0	0	(0)	-	-	-	(0)	-	-	-	-	(0)	-		
9.39	REG ASSET-UNDREC-CCTR PST APP ADD CAR CHGS	0	0			0	0	0	0	-	-	-	-	-	-	-	-	-	-		
9.40	REG ASSET-UNDREC-DEFD NUC DECOM STUDY CSTS	0	0			0	0	0	0	-	-	-	-	-	-	-	-	-	-		
9.41	REG ASSET-ENHNCD COOK PLT SECURITY COSTS	0	0			0	0	0	0	-	-	-	-	-	-	-	-	-	-		
9.42	REG ASSET-DEFD SEVERANCE COSTS	0	0			0	0	0	0	-	-	-	-	-	-	-	-	-	-		
9.43	REG ASSET-EO FINANCIAL INCENTIVES-MI	0	0			0	0	0	0	-	-	-	0	-	-	-	-	0	-		
9.44	REG ASSET-MI CARRYING CHARGE-EECO	0	6,306			3,153	0	0	3,153	-	-	-	0	-	-	-	-	6,306	-		
9.45	REG ASSET-MI CC-EECO UNREC EQUITY	0	(2,458)			(1,229)	0	0	(1,229)	-	-	-	-	-	-	-	-	(2,458)	-		
9.46	REG ASSET-MI DSM-EECO	0	8,419			4,210	0	0	4,210	-	-	-	-	-	-	-	-	8,419	-		
9.47	REG ASSET-IN-EECO EQUITY CC-RES	0	0			0	0	0	0	-	-	-	-	-	-	-	-	-	-		
9.48	REG ASSET-IN-EECO EQUITY CC-C&I	(0)	(0)			0	0	0	(0)	-	-	-	(0)	-	-	-	-	(0)	-		
9.49	REG ASSET-IN-EECO TOTAL CC-RES	0	0			0	0	0	0	-	-	-	-	-	-	-	-	0	-		
9.50	REG ASSET-IN-EECO TOTAL CC-C&I	0	0			0	0	0	0	-	-	-	0	-	-	-	-	0	-		
9.51	REG ASSET-IN DSM UNDER RECOV C&I	(921,865)	65,184			(428,340)	0	0	(428,340)	-	-	-	(921,865)	-	-	-	-	65,184	-		
9.52	REG ASSET-IN DSM UNDER RECOV NON C&I	1,515,506	2,094,946			1,805,226	0	0	1,805,226	-	-	-	1,515,506	-	-	-	-	2,094,946	-		
9.53	REG ASSET-CARRY CHARGES-MI LOST REVENUES	(0)	0			0	0	(0)	0	-	-	(0)	-	-	-	-	-	-	-		
9.54	REG ASSET-MI NET LOST REVENUES-CONTRA	(0)	0			0	0	(0)	0	-	-	(0)	-	-	-	-	-	-	-		
9.55	REG ASSET-DEFD COOK TURBINE REPL-COSTS-MI	(0)	(0)			0	0	0	0	-	(0)	-	-	-	-	(0)	-	-	-		
9.56	REG ASSET-TURBINE REPL UNRECOG EQ CC	0	0			0	0	0	0	-	0	-	-	-	-	0	-	-	-		
9.57	REG ASSET-MI DEFD DEPR-EECO	0	4,240			2,120	0	0	2,120	-	-	-	-	-	-	-	-	4,240	-		
9.58	TAX DEFL - DEBT ISSUE COSTS	0	0			0	0	0	0	-	-	-	-	-	-	-	-	-	-		
9.59	REG ASSET-NET CCS FEED STUDY COSTS	0	0			0	0	0	0	-	-	-	-	-	-	-	-	-	-		
9.60	REG ASSET-UNRECOVERED RES-MI	(0)	(0)			0	(0)	0	0	(0)	-	-	-	-	(0)	-	-	-	-		
9.61	REG ASSET-RES CARRYING COSTS-MI	0	0			0	0	0	0	0	-	-	-	-	-	-	-	-	-		
9.62	REG ASSET-RES UNRECOGNIZED EQUITY CC-MI	0	0			0	0	0	0	0	-	-	-	-	-	-	-	-	-		
9.63	REG ASSET-BAFFLE BOLTS	1,018,283	955,297			986,790	0	0	0	-	1,018,283	-	-	-	-	955,297	-	-	-		
9.64	REG ASSET-MI DEFERRED DEPR-COOK LCM	434,755	399,675			417,215	0	0	0	-	434,755	-	-	-	-	399,675	-	-	-		
9.65	REG ASSET-MI CARRYING CHARGE-COOK LCM	3,286,414	3,032,326			3,159,370	0	0	0	-	3,286,414	-	-	-	-	3,032,326	-	-	-		
9.66	REG ASSET-MI CC COOK LCM UNREC EQUITY	(1,200,101)	(1,103,569)			(1,151,835)	0	0	0	-	(1,200,101)	-	-	-	-	(1,103,569)	-	-	-		
9.67	REG ASSET-IN COOK TURBINE CC EQUITY	(1,059,345)	(993,273)			(1,026,309)	0	0	0	-	(1,059,345)	-	-	-	-	(993,273)	-	-	-		
9.68	REG ASSET-IN COOK TURBINE CC	3,083,867	2,891,524			2,987,695	0	0	0	-	3,083,867	-	-	-	-	2,891,524	-	-	-		
9.69	REG ASSET-IN DEF O&M DSI-20% NON-FMR	37,592	27,598			32,595	32,595	0	0	37,592	-	-	-	-	27,598	-	-	-	-		
9.70	REG ASSET-IN DEF CONSUM DSI-20% NON-FMR	628,586	512,769			570,678	570,678	0	0	628,586	-	-	-	-	512,769	-	-	-	-		
9.71	REG ASSET-IN DEF PROP TX-DSI-20%	0	0			0	0	0	0	-	-	-	-	-	-	-	-	-	-		
9.72	REG ASSET-IN CARRY CHGS-CESPP	0	0			0	0	0	0	-	-	-	-	-	-	-	-	-	-		
9.73	REG ASSET-IN CAR CHGS-UNREC EQTY-CESPP	0	0			0	0	0	0	-	-	-	-	-	-	-	-	-	-		
9.74	REG ASSET-OSS MARGIN SHARING	0	0			0	0	0	0	-	-	-	-	-	0	-	-	-	-		
9.75	REG ASSET-IN DEFD DEPR-CESPP	(0)	(0)			0	(0)	0	0	(0)	-	-	-	-	(0)	-	-	-	-		
9.76	REG ASSET-IN GPR MKTG EXP-CESPP-SPR	0	0			0	0	0	0	-	-	-	-	-	-	-	-	-	-		
9.77	REG ASSET-RES SOLAR CARRYING COSTS-MI	0	0			0	0	0	0	-	-	-	-	-	-	-	-	-	-		
9.78	REG ASSET-IN DEFD PROP TAX-CESPP-SPR	0	0			0	0	0	0	-	-	-	-	-	-	-	-	-	-		
9.79	REG ASSET-IN DEFD GPR MKTG EXP-CESPP-GPR	0	0			0	0	0	0	0	-	-	-	-	0	-	-	-	-		
9.80	REG ASSET-NBV-ARO-RETIRED PLANTS	(5,686,618)	(5,686,618)			(5,686,618)	(5,686,618)	0	0	(5,686,618)	-	-	-	-	(5,686,618)	-	-	-	-		
9.81	REG ASSET-IN CARRYING CHARGES COOK PLANT LCM UNREC E	0	0			0	0	0	0	-	-	-	-	-	-	-	-	-	-		
9.82	REG ASSET-IN CARRYING CHARGES COOK PLANT LCM	0	0			0	0	0	0	-	-	-	-	-	-	-	-	-	-		
9.83	REG ASSET-MI DEFERRED PROP TAX-COOK LCM	227,149	206,989			217,069	0	0	0	-	227,149	-	-	-	-	206,989	-	-	-		
9.84	REG ASSET-IN DEFERRED PROP TAX-COOK LCM	0	0			0	0	0	0	-	-	-	-	-	-	-	-	-	-		
9.85	REG ASSET-IN DEFERRED DEPRECIATION-COOK LCM	161,441	4,596			83,019	0	0	0	-	161,441	-	-	-	-	4,596	-	-	-		
9.86	REG ASSET-GreenHat Settlement	0	0			0	0	0	0	0	-	-	-	-	-	-	-	-	-		
9.87	REG ASSET-IN UNDER RECOVERY CAPACITY	(0)	(0)			0	(0)	0	0	(0)	-	-	-	-	(0)	-	-	-	-		
9.88	REG ASSET-ABANDONED PLANT STRANDED COSTS	0	0			0	0	0	0	-	-	-	-	-	-	-	-	-	-		
9.89	REG ASSET-IN ROCKPORT UNDER-RECOVERY	0	1,387,536			693,768	693,768	0	0	-	-	-	-	-	1,387,536	-	-	-	-		
9.90	REG ASSET-FERC Formula Rates Under Recv	0	985,548			492,774	98,998	393,776	0	-	-	-	-	-	197,997	-	787,552	-	-		
9.91	REG ASSET-ROCKPORT DSI DEPR-20PCT NON-FMR	616,944	523,931			570,438	570,438	0	0	616,944	-	-	-	-	523,931	-	-	-	-		
9.92	REG ASSET-ROCKPORT DSI CC-80PCT FMR	0	0			0	0	0	0	-	-	-	-	-	-	-	-	-	-		
9.93	REG ASSET-PJM EXP & OSS MARGIN SHARING	3,172,884	0			1,586,442	1,586,442	0	0	3,172,884	-	-	-	-	-	-	-	-	-		
9.94	REG ASSET-ROCKPORT DSI CC-20PCT NON-FMR	509,852	426,957			468,404	468,404	0	0	509,852	-	-	-	-	426,957	-	-	-	-		
9.95	REG ASSET-ROCKPORT DSI EQ CC-20PCT NON-FMR	(190,662)	(158,615)			(174,639)	(174,639)	0	0	(190,662)	-	-	-	-	(158,615)	-	-	-	-		
9.96	REG ASSET-Deferral of I&M Plugged in Rebate	7,073	15,776			11,425	0	0	11,425	-	-	-	7,073	-	-	-	-	15,776	-		
9.97	REG ASSET-MI Plugged IN Total CC	32	155			93	0	0	93	-	-	-	32	-	-	-	-	155	-		
9.98	REG ASSET-HEMWEM Deferral	124,562	154,287			139,425	0	0	139,425	-	-	-	124,562	-	-	-	-	154,287	-		
9.99	REG ASSET-COOK UPRATE PROJECT	5,825,131	5,317,448			5,571,290	0	0	0	-	5,825,131	-	-	-	-	5,317,448	-	-	-		
10.00	REG ASSET-SNF Incremental Costs	2,486	450			1,468	0	0	0	-	2,486	-	-	-	-	450	-	-	-		
10.01	REG ASSET-Cook Plant Survey Costs	0	(149,896)			(74,948)	0	0	0	-	-	-	-	-	-	(149,896)	-	-	-		
10.02	REG ASSET-LSE Formula Rate Defer-Dep	637,387	0			318,694	318,694	0	0	637,387	-	-	-	-	-	-	-	-	-		
10.03	REG ASSET-DEFD DEPREC-ROCKPORT U2	4,714,870	4,041,317			4,378,094	4,378,094	0	0	4,714,870	-	-	-	-	4,041,317	-	-	-	-		
10.04	REG ASSET-AMI Demand Response	26,208	71,023			48,615	0	0	48,615	-	-	-	26,208	-	-	-	-	71,023	-		
10.05	REG ASSET-MI LOW INCOME COST RECSURCHG	100,432	148,541			124,487	0	0	124,487	-	-	-	100,432	-	-	-	-	148,541	-		
10.06	REG ASSET-MI LOW-INC CST RECSUR-CONTRA	(100,432)	(148,541)			(124,487)	0	0	(124,487)	-	-	-	(100,432)	-	-	-	-	(148,541)	-		
10.07	REG ASSET-Defer Nuc Decom Study Exp	38,934	22,364			30,649	0	0	0	-	38,934	-	-	-	-	22,364	-	-	-		
10.08	BOOK LEASES CAPITALIZED FOR TAX	709,274	1,966,567			1,337,421	2,223,653	(183,510)	(519,105)	2,038,239	(308,312)	(304,453)	(716,200)	-	2,409,068	(58,924)	(62,568)	(322,009)	-		
10.09	CAPITALIZED SOFTWARE COST - BOOK	26,996,213	18,508,505			22,752,359	2,518,354	1,824,238	5,892,974	2,862,687	15,112,081	2,095,374	6,926,071	-	2,174,022	9,921,506	1,553,101	4,859,877	-		
10.10	U1 TX DEPR NUC FUEL	134,484,324	134,484,324			134,484,324	0	0	0	-	134,484,324	-	-	-	-	134,484,324	-	-	-		
10.11	AMORT OF NUCLEAR FUEL - UNIT 1	(171,274,855)	(179,903,765)			(175,589,310)	0	0	0	-	(171,274,855)	-	-	-	-	(179,903,765)	-	-	-		
10.12	U2 TX DEPR NUC FUEL	140,350,038	140,350,038			140,350,038	0	0	0	-	140,350,038	-	-	-	-	140,350,038	-	-	-		
10.13	AMORT OF NUCLEAR FUEL - UNIT 2	(161,353,186)	(188,345,317)			(174,849,252)	0	0	0	-	(161,353,186)	-	-	-	-	(188,345,317)	-	-	-		
10.14	NUC DECOM TRUST-SFAS 143-ARO-BK	742,982,660	632,389,754			687,686,207	0	0	0	-	742,982,660	-	-	-	-	632,389,754	-	-	-		
10.15	U1-BK DEFD NUC REFUEL COSTS	1,924,013	7,737,884			4,830,948	0	0	0	-	1,924,013	-	-	-	-	7,737,884	-	-	-		
10.16	U2-BK DEFD NUC REFUEL COSTS	4,795,867	9,317,954			7,056,910	0	0	0	-	4,795,867	-	-	-	-	9,317,954	-	-	-		
10.17	BK DEFD COOK RESTART COSTS	0	0			0	0	0	0	-	-	-	-	-	-	-	-	-	-		
10.18	LOSS ON REACQUIRED DEBT	2,930,426	2,703,555			2,816,990	109,278	294,356	1,634,856	107,139	1,557,000	588,712	677,574	-	111,418	0	(0)	2,592,137	-		
10.19	REG ASSET - REACQ DEBT-RKPT U2	43,460	(0)			21,730	21,730	0	0	43,460	-	-	-	-	(0)	-	-	-	-		
10.20	REG ASSET-NOLC Regulatory Asset	0	1,522,345			761,172	0	0	761,172	-	-	-	-	-	-	-	-	1,522,345	-		
10.21	REG ASSET-NOLC Reg Asset-Equity Carrying	0	(1,522,345)			(761,172)	0	0	(761,172)	-	-	-	-	-	-	-	-	(1,522,345)	-		
10.22	REG ASSET-IN Tax Rider Under Recovery	0	1,531,161			765,580	0	0	765,580	-	-	-	0	-	-	-	0	1,531,161	-		
10.23	SFAS 106 PST RETIREMENT EXP - NON-DEDUCT CONT	(6,319,292)	(6,319,292)			(6,319,292)	(1,311,993)	(313,837)	(1,870,793)	(1,311,993)	(2,822,669)	(313,837)	(1,870,793)	-	(1,311,993)	(2,822,669)	(313,837)	(1,870,793)	-		
10.24	SFAS 106-MEDICARE SUBSIDY-(PPACA)-REG ASSET	642,685	428,456			535,570	107,773	37,088	198,422	129,328	230,745	44,505	238,106	-	86,219	153,830	29,670	158,737	-		
10.25	IND GROSS REC TAX-A/C 283-CUR	0	0			0	0	0	0	-	-	-	-	-	-	-	-	-	-		
10.26	BK DEFL - MERGER COSTS	0	0			0	0	0	0	-	-	-	-	-	-	-	-	-	-		
10.27	REG ASSET - ACCRUED SFAS 112	1,152,202	971,810			1,062,006	116,951	72,438	385,167	163,690	573,586	39,758	375,167	-	70,211	401,312	105,119	395,168	-		
10.28	IRS AUDIT SETTLEMENTS	106,531	106,531			106,531	106,531	0	0	106,531	-	-	-	-	106,531	-	-	-	-		
10.29	283-ACCUM DEFD FEDERAL TBBS ADJ	2,795,348	2,795,348			2,795,348	2,730,252	17,003	275,819	2,730,252	(227,726)	17,003	275,819	-	2,730,252	(227,726)	17,003	275,819	-		
10.30	283 EXCESS ADJUSTMENT	(10,783,890)	0			(5,391,945)	0	(7,091,010)	1,699,065	-	-	(14,182,020)	3,398,130	-	-	-	-	-	-		
10.31	EXCESS ADFIT	(20,510,766)	(5,811,772)			(13,161,269)	887,804	(7,197,982)	(6,083,896)	1,166,859	(1,509,465)	(7,852,344)	(12,315,816)	-	608,748	(24,924)	(6,543,620)	148,024	-		
10.32	NOL ADJUSTMENT	-	-			0	0	0	0	-	-	-	-	-	-	-	-	-	-		
10.33	NOL CONTRA	-	-	0	0	0															
10.34	NON-UTILITY DEFERRED FIT	1,089,350	1,546,582	(1,089,350)	(1,546,582)	0															
10.35	SFAS 109 FLOW-THRU 283.3	69,089,009	77,014,144	(69,089,009)	(77,014,144)	0															
10.36	SFAS 109 EXCESS DFIT 283.4	20,510,766	5,811,772	(20,510,766)	(5,811,772)	0															
10.37	Accum Defd Other FIT-TBBS 283.6	(2,795,348)	(2,795,348)	2,795,348	2,795,348	0															
10.38	SFAS 133 ADIT FED - SFAS 133 NONAFFIL - 2830006	-	-	0	0	0															

10.39	ADIT FED HDG CF INT RATE - 2830015	-	-	0	0	0															
10		805,487,622	687,433,606	(87,893,777)	(81,577,150)	661,725,151	17,774,602	(11,627,664)	11,554,966	19,418,508	716,373,968	(19,867,301)	1,668,670	0	16,130,695	571,672,524	(3,388,026)	21,441,263	0		

11	DEFD STATE INCOME TAXES	0	0			0	0	0	0											
11.01	SFAS 109 - DEFD STATE INCOME TAXES	221,569,986	226,406,821	(221,569,986)	(226,406,821)	0														
12	TOTAL ACCOUNT 283	1,027,057,608	913,840,427	(309,463,763)	(307,983,971)	661,725,151	17,774,602	(11,627,664)	11,554,966	19,418,508	716,373,968	(19,867,301)	1,668,670	0	16,130,695	571,672,524	(3,388,026)	21,441,263	0	
13	ACCOUNT 283 - ARO-Related Deferals	737,296,043	626,703,136	0	0	681,999,589	(5,686,618)	0	0	(5,686,618)	742,982,660	0	0	0	(5,686,618)	632,389,754	0	0	0	
14	JURISDICTIONAL AMOUNTS FUNCTIONALIZED																			
15	TOTAL COMPANY AMOUNTS FUNCTIONALIZED																			
16	REFUNCTIONALIZED BASED ON JURISDICTIONAL PLANT																			
17	NOTE: POST 1970 ACCUMULATED DEFERRED																			
18	INV TAX CRED. (JDITC) IN A/C 255																			
18.01	SEC ALLOC-ITC-10%	4,282,517	2,958,041			3,620,279	34,034	1,708,625	43,433	39,797	2,275,253	1,915,002	52,465	-	28,271	1,393,121	1,502,248	34,401	-	
18.02	SOLAR INVESTMENT TAX CREDIT - 30%	15,461,551	14,093,358			14,777,454	14,777,454	0	0	15,461,551	-	-	-	-	14,093,358	-	-	-	-	
18.03	SEC ALLOC ITC - ROCKPORT U1	2,450,451	141,239			1,295,845	1,295,845	0	0	2,450,451	-	-	-	-	141,239	-	-	-	-	
18.04	QPE CREDIT - CK PLT SIMULATOR (TC)	189,822	158,061			173,942	0	0	0	-	189,822	-	-	-	-	158,061	-	-	-	
1																				
2	TOTAL ACCOUNT 255	22,384,341	17,350,699	0	0	19,867,520	16,107,333	1,708,625	43,433	17,951,799	2,465,075	1,915,002	52,465	0	14,262,868	1,551,182	1,502,248	34,401	0	

Indiana Michigan Power Company
ACCUMULATED DEFERRED INCOME TAX IN ACCOUNT 190 - Actual Cycle Only
PERIOD ENDED DECEMBER 31, 2022

DEBIT (CREDIT)

	COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F	COLUMN G	COLUMN H	COLUMN I	COLUMN J	COLUMN K	COLUMN L	COLUMN M	COLUMN N	COLUMN O	COLUMN P	COLUMN Q	COLUMN R	COLUMN S	COLUMN T	COLUMN U
		PER BOOKS		NON-APPLICABLE	NON-UTILITY	AVERAGE ELECTRIC UTILITY	FUNCTIONALIZATION AVERAGE					FUNCTIONALIZATION 12/31/2021					FUNCTIONALIZATION 12/31/2022				
	ACCUMULATED DEFERRED FIT ITEMS	BALANCE AS OF 12-31-2021	BALANCE AS OF 12-31-2022	BALANCE AS OF 12-31-2021	BALANCE AS OF 12-31-2022	(B+C+D+E)/2	GENERATION	NUCLEAR	TRANSMISSION	DISTRIBUTION	RTD	GENERATION	NUCLEAR	TRANSMISSION	DISTRIBUTION	RTD	GENERATION	NUCLEAR	TRANSMISSION	DISTRIBUTION	RTD
1	ACCOUNT 190:																				
2.01	NOL & TAX CREDIT C/F - DEF TAX ASSET	17,105,636	11,164,222			14,134,929	10,464,192	3,533,567	137,169	0	0	13,373,108	3,626,841	105,687	-	-	7,555,277	3,440,293	168,651	-	-
2.02	INT EXP CAPITALIZED FOR TAX	35,091,579	38,961,264			37,026,421	6,745,441	18,554,831	5,778,308	5,947,841	0	6,536,002	17,743,509	5,379,487	5,432,580	-	6,954,880	19,366,153	6,177,129	6,463,101	-
2.03	INT EXP CAPD - COOK U2 STEAM	0	0			0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-
2.04	TXBL INT INC CAP FOR BK-BFSHAW	0	0			0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-
2.05	INT EXP CAPD TAX - RKPT SPARES	0	0			0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-
2.06	CIAC - BOOK RECEIPTS	5,521,049	5,994,036			5,757,542	0	0	1,318,959	4,438,583	0	-	-	1,297,959	4,223,090	-	-	-	1,339,959	4,654,077	-
2.07	CUST ADV INC FOR TAX	(1)	(1)			(1)	0	0	0	(1)	0	-	-	-	(1)	-	-	-	-	(1)	-
2.08	PROPERTY TAX - NEW METHOD - BOOK	3,934,910	2,150,901			3,042,905	340,884	0	1,012,473	1,689,548	0	415,562	-	1,370,838	2,148,510	-	266,207	-	654,109	1,230,585	-
2.09	PROVS POSS REV REFDS	1,342,230	4,356,530			2,849,380	0	0	(18,767)	2,868,147	0	-	-	(567,617)	1,909,847	-	-	-	530,083	3,826,447	-
2.10	PROV FOR REFUND - FERC TRANS	(0)	(0)			0	0	0	0	(0)	0	-	-	(0)	-	-	-	-	(0)	-	-
2.11	PROVS POSS REV REFD-FR	0	0			0	0	0	0	0	0	-	-	0	-	-	-	-	-	-	-
2.12	PROV FOR RATE REFUND-TAX REFORM	969,762	1,095,910			1,032,836	410,084	0	622,752	0	0	347,011	-	622,752	-	-	473,158	-	622,752	-	-
2.13	PROV FOR RATE REFUND-EXCESS PROTECTED	215,673	37,975			126,824	126,824	0	0	0	0	215,673	-	-	-	-	37,975	-	-	-	-
2.14	DEFD BK GAIN-RKPT 2 SALELEASE	726,104	0			363,052	363,052	0	0	0	0	726,104	-	-	-	-	0	-	-	-	-
2.15	MARK & SPREAD-DEFL-190-AIL	(66,332)	(1,563,986)			(815,159)	(815,159)	0	0	0	0	(66,332)	-	-	-	-	(1,563,986)	-	-	-	-
2.16	INSURANCE PREMIUMS ACCRUED	(643,047)	(656,630)			(649,838)	(78,934)	(351,001)	(37,031)	(182,873)	0	(77,111)	(357,819)	(35,466)	(172,651)	-	(80,758)	(344,182)	(38,596)	(193,094)	-
2.17	PROV WORKER'S COMP	173,146	69,814			121,480	137,853	(38,094)	7,025	14,697	0	138,463	(0)	12,271	22,413	-	137,243	(76,188)	1,779	6,980	-
2.18	PROV POSS PEN PYMTS	0	0			0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-
2.19	ACCRUED BK PENSION EXPENSE	(12,112,504)	(10,851,632)			(11,482,068)	(3,925,876)	(91,786)	(604,180)	(6,860,226)	0	(3,805,623)	(692,946)	(646,369)	(6,967,565)	-	(4,046,129)	520,375	(561,991)	(6,752,886)	-
2.20	ACCRUED BK PENSION COSTS - SFAS 158	0	(2,170,752)			(1,085,376)	(976,526)	(1,978,508)	330,854	1,538,804	0	-	-	-	-	-	(1,953,052)	(3,957,016)	661,709	3,077,609	-
2.21	SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN	144,317	177,898			161,092	8,115	148,411	7,064	(2,497)	0	8,064	134,875	7,734	(6,356)	-	8,165	161,947	6,394	1,362	-
2.22	ACCRD SUP EXEC RETIR PLAN COSTS-SFAS 158	0	170,548			85,274	(2,334)	50,056	8,009	29,544	0	-	-	-	-	-	(4,669)	100,112	16,017	59,087	-
2.23	ACCRD BK SUP. SAVINGS PLAN EXP	605,167	166,588			385,877	1	347,518	0	38,358	0	1	565,897	-	39,268	-	1	129,139	-	37,447	-
2.24	EMPLOYERS SAVINGS PLAN MATCH	0	0			0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-
2.25	ACCRUED BK BENEFIT COSTS	44,746	0			22,373	22,373	0	0	0	0	44,746	-	-	-	-	-	-	-	-	-
2.26	ACCRUED PSI PLAN EXP	0	0			0	1	(0)	(0)	0	0	1	(1)	(0)	0	-	1	(0)	(0)	0	-
2.27	STOCK BASED COMP-CAREER SHARES	(1,037,616)	(1,662,860)			(1,350,238)	(36,284)	(1,013,357)	(7,394)	(293,203)	0	(32,979)	(760,690)	(5,946)	(238,001)	-	(39,590)	(1,266,024)	(8,842)	(348,405)	-
2.28	PROVISION FOR R & D WASTE ACCRUAL LT	0	0			0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-
2.29	PROV RAD WASTE ACCRUAL-LT	0	0			0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-
2.30	PROV RAD WASTE ACCRUAL-ST	164,616	49,799			107,208	0	107,208	0	0	0	-	164,616	-	-	-	-	49,799	-	-	-
2.31	BK PROV UNCOLL ACCTS	26,737	539			13,638	0	0	0	13,638	0	-	-	0	26,737	-	-	-	-	539	-
2.32	BK PROV UNCOLL ACCTS-ST	3	0			2	2	0	0	0	0	3	-	-	-	-	0	-	-	-	-
2.33	PROV-TRADING CREDIT RISK - AIL	(14,347)	(23,347)			(18,847)	(18,847)	0	0	0	0	(14,347)	-	-	-	-	(23,347)	-	-	-	-
2.34	PROV-FAS 157 - AIL	(0)	(0)			0	0	(0)	0	0	0	(0)	-	-	-	-	(0)	-	-	-	-
2.35	PROVISION FOR LITIGATION	0	0			0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-
2.36	ACCRD COMPANY INCENT PLAN-ENGAGE TO GAIN	0	0			0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-
2.37	ACCRD COMPANYWIDE INCENTV PLAN	7,642,991	5,746,864			6,694,928	517,228	3,908,826	371,074	1,897,799	0	567,810	5,054,921	375,283	1,644,977	-	466,647	2,762,730	366,866	2,150,622	-
2.38	ACCRD ENVIRONMENTAL LIAB-CURRENT	0	12,399			6,199	0	2,100	0	4,099	0	0	-	-	-	-	-	4,200	-	8,199	-
2.39	ACCRUED BOOK VACATION PAY	3,364,679	4,486,941			3,925,810	326,019	2,109,886	331,183	1,158,723	0	293,121	1,733,921	325,057	1,012,580	-	358,916	2,485,892	337,310	1,304,865	-
2.40	ACCRD ENVIRONMENTAL LIAB-LONG TERM	0	0			0	0	0	0	0	0	0	-	-	-	-	0	-	-	-	-
2.41	ACCRUED LEASE LIABILITY - FORT WAYNE	0	0			0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-
2.42	(CDP)-INCENTIVE COMP DEFERRAL PLAN	246,626	158,986			202,805	2,866	48,887	0	151,053	0	5,732	73,222	-	167,671	-	-	24,552	-	134,434	-
2.43	ACCRD SEMCO ENVIRON REMEDIATION CSTS-S/T	11,045	5,955			8,500	8,500	0	0	0	0	11,045	-	-	-	-	5,955	-	-	-	-
2.44	BK ACCRL- COOK CT RENT HOLIDAY	11,829	0			5,915	5,915	0	0	0	0	11,829	0	-	0	-	-	-	-	-	-
2.45	ACCRD BK SEI EMP BENEFIT COSTS	(1)	(1)			(1)	0	(1)	0	0	0	-	(1)	-	-	-	-	(1)	-	-	-
2.46	ACCRUED BK SEVERANCE BENEFITS	96,826	(11,134)			42,751	(44,746)	33,626	0	53,871	0	(44,746)	67,252	-	74,129	-	(44,746)	-	-	33,612	-
2.47	FRT WAYNE CITY LGTS SETTLEMENT	162,484	65,685			114,084	0	0	0	114,084	0	-	-	-	162,484	-	-	-	-	65,685	-
2.48	ACCRUED INTEREST EXP.-STATE	1	1			1	1	1	0	(1)	0	1	1	0	(1)	-	1	1	0	(1)	-
2.49	ACCRUED INTEREST-LONG-TERM - FIN 48	0	0			0	0	0	0	0	0	-	-	(0)	0	-	-	-	-	0	-
2.50	ACCRUED INTEREST-SHORT-TERM - FIN 48	0	0			0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-
2.51	ACCRUED STATE INCOME TAX EXP	(0)	0			0	(0)	0	0	0	0	(0)	-	-	-	-	-	-	-	-	-
2.52	ACCRUED RTO CARRYING CHARGES	0	0			0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-
2.53	IN CUSTOMER PROGRAM CONTRIBUTIONS - L/T	36,750	36,750			36,750	0	0	0	36,750	0	-	-	-	36,750	-	-	-	-	36,750	-
2.54	IN CUSTOMER PROGRAM CONTRIBUTIONS - S/T	89,250	68,250			78,750	0	0	0	78,750	0	-	-	-	89,250	-	-	-	-	68,250	-
2.55	FEDERAL MITIGATION PROGRAMS	535,280	230,771			383,025	383,025	0	0	0	0	535,280	-	-	-	-	230,771	-	-	-	-
2.56	STATE MITIGATION PROGRAMS	86,974	44,974			65,974	65,974	0	0	0	0	86,974	-	-	-	-	44,974	-	-	-	-
2.57	FICA - NON-CUURENT	834,301	0			417,151	47,529	211,956	30,071	127,594	0	95,058	423,911	60,143	255,189	-	0	(0)	-	-	-
2.58	TX DFL JT POLE ATT CSTS	0	0			0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-
2.59	DEFD REV - SAN ANGELO SETTLEMENT	31,033	288			15,660	0	0	144	15,516	0	-	0	-	0	31,033	-	-	288	-	-
2.60	SM-OVER RECOVD RCS COSTS-DEFL	0	0			0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-
2.61	DEFD BK CONTRACT REVENUE	13,478	69,159			41,318	0	0	41,318	0	0	-	-	13,478	-	-	-	-	69,159	-	-
2.62	TAX=BOOK BASIS-EMA-AIC-190	0	0			0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-
2.63	DEFD BK GAIN-NON-AFF SALE-EMA	0	0			0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-
2.64	DEFD BK LOSS-NON-AFF SALE-EMA	0	0			0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-
2.65	DEFD TX LOSS-INTERCO SALE-EMA	0	0			0	0	0	0	0	0	0	-	-	-	-	-	-	-	-	-
2.66	ADVANCE RENTAL INC (CUR MO)	148,893	162,276			155,584	0	0	2,045	153,539	0	-	-	2,029	146,864	-	-	-	2,061	160,215	-
2.67	REG LIAB-UNREAL MTM GAIN-DEFL	(1,506,441)	128,886			(688,778)	(688,778)	0	0	0	0	(1,506,441)	-	-	-	-	128,886	-	-	-	-
2.68	OUTAGE INSURANCE PROCEEDS	0	0			0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-
2.69	REG LIABILITY-SFAS 143 - ARO	407,340,905	276,893,330			342,117,117	0	342,117,117	0	0	0	-	407,340,905	-	-	-	-	276,893,330	-	-	-
2.70	CAPITALIZED SOFTWARE COSTS-TAX	106,312	84,795			95,554	232	36,601	640	58,081	0	407	35,866	14	70,025	-	58	37,335	1,265	46,138	-
2.71	INSTALL ALLOWANCES CAPD - TAX	0	0			0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-
2.72	SM-DEFD PRE 4 7 83 DISP CSTS	2,926,894	3,510,698			3,218,796	0	3,218,796	0	0	0	-	2,926,894	-	-	-	-	3,510,698	-	-	-
2.73	SI-DEFD PRE 4 7 83 DISP CSTS	17,002,599	18,503,339			17,752,969	0	17,752,969	0	0	0	-	17,002,599	-	-	-	-	18,503,339	-	-	-
2.74	FR-DEFD PRE 4 7 83 DISP CSTS	5,531,232	3,473,950			4,502,591	0	4,502,591	0	0	0	-	5,531,232	-	-	-	-	3,473,950	-	-	-
2.75	TC-DEFD DISPOL CSTS NUC FUEL	(14,680,622)	(14,680,622)			(14,680,622)	0	(14,680,622)	0	0	0	-	(14,680,622)	-	-	-	-	(14,680,622)	-	-	-
2.76	AMORT SNF DISPOSAL CONTAINER COSTS	0	0			0	0	0	0	0	0	-	0	-	-	-	-	-	-	-	-
2.77	FR-AMORT INT PRE 4 7 83 DISP	9,194,915	6,329,451			7,762,183	0	7,762,183	0	0	0	-	9,194,915	-	-	-	-	6,329,451	-	-	-
2.78	SI-AMORT INT PRE 4 7 83 DISP	28,824,843	30,407,746			29,616,294	0	29,616,294	0	0	0	-	28,824,843	-	-	-	-	30,407,746	-	-	-
2.79	SM-AMORT INT PRE 4 7 83 DISP	5,497,784	6,633,433			6,065,608	0	6,065,608	0	0	0	-	5,497,784	-	-	-	-	6,633,433	-	-	-
2.80	TC-ACC INT PRE 4 7 83 DISP CST	(44,391,300)	(45,291,776)			(44,841,538)	0	(44,841,538)	0	0	0	-	(44,391,300)	-	-	-	-	(45,291,776)	-	-	-
2.81	BK EXP NUC FUEL DECONTAM FUND	0	0			0	0	0	0	0	0	-	0	-	-	-	-	-	-	-	-
2.82	SM-ACC NQ NUC DECOM EXP -RATES	(10,909,400)	(10,909,400)			(10,909,400)	0	(10,909,400)	0	0	0	-	(10,909,400)	-	-	-	-	(10,909,400)	-	-	-
2.83	SI-ACC NQ NUC DECOM EXP -RATES	(7,756,715)	(7,756,715)			(7,756,715)	0	(7,756,715)	0	0	0	-	(7,756,715)	-	-	-	-	(7,756,715)	-	-	-
2.84	FR-ACC NQ NUC DECOM EXP -RATES	(760,316)	(760,316)			(760,316)	0	(760,316)	0	0	0	-	(760,316)	-	-	-	-	(760,316)	-	-	-
2.85	SM-ACC NUC DCM EXP-NQ TR INC	3,512,729	3,512,729			3,512,729	0	3,512,729	0	0	0	-	3,512,729	-	-	-	-	3,512,729	-	-	-
2.86	SI-ACC NUC DCM EXP-NQ TR INC	14,551,672	14,551,672			14,551,672	0	14,551,672	0	0	0	-	14,551,672	-	-	-	-	14,551,672	-	-	-
2.87	FR-ACC NUC DCM EXP-NQ TR INC	1,097,580	1,097,580			1,097,580	0	1,097,580	0	0	0	-	1,097,580	-	-	-	-	1,097,580	-	-	-
2.88	BK DEFL-GAIN REACQUIRED DEBT	629	270			449	10	168	67	205	0	20	335	134	140	-	0	0	-	269	-
2.89	ACCRD SFAS 106 PST RETIRE EXP	(15,709,694)	(18,633,169)			(17,171,431)	(4,514,306)	(7,276,568)	(704,832)	(4,675,725)	0	(4,117,761)	(6,582,257)	(646,887)	(4,362,789)	-	(4,910,851)	(7,970,880)	(762,776)	(4,988,662)	-
2.90	ACCRD OPEB COSTS - SFAS 158	(0)	4,652,494			2,326,247	451,222	792,268	180,915	901,843	0	-	(0)	-	-	-	902,443	1,584,535	361,830	1,803,686	-
2.91	ACCRD SFAS 112 PST EMPLOY BEN	1,152,011	971,810			1,062,006	116,951	487,449	72,438	385,167	0	163,690	573,586	39,758	375,167	-	70,211	401,312	105,119	395,168	-
2.92	BK PROV-W/O DEFD SFAS 106 BAL	0	0			0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-
2.93	ACCRD BOOK ARO EXPENSE - SFAS 143	408,553,745	425,724,287			417,138,745	4,602,448	412,028,923	-	507,374	0	3,783,458	404,616,610	-	153,135	-	5,421,438	419,441,236	-	861,613	-
2.94	BOOK OPERATING LEASE - ASSET	8,980,951	8,293,270			8,637,110	214,655	107,985	2,810,851	5,503,620	0	307,755	113,019	2,904,959	5,655,218	-	121,554	102,951	2,716,743	5,352,021	-
2.95	GROSS RECEIPTS- TAX EXPENSE	3,150	0			1,575	1,575	0	0	0	0	3,150	-	-	-	-	-	-	-	-	-
2.96	AMORT STEP-UP ITC TO TI-RKPT 2	952,762	952,762			952,762	952,762	0	0	0	0	952,762	-	-	-	-	952,762	-	-	-	-
2.97	ACCRD SIT/FRANCHISE TAX RESERVE	0	0			0	0	0	0	0	0	0	-	-	-	-	0	-	-	-	-
2.98	ACCRUED SALES & USE TAX RESERVE	0	(924)			(462)	0	(462)	0	0	0	-	-	-	-	-	-	(924)	-	-	-
2.99	ACCRD SIT TX RESERVE-LNG-TERM-FIN 48	(0)	(0)			0	(0)	(0)	(0)	0	0	(0)	(0)	(0)	0	-	(0)	(0)	(0)	-	-
3.00	ACCRD SIT TX RESERVE-SHRT-TERM-FIN 48	0	0			0	0	0	0	0	0	-	-	-	0	-	-	-	-	-	-
3.01	CAPITALIZED COOK COSTS - TAX	0	971,810			0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-
3.02	IRS AUDIT SETTLEMENT	0	0			0	0	(0)	0	0	0	-	(0)	0	-	-	-	-	-	-	-
3.03	1977-1980 IRS AUDIT SETTLEMENT	0	0			0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-
3.04	1981-1982 IRS AUDIT SETTLEMENT	0	0			0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-
3.05	1985-1987 IRS AUDIT SETTLEMENT	0	0			0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-
3.06	1988-1990 IRS AUDIT SETTLEMENT	0	0			0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-
3.07	1991-1996 IRS AUDIT SETTLEMENT	(0)	(0)			0	0	0	0	(0)	0	-	-	-	(0)	-	-	-	-	(0)	-
3.08	1997-1999 IRS AUDIT SETTLEMENT	0	0			0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-
3.09	1997-2003 IRS AUDIT SETTLEMENT	0	0			0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-
3.10	RS CAPITALIZATION ADJUSTMENT	(7,766,519)	(7,766,519)			(7,766,519)	(2,342,174)	(5,505,540)	45,103	36,091	0	(2,342,174)	(5,505,540)	45,103	36,091	-	(2,342,174)	(5,505,540)	45,103	36,091	-
3.11	AMT CREDIT - DEFERRED	0	0			0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-
3.12	NDL - DEFERRED TAX ASSET RECLASS	0	0			0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-
3.13	DEFD FIT - CAPITAL LOSS CFWD	0	0			0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-
3.14	DEFD STATE INCOME TAXES	0	0			0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-
3.15	FIN 48 - DEFD STATE INCOME TAXES	0	0			0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-
3.16	RESTRICTED STOCK PLAN	175,458	152,099			163,779	1,571	148,683	859	12,665	0	154	177,780	755	(3,231)	-	2,989	119,586	963	28,562	-
3.17	PSI - STOCK BASED COMP	2,408,404	2,860,872			2,634,638	78,933	1,955,095	13,079	587,531	0	85,458	1,773,920	11,535	537,491	-	72,408	2,136,270	14,623	637,571	-
3.18	DEFERRED SIT - 1902002	935,262	12,583			473,893	406,520	67,317	0	56	0	772,935	193,553	-	(31,286)	-	40,104	(58,919)	-	31,398	-
3.19	NDL ADJUSTMENT	88,928,971	42,763,766			65,846,368	17,910,454	17,910,454	12,115,006	17,910,454	0	24,478,598	24,478,598	15,493,177	24,478,598	-	11,342,310	11,342,310	8,736,836	11,342,310	-
3.20	NDL CONTRA	(88,928,971)	(42,763,766)	88,928,971	42,763,766	0															
3.21	NON-UTILITY DEFERRED FIT	7,432,967	7,059,502	(7,432,967)	(7,059,502)	0															
3.22	SFAS 109 FLOW-THRU 190.3	47,876,802	51,192,525	(47,876,802)	(51,192,525)	0															
3.23	SFAS 109 EXCESS DFIT 190.4	132,015,476	110,862,145	(132,015,476)	(110,862,145)	0															
3.24	Accum Deferred FIT-TBBS 190.6	3,491,953	3,464,522	(3,491,953)	(3,464,522)	0															
3.25	SFAS 133 ADIT FED - SFAS NONAFFIL 1900006	0	0	0	0	0															
3.26	ADIT FED - PENSION OCI NAF 1900009	(1,928)	(4,807)	1,928	4,807	0															
3.27	ADIT FED - PENSION OCI 1900010	(984,623)	(2,440,805)	984,623	2,440,805	0															
3.28	ADIT FED - PENSION NON-UMWA PRW OCI 1900011	(427,799)	1,200,895	427,799	(1,200,895)	0															
3.29	ADIT FED HDG CF INT RATE 1900015	1,747,199	1,321,271	(1,747,199)	(1,321,271)	0															
3.30	NON-UTILITY DEFERRED SIT 1902002	(422,025)	(720,865)	422,025	720,865	0															
3	TOTAL ACCOUNT 190	##########	933,427,947	(101,799,950)	(129,170,618)	886,979,394	31,269,246		23,865,204	34,259,501		41,952,458	864,635,781	26,165,868	36,947,358	0	20,586,034	739,535,111	21,564,541	31,571,643	0
4	ACCOUNT 190 - ARO-Related Deferals	815,894,107	702,617,617	0	0	759,255,862	4,602,448	754,146,040	0	507,374		3,783,458	811,957,515	0	153,135	0	5,421,438	696,334,566	0	861,613	0

INDIANA MICHIGAN POWER COMPANY, INC.
Worksheet B-3
Excess/ Deficient ADIT Worksheet for Total Company and Functional Balances
For Year Ended December 31, 2022
Debit/(Credit)

