Twelve Months Ended 2023

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

Indiana Michigan Power Company

Line No.							Transmission Amount
1	REVENUE REQUIREMENT (w/o incentives)	(ln 130)					$197,548,308
			Total		Allocator		
2	REVENUE CREDITS	(Worksheet E Ln 8) (Note A)	8,042,305	DA	1.00000	$	8,042,305
3	Facility Credits under PJM OATT Section 30.9	(Worksheet E Ln 9) (Note X)				$	343,910
4	REVENUE REQUIREMENT For All Company Facilities	(ln 1 less ln 2 plus ln 3)				$	189,849,913

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)	5,599,850	DA	1.00000	$	5,599,850
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))					14.67%
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))					11.21%
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))					3.25%
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					6,544,590
16	Less: Load Dispatch - Scheduling, System Control and Dispatch Services (321.88.b)						4,813,644
17	Less: Load Dispatch - Reliability, Planning & Standards Development Services (321.92.b)						1,390,481
18	Total 561 Internally Developed Costs	(Line 15 - Line 16 - Line 17)					340,465

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Indiana Michigan Power Company

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))	5,520,160,886	NA	0.00000	-
20	Less: Production ARO (Enter Negative)	(Worksheet A ln 14.(c))	(518,095,061)	NA	0.00000	-
21	Transmission	(Worksheet A ln 14.(d) & TCOS Ln 134)	1,870,969,948	DA		1,811,264,619
22	Less: Transmission ARO (Enter Negative)	(Worksheet A ln 14.(e))	-	TP	0.96809	-
23	Distribution	(Worksheet A ln 14.(f))	3,125,090,728	NA	0.00000	-
24	Less: Distribution ARO (Enter Negative)	(Worksheet A ln 14.(g))	(1,369,983)	NA	0.00000	-
25	General Plant	(Worksheet A ln 14.(h))	217,584,477	W/S	0.04942	10,753,980
26	Less: General Plant ARO (Enter Negative)	(Worksheet A ln 14.(i))	(1,308,356)	W/S	0.04942	(64,665)
27	Intangible Plant	(Worksheet A ln 14.(j))	367,478,173	W/S	0.04942	18,162,385
28	TOTAL GROSS PLANT	(sum lns 19 to 27)	10,580,510,812	**GP**	**0.173916**	1,840,116,319
				GTD=	**0.36264**	
29	ACCUMULATED DEPRECIATION AND AMORTIZATION					
30	Production	(Worksheet A ln 28.(b))	2,666,255,476	NA	0.00000	-
31	Less: Production ARO (Enter Negative)	(Worksheet A ln 28.(c))	(211,582,908)	NA	0.00000	-
32	Transmission	(Worksheet A ln 28.(d) & ln 43.(c))	479,333,337	**TP1=**	0.96937	464,653,688
33	Less: Transmission ARO (Enter Negative)	(Worksheet A ln 28.(e))	-	**TP1=**	0.96937	-
34	Distribution	(Worksheet A ln 28.(f))	770,981,598	NA	0.00000	-
35	Less: Distribution ARO (Enter Negative)	(Worksheet A ln 28.(g))	(1,369,983)	NA	0.00000	-
36	General Plant	(Worksheet A ln 28.(h))	43,667,020	W/S	0.04942	2,158,216
37	Less: General Plant ARO (Enter Negative)	(Worksheet A ln 28.(i))	(273,615)	W/S	0.04942	(13,523)
38	Intangible Plant	(Worksheet A ln 28.(j))	246,620,483	W/S	0.04942	12,189,067
39	TOTAL ACCUMULATED DEPRECIATION	(sum lns 30 to 38)	3,993,631,408			478,987,448
40	NET PLANT IN SERVICE					
41	Production	(ln 19 + ln 20 - ln 30 - ln 31)	2,547,393,257			-
42	Transmission	(ln 21 + ln 22 - ln 32 - ln 33)	1,391,636,611			1,346,610,930
43	Distribution	(ln 23 + ln 24 - ln 34 - ln 35)	2,354,109,130			-
44	General Plant	(ln 25 + ln 26 - ln 36 - ln 37)	172,882,716			8,544,623
45	Intangible Plant	(ln 27 - ln 38)	120,857,690			5,973,318
46	TOTAL NET PLANT IN SERVICE	(sum lns 41 to 45)	6,586,879,404	**NP**	**0.206642**	1,361,128,871
47	DEFERRED TAX ADJUSTMENTS TO RATE BASE	(Note D)				
48	Account No. 281.1 (enter negative)	(Worksheet B, ln 2 & ln 5.E)	(19,743,832)	NA		-
49	Account No. 282.1 (enter negative)	(Worksheet B, ln 7 & ln 10.E)	(1,352,539,547)	DA		(243,453,724)
50	Account No. 283.1 (enter negative)	(Worksheet B, ln 12 & ln 15.E)	(642,072,369)	DA		3,064,900
51	Account No. 190.1	(Worksheet B, ln 17 & ln 20.E)	807,956,245	DA		18,821,477
52	Account No. 255 (enter negative)	(Worksheet B, ln 24 & ln 25.E)	(2,454,142)	DA		(1,301,595)
53	TOTAL ADJUSTMENTS	(sum lns 48 to 52)	(1,208,853,644)			(222,868,941)
54	PLANT HELD FOR FUTURE USE	(Worksheet A ln 44.(e) & ln 45.(e))	1,320,294	DA		146,629
55	REGULATORY ASSETS	(Worksheet A ln 51.(e))	-	DA		-
56	UNFUNDED RESERVES (ENTER NEGATIVE) (NOTE Y)	(Worksheet A ln 54.(e))	(540,203)	W/S	0.04942	(26,699)
57	WORKING CAPITAL	(Note E)				
58	Cash Working Capital	(1/8 * ln 78)	3,091,831			2,993,166
59	Transmission Materials & Supplies	(Worksheet C, ln 2.(F))	281,168	TP	0.96809	272,196
60	A&G Materials & Supplies	(Worksheet C, ln 3.(F))	587,573	W/S	0.04942	29,040
61	Stores Expense	(Worksheet C, ln 4.(F))	-	GP	0.17392	-
62	Prepayments (Account 165) - Labor Allocated	(Worksheet C, ln 8.G)	188,169,180	W/S	0.04942	9,300,147
63	Prepayments (Account 165) - Gross Plant	(Worksheet C, ln 8.F)	5,350,357	GP	0.17392	930,511
64	Prepayments (Account 165) - Transmission Only	(Worksheet C, ln 8.E)	-	DA	1.00000	-
65	Prepayments (Account 165) - Unallocable	(Worksheet C, ln 8.D)	(176,794,963)	NA	0.00000	-
66	TOTAL WORKING CAPITAL	(sum lns 58 to 65)	20,685,147			13,525,060
67	IPP CONTRIBUTIONS FOR CONSTRUCTION	(Note F) (Worksheet D, ln 8.B)	(2,053,137)	DA	1.00000	(2,053,137)
68	RATE BASE (sum lns 46, 53, 54, 55, 56, 66, 67)		5,397,437,862			1,149,851,783

AEP East Companies
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Indiana Michigan Power Company

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	730,987,033			
70	Distribution	322.156.b	90,869,356			
71	Customer Related Expense	322 & 323.164,171,178.b	60,408,958			
72	Regional Marketing Expenses	322.131.b	4,495,433			
73	Transmission	321.112.b	264,751,269			
74	TOTAL O&M EXPENSES	(sum lns 69 to 73)	1,151,512,049			
75	Less: Total Account 561	(Note G) (Worksheet F, ln 14.C)	6,544,590			
76	Less: Account 565	(Note H) 321.96.b	233,472,032			
77	Less: Regulatory Deferrals & Amortizations	(Note I) (Worksheet F, ln 4.C)	-			
78	Total O&M Allocable to Transmission	(lns 73 - 75 - 76 - 77)	24,734,647	TP	0.96809	23,945,329
79	Administrative and General	323.197.b (Notes J and M)	89,156,094			
80	Less: Acct. 924, Property Insurance	323.185.b	3,138,017			
81	Acct. 9260039 PBOP Expense	PBOP Worksheet O Line 9 & 10, (Note K)	(12,320,731)			
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)	(2,751,091)			
84	Acct. 928, Reg. Com. Exp.	323.189.b	20,762,688			
85	Acct. 930.1, Gen. Advert. Exp.	323.191.b	83,001			
86	Acct. 930.2, Misc. Gen. Exp.	323.192.b	5,182,047			
87	Balance of A & G	(ln 79 - sum ln 80 to ln 86)	75,062,163	W/S	0.04942	3,709,902
88	Plus: Acct. 924, Property Insurance	(ln 80)	3,138,017	GP	0.17392	545,750
89	Acct. 928 - Transmission Specific	Worksheet F ln 21.(E) (Note L)	(32,225)	TP	0.96809	(31,197)
90	Acct 930.1 - Only safety related ads -Direct	Worksheet F ln 38.(E) (Note L)	2,103	TP	0.96809	2,036
91	Acct 930.2 - Misc Gen. Exp. - Trans	Worksheet F ln 46.(E) (Note L)	561,902	DA	1.00000	561,902
92	Settlement Approved PBOP Recovery	PBOP Worksheet O, Col. C (Note M)	13,745,885	W/S	0.04942	679,382
93	A & G Subtotal	(sum lns 87 to 92)	92,477,845			5,467,775
94	O & M EXPENSE SUBTOTAL	(ln 78 + ln 93)	117,212,492			29,413,104
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)	117,212,492			29,413,104
97	DEPRECIATION AND AMORTIZATION EXPENSE					
98	Production	336.2-6.f	260,455,662	NA	0.00000	-
99	Distribution	336.8.f	92,998,528	NA	0.00000	-
100	Transmission	336.7.f	48,000,467	TP1	0.96937	46,530,446
101	General	336.10.f	8,041,796	W/S	0.04942	397,461
102	Intangible	336.1.f	44,820,927	W/S	0.04942	2,215,247
103	TOTAL DEPRECIATION AND AMORTIZATI0N	(Ln 98+99+ 100+101+102)	454,317,380			49,143,154
104	TAXES OTHER THAN INCOME	(Note N)				
105	Labor Related					
106	Payroll	Worksheet H ln 23.(D)	11,911,636	W/S	0.04942	588,725
107	Plant Related					
108	Property	Worksheet H ln 23.(C)	67,977,782	DA		11,003,202
109	Gross Receipts/Sales & Use	Worksheet H ln 23.(F)	563,249	NA	0.00000	-
110	Other	Worksheet H ln 23.(E)	76	GP	0.17392	13
111	TOTAL OTHER TAXES	(sum lns 106 to 110)	80,452,743			11,591,940
112	INCOME TAXES	(Note O)				
113	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		24.97%			
114	EIT=(T/(1-T)) * (1-(WCLTD/WACC)) =		23.55%			
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)		1.3329			
118	Amortized Investment Tax Credit (enter negative)	(FF1 p.114, ln 19.c)	1,577,975			
119	Excess Deferred Income Tax	(Note U)	(26,829,943)	DA		(3,303,016)
120	Tax Effect of Permanent and Flow-Through Differences	(Note U)	8,912,752	DA		4,322,332
121	Income Tax Calculation	(ln 114 * ln 126)	94,358,648			20,101,845
122	ITC adjustment	(ln 117 * ln 118)	2,103,229	GP	0.17392	365,784
123	Excess Deferred Income Tax	(ln 117 * ln 119)	(35,760,717)			(4,402,478)
124	Tax Effect of Permanent and Flow-Through Differences	(ln 117 * ln 120)	11,879,503			5,761,089
125	TOTAL INCOME TAXES	(sum lns 121 to 124)	72,580,663			21,826,240
126	RETURN ON RATE BASE (Rate Base*WACC)	(ln 68 * ln 157)	400,748,202			85,374,032
127	INTEREST ON IPP CONTRIBUTION FOR CONST. (Note F) (Worksheet D, ln 2.(B))		199,837	DA	1.00000	199,837
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)		1,125,511,317			197,548,308

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

Indiana Michigan Power Company

SUPPORTING CALCULATIONS

In No.								
	TRANSMISSION PLANT INCLUDED IN PJM TARIFF							
131	Total transmission plant	(ln 21)						1,870,969,948
132	Less transmission plant excluded from PJM Tariff (Worksheet A, ln 42, Col. (d)) (Note P)							162
133	Less transmission plant included in OATT Ancillary Services (Worksheet A, ln 42, Col. (b)) (Note Q)							59,705,168
134	Transmission plant included in PJM Tariff	(ln 131 - ln 132 - ln 133)						1,811,264,619
135	Percent of transmission plant in PJM Tariff	(ln 134 / ln 131)					**TP=**	**0.96809**
136	WAGES & SALARY ALLOCATOR (W/S)	(Note R)	Direct Payroll	Payroll Billed from AEP Service Corp.	Total			
137	Production	354.20.b	127,393,070	9,067,450	136,460,520	NA	0.00000	-
138	Transmission	354.21.b	4,185,137	4,755,848	8,940,985	TP	0.96809	8,655,665
139	Regional Market Expenses	354.22.b	0	0	-	NA	0.00000	-
140	Distribution	354.23.b	18,020,311	2,092,751	20,113,062	NA	0.00000	-
141	Other (Excludes A&G)	354.24,25,26.b	4,973,713	4,641,147	9,614,860	NA	0.00000	-
142	Total	(sum lns 137 to 141)	154,572,231	20,557,196	175,129,427			8,655,665
143	Transmission related amount						**W/S=**	**0.04942**
144	WEIGHTED AVERAGE COST OF CAPITAL (WACC)							$
145	Long Term Interest	(Worksheet M, ln. 37, col. (d))						132,831,748
146	Preferred Dividends	(Worksheet M, ln. 71)						-
147	Development of Common Stock:							
148	Proprietary Capital	(Worksheet M, ln. 14, col. (b))						3,097,650,922
149	Less: Preferred Stock	(Worksheet M, ln. 14, col. (c))						-
150	Less: Account 216.1	(Worksheet M, ln. 14, col. (d))						(2,133,008)
151	Less: Account 219	(Worksheet M, ln. 14, col. (e))						(2,412,244)
152	Common Stock	(ln 148 - ln 149 - ln 150 - ln 151)						3,102,196,175
				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))			3,011,233,386	49.26%	49.26%	4.41%	0.0217
155	Preferred Stock (ln 149)			-	0.00%	0.00%	-	0.0000
156	Common Stock (ln 152)			3,102,196,175	50.74%	50.74%	10.35%	0.0525
157	Total (Sum lns 154 to 156)			6,113,429,560			**WACC=**	**0.0742**
158	Capital Structure Equity Limit (Note Z)	55%						

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Transmission Cost of Service Formula Rate
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Indiana Michigan Power Company

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= 5.03% (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	5,507,183,393	516,051,774	1,841,983,403	-	3,024,511,663	2,968,296	211,400,070	1,308,356	367,279,887
2	January	5,509,080,465	516,051,774	1,845,923,251	-	3,044,615,593	2,968,296	213,061,266	1,308,356	369,455,581
3	February	5,509,729,199	516,051,774	1,847,228,633	-	3,040,785,867	2,968,296	215,072,207	1,308,356	373,737,485
4	March	5,510,901,164	516,051,774	1,860,840,339	-	3,054,700,571	2,968,296	215,909,952	1,308,356	362,799,519
5	April	5,511,592,220	516,051,774	1,867,516,518	-	3,076,685,689	2,968,296	216,956,092	1,308,356	365,253,213
6	May	5,512,524,046	516,051,774	1,871,043,526	-	3,107,990,209	2,968,296	218,071,416	1,308,356	368,745,108
7	June	5,515,726,766	517,805,969	1,871,281,693	-	3,131,551,153	-	218,858,004	1,308,356	366,873,946
8	July	5,517,802,471	517,805,969	1,875,166,216	-	3,143,606,588	-	219,244,862	1,308,356	369,528,640
9	August	5,517,782,711	517,805,969	1,876,906,299	-	3,161,521,257	-	220,073,967	1,308,356	371,947,001
10	September	5,522,161,313	517,805,969	1,881,165,644	-	3,171,701,235	-	219,732,560	1,308,356	363,767,189
11	October	5,533,400,921	522,567,089	1,886,282,040	-	3,191,857,578	-	219,443,659	1,308,356	365,878,017
12	November	5,533,383,206	522,567,089	1,891,011,196	-	3,222,750,974	-	219,998,069	1,308,356	367,102,075
13	December of Rate Year	5,560,823,644	522,567,089	1,906,260,567	-	3,253,901,085	-	220,776,082	1,308,356	364,848,584
14	Average of the 13 Monthly Balances	5,520,160,886	518,095,061	1,870,969,948	-	3,125,090,728	1,369,983	217,584,477	1,308,356	367,478,173

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	2,535,909,837	198,457,923	476,952,038	-	779,464,365	2,968,296	43,329,980	249,760	241,266,392
16	January	2,559,157,719	200,635,559	477,424,970	-	781,784,799	2,968,296	43,899,839	253,736	247,430,656
17	February	2,582,012,507	202,813,195	479,445,785	-	766,130,351	2,968,296	44,367,781	257,712	251,785,483
18	March	2,603,800,787	204,990,829	481,064,278	-	765,700,869	2,968,296	44,978,455	261,688	241,942,618
19	April	2,625,729,392	207,168,465	480,071,660	-	767,447,751	2,968,296	45,558,274	265,663	246,222,573
20	May	2,646,828,908	209,346,100	480,581,530	-	769,024,071	2,968,296	44,199,199	269,639	245,501,872
21	June	2,665,938,000	211,523,736	476,015,425	-	762,605,880	-	44,744,459	273,615	241,948,361
22	July	2,687,210,355	213,727,374	476,672,927	-	766,126,197	-	45,341,294	277,591	246,636,525
23	August	2,709,499,134	215,931,011	479,581,878	-	767,169,829	-	45,982,561	281,566	250,651,046
24	September	2,730,511,781	218,134,650	482,115,072	-	770,803,109	-	42,154,787	285,542	243,501,751
25	October	2,751,607,032	220,338,288	481,814,525	-	774,992,041	-	40,472,392	289,518	247,580,212
26	November	2,771,802,021	222,616,318	481,164,801	-	775,794,266	-	41,122,377	293,494	251,691,132
27	December of Rate Year	2,791,313,714	224,894,349	478,428,490	-	775,717,245	-	41,519,860	297,469	249,907,654
28	Average of the 13 Monthly Balances	2,666,255,476	211,582,908	479,333,337	-	770,981,598	1,369,983	43,667,020	273,615	246,620,483

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	13,977,582	2,105	-
30	January	59,712,948	14,104,323	-	-
31	February	59,714,846	14,233,215	-	-
32	March	59,714,903	14,362,112	-	-
33	April	59,714,925	14,491,008	-	-
34	May	59,714,925	14,619,904	-	-
35	June	59,722,837	14,736,729	-	-
36	July	59,722,758	14,865,642	-	-
37	August	59,722,758	14,994,556	-	-
38	September	59,722,758	15,133,786	-	-
39	October	59,722,758	15,262,699	-	-
40	November	59,722,758	15,391,613	-	-
41	December of Rate Year	60,537,741	14,662,262	-	-
42	Average of the 13 Monthly Balances	59,705,168	14,679,649	162	-

43	Transmission Accum Depreciation net of GSU	464,653,688

	Plant Held For Future Use	Source of Data	Balance @ December 31, 2023 (c)	Balance @ December 31, 2022 (d)	Average Balance for 2023 (e)
	(a)	(b)			
44	**Plant Held For Future Use**	FF1, page 214, ln 47, Col. (d)	1,320,294	1,320,294	1,320,294
45	**Transmission Plant Held For Future Use (Included in total on line 44)**	Company Records - Note 1	146,629	146,629	146,629

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	201,379	19,183	110,281
53b	Accm Prv I/D - Asbestos - Curr	2282011	63,519	70,961	67,240
53c	Accm Prv I/D - Asbestos	2282012	517,041	208,322	362,682
54	Total		781,940	298,465	540,203

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, 2023	(D) Balance @ December 31, 2022	(E) Average Balance for 2023
1	**Account 281**				
2	Year End Utility Deferrals	FF1, p. 272 - 273, ln 8, Col. (k)	17,705,716	21,781,947	19,743,832
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)	17,705,716	21,781,947	19,743,832
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)	1,333,858,870	1,371,220,223	1,352,539,547
8	Less: ARO Related Deferrals	WS B-1 - Actual Stmt. AF Ln. 7 (Note 1)	69,018,747	73,465,693	71,242,220
9	Less: Other Excluded Deferrals	WS B-1 - Actual Stmt. AF Ln. 6 (Note 1)	1,021,140,168	1,054,547,037	1,037,843,603
10	Transmission Related Deferrals	Ln 7 - ln 8 - ln 9	243,699,955	243,207,493	243,453,724
11	**Account 283**				
12	Year End Utility Deferrals	FF1, p. 276 - 277, ln 9, Col. (k)	678,288,282	605,856,456	642,072,369
13	Less: ARO Related Deferrals	WS B-1 - Actual Stmt. AF Ln. 13 (Note 1)	731,929,156	626,703,136	679,316,146
14	Less: Other Excluded Deferrals	WS B-1 - Actual Stmt. AF Ln. 12 (Note 1)	(50,899,100)	(17,458,655)	(34,178,877)
15	Transmission Related Deferrals	Ln 12 - ln 13 - ln 14	(2,741,775)	(3,388,026)	(3,064,900)
16	**Account 190**				
17	Year End Utility Deferrals	FF1, p. 234, ln 8, Col. (c)	854,353,154	761,559,336	807,956,245
18	Less: ARO Related Deferrals	WS B-2 - Actual Stmt. AG Ln. 4 (Note 1)	803,848,270	702,617,617	753,232,943
19	Less: Other Excluded Deferrals	WS B-2 - Actual Stmt. AG Ln. 3 (Note 1)	34,426,471	37,377,179	35,901,825
20	Transmission Related Deferrals	Ln 17 - ln 18 - ln 19	16,078,413	21,564,541	18,821,477
21	**Account 255**				
22	Year End ITC Balances	FF1, p. 266-267, ln 8, Col. (h)	15,772,724	17,350,699	16,561,711
23	Less: Balances Not Qualified for Ratebase	Company Records - Note 1	13,822,481	14,392,658	14,107,569
24	ITC Balances Includeable Ratebase	Ln 22 - ln 23	1,950,243	2,958,041	2,454,142
25	Transmission Related Deferrals	WS B-1 - Actual Stmt. AF Ln. 2 (Note 1)	1,100,941	1,502,248	1,301,595

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, 2023

(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 12/31/2022					FUNCTIONALIZATION 12/31/2023				
	ACCUMULATED DEFERRED FIT ITEMS	BALANCE AS OF 12-31-2022	BALANCE AS OF 12-31-2023	BALANCE AS OF 12-31-2022	BALANCE AS OF 12-31-2023	(B+C+D+E)/2	GENERATION	TRANSMISSION	DISTRIBUTION	GENERATION	NUCLEAR	TRANSMISSION	DISTRIBUTION	RTD	GENERATION	NUCLEAR	TRANSMISSION	DISTRIBUTION	RTD
1.00	ACCOUNT 281:																		
2.01																			
2.02	TX AMORT POLLUTION CONT EQPT	21,781,947	17,705,716			19,743,832	19,743,832	0	0	21,781,947	-	-	-	-	17,705,716	-	-	-	-
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	(7,028,768)	(5,765,815)	7,028,768	5,765,815	0													
3	TOTAL ACCOUNT 281	14,753,180	11,939,901	7,028,768	5,765,815	19,743,832	19,743,832	0	0	21,781,947	0	0	0	0	17,705,716	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	29,189,218	29,189,218			29,189,218	27,655,057	534,563	280,253	27,655,057	719,345	534,563	280,253	-	27,655,057	719,346	534,563	280,253	-
5.02	481 a BONUS DEPRECIATION	(0)	(0)			0	(0)	(0)	0	(0)	-	-	-	-	(0)	(0)	(0)	0	-
5.03	R & D DEDUCTION - SECTION 174	31,882,125	31,882,125			31,882,125	1,879,022	15,021	241,888	1,879,022	29,746,194	15,021	241,888	-	1,879,022	29,746,194	15,021	241,888	-
5.04	CAPD INTEREST - SECTION 481(a) - CHANGE IN METHD	2,090	632			1,361	45	35	711	91	1,138	70	791	-	-	-	-	632	-
5.05	RELOCATION COST - SECTION 481(a) - CHANGE IN METH	6,558	0			3,279	0	0	3,279	-	-	-	6,558	-	-	-	-	-	-
5.06	PJM INTEGRATION - SEC 481(a) - INTANG - DFD LABOR	(0)	0			0	0	(0)	0	-	-	(0)	-	-	-	-	-	-	-
5.07	BK PLANT IN SERVICE-SFAS 143-ARO	73,465,893	69,018,747			71,242,220	9,419,228	1,059	203,259	9,130,886	64,140,482	847	193,478	-	9,707,571	59,096,866	1,270	213,040	-
5.08	TAX DEPRECIATION LOOKBACK	0	0			0	0	0	0	-	-	-	-	-	-	-	-	-	-
5.09	GAIN/LOSS ON ACRS/MACRS PROPERTY	39,513,680	40,374,239			39,943,960	3,315,499	6,053,351	16,118,180	3,704,723	14,342,030	6,164,470	15,302,458	-	2,926,276	14,571,827	5,942,233	16,933,903	-
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	410,775,083	377,367,316			394,071,199	(49,383,007)	105,705,610	124,654,240	(32,317,639)	213,675,957	104,858,556	124,558,209	-	(66,448,375)	212,512,756	106,552,663	124,750,271	-
5.13	ABFUDC	16,628,346	18,026,654			17,327,500	2,700,877	3,349,028	3,701,910	2,659,951	7,492,870	3,147,775	3,327,750	-	2,741,802	7,658,501	3,550,281	4,076,069	-
5.14	ABFUDC-NUCLEAR FUEL	549,622	707,839			628,731	0	0	0	-	549,622	-	-	-	-	707,839	-	-	-
5.15	PERCENT REPAIR ALLOWANCE	6,248,987	6,248,987			6,248,987	2,133,281	578,089	3,453,022	2,133,281	84,595	578,089	3,453,022	-	2,133,281	84,595	578,089	3,453,022	-
5.16	BOOK/TAX UNIT OF PROPERTY ADJ	188,874,902	220,216,982			204,545,942	19,022,868	21,225,020	64,060,358	17,875,592	98,340,074	19,738,669	52,920,567	-	20,170,144	102,135,319	22,711,370	75,200,150	-
5.17	BK/TAX UNIT OF PROPERTY ADJ-SEC 481 ADJ	164,746,305	164,640,412			164,693,358	11,169,634	35,543,917	69,457,733	11,058,307	50,514,363	35,341,490	67,832,145	-	11,280,961	46,529,787	35,746,343	71,083,321	-
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	7,389,478	7,301,158			7,345,318	0	390,450	6,954,868	-	-	390,450	6,999,027	-	-	-	390,450	6,910,708	-
5.20	BOOK OPERATING LEASE - LIAB	8,243,124	7,948,541			8,095,833	282,198	2,577,355	5,122,845	121,555	102,952	2,671,861	5,346,757	-	442,840	123,919	2,482,848	4,898,933	-
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 O/H	18,979	18,979			18,979	18,979	0	0	18,979	-	-	-	-	18,979	-	-	-	-
5.23	I&M IN SJSF Cost Cap (EPIS)	(329,355)	(259,264)			(294,310)	(294,310)	0	0	(329,355)	-	-	-	-	(259,264)	-	-	-	-
5.24	MI SJSF Initial Cap Limit (AD)	(72,910)	0			(36,455)	(36,455)	0	0	(72,910)	-	-	-	-	0	-	-	-	-
5.25	SAV PLAN CAPD	0	(222)			(111)	0	0	0	-	-	-	-	-	-	(222)	-	-	
5.26	EFB - SAVINGS PLAN CAPD (TC)	0	(518)			(259)	0	0	0	-	-	-	-	-	-	(518)	-	-	
5.27	REMOVAL COSTS-COOK U2 STM GNR	0	0			0	0	0	0	-	-	-	-	-	-	-	-	-	-
5.28	REMOVAL COSTS-COOK U1 STM GNR	802,691	802,691			802,691	0	0	0	-	802,691	-	-	-	-	802,691	-	-	-
5.29	NON-DEDUCTIBLE PARKING EXPENSE	(8,706)	(8,706)			(8,706)	0	0	0	-	(8,706)	-	-	-	-	(8,706)	-	-	-
5.30	EFB - REMOVAL COST - COOK U2 STM GNR (TC)	42,028	42,028			42,028	0	0	0	-	42,028	-	-	-	-	42,028	-	-	-
5.31	REMOVAL CST - NORMALIZED	9,312,088	9,312,088			9,312,088	0	9,312,088	0	-	-	9,312,088	-	-	-	-	9,312,088	-	-
5.32	BK DEPLETION-MINERALS & RIGHTS	108,400	108,400			108,400	108,400	0	0	108,400	-	-	-	-	108,400	-	-	-	-
5.33	282 EXCESS ADJUSTMENT	0	0			0	0	0	0	-	-	-	-	-	-	-	-	-	-
5.34	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)	-
5.35	EXCESS ADFIT	331,753,995	298,842,741			315,298,368	16,829,238	76,800,980	79,157,878	19,602,440	151,589,827	79,317,726	81,244,002	-	14,056,035	133,430,719	74,284,234	77,071,753	-
5.36	NOL ADJUSTMENT	(108,936,254)	(101,328,748)			(105,132,501)	(27,853,660)	(21,571,521)	(27,853,660)	(29,044,394)	(29,044,394)	(21,803,074)	(29,044,394)	-	(26,662,927)	(26,662,927)	(21,339,967)	(26,662,927)	-
5.37	NOL CONTRA	108,936,254	101,328,748	(108,936,254)	(101,328,748)	0													
5.38	NON-UTILITY DEFERRED FIT	5,625,804	8,079,628	(5,625,804)	(8,079,628)	0													
5.39	SFAS 109 FLOW-THRU 282.3	124,611,656	131,464,962	(124,611,656)	(131,464,962)	0													
5.40	SFAS 109 EXCESS DFIT 282.4	(331,753,995)	(298,842,741)	331,753,995	298,842,741	0													
5.41	Accum Defd Property FIT - TBBS 282.6	(7,610,237)	(7,610,237)	7,610,237	7,610,237	0													