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
TOTAL COMPANY BALANCES								1/1/2022 Beginning Balances		Balance Sheet Entries			Tax Expense Entries		12/31/2022 Ending Balance		
Line No.	Utility Account (NOTE A)	Description of Account	Protected Unprotected	Tax Rate Change Act	Excess / Deficient Balance at Remeasurement	Amortization Methodology (NOTE C)	Amotization Period	Excess / Deficient ADIT Regulatory Offset	Excess / Deficient ADIT in Utility Deferrals	Balance Sheet Account Reclassifications	182.3	254	410/411 Excess / Deficient Amortization NOTE C/NOTE F	410/411 Deferred Tax Expense/ (Benefit)	Excess/ Deficient ADIT Regulatory Offset	Excess / Deficient ADIT in Utility Deferrals	Reference
															Sum of Cols (I) - (O)		-
	Deferred Tax Account (NOTE B)																
1a	190 4001	ADFIT - FAS 109 Excess	N/A	TCJA 2017				132,015,476				(21,153,330)			110,862,147		WS B - 2 Col B/C, ADIT item 3.213
1b	281 1001	ADFIT - Accel Amortization Property	Protected	TCJA 2017	(11,772,442)	**ARAM**	**Life of Asset**		(10,025,391)				2,996,622	-		(7,028,769)	
1c	281 4001	ADFIT - Accel Amort FAS 109 Excess	Protected	TCJA 2017				10,025,391				(2,996,622)			7,028,769		WS B - 1, Col B/C, ADIT item 2.06
1d	282 1001	ADFIT - Utility Property	Protected	TCJA 2017	(410,365,997)	**ARAM**	**Life of Asset**		(314,196,401)				18,898,591	600,414		(294,697,396)	WS B - 1 Cols O+P+Q+R+S , ADIT Item 5.33
1e	282 1001	ADFIT - Utility Property	Unprotected	TCJA 2017	(148,924,633)	**10 Years**	**1/2018 - 12/2027**		(87,970,534)				50,990,755	-		(36,979,779)	
1f	282 4001	ADFIT - Utility Property FAS 109 Excess	Protected	TCJA 2017				314,196,401				(19,422,185)			294,774,216		WS B - 1 Col B/C, ADIT Item 5.38
1g	282 4001	ADFIT - Utility Property FAS 109 Excess	Unprotected	TCJA 2017				87,970,534				(50,990,755)			36,979,779		
1h	283 1001	ADFIT - Other Utility Deferrals	Unprotected	TCJA 2017	(5,353,470)	**10 Years**	**1/2018 - 12/2027**		20,510,766				(14,354,236)	(344,757)		5,811,773	WS B - 1 Col B/C, Items 10.31
1i	283 4001	ADFIT - Other FAS 109 Excess	Unprotected	TCJA 2017				(20,510,765)				14,698,993			(5,811,772)		WS B - 1 Col B/C, Item 10.36
1j	**NOTE D**																
	Regulatory Deferral Accounts																
2a	182.3	Regulatory Asset		TCJA 2017				-							-		Company Records
2b	254	Regulatory Liability		TCJA 2017				(523,697,036)				79,863,898			(443,833,138)		Company Records
2c	**NOTE D**																
3		Total For Accounting Entires (Sum of Lines 1a through 2b)						1	(391,681,560)	-	-	-	(58,531,732)	(255,657)	1.0	(332,894,171)	
													NOTE E				
TRANSMISSION FUNCTION BALANCES																	
															Sum of Cols (I) - (O)		
	Deferred Tax Account (NOTE B)																
4a	190 4001	ADFIT - FAS 109 Excess	N/A	TCJA 2017				25,461,457				(1,231,438)			24,230,019		Company Records
4b	282 1001	ADFIT - Utility Property	Protected	TCJA 2017	(82,304,124)	**ARAM**	**Life of Asset**		(60,900,600)				126,913	-		(60,773,687)	WS B - 1 Col Q, ADIT 5.33
4c	282 1001	ADFIT - Utility Property	Unprotected	TCJA 2017	(14,907,164)	**10 Years**	**1/2018 - 12/2027**		(22,494,268)				3,749,044	-		(18,745,224)	
4d	282 4001	ADFIT - Utility Property FAS 109 Excess	Protected	TCJA 2017				60,900,600				(126,913)			60,773,687		Company Records
4e	282 4001	ADFIT - Utility Property FAS 109 Excess	Unprotected	TCJA 2017				22,494,268				(3,950,230)			18,544,038		
4f	283 1001	ADFIT - Other Utility Deferrals	Unprotected	TCJA 2017	5,174,807	**10 Years**	**1/2018 - 12/2027**		7,852,344				(1,308,724)	-		6,543,620	WS B - 1 Col Q, item 10.31
4g	283 4001	ADFIT - Other FAS 109 Excess	Unprotected	TCJA 2017				(7,852,344)				1,308,724			(6,543,620)		Company Records
4h	**NOTE D**																
	Regulatory Deferral Accounts																
5a	182.3	Regulatory Asset		TCJA 2017				-							-		Company Records
5b	254	Regulatory Liability		TCJA 2017				(101,003,981)				3,999,857			(97,004,124)		Company Records
5c	**NOTE D**																
6		Total For Accounting Entires (Sum of Lines 4a through 5b)						0	(75,542,524)	-	-	-	(2,567,233)	-	-	(72,975,291)	
													NOTE E				

GENERAL NOTE: ADIT Tax balances provided in the formula presented in Attachment H-14B are maintained on both a total company and transmission functional basis. Because both sets of numbers are presented in the formula, the information for excess and deficient ADIT is also presented for both total company and the transmission function on this worksheet. Account 281 only applies to the generation function, so is not presented in the transmission functional summary.

TAX CUT and JOBS ACT of 2017

A	B	C	D	E	F=E/C	G	H = E +G	I	J = C - H
Line No.	Utility Account	12/31/17 Pre-remeasurement Balance	Reference	Remeasurement Amount (NOTE 1)	Remeasurement Percentage (NOTE 2)	Adjustments (NOTE 3)	Total Excess/Deficiency by Account (NOTE 4)	Protected / Unprotected	ADIT Deferral After Remesasurement
TOTAL COMPANY									
1	190 - Utility	$891,603,052	2018 FF1 P. 234 Col (b) Line 8						
2		1,334,608	Less: Deferred State Taxes						
3	1901001	890,268,444		351,937,081	39.53%	(351,937,081)	-		890,268,444
4	2811001	(29,431,106)	2018 FF1 P. 272 Col (b) Line 8	(11,772,442)	40.00%	-	(11,772,442)	Protected	(17,658,664)
5	2821001	(1,379,310,545)	2018 FF1 P. 274 Col (b) Line 5	(550,083,931)	39.88%	(9,206,700)	(417,308,441) (141,982,189)	Protected Unprotected	(820,019,915)
6	2831001	(916,243,904)	2018 FF1 P. 276 Col (b) Line 9	(366,497,251)	40.00%	361,143,781	(5,353,470)	Unprotected	(910,890,434)
7	Total	(1,434,717,111)	(Sum of Lns. 3+4+5+6)	(576,416,543)		-	(576,416,543)		(858,300,568)
TRANSMISSION FUNCTION									
8	1901001	13,963,210	Company Records	5,574,048	39.92%	(5,574,048)	-		13,963,210
9	2821001	(236,519,561)	Company Records	(94,888,048)	40.12%	(2,323,240)	(82,304,124) (14,907,164)	Protected Unprotected	(154,215,437)
10	2831001	(6,806,204)	Company Records	(2,722,482)	40.00%	7,897,288	5,174,807	Unprotected	(11,981,011)
11	Total	(229,362,555)	(Sum of Lns. 7+8+9)	(92,036,482)		-	(92,036,482)		(152,233,238)

GENERAL NOTE: This worksheet will summarize remeasurement adjustments in ADIT Accounts for both the total company and transmission function required by changes in either Federal or State Income Tax Rates. A new sheet will be included in the working formula for each change to tax rates that may occur while this formula rate is in effect. New pages will be designated by incrementing the suffix letter in the workpaper name (i.e. B-3-A, B-3-B, etc.)

NOTE 1: Amount of remeasurement in Column E will be based on supporting workpapers showing the remeasurement of individual ADIT items in each tax deferral account, and will indicate whether each remeasured ADIT item will be treated as protected or unprotected. The resulting totals will be shown on this worksheet for each ADIT account.

NOTE 2: Remeasurement calculation may not equal 40% of the December 31, 2017 deferral balance because of specific ADIT items that are not subject to remeasurement.

NOTE 3: As part of the remeasurement calculation, the remeasurement ADIT balances in account 1901001 were reclassed to account 2831001 to group nonproperty utility deferrals together as one timing difference.

NOTE 4 Ties to each Operating Company's Workpaper B-3, Column F, showing the intial remeasurement value determined as a result of the Tax Cut and Jobs Act of 2017.

AEP East Companies
Cost of Service Formula Rate Using Actual/Projected FF1 Balances
Worksheet C Supporting Working Capital Rate Base Adjustments
Indiana Michigan Power Company

Materials & Supplies

Line Number		Source	Balance @ December 31, 2022	Balance @ December 31, 2021	Average Balance for 2022
1					
2	Transmission Materials & Supplies	FF1, p. 227, ln 8, Col. (c) & (b)	275,977	1,124,908	700,443
3	General Materials & Supplies	FF1, p. 227, ln 11, Col. (c) & (b)	590,627	596,193	593,410
4	Stores Expense (Undistributed) - Account 163	FF1, p. 227, ln 16, Col. (c) & (b)	0	0	-

Prepayment Balance Summary (Note 1)

		Average of YE Balance	Excludable Balances	100% Transmission Related	Transmission Plant Related	Transmission Labor Related	Total Included in Ratebase (E)+(F)+(G)
5							
6	Totals as of December 31, 2022	12,484,353	(169,893,571)	0	5,105,239	177,272,685	182,377,924
7	Totals as of December 31, 2021	11,602,570	(159,297,415)		5,044,935	165,855,050	170,899,985
8	**Average Balance**	12,043,462	(164,595,493)	-	5,075,087	171,563,867	176,638,955

Prepayments Account 165 - Balance @ 12/31/2022

	Acc. No.	Description	2022 YE Balance	Excludable Balances	100% Transmission Related	Transmission Plant Related	Transmission Labor Related	Total Included in Ratebase (E)+(F)+(G)	Explanation
9									
10	1650001	Prepaid Insurance	3,576,789	-		3,576,789		3,576,789	Plant Related Insurance Policies
11	165000221	Prepaid Taxes	0	0				-	
12	165000222	Prepaid Taxes	684,652	684,652				-	Prepaid Taxes-Distribution
13	1650003	Prepaid Rents	-	-				-	River Transport
14	1650005	Prepaid Employee Benefits	-	-				-	
15	1650006	Other Prepayments	1,954,128	1,954,128				-	Relates to EPRI dues
16	1650009	Prepaid Carry Cost-Factored AR	342,982	342,982				-	AR Factoring
17	1650010	Prepaid Pension Benefits	60,803,263	-			60,803,263	60,803,263	Prefunded Pension Expense
18	1650014	FAS 158 Qual Contra Asset	(60,803,263)	(60,803,263)				-	SFAS 158 Offset
19	165001122	Prepaid Sales Taxes	631,064	631,064				-	Prepaid Sales Tax - Distribution
20	165001222	Prepaid Use Taxes	75,382	75,382				-	Prepaid Use Tax - Distribution
21	1650017	Prepayment - Coal	3,180,245	3,180,245				-	Prepaid Coal
22	1650021	Prepaid Insurance - EIS	1,528,450	-		1,528,450		1,528,450	Energy INS Services
23	1650022	Prepaid SNF Container Costs	-	-				-	
24	1650023	Prepaid Lease	160,460	160,460				-	Prepaid Leases-All Functions
25	1650026	Prepaid SNF Costs	-	-				-	
26	1650030	Other Payments - Long Term	350,201	350,201				-	Other - Dist
27	1650035	PRW without MED-D Benefits	116,469,422	-			116,469,422	116,469,422	Med-D Benefits
28	1650037	FAS 158 Contra-PRW Exc Med-D	(116,469,422)	(116,469,422)				-	SFAS 158 Offset
29									
30									
31									
32									
		Subtotal - Form 1, p 111.57.c	12,484,353	(169,893,571)	0	5,105,239	177,272,685	182,377,924	

Prepayments Account 165 - Balance @ 12/31/ 2021

	Acc. No.	Description	2021 YE Balance	Excludable Balances	100% Transmission Related	Transmission Plant Related	Transmission Labor Related	Total Included in Ratebase (E)+(F)+(G)	Explanation
33									
34	1650001	Prepaid Insurance	3,552,230	-		3,552,230		3,552,230	Plant Related Insurance Policies
35	165000220	Prepaid Taxes	-	-				-	
36	165000221	Prepaid Taxes	721,023	721,023				-	Prepaid Taxes-Distribution
37	1650003	Prepaid Rents	5,655	5,655				-	River Transport
38	1650005	Prepaid Employee Benefits	-	-				-	
39	1650006	Other Prepayments	1,977,870	1,977,870				-	Relates to EPRI dues
40	1650009	Prepaid Carry Cost-Factored AR	56,987	56,987				-	AR Factoring
41	1650010	Prepaid Pension Benefits	68,466,548	-			68,466,548	68,466,548	Prefunded Pension Expense
42	1650014	FAS 158 Qual Contra Asset	(68,466,548)	(68,466,548)				-	SFAS 158 Offset
43	165001121	Prepaid Sales Taxes	675,074	675,074				-	Prepaid Sales Tax - Distribution
44	165001221	Prepaid Use Taxes	49,331	49,331				-	Prepaid Use Tax - Distribution
45	1650017	Prepayment - Coal	2,257,230	2,257,230				-	Prepaid Coal
46	1650021	Prepaid Insurance - EIS	1,492,705	-		1,492,705		1,492,705	Energy INS Services
47	1650022	Prepaid SNF Container Costs	-	-				-	
48	1650023	Prepaid Lease	180,981	180,981				-	Prepaid Leases-All Functions
49	1650026	Prepaid SNF Costs	-	-				-	
50	1650030	Other Payments - Long Term	633,485	633,485				-	Other - Dist
51	1650035	PRW without MED-D Benefits	97,388,502	-			97,388,502	97,388,502	Med-D Benefits
52	1650037	FAS 158 Contra-PRW Exc Med-D	(97,388,502)	(97,388,502)				-	SFAS 158 Offset
53									
54									
		Subtotal - Form 1, p 111.57.d	11,602,570	(159,297,415)		5,044,935	165,855,050	170,899,985	

Note 1: Prepayment Balance will not include: (i) federal and state income tax payments made to offset additional tax liabilities resulting (or expected to result) from prior federal or state audits or from the filing of one or more amended income tax returns; (ii) outstanding income tax refunds due to the company resulting (or expected to result) from prior federal or state audits or from the filing of one or more amended income tax returns; or (iii) prepayments of federal or state income taxes which are attributable to income earned during periods prior to January 1 of the year depicted in the Balance Sheet (as described in USofA Account 236).

AEP East Companies
Cost of Service Formula Rate Using Actual/Projected FF1 Balances
Worksheet D Supporting IPP Credits
Indiana Michigan Power Company

Line Number	(A) Description	(B) 2022
1	Net Funds from IPP Customers 12/31/2021 (2022 FORM 1, P269)	(3,955,595)
2	Interest Accrual (Company Records - Note 1)	(150,678)
3	Revenue Credits to Generators (Company Records - Note 1)	0
4	Other Adjustments	
5	Accounting Adjustment (Company Records - Note 1)	0
6		-
7	Net Funds from IPP Customers 12/31/2022 (2022 FORM 1, P269)	(4,106,273)
8	Average Balance for Year as Indicated in Column B ((ln 1 + ln 7)/2)	(4,030,934)

Note 1 On this worksheet Company Records refers to Indiana Michigan Power Company 's general ledger.

AEP East Companies
Cost of Service Formula Rate Using Actual/Projected FF1 Balances
Worksheet E Supporting Revenue Credits
Indiana Michigan Power Company

Line Number	Description	Total Company	Non-Transmission	Transmission
1	**Account 450, Forfeited Discounts (FF1 p.300.16.(b); Company Records - Note 1)**	5,622,051	5,622,051	
2	**Account 451,Miscellaneous Service Revenues (FF1 p.300.17.(b); Company Records - Note 1)**	1,917,149	1,864,830	52,319
3	**Account 454, Rent from Electric Property (FF1 p.300.19.(b); Company Records - Note 1)**	13,035,615	6,322,526	6,713,089
4	**Account 4560015, Associated Business Development - (Company Records - Notes 1, 2)**	3,742,525	3,214,914	527,611
5	**Account 456 - Other Electric Revenues - (Company Records - Notes 1,2)**	71,317,259	71,309,830	7,429
5a	**Account 457.1, Regional Control Service Revenues (FF1 p.300.23.(b); Company Records - Note 1)**		-	
5b	**Account 457.2, Miscellaneous Revenues (FF1p.300.24.(b); Company Records - Note 1)**		-	
6	**Subtotal - Other Operating Revenues (Company Total equals (FF1 p. 300.26.(b))**	95,634,599	88,334,151	7,300,448
7	**Accounts 4470004 & 5, Revenues from Grandfathered Transmission Contracts - (Company Records - Note 1)**		-	
8	**Total Other Operating Revenues To Reduce Revenue Requirement**	95,634,599	88,334,151	7,300,448

Note 1 The total company data on this worksheet comes from the indicated FF1 source, or Indiana Michigan Power Company 's general ledger. The functional amounts identified as transmission revenue also come from the general ledger.

Note 2 The total of line 4 and line 5 will equal total Account 456 as listed on FF1 p.300.21-22.(b)

9	**Facility Credits under PJM OATT Section 30.9**	324,331

AEP East Companies
Cost of Service Formula Rate Using Actual/Projected FF1 Balances
Worksheet F Supporting Allocation of Specific O&M or A&G Expenses
Indiana Michigan Power Company

Line Number	(A) Item No.	(B) Description	(C) 2022 Expense	(D) 100% Non-Transmission	(E) 100% Transmission Specific	(F) Explanation
		Regulatory O&M Deferrals & Amortizations				
1						
2						
3						
4		**Total**	0			
		Detail of Account 561 Per FERC Form 1				
5						
6	FF1 p 321.85.b	561.1 - Load Dispatch - Reliability	0			
7	FF1 p 321.86.b	561.2 - Load Dispatch - Monitor & Operate Trans System	199,189			
8	FF1 p 321.87.b	561.3 - Load Dispatch - Trans Service & Scheduling	0			
9	FF1 p 321.88.b	561.4 - Scheduling, System Control & Dispatch	4,667,162			
10	FF1 p 321.89.b	561.5 - Reliability, Planning and Standards Development	174,620			
11	FF1 p 321.90.b	561.6 - Transmission Service Studies	0			
12	FF1 p 321.91.b	561.7 - Generation Interconnection Studies	0			
13	FF1 p 321.92.b	561.8 - Reliability, Planning and Standards Development Services	1,326,518			
14		**Total of Account 561**	6,367,489			
		Account 928				
15	9280000	Regulatory Commission Exp	1,181	1,043	138	
16	9280001	Regulatory Commission Exp-Adm	13,449,204	13,449,202	2	
17	9280002	Regulatory Commission Exp-Case	2,563,437	2,261,606	301,830	
18	9280005	Reg Com Exp-FERC Trans Cases	51,480	26,807	24,672	
19	9280006	State Publ Serv CommissionFees	2,689,556	2,689,556	-	
20						
21		**Total (FERC Form 1 p.323.189.b)**	18,754,857	18,428,214	326,643	
		Account 930.1				
22	9301000	General Advertising Expenses	16,708	16,708	-	
23	9301001	Newspaper Advertising Space	11,809	10,642	1,167	
24	9301006	Spec Corporate Comm Info Proj	2,782	2,735	47	
25	9301008	Direct Mail and Handouts	-	-	-	
26	9301010	Publicity	1,933	1,704	229	
27	9301011	Dedications, Tours, & Openings	-	-	-	
28	9301012	Public Opinion Surveys	166,832	166,830	2	
29	9301014	Video Communications	852	753	99	
30	9301015	Other Corporate Comm Exp	3,784	3,654	130	
31						
32						
33						
34						
35						
36						
37						
38		**Total (FERC Form 1 p.323.191.b)**	204,699	203,025	1,674	
		Account 930.2				
39	9302000	Misc General Expenses	3,796,120	3,790,610	5,511	
40	9302003	Corporate & Fiscal Expenses	396,610	363,417	33,193	
41	9302004	Research, Develop&Demonstr Exp	1,285	1,141	144	
42	9302005	Nucl Fac Ins - Replce Engy Cst	-	-	-	
43	9302006	Assoc Business Development Materials Sold	59,206	55,759	3,447	
44	9302007	Assoc Business Development Exp	1,178,997	827,058	351,939	
45	9302017	Selling Price Normalization Exp	-	-	-	
46		**Total (FERC Form 1 p.323.192.b)**	5,432,218	5,037,984	394,234	

AEP East Companies
Cost of Service Formula Rate Using Actual/Projected FF1 Balances
Worksheet G Supporting - Development of Composite State Income Tax Rate
Indiana Michigan Power Company

Indiana Corporate Income Tax Rate	4.90%	
Apportionment Factor - Note 2	78.12%	
Effective State Tax Rate		3.83%
Michigan Single Business Tax Rate	6.00%	
Apportionment Factor - Note 2	16.47%	
Effective State Tax Rate		0.99%
West Virginia Corporation Income Tax Rate	6.50%	
Apportionment Factor - Note 2	1.46%	
Effective State Tax Rate		0.09%
Ohio Franchise Tax Rate	0.00%	
Phase-out Factor Note 1	0.00%	
Apportionment Factor - Note 2	0.00%	
Effective State Tax Rate		0.00%
Kentucky Corporation Income Tax Rate	5.00%	
Apportionment Factor - Note 2	0.91%	
Effective State Tax Rate		0.05%
Missouri Corporation Income Tax Rate	0.00%	
Apportionment Factor - Note 2	0.00%	
Effective State Tax Rate		0.00%
Illinois Corporation Income Tax Rate	9.50%	
Apportionment Factor - Note 2	0.55%	
Effective State Tax Rate		0.05%
Total Effective State Income Tax Rate		5.01%

Note 1 Apportionment Factors are determined as part of the Company's annual tax return for that jurisdiction.

AEP East Companies
Cost of Service Formula Rate Using Actual/Projected FF1 Balances
Worksheet H Supporting Taxes Other than Income
Indiana Michigan Power Company

Line No.	(A) Account	(B) Total Company	(C) Property	(D) Labor	(E) Other	(F) Non-Allocable
		NOTE 1				
1	**Revenue Taxes**					
2	Gross Receipts Tax	11,247,471				11,247,471
3	**Real Estate and Personal Property Taxes**					
4	Real and Personal Property - Michigan	49,129,232	49,129,232			
5	Real and Personal Property - Indiana	22,186,725	22,186,725			
6	Real and Personal Property - Other Jurisdictions	2,903	2,903			
7	**Payroll Taxes**					
8	Federal Insurance Contribution (FICA)	11,540,986		11,540,986		
9	Federal Unemployment Tax	41,470		41,470		
10	State Unemployment Insurance	337,830		337,830		
11	**Production Taxes**					
12	State Severance Taxes	-				-
13	**Miscellaneous Taxes**					
14	State Business & Occupation Tax	-				-
15	State Public Service Commission Fees	-			-	
16	State Franchise Taxes	-			-	
17	State Lic/Registration Fee	-			-	
18	Misc. State and Local Tax	-			-	
19	Sales & Use	35,711				35,711
20	Federal Excise Tax	10,738				10,738
21	Gross Receipts Audit	-				-
22						
23	Total Taxes by Allocable Basis	94,533,066	71,318,860	11,920,286	-	11,293,920

(Total Company Amount Ties to FFI p.114, Ln 14,(c))
NOTE 1: The detail of each total company number and its source in the FERC Form 1 is shown on WS H-1.

		Functional Property Tax Allocation				
		Production	Transmsission	Distribution	General	Total
24	Functionalized Net Plant (TCOS, Lns 41 thru 46)	2,640,294,538	1,338,022,648	2,128,112,471	160,271,103	6,266,700,759
	MICHIGAN JURISDICTION					
25	Percentage of Plant in MICHIGAN JURISDICTION	81.82%	16.12%	19.12%	14.00%	
26	Net Plant in MICHIGAN JURISDICTION (Ln 24 * Ln 25)	2,160,272,759	215,713,415	406,829,964	22,444,736	2,805,260,872
27	Less: Net Value of Exempted Generation Plant	533,383,531				
28	Taxable Property Basis (Ln 26 - Ln 27)	1,626,889,228	215,713,415	406,829,964	22,444,736	2,271,877,341
29	Relative Valuation Factor	100.00%	100.00%	100.00%	100.00%	
30	Weighted Net Plant (Ln 28 * Ln 29)	1,626,889,228	215,713,415	406,829,964	22,444,736	
31	General Plant Allocator (Ln 30 / (Total - General Plant))	72.32%	9.59%	18.09%	-100.00%	
32	Functionalized General Plant (Ln 31 * General Plant)	16,233,026	2,152,379	4,059,331	(22,444,736)	-
33	Weighted MICHIGAN JURISDICTION Plant (Ln 30 + 32)	1,643,122,254	217,865,793	410,889,295	(0)	2,271,877,341
34	Functional Percentage (Ln 33/Total Ln 33)	72.32%	9.59%	18.09%		
	INDIANA JURISDICTION					
35	Percentage of Plant in INDIANA JURISDICTION	18.18%	83.88%	80.88%	85.81%	
36	Net Plant in INDIANA JURISDICTION (Ln 24 * Ln 35)	480,021,779	1,122,309,233	1,721,282,507	137,534,371	3,461,147,890
37	Less: Net Value of Exempted Generation Plant	208,142,761				
38	Taxable Property Basis (Ln 36 - Ln 37)	271,879,018	1,122,309,233	1,721,282,507	137,534,371	3,253,005,129
39	Relative Valuation Factor	100.00%	100.00%	100.00%	100.00%	
40	Weighted Net Plant (Ln 38 * Ln 39)	271,879,018	1,122,309,233	1,721,282,507	137,534,371	
41	General Plant Allocator (Ln 40 / (Total - General Plant))	8.73%	36.02%	55.25%	-100.00%	
42	Functionalized General Plant (Ln 41 * General Plant)	12,002,266	49,545,031	75,987,074	(137,534,371)	-
43	Weighted INDIANA JURISDICTION Plant (Ln 40 + 42)	283,881,284	1,171,854,264	1,797,269,581	(0)	3,253,005,129
44	Functional Percentage (Ln 43/Total Ln 43)	8.73%	36.02%	55.25%		

AEP East Companies
Cost of Service Formula Rate Using Actual/Projected FF1 Balances
Worksheet H-1 Form 1 Source Reference of Company Amounts on WS H
Indiana Michigan Power Company

Line No.	(A) Annual Tax Expenses by Type (Note 1)		(B) Total Company	(C) FERC FORM 1 Tie-Back	(D) FERC FORM 1 Reference
1	**Revenue Taxes**				
2	Gross Receipts Tax		11,247,471		
		2021		(70,457)	pg. 263, ln. 106 (i)
		2022		11,322,968	
		2021		(15,064)	
		2022		10,024	

	(A) Real Estate and Personal Propety Tax Detail Annual Tax Expenses by Type (Note 1)	(B) Tax Year	(C) Total Company	(D) FERC FORM 1 Tie-Back	(E) FERC FORM 1 Reference	(F) Tax Year Factor (Note 2)	(G) Transmission Function (Note 2)
3	**Real Estate and Personal Property Taxes Total (Ln 4 + Ln 5 + Ln 6 + Ln 7)**		**71,318,860**				**12,201,542**
4	Real and Personal Property - Michigan		49,129,232				4,208,717
		2020		(2,539,453)	pg. 263, ln. 65 (i)	8.23%	(208,986)
		2020		(47,570)	pg. 263, ln. 65 (i)	8.23%	(3,915)
		2021		51,503,873		8.55%	4,403,460
		2021		212,382		8.55%	18,158
		2022				9.59%	-
							-
							-
							-
							-
5	Real and Personal Property - Indiana		22,186,725				7,992,319
		2019		7,465	pg. 263, ln. 56 (i)	35.18%	2,627
		2020		8,006	pg. 263, ln. 57 (i)	34.48%	2,761
		2021		96,554	pg. 263, ln. 58 (i)	36.04%	34,798
		2022		21,839,907		36.02%	7,867,552
		2022		234,793		36.02%	84,581
							-
							-
							-
							-
6	Real and Personal Property - Other		2,903				506
		2021		2,903	pg. 263, ln. 55 (i)	17.42%	506
							-
							-
							-
							-
			-				-
7	Real and Personal Property - Other Jurisdictions						-
							-
							-

Line No.	(A) Annual Tax Expenses by Type (Note 1)	(B) Total Company	(C) FERC FORM 1 Tie-Back	(D) FERC FORM 1 Reference
8	**Payroll Taxes**			
9	Federal Insurance Contribution (FICA)	11,540,986		
			11,540,986	pg. 263, ln. 113 (i)
10	Federal Unemployment Tax	41,470		
			41,470	pg. 263, ln. 76 (i)
11	State Unemployment Insurance	337,830		
			168,890	pg. 263, ln. 77 (i)
			173,120	pg. 263, ln. 79 (i)
			221	pg. 263, ln. 82 (i)
			(4,401)	pg. 263, ln. 82 (i)
12	**Production Taxes**	-		
13	State Severance Taxes			
14	**Miscellaneous Taxes**			
15	State Business & Occupation Tax	-		
16	State Public Service Commission Fees	-		
17	State Franchise Taxes	-		
				pg. 263, ln. 99 (i)
18	State Lic/Registration Fee	-		
19	Misc. State and Local Tax	-		
20	Sales & Use	35,711		
			35,711	pg. 263, ln. 86 (i)
				pg. 263, ln. 87 (i)
				pg. 263, ln. 88 (i)
21	Federal Excise Tax	10,738		
			10,738	pg. 263, ln. 2 (i)
22	CAT Tax	-		
23	Total Taxes by Allocable Basis (Total Company Amount Ties to FFI p.114, Ln 14,(c))	94,533,066	94,533,066	

Note 1: The taxes assessed on each operating company can differ from year to year and between operating companies by both the type of taxes and the states in which they were assessed. Therefore, for each company, the types and jurisdictions of tax expense recorded on this page could differ from the same page in the same company's prior year template or from this page in other operating companies' current year templates. For each update, this sheet will be revised to ensure that the total activity recorded hereon equals the total reported in account 408.1 on P. 114, Ln 14.(c) of the Ferc Form 1.

Note 2: The transmission functional amounts for any Real Estate and Property taxes listed on pages 263 of the FERC Form 1 will be allocated using the transmission functional allocator calculated for each state in Worksheet H of the applicable year that the taxes were assesed. Real and Personal Property - Other Jurisdictions will be allocated using the Gross Plant Allocator from the applicable year.

AEP East Companies
Cost of Service Formula Rate Using 2022 FF1 Balances
Worksheet I RESERVED FOR FUTURE USE
Indiana Michigan Power Company

AEP East Companies
Cost of Service Formula Rate Using 2022 FF1 Balances
Worksheet K Supporting Calculation of TRUE-UP PJM RTEP Project Revenue Requirement Billed to Benefiting Zones
Indiana Michigan Power Company

I.

Calculate Return and Income Taxes with 0 basis point ROE increase for Projects Qualified for Regional Billing.

A. Determine 'R' with hypothetical 0 basis point increase in ROE for Identified Projects

ROE w/o incentives (TCOS, ln 156)			10.35%
Project ROE Incentive Adder			0
ROE with additional 0 basis point incentive			10.35%
Determine R (cost of long term debt, cost of preferred stock and equity percentage is from the TCOS, lns 154 through156)			
	%	Cost	Weighted cost
Long Term Debt	49.28%	4.26%	2.099%
Preferred Stock	0.00%	0.00%	0.000%
Common Stock	50.72%	10.35%	5.249%
		R =	7.348%

B. Determine Return using 'R' with hypothetical 0 basis point ROE increase for Identified Projects.

Rate Base (TCOS, ln 68)	1,101,428,462
R (from A. above)	7.348%
Return (Rate Base x R)	80,932,126

C. Determine Income Taxes using Return with hypothetical 0 basis point ROE increase for Identified Projects.

Return (from B. above)	80,932,126
Effective Tax Rate (TCOS, ln 114)	23.76%
Income Tax Calculation (Return x CIT)	19,229,273
ITC Adjustment	1,172,563
Excess Deferred Income Tax	(3,360,080)
Tax Affect of Permanent Differences	2,472,281
Income Taxes	19,514,036

II. Calculate Net Plant Carrying Charge Rate (Fixed Charge Rate or FCR) with hypothetical 0 basis point ROE increase.

A. Determine Annual Revenue Requirement less return and Income Taxes.

Annual Revenue Requirement (TCOS, ln 1)	188,850,529
Lease Payments (TCOS, Ln 95)	-
Return (TCOS, ln 126)	80,932,126
Income Taxes (TCOS, ln 125)	19,514,036
Annual Revenue Requirement, Less Lease Payments, Return and Taxes	88,404,366

B. Determine Annual Revenue Requirement with hypothetical 0 basis point increase in ROE.

Annual Revenue Requirement, Less Lease Payments, Return and Taxes	88,404,366
Return (from I.B. above)	80,932,126
Income Taxes (from I.C. above)	19,514,036
Annual Revenue Requirement, with 0 Basis Point ROE increase	188,850,529
Depreciation (TCOS, ln 100)	44,779,082
Annual Rev. Req, w/ 0 Basis Point ROE increase, less Depreciation	144,071,447

C. Determine FCR with hypothetical 0 basis point ROE increase.

Net Transmission Plant (TCOS, ln 42)	1,292,520,775
Annual Revenue Requirement, with 0 Basis Point ROE increase	188,850,529
FCR with 0 Basis Point increase in ROE	14.61%
Annual Rev. Req, w / 0 Basis Point ROE increase, less Dep.	144,071,447
FCR with 0 Basis Point ROE increase, less Depreciation	11.15%
FCR less Depreciation (TCOS, ln 10)	11.15%
Incremental FCR with 0 Basis Point ROE increase, less Depreciation	0.00%

III. Calculation of Composite Depreciation Rate

Average Transmission Plant Balance for 2022 (TCOS, ln 21)	1,750,647,328
Annual Depreciation and Amortization Expense (TCOS, ln 100)	44,779,082
Composite Depreciation Rate	2.56%
Depreciable Life for Composite Depreciation Rate	39.10
Round to nearest whole year	39

SUMMARY OF TRUED-UP ANNUAL REVENUE REQUIREMENTS FOR RTEPPROJECTS

		Rev Require	W Incentives	Incentive Amounts
TRUE-UP YEAR	2022			
	As Projected in Prior Year WS J	$ 5,322,411	$ 5,322,411	$ -
	Actual after True-up	$ 5,720,392	$ 5,720,392	$ -
	True-up of ARR For 2022	397,981	397,981	-

Worksheet K - ATRR TRUE-UP Calculation for PJM Projects Charged to Benefiting Zones

IV. Determine the Revenue Requirement, and Additional Revenue Requirement for facilities receiving incentives.

A. Base Plan Facilities

Facilities receiving incentives accepted by FERC in Docket No. (e.g. ER05-925-000)

Project Description:

RTEP ID: b0839 (Replace existing 450 MVA transformer at Twin Branch 345 / 138 kV with a 675 MVA transformer)

2022	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	**792,610**	**792,610**	-
Prior Yr True-Up	**832,310**	**832,310**	-
True-Up Adjustment	**39,700**	**39,700**	**-**

Details

Investment	8,327,150	Current Year	**2022**
Service Year (yyyy)	2009	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	6	FCR w/o incentives, less depreciation	11.15%
Useful life	39	FCR w/incentives approved for these facilities, less dep.	11.15%
CIAC (Yes or No)	No	Annual Depreciation Expense	213,517

TRUE UP OF PROJECT REVENUE REQUIREMENT FOR PRIOR YEAR:

CUMULATIVE HISTORY OF TRUED-UP ANNUAL REVENUE REQUIREMENTS:
INPUT TRUE-UP ARR (WITH & WITHOUT INCENTIVES) FROM EACH PRIOR YEAR
TEMPLATE BELOW TO MAINTAIN HISTORY OF TRUED-UP ARRS OVER THE
LIFE OF THE PROJECT.

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Average Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	RTEP Projected Rev. Req't.From Prior Year WS J w/o Incentives	RTEP Rev Req't True-up w/o Incentives	RTEP Projected Rev. Req't.From Prior Year WS J with Incentives **	RTEP Rev Req't True-up with Incentives **	True-up of Incentive with Incentives **
2009	8,327,150	106,758	8,220,392	8,273,771	1,028,998	1,028,998	$ -	$ -	$ -	$ -	$ -	$ -
2010	8,220,392	213,517	8,006,875	8,113,634	1,117,907	1,117,907	$ -	$ 1,408,114	$ (290,208)	$ 1,408,114	$ (290,208)	$ -
2011	8,006,875	213,517	7,793,359	7,900,117	1,094,107	1,094,107	$ -	$ 1,487,355	$ (393,248)	$ 1,487,355	$ (393,248)	$ -
2012	7,793,359	213,517	7,579,842	7,686,600	1,070,307	1,070,307	$ -	$ 1,319,695	$ (249,388)	$ 1,319,695	$ (249,388)	$ -
2013	7,579,842	213,517	7,366,325	7,473,084	1,046,508	1,046,508	$ -	$ 1,272,484	$ (225,976)	$ 1,272,484	$ (225,976)	$ -
2014	7,366,325	213,517	7,152,809	7,259,567	1,022,708	1,022,708	$ -	$ 1,249,385	$ (226,677)	$ 1,249,385	$ (226,677)	$ -
2015	7,152,809	213,517	6,939,292	7,046,050	998,908	998,908	$ -	$ 1,278,273	$ (279,365)	$ 1,278,273	$ (279,365)	$ -
2016	6,939,292	213,517	6,725,775	6,832,534	975,108	975,108	$ -	$ 1,254,654	$ (279,546)	$ 1,254,654	$ (279,546)	$ -
2017	6,725,775	213,517	6,512,259	6,619,017	951,309	951,309	$ -	$ 1,132,871	$ (181,562)	$ 1,132,871	$ (181,562)	$ -
2018	6,512,259	213,517	6,298,742	6,405,500	927,509	927,509	$ -	$ 933,326	$ (5,817)	$ 933,326	$ (5,817)	$ -
2019	6,298,742	213,517	6,085,225	6,191,984	903,709	903,709	$ -	$ 856,880	$ 46,829	$ 856,880	$ 46,829	$ -
2020	6,085,225	213,517	5,871,709	5,978,467	879,909	879,909	$ -	$ 804,584	$ 75,325	$ 804,584	$ 75,325	$ -
2021	5,871,709	213,517	5,658,192	5,764,950	856,110	856,110	$ -	$ 786,905	$ 69,205	$ 786,905	$ 69,205	$ -
2022	5,658,192	213,517	5,444,675	5,551,434	832,310	832,310	$ -	$ 792,610	$ 39,700	$ 792,610	$ 39,700	$ -
2023	5,444,675	213,517	5,231,159	5,337,917	808,510	808,510	$ -		$ -		$ -	$ -
2024	5,231,159	213,517	5,017,642	5,124,400	784,710	784,710	$ -		$ -		$ -	$ -
2025	5,017,642	213,517	4,804,125	4,910,884	760,911	760,911	$ -		$ -		$ -	$ -
2026	4,804,125	213,517	4,590,609	4,697,367	737,111	737,111	$ -		$ -		$ -	$ -
2027	4,590,609	213,517	4,377,092	4,483,850	713,311	713,311	$ -		$ -		$ -	$ -
2028	4,377,092	213,517	4,163,575	4,270,334	689,511	689,511	$ -		$ -		$ -	$ -
2029	4,163,575	213,517	3,950,059	4,056,817	665,712	665,712	$ -		$ -		$ -	$ -
2030	3,950,059	213,517	3,736,542	3,843,300	641,912	641,912	$ -		$ -		$ -	$ -
2031	3,736,542	213,517	3,523,025	3,629,783	618,112	618,112	$ -		$ -		$ -	$ -
2032	3,523,025	213,517	3,309,508	3,416,267	594,312	594,312	$ -		$ -		$ -	$ -
2033	3,309,508	213,517	3,095,992	3,202,750	570,513	570,513	$ -		$ -		$ -	$ -
2034	3,095,992	213,517	2,882,475	2,989,233	546,713	546,713	$ -		$ -		$ -	$ -
2035	2,882,475	213,517	2,668,958	2,775,717	522,913	522,913	$ -		$ -		$ -	$ -
2036	2,668,958	213,517	2,455,442	2,562,200	499,114	499,114	$ -		$ -		$ -	$ -
2037	2,455,442	213,517	2,241,925	2,348,683	475,314	475,314	$ -		$ -		$ -	$ -
2038	2,241,925	213,517	2,028,408	2,135,167	451,514	451,514	$ -		$ -		$ -	$ -
2039	2,028,408	213,517	1,814,892	1,921,650	427,714	427,714	$ -		$ -		$ -	$ -
2040	1,814,892	213,517	1,601,375	1,708,133	403,915	403,915	$ -		$ -		$ -	$ -
2041	1,601,375	213,517	1,387,858	1,494,617	380,115	380,115	$ -		$ -		$ -	$ -
2042	1,387,858	213,517	1,174,342	1,281,100	356,315	356,315	$ -		$ -		$ -	$ -
2043	1,174,342	213,517	960,825	1,067,583	332,515	332,515	$ -		$ -		$ -	$ -
2044	960,825	213,517	747,308	854,067	308,716	308,716	$ -		$ -		$ -	$ -
2045	747,308	213,517	533,792	640,550	284,916	284,916	$ -		$ -		$ -	$ -
2046	533,792	213,517	320,275	427,033	261,116	261,116	$ -		$ -		$ -	$ -
2047	320,275	213,517	106,758	213,517	237,316	237,316	$ -		$ -		$ -	$ -
2048	106,758	106,758	-	53,379	112,708	112,708	$ -		$ -		$ -	$ -
2049	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2050	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2051	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2052	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2053	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2054	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2055	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2056	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2057	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2058	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2059	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2060	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2061	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2062	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2063	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2064	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2065	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2066	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2067	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2068	-	-	-	-	-	-	$ -		$ -		$ -	$ -
Project Totals		8,327,150			26,890,946	26,890,946	-					

** This is the total amount that needs to be reported to PJM for billing to all regions.

This is the calculation of additional incentive revenue on projects deemed by the FERC to be eligible for an incentive return. This additional incentive requirement is applicable for the life of this specific project. Each year the revenue requirement calculated for PJM should be incremented by the amount of the incentive revenue calculated for that year on this project.

Worksheet K - ATRR TRUE-UP Calculation for PJM Projects Charged to Benefiting Zones

IV. Determine the Revenue Requirement, and Additional Revenue Requirement for facilities receiving incentives.

A. Base Plan Facilities

Facilities receiving incentives accepted by FERC in Docket No. (e.g. ER05-925-000)

Project Description: RTEP ID: b1465.2 (Replace the 100 MVAR 765 kV shunt reactor bank on Rockport - Jefferson 765 kV line with a 300 MVAR bank at Rockport Station)

2022	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	61,869	61,869	-
Prior Yr True-Up	65,269	65,269	-
True-Up Adjustment	3,400	3,400	-

Details

Investment	585,981	Current Year	2022
Service Year (yyyy)	2013	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	6	FCR w/o incentives, less depreciation	11.15%
Useful life	39	FCR w/incentives approved for these facilities, less dep.	11.15%
CIAC (Yes or No)	No	Annual Depreciation Expense	15,025

TRUE UP OF PROJECT REVENUE REQUIREMENT FOR PRIOR YEAR:

CUMULATIVE HISTORY OF TRUED-UP ANNUAL REVENUE REQUIREMENTS:
INPUT TRUE-UP ARR (WITH & WITHOUT INCENTIVES) FROM EACH PRIOR YEAR
TEMPLATE BELOW TO MAINTAIN HISTORY OF TRUED-UP ARRS OVER THE
LIFE OF THE PROJECT.

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Average Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	RTEP Projected Rev. Req't.From Prior Year WS J w/o Incentives	RTEP Rev Req't True-up w/o Incentives	RTEP Projected Rev. Req't.From Prior Year WS J with Incentives **	RTEP Rev Req't True-up with Incentives **	True-up of Incentive with Incentives **
2013	585,981	7,513	578,469	582,225	72,411	72,411	$ -	$ 92,625	$ (20,214)	$ 92,625	$ (20,214)	$ -
2014	578,469	15,025	563,443	570,956	78,667	78,667	$ -	$ 87,393	$ (8,726)	$ 87,393	$ (8,726)	$ -
2015	563,443	15,025	548,418	555,931	76,992	76,992	$ -	$ 87,463	$ (10,471)	$ 87,463	$ (10,471)	$ -
2016	548,418	15,025	533,393	540,906	75,317	75,317	$ -	$ 85,936	$ (10,619)	$ 85,936	$ (10,619)	$ -
2017	533,393	15,025	518,368	525,881	73,643	73,643	$ -	$ 77,494	$ (3,851)	$ 77,494	$ (3,851)	$ -
2018	518,368	15,025	503,343	510,855	71,968	71,968	$ -	$ 70,215	$ 1,753	$ 70,215	$ 1,753	$ -
2019	503,343	15,025	488,318	495,830	70,293	70,293	$ -	$ 65,156	$ 5,137	$ 65,156	$ 5,137	$ -
2020	488,318	15,025	473,293	480,805	68,618	68,618	$ -	$ 61,867	$ 6,751	$ 61,867	$ 6,751	$ -
2021	473,293	15,025	458,267	465,780	66,944	66,944	$ -	$ 61,041	$ 5,903	$ 61,041	$ 5,903	$ -
2022	458,267	15,025	443,242	450,755	65,269	65,269	$ -	$ 61,869	$ 3,400	$ 61,869	$ 3,400	$ -
2023	443,242	15,025	428,217	435,730	63,594	63,594	$ -		$ -		$ -	$ -
2024	428,217	15,025	413,192	420,704	61,919	61,919	$ -		$ -		$ -	$ -
2025	413,192	15,025	398,167	405,679	60,244	60,244	$ -		$ -		$ -	$ -
2026	398,167	15,025	383,142	390,654	58,570	58,570	$ -		$ -		$ -	$ -
2027	383,142	15,025	368,116	375,629	56,895	56,895	$ -		$ -		$ -	$ -
2028	368,116	15,025	353,091	360,604	55,220	55,220	$ -		$ -		$ -	$ -
2029	353,091	15,025	338,066	345,579	53,545	53,545	$ -		$ -		$ -	$ -
2030	338,066	15,025	323,041	330,554	51,870	51,870	$ -		$ -		$ -	$ -
2031	323,041	15,025	308,016	315,528	50,196	50,196	$ -		$ -		$ -	$ -
2032	308,016	15,025	292,991	300,503	48,521	48,521	$ -		$ -		$ -	$ -
2033	292,991	15,025	277,965	285,478	46,846	46,846	$ -		$ -		$ -	$ -
2034	277,965	15,025	262,940	270,453	45,171	45,171	$ -		$ -		$ -	$ -
2035	262,940	15,025	247,915	255,428	43,497	43,497	$ -		$ -		$ -	$ -
2036	247,915	15,025	232,890	240,403	41,822	41,822	$ -		$ -		$ -	$ -
2037	232,890	15,025	217,865	225,377	40,147	40,147	$ -		$ -		$ -	$ -
2038	217,865	15,025	202,840	210,352	38,472	38,472	$ -		$ -		$ -	$ -
2039	202,840	15,025	187,814	195,327	36,797	36,797	$ -		$ -		$ -	$ -
2040	187,814	15,025	172,789	180,302	35,123	35,123	$ -		$ -		$ -	$ -
2041	172,789	15,025	157,764	165,277	33,448	33,448	$ -		$ -		$ -	$ -
2042	157,764	15,025	142,739	150,252	31,773	31,773	$ -		$ -		$ -	$ -
2043	142,739	15,025	127,714	135,226	30,098	30,098	$ -		$ -		$ -	$ -
2044	127,714	15,025	112,689	120,201	28,423	28,423	$ -		$ -		$ -	$ -
2045	112,689	15,025	97,664	105,176	26,749	26,749	$ -		$ -		$ -	$ -
2046	97,664	15,025	82,638	90,151	25,074	25,074	$ -		$ -		$ -	$ -
2047	82,638	15,025	67,613	75,126	23,399	23,399	$ -		$ -		$ -	$ -
2048	67,613	15,025	52,588	60,101	21,724	21,724	$ -		$ -		$ -	$ -
2049	52,588	15,025	37,563	45,075	20,050	20,050	$ -		$ -		$ -	$ -
2050	37,563	15,025	22,538	30,050	18,375	18,375	$ -		$ -		$ -	$ -
2051	22,538	15,025	7,513	15,025	16,700	16,700	$ -		$ -		$ -	$ -
2052	7,513	7,513	-	3,756	7,931	7,931	$ -		$ -		$ -	$ -
2053	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2054	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2055	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2056	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2057	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2058	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2059	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2060	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2061	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2062	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2063	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2064	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2065	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2066	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2067	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2068	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2069	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2070	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2071	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2072	-	-	-	-	-	-	$ -		$ -		$ -	$ -
Project Totals		585,981			1,892,315	1,892,315	-					

** This is the total amount that needs to be reported to PJM for billing to all regions.

This is the calculation of additional incentive revenue on projects deemed by the FERC to be eligible for an incentive return. This additional incentive requirement is applicable for the life of this specific project. Each year the revenue requirement calculated for PJM should be incremented by the amount of the incentive revenue calculated for that year on this project.