6	TOTAL ACOUNT 282	1,162,093,451	1,166,950,481	100,190,518	65,579,641	1,247,407,047	49,873,150	243,454,783	346,150,879	67,090,242	618,728,759	243,208,341	333,256,628	0	32,656,059	597,127,707	243,701,225	359,045,131	0		
7	ACCOUNT 282 - ARO-Related Deferals	73,465,693	69,018,747	0	0	71,242,220	9,419,228	1,059	203,259	9,130,886	64,140,482	847	193,478	0	9,707,571	59,096,866	1,270	213,040	0		
8	ACCOUNT 283:																				
9.01	NOL-STATE C/F-DEF TAX ASSET	2,642	1,697			2,170	7,949	0	6,594	8,422	(12,373)	-	6,594	-	7,476	(12,373)	-	6,594	-		
9.02	MI CARRY COST-DRY CASK STORAGE	60	80			70	0	0	0	-	60	-	-	-	-	80	-	-	-		
9.03	SI-UNRECD FUEL CSTS (CUR MO)	0	0			0	0	0	0	-	-	-	-	-	-	-	-	-	-		
9.04	SM-UNRECD FUEL CSTS	1,849,051	2,967,316			2,408,183	2,408,183	0	0	1,849,051	-	-	-	-	2,967,316	-	-	-	-		
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	-	-	-	-	-	-	-	-	-		
9.08	PROP TAX-RKPT U2-OLD METHOD TX	(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 - A/L - TAX DEFL	(545,587)	(2,331,425)			(1,438,506)	(1,438,506)	0	0	(545,587)	-	-	-	-	(2,331,425)	-	-	-	-		
9.11	MARK & SPREAD - DEFL - 283 A/L	800,763	(559,958)			120,402	120,402	0	0	800,763	-	-	-	-	(559,958)	-	-	-	-		
9.12	DEFD EXPS (AIC 186)	0	0			0	0	0	0	-	-	-	-	-	-	-	-	-	-		
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	1,427,274	1,427,274			1,427,274	1,427,274	0	0	1,427,274	-	-	-	-	1,427,274	-	-	-	-		
9.16	FRT WAYNE CITY LGTS-RIGHT TO SERVE SETTLE	451,731	259,667			355,699	0	0	355,699	-	-	-	451,731	-	-	-	-	259,667	-		
9.17	REG ASSET - DEFERRED RTO COSTS	(0)	(0)			0	0	(0)	0	-	-	(0)	-	-	-	-	(0)	-	-		
9.18	DEFD STORM DAMAGE	5,248,507	6,944,588			6,096,548	0	0	6,096,548	-	-	-	5,248,507	-	-	-	-	6,944,588	-		
9.19	RATE CASE DEFERRED CHARGES	384,315	349,420			366,868	0	0	366,868	-	-	-	384,315	-	-	-	-	349,420	-		
9.20	IM MI Credit Rider Under-Recovery	0	0			0	0	0	0	-	-	-	-	-	-	-	-	-	-		
9.21	IM PLUGGED IN	5,460	16,424			10,942	0	0	10,942	-	-	-	5,460	-	-	-	-	16,424	-		
9.22	Accrued COVID-19 Incremental Costs - non-TX	218,275	52,698			135,486	0	0	135,486	-	-	-	218,275	-	-	-	-	52,698	-		
9.23	BOOK > TAX - EMA - A/C 283	5,331,578	1,583,376			3,457,477	3,457,477	0	0	5,331,578	-	-	-	-	1,583,376	-	-	-	-		
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	41,824	146,117			93,970	93,970	0	0	41,824	-	-	-	-	146,117	-	-	-	-		
9.29	REG ASSET-SFAS 158 - PENSIONS	(2,170,752)	1,165,692			(502,530)	(1,806,921)	828,252	3,507,605	(1,953,052)	(3,957,016)	661,709	3,077,609	-	(1,660,791)	(2,105,915)	994,796	3,937,601	-		
9.30	REG ASSET-SFAS 158 - SERP	170,548	169,142			169,845	(4,282)	16,729	57,084	(4,669)	100,112	16,017	59,087	-	(3,896)	100,515	17,441	55,082	-		
9.31	REG ASSET-SFAS 158 - OPEB	4,652,494	3,983,204			4,317,849	892,913	326,942	1,732,847	902,443	1,584,535	361,830	1,803,686	-	883,382	1,145,759	292,055	1,662,008	-		
9.32	REG ASSET-DEFD EVSE PROGRAM COSTS	0	0			0	0	0	0	-	-	-	0	-	-	-	-	0	-		
9.33	REG ASSET-UNDERRECOVERY-DSM EO-MI	0	945,337			472,669	0	0	472,669	-	-	-	-	-	-	-	-	945,337	-		
9.34	REG ASSET-OSS MARGIN SHARING	(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)	-	-	-	-	-	-		
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	-	-	-	-	-	-		
9.44	REG ASSET-MI CARRYING CHARGE-EECO	6,306	19,593			12,949	0	0	12,949	-	-	-	6,306	-	-	-	-	19,593	-		
9.45	REG ASSET-MI CC-EECO UNREC EQUITY	(2,458)	(7,637)			(5,047)	0	0	(5,047)	-	-	-	(2,458)	-	-	-	-	(7,637)	-		
9.46	REG ASSET-MI DSM-EECO	8,419	10,060			9,240	0	0	9,240	-	-	-	8,419	-	-	-	-	10,060	-		
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)	-	-	-	-	-	-		
9.49	REG ASSET-IN-EECO TOTAL CC-RES	0	0			0	0	0	0	-	-	-	-	-	-	-	-	-	-		
9.50	REG ASSET-IN-EECO TOTAL CC-C&I	0	0			0	0	0	0	-	-	-	0	-	-	-	-	-	-		
9.51	REG ASSET-IN DSM UNDER RECOV C&I	65,184	0			32,592	0	0	32,592	-	-	-	65,184	-	-	-	-	-	-		
9.52	REG ASSET-IN DSM UNDER RECOV NON C&I	2,094,946	0			1,047,473	0	0	1,047,473	-	-	-	2,094,946	-	-	-	-	-	-		
9.53	REG ASSET-CARRY CHARGES-MI LOST REVENUES	0	0			0	0	0	0	-	-	-	-	-	-	-	-	-	-		
9.54	REG ASSET-MI NET LOST REVENUES-CONTRA	0	0			0	0	0	0	-	-	-	-	-	-	-	-	-	-		
9.55	REG ASSET-DEFD COOK TURBINE REPL-COSTS-MI	(0)	0			0	0	0	0	-	(0)	-	-	-	-	-	-	-	-		
9.56	REG ASSET-TURBINE REPL UNRECOG EQ CC	0	0			0	0	0	0	-	0	-	-	-	-	-	-	-	-		
9.57	REG ASSET-MI DEFD DEPR-EECO	4,240	20,422			12,331	0	0	12,331	-	-	-	4,240	-	-	-	-	20,422	-		
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)	-	-	-	-	-	-	-	-	-		
9.61	REG ASSET-RES CARRYING COSTS-MI	0	0			0	0	0	0	-	-	-	-	-	-	-	-	-	-		
9.62	REG ASSET-RES UNRECOGNIZED EQUITY CC-MI	0	0			0	0	0	0	-	-	-	-	-	-	-	-	-	-		
9.63	REG ASSET-BAFFLE BOLTS	955,297	892,310			923,804	0	0	0	-	955,297	-	-	-	-	892,310	-	-	-		
9.64	REG ASSET-MI DEFERRED DEPR-COOK LCM	399,675	364,594			382,134	0	0	0	-	399,675	-	-	-	-	364,594	-	-	-		
9.65	REG ASSET-MI CARRYING CHARGE-COOK LCM	3,032,326	2,778,238			2,905,282	0	0	0	-	3,032,326	-	-	-	-	2,778,238	-	-	-		
9.66	REG ASSET-MI CC COOK LCM UNREC EQUITY	(1,103,569)	(1,007,036)			(1,055,302)	0	0	0	-	(1,103,569)	-	-	-	-	(1,007,036)	-	-	-		
9.67	REG ASSET-IN COOK TURBINE CC EQUITY	(993,273)	(927,201)			(960,237)	0	0	0	-	(993,273)	-	-	-	-	(927,201)	-	-	-		
9.68	REG ASSET-IN COOK TURBINE CC	2,891,524	2,699,181			2,795,352	0	0	0	-	2,891,524	-	-	-	-	2,699,181	-	-	-		
9.69	REG ASSET-IN DEF O&M DSI-20% NON-FMR	27,598	17,603			22,601	22,601	0	0	27,598	-	-	-	-	17,603	-	-	-	-		
9.70	REG ASSET-IN DEF CONSUM DSI-20% NON-FMR	512,769	396,953			454,861	454,861	0	0	512,769	-	-	-	-	396,953	-	-	-	-		
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)	-	-	-	-	-	-	-	-	-		
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	-	-	-	-	-	-	-	-	-		
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	206,989	186,829			196,909	0	0	0	-	206,989	-	-	-	-	186,829	-	-	-		
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	4,596	(0)			2,298	0	0	0	-	4,596	-	-	-	-	(0)	-	-	-		
9.86	REG ASSET-GreenHat Settlement	0	0			0	0	0	0	-	-	-	-	-	-	-	-	-	-		
9.87	REG ASSET-IN UNDER RECOVERY CAPACITY	(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	1,387,536	1,708,263			1,547,900	1,547,900	0	0	1,387,536	-	-	-	-	1,708,263	-	-	-	-		
9.90	REG ASSET-FERC Formula Rates Under Recv	885,548	(92,246)			446,651	(59,372)	506,023	0	197,997	-	787,552	-	-	(316,740)	-	224,494	-	-		
9.91	REG ASSET-ROCKPORT DSI DEPR-20PCT NON-FMR	523,931	430,919			477,425	477,425	0	0	523,931	-	-	-	-	430,919	-	-	-	-		
9.92	REG ASSET-ROCKPORT DSI CC-80PCT FMR	0	0			0	0	0	0	-	-	-	-	-	-	-	-	-	-		
9.93	REG ASSET-PJM EXP & OSS MARGIN SHARING	0	0			0	0	0	0	-	-	-	-	-	-	-	-	-	-		
9.94	REG ASSET-ROCKPORT DSI CC-20PCT NON-FMR	426,957	344,061			385,509	385,509	0	0	426,957	-	-	-	-	344,061	-	-	-	-		
9.95	REG ASSET-ROCKPORT DSI EQ CC-20PCT NON-FMR	(158,615)	(126,568)			(142,592)	(142,592)	0	0	(158,615)	-	-	-	-	(126,568)	-	-	-	-		
9.96	REG ASSET-Deferral of I&M Plugged in Rebate	15,776	26,655			21,216	0	0	21,216	-	-	-	15,776	-	-	-	-	26,655	-		
9.97	REG ASSET-MI Plugged IN Total CC	155	531			343	0	0	343	-	-	-	155	-	-	-	-	531	-		
9.98	REG ASSET-HEMWEM Deferral	154,287	168,803			161,545	0	0	161,545	-	-	-	154,287	-	-	-	-	168,803	-		
9.99	REG ASSET-COOK UPRATE PROJECT	5,317,448	4,809,766			5,063,607	0	0	0	-	5,317,448	-	-	-	-	4,809,766	-	-	-		
10.00	REG ASSET-SNF Incremental Costs	450	450			450	0	0	0	-	450	-	-	-	-	450	-	-	-		
10.01	REG ASSET-Cook Plant Survey Costs	(149,896)	(299,793)			(224,845)	0	0	0	-	(149,896)	-	-	-	-	(299,793)	-	-	-		
10.02	REG ASSET-LSE Formula Rate Defer-Dep	0	0			0	0	0	0	-	-	-	-	-	-	-	-	-	-		
10.03	REG ASSET-DEFD DEPREC-ROCKPORT U2	4,041,317	3,367,764			3,704,541	3,704,541	0	0	4,041,317	-	-	-	-	3,367,764	-	-	-	-		
10.04	REG ASSET-IN RAR UNDER-RECOVERY	0	38,244			19,122	19,122	0	0	-	-	-	-	-	38,244	-	-	-	-		
10.05	REG ASSET-Prepayment- Deferred Coal	0	186,375			93,188	93,188	0	0	-	-	-	-	-	186,375	-	-	-	-		
10.06	REG ASSET-SO2 Allowance Inv - Recovery	0	3,115,737			1,557,869	1,557,869	0	0	-	-	-	-	-	3,115,737	-	-	-	-		
10.07	REG ASSET-AMI Demand Response	71,023	119,281			95,152	0	0	95,152	-	-	-	71,023	-	-	-	-	119,281	-		
10.08	REG ASSET-MI LOW-INCOME COST RECSURCHG	148,541	219,878			184,210	0	0	184,210	-	-	-	148,541	-	-	-	-	219,878	-		
10.09	REG ASSET-MI LOW-INC CST RECSUR-CONTRA	(148,541)	(219,878)			(184,210)	0	0	0	(184,210)	-	-	(148,541)	-	-	-	-	(219,878)	-		
10.10	REG ASSET-Defer Nuc Decom Study Exp	22,364	10,421			16,393	0	0	0	-	22,364	-	-	-	-	10,421	-	-	-		
10.11	BOOK LEASES CAPITALIZED FOR TAX	1,965,567	1,965,567			1,965,567	2,409,068	(62,568)	(322,009)	2,409,068	(58,924)	(62,568)	(322,009)	-	2,409,068	(58,924)	(62,568)	(322,009)	-		
10.12	CAPITALIZED SOFTWARE COST - BOOK	18,508,505	14,720,562			16,614,534	1,940,123	1,368,168	4,230,138	2,174,022	9,921,506	1,553,101	4,859,877	-	1,706,224	8,230,704	1,183,235	3,600,399	-		
10.13	U1 TX DEPR NUC FUEL	134,484,324	134,484,324			134,484,324	0	0	0	-	134,484,324	-	-	-	-	134,484,324	-	-	-		
10.14	AMORT OF NUCLEAR FUEL - UNIT 1	(179,903,765)	(189,806,421)			(184,855,093)	0	0	0	-	(179,903,765)	-	-	-	-	(189,806,421)	-	-	-		
10.15	U2 TX DEPR NUC FUEL	140,350,038	140,350,038			140,350,038	0	0	0	-	140,350,038	-	-	-	-	140,350,038	-	-	-		
10.16	AMORT OF NUCLEAR FUEL - UNIT 2	(188,345,317)	(198,731,609)			(193,538,463)	0	0	0	-	(188,345,317)	-	-	-	-	(198,731,609)	-	-	-		
10.17	NUC DECOM TRUST-SFAS 143-ARO-BK	632,389,754	737,615,774			685,002,764	0	0	0	-	632,389,754	-	-	-	-	737,615,774	-	-	-		
10.18	U1-BK DEFD NUC REFUEL COSTS	7,737,884	9,289,788			8,513,836	0	0	0	-	7,737,884	-	-	-	-	9,289,788	-	-	-		
10.19	U2-BK DEFD NUC REFUEL COSTS	9,317,954	2,398,583			5,858,268	0	0	0	-	9,317,954	-	-	-	-	2,398,583	-	-	-		
10.20	BK DEFD COOK RESTART COSTS	0	0			0	0	0	0	-	-	-	-	-	-	-	-	-	-		
10.21	LOSS ON REACQUIRED DEBT	2,703,555	2,476,683			2,590,119	87,958	(0)	2,502,161	111,418	0	(0)	2,592,137	-	64,499	0	(0)	2,412,185	-		
10.22	REG ASSET - REACQ DEBT-RKPT U2	(0)	(0)			0	(0)	0	0	(0)	-	-	-	-	(0)	-	-	-	-		
10.23	REG ASSET-NOLC Regulatory Asset	1,522,345	3,300,276			2,411,310	0	0	2,411,310	-	-	-	1,522,345	-	-	-	-	3,300,276	-		
10.24	REG ASSET-NOLC Reg Asset-Equity Carrying	(1,522,345)	(3,300,276)			(2,411,310)	0	0	(2,411,310)	-	-	-	(1,522,345)	-	-	-	-	(3,300,276)	-		
10.25	REG ASSET-IN Tax Rider Under Recovery	1,531,161	164,713			847,937	0	0	847,937	-	-	0	1,531,161	-	-	-	-	164,713	-		
10.26	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)	-		
10.27	SFAS 106-MEDICARE SUBSIDY-(PPACA)-REG ASSET	428,456	214,228			321,342	64,664	22,253	119,053	86,219	153,830	29,670	158,737	-	43,110	76,915	14,835	79,368	-		
10.28	IND GROSS REC TAX-A/C 283-CUR	0	0			0	0	0	0	-	-	-	-	-	-	-	-	-	-		
10.29	BK DEFL - MERGER COSTS	0	0			0	0	0	0	-	-	-	-	-	-	-	-	-	-		
10.30	REG ASSET - ACCRUED SFAS 112	971,810	791,852			881,831	61,699	115,393	389,738	70,211	401,312	105,119	395,168	-	53,187	228,688	125,668	384,309	-		
10.31	IRS AUDIT SETTLEMENTS	106,531	0			53,265	53,265	0	0	106,531	-	-	-	-	-	-	-	-	-		
10.32	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	-		
10.33	283 EXCESS ADJUSTMENT	0	0			0	0	0	0	-	-	-	-	-	-	-	-	-	-		
10.34	EXCESS ADFIT	(5,811,772)	(4,823,764)			(5,317,768)	450,232	(5,889,258)	129,519	608,748	(24,924)	(6,543,620)	148,024	-	291,715	8,402	(5,234,896)	111,015	-		
10.35	NOL ADJUSTMENT	-	-			0	0	0	0	-	-	-	-	-	-	-	-	-	-		
10.36	NOL CONTRA	-	-	0	0	0				-	-	-	-	-	-	-	-	-	-		
10.37	NON-UTILITY DEFERRED FIT	1,546,582	1,860,344	(1,546,582)	(1,860,344)	0															
10.38	SFAS 109 FLOW-THRU 283.2	-	1,967,212	0	(1,967,212)																

10.39	SFAS 109 FLOW-THRU 283.3	77,014,144	84,782,266	(77,014,144)	(84,782,266)	0														
10.40	SFAS 109 EXCESS DFIT 283.4	5,811,772	4,823,764	(5,811,772)	(4,823,764)	0														
10.41	Accum Defd Other FIT-TBBS 283.6	(2,795,348)	(2,795,348)	2,795,348	2,795,348	0														
10.42	SFAS 133 ADIT FED - SFAS 133 NONAFFIL - 2830006	-	-	0	0	0														
10.43	ADIT FED HDG CF INT RATE - 2830015	-	-	0	0	0														
10		687,433,606	768,926,520	(81,577,150)	(90,638,239)	642,072,370	14,033,462	(3,064,900)	20,431,698	16,130,695	571,672,524	(3,388,026)	21,441,263	0	11,936,229	649,671,694	(2,741,775)	19,422,133	0	

11	DEFD STATE INCOME TAXES	0	(15,711)			(7,856)	0	0	0					-					(15,711)
11.01	SFAS 109 - DEFD STATE INCOME TAXES	226,406,821	236,104,582	(226,406,821)	(236,104,582)	0													
12	TOTAL ACCOUNT 283	913,840,427	1,005,015,391	(307,983,971)	(326,742,820)	642,064,514	14,033,462	(3,064,900)	20,431,698	16,130,695	571,672,524	(3,388,026)	21,441,263	0	11,936,229	649,671,694	(2,741,775)	19,422,133	(15,711)
13	ACCOUNT 283 - ARO-Related Deferals	626,703,136	731,929,156	0	0	679,316,146	(5,686,618)	0	0	(5,686,618)	632,389,754	0	0	0	(5,686,618)	737,615,774	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%	2,958,041	1,950,243			2,454,142	22,516	1,301,595	29,226	28,271	1,393,121	1,502,248	34,401	-	16,760	808,492	1,100,941	24,050	-
18.02	SOLAR INVESTMENT TAX CREDIT - 30%	14,093,358	13,696,181			13,894,769	13,894,769	0	0	14,093,358	-	-	-	-	13,696,181	-	-	-	-
18.03	SEC ALLOC ITC - ROCKPORT U1	141,239	0			70,620	70,620	0	0	141,239	-	-	-	-	-	-	-	-	-
18.04	QPE CREDIT - CK PLT SIMULATOR (TC)	158,061	126,300			142,181	0	0	0	-	158,061	-	-	-	-	126,300	-	-	-
1																			
2	TOTAL ACCOUNT 255	17,350,699	15,772,724	0	0	16,561,712	13,987,904	1,301,595	29,226	14,262,868	1,551,182	1,502,248	34,401	0	13,712,941	934,792	1,100,941	24,050	0