Worksheet K - ATRR TRUE-UP Calculation for PJM Projects Charged to Benefiting Zones

IV. Determine the Revenue Requirement, and Additional Revenue Requirement for facilities receiving incentives.

A. Base Plan Facilities

Facilities receiving incentives accepted by FERC in Docket No. (e.g. ER05-925-000)

Project Description: RTEP ID: b1465.3 (Transpose the Rockport - Sullivan 765 kV line and the Rockport - Jefferson 765 kV line)

2022	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	2,308,748	2,308,748	-
Prior Yr True-Up	2,435,204	2,435,204	-
True-Up Adjustment	126,456	126,456	-

Details

Investment	21,957,101	Current Year	2022
Service Year (yyyy)	2013	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	4	FCR w/o incentives, less depreciation	11.15%
Useful life	39	FCR w/incentives approved for these facilities, less dep.	11.15%
CIAC (Yes or No)	No	Annual Depreciation Expense	563,003

TRUE UP OF PROJECT REVENUE REQUIREMENT FOR PRIOR YEAR:

CUMULATIVE HISTORY OF TRUED-UP ANNUAL REVENUE REQUIREMENTS:
INPUT TRUE-UP ARR (WITH & WITHOUT INCENTIVES) FROM EACH PRIOR YEAR TEMPLATE BELOW TO MAINTAIN HISTORY OF TRUED-UP ARRS OVER THE LIFE OF THE PROJECT.

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Average Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	RTEP Projected Rev. Req't.From Prior Year WS J w/o Incentives	RTEP Rev Req't True-up w/o Incentives	RTEP Projected Rev. Req't.From Prior Year WS J with Incentives **	RTEP Rev Req't True-up with Incentives **	True-up of Incentive with Incentives **
2013	21,957,101	375,335	21,581,766	21,769,434	2,801,875	2,801,875	$ -	$ 1,301,059	$ 1,500,816	$ 1,301,059	$ 1,500,816	$ -
2014	21,581,766	563,003	21,018,764	21,300,265	2,937,247	2,937,247	$ -	$ 3,243,481	$ (306,234)	$ 3,243,481	$ (306,234)	$ -
2015	21,018,764	563,003	20,455,761	20,737,263	2,874,491	2,874,491	$ -	$ 3,604,460	$ (729,969)	$ 3,604,460	$ (729,969)	$ -
2016	20,455,761	563,003	19,892,759	20,174,260	2,811,736	2,811,736	$ -	$ 3,506,792	$ (695,056)	$ 3,506,792	$ (695,056)	$ -
2017	19,892,759	563,003	19,329,756	19,611,257	2,748,981	2,748,981	$ -	$ 3,162,406	$ (413,425)	$ 3,162,406	$ (413,425)	$ -
2018	19,329,756	563,003	18,766,753	19,048,255	2,686,225	2,686,225	$ -	$ 2,623,914	$ 62,311	$ 2,623,914	$ 62,311	$ -
2019	18,766,753	563,003	18,203,751	18,485,252	2,623,470	2,623,470	$ -	$ 2,433,873	$ 189,597	$ 2,433,873	$ 189,597	$ -
2020	18,203,751	563,003	17,640,748	17,922,249	2,560,715	2,560,715	$ -	$ 2,310,007	$ 250,708	$ 2,310,007	$ 250,708	$ -
2021	17,640,748	563,003	17,077,746	17,359,247	2,497,959	2,497,959	$ -	$ 2,278,398	$ 219,561	$ 2,278,398	$ 219,561	$ -
2022	17,077,746	563,003	16,514,743	16,796,244	2,435,204	2,435,204	$ -	$ 2,308,748	$ 126,456	$ 2,308,748	$ 126,456	$ -
2023	16,514,743	563,003	15,951,740	16,233,242	2,372,449	2,372,449	$ -		$ -		$ -	$ -
2024	15,951,740	563,003	15,388,738	15,670,239	2,309,693	2,309,693	$ -		$ -		$ -	$ -
2025	15,388,738	563,003	14,825,735	15,107,236	2,246,938	2,246,938	$ -		$ -		$ -	$ -
2026	14,825,735	563,003	14,262,733	14,544,234	2,184,183	2,184,183	$ -		$ -		$ -	$ -
2027	14,262,733	563,003	13,699,730	13,981,231	2,121,427	2,121,427	$ -		$ -		$ -	$ -
2028	13,699,730	563,003	13,136,727	13,418,229	2,058,672	2,058,672	$ -		$ -		$ -	$ -
2029	13,136,727	563,003	12,573,725	12,855,226	1,995,917	1,995,917	$ -		$ -		$ -	$ -
2030	12,573,725	563,003	12,010,722	12,292,223	1,933,161	1,933,161	$ -		$ -		$ -	$ -
2031	12,010,722	563,003	11,447,720	11,729,221	1,870,406	1,870,406	$ -		$ -		$ -	$ -
2032	11,447,720	563,003	10,884,717	11,166,218	1,807,650	1,807,650	$ -		$ -		$ -	$ -
2033	10,884,717	563,003	10,321,714	10,603,216	1,744,895	1,744,895	$ -		$ -		$ -	$ -
2034	10,321,714	563,003	9,758,712	10,040,213	1,682,140	1,682,140	$ -		$ -		$ -	$ -
2035	9,758,712	563,003	9,195,709	9,477,210	1,619,384	1,619,384	$ -		$ -		$ -	$ -
2036	9,195,709	563,003	8,632,707	8,914,208	1,556,629	1,556,629	$ -		$ -		$ -	$ -
2037	8,632,707	563,003	8,069,704	8,351,205	1,493,874	1,493,874	$ -		$ -		$ -	$ -
2038	8,069,704	563,003	7,506,701	7,788,203	1,431,118	1,431,118	$ -		$ -		$ -	$ -
2039	7,506,701	563,003	6,943,699	7,225,200	1,368,363	1,368,363	$ -		$ -		$ -	$ -
2040	6,943,699	563,003	6,380,696	6,662,197	1,305,608	1,305,608	$ -		$ -		$ -	$ -
2041	6,380,696	563,003	5,817,694	6,099,195	1,242,852	1,242,852	$ -		$ -		$ -	$ -
2042	5,817,694	563,003	5,254,691	5,536,192	1,180,097	1,180,097	$ -		$ -		$ -	$ -
2043	5,254,691	563,003	4,691,688	4,973,190	1,117,342	1,117,342	$ -		$ -		$ -	$ -
2044	4,691,688	563,003	4,128,686	4,410,187	1,054,586	1,054,586	$ -		$ -		$ -	$ -
2045	4,128,686	563,003	3,565,683	3,847,184	991,831	991,831	$ -		$ -		$ -	$ -
2046	3,565,683	563,003	3,002,681	3,284,182	929,076	929,076	$ -		$ -		$ -	$ -
2047	3,002,681	563,003	2,439,678	2,721,179	866,320	866,320	$ -		$ -		$ -	$ -
2048	2,439,678	563,003	1,876,675	2,158,177	803,565	803,565	$ -		$ -		$ -	$ -
2049	1,876,675	563,003	1,313,673	1,595,174	740,809	740,809	$ -		$ -		$ -	$ -
2050	1,313,673	563,003	750,670	1,032,171	678,054	678,054	$ -		$ -		$ -	$ -
2051	750,670	563,003	187,668	469,169	615,299	615,299	$ -		$ -		$ -	$ -
2052	187,668	187,668	-	93,834	198,127	198,127	$ -		$ -		$ -	$ -
2053	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2054	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2055	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2056	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2057	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2058	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2059	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2060	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2061	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2062	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2063	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2064	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2065	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2066	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2067	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2068	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2069	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2070	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2071	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2072	-	-	-	-	-	-	$ -		$ -		$ -	$ -
Project Totals		21,957,101			70,498,368	70,498,368	-					

** This is the total amount that needs to be reported to PJM for billing to all regions.

This is the calculation of additional incentive revenue on projects deemed by the FERC to be eligible for an incentive return. This additional incentive requirement is applicable for the life of this specific project. Each year the revenue requirement calculated for PJM should be incremented by the amount of the incentive revenue calculated for that year on this project.

Worksheet K - ATRR TRUE-UP Calculation for PJM Projects Charged to Benefiting Zones

IV. Determine the Revenue Requirement, and Additional Revenue Requirement for facilities receiving incentives.

A. Base Plan Facilities

Facilities receiving incentives accepted by FERC in Docket No. (e.g. ER05-925-000)

Project Description: RTEP ID: b1659.14 (Fort Wayne - Marion: Relocate 138 kV line due to new 765 kV build into Sorenson)

2022	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	127,072	127,072	-
Prior Yr True-Up	134,484	134,484	-
True-Up Adjustment	7,413	7,413	-

Details			
Investment	1,112,263	Current Year	2022
Service Year (yyyy)	2016	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	10	FCR w/o incentives, less depreciation	11.15%
Useful life	39	FCR w/incentives approved for these facilities, less dep.	11.15%
CIAC (Yes or No)	No	Annual Depreciation Expense	28,520

TRUE UP OF PROJECT REVENUE REQUIREMENT FOR PRIOR YEAR:

CUMULATIVE HISTORY OF TRUED-UP ANNUAL REVENUE REQUIREMENTS:
INPUT TRUE-UP ARR (WITH & WITHOUT INCENTIVES) FROM EACH PRIOR YEAR TEMPLATE BELOW TO MAINTAIN HISTORY OF TRUED-UP ARRS OVER THE LIFE OF THE PROJECT.

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Average Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	RTEP Projected Rev. Req't.From Prior Year WS J w/o Incentives	RTEP Rev Req't True-up w/o Incentives	RTEP Projected Rev. Req't.From Prior Year WS J with Incentives **	RTEP Rev Req't True-up with Incentives **	True-up of Incentive with Incentives **
2016	1,112,263	4,753	1,107,509	1,109,886	128,467	128,467	$ -	$ 226,163	$ (97,696)	$ 226,163	$ (97,696)	$ -
2017	1,107,509	28,520	1,078,990	1,093,250	150,379	150,379	$ -	$ 7,946	$ 142,433	$ 7,946	$ 142,433	$ -
2018	1,078,990	28,520	1,050,470	1,064,730	147,200	147,200	$ -	$ 18,182	$ 129,018	$ 18,182	$ 129,018	$ -
2019	1,050,470	28,520	1,021,951	1,036,211	144,021	144,021	$ -	$ 125,631	$ 18,391	$ 125,631	$ 18,391	$ -
2020	1,021,951	28,520	993,431	1,007,691	140,842	140,842	$ -	$ 125,733	$ 15,109	$ 125,733	$ 15,109	$ -
2021	993,431	28,520	964,912	979,171	137,663	137,663	$ -	$ 124,826	$ 12,837	$ 124,826	$ 12,837	$ -
2022	964,912	28,520	936,392	950,652	134,484	134,484	$ -	$ 127,072	$ 7,413	$ 127,072	$ 7,413	$ -
2023	936,392	28,520	907,873	922,132	131,305	131,305	$ -		$ -		$ -	$ -
2024	907,873	28,520	879,353	893,613	128,127	128,127	$ -		$ -		$ -	$ -
2025	879,353	28,520	850,833	865,093	124,948	124,948	$ -		$ -		$ -	$ -
2026	850,833	28,520	822,314	836,574	121,769	121,769	$ -		$ -		$ -	$ -
2027	822,314	28,520	793,794	808,054	118,590	118,590	$ -		$ -		$ -	$ -
2028	793,794	28,520	765,275	779,535	115,411	115,411	$ -		$ -		$ -	$ -
2029	765,275	28,520	736,755	751,015	112,232	112,232	$ -		$ -		$ -	$ -
2030	736,755	28,520	708,236	722,495	109,053	109,053	$ -		$ -		$ -	$ -
2031	708,236	28,520	679,716	693,976	105,874	105,874	$ -		$ -		$ -	$ -
2032	679,716	28,520	651,197	665,456	102,695	102,695	$ -		$ -		$ -	$ -
2033	651,197	28,520	622,677	636,937	99,516	99,516	$ -		$ -		$ -	$ -
2034	622,677	28,520	594,157	608,417	96,337	96,337	$ -		$ -		$ -	$ -
2035	594,157	28,520	565,638	579,898	93,158	93,158	$ -		$ -		$ -	$ -
2036	565,638	28,520	537,118	551,378	89,979	89,979	$ -		$ -		$ -	$ -
2037	537,118	28,520	508,599	522,859	86,800	86,800	$ -		$ -		$ -	$ -
2038	508,599	28,520	480,079	494,339	83,621	83,621	$ -		$ -		$ -	$ -
2039	480,079	28,520	451,560	465,819	80,442	80,442	$ -		$ -		$ -	$ -
2040	451,560	28,520	423,040	437,300	77,263	77,263	$ -		$ -		$ -	$ -
2041	423,040	28,520	394,521	408,780	74,084	74,084	$ -		$ -		$ -	$ -
2042	394,521	28,520	366,001	380,261	70,906	70,906	$ -		$ -		$ -	$ -
2043	366,001	28,520	337,481	351,741	67,727	67,727	$ -		$ -		$ -	$ -
2044	337,481	28,520	308,962	323,222	64,548	64,548	$ -		$ -		$ -	$ -
2045	308,962	28,520	280,442	294,702	61,369	61,369	$ -		$ -		$ -	$ -
2046	280,442	28,520	251,923	266,183	58,190	58,190	$ -		$ -		$ -	$ -
2047	251,923	28,520	223,403	237,663	55,011	55,011	$ -		$ -		$ -	$ -
2048	223,403	28,520	194,884	209,143	51,832	51,832	$ -		$ -		$ -	$ -
2049	194,884	28,520	166,364	180,624	48,653	48,653	$ -		$ -		$ -	$ -
2050	166,364	28,520	137,845	152,104	45,474	45,474	$ -		$ -		$ -	$ -
2051	137,845	28,520	109,325	123,585	42,295	42,295	$ -		$ -		$ -	$ -
2052	109,325	28,520	80,805	95,065	39,116	39,116	$ -		$ -		$ -	$ -
2053	80,805	28,520	52,286	66,546	35,937	35,937	$ -		$ -		$ -	$ -
2054	52,286	28,520	23,766	38,026	32,758	32,758	$ -		$ -		$ -	$ -
2055	23,766	23,766	-	11,883	25,091	25,091	$ -		$ -		$ -	$ -
2056	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2057	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2058	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2059	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2060	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2061	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2062	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2063	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2064	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2065	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2066	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2067	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2068	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2069	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2070	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2071	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2072	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2073	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2074	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2075	-	-	-	-	-	-	$ -		$ -		$ -	$ -
Project Totals		1,112,263			3,633,167	3,633,167	-					

** This is the total amount that needs to be reported to PJM for billing to all regions.

This is the calculation of additional incentive revenue on projects deemed by the FERC to be eligible for an incentive return. This additional incentive requirement is applicable for the life of this specific project. Each year the revenue requirement calculated for PJM should be incremented by the amount of the incentive revenue calculated for that year on this project.

Worksheet K - ATRR TRUE-UP Calculation for PJM Projects Charged to Benefiting Zones

IV. Determine the Revenue Requirement, and Additional Revenue Requirement for facilities receiving incentives.

A. Base Plan Facilities

Facilities receiving incentives accepted by FERC in Docket No. (e.g. ER05-925-000)

Project Description: RTEP ID: b2048 (Tanners Creek - Support for Transformer A/B Replacement)

2022	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	87,433	87,433	-
Prior Yr True-Up	92,285	92,285	-
True-Up Adjustment	4,852	4,852	-

Details

Investment	818,037	Current Year	2022
Service Year (yyyy)	2013	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	12	FCR w/o incentives, less depreciation	11.15%
Useful life	39	FCR w/incentives approved for these facilities, less dep.	11.15%
CIAC (Yes or No)	No	Annual Depreciation Expense	20,975

TRUE UP OF PROJECT REVENUE REQUIREMENT FOR PRIOR YEAR:

CUMULATIVE HISTORY OF TRUED-UP ANNUAL REVENUE REQUIREMENTS:
INPUT TRUE-UP ARR (WITH & WITHOUT INCENTIVES) FROM EACH PRIOR YEAR
TEMPLATE BELOW TO MAINTAIN HISTORY OF TRUED-UP ARRS OVER THE
LIFE OF THE PROJECT.

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Average Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	RTEP Projected Rev. Req't.From Prior Year WS J w/o Incentives	RTEP Rev Req't True-up w/o Incentives	RTEP Projected Rev. Req't.From Prior Year WS J with Incentives **	RTEP Rev Req't True-up with Incentives **	True-up of Incentive with Incentives **
2013	818,037	-	818,037	818,037	91,183	91,183	$ -	$ 0	$ 91,183	$ 0	$ 91,183	$ -
2014	818,037	20,975	797,062	807,550	110,989	110,989	$ -	$ 139,756	$ (28,767)	$ 139,756	$ (28,767)	$ -
2015	797,062	20,975	776,087	786,574	108,651	108,651	$ -	$ 133,078	$ (24,427)	$ 133,078	$ (24,427)	$ -
2016	776,087	20,975	755,111	765,599	106,313	106,313	$ -	$ 132,118	$ (25,805)	$ 132,118	$ (25,805)	$ -
2017	755,111	20,975	734,136	744,624	103,975	103,975	$ -	$ 119,121	$ (15,146)	$ 119,121	$ (15,146)	$ -
2018	734,136	20,975	713,161	723,648	101,637	101,637	$ -	$ 98,812	$ 2,825	$ 98,812	$ 2,825	$ -
2019	713,161	20,975	692,185	702,673	99,299	99,299	$ -	$ 91,807	$ 7,492	$ 91,807	$ 7,492	$ -
2020	692,185	20,975	671,210	681,698	96,961	96,961	$ -	$ 87,283	$ 9,678	$ 87,283	$ 9,678	$ -
2021	671,210	20,975	650,235	660,722	94,623	94,623	$ -	$ 86,203	$ 8,420	$ 86,203	$ 8,420	$ -
2022	650,235	20,975	629,259	639,747	92,285	92,285	$ -	$ 87,433	$ 4,852	$ 87,433	$ 4,852	$ -
2023	629,259	20,975	608,284	618,772	89,947	89,947	$ -		$ -		$ -	$ -
2024	608,284	20,975	587,309	597,796	87,609	87,609	$ -		$ -		$ -	$ -
2025	587,309	20,975	566,333	576,821	85,271	85,271	$ -		$ -		$ -	$ -
2026	566,333	20,975	545,358	555,846	82,933	82,933	$ -		$ -		$ -	$ -
2027	545,358	20,975	524,383	534,871	80,595	80,595	$ -		$ -		$ -	$ -
2028	524,383	20,975	503,408	513,895	78,257	78,257	$ -		$ -		$ -	$ -
2029	503,408	20,975	482,432	492,920	75,919	75,919	$ -		$ -		$ -	$ -
2030	482,432	20,975	461,457	471,945	73,581	73,581	$ -		$ -		$ -	$ -
2031	461,457	20,975	440,482	450,969	71,243	71,243	$ -		$ -		$ -	$ -
2032	440,482	20,975	419,506	429,994	68,905	68,905	$ -		$ -		$ -	$ -
2033	419,506	20,975	398,531	409,019	66,567	66,567	$ -		$ -		$ -	$ -
2034	398,531	20,975	377,556	388,043	64,229	64,229	$ -		$ -		$ -	$ -
2035	377,556	20,975	356,580	367,068	61,891	61,891	$ -		$ -		$ -	$ -
2036	356,580	20,975	335,605	346,093	59,553	59,553	$ -		$ -		$ -	$ -
2037	335,605	20,975	314,630	325,117	57,215	57,215	$ -		$ -		$ -	$ -
2038	314,630	20,975	293,654	304,142	54,877	54,877	$ -		$ -		$ -	$ -
2039	293,654	20,975	272,679	283,167	52,539	52,539	$ -		$ -		$ -	$ -
2040	272,679	20,975	251,704	262,191	50,201	50,201	$ -		$ -		$ -	$ -
2041	251,704	20,975	230,728	241,216	47,863	47,863	$ -		$ -		$ -	$ -
2042	230,728	20,975	209,753	220,241	45,525	45,525	$ -		$ -		$ -	$ -
2043	209,753	20,975	188,778	199,265	43,187	43,187	$ -		$ -		$ -	$ -
2044	188,778	20,975	167,803	178,290	40,849	40,849	$ -		$ -		$ -	$ -
2045	167,803	20,975	146,827	157,315	38,510	38,510	$ -		$ -		$ -	$ -
2046	146,827	20,975	125,852	136,340	36,172	36,172	$ -		$ -		$ -	$ -
2047	125,852	20,975	104,877	115,364	33,834	33,834	$ -		$ -		$ -	$ -
2048	104,877	20,975	83,901	94,389	31,496	31,496	$ -		$ -		$ -	$ -
2049	83,901	20,975	62,926	73,414	29,158	29,158	$ -		$ -		$ -	$ -
2050	62,926	20,975	41,951	52,438	26,820	26,820	$ -		$ -		$ -	$ -
2051	41,951	20,975	20,975	31,463	24,482	24,482	$ -		$ -		$ -	$ -
2052	20,975	20,975	0	10,488	22,144	22,144	$ -		$ -		$ -	$ -
2053	0	0	-	0	0	0	$ -		$ -		$ -	$ -
2054	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2055	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2056	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2057	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2058	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2059	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2060	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2061	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2062	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2063	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2064	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2065	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2066	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2067	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2068	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2069	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2070	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2071	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2072	-	-	-	-	-	-	$ -		$ -		$ -	$ -
Project Totals		818,037			2,687,287	2,687,287	-					

** This is the total amount that needs to be reported to PJM for billing to all regions.

This is the calculation of additional incentive revenue on projects deemed by the FERC to be eligible for an incentive return. This additional incentive requirement is applicable for the life of this specific project. Each year the revenue requirement calculated for PJM should be incremented by the amount of the incentive revenue calculated for that year on this project.

Worksheet K - ATRR TRUE-UP Calculation for PJM Projects Charged to Benefiting Zones

IV. Determine the Revenue Requirement, and Additional Revenue Requirement for facilities receiving incentives.

A. Base Plan Facilities

Facilities receiving incentives accepted by FERC in Docket No. (e.g. ER05-925-000)

Project Description: RTEP ID: b1818 (Expand the Allen station by installing a second 345/138 kV transformer and adding four exits by cutting in the Lincoln-Sterling and Timber Switch -Milan 138 kV double circuit tower line)

2022	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	1,418,586	1,418,586	-
Prior Yr True-Up	1,598,678	1,598,678	-
True-Up Adjustment	180,092	180,092	-

Details			
Investment	13,878,078	Current Year	2022
Service Year (yyyy)	2014	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	10	FCR w/o incentives, less depreciation	11.15%
Useful life	39	FCR w/incentives approved for these facilities, less dep.	11.15%
CIAC (Yes or No)	No	Annual Depreciation Expense	355,848

TRUE UP OF PROJECT REVENUE REQUIREMENT FOR PRIOR YEAR:

CUMULATIVE HISTORY OF TRUED-UP ANNUAL REVENUE REQUIREMENTS:
INPUT TRUE-UP ARR (WITH & WITHOUT INCENTIVES) FROM EACH PRIOR YEAR TEMPLATE BELOW TO MAINTAIN HISTORY OF TRUED-UP ARRS OVER THE LIFE OF THE PROJECT.

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Average Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	RTEP Projected Rev. Req't.From Prior Year WS J w/o Incentives	RTEP Rev Req't True-up w/o Incentives	RTEP Projected Rev. Req't.From Prior Year WS J with Incentives **	RTEP Rev Req't True-up with Incentives **	True-up of Incentive with Incentives **
2014	13,878,078	59,308	13,818,770	13,848,424	1,602,929	1,602,929	$ -	$ -	$ -	$ -	$ -	$ -
2015	13,818,770	355,848	13,462,921	13,640,845	1,876,332	1,876,332	$ -	$ 248,467	$ 1,627,865	$ 248,467	$ 1,627,865	$ -
2016	13,462,921	355,848	13,107,073	13,284,997	1,836,667	1,836,667	$ -	$ 562,247	$ 1,274,420	$ 562,247	$ 1,274,420	$ -
2017	13,107,073	355,848	12,751,225	12,929,149	1,797,002	1,797,002	$ -	$ 1,427,903	$ 369,099	$ 1,427,903	$ 369,099	$ -
2018	12,751,225	355,848	12,395,377	12,573,301	1,757,337	1,757,337	$ -	$ 1,271,398	$ 485,939	$ 1,271,398	$ 485,939	$ -
2019	12,395,377	355,848	12,039,529	12,217,453	1,717,672	1,717,672	$ -	$ 1,164,196	$ 553,476	$ 1,164,196	$ 553,476	$ -
2020	12,039,529	355,848	11,683,681	11,861,605	1,678,008	1,678,008	$ -	$ 1,113,451	$ 564,557	$ 1,113,451	$ 564,557	$ -
2021	11,683,681	355,848	11,327,833	11,505,757	1,638,343	1,638,343	$ -	$ 1,397,056	$ 241,287	$ 1,397,056	$ 241,287	$ -
2022	11,327,833	355,848	10,971,984	11,149,908	1,598,678	1,598,678	$ -	$ 1,418,586	$ 180,092	$ 1,418,586	$ 180,092	$ -
2023	10,971,984	355,848	10,616,136	10,794,060	1,559,013	1,559,013	$ -		$ -		$ -	$ -
2024	10,616,136	355,848	10,260,288	10,438,212	1,519,348	1,519,348	$ -		$ -		$ -	$ -
2025	10,260,288	355,848	9,904,440	10,082,364	1,479,684	1,479,684	$ -		$ -		$ -	$ -
2026	9,904,440	355,848	9,548,592	9,726,516	1,440,019	1,440,019	$ -		$ -		$ -	$ -
2027	9,548,592	355,848	9,192,744	9,370,668	1,400,354	1,400,354	$ -		$ -		$ -	$ -
2028	9,192,744	355,848	8,836,896	9,014,820	1,360,689	1,360,689	$ -		$ -		$ -	$ -
2029	8,836,896	355,848	8,481,047	8,658,971	1,321,025	1,321,025	$ -		$ -		$ -	$ -
2030	8,481,047	355,848	8,125,199	8,303,123	1,281,360	1,281,360	$ -		$ -		$ -	$ -
2031	8,125,199	355,848	7,769,351	7,947,275	1,241,695	1,241,695	$ -		$ -		$ -	$ -
2032	7,769,351	355,848	7,413,503	7,591,427	1,202,030	1,202,030	$ -		$ -		$ -	$ -
2033	7,413,503	355,848	7,057,655	7,235,579	1,162,365	1,162,365	$ -		$ -		$ -	$ -
2034	7,057,655	355,848	6,701,807	6,879,731	1,122,701	1,122,701	$ -		$ -		$ -	$ -
2035	6,701,807	355,848	6,345,959	6,523,883	1,083,036	1,083,036	$ -		$ -		$ -	$ -
2036	6,345,959	355,848	5,990,110	6,168,034	1,043,371	1,043,371	$ -		$ -		$ -	$ -
2037	5,990,110	355,848	5,634,262	5,812,186	1,003,706	1,003,706	$ -		$ -		$ -	$ -
2038	5,634,262	355,848	5,278,414	5,456,338	964,041	964,041	$ -		$ -		$ -	$ -
2039	5,278,414	355,848	4,922,566	5,100,490	924,377	924,377	$ -		$ -		$ -	$ -
2040	4,922,566	355,848	4,566,718	4,744,642	884,712	884,712	$ -		$ -		$ -	$ -
2041	4,566,718	355,848	4,210,870	4,388,794	845,047	845,047	$ -		$ -		$ -	$ -
2042	4,210,870	355,848	3,855,022	4,032,946	805,382	805,382	$ -		$ -		$ -	$ -
2043	3,855,022	355,848	3,499,173	3,677,097	765,718	765,718	$ -		$ -		$ -	$ -
2044	3,499,173	355,848	3,143,325	3,321,249	726,053	726,053	$ -		$ -		$ -	$ -
2045	3,143,325	355,848	2,787,477	2,965,401	686,388	686,388	$ -		$ -		$ -	$ -
2046	2,787,477	355,848	2,431,629	2,609,553	646,723	646,723	$ -		$ -		$ -	$ -
2047	2,431,629	355,848	2,075,781	2,253,705	607,058	607,058	$ -		$ -		$ -	$ -
2048	2,075,781	355,848	1,719,933	1,897,857	567,394	567,394	$ -		$ -		$ -	$ -
2049	1,719,933	355,848	1,364,085	1,542,009	527,729	527,729	$ -		$ -		$ -	$ -
2050	1,364,085	355,848	1,008,236	1,186,160	488,064	488,064	$ -		$ -		$ -	$ -
2051	1,008,236	355,848	652,388	830,312	448,399	448,399	$ -		$ -		$ -	$ -
2052	652,388	355,848	296,540	474,464	408,735	408,735	$ -		$ -		$ -	$ -
2053	296,540	296,540	-	148,270	313,067	313,067	$ -		$ -		$ -	$ -
2054	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2055	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2056	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2057	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2058	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2059	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2060	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2061	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2062	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2063	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2064	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2065	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2066	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2067	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2068	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2069	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2070	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2071	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2072	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2073	-	-	-	-	-	-	$ -		$ -		$ -	$ -
Project Totals		13,878,078			45,332,251	45,332,251	-					

** This is the total amount that needs to be reported to PJM for billing to all regions.

This is the calculation of additional incentive revenue on projects deemed by the FERC to be eligible for an incentive return. This additional incentive requirement is applicable for the life of this specific project. Each year the revenue requirement calculated for PJM should be incremented by the amount of the incentive revenue calculated for that year on this project.

Worksheet K - ATRR TRUE-UP Calculation for PJM Projects Charged to Benefiting Zones

IV. Determine the Revenue Requirement, and Additional Revenue Requirement for facilities receiving incentives.

A. Base Plan Facilities

Facilities receiving incentives accepted by FERC in Docket No. (e.g. ER05-925-000)

Project Description: **RTEP ID: b1819 (Rebuild the Robinson Park-Sorneson 138 kV line corridor as a 345 kV double circuit line with one side operated at 345 kV and one side at 138 kV)**

2022	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	**380,260**	**380,260**	-
Prior Yr True-Up	**402,502**	**402,502**	-
True-Up Adjustment	**22,242**	**22,242**	**-**

Details			
Investment	3,315,854	Current Year	**2022**
Service Year (yyyy)	2016	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	12	FCR w/o incentives, less depreciation	11.15%
Useful life	39	FCR w/incentives approved for these facilities, less dep.	11.15%
CIAC (Yes or No)	No	Annual Depreciation Expense	85,022

TRUE UP OF PROJECT REVENUE REQUIREMENT FOR PRIOR YEAR:

CUMULATIVE HISTORY OF TRUED-UP ANNUAL REVENUE REQUIREMENTS:
INPUT TRUE-UP ARR (WITH & WITHOUT INCENTIVES) FROM EACH PRIOR YEAR
TEMPLATE BELOW TO MAINTAIN HISTORY OF TRUED-UP ARRS OVER THE
LIFE OF THE PROJECT.

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Average Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	RTEP Projected Rev. Req't.From Prior Year WS J w/o Incentives	RTEP Rev Req't True-up w/o Incentives	RTEP Projected Rev. Req't.From Prior Year WS J with Incentives **	RTEP Rev Req't True-up with Incentives **	True-up of Incentive with Incentives **
2016	3,315,854	-	3,315,854	3,315,854	369,603	369,603	$ -	$ 486,138	$ (116,535)	$ 486,138	$ (116,535)	$ -
2017	3,315,854	85,022	3,230,832	3,273,343	449,887	449,887	$ -	$ 574,408	$ (124,521)	$ 574,408	$ (124,521)	$ -
2018	3,230,832	85,022	3,145,810	3,188,321	440,410	440,410	$ -	$ 355,679	$ 84,731	$ 355,679	$ 84,731	$ -
2019	3,145,810	85,022	3,060,789	3,103,299	430,933	430,933	$ -	$ 374,139	$ 56,794	$ 374,139	$ 56,794	$ -
2020	3,060,789	85,022	2,975,767	3,018,278	421,456	421,456	$ -	$ 376,071	$ 45,385	$ 376,071	$ 45,385	$ -
2021	2,975,767	85,022	2,890,745	2,933,256	411,979	411,979	$ -	$ 373,465	$ 38,513	$ 373,465	$ 38,513	$ -
2022	2,890,745	85,022	2,805,723	2,848,234	402,502	402,502	$ -	$ 380,260	$ 22,242	$ 380,260	$ 22,242	$ -
2023	2,805,723	85,022	2,720,701	2,763,212	393,025	393,025	$ -		$ -		$ -	$ -
2024	2,720,701	85,022	2,635,679	2,678,190	383,548	383,548	$ -		$ -		$ -	$ -
2025	2,635,679	85,022	2,550,657	2,593,168	374,071	374,071	$ -		$ -		$ -	$ -
2026	2,550,657	85,022	2,465,635	2,508,146	364,594	364,594	$ -		$ -		$ -	$ -
2027	2,465,635	85,022	2,380,613	2,423,124	355,117	355,117	$ -		$ -		$ -	$ -
2028	2,380,613	85,022	2,295,591	2,338,102	345,640	345,640	$ -		$ -		$ -	$ -
2029	2,295,591	85,022	2,210,570	2,253,080	336,163	336,163	$ -		$ -		$ -	$ -
2030	2,210,570	85,022	2,125,548	2,168,059	326,686	326,686	$ -		$ -		$ -	$ -
2031	2,125,548	85,022	2,040,526	2,083,037	317,209	317,209	$ -		$ -		$ -	$ -
2032	2,040,526	85,022	1,955,504	1,998,015	307,732	307,732	$ -		$ -		$ -	$ -
2033	1,955,504	85,022	1,870,482	1,912,993	298,255	298,255	$ -		$ -		$ -	$ -
2034	1,870,482	85,022	1,785,460	1,827,971	288,778	288,778	$ -		$ -		$ -	$ -
2035	1,785,460	85,022	1,700,438	1,742,949	279,301	279,301	$ -		$ -		$ -	$ -
2036	1,700,438	85,022	1,615,416	1,657,927	269,824	269,824	$ -		$ -		$ -	$ -
2037	1,615,416	85,022	1,530,394	1,572,905	260,347	260,347	$ -		$ -		$ -	$ -
2038	1,530,394	85,022	1,445,372	1,487,883	250,870	250,870	$ -		$ -		$ -	$ -
2039	1,445,372	85,022	1,360,350	1,402,861	241,393	241,393	$ -		$ -		$ -	$ -
2040	1,360,350	85,022	1,275,329	1,317,840	231,916	231,916	$ -		$ -		$ -	$ -
2041	1,275,329	85,022	1,190,307	1,232,818	222,439	222,439	$ -		$ -		$ -	$ -
2042	1,190,307	85,022	1,105,285	1,147,796	212,962	212,962	$ -		$ -		$ -	$ -
2043	1,105,285	85,022	1,020,263	1,062,774	203,484	203,484	$ -		$ -		$ -	$ -
2044	1,020,263	85,022	935,241	977,752	194,007	194,007	$ -		$ -		$ -	$ -
2045	935,241	85,022	850,219	892,730	184,530	184,530	$ -		$ -		$ -	$ -
2046	850,219	85,022	765,197	807,708	175,053	175,053	$ -		$ -		$ -	$ -
2047	765,197	85,022	680,175	722,686	165,576	165,576	$ -		$ -		$ -	$ -
2048	680,175	85,022	595,153	637,664	156,099	156,099	$ -		$ -		$ -	$ -
2049	595,153	85,022	510,131	552,642	146,622	146,622	$ -		$ -		$ -	$ -
2050	510,131	85,022	425,110	467,620	137,145	137,145	$ -		$ -		$ -	$ -
2051	425,110	85,022	340,088	382,599	127,668	127,668	$ -		$ -		$ -	$ -
2052	340,088	85,022	255,066	297,577	118,191	118,191	$ -		$ -		$ -	$ -
2053	255,066	85,022	170,044	212,555	108,714	108,714	$ -		$ -		$ -	$ -
2054	170,044	85,022	85,022	127,533	99,237	99,237	$ -		$ -		$ -	$ -
2055	85,022	85,022	-	42,511	89,760	89,760	$ -		$ -		$ -	$ -
2056	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2057	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2058	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2059	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2060	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2061	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2062	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2063	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2064	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2065	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2066	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2067	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2068	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2069	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2070	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2071	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2072	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2073	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2074	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2075	-	-	-	-	-	-	$ -		$ -		$ -	$ -
Project Totals		3,315,854			10,892,722	10,892,722	-					

** This is the total amount that needs to be reported to PJM for billing to all regions.

This is the calculation of additional incentive revenue on projects deemed by the FERC to be eligible for an incentive return. This additional incentive requirement is applicable for the life of this specific project. Each year the revenue requirement calculated for PJM should be incremented by the amount of the incentive revenue calculated for that year on this project.

Worksheet K - ATRR TRUE-UP Calculation for PJM Projects Charged to Benefiting Zones

IV. Determine the Revenue Requirement, and Additional Revenue Requirement for facilities receiving incentives.

A. Base Plan Facilities

Facilities receiving incentives accepted by FERC in Docket No. (e.g. ER05-925-000)

Project Description: RTEP ID: b1465.4 (Make switching improvements at Sullivan and Jefferson 765 kV stations)

2022	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	-	-	-
Prior Yr True-Up	-	-	-
True-Up Adjustment	-	-	-

Details

Investment	-	Current Year	2022
Service Year (yyyy)	2016	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	6	FCR w/o incentives, less depreciation	11.15%
Useful life	39	FCR w/incentives approved for these facilities, less dep.	11.15%
CIAC (Yes or No)	No	Annual Depreciation Expense	-

TRUE UP OF PROJECT REVENUE REQUIREMENT FOR PRIOR YEAR:

CUMULATIVE HISTORY OF TRUED-UP ANNUAL REVENUE REQUIREMENTS:
INPUT TRUE-UP ARR (WITH & WITHOUT INCENTIVES) FROM EACH PRIOR YEAR
TEMPLATE BELOW TO MAINTAIN HISTORY OF TRUED-UP ARRS OVER THE
LIFE OF THE PROJECT.

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Average Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	RTEP Projected Rev. Req't.From Prior Year WS J w/o Incentives	RTEP Rev Req't True-up w/o Incentives	RTEP Projected Rev. Req't.From Prior Year WS J with Incentives **	RTEP Rev Req't True-up with Incentives **	True-up of Incentive with Incentives **
2016	-	-	-	-	-	-	$ -	$ 149,902	$ (149,902)	$ 149,902	$ (149,902)	$ -
2017	-	-	-	-	-	-	$ -	$ 92,121	$ (92,121)	$ 92,121	$ (92,121)	$ -
2018	-	-	-	-	-	-	$ -	$ 77,231	$ (77,231)	$ 77,231	$ (77,231)	$ -
2019	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2020	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2021	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2022	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2023	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2024	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2025	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2026	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2027	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2028	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2029	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2030	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2031	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2032	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2033	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2034	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2035	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2036	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2037	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2038	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2039	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2040	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2041	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2042	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2043	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2044	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2045	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2046	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2047	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2048	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2049	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2050	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2051	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2052	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2053	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2054	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2055	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2056	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2057	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2058	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2059	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2060	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2061	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2062	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2063	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2064	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2065	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2066	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2067	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2068	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2069	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2070	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2071	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2072	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2073	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2074	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2075	-	-	-	-	-	-	$ -		$ -		$ -	$ -
Project Totals		-			-	-	-					

** This is the total amount that needs to be reported to PJM for billing to all regions.

This is the calculation of additional incentive revenue on projects deemed by the FERC to be eligible for an incentive return. This additional incentive requirement is applicable for the life of this specific project. Each year the revenue requirement calculated for PJM should be incremented by the amount of the incentive revenue calculated for that year on this project.

Worksheet K - ATRR TRUE-UP Calculation for PJM Projects Charged to Benefiting Zones

IV. Determine the Revenue Requirement, and Additional Revenue Requirement for facilities receiving incentives.

A. Base Plan Facilities

Facilities receiving incentives accepted by FERC in Docket No. (e.g. ER05-925-000)

Project Description: RTEP ID: b1465.5 (Make switching changes at Sullivan 765 kV station)

2022	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	66,616	66,616	-
Prior Yr True-Up	77,658	77,658	-
True-Up Adjustment	11,042	11,042	-

Details

Investment	633,540	Current Year	2022
Service Year (yyyy)	2017	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	5	FCR w/o incentives, less depreciation	11.15%
Useful life	39	FCR w/incentives approved for these facilities, less dep.	11.15%
CIAC (Yes or No)	No	Annual Depreciation Expense	16,245

TRUE UP OF PROJECT REVENUE REQUIREMENT FOR PRIOR YEAR:

CUMULATIVE HISTORY OF TRUED-UP ANNUAL REVENUE REQUIREMENTS:
INPUT TRUE-UP ARR (WITH & WITHOUT INCENTIVES) FROM EACH PRIOR YEAR
TEMPLATE BELOW TO MAINTAIN HISTORY OF TRUED-UP ARRS OVER THE
LIFE OF THE PROJECT.