Indiana Michigan Power Company
ACCUMULATED DEFERRED INCOME TAX IN ACCOUNT 190 - Actual Cycle Only
PERIOD ENDED DECEMBER 31, 2023

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 12/31/2022					FUNCTIONALIZATION 12/31/2023				
	ACCUMULATED DEFERRED FIT ITEMS	BALANCE AS OF 12-31-2022	BALANCE AS OF 12-31-2023	BALANCE AS OF 12-31-2022	BALANCE AS OF 12-31-2023	(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	11,164,222	7,139,073			9,151,647	7,347,175	1,720,147	84,326	0	0	7,555,277	3,440,293	168,651		-	7,139,073	0			-
2.02	INT EXP CAPITALIZED FOR TAX	38,961,264	40,879,601			39,920,432	7,017,774	19,495,868	6,467,739	6,939,052	0	6,954,880	19,366,153	6,177,129	6,463,101	-	7,080,667	19,625,582	6,758,349	7,415,003	-
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	5,994,036	6,940,402			6,467,219	0	0	1,429,675	5,037,544	0	-	-	1,339,959	4,654,077	-	-	-	1,519,391	5,421,011	-
2.07	CUST ADV INC FOR TAX	(1)	(1)			(1)	0	0	0	(1)	0	-	-	-	(1)	-	-	-	-	(1)	-
2.08	PROPERTY TAX - NEW METHOD - BOOK	2,150,901	2,558,461			2,354,681	196,056	0	762,180	1,396,444	0	266,207	-	654,109	1,230,585	-	125,906	-	870,251	1,562,303	-
2.09	PROVS POSS REV REFDS	4,356,530	5,662,309			5,009,419	0	0	1,899,912	3,109,507	0	-	-	530,083	3,826,447	-	-	-	3,269,742	2,392,567	-
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	-	-	-	-	-	-	-	-	-	-
2.12	PROV FOR RATE REFUND-TAX REFORM	1,095,910	867,831			981,871	359,119	0	622,752	0	0	473,158	-	622,752	-	-	245,079	-	622,752	-	-
2.13	PROV FOR RATE REFUND-EXCESS PROTECTED	37,975	0			18,988	18,988	0	0	0	0	37,975	-	-	-	-	-	-	-	-	-
2.14	DEFD BK GAIN-RKPT 2 SALELEASE	0	0			0	0	0	0	0	0	-	-	-	-	-	0	-	-	-	-
2.15	MARK & SPREAD-DEFL-190-AL	(1,563,986)	(1,941,531)			(1,752,758)	(1,752,758)	0	0	0	0	(1,563,986)	-	-	-	-	(1,941,531)	-	-	-	-
2.16	INSURANCE PREMIUMS ACCRUED	(641,592)	(671,472)			(656,532)	(91,503)	(344,286)	(38,938)	(196,464)	14,660	(80,758)	(344,182)	(38,596)	(193,094)	15,037	(102,249)	(344,390)	(39,281)	(199,835)	14,283
2.17	PROV WORKER'S COMP	69,814	215,226			142,520	150,204	(25,602)	890	17,028	0	137,243	(76,188)	1,779	6,980	-	163,166	24,984	(0)	27,076	-
2.18	PROV POSS PEN PYMTS	0	0			0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-
2.19	ACCRUED BK PENSION EXPENSE	(10,851,632)	(12,038,648)			(11,445,140)	(4,424,160)	436,943	(565,490)	(6,892,433)	0	(4,046,129)	509,375	(561,991)	(6,752,886)	-	(4,802,191)	364,511	(568,988)	(7,031,980)	-
2.20	ACCRUED BK PENSION COSTS - SFAS 158	(2,170,752)	1,165,692			(502,530)	(1,806,921)	(3,031,466)	828,252	3,507,605	0	(1,953,052)	(3,957,016)	661,709	3,077,609	-	(1,660,791)	(2,105,915)	994,796	3,937,601	-
2.21	SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN	177,868	102,757			140,313	7,392	121,887	5,876	5,158	0	8,165	161,947	6,394	1,362	-	6,618	81,827	5,359	8,953	-
2.22	ACCRD SUP EXEC RETR PLAN COSTS-SFAS 158	170,548	169,142			169,845	(4,282)	100,314	16,729	57,084	0	(4,669)	100,112	16,017	59,087	-	(3,896)	100,515	17,441	55,082	-
2.23	ACCRD BK SUP. SAVINGS PLAN EXP	166,588	218,347			192,467	1	146,755	0	45,711	0	1	129,139	-	37,447	-	1	164,371	-	53,975	-
2.24	EMPLOYERS SAVINGS PLAN MATCH	0	0			0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-
2.25	ACCRUED BK BENEFIT COSTS	0	0			0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-
2.26	ACCRUED PSI PLAN EXP	0	1			1	1	(0)	(0)	0	0	1	(0)	(0)	0	-	1	(0)	-	0	-
2.27	STOCK BASED COMP-CAREER SHARES	(1,662,860)	(2,353,873)			(2,008,366)	(49,505)	(1,533,144)	(10,431)	(415,286)	0	(39,590)	(1,266,024)	(8,842)	(348,405)	-	(59,421)	(1,800,264)	(12,020)	(482,168)	-
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	49,799	105,573			77,686	0	77,686	0	0	0	-	49,799	-	-	-	-	105,573	-	-	-
2.31	BK PROV UNCOLL ACCTS	539	1,002			771	0	0	0	771	0	-	-	-	539	-	-	-	-	1,002	-
2.32	BK PROV UNCOLL ACCTS-ST	0	3			2	0	0	1	0	0	0	-	-	-	-	0	3	-	-	-
2.33	PROV-TRADING CREDIT RISK - AIL	(23,347)	(23,348)			(23,348)	(23,348)	0	0	0	0	(23,347)	-	-	-	-	(23,348)	-	-	-	-
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	5,746,864	3,267,135			4,506,999	327,414	2,641,864	271,679	1,266,043	0	466,647	2,762,730	366,866	2,150,622	-	188,181	2,520,998	176,492	381,463	-
2.38	ACCRD ENVIRONMENTAL LIAB-CURRENT	12,399	12,399			12,399	0	4,200	0	8,199	0	-	4,200	-	8,199	-	-	4,200	-	8,199	-
2.39	ACCRUED BOOK VACATION PAY	4,486,941	3,565,040			4,025,991	324,994	2,205,625	310,012	1,185,360	0	358,916	2,485,850	337,310	1,304,865	-	291,072	1,925,399	282,714	1,065,855	-
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	158,986	149,471			154,229	0	24,804	0	129,425	0	-	24,552	-	134,434	-	-	25,056	-	124,415	-
2.43	ACCRD SEMCO ENVIRON REMEDIATION CSTS-S/T	5,955	(3,931)			1,012	1,012	0	0	0	0	5,955	-	-	-	-	(3,931)	-	-	-	-
2.44	BK ACCRL- COOK CT RENT HOLIDAY	49,097	46,634			47,866	0	0	0	0	47,866	-	-	-	-	49,097	-	-	-	-	46,634
2.45	ACCRD BK SEI EMP BENEFIT COSTS	(1)	(1)			(1)	0	(1)	0	0	0	-	(1)	-	-	-	-	(1)	-	-	-
2.46	ACCRUED BK SEVERANCE BENEFITS	(11,134)	(0)			(5,567)	(22,373)	0	0	16,806	0	(44,746)	-	-	33,612	-	0	-	-	(0)	-
2.47	FRT WAYNE CITY LGTS SETTLEMENT	65,685	(43,914)			10,885	0	0	0	10,885	0	-	-	-	65,685	-	-	-	-	(43,914)	-
2.48	ACCRUED INTEREST EXP -STATE	1	1			1	1	1	0	(1)	0	1	1	0	(1)	-	1	1	-	(1)	-
2.49	ACCRUED INTEREST-LONG-TERM - FIN 48	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	-	-	-	-	-	-	-	-	-	-
2.52	ACCRUED RTO CARRYING CHARGES	0	0			0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-
2.53	IN CUSTOMER PROGRAM CONTRIBUTIONS - L/T	36,750	47,250			42,000	0	0	0	42,000	0	-	-	-	36,750	-	-	-	-	47,250	-
2.54	IN CUSTOMER PROGRAM CONTRIBUTIONS - S/T	68,250	68,250			68,250	0	0	0	68,250	0	-	-	-	68,250	-	-	-	-	68,250	-
2.55	FEDERAL MITIGATION PROGRAMS	230,771	52,500			141,636	141,636	0	0	0	0	230,771	-	-	-	-	52,500	-	-	-	-
2.56	STATE MITIGATION PROGRAMS	44,974	44,974			44,974	44,974	0	0	0	0	44,974	-	-	-	-	44,974	-	-	-	-
2.57	FICA - NON-CUURENT	0	0			0	0	(0)	0	0	0	0	(0)	-	-	-	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	1,926	1,556			1,741	(0)	0	144	0	1,597	(0)	-	288	-	1,638	(0)	-	(0)	-	1,556
2.60	SM-OVER RECOVD RCS COSTS-DEFL	0	0			0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-
2.61	DEFD BK CONTRACT REVENUE	69,159	20,031			44,595	0	0	44,595	0	0	-	-	69,159	-	-	-	-	20,031	-	-
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	-	-	-	-	-	-	-	-	-	-
2.66	ADVANCE RENTAL INC (CUR MO)	162,270	156,668			159,472	0	0	2,112	157,360	0	-	-	2,061	160,215	-	-	-	2,164	154,504	-
2.67	REG LIAB-UNREAL MTM GAIN-DEFL	128,886	(635,879)			(253,496)	(253,496)	0	0	0	0	128,886	-	-	-	-	(635,879)	-	-	-	-
2.68	PREPAID REGULATORY FEES	0	(177,783)			(88,892)	0	0	0	0	(88,892)	0	-	-	-	-	-	-	-	(177,783)	-
2.69	REG LIABILITY-SFAS 143 - ARO	276,893,330	361,604,549			319,248,940	0	319,248,940	0	0	0	-	276,893,330	-	-	-	-	361,604,549	-	-	-
2.70	CAPITALIZED SOFTWARE COSTS-TAX	84,795	96,577			90,686	58	36,885	1,182	52,562	0	58	37,335	1,265	46,138	-	58	36,434	1,099	58,986	-
2.71	INSTALL ALLOWANCES CAPD - TAX	0	0			0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-
2.72	SM-DEFD PRE 4 7 83 DISP CSTS	3,510,698	3,515,254			3,512,976	0	3,512,976	0	0	0	-	3,510,698	-	-	-	-	3,515,254	-	-	-
2.73	SI-DEFD PRE 4 7 83 DISP CSTS	18,503,339	18,661,893			18,582,616	0	18,582,616	0	0	0	-	18,503,339	-	-	-	-	18,661,893	-	-	-
2.74	FR-DEFD PRE 4 7 83 DISP CSTS	3,473,950	3,554,613			3,514,282	0	3,514,282	0	0	0	-	3,473,950	-	-	-	-	3,554,613	-	-	-
2.75	TC-DEFD DISPOL CSTS NUC FUEL	(14,680,622)	(14,680,622)			(14,680,622)	0	0	0	0	0	-	(14,680,622)	-	-	-	-	(14,680,622)	-	-	-
2.76	AMORT SNF DISPOSAL CONTAINER COSTS	0	0			0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-
2.77	FR-AMORT INT PRE 4 7 83 DISP	6,329,451	6,418,398			6,373,925	0	6,373,925	0	0	0	-	6,329,451	-	-	-	-	6,418,398	-	-	-
2.78	SI-AMORT INT PRE 4 7 83 DISP	30,407,746	30,689,620			30,548,683	0	30,548,683	0	0	0	-	30,407,746	-	-	-	-	30,689,620	-	-	-
2.79	SM-AMORT INT PRE 4 7 83 DISP	6,633,433	6,730,054			6,681,744	0	6,681,744	0	0	0	-	6,633,433	-	-	-	-	6,730,054	-	-	-
2.80	TC-ACC INT PRE 4 7 83 DISP CST	(45,291,776)	(48,399,589)			(46,845,683)	0	(46,845,683)	0	0	0	-	(45,291,776)	-	-	-	-	(48,399,589)	-	-	-
2.81	BK EXP NUC FUEL DECONTAM FUND	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	14,551,671			14,551,672	0	14,551,672	0	0	0	-	14,551,672	-	-	-	-	14,551,671	-	-	-
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	135	0			135	0	0	0	134	0	0	0	0	269	-	0	0	0	(0)	-
2.89	ACCRD SFAS 106 PST RETIRE EXP	(18,633,169)	(20,761,853)			(19,697,511)	(5,204,992)	(8,498,595)	(802,164)	(5,191,760)	0	(4,910,851)	(7,970,880)	(762,776)	(4,988,662)	-	(5,499,133)	(9,026,311)	(841,551)	(5,394,858)	-
2.90	ACCRD OPEB COSTS - SFAS 158	4,652,494	3,983,204			4,317,849	892,913	1,365,147	326,942	1,732,847	0	902,443	1,584,535	361,830	1,803,686	-	883,382	1,145,759	292,055	1,662,008	-
2.91	ACCRD SFAS 112 PST EMPLOY BEN	972,183	791,852			881,831	61,699	315,000	115,993	389,738	0	70,211	401,312	105,119	395,168	-	53,187	228,688	125,668	384,309	-
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	425,724,287	442,243,721			433,984,004	6,123,773	427,242,965	0	617,265	0	5,421,438	419,441,236	-	861,613	-	6,826,108	435,044,695	-	372,918	-
2.94	BOOK OPERATING LEASE - ASSET	8,293,270	7,993,096			8,143,183	282,197	113,435	2,619,630	5,127,921	0	121,554	102,951	2,716,743	5,352,021	-	442,840	123,919	2,522,517	4,903,820	-
2.95	GROSS RECEIPTS- TAX EXPENSE	0	0			0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-
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	(924)	0			(462)	0	0	(462)	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)	-	-
3.00	ACCRD SIT TX RESERVE-SHRT-TERM-FIN 48	0	0			0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-
3.01	CAPITALIZED COOK COSTS - TAX	0	0			0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-
3.02	IRS AUDIT SETTLEMENT	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	NOL - 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	152,099	212,452			182,275	3,119	146,429	1,031	31,696	0	2,989	119,586	963	28,562	-	3,250	173,273	1,098	34,831	-
3.17	PSI - STOCK BASED COMP	2,860,872	3,203,113			3,031,993	74,654	2,264,414	15,575	677,350	0	72,408	2,136,270	14,623	637,571	-	76,899	2,392,557	16,528	717,129	-
3.18	DEFERRED SIT - 1902002	17,587	8,079			10,331	37,853	(58,919)	0	31,398	0	40,104	(58,919)	-	31,398	-	35,601	(58,919)	-	31,398	-
3.19	NOL ADJUSTMENT	42,763,766	-			21,381,883	5,671,155	5,671,155	4,368,418	5,671,155	0	11,342,310	11,342,310	8,736,836	11,342,310	-	-	-	-	-	-
3.20	NOL CONTRA	(42,763,766)		42,763,766	0	0															
3.21	NON-UTILITY DEFERRED FIT	7,059,502	3,493,007	(7,059,502)	(3,493,007)	0															
3.22	SFAS 109 FLOW-THRU 190.3	51,192,525	52,818,811	(51,192,525)	(52,818,811)	0															
3.23	SFAS 109 EXCESS DFT 190.4	110,862,145	99,731,169	(110,862,145)	(99,731,169)	0															
3.24	Accum Deferred FIT-TBBS 190.6	3,464,522	3,461,687	(3,464,522)	(3,461,687)	0															
3.25	SFAS 133 ADIT FED - SFAS NONAFFIL 1900006	0	0	0	0	0															
3.26	ADIT FED - PENSION OCI NAF 1900009	(4,807)	(4,572)	4,807	4,572	0															
3.27	ADIT FED - PENSION OCI 1900010	(2,440,805)	(2,518,278)	2,440,805	2,518,278	0															
3.28	ADIT FED - PENSION NON-UMWA PRW OCI 1900011	1,200,895	1,264,161	(1,200,895)	(1,264,161)	0															
3.29	ADIT FED HDG CF INT RATE 1900015	1,321,271	1,415,127	(1,321,271)	(1,415,127)	0															
3.30	NON-UTILITY DEFERRED SIT 1902002	(720,865)	2	720,865	(2)	0															
3	TOTAL ACCOUNT 190	993,493,729	#########	(129,170,618)	(159,661,115)	829,338,132	14,061,406		18,823,127	24,983,553		20,986,034	730,535,111	21,564,541	31,571,643	65,772	7,536,783	813,076,724	16,081,712	17,595,462	62,473
4	ACCOUNT 190 - ARO-Related Deferals	702,617,617	803,848,270	0	0	753,232,944	6,123,773	746,491,905	0	617,265		5,421,438	696,334,566	0	861,613	0	6,826,108	796,649,244	0	372,918	0