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Average Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	RTEP Projected Rev. Req't.From Prior Year WS J w/o Incentives	RTEP Rev Req't True-up w/o Incentives	RTEP Projected Rev. Req't.From Prior Year WS J with Incentives **	RTEP Rev Req't True-up with Incentives **	True-up of Incentive with Incentives **
2017	633,540	9,476	624,064	628,802	79,566	79,566	$ -	$ -	$ -	$ -	$ -	$ -
2018	624,064	16,245	607,819	615,942	84,901	84,901	$ -	$ -	$ -	$ -	$ -	$ -
2019	607,819	16,245	591,575	599,697	83,090	83,090	$ -	$ 70,226	$ 12,864	$ 70,226	$ 12,864	$ -
2020	591,575	16,245	575,330	583,452	81,279	81,279	$ -	$ 66,652	$ 14,628	$ 66,652	$ 14,628	$ -
2021	575,330	16,245	559,085	567,208	79,469	79,469	$ -	$ 65,740	$ 13,729	$ 65,740	$ 13,729	$ -
2022	559,085	16,245	542,841	550,963	77,658	77,658	$ -	$ 66,616	$ 11,042	$ 66,616	$ 11,042	$ -
2023	542,841	16,245	526,596	534,719	75,847	75,847	$ -		$ -		$ -	$ -
2024	526,596	16,245	510,352	518,474	74,037	74,037	$ -		$ -		$ -	$ -
2025	510,352	16,245	494,107	502,229	72,226	72,226	$ -		$ -		$ -	$ -
2026	494,107	16,245	477,862	485,985	70,415	70,415	$ -		$ -		$ -	$ -
2027	477,862	16,245	461,618	469,740	68,604	68,604	$ -		$ -		$ -	$ -
2028	461,618	16,245	445,373	453,495	66,794	66,794	$ -		$ -		$ -	$ -
2029	445,373	16,245	429,129	437,251	64,983	64,983	$ -		$ -		$ -	$ -
2030	429,129	16,245	412,884	421,006	63,172	63,172	$ -		$ -		$ -	$ -
2031	412,884	16,245	396,639	404,762	61,362	61,362	$ -		$ -		$ -	$ -
2032	396,639	16,245	380,395	388,517	59,551	59,551	$ -		$ -		$ -	$ -
2033	380,395	16,245	364,150	372,272	57,740	57,740	$ -		$ -		$ -	$ -
2034	364,150	16,245	347,905	356,028	55,929	55,929	$ -		$ -		$ -	$ -
2035	347,905	16,245	331,661	339,783	54,119	54,119	$ -		$ -		$ -	$ -
2036	331,661	16,245	315,416	323,539	52,308	52,308	$ -		$ -		$ -	$ -
2037	315,416	16,245	299,172	307,294	50,497	50,497	$ -		$ -		$ -	$ -
2038	299,172	16,245	282,927	291,049	48,687	48,687	$ -		$ -		$ -	$ -
2039	282,927	16,245	266,682	274,805	46,876	46,876	$ -		$ -		$ -	$ -
2040	266,682	16,245	250,438	258,560	45,065	45,065	$ -		$ -		$ -	$ -
2041	250,438	16,245	234,193	242,315	43,254	43,254	$ -		$ -		$ -	$ -
2042	234,193	16,245	217,949	226,071	41,444	41,444	$ -		$ -		$ -	$ -
2043	217,949	16,245	201,704	209,826	39,633	39,633	$ -		$ -		$ -	$ -
2044	201,704	16,245	185,459	193,582	37,822	37,822	$ -		$ -		$ -	$ -
2045	185,459	16,245	169,215	177,337	36,012	36,012	$ -		$ -		$ -	$ -
2046	169,215	16,245	152,970	161,092	34,201	34,201	$ -		$ -		$ -	$ -
2047	152,970	16,245	136,726	144,848	32,390	32,390	$ -		$ -		$ -	$ -
2048	136,726	16,245	120,481	128,603	30,579	30,579	$ -		$ -		$ -	$ -
2049	120,481	16,245	104,236	112,359	28,769	28,769	$ -		$ -		$ -	$ -
2050	104,236	16,245	87,992	96,114	26,958	26,958	$ -		$ -		$ -	$ -
2051	87,992	16,245	71,747	79,869	25,147	25,147	$ -		$ -		$ -	$ -
2052	71,747	16,245	55,502	63,625	23,337	23,337	$ -		$ -		$ -	$ -
2053	55,502	16,245	39,258	47,380	21,526	21,526	$ -		$ -		$ -	$ -
2054	39,258	16,245	23,013	31,136	19,715	19,715	$ -		$ -		$ -	$ -
2055	23,013	16,245	6,769	14,891	17,904	17,904	$ -		$ -		$ -	$ -
2056	6,769	6,769	-	3,384	7,146	7,146	$ -		$ -		$ -	$ -
2057	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2058	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2059	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2060	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2061	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2062	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2063	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2064	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2065	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2066	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2067	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2068	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2069	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2070	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2071	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2072	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2073	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2074	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2075	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2076	-	-	-	-	-	-	$ -		$ -		$ -	$ -
Project Totals		633,540			2,040,012	2,040,012	-					

** This is the total amount that needs to be reported to PJM for billing to all regions.

This is the calculation of additional incentive revenue on projects deemed by the FERC to be eligible for an incentive return. This additional incentive requirement is applicable for the life of this specific project. Each year the revenue requirement calculated for PJM should be incremented by the amount of the incentive revenue calculated for that year on this project.

Worksheet K - ATRR TRUE-UP Calculation for PJM Projects Charged to Benefiting Zones

IV. Determine the Revenue Requirement, and Additional Revenue Requirement for facilities receiving incentives.

A. Base Plan Facilities

Facilities receiving incentives accepted by FERC in Docket No. (e.g. ER05-925-000)

Project Description: RTEP ID: b2831.1 (Upgrade the Tanner Creek-Miami Fort 345kV circuit)

2022	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected		79,219	79,219	-
Prior Yr True-Up		82,002	82,002	-
True-Up Adjustment		2,784	2,784	-

Details			
Investment	653,739	Current Year	2022
Service Year (yyyy)	2018	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	5	FCR w/o incentives, less depreciation	11.15%
Useful life	39	FCR w/incentives approved for these facilities, less dep.	11.15%
CIAC (Yes or No)	No	Annual Depreciation Expense	16,763

TRUE UP OF PROJECT REVENUE REQUIREMENT FOR PRIOR YEAR:

CUMULATIVE HISTORY OF TRUED-UP ANNUAL REVENUE REQUIREMENTS:
INPUT TRUE-UP ARR (WITH & WITHOUT INCENTIVES) FROM EACH PRIOR YEAR
TEMPLATE BELOW TO MAINTAIN HISTORY OF TRUED-UP ARRS OVER THE
LIFE OF THE PROJECT.

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Average Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	RTEP Projected Rev. Req't.From Prior Year WS J w/o Incentives	RTEP Rev Req't True-up w/o Incentives	RTEP Projected Rev. Req't.From Prior Year WS J with Incentives **	RTEP Rev Req't True-up with Incentives **	True-up of Incentive with Incentives **
2018	653,739	9,778	643,961	648,850	82,103	82,103	$ -	$ -	$ -	$ -	$ -	$ -
2019	643,961	16,763	627,199	635,580	87,608	87,608	$ -	$ 67,813	$ 19,795	$ 67,813	$ 19,795	$ -
2020	627,199	16,763	610,436	618,817	85,739	85,739	$ -	$ 66,522	$ 19,217	$ 66,522	$ 19,217	$ -
2021	610,436	16,763	593,673	602,055	83,871	83,871	$ -	$ 77,582	$ 6,289	$ 77,582	$ 6,289	$ -
2022	593,673	16,763	576,911	585,292	82,002	82,002	$ -	$ 79,219	$ 2,784	$ 79,219	$ 2,784	$ -
2023	576,911	16,763	560,148	568,530	80,134	80,134	$ -		$ -		$ -	$ -
2024	560,148	16,763	543,386	551,767	78,266	78,266	$ -		$ -		$ -	$ -
2025	543,386	16,763	526,623	535,005	76,397	76,397	$ -		$ -		$ -	$ -
2026	526,623	16,763	509,861	518,242	74,529	74,529	$ -		$ -		$ -	$ -
2027	509,861	16,763	493,098	501,479	72,660	72,660	$ -		$ -		$ -	$ -
2028	493,098	16,763	476,336	484,717	70,792	70,792	$ -		$ -		$ -	$ -
2029	476,336	16,763	459,573	467,954	68,923	68,923	$ -		$ -		$ -	$ -
2030	459,573	16,763	442,811	451,192	67,055	67,055	$ -		$ -		$ -	$ -
2031	442,811	16,763	426,048	434,429	65,186	65,186	$ -		$ -		$ -	$ -
2032	426,048	16,763	409,285	417,667	63,318	63,318	$ -		$ -		$ -	$ -
2033	409,285	16,763	392,523	400,904	61,450	61,450	$ -		$ -		$ -	$ -
2034	392,523	16,763	375,760	384,142	59,581	59,581	$ -		$ -		$ -	$ -
2035	375,760	16,763	358,998	367,379	57,713	57,713	$ -		$ -		$ -	$ -
2036	358,998	16,763	342,235	350,617	55,844	55,844	$ -		$ -		$ -	$ -
2037	342,235	16,763	325,473	333,854	53,976	53,976	$ -		$ -		$ -	$ -
2038	325,473	16,763	308,710	317,091	52,107	52,107	$ -		$ -		$ -	$ -
2039	308,710	16,763	291,948	300,329	50,239	50,239	$ -		$ -		$ -	$ -
2040	291,948	16,763	275,185	283,566	48,370	48,370	$ -		$ -		$ -	$ -
2041	275,185	16,763	258,423	266,804	46,502	46,502	$ -		$ -		$ -	$ -
2042	258,423	16,763	241,660	250,041	44,634	44,634	$ -		$ -		$ -	$ -
2043	241,660	16,763	224,897	233,279	42,765	42,765	$ -		$ -		$ -	$ -
2044	224,897	16,763	208,135	216,516	40,897	40,897	$ -		$ -		$ -	$ -
2045	208,135	16,763	191,372	199,754	39,028	39,028	$ -		$ -		$ -	$ -
2046	191,372	16,763	174,610	182,991	37,160	37,160	$ -		$ -		$ -	$ -
2047	174,610	16,763	157,847	166,229	35,291	35,291	$ -		$ -		$ -	$ -
2048	157,847	16,763	141,085	149,466	33,423	33,423	$ -		$ -		$ -	$ -
2049	141,085	16,763	124,322	132,703	31,554	31,554	$ -		$ -		$ -	$ -
2050	124,322	16,763	107,560	115,941	29,686	29,686	$ -		$ -		$ -	$ -
2051	107,560	16,763	90,797	99,178	27,818	27,818	$ -		$ -		$ -	$ -
2052	90,797	16,763	74,035	82,416	25,949	25,949	$ -		$ -		$ -	$ -
2053	74,035	16,763	57,272	65,653	24,081	24,081	$ -		$ -		$ -	$ -
2054	57,272	16,763	40,509	48,891	22,212	22,212	$ -		$ -		$ -	$ -
2055	40,509	16,763	23,747	32,128	20,344	20,344	$ -		$ -		$ -	$ -
2056	23,747	16,763	6,984	15,366	18,475	18,475	$ -		$ -		$ -	$ -
2057	6,984	6,984	-	3,492	7,374	7,374	$ -		$ -		$ -	$ -
2058	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2059	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2060	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2061	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2062	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2063	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2064	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2065	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2066	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2067	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2068	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2069	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2070	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2071	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2072	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2073	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2074	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2075	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2076	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2077	-	-	-	-	-	-	$ -		$ -		$ -	$ -
Project Totals		653,739			2,105,054	2,105,054	-					

** This is the total amount that needs to be reported to PJM for billing to all regions.

This is the calculation of additional incentive revenue on projects deemed by the FERC to be eligible for an incentive return. This additional incentive requirement is applicable for the life of this specific project. Each year the revenue requirement calculated for PJM should be incremented by the amount of the incentive revenue calculated for that year on this project.

AEP East Companies
Cost of Service Formula Rate Using 2022 FF1 Balances
Worksheet L Reserved for Future Use
Indiana Michigan Power Company

AEP East Companies
Cost of Service Formula Rate Using Actual/Projected FF1 Balances
Worksheet M Supporting Calculation of Capital Structure and Weighted Average Cost of Capital
Indiana Michigan Power Company

Line No	Month (a)	Average Balance of Common Equity: Proprietary Capital (b)	Less: Preferred Stock (c)	Less Undistributed Sub Earnings (Acct 216.1) (d)	Less AOCI (Acct 219.1) (e)	Average Balance of Common Equity (f)=(b)-(c)-(d)-(e)
	(Note A)	(FF1 112.16)	(FF1 250-251)	(FF1 112.12)	(FF1 112.15)	
1	December Prior to Rate Year	2,784,781,469	-	(2,703,331)	(1,252,146)	2,788,736,946
2	January	2,806,356,469	-	(2,690,356)	(1,118,620)	2,810,165,445
3	February	2,807,257,989	-	(2,680,271)	(985,095)	2,810,923,355
4	March	2,849,573,271	-	(2,664,162)	(939,642)	2,853,177,075
5	April	2,858,030,762	-	(2,644,538)	(806,117)	2,861,481,417
6	May	2,876,912,001	-	(2,639,139)	(672,592)	2,880,223,732
7	June	2,893,456,207	-	(2,612,527)	(627,139)	2,896,695,872
8	July	2,923,948,533	-	(2,579,968)	(493,614)	2,927,022,114
9	August	2,972,204,416	-	(2,539,535)	(360,088)	2,975,104,040
10	September	2,968,454,692	-	(2,471,753)	(314,635)	2,971,241,080
11	October	2,990,363,117	-	(2,431,196)	(181,110)	2,992,975,423
12	November	2,963,183,246	-	(2,510,580)	(47,585)	2,965,741,411
13	December of Rate Year	3,008,440,998	-	(2,416,144)	(287,989)	3,011,145,132
14	Average of the 13 Monthly Balances	2,900,227,936	-	(2,583,346)	(622,029)	2,903,433,311

Line No	Month (a)	Average Balance of Long Term Debt: Acct 221 Bonds (b)	Less: Acct 222 Reacquired Bonds (c)	Acct 223 LT Advances from Assoc. Companies (d)	Acct 224 Senior Unsecured Notes (e)	Less: Fair Value Hedges (f)	Gross Proceeds Outstanding Long-Term Debt (g)=(b)-(c)+(d)+(e)-(f)
	(Note A)	(FF1 112.18)	(FF1 112.19)	(FF1 112.20)	(FF1 112.21)	FF1, page 257, Col. (h) - Note 1	
15	December Prior to Rate Year	-	-	-	2,822,302,217	-	2,822,302,217
16	January	-	-	-	2,822,122,061	-	2,822,122,061
17	February	-	-	-	2,821,941,004	-	2,821,941,004
18	March	-	-	-	2,821,759,042	-	2,821,759,042
19	April	-	-	-	2,821,576,170	-	2,821,576,170
20	May	-	-	-	2,821,392,384	-	2,821,392,384
21	June	-	-	-	2,821,207,679	-	2,821,207,679
22	July	-	-	-	2,821,022,050	-	2,821,022,050
23	August	-	-	-	2,820,835,493	-	2,820,835,493
24	September	-	-	-	2,820,648,003	-	2,820,648,003
25	October	-	-	-	2,820,619,763	-	2,820,619,763
26	November	-	-	-	2,820,270,207	-	2,820,270,207
27	December of Rate Year	-	-	-	2,820,079,891	-	2,820,079,891
28	Average of the 13 Monthly Balances	-	-	-	2,821,213,536	-	2,821,213,536

NOTE 1: The balance of fair value hedges on outstanding long term debt are to be excluded from the balance of long term debt included in the formula's capital structure. (Page 257 Column H of the FF1)

Development of Cost of Long Term Debt Based on Average Outstanding Balance

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
29	**Annual Interest Expense for 2022**						
30	Interest on Long Term Debt - Accts 221 - 224 (256-257.33.i)			116,690,752			
31	Less: Total Hedge Gain/Expense Accumulated from p 256-257, col. (i) of FERC Form 1 included in Ln 30 and shown in 50 below.			2,028,252			
32	Plus: Allowed Hedge Recovery From Ln 55 below.			2,028,252			
33	Amort of Debt Discount & Expense - Acct 428 (117.63.c)			2,130,308			
34	Amort of Loss on Reacquired Debt - Acct 428.1 (117.64.c)			1,318,003			
35	Less: Amort of Premium on Debt - Acct 429 (117.65.c)						
36	Less: Amort of Gain on Reacquired Debt - Acct 429.1 (117.66.c)			1,712			
37	**Total Interest Expense (Ln 30 - 31 + 33 + 34 - 35 - 36)**			120,137,351			
38	**Average Cost of Debt for 2022 (Ln 37/ ln 28 (g))**			**4.26%**			

CALCULATION OF RECOVERABLE HEDGE GAINS/LOSSES

39 NOTE: The net amount of hedging gains or losses recorded in account 427 to be recovered in this formula rate should be limited to the effective portion of pre-issuance cash flow hedges that are amortized over the life of the underlying debt issuances. The recovery of a net loss or passback of a net gain will be limited to five basis points of the total Capital Structure. Amounts related to the ineffective portion of pre-issuance hedges, cash settlements of fair value hedges issued on Long Term Debt, post-issuance cash flow hedges, and cash flow hedges of variable rate debt issuances are not recoverable in this formula and are to be recorded in the "Excludable" column below.

	HEDGE AMOUNTS BY ISSUANCE (FROM p. 256-257 (i) of the FERC Form 1)	Total Hedge (Gain)/Loss for 2022	Less Excludable Amounts (See NOTE on Line 39)	Net Includable Hedge Amount	Remaining Unamortized Balance	Amortization Period Beginning	Amortization Period Ending
40	Senior Unsecured Notes - Series F	-	-	-	-	November 2004	November 2014
41	Senior Unsecured Notes - Series G	-	-	-	-	Dec-05	Nov-15
42	Senior Unsecured Notes - Series H	421,763	-	421,763	5,957,082	Nov-06	Feb-37
43	Senior Unsecured Notes - Series J	1,606,489	-	1,606,489	334,685	Mar-13	Mar-23
44				-			
45				-			
46				-			
47				-			
48				-			
49					6,291,767		
50	Total Hedge Amortization	2,028,252	-				

51	Hedge Gain or Loss Prior to Application of Recovery Limit (Sum of Lines 40 to 48)	2,028,252
52	Total Average Capital Structure Balance for 2022 (TCOS, Ln 157)	5,724,646,847
53	Financial Hedge Recovery Limit - Five Basis Points of Total Capital	0.0005
54	Limit of Recoverable Amount	2,862,323
55	**Recoverable Hedge Amortization (Lesser of Ln 51 or Ln 54)**	**2,028,252**

Development of Cost of Preferred Stock

	Preferred Stock			**Average**
56	0% Series - 0 - Dividend Rate (p. 250-251)	0.000%	0.000%	
57	0% Series - 0 - Par Value (p. 250-251)	$ -	$ -	
58	0% Series - 0 - Shares O/S (p.250-251)	-	-	
59	0% Series - 0 - Monetary Value (Ln 57 * Ln 58)	-	-	-
60	0% Series - 0 - Dividend Amount (Ln 56 * Ln 59)	-	-	-
61	0% Series - 0 - Dividend Rate (p. 250-251)	0.000%	0.000%	

62	0% Series - 0 - Par Value (p. 250-251)	$ -	$ -		
63	0% Series - 0 - Shares O/S (p.250-251)	-	-		
64	0% Series - 0 - Monetary Value (Ln 62 * Ln 63)	-	-	-	
65	0% Series - 0 - Dividend Amount (Ln 61 * Ln 64)	-	-	-	
66	0% Series - 0 - Dividend Rate (p. 250-251)	0.000%	0.000%		
67	0% Series - 0 - Par Value (p. 250-251)	$ -	$ -		
68	0% Series - 0 - Shares O/S (p.250-251)	-	-		
69	0% Series - 0 - Monetary Value (Ln 67 * Ln 68)	-	-	-	
70	0% Series - 0 - Dividend Amount (Ln 66 * Ln 69)	-	-	-	
71	**Balance of Preferred Stock (Lns 59, 64, 69)**	-	-	-	Year End Total Agrees to FF1 p.112, Ln 3, col (c) & (d)
72	**Dividends on Preferred Stock (Lns 60, 65, 70)**	-	-	-	
73	**Average Cost of Preferred Stock (Ln 72/71)**	0.00%	0.00%	**0.00%**	

AEP East Companies
Cost of Service Formula Rate Using Actual/Projected FF1 Balances
Worksheet N - Gains (Losses) on Sales of Plant Held For Future Use
Indiana Michigan Power Company

Note: Gain or loss on plant held for future are recorded in accounts 411.6 or 411.7 respectiviely. Sales will be funtionalized based on the description of that asset. Sales of transmission assets will be direct assigned; sales of general assets will be functionalized on labor. Sales of plant held for future use related to generation or distribution will not be included in the formula.

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Line	**Date**	**Property Description**	**Function (T) or (G)** T = Transmission G = General	**Basis**	**Proceeds**	**(Gain) / Loss**	**Functional Allocator**	**Functionalized Proceeds (Gain) / Loss**	**FERC Account**
1						-	0.000%	-	
2						-	0.000%	-	
3						-	0.000%	-	
4				Net (Gain) or Loss for 2022		-		-	

AEP East Companies
Cost of Service Formula Rate Using Actual/Projected FF1 Balances
Worksheet O - Calculation of Postemployment Benefits Other than Pensions Expenses Allocable to Transmission Service
Indiana Michigan Power Company

1	Total AEP East Operating Company PBOP Settlement Amount	52,287,952

Allocation of PBOP Settlement Amount for 2022

Line#	Company	Actual Expense (Including AEPSC Billed OPEB) (A) (Line 14)	Total Company Amount: Ratio of Company Actual to Total (B)=(A)/Total (A)	Allocation of PBOB Recovery Allowance (C)=(B) * 52287952	Labor Allocator for 2022 (D)	Actual Expense (E)=(A) * (D)	Allowable Expense (F)=(C) * (D)	One Year Functional Expense (Over)/Under (G)=(E) - (F)
2	APCo	(28,089,629)	35.97%	18,808,544	10.696%	(3,004,603)	2,011,853	(5,016,456)
3	I&M	(20,588,133)	26.36%	13,785,615	5.105%	(1,051,115)	703,816	(1,754,931)
4	KPCo	(6,450,810)	8.26%	4,319,400	9.826%	(633,879)	424,439	(1,058,318)
5	KNGP	(701,395)	0.90%	469,647	8.999%	(63,117)	42,262	(105,379)
6	OPCo	(20,853,938)	26.71%	13,963,596	12.482%	(2,603,050)	1,742,977	(4,346,027)
7	WPCo	(1,405,562)	1.80%	941,150	2.889%	(40,610)	27,192	(67,801)
8	**Sum of Lines 2 to 7**	(78,089,465)		52,287,952		(7,396,373)	4,952,540	(12,348,912)

Detail of Actual PBOP Expenses to be Removed in Cost of Service

		APCo	I&M	KPCo	KNGSPT	OPCo	WPCo	AEP East Total
9	Direct Charged PBOP Expense per Actuarial Report	(21,859,873)	(19,100,585)	(5,508,250)	(496,558)	(15,463,318)	(606,467)	(63,035,051)
10	Additional PBOP Ledger Entries (from Company Records)	672,186	2,408,275	581,811	0	0	(539,281)	
11	Medicare Subsidy							-
12	Net Company Expense (Ln 9 + Ln 10 + Ln 11)	(21,187,687)	(16,692,310)	(4,926,439)	(496,558)	(15,463,318)	(1,145,748)	(59,912,059)
13	PBOP Expenses From AEP Service Corporation (from Company Records)	(6,901,942)	(3,895,823)	(1,524,371)	(204,837)	(5,390,620)	(259,814)	(18,177,406)
14	Company PBOP Expense (Ln 12 + Ln 13)	(28,089,629)	(20,588,133)	(6,450,810)	(701,395)	(20,853,938)	(1,405,562)	(78,089,465)

For the rate year 2017 and adjusted every four years thereafter, using the annual actuarial report produced for that year, filed as part of the informational filing, Worksheet O will be used to adjust PBOP costs for the next four years (i.e. 2017, 2018, 2019, 2020). If the annual actuarial report projects PBOP costs during the next four years, taken together with the then current cumulative PBOP cost/allowance position, will, absent a change in the PBOP allowance, cause the AEP Companies to over or under collect their cumulative PBOP costs by more than 20% of the projected next four year's total cost, the PBOP allowance shall be adjusted. Worksheet O will be used in the process of updating the PBOP allowance determining (a) the level of cumulative over or under collections during the period since the PBOP allowance was last set, including carrying costs based on the weighted average cost of capital ("WACC") each year from the actual formula rate; (b) the cumulative net present value of projected PBOP costs during the next four years, as estimated by the then current actuarial report, assuming a discount rate equal to the actual formula rate weighted average cost of capital for the prior calendar year; and (c) the cumulative net present value of continued collections over the next four years based on the then effective PBOP allowance, assuming a discount rate equal to the prior year WACC. If the absolute value of (a)+(b)-(c) exceeds 20% of (b), then the PBOP allowance used in the formula rate calculation shall be changed to the value that will cause the projected result (a)+(b)-(c) to equal zero. If the projected over or under collection during the next four years will be less than 20% of (b), then the PBOP allowacance will continue in effect for the next four years at the then effective rate. If it is determined through this procedure AEP Companies will over-recover or under-recover actual PBOP expenses by more than 20% over the subsequent four-year period, AEP shall make a filing under FPA Section 205 to change the PBOP expense stated in the formula rate shown on Worksheet O. No other changes to the formula rate may be included in that filing.