INDIANA MICHIGAN POWER COMPANY, INC.
Worksheet B-3
Excess/ Deficient ADIT Worksheet for Total Company and Functional Balances
For Year Ended December 31, 2023
Debit/(Credit)

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
TOTAL COMPANY BALANCES								1/1/203 Beginning Balances			Balance Sheet Entries		Tax Expense Entries		12/31/2023 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				110,862,147				(11,130,976)			99,731,170		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**		(7,028,769)				1,262,954	-		(5,765,815)	
1c	281-4001	ADFIT - Accel Amort FAS 109 Excess	Protected	TCJA 2017				7,028,769				(1,262,954)			5,765,815		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**		(294,697,396)				19,455,797	-		(275,241,600)	
1e	282-1001	ADFIT - Utility Property	Unprotected	TCJA 2017	(148,924,633)	**10 Years**	**1/2018 - 12/2027**		(36,979,779)				13,455,457	-		(23,524,322)	WS B - 1 Cols O+P+Q+R+S , ADIT Item 5.33
1f	282-4001	ADFIT - Utility Property FAS 109 Excess	Protected	TCJA 2017				294,774,216				(19,455,797)			275,318,420		
1g	282-4001	ADFIT - Utility Property FAS 109 Excess	Unprotected	TCJA 2017				36,979,779				(13,455,457)			23,524,322		WS B - 1 Col B/C, ADIT Item 5.38
1h	283-1001	ADFIT - Other Utility Deferrals	Unprotected	TCJA 2017	(5,353,470)	**10 Years**	**1/2018 - 12/2027**		5,811,773				(988,008)	-		4,823,765	WS B - 1 Col B/C, Items 10.31
1i	283-4001	ADFIT - Other FAS 109 Excess	Unprotected	TCJA 2017				(5,811,772)				988,008			(4,823,764)		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				(443,833,138)				44,317,176			(399,515,962)		Company Records
2c	**NOTE D**																
3		Total For Accounting Entires (Sum of Lines 1a through 2b)						1	(332,894,171)	-	-	-	(33,186,200)	-	1.0	(299,707,972)	
													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				24,230,019				(1,258,969)			22,971,049		Company Records
4b	282-1001	ADFIT - Utility Property	Protected	TCJA 2017	(82,304,124)	**ARAM**	**Life of Asset**		(60,773,687)				1,284,448	-		(59,489,239)	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**		(18,745,224)				3,749,044	-		(14,996,181)	
4d	282-4001	ADFIT - Utility Property FAS 109 Excess	Protected	TCJA 2017				60,773,687				(1,284,448)			59,489,239		
4e	282-4001	ADFIT - Utility Property FAS 109 Excess	Unprotected	TCJA 2017				18,544,038				(3,749,044)			14,794,995		Company Records
4f	283-1001	ADFIT - Other Utility Deferrals	Unprotected	TCJA 2017	5,174,807	**10 Years**	**1/2018 - 12/2027**		6,543,620				(1,308,724)	-		5,234,897	WS B - 1 Col Q, item 10.31
4g	283-4001	ADFIT - Other FAS 109 Excess	Unprotected	TCJA 2017				(6,543,620)				1,308,724			(5,234,897)		Company Records
4h	**NOTE D**																
	Regulatory Deferral Accounts																
5a	182.3	Regulatory Asset		TCJA 2017				-							-		Company Records
5b	254	Regulatory Liability		TCJA 2017				(97,004,124)				4,983,738			(92,020,387)		Company Records
5c	**NOTE D**																
6		Total For Accounting Entires (Sum of Lines 4a through 5b)						0	(72,975,291)	-	-	-	(3,724,768)	-	-	(69,250,523)	
													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, 2023	Balance @ December 31, 2022	Average Balance for 2023
1					
2	Transmission Materials & Supplies	FF1, p. 227, ln 8, Col. (c) & (b)	286,359	275,977	281,168
3	General Materials & Supplies	FF1, p. 227, ln 11, Col. (c) & (b)	584,519	590,627	587,573
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, 2023	20,964,797	(183,696,354)	0	5,595,475	199,065,676	204,661,151
7	Totals as of December 31, 2022	12,484,353	(169,893,571)		5,105,239	177,272,685	182,377,924
8	**Average Balance**	16,724,575	(176,794,963)	-	5,350,357	188,169,180	193,519,538

Prepayments Account 165 - Balance @ 12/31/2023

9	Acc. No.	Description	2023 YE Balance	Excludable Balances	100% Transmission Related	Transmission Plant Related	Transmission Labor Related	Total Included in Ratebase (E)+(F)+(G)	Explanation
10	1650001	Prepaid Insurance	4,008,289	-		4,008,289		4,008,289	Plant Related Insurance Policies
11	165000221	Prepaid Taxes	0	0				-	
12	165000222	Prepaid Taxes	-	-				-	Prepaid Taxes-Distribution
13	1650003	Prepaid Rents	-	-				-	River Transport
14	1650005	Prepaid Employee Benefits	-	-				-	
15	1650006	Other Prepayments	2,528,515	2,528,515				-	Relates to EPRI dues
16	1650009	Prepaid Carry Cost-Factored AR	334,280	334,280				-	AR Factoring
17	1650010	Prepaid Pension Benefits	68,340,448	-			68,340,448	68,340,448	Prefunded Pension Expense
18	1650014	FAS 158 Qual Contra Asset	(68,340,448)	(68,340,448)				-	SFAS 158 Offset
19	165001123	Prepaid Sales Taxes	678,717	678,717				-	Prepaid Sales Tax - Distribution
20	165001223	Prepaid Use Taxes	46,331	46,331				-	Prepaid Use Tax - Distribution
21	1650017	Prepayment - Coal	-	-				-	Prepaid Coal
22	1650021	Prepaid Insurance - EIS	1,587,187	-		1,587,187		1,587,187	Energy INS Services
23	1650022	Prepaid SNF Container Costs	-	-				-	
24	1650023	Prepaid Lease	332,290	332,290				-	Prepaid Leases-All Functions
25	1650024	LT Coal Prepayment	1,775,000	1,775,000				-	Prepaid Coal
26	1650026	Prepaid SNF Costs	-	-				-	
27	1650030	Other Payments - Long Term	286,103	286,103				-	Other - Dist
28	1650035	PRW without MED-D Benefits	130,725,227	-			130,725,227	130,725,227	Med-D Benefits
29	1650037	FAS 158 Contra-PRW Exc Med-D	(130,725,227)	(130,725,227)				-	SFAS 158 Offset
30	1650041	Prepaid Regulatory Fees	846,586	846,586				-	
31	1650043	Prepayment-Sodium Bicarbonate	7,654,000	7,654,000				-	
32	1650044	Prepayment-Deferred Coal	887,500	887,500				-	
33									
		Subtotal - Form 1, p 111.57.c	20,964,797	(183,696,354)	0	5,595,475	199,065,676	204,661,151	

Prepayments Account 165 - Balance @ 12/31/ 2022

34	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
35	1650001	Prepaid Insurance	3,576,789	-		3,576,789		3,576,789	Plant Related Insurance Policies
36	165000221	Prepaid Taxes	0	0				-	
37	165000222	Prepaid Taxes	684,652	684,652				-	Prepaid Taxes-Distribution
38	1650003	Prepaid Rents	-	-				-	River Transport
39	1650005	Prepaid Employee Benefits	-	-				-	
40	1650006	Other Prepayments	1,954,128	1,954,128				-	Relates to EPRI dues
41	1650009	Prepaid Carry Cost-Factored AR	342,982	342,982				-	AR Factoring
42	1650010	Prepaid Pension Benefits	60,803,263	-			60,803,263	60,803,263	Prefunded Pension Expense
43	1650014	FAS 158 Qual Contra Asset	(60,803,263)	(60,803,263)				-	SFAS 158 Offset
44	165001122	Prepaid Sales Taxes	631,064	631,064				-	Prepaid Sales Tax - Distribution
45	165001222	Prepaid Use Taxes	75,382	75,382				-	Prepaid Use Tax - Distribution
46	1650017	Prepayment - Coal	3,180,245	3,180,245				-	Prepaid Coal
47	1650021	Prepaid Insurance - EIS	1,528,450	-		1,528,450		1,528,450	Energy INS Services
48	1650022	Prepaid SNF Container Costs	-	-				-	
49	1650023	Prepaid Lease	160,460	160,460				-	Prepaid Leases-All Functions
50	1650026	Prepaid SNF Costs	-	-				-	
51	1650030	Other Payments - Long Term	350,201	350,201				-	Other - Dist
52	1650035	PRW without MED-D Benefits	116,469,422	-			116,469,422	116,469,422	Med-D Benefits
53	1650037	FAS 158 Contra-PRW Exc Med-D	(116,469,422)	(116,469,422)				-	SFAS 158 Offset
54									
55									
		Subtotal - Form 1, p 111.57.d	12,484,353	(169,893,571)		5,105,239	177,272,685	182,377,924	

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) 2023
1	Net Funds from IPP Customers 12/31/2022 (2023 FORM 1, P269)	(4,106,273)
2	Interest Accrual (Company Records - Note 1)	(199,837)
3	Revenue Credits to Generators (Company Records - Note 1)	0
4	Other Adjustments	
5	Accounting Adjustment (Company Records - Note 1)	4,306,110
6		-
7	Net Funds from IPP Customers 12/31/2023 (2023 FORM 1, P269)	(0)
8	Average Balance for Year as Indicated in Column B ((ln 1 + ln 7)/2)	(2,053,137)

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)**	5,750,618	5,750,618	-
2	**Account 451,Miscellaneous Service Revenues (FF1 p.300.17.(b); Company Records - Note 1)**	1,886,385	1,874,522	11,863
3	**Account 454, Rent from Electric Property (FF1 p.300.19.(b); Company Records - Note 1)**	15,275,671	7,699,652	7,576,019
4	**Account 4560015, Associated Business Development - (Company Records - Notes 1, 2)**	2,669,711	2,281,888	387,823
5	**Account 456 - Other Electric Revenues - (Company Records - Notes 1,2)**	64,132,884	64,127,884	5,000
5a	**Account 457.1, Regional Control Service Revenues (FF1 p.300.23.(b); Company Records - Note 1)**	61,600	-	61,600
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))**	89,776,869	81,734,563	8,042,305
7	**Accounts 4470004 & 5, Revenues from Grandfathered Transmission Contracts - (Company Records - Note 1)**		-	
8	**Total Other Operating Revenues To Reduce Revenue Requirement**	89,776,869	81,734,563	8,042,305

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**	343,910

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) 2023 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	173,831			
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	4,813,644			
10	FF1 p 321.89.b	561.5 - Reliability, Planning and Standards Development	166,641			
11	FF1 p 321.90.b	561.6 - Transmission Service Studies	(7)			
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	1,390,481			
14		**Total of Account 561**	6,544,590			
		Account 928				
15	9280000	Regulatory Commission Exp	1,212	1,025	186	
16	9280001	Regulatory Commission Exp-Adm	13,763,048	13,763,050	(2)	
17	9280002	Regulatory Commission Exp-Case	3,966,669	4,035,569	(68,900)	
18	9280005	Reg Com Exp-FERC Trans Cases	54,130	17,639	36,491	
19	9280006	State Publ Serv CommissionFees	2,977,630	2,977,630	-	
20						
21		**Total (FERC Form 1 p.323.189.b)**	20,762,688	20,794,914	(32,225)	
		Account 930.1				
22	9301000	General Advertising Expenses	20,416	20,415	1	
23	9301001	Newspaper Advertising Space	19,926	18,475	1,451	
24	9301006	Spec Corporate Comm Info Proj	147	115	32	
25	9301007	Special Adv Space & Prod Exp	2,950	2,587	363	
26	9301010	Publicity	1,034	907	127	
27	9301012	Public Opinion Surveys	37,501	37,497	4	
28	9301014	Video Communications	200	175	24	
29	9301015	Other Corporate Comm Exp	828	726	102	
30						
31						
32						
33						
34						
35						
36						
37						
38		**Total (FERC Form 1 p.323.191.b)**	83,001	80,898	2,103	
		Account 930.2				
39	9302000	Misc General Expenses	3,869,967	3,834,372	35,594	
40	9302003	Corporate & Fiscal Expenses	160,023	151,143	8,880	
41	9302004	Research, Develop&Demonstr Exp	13,322	11,538	1,784	
42	9302006	Assoc Bus Dev - Materials Sold	4,337	3,977	360	
43	9302007	Assoc Business Development Exp	1,134,397	619,114	515,284	
44						
45						
46		**Total (FERC Form 1 p.323.192.b)**	5,182,047	4,620,145	561,902	

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	78.10%	
Effective State Tax Rate		3.83%
Michigan Single Business Tax Rate	6.00%	
Apportionment Factor - Note 2	16.50%	
Effective State Tax Rate		0.99%
West Virginia Corporation Income Tax Rate	6.50%	
Apportionment Factor - Note 2	1.50%	
Effective State Tax Rate		0.10%
Ohio Corporation Income Tax Rate	2.00%	
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	0.90%	
Effective State Tax Rate		0.05%
Missouri Corporation Income Tax Rate	4.00%	
Apportionment Factor - Note 2	0.00%	
Effective State Tax Rate		0.00%
Illinois Corporation Income Tax Rate	9.50%	
Apportionment Factor - Note 2	0.60%	
Effective State Tax Rate		0.06%
Total Effective State Income Tax Rate		5.03%

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	517,443				517,443
3	**Real Estate and Personal Property Taxes**					
4	Real and Personal Property - Michigan	49,673,943	49,673,943			
5	Real and Personal Property - Indiana	18,301,109	18,301,109			
6	Real and Personal Property - Other Jurisdictions	2,730	2,730			
7	**Payroll Taxes**					
8	Federal Insurance Contribution (FICA)	11,534,664		11,534,664		
9	Federal Unemployment Tax	-		-		
10	State Unemployment Insurance	376,972		376,972		
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	76			76	
18	Misc. State and Local Tax	-			-	
19	Sales & Use	36,606				36,606
20	Federal Excise Tax	9,200				9,200
21	Gross Receipts Audit	-				-
22						
23	Total Taxes by Allocable Basis	80,452,743	67,977,782	11,911,636	76	563,249

(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)	2,547,393,257	1,391,636,611	2,354,109,130	172,882,716	6,466,021,714
	MICHIGAN JURISDICTION					
25	Percentage of Plant in MICHIGAN JURISDICTION	81.33%	15.92%	19.88%	14.71%	
26	Net Plant in MICHIGAN JURISDICTION (Ln 24 * Ln 25)	2,071,728,731	221,558,225	467,966,050	25,428,544	2,786,681,550
27	Less: Net Value of Exempted Generation Plant	541,532,385				
28	Taxable Property Basis (Ln 26 - Ln 27)	1,530,196,346	221,558,225	467,966,050	25,428,544	2,245,149,165
29	Relative Valuation Factor	100.00%	100.00%	100.00%	100.00%	
30	Weighted Net Plant (Ln 28 * Ln 29)	1,530,196,346	221,558,225	467,966,050	25,428,544	
31	General Plant Allocator (Ln 30 / (Total - General Plant))	68.94%	9.98%	21.08%	-100.00%	
32	Functionalized General Plant (Ln 31 * General Plant)	17,529,533	2,538,114	5,360,898	(25,428,544)	-
33	Weighted MICHIGAN JURISDICTION Plant (Ln 30 + 32)	1,547,725,879	224,096,338	473,326,948	(0)	2,245,149,165
34	Functional Percentage (Ln 33/Total Ln 33)	68.94%	9.98%	21.08%		
	INDIANA JURISDICTION					
35	Percentage of Plant in INDIANA JURISDICTION	18.67%	84.08%	80.12%	84.93%	
36	Net Plant in INDIANA JURISDICTION (Ln 24 * Ln 35)	475,664,526	1,170,078,386	1,886,143,079	146,824,730	3,678,710,722
37	Less: Net Value of Exempted Generation Plant	118,175,537				
38	Taxable Property Basis (Ln 36 - Ln 37)	357,488,989	1,170,078,386	1,886,143,079	146,824,730	3,560,535,185
39	Relative Valuation Factor	100.00%	100.00%	100.00%	100.00%	
40	Weighted Net Plant (Ln 38 * Ln 39)	357,488,989	1,170,078,386	1,886,143,079	146,824,730	
41	General Plant Allocator (Ln 40 / (Total - General Plant))	10.47%	34.28%	55.25%	-100.00%	
42	Functionalized General Plant (Ln 41 * General Plant)	15,375,711	50,325,429	81,123,590	(146,824,730)	-
43	Weighted INDIANA JURISDICTION Plant (Ln 40 + 42)	372,864,700	1,220,403,815	1,967,266,669	0	3,560,535,185
44	Functional Percentage (Ln 43/Total Ln 43)	10.47%	34.28%	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	517,443		
		2022	485,271	pg. 263, ln. 115 (i)
		2022	29,762	pg. 263, ln. 157 (i)
		2023	2,410	pg. 263, ln. 158 (i)

	(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)**		**67,977,782**				**11,003,202**
4	Real and Personal Property - Michigan		49,673,943				4,791,951
		2021		40,304	pg. 263, ln. 67 (i)	8.55%	3,446
		2022		217,348	pg. 263, ln. 68 (i)	9.59%	20,843
		2021		21,111	pg. 263, ln. 73 (i)	8.55%	1,805
		2022		62,738	pg. 263, ln. 74 (i)	9.59%	6,016
		2020		96,000	pg. 263, ln. 88 (i)	8.23%	7,900
		2021		(2,915,894)	pg. 263, ln. 89 (i)	8.55%	(249,302)
		2022		52,152,336	pg. 263, ln. 90 (i)	9.59%	5,001,243
							-
							-
5	Real and Personal Property - Indiana		18,301,109				6,210,773
		2022		(18)	pg. 263, ln. 71 (i)	36.02%	(6)
		2023		1,086,900	pg. 263, ln. 72 (i)	34.28%	372,544
		2021		(263)	pg. 263, ln. 81 (i)	36.04%	(95)
		2022		(3,551,879)	pg. 263, ln. 82 (i)	36.02%	(1,279,520)
		2023		20,766,369	pg. 263, ln. 83 (i)	34.28%	7,117,850
							-
							-
							-
							-
6	Real and Personal Property - Other		2,730				477
		2022		2,730	pg. 263, ln. 97 (i)	17.48%	477
							-
							-
							-
							-
			-				-
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)	11,534,664		
			11,534,664	pg. 263, ln. 129 (i)
10	Federal Unemployment Tax	-		
11	State Unemployment Insurance	376,972		
			80,362	pg. 263, ln. 106 (i)
			125,727	pg. 263, ln. 107 (i)
			175,230	pg. 263, ln. 109 (i)
			699	pg. 263, ln. 110 (i)
			(5,046)	pg. 263, ln. 112 (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	-		
18	State Lic/Registration Fee	76		
			25	pg. 263, ln. 160 (i)
			25	pg. 263, ln. 161 (i)
			26	pg. 263, ln. 162 (i)
19	Misc. State and Local Tax	-		
20	Sales & Use	36,606		
			(131,106)	pg. 263, ln. 147 (i)
			982	pg. 263, ln. 149 (i)
			166,814	pg. 263, ln. 150 (i)
			(84)	pg. 263, ln. 155 (i)
21	Federal Excise Tax	9,200		
			9,200	pg. 263, ln. 120 (i)
22		-		
23	Total Taxes by Allocable Basis (Total Company Amount Ties to FFI p.114, Ln 14,(c))	80,452,743	80,452,743	

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 2023 FF1 Balances
Worksheet I RESERVED FOR FUTURE USE
Indiana Michigan Power Company

AEP East Companies
Cost of Service Formula Rate Using 2023 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	49.26%	4.41%	2.173%
Preferred Stock	0.00%	0.00%	0.000%
Common Stock	50.74%	10.35%	5.252%
		R =	7.425%

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

Rate Base (TCOS, ln 68)	1,149,851,783
R (from A. above)	7.425%
Return (Rate Base x R)	85,374,032

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

Return (from B. above)	85,374,032
Effective Tax Rate (TCOS, ln 114)	23.55%
Income Tax Calculation (Return x CIT)	20,101,845
ITC Adjustment	365,784
Excess Deferred Income Tax	(4,402,478)
Tax Affect of Permanent Differences	5,761,089
Income Taxes	21,826,240

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)	197,548,308
Lease Payments (TCOS, Ln 95)	-
Return (TCOS, ln 126)	85,374,032
Income Taxes (TCOS, ln 125)	21,826,240
Annual Revenue Requirement, Less Lease Payments, Return and Taxes	90,348,035

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

Annual Revenue Requirement, Less Lease Payments, Return and Taxes	90,348,035
Return (from I.B. above)	85,374,032
Income Taxes (from I.C. above)	21,826,240
Annual Revenue Requirement, with 0 Basis Point ROE increase	197,548,308
Depreciation (TCOS, ln 100)	46,530,446
Annual Rev. Req, w/ 0 Basis Point ROE increase, less Depreciation	151,017,862

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

Net Transmission Plant (TCOS, ln 42)	1,346,610,930
Annual Revenue Requirement, with 0 Basis Point ROE increase	197,548,308
FCR with 0 Basis Point increase in ROE	14.67%
Annual Rev. Req, w / 0 Basis Point ROE increase, less Dep.	151,017,862
FCR with 0 Basis Point ROE increase, less Depreciation	11.21%
FCR less Depreciation (TCOS, ln 10)	11.21%
Incremental FCR with 0 Basis Point ROE increase, less Depreciation	0.00%

III. Calculation of Composite Depreciation Rate

Average Transmission Plant Balance for 2023 (TCOS, ln 21)	1,811,264,619
Annual Depreciation and Amortization Expense (TCOS, ln 100)	46,530,446
Composite Depreciation Rate	2.57%
Depreciable Life for Composite Depreciation Rate	38.93
Round to nearest whole year	39

SUMMARY OF TRUED-UP ANNUAL REVENUE REQUIREMENTS FOR RTEPPROJECTS

		Rev Require	W Incentives	Incentive Amounts
TRUE-UP YEAR	2023			
	As Projected in Prior Year WS J	$ 6,216,348	$ 6,216,348	$ -
	Actual after True-up	$ 5,599,850	$ 5,599,850	$ -
	True-up of ARR For 2023	(616,499)	(616,499)	-

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)

2023	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	**835,544**	**835,544**	-
Prior Yr True-Up	**812,146**	**812,146**	-
True-Up Adjustment	**(23,398)**	**(23,398)**	**-**

Details

Investment	8,327,150	Current Year	**2023**
Service Year (yyyy)	2009	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	6	FCR w/o incentives, less depreciation	11.21%
Useful life	39	FCR w/incentives approved for these facilities, less dep.	11.21%
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	1,034,634	1,034,634	$ -	$ -	$ -	$ -	$ -	$ -
2010	8,220,392	213,517	8,006,875	8,113,634	1,123,433	1,123,433	$ -	$ 1,408,114	$ (284,681)	$ 1,408,114	$ (284,681)	$ -
2011	8,006,875	213,517	7,793,359	7,900,117	1,099,488	1,099,488	$ -	$ 1,487,355	$ (387,867)	$ 1,487,355	$ (387,867)	$ -
2012	7,793,359	213,517	7,579,842	7,686,600	1,075,543	1,075,543	$ -	$ 1,319,695	$ (244,152)	$ 1,319,695	$ (244,152)	$ -
2013	7,579,842	213,517	7,366,325	7,473,084	1,051,598	1,051,598	$ -	$ 1,272,484	$ (220,886)	$ 1,272,484	$ (220,886)	$ -
2014	7,366,325	213,517	7,152,809	7,259,567	1,027,653	1,027,653	$ -	$ 1,249,385	$ (221,732)	$ 1,249,385	$ (221,732)	$ -
2015	7,152,809	213,517	6,939,292	7,046,050	1,003,707	1,003,707	$ -	$ 1,278,273	$ (274,566)	$ 1,278,273	$ (274,566)	$ -
2016	6,939,292	213,517	6,725,775	6,832,534	979,762	979,762	$ -	$ 1,254,654	$ (274,892)	$ 1,254,654	$ (274,892)	$ -
2017	6,725,775	213,517	6,512,259	6,619,017	955,817	955,817	$ -	$ 1,132,871	$ (177,054)	$ 1,132,871	$ (177,054)	$ -
2018	6,512,259	213,517	6,298,742	6,405,500	931,872	931,872	$ -	$ 933,326	$ (1,454)	$ 933,326	$ (1,454)	$ -
2019	6,298,742	213,517	6,085,225	6,191,984	907,927	907,927	$ -	$ 856,880	$ 51,047	$ 856,880	$ 51,047	$ -
2020	6,085,225	213,517	5,871,709	5,978,467	883,982	883,982	$ -	$ 804,584	$ 79,398	$ 804,584	$ 79,398	$ -
2021	5,871,709	213,517	5,658,192	5,764,950	860,036	860,036	$ -	$ 786,905	$ 73,132	$ 786,905	$ 73,132	$ -
2022	5,658,192	213,517	5,444,675	5,551,434	836,091	836,091	$ -	$ 792,610	$ 43,482	$ 792,610	$ 43,482	$ -
2023	5,444,675	213,517	5,231,159	5,337,917	812,146	812,146	$ -	$ 835,544	$ (23,398)	$ 835,544	$ (23,398)	$ -
2024	5,231,159	213,517	5,017,642	5,124,400	788,201	788,201	$ -		$ -		$ -	$ -
2025	5,017,642	213,517	4,804,125	4,910,884	764,256	764,256	$ -		$ -		$ -	$ -
2026	4,804,125	213,517	4,590,609	4,697,367	740,310	740,310	$ -		$ -		$ -	$ -
2027	4,590,609	213,517	4,377,092	4,483,850	716,365	716,365	$ -		$ -		$ -	$ -
2028	4,377,092	213,517	4,163,575	4,270,334	692,420	692,420	$ -		$ -		$ -	$ -
2029	4,163,575	213,517	3,950,059	4,056,817	668,475	668,475	$ -		$ -		$ -	$ -
2030	3,950,059	213,517	3,736,542	3,843,300	644,530	644,530	$ -		$ -		$ -	$ -
2031	3,736,542	213,517	3,523,025	3,629,783	620,585	620,585	$ -		$ -		$ -	$ -
2032	3,523,025	213,517	3,309,508	3,416,267	596,639	596,639	$ -		$ -		$ -	$ -
2033	3,309,508	213,517	3,095,992	3,202,750	572,694	572,694	$ -		$ -		$ -	$ -
2034	3,095,992	213,517	2,882,475	2,989,233	548,749	548,749	$ -		$ -		$ -	$ -
2035	2,882,475	213,517	2,668,958	2,775,717	524,804	524,804	$ -		$ -		$ -	$ -
2036	2,668,958	213,517	2,455,442	2,562,200	500,859	500,859	$ -		$ -		$ -	$ -
2037	2,455,442	213,517	2,241,925	2,348,683	476,914	476,914	$ -		$ -		$ -	$ -
2038	2,241,925	213,517	2,028,408	2,135,167	452,968	452,968	$ -		$ -		$ -	$ -
2039	2,028,408	213,517	1,814,892	1,921,650	429,023	429,023	$ -		$ -		$ -	$ -
2040	1,814,892	213,517	1,601,375	1,708,133	405,078	405,078	$ -		$ -		$ -	$ -
2041	1,601,375	213,517	1,387,858	1,494,617	381,133	381,133	$ -		$ -		$ -	$ -
2042	1,387,858	213,517	1,174,342	1,281,100	357,188	357,188	$ -		$ -		$ -	$ -
2043	1,174,342	213,517	960,825	1,067,583	333,243	333,243	$ -		$ -		$ -	$ -
2044	960,825	213,517	747,308	854,067	309,297	309,297	$ -		$ -		$ -	$ -
2045	747,308	213,517	533,792	640,550	285,352	285,352	$ -		$ -		$ -	$ -
2046	533,792	213,517	320,275	427,033	261,407	261,407	$ -		$ -		$ -	$ -
2047	320,275	213,517	106,758	213,517	237,462	237,462	$ -		$ -		$ -	$ -
2048	106,758	106,758	-	53,379	112,745	112,745	$ -		$ -		$ -	$ -
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			27,004,385	27,004,385	-					

** 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)

2023	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	65,589	65,589	-
Prior Yr True-Up	63,891	63,891	-
True-Up Adjustment	(1,698)	(1,698)	-

Details

Investment	585,981	Current Year	2023
Service Year (yyyy)	2013	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	6	FCR w/o incentives, less depreciation	11.21%
Useful life	39	FCR w/incentives approved for these facilities, less dep.	11.21%
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	72,807	72,807	$ -	$ 92,625	$ (19,818)	$ 92,625	$ (19,818)	$ -
2014	578,469	15,025	563,443	570,956	79,056	79,056	$ -	$ 87,393	$ (8,337)	$ 87,393	$ (8,337)	$ -
2015	563,443	15,025	548,418	555,931	77,371	77,371	$ -	$ 87,463	$ (10,092)	$ 87,463	$ (10,092)	$ -
2016	548,418	15,025	533,393	540,906	75,686	75,686	$ -	$ 85,936	$ (10,250)	$ 85,936	$ (10,250)	$ -
2017	533,393	15,025	518,368	525,881	74,001	74,001	$ -	$ 77,494	$ (3,493)	$ 77,494	$ (3,493)	$ -
2018	518,368	15,025	503,343	510,855	72,316	72,316	$ -	$ 70,215	$ 2,101	$ 70,215	$ 2,101	$ -
2019	503,343	15,025	488,318	495,830	70,631	70,631	$ -	$ 65,156	$ 5,474	$ 65,156	$ 5,474	$ -
2020	488,318	15,025	473,293	480,805	68,946	68,946	$ -	$ 61,867	$ 7,079	$ 61,867	$ 7,079	$ -
2021	473,293	15,025	458,267	465,780	67,261	67,261	$ -	$ 61,041	$ 6,220	$ 61,041	$ 6,220	$ -
2022	458,267	15,025	443,242	450,755	65,576	65,576	$ -	$ 61,869	$ 3,707	$ 61,869	$ 3,707	$ -
2023	443,242	15,025	428,217	435,730	63,891	63,891	$ -	$ 65,589	$ (1,698)	$ 65,589	$ (1,698)	$ -
2024	428,217	15,025	413,192	420,704	62,206	62,206	$ -		$ -		$ -	$ -
2025	413,192	15,025	398,167	405,679	60,521	60,521	$ -		$ -		$ -	$ -
2026	398,167	15,025	383,142	390,654	58,836	58,836	$ -		$ -		$ -	$ -
2027	383,142	15,025	368,116	375,629	57,151	57,151	$ -		$ -		$ -	$ -
2028	368,116	15,025	353,091	360,604	55,466	55,466	$ -		$ -		$ -	$ -
2029	353,091	15,025	338,066	345,579	53,781	53,781	$ -		$ -		$ -	$ -
2030	338,066	15,025	323,041	330,554	52,096	52,096	$ -		$ -		$ -	$ -
2031	323,041	15,025	308,016	315,528	50,411	50,411	$ -		$ -		$ -	$ -
2032	308,016	15,025	292,991	300,503	48,726	48,726	$ -		$ -		$ -	$ -
2033	292,991	15,025	277,965	285,478	47,041	47,041	$ -		$ -		$ -	$ -
2034	277,965	15,025	262,940	270,453	45,356	45,356	$ -		$ -		$ -	$ -
2035	262,940	15,025	247,915	255,428	43,671	43,671	$ -		$ -		$ -	$ -
2036	247,915	15,025	232,890	240,403	41,985	41,985	$ -		$ -		$ -	$ -
2037	232,890	15,025	217,865	225,377	40,300	40,300	$ -		$ -		$ -	$ -
2038	217,865	15,025	202,840	210,352	38,615	38,615	$ -		$ -		$ -	$ -
2039	202,840	15,025	187,814	195,327	36,930	36,930	$ -		$ -		$ -	$ -
2040	187,814	15,025	172,789	180,302	35,245	35,245	$ -		$ -		$ -	$ -
2041	172,789	15,025	157,764	165,277	33,560	33,560	$ -		$ -		$ -	$ -
2042	157,764	15,025	142,739	150,252	31,875	31,875	$ -		$ -		$ -	$ -
2043	142,739	15,025	127,714	135,226	30,190	30,190	$ -		$ -		$ -	$ -
2044	127,714	15,025	112,689	120,201	28,505	28,505	$ -		$ -		$ -	$ -
2045	112,689	15,025	97,664	105,176	26,820	26,820	$ -		$ -		$ -	$ -
2046	97,664	15,025	82,638	90,151	25,135	25,135	$ -		$ -		$ -	$ -
2047	82,638	15,025	67,613	75,126	23,450	23,450	$ -		$ -		$ -	$ -
2048	67,613	15,025	52,588	60,101	21,765	21,765	$ -		$ -		$ -	$ -
2049	52,588	15,025	37,563	45,075	20,080	20,080	$ -		$ -		$ -	$ -
2050	37,563	15,025	22,538	30,050	18,395	18,395	$ -		$ -		$ -	$ -
2051	22,538	15,025	7,513	15,025	16,710	16,710	$ -		$ -		$ -	$ -
2052	7,513	7,513	-	3,756	7,934	7,934	$ -		$ -		$ -	$ -
2053	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2054	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2055	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2056	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2057	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2058	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2059	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2060	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2061	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2062	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2063	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2064	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2065	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2066	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2067	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2068	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2069	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2070	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2071	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2072	-	-	-	-	-	-	$ -		$ -		$ -	$ -
Project Totals		585,981			1,900,297	1,900,297	-					