AEP EAST COMPANIES
Worksheet - P CALCULATION OF
TOTAL WEIGHTED AVERAGE DEPRECIATION RATES
FOR TRANSMISSION PLANT PROPERTY ACCOUNT
EFFECTIVE AS OF 1/1/2020
FOR MULTIPLE JURISDICTION COMPANIES
Appalachian Power Company

		VIRGINIA			WEST VIRGINIA			FERC WHOLESALE			FERC KINGSPORT			COMPANY
		(1)			(2)			(3)			(4)			
	PLANT ACCT.	VA SCC RATES	ALLOCATION FACTOR (5)	WTD AVG. DEPREC. RATE	PSC OF WV APPROVED RATES	ALLOCATION FACTOR (5)	WTD AVG. DEPREC. RATE	FERC RATES	ALLOCATION FACTOR (5)	WTD AVG. DEPREC. RATE	FERC RATES	ALLOCATION FACTOR (5)	WTD AVG. DEPREC. RATE	WTD AVG. DEPREC. RATE
TRANSMISSION PLANT														
Land Rights - Va.	350.1	0.66%	1.000000	0.66%										0.66%
Energy Storage Equip	351.0				14.22%	1.000000	14.22%							14.22%
Structures & Improvements	352.0	1.99%	0.494821	0.98%	1.62%	0.411083	0.67%	2.19%	0.036533	0.08%	2.19%	0.057563	0.13%	1.86%
Station Equipment	353.0	2.70%	0.494821	1.34%	2.37%	0.411083	0.97%	2.19%	0.036533	0.08%	2.19%	0.057563	0.13%	2.52%
Towers & Fixtures	354.0	1.64%	0.494821	0.81%	1.59%	0.411083	0.65%	2.19%	0.036533	0.08%	2.19%	0.057563	0.13%	1.67%
Poles & Fixtures	355.0	3.46%	0.494821	1.71%	2.71%	0.411083	1.11%	2.19%	0.036533	0.08%	2.19%	0.057563	0.13%	3.03%
Overhead Conductor	356.0	1.65%	0.494821	0.82%	1.53%	0.411083	0.63%	2.19%	0.036533	0.08%	2.19%	0.057563	0.13%	1.66%
Underground Conduit	357.0	2.49%	0.494821	1.23%	3.71%	0.411083	1.53%	2.19%	0.036533	0.08%	2.19%	0.057563	0.13%	2.97%
Underground Conductors	358.0	4.72%	0.494821	2.34%	5.24%	0.411083	2.15%	2.19%	0.036533	0.08%	2.19%	0.057563	0.13%	4.70%
GENERAL PLANT														
Structures & Improvements	390.0	1.89%	0.523756	0.99%	1.91%	0.425941	0.81%	3.43%	0.019295	0.07%	3.43%	0.031009	0.11%	1.98%
Office Furniture & Equipment	391.0	3.21%	0.523756	1.68%	3.17%	0.425941	1.35%	3.43%	0.019295	0.07%	3.43%	0.031009	0.11%	3.21%
Transportation Equipment	392.0	3.46%	0.523756	1.81%	3.40%	0.425941	1.45%	3.43%	0.019295	0.07%	3.43%	0.031009	0.11%	3.44%
Stores Equipment	393.0	1.78%	0.523756	0.93%	1.80%	0.425941	0.77%	3.43%	0.019295	0.07%	3.43%	0.031009	0.11%	1.88%
Tools Shop & Garage Equipment	394.0	2.59%	0.523756	1.36%	2.57%	0.425941	1.09%	3.43%	0.019295	0.07%	3.43%	0.031009	0.11%	2.63%
Laboratory Equipment	395.0	3.87%	0.523756	2.03%	4.01%	0.425941	1.71%	3.43%	0.019295	0.07%	3.43%	0.031009	0.11%	3.92%
Power Operated Equipment	396.0	0.00%	0.523756	0.00%	3.90%	0.425941	1.66%	3.43%	0.019295	0.07%	3.43%	0.031009	0.11%	1.84%
Communication Equipment	397.0	5.05%	0.523756	2.64%	4.98%	0.425941	2.12%	3.43%	0.019295	0.07%	3.43%	0.031009	0.11%	4.94%
Miscellaneous Equipment	398.0	2.67%	0.523756	1.40%	2.70%	0.425941	1.15%	3.43%	0.019295	0.07%	3.43%	0.031009	0.11%	2.73%

(1) As approved in VA Case No. PUE 2020-00015 on Nov. 24, 2020 Depreciation rates were made effective on January 1, 2020.

(2) Approved by PSC of WV Order dated 2/27/2019 in Case No. 18-0645-E-D effective 03/06/2019.

(3) Approved by FERC March 2, 1990 in Docket ER90-132

(4) Approved by FERC March 2, 1990 in Docket ER90-133

(5) Transmission allocation factors are changed annually in January based on September factors as per the PJM tariff approved in FERC Docket ER08-1329 Attachment H-14B, Part II, pg. 15 of 21.

(6) Distribution Plant (recorded by state) is assigned only to jurisdictions within each state.

GENERAL NOTES:

The rates for each AEP company have been approved by their respective regulatory commissions.
APCo falls under the authority of Virginia, West Virginia and the FERC. Therefore, APCo's rates are a composite of the jurisdictions under which it operates. Each jurisdictions' rate is multiplied by an allocation factor, and the product for each jurisdiction is added with the other jurisdictions to derive the composite rate for the company.
AEP will make a 205 filing whenever a company's rates are changed by their commission(s), or if the methodology to calculate the jurisdictional allocator in multiple-state companies changes. Changes in the allocation factors will not necessitate a 205 filing.

AEP EAST COMPANIES
Worksheet - P CALCULATION OF
TOTAL WEIGHTED AVERAGE DEPRECIATION RATES
FOR TRANSMISSION PLANT PROPERTY ACCOUNT
EFFECTIVE AS OF MARCH 11, 2020
FOR MULTIPLE JURISDICTION COMPANIES
INDIANA MICHIGAN POWER COMPANY

		INDIANA			MICHIGAN AND FERC			COMPANY
	PLANT ACCT.	(1) IURC RATES	ALLOCATION FACTOR (4)	WTD AVG. DEPREC. RATE	(2) MPSC APPROVED RATES	ALLOCATION FACTOR (4)	WTD AVG. DEPREC. RATE	WTD AVG. DEPREC. RATE
TRANSMISSION PLANT								
Land Improvements	350.1	1.6600%	0.662335	1.0995%	1.6200%	0.337665	0.5470%	1.65%
Structures & Improvements	352.0	1.7700%	0.662335	1.1723%	1.7400%	0.337665	0.5875%	1.76%
Station Equipment	353.0	2.4300%	0.662335	1.6095%	2.4100%	0.337665	0.8138%	2.42%
Towers & Fixtures	354.0	2.5700%	0.662335	1.7022%	2.4500%	0.337665	0.8273%	2.53%
Poles & Fixtures	355.0	3.1900%	0.662335	2.1128%	3.1700%	0.337665	1.0704%	3.18%
Overhead Conductors	356.0	2.3500%	0.662335	1.5565%	2.2800%	0.337665	0.7699%	2.33%
Underground Conduit	357.0	2.3000%	0.662335	1.5234%	2.2100%	0.337665	0.7462%	2.27%
Underground Conductors	358.0	1.9300%	0.662335	1.2783%	1.9000%	0.337665	0.6416%	1.92%
Trails & Roads	359.0	1.6100%	0.662335	1.0664%	1.5900%	0.337665	0.5369%	1.60%
GENERAL PLANT								
	390.0	2.0800%	0.681868	1.4183%	2.0800%	0.318132	0.6617%	2.08%
	391.0	4.7900%	0.681868	3.2661%	4.8400%	0.318132	1.5398%	4.81%
$0 at Dec 2018 - use old rate	392.0	4.6400%	0.681868	3.1639%	4.6800%	0.318132	1.4889%	4.65%
	393.0	7.3500%	0.681868	5.0117%	7.3800%	0.318132	2.3478%	7.36%
	394.0	6.9900%	0.681868	4.7663%	7.0700%	0.318132	2.2492%	7.02%
	395.0	5.4100%	0.681868	3.6889%	5.4600%	0.318132	1.7370%	5.43%
	396.0	4.8100%	0.681868	3.2798%	4.9000%	0.318132	1.5588%	4.84%
	397.0	3.9100%	0.681868	2.6661%	3.9300%	0.318132	1.2503%	3.92%
	398.0	3.3200%	0.681868	2.2638%	3.3500%	0.318132	1.0657%	3.33%

(1) As approved in Indiana Cause No. 45235 effective March 11, 2020.
(2) As approved in Michigan Case No. U-20359 effective February 1, 2020.
(3) FERC wholesale formula rate agreements specify that the depreciation rates in the formula rates change upon approval of MPSC rates in the Michigan jurisdiction.
(4) The rates approved for each jurisdiction are updated when approved by that commission. These demand-based allocation factors for all jurisdictions are updated when new rates are approved in one of the jurisdictions. These allocation factors reflect I&M's 12 monthly Coincident Peaks during test year of the most recent rate case.

GENERAL NOTES:
The rates for each AEP company have been approved by their respective regulatory commissions.
I&M falls under the authority of Indiana, Michigan and the FERC. Therefore, I&M's rates are a composite of the jurisdictions under which it operates. Each jurisdictions' rate is multiplied by an allocation factor, and the product for each jurisdiction is added with the other jurisdictions to derive the composite rate AEP will make a 205 filing whenever a company's rates are changed by their commission(s), or if the methodology to calculate the jurisdictional allocator in multiple-state companies changes. Changes in the allocation factors will not necessitate a 205 filing.

AEP EAST COMPANIES
PJM FORMULA RATE
WORKSHEET P - TRANSMISSION DEPRECIATION RATES
EFFECTIVE AS OF 09/1/2016
FOR SINGLE JURISDICTION COMPANIES
KINGSPORT POWER COMPANY

	PLANT ACCT.	RATES Note 1
TRANSMISSION PLANT		
Structures & Improvements	352.0	1.04%
Station Equipment	353.0	1.49%
Towers & Fixtures	354.0	0.12%
Poles & Fixtures	355.0	2.14%
Overhead Conductors	356.0	0.77%
Underground Conduit	357.0	Note 2
Underground Conductors	358.0	Note 2
Composite Transmission Depreciation Rate		**1.46%**
GENERAL PLANT		
Structures & Improvements	390.0	1.71%
Office Furniture & Equipment	391.0	2.82%
Stores Equipment	393.0	2.22%
Tools Shop & Garage Equipmen	394.0	3.12%
Laboratory Equipment	395.0	3.17%
Communication Equipment	397.0	3.32%
Miscellaneous Equipment	398.0	4.92%
Total General Plant		3.25%

Reference:

Note 1: Rates Approved In Tennessee Regulatory Authority Docket No. 16-00001.
K
Note 2: Kingsport Power Company does not have investment in plant accounts 357 or 358. Therefore, there are no depreciation rates approved

General Note
AEP will make a 205 filing whenever a company's rates are changed by their commission(s), or if the methodology to calculate the jurisdictional allocator in multiple-state companies changes. Changes in the allocation factors will not necessitate a 205 filing.

AEP EAST COMPANIES
PJM FORMULA RATE
WORKSHEET P - TRANSMISSION DEPRECIATION RATES
EFFECTIVE AS OF 07/1/2015
FOR SINGLE JURISDICTION COMPANIES
KENTUCKY POWER COMPANY

	PLANT ACCT.	RATES Note 1
TRANSMISSION PLANT		
Land Rights	350.1	1.44%
Structures & Improvements	352.0	2.08%
Station Equipment	353.0	2.15%
Towers & Fixtures	354.0	2.61%
Poles & Fixtures	355.0	3.95%
Overhead Conductors	356.0	2.91%
Underground Conduit	357.0	2.99%
Underground Conductors	358.0	2.62%

Reference:

Note 1: Rates Approved in KPSC Case No. 2014-00396.

General Note

AEP will make a 205 filing whenever a company's rates are changed by their commission(s), or if the methodology to calculate the jurisdictional allocator in multiple-state companies changes. Changes in the allocation factors will not necessitate a 205 filing.

AEP EAST COMPANIES
PJM FORMULA RATE
WORKSHEET P - TRANSMISSION DEPRECIATION RATES
EFFECTIVE AS OF 4/1/2012
FOR SINGLE JURISDICTION COMPANIES
OHIO POWER COMPANY

	PLANT ACCT.	RATES Note 1
TRANSMISSION PLANT		
Structures & Improvements	352.0	2.02%
Station Equipment	353.0	2.29%
Twrs and Fixtures Above 69 KV	354.0	1.88%
Twrs and Fixtures Below 69 KV	354.0	1.88%
Poles and Fixtures Above 69 KV	355.0	3.52%
Poles and Fixtures Below 69 KV	355.0	3.52%
Overhead Conductor & Devices Above	356.0	1.91%
Overhead Conductor & Devices MSP	356.0	1.91%
Overhead Conductor & Devices 138K	356.0	1.91%
Overhead Conductor & Devices 69KV	356.0	1.91%
Overhead Conductor & Devices CLR	356.0	1.91%
Underground Conduit	357.0	2.26%
Underground Conductors	358.0	3.27%

Reference:

Note 1: These are the weighted average of the depreciation rates in effect for Columbus Southern Power and Ohio Power prior to the merger of Columbus Southern into Ohio Power.

General Note:
AEP will make a 205 filing whenever a company's rates are changed by their commission(s), or if the methodology to calculate the jurisdictional allocator in multiple-state companies changes. Changes in the allocation factors will not necessitate a 205 filing.

AEP EAST COMPANIES
PJM FORMULA RATE
WORKSHEET P - TRANSMISSION DEPRECIATION RATES
EFFECTIVE AS OF 3/1/2019
FOR SINGLE JURISDICTION COMPANIES
WHEELING POWER COMPANY

	PLANT ACCT.	RATES Note 1
TRANSMISSION PLANT		
Structures & Improvements	352.0	1.15%
Station Equipment	353.0	2.22%
Towers & Fixtures	354.0	2.65%
Poles & Fixtures	355.0	2.41%
Overhead Conductors	356.0	1.32%
Underground Conduit	351.0	9.94%
Underground Conductors	351.0	13.98%
Trails & Roads	359.0	-
GENERAL PLANT		
Structures & Improvements	390.0	1.08%
Office Furniture & Equipment	391.0	2.13%
Stores Equipment	393.0	1.78%
Tools Shop & Garage Equipment	394.0	1.65%
Communication Equipment	397.0	5.09%
Miscellaneous Equipment	398.0	2.76%

Note 1: Rates Approved in WV Public Service Commission Case No. 14-1151-E-D.

General Note:
AEP will make a 205 filing whenever a company's rates are changed by their commission(s), or if the methodology to calculate the jurisdictional allocator in multiple-state companies changes. Changes in the allocation factors will not necessitate a 205 filing.

AEP East Companies
Cost of Service Formula Rate Using Actual/Projected FF1 Balances
Worksheet Q - True-up With Interest

Reconciliation Revenue Requirement For Year 2018 Available May 25, 2019		2018 Forecasted Revenue Requirement For Year 2018		True-up Adjustment - Over (Under) Recovery
$0	-	$0	=	$0

Interest Rate on Amount of Refunds or Surcharges from 35.19a		Over (Under) Recovery Plus Interest	Average Monthly Interest Rate	Months	Calculated Interest	Amortization	Surcharge (Refund) Owed
			0.4095%				
An over or under collection will be recovered prorata over 2018, held for 2019 and returned prorate over 2020							
Calculation of Interest					**Monthly**		
January	Year 2018	-	0.4095%	12	-		-
February	Year 2018	-	0.4095%	11	-		-
March	Year 2018	-	0.4095%	10	-		-
April	Year 2018	-	0.4095%	9	-		-
May	Year 2018	-	0.4095%	8	-		-
June	Year 2018	-	0.4095%	7	-		-
July	Year 2018	-	0.4095%	6	-		-
August	Year 2018	-	0.4095%	5	-		-
September	Year 2018	-	0.4095%	4	-		-
October	Year 2018	-	0.4095%	3	-		-
November	Year 2018	-	0.4095%	2	-		-
December	Year 2018	-	0.4095%	1	-		-
					-		-
					Annual		
January through December	Year 2019	-	0.4095%	12	-		-
Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months					**Monthly**		
January	Year 2020	-	0.4095%		-	-	-
February	Year 2020	-	0.4095%		-	-	-
March	Year 2020	-	0.4095%		-	-	-
April	Year 2020	-	0.4095%		-	-	-
May	Year 2020	-	0.4095%		-	-	-
June	Year 2020	-	0.4095%		-	-	-
July	Year 2020	-	0.4095%		-	-	-
August	Year 2020	-	0.4095%		-	-	-
September	Year 2020	-	0.4095%		-	-	-
October	Year 2020	-	0.4095%		-	-	-
November	Year 2020	-	0.4095%		-	-	-
December	Year 2020	-	0.4095%		-	-	-
					-		

True-Up Adjustment with Interest	-
Less Over (Under) Recovery	-
Total Interest	-

Note 1: The interest rate to be applied to the over recovery or under recovery amounts will be determined using the average monthly FERC interest rate (as determined pursuant to 18 C.F.R. Section 35.19a) for the twenty (20) months from the beginning of the rate year being trued-up through August 31 of the following year.

AEP East Companies
Cost of Service Formula Rate Using Actual/Projected FF1 Balances
Worksheet Q - True-up With Interest

Reconciliation Revenue Requirement For Year 2018 Available May 25, 2019		2018 Forecasted Revenue Requirement For Year 2018		True-up Adjustment - Over (Under) Recovery
$0	-	$0	=	$0

Interest Rate on Amount of Refunds or Surcharge from 35.19a		Over (Under) Recovery Plus Interest	Average Monthly Interest Rate	Months	Calculated Interest	Amortization	Surcharge (Refund) Owed
			0.4095%				

An over or under collection will be recovered prorata over 2018, held for 2019 and returned prorate over 2020

Calculation of Interest					**Monthly**		
January	Year 2018	-	0.4095%	12	-		-
February	Year 2018	-	0.4095%	11	-		-
March	Year 2018	-	0.4095%	10	-		-
April	Year 2018	-	0.4095%	9	-		-
May	Year 2018	-	0.4095%	8	-		-
June	Year 2018	-	0.4095%	7	-		-
July	Year 2018	-	0.4095%	6	-		-
August	Year 2018	-	0.4095%	5	-		-
September	Year 2018	-	0.4095%	4	-		-
October	Year 2018	-	0.4095%	3	-		-
November	Year 2018	-	0.4095%	2	-		-
December	Year 2018	-	0.4095%	1	-		-
					-		-
					Annual		
January through December	Year 2019	-	0.4095%	12	-		-
Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months					**Monthly**		
January	Year 2020	-	0.4095%		-	-	-
February	Year 2020	-	0.4095%		-	-	-
March	Year 2020	-	0.4095%		-	-	-
April	Year 2020	-	0.4095%		-	-	-
May	Year 2020	-	0.4095%		-	-	-
June	Year 2020	-	0.4095%		-	-	-
July	Year 2020	-	0.4095%		-	-	-
August	Year 2020	-	0.4095%		-	-	-
September	Year 2020	-	0.4095%		-	-	-
October	Year 2020	-	0.4095%		-	-	-
November	Year 2020	-	0.4095%		-	-	-
December	Year 2020	-	0.4095%		-	-	-
					-		

True-Up Adjustment with Interest	-
Less Over (Under) Recovery	-
Total Interest	-

Note 1: The interest rate to be applied to the over recovery or under recovery amounts will be determined using the average monthly FERC interest rate (as determined pursuant to 18 C.F.R. Section 35.19a) for the twenty (20) months from the beginning of the rate year being trued-up

AEP East Companies
Cost of Service Formula Rate Using Actual/Projected FF1 Balances
Worksheet Q - True-up With Interest

Reconciliation Revenue Requirement For Year 2018 Available May 25, 2019		2018 Forecasted Revenue Requirement For Year 2018		True-up Adjustment - Over (Under) Recovery
$0	-	$0	=	$0

Interest Rate on Amount of Refunds or Surc from 35.19a		Over (Under) Recovery Plus Interest	Average Monthly Interest Rate	Months	Calculated Interest	Amortization	Surcharge (Refund) Owed
			0.4095%				

An over or under collection will be recovered prorata over 2018, held for 2019 and returned prorate over 2020

Calculation of Interest					**Monthly**		
January	Year 2018	-	0.4095%	12	-		-
February	Year 2018	-	0.4095%	11	-		-
March	Year 2018	-	0.4095%	10	-		-
April	Year 2018	-	0.4095%	9	-		-
May	Year 2018	-	0.4095%	8	-		-
June	Year 2018	-	0.4095%	7	-		-
July	Year 2018	-	0.4095%	6	-		-
August	Year 2018	-	0.4095%	5	-		-
September	Year 2018	-	0.4095%	4	-		-
October	Year 2018	-	0.4095%	3	-		-
November	Year 2018	-	0.4095%	2	-		-
December	Year 2018	-	0.4095%	1	-		-
					-		-
					Annual		
January through Decem	Year 2019	-	0.4095%	12	-		-
Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months					**Monthly**		
January	Year 2020	-	0.4095%		-	-	-
February	Year 2020	-	0.4095%		-	-	-
March	Year 2020	-	0.4095%		-	-	-
April	Year 2020	-	0.4095%		-	-	-
May	Year 2020	-	0.4095%		-	-	-
June	Year 2020	-	0.4095%		-	-	-
July	Year 2020	-	0.4095%		-	-	-
August	Year 2020	-	0.4095%		-	-	-
September	Year 2020	-	0.4095%		-	-	-
October	Year 2020	-	0.4095%		-	-	-
November	Year 2020	-	0.4095%		-	-	-
December	Year 2020	-	0.4095%		-	-	-
					-		

True-Up Adjustment with Interest	-
Less Over (Under) Recovery	-
Total Interest	-

Note 1: The interest rate to be applied to the over recovery or under recovery amounts will be determined using the average monthly FERC interest rate (as determined pursuant to 18 C.F.R. Section 35.19a) for the twenty (20) months from the beginning of the rate year being trued-up through August 31 of the following