** 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)

2023	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	2,447,064	2,447,064	-
Prior Yr True-Up	2,383,506	2,383,506	-
True-Up Adjustment	(63,558)	(63,558)	-

Details

Investment	21,957,101	Current Year	2023
Service Year (yyyy)	2013	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	4	FCR w/o incentives, less depreciation	11.21%
Useful life	39	FCR w/incentives approved for these facilities, less dep.	11.21%
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	2,816,703	2,816,703	$ -	$ 1,301,059	$ 1,515,644	$ 1,301,059	$ 1,515,644	$ -
2014	21,581,766	563,003	21,018,764	21,300,265	2,951,755	2,951,755	$ -	$ 3,243,481	$ (291,726)	$ 3,243,481	$ (291,726)	$ -
2015	21,018,764	563,003	20,455,761	20,737,263	2,888,616	2,888,616	$ -	$ 3,604,460	$ (715,844)	$ 3,604,460	$ (715,844)	$ -
2016	20,455,761	563,003	19,892,759	20,174,260	2,825,478	2,825,478	$ -	$ 3,506,792	$ (681,314)	$ 3,506,792	$ (681,314)	$ -
2017	19,892,759	563,003	19,329,756	19,611,257	2,762,339	2,762,339	$ -	$ 3,162,406	$ (400,067)	$ 3,162,406	$ (400,067)	$ -
2018	19,329,756	563,003	18,766,753	19,048,255	2,699,200	2,699,200	$ -	$ 2,623,914	$ 75,286	$ 2,623,914	$ 75,286	$ -
2019	18,766,753	563,003	18,203,751	18,485,252	2,636,061	2,636,061	$ -	$ 2,433,873	$ 202,188	$ 2,433,873	$ 202,188	$ -
2020	18,203,751	563,003	17,640,748	17,922,249	2,572,922	2,572,922	$ -	$ 2,310,007	$ 262,915	$ 2,310,007	$ 262,915	$ -
2021	17,640,748	563,003	17,077,746	17,359,247	2,509,783	2,509,783	$ -	$ 2,278,398	$ 231,385	$ 2,278,398	$ 231,385	$ -
2022	17,077,746	563,003	16,514,743	16,796,244	2,446,645	2,446,645	$ -	$ 2,308,748	$ 137,896	$ 2,308,748	$ 137,896	$ -
2023	16,514,743	563,003	15,951,740	16,233,242	2,383,506	2,383,506	$ -	$ 2,447,064	$ (63,558)	$ 2,447,064	$ (63,558)	$ -
2024	15,951,740	563,003	15,388,738	15,670,239	2,320,367	2,320,367	$ -		$ -		$ -	$ -
2025	15,388,738	563,003	14,825,735	15,107,236	2,257,228	2,257,228	$ -		$ -		$ -	$ -
2026	14,825,735	563,003	14,262,733	14,544,234	2,194,089	2,194,089	$ -		$ -		$ -	$ -
2027	14,262,733	563,003	13,699,730	13,981,231	2,130,950	2,130,950	$ -		$ -		$ -	$ -
2028	13,699,730	563,003	13,136,727	13,418,229	2,067,812	2,067,812	$ -		$ -		$ -	$ -
2029	13,136,727	563,003	12,573,725	12,855,226	2,004,673	2,004,673	$ -		$ -		$ -	$ -
2030	12,573,725	563,003	12,010,722	12,292,223	1,941,534	1,941,534	$ -		$ -		$ -	$ -
2031	12,010,722	563,003	11,447,720	11,729,221	1,878,395	1,878,395	$ -		$ -		$ -	$ -
2032	11,447,720	563,003	10,884,717	11,166,218	1,815,256	1,815,256	$ -		$ -		$ -	$ -
2033	10,884,717	563,003	10,321,714	10,603,216	1,752,117	1,752,117	$ -		$ -		$ -	$ -
2034	10,321,714	563,003	9,758,712	10,040,213	1,688,979	1,688,979	$ -		$ -		$ -	$ -
2035	9,758,712	563,003	9,195,709	9,477,210	1,625,840	1,625,840	$ -		$ -		$ -	$ -
2036	9,195,709	563,003	8,632,707	8,914,208	1,562,701	1,562,701	$ -		$ -		$ -	$ -
2037	8,632,707	563,003	8,069,704	8,351,205	1,499,562	1,499,562	$ -		$ -		$ -	$ -
2038	8,069,704	563,003	7,506,701	7,788,203	1,436,423	1,436,423	$ -		$ -		$ -	$ -
2039	7,506,701	563,003	6,943,699	7,225,200	1,373,284	1,373,284	$ -		$ -		$ -	$ -
2040	6,943,699	563,003	6,380,696	6,662,197	1,310,146	1,310,146	$ -		$ -		$ -	$ -
2041	6,380,696	563,003	5,817,694	6,099,195	1,247,007	1,247,007	$ -		$ -		$ -	$ -
2042	5,817,694	563,003	5,254,691	5,536,192	1,183,868	1,183,868	$ -		$ -		$ -	$ -
2043	5,254,691	563,003	4,691,688	4,973,190	1,120,729	1,120,729	$ -		$ -		$ -	$ -
2044	4,691,688	563,003	4,128,686	4,410,187	1,057,590	1,057,590	$ -		$ -		$ -	$ -
2045	4,128,686	563,003	3,565,683	3,847,184	994,451	994,451	$ -		$ -		$ -	$ -
2046	3,565,683	563,003	3,002,681	3,284,182	931,312	931,312	$ -		$ -		$ -	$ -
2047	3,002,681	563,003	2,439,678	2,721,179	868,174	868,174	$ -		$ -		$ -	$ -
2048	2,439,678	563,003	1,876,675	2,158,177	805,035	805,035	$ -		$ -		$ -	$ -
2049	1,876,675	563,003	1,313,673	1,595,174	741,896	741,896	$ -		$ -		$ -	$ -
2050	1,313,673	563,003	750,670	1,032,171	678,757	678,757	$ -		$ -		$ -	$ -
2051	750,670	563,003	187,668	469,169	615,618	615,618	$ -		$ -		$ -	$ -
2052	187,668	187,668	-	93,834	198,191	198,191	$ -		$ -		$ -	$ -
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			70,794,993	70,794,993	-					

** 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)

2023	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	135,239	135,239	-
Prior Yr True-Up	131,934	131,934	-
True-Up Adjustment	(3,306)	(3,306)	-

Details			
Investment	1,112,263	Current Year	2023
Service Year (yyyy)	2016	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	10	FCR w/o incentives, less depreciation	11.21%
Useful life	39	FCR w/incentives approved for these facilities, less dep.	11.21%
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	129,223	129,223	$ -	$ 226,163	$ (96,940)	$ 226,163	$ (96,940)	$ -
2017	1,107,509	28,520	1,078,990	1,093,250	151,124	151,124	$ -	$ 7,946	$ 143,178	$ 7,946	$ 143,178	$ -
2018	1,078,990	28,520	1,050,470	1,064,730	147,925	147,925	$ -	$ 18,182	$ 129,743	$ 18,182	$ 129,743	$ -
2019	1,050,470	28,520	1,021,951	1,036,211	144,727	144,727	$ -	$ 125,631	$ 19,097	$ 125,631	$ 19,097	$ -
2020	1,021,951	28,520	993,431	1,007,691	141,529	141,529	$ -	$ 125,733	$ 15,795	$ 125,733	$ 15,795	$ -
2021	993,431	28,520	964,912	979,171	138,330	138,330	$ -	$ 124,826	$ 13,504	$ 124,826	$ 13,504	$ -
2022	964,912	28,520	936,392	950,652	135,132	135,132	$ -	$ 127,072	$ 8,060	$ 127,072	$ 8,060	$ -
2023	936,392	28,520	907,873	922,132	131,934	131,934	$ -	$ 135,239	$ (3,306)	$ 135,239	$ (3,306)	$ -
2024	907,873	28,520	879,353	893,613	128,735	128,735	$ -		$ -		$ -	$ -
2025	879,353	28,520	850,833	865,093	125,537	125,537	$ -		$ -		$ -	$ -
2026	850,833	28,520	822,314	836,574	122,338	122,338	$ -		$ -		$ -	$ -
2027	822,314	28,520	793,794	808,054	119,140	119,140	$ -		$ -		$ -	$ -
2028	793,794	28,520	765,275	779,535	115,942	115,942	$ -		$ -		$ -	$ -
2029	765,275	28,520	736,755	751,015	112,743	112,743	$ -		$ -		$ -	$ -
2030	736,755	28,520	708,236	722,495	109,545	109,545	$ -		$ -		$ -	$ -
2031	708,236	28,520	679,716	693,976	106,347	106,347	$ -		$ -		$ -	$ -
2032	679,716	28,520	651,197	665,456	103,148	103,148	$ -		$ -		$ -	$ -
2033	651,197	28,520	622,677	636,937	99,950	99,950	$ -		$ -		$ -	$ -
2034	622,677	28,520	594,157	608,417	96,751	96,751	$ -		$ -		$ -	$ -
2035	594,157	28,520	565,638	579,898	93,553	93,553	$ -		$ -		$ -	$ -
2036	565,638	28,520	537,118	551,378	90,355	90,355	$ -		$ -		$ -	$ -
2037	537,118	28,520	508,599	522,859	87,156	87,156	$ -		$ -		$ -	$ -
2038	508,599	28,520	480,079	494,339	83,958	83,958	$ -		$ -		$ -	$ -
2039	480,079	28,520	451,560	465,819	80,760	80,760	$ -		$ -		$ -	$ -
2040	451,560	28,520	423,040	437,300	77,561	77,561	$ -		$ -		$ -	$ -
2041	423,040	28,520	394,521	408,780	74,363	74,363	$ -		$ -		$ -	$ -
2042	394,521	28,520	366,001	380,261	71,165	71,165	$ -		$ -		$ -	$ -
2043	366,001	28,520	337,481	351,741	67,966	67,966	$ -		$ -		$ -	$ -
2044	337,481	28,520	308,962	323,222	64,768	64,768	$ -		$ -		$ -	$ -
2045	308,962	28,520	280,442	294,702	61,569	61,569	$ -		$ -		$ -	$ -
2046	280,442	28,520	251,923	266,183	58,371	58,371	$ -		$ -		$ -	$ -
2047	251,923	28,520	223,403	237,663	55,173	55,173	$ -		$ -		$ -	$ -
2048	223,403	28,520	194,884	209,143	51,974	51,974	$ -		$ -		$ -	$ -
2049	194,884	28,520	166,364	180,624	48,776	48,776	$ -		$ -		$ -	$ -
2050	166,364	28,520	137,845	152,104	45,578	45,578	$ -		$ -		$ -	$ -
2051	137,845	28,520	109,325	123,585	42,379	42,379	$ -		$ -		$ -	$ -
2052	109,325	28,520	80,805	95,065	39,181	39,181	$ -		$ -		$ -	$ -
2053	80,805	28,520	52,286	66,546	35,982	35,982	$ -		$ -		$ -	$ -
2054	52,286	28,520	23,766	38,026	32,784	32,784	$ -		$ -		$ -	$ -
2055	23,766	23,766	-	11,883	25,099	25,099	$ -		$ -		$ -	$ -
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			3,648,571	3,648,571	-					

** 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)

2023	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	**92,748**	**92,748**	-
Prior Yr True-Up	**90,368**	**90,368**	-
True-Up Adjustment	**(2,380)**	**(2,380)**	**-**

Details			
Investment	818,037	Current Year	2023
Service Year (yyyy)	2013	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	12	FCR w/o incentives, less depreciation	11.21%
Useful life	39	FCR w/incentives approved for these facilities, less dep.	11.21%
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	91,740	91,740	$ -	$ 0	$ 91,740	$ 0	$ 91,740	$ -
2014	818,037	20,975	797,062	807,550	111,539	111,539	$ -	$ 139,756	$ (28,217)	$ 139,756	$ (28,217)	$ -
2015	797,062	20,975	776,087	786,574	109,187	109,187	$ -	$ 133,078	$ (23,891)	$ 133,078	$ (23,891)	$ -
2016	776,087	20,975	755,111	765,599	106,835	106,835	$ -	$ 132,118	$ (25,283)	$ 132,118	$ (25,283)	$ -
2017	755,111	20,975	734,136	744,624	104,482	104,482	$ -	$ 119,121	$ (14,639)	$ 119,121	$ (14,639)	$ -
2018	734,136	20,975	713,161	723,648	102,130	102,130	$ -	$ 98,812	$ 3,318	$ 98,812	$ 3,318	$ -
2019	713,161	20,975	692,185	702,673	99,778	99,778	$ -	$ 91,807	$ 7,971	$ 91,807	$ 7,971	$ -
2020	692,185	20,975	671,210	681,698	97,425	97,425	$ -	$ 87,283	$ 10,142	$ 87,283	$ 10,142	$ -
2021	671,210	20,975	650,235	660,722	95,073	95,073	$ -	$ 86,203	$ 8,870	$ 86,203	$ 8,870	$ -
2022	650,235	20,975	629,259	639,747	92,721	92,721	$ -	$ 87,433	$ 5,288	$ 87,433	$ 5,288	$ -
2023	629,259	20,975	608,284	618,772	90,368	90,368	$ -	$ 92,748	$ (2,380)	$ 92,748	$ (2,380)	$ -
2024	608,284	20,975	587,309	597,796	88,016	88,016	$ -		$ -		$ -	$ -
2025	587,309	20,975	566,333	576,821	85,664	85,664	$ -		$ -		$ -	$ -
2026	566,333	20,975	545,358	555,846	83,312	83,312	$ -		$ -		$ -	$ -
2027	545,358	20,975	524,383	534,871	80,959	80,959	$ -		$ -		$ -	$ -
2028	524,383	20,975	503,408	513,895	78,607	78,607	$ -		$ -		$ -	$ -
2029	503,408	20,975	482,432	492,920	76,255	76,255	$ -		$ -		$ -	$ -
2030	482,432	20,975	461,457	471,945	73,902	73,902	$ -		$ -		$ -	$ -
2031	461,457	20,975	440,482	450,969	71,550	71,550	$ -		$ -		$ -	$ -
2032	440,482	20,975	419,506	429,994	69,198	69,198	$ -		$ -		$ -	$ -
2033	419,506	20,975	398,531	409,019	66,845	66,845	$ -		$ -		$ -	$ -
2034	398,531	20,975	377,556	388,043	64,493	64,493	$ -		$ -		$ -	$ -
2035	377,556	20,975	356,580	367,068	62,141	62,141	$ -		$ -		$ -	$ -
2036	356,580	20,975	335,605	346,093	59,788	59,788	$ -		$ -		$ -	$ -
2037	335,605	20,975	314,630	325,117	57,436	57,436	$ -		$ -		$ -	$ -
2038	314,630	20,975	293,654	304,142	55,084	55,084	$ -		$ -		$ -	$ -
2039	293,654	20,975	272,679	283,167	52,732	52,732	$ -		$ -		$ -	$ -
2040	272,679	20,975	251,704	262,191	50,379	50,379	$ -		$ -		$ -	$ -
2041	251,704	20,975	230,728	241,216	48,027	48,027	$ -		$ -		$ -	$ -
2042	230,728	20,975	209,753	220,241	45,675	45,675	$ -		$ -		$ -	$ -
2043	209,753	20,975	188,778	199,265	43,322	43,322	$ -		$ -		$ -	$ -
2044	188,778	20,975	167,803	178,290	40,970	40,970	$ -		$ -		$ -	$ -
2045	167,803	20,975	146,827	157,315	38,618	38,618	$ -		$ -		$ -	$ -
2046	146,827	20,975	125,852	136,340	36,265	36,265	$ -		$ -		$ -	$ -
2047	125,852	20,975	104,877	115,364	33,913	33,913	$ -		$ -		$ -	$ -
2048	104,877	20,975	83,901	94,389	31,561	31,561	$ -		$ -		$ -	$ -
2049	83,901	20,975	62,926	73,414	29,208	29,208	$ -		$ -		$ -	$ -
2050	62,926	20,975	41,951	52,438	26,856	26,856	$ -		$ -		$ -	$ -
2051	41,951	20,975	20,975	31,463	24,504	24,504	$ -		$ -		$ -	$ -
2052	20,975	20,975	0	10,488	22,151	22,151	$ -		$ -		$ -	$ -
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			2,698,710	2,698,710	-					

** 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)

2023	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	1,506,354	1,506,354	-
Prior Yr True-Up	1,566,366	1,566,366	-
True-Up Adjustment	60,011	60,011	-

Details

Investment	13,878,078	Current Year	2023
Service Year (yyyy)	2014	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	10	FCR w/o incentives, less depreciation	11.21%
Useful life	39	FCR w/incentives approved for these facilities, less dep.	11.21%
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	1,612,362	1,612,362	$ -	$ -	$ -	$ -	$ -	$ -
2015	13,818,770	355,848	13,462,921	13,640,845	1,885,623	1,885,623	$ -	$ 248,467	$ 1,637,156	$ 248,467	$ 1,637,156	$ -
2016	13,462,921	355,848	13,107,073	13,284,997	1,845,716	1,845,716	$ -	$ 562,247	$ 1,283,469	$ 562,247	$ 1,283,469	$ -
2017	13,107,073	355,848	12,751,225	12,929,149	1,805,808	1,805,808	$ -	$ 1,427,903	$ 377,905	$ 1,427,903	$ 377,905	$ -
2018	12,751,225	355,848	12,395,377	12,573,301	1,765,901	1,765,901	$ -	$ 1,271,398	$ 494,503	$ 1,271,398	$ 494,503	$ -
2019	12,395,377	355,848	12,039,529	12,217,453	1,725,994	1,725,994	$ -	$ 1,164,196	$ 561,798	$ 1,164,196	$ 561,798	$ -
2020	12,039,529	355,848	11,683,681	11,861,605	1,686,087	1,686,087	$ -	$ 1,113,451	$ 572,636	$ 1,113,451	$ 572,636	$ -
2021	11,683,681	355,848	11,327,833	11,505,757	1,646,180	1,646,180	$ -	$ 1,397,056	$ 249,124	$ 1,397,056	$ 249,124	$ -
2022	11,327,833	355,848	10,971,984	11,149,908	1,606,273	1,606,273	$ -	$ 1,418,586	$ 187,686	$ 1,418,586	$ 187,686	$ -
2023	10,971,984	355,848	10,616,136	10,794,060	1,566,366	1,566,366	$ -	$ 1,506,354	$ 60,011	$ 1,506,354	$ 60,011	$ -
2024	10,616,136	355,848	10,260,288	10,438,212	1,526,458	1,526,458	$ -		$ -		$ -	$ -
2025	10,260,288	355,848	9,904,440	10,082,364	1,486,551	1,486,551	$ -		$ -		$ -	$ -
2026	9,904,440	355,848	9,548,592	9,726,516	1,446,644	1,446,644	$ -		$ -		$ -	$ -
2027	9,548,592	355,848	9,192,744	9,370,668	1,406,737	1,406,737	$ -		$ -		$ -	$ -
2028	9,192,744	355,848	8,836,896	9,014,820	1,366,830	1,366,830	$ -		$ -		$ -	$ -
2029	8,836,896	355,848	8,481,047	8,658,971	1,326,923	1,326,923	$ -		$ -		$ -	$ -
2030	8,481,047	355,848	8,125,199	8,303,123	1,287,015	1,287,015	$ -		$ -		$ -	$ -
2031	8,125,199	355,848	7,769,351	7,947,275	1,247,108	1,247,108	$ -		$ -		$ -	$ -
2032	7,769,351	355,848	7,413,503	7,591,427	1,207,201	1,207,201	$ -		$ -		$ -	$ -
2033	7,413,503	355,848	7,057,655	7,235,579	1,167,294	1,167,294	$ -		$ -		$ -	$ -
2034	7,057,655	355,848	6,701,807	6,879,731	1,127,387	1,127,387	$ -		$ -		$ -	$ -
2035	6,701,807	355,848	6,345,959	6,523,883	1,087,480	1,087,480	$ -		$ -		$ -	$ -
2036	6,345,959	355,848	5,990,110	6,168,034	1,047,572	1,047,572	$ -		$ -		$ -	$ -
2037	5,990,110	355,848	5,634,262	5,812,186	1,007,665	1,007,665	$ -		$ -		$ -	$ -
2038	5,634,262	355,848	5,278,414	5,456,338	967,758	967,758	$ -		$ -		$ -	$ -
2039	5,278,414	355,848	4,922,566	5,100,490	927,851	927,851	$ -		$ -		$ -	$ -
2040	4,922,566	355,848	4,566,718	4,744,642	887,944	887,944	$ -		$ -		$ -	$ -
2041	4,566,718	355,848	4,210,870	4,388,794	848,037	848,037	$ -		$ -		$ -	$ -
2042	4,210,870	355,848	3,855,022	4,032,946	808,129	808,129	$ -		$ -		$ -	$ -
2043	3,855,022	355,848	3,499,173	3,677,097	768,222	768,222	$ -		$ -		$ -	$ -
2044	3,499,173	355,848	3,143,325	3,321,249	728,315	728,315	$ -		$ -		$ -	$ -
2045	3,143,325	355,848	2,787,477	2,965,401	688,408	688,408	$ -		$ -		$ -	$ -
2046	2,787,477	355,848	2,431,629	2,609,553	648,501	648,501	$ -		$ -		$ -	$ -
2047	2,431,629	355,848	2,075,781	2,253,705	608,594	608,594	$ -		$ -		$ -	$ -
2048	2,075,781	355,848	1,719,933	1,897,857	568,686	568,686	$ -		$ -		$ -	$ -
2049	1,719,933	355,848	1,364,085	1,542,009	528,779	528,779	$ -		$ -		$ -	$ -
2050	1,364,085	355,848	1,008,236	1,186,160	488,872	488,872	$ -		$ -		$ -	$ -
2051	1,008,236	355,848	652,388	830,312	448,965	448,965	$ -		$ -		$ -	$ -
2052	652,388	355,848	296,540	474,464	409,058	409,058	$ -		$ -		$ -	$ -
2053	296,540	296,540	-	148,270	313,168	313,168	$ -		$ -		$ -	$ -
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			45,524,460	45,524,460	-					

** 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)**

2023	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	**404,774**	**404,774**	-
Prior Yr True-Up	**394,907**	**394,907**	-
True-Up Adjustment	**(9,867)**	**(9,867)**	**-**

Details			
Investment	3,315,854	Current Year	2023
Service Year (yyyy)	2016	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	12	FCR w/o incentives, less depreciation	11.21%
Useful life	39	FCR w/incentives approved for these facilities, less dep.	11.21%
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	371,862	371,862	$ -	$ 486,138	$ (114,276)	$ 486,138	$ (114,276)	$ -
2017	3,315,854	85,022	3,230,832	3,273,343	452,116	452,116	$ -	$ 574,408	$ (122,292)	$ 574,408	$ (122,292)	$ -
2018	3,230,832	85,022	3,145,810	3,188,321	442,581	442,581	$ -	$ 355,679	$ 86,902	$ 355,679	$ 86,902	$ -
2019	3,145,810	85,022	3,060,789	3,103,299	433,046	433,046	$ -	$ 374,139	$ 58,908	$ 374,139	$ 58,908	$ -
2020	3,060,789	85,022	2,975,767	3,018,278	423,512	423,512	$ -	$ 376,071	$ 47,441	$ 376,071	$ 47,441	$ -
2021	2,975,767	85,022	2,890,745	2,933,256	413,977	413,977	$ -	$ 373,465	$ 40,511	$ 373,465	$ 40,511	$ -
2022	2,890,745	85,022	2,805,723	2,848,234	404,442	404,442	$ -	$ 380,260	$ 24,182	$ 380,260	$ 24,182	$ -
2023	2,805,723	85,022	2,720,701	2,763,212	394,907	394,907	$ -	$ 404,774	$ (9,867)	$ 404,774	$ (9,867)	$ -
2024	2,720,701	85,022	2,635,679	2,678,190	385,372	385,372	$ -		$ -		$ -	$ -
2025	2,635,679	85,022	2,550,657	2,593,168	375,837	375,837	$ -		$ -		$ -	$ -
2026	2,550,657	85,022	2,465,635	2,508,146	366,302	366,302	$ -		$ -		$ -	$ -
2027	2,465,635	85,022	2,380,613	2,423,124	356,767	356,767	$ -		$ -		$ -	$ -
2028	2,380,613	85,022	2,295,591	2,338,102	347,232	347,232	$ -		$ -		$ -	$ -
2029	2,295,591	85,022	2,210,570	2,253,080	337,697	337,697	$ -		$ -		$ -	$ -
2030	2,210,570	85,022	2,125,548	2,168,059	328,162	328,162	$ -		$ -		$ -	$ -
2031	2,125,548	85,022	2,040,526	2,083,037	318,627	318,627	$ -		$ -		$ -	$ -
2032	2,040,526	85,022	1,955,504	1,998,015	309,093	309,093	$ -		$ -		$ -	$ -
2033	1,955,504	85,022	1,870,482	1,912,993	299,558	299,558	$ -		$ -		$ -	$ -
2034	1,870,482	85,022	1,785,460	1,827,971	290,023	290,023	$ -		$ -		$ -	$ -
2035	1,785,460	85,022	1,700,438	1,742,949	280,488	280,488	$ -		$ -		$ -	$ -
2036	1,700,438	85,022	1,615,416	1,657,927	270,953	270,953	$ -		$ -		$ -	$ -
2037	1,615,416	85,022	1,530,394	1,572,905	261,418	261,418	$ -		$ -		$ -	$ -
2038	1,530,394	85,022	1,445,372	1,487,883	251,883	251,883	$ -		$ -		$ -	$ -
2039	1,445,372	85,022	1,360,350	1,402,861	242,348	242,348	$ -		$ -		$ -	$ -
2040	1,360,350	85,022	1,275,329	1,317,840	232,813	232,813	$ -		$ -		$ -	$ -
2041	1,275,329	85,022	1,190,307	1,232,818	223,278	223,278	$ -		$ -		$ -	$ -
2042	1,190,307	85,022	1,105,285	1,147,796	213,743	213,743	$ -		$ -		$ -	$ -
2043	1,105,285	85,022	1,020,263	1,062,774	204,208	204,208	$ -		$ -		$ -	$ -
2044	1,020,263	85,022	935,241	977,752	194,673	194,673	$ -		$ -		$ -	$ -
2045	935,241	85,022	850,219	892,730	185,139	185,139	$ -		$ -		$ -	$ -
2046	850,219	85,022	765,197	807,708	175,604	175,604	$ -		$ -		$ -	$ -
2047	765,197	85,022	680,175	722,686	166,069	166,069	$ -		$ -		$ -	$ -
2048	680,175	85,022	595,153	637,664	156,534	156,534	$ -		$ -		$ -	$ -
2049	595,153	85,022	510,131	552,642	146,999	146,999	$ -		$ -		$ -	$ -
2050	510,131	85,022	425,110	467,620	137,464	137,464	$ -		$ -		$ -	$ -
2051	425,110	85,022	340,088	382,599	127,929	127,929	$ -		$ -		$ -	$ -
2052	340,088	85,022	255,066	297,577	118,394	118,394	$ -		$ -		$ -	$ -
2053	255,066	85,022	170,044	212,555	108,859	108,859	$ -		$ -		$ -	$ -
2054	170,044	85,022	85,022	127,533	99,324	99,324	$ -		$ -		$ -	$ -
2055	85,022	85,022	-	42,511	89,789	89,789	$ -		$ -		$ -	$ -
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			10,939,022	10,939,022	-					

** 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)

2023	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	-	-	-
Prior Yr True-Up	-	-	-
True-Up Adjustment	-	-	-

Details

Investment	-	Current Year	2023
Service Year (yyyy)	2016	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	6	FCR w/o incentives, less depreciation	11.21%
Useful life	39	FCR w/incentives approved for these facilities, less dep.	11.21%
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)

2023	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	70,606	70,606	-
Prior Yr True-Up	76,211	76,211	-
True-Up Adjustment	5,605	5,605	-

Details

Investment	633,540	Current Year	2023
Service Year (yyyy)	2017	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	5	FCR w/o incentives, less depreciation	11.21%
Useful life	39	FCR w/incentives approved for these facilities, less dep.	11.21%
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	79,994	79,994	$ -	$ -	$ -	$ -	$ -	$ -
2018	624,064	16,245	607,819	615,942	85,320	85,320	$ -	$ -	$ -	$ -	$ -	$ -
2019	607,819	16,245	591,575	599,697	83,499	83,499	$ -	$ 70,226	$ 13,273	$ 70,226	$ 13,273	$ -
2020	591,575	16,245	575,330	583,452	81,677	81,677	$ -	$ 66,652	$ 15,025	$ 66,652	$ 15,025	$ -
2021	575,330	16,245	559,085	567,208	79,855	79,855	$ -	$ 65,740	$ 14,115	$ 65,740	$ 14,115	$ -
2022	559,085	16,245	542,841	550,963	78,033	78,033	$ -	$ 66,616	$ 11,418	$ 66,616	$ 11,418	$ -
2023	542,841	16,245	526,596	534,719	76,211	76,211	$ -	$ 70,606	$ 5,605	$ 70,606	$ 5,605	$ -
2024	526,596	16,245	510,352	518,474	74,390	74,390	$ -		$ -		$ -	$ -
2025	510,352	16,245	494,107	502,229	72,568	72,568	$ -		$ -		$ -	$ -
2026	494,107	16,245	477,862	485,985	70,746	70,746	$ -		$ -		$ -	$ -
2027	477,862	16,245	461,618	469,740	68,924	68,924	$ -		$ -		$ -	$ -
2028	461,618	16,245	445,373	453,495	67,103	67,103	$ -		$ -		$ -	$ -
2029	445,373	16,245	429,129	437,251	65,281	65,281	$ -		$ -		$ -	$ -
2030	429,129	16,245	412,884	421,006	63,459	63,459	$ -		$ -		$ -	$ -
2031	412,884	16,245	396,639	404,762	61,637	61,637	$ -		$ -		$ -	$ -
2032	396,639	16,245	380,395	388,517	59,815	59,815	$ -		$ -		$ -	$ -
2033	380,395	16,245	364,150	372,272	57,994	57,994	$ -		$ -		$ -	$ -
2034	364,150	16,245	347,905	356,028	56,172	56,172	$ -		$ -		$ -	$ -
2035	347,905	16,245	331,661	339,783	54,350	54,350	$ -		$ -		$ -	$ -
2036	331,661	16,245	315,416	323,539	52,528	52,528	$ -		$ -		$ -	$ -
2037	315,416	16,245	299,172	307,294	50,707	50,707	$ -		$ -		$ -	$ -
2038	299,172	16,245	282,927	291,049	48,885	48,885	$ -		$ -		$ -	$ -
2039	282,927	16,245	266,682	274,805	47,063	47,063	$ -		$ -		$ -	$ -
2040	266,682	16,245	250,438	258,560	45,241	45,241	$ -		$ -		$ -	$ -
2041	250,438	16,245	234,193	242,315	43,419	43,419	$ -		$ -		$ -	$ -
2042	234,193	16,245	217,949	226,071	41,598	41,598	$ -		$ -		$ -	$ -
2043	217,949	16,245	201,704	209,826	39,776	39,776	$ -		$ -		$ -	$ -
2044	201,704	16,245	185,459	193,582	37,954	37,954	$ -		$ -		$ -	$ -
2045	185,459	16,245	169,215	177,337	36,132	36,132	$ -		$ -		$ -	$ -
2046	169,215	16,245	152,970	161,092	34,311	34,311	$ -		$ -		$ -	$ -
2047	152,970	16,245	136,726	144,848	32,489	32,489	$ -		$ -		$ -	$ -
2048	136,726	16,245	120,481	128,603	30,667	30,667	$ -		$ -		$ -	$ -
2049	120,481	16,245	104,236	112,359	28,845	28,845	$ -		$ -		$ -	$ -
2050	104,236	16,245	87,992	96,114	27,023	27,023	$ -		$ -		$ -	$ -
2051	87,992	16,245	71,747	79,869	25,202	25,202	$ -		$ -		$ -	$ -
2052	71,747	16,245	55,502	63,625	23,380	23,380	$ -		$ -		$ -	$ -
2053	55,502	16,245	39,258	47,380	21,558	21,558	$ -		$ -		$ -	$ -
2054	39,258	16,245	23,013	31,136	19,736	19,736	$ -		$ -		$ -	$ -
2055	23,013	16,245	6,769	14,891	17,915	17,915	$ -		$ -		$ -	$ -
2056	6,769	6,769	-	3,384	7,148	7,148	$ -		$ -		$ -	$ -
2057	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2058	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2059	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2060	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2061	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2062	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2063	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2064	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2065	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2066	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2067	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2068	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2069	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2070	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2071	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2072	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2073	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2074	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2075	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2076	-	-	-	-	-	-	$ -		$ -		$ -	$ -
Project Totals		633,540			2,048,606	2,048,606	-					

** 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)

2023	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	84,539	84,539	-
Prior Yr True-Up	80,521	80,521	-
True-Up Adjustment	(4,018)	(4,018)	-

Details			
Investment	653,739	Current Year	2023
Service Year (yyyy)	2018	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	5	FCR w/o incentives, less depreciation	11.21%
Useful life	39	FCR w/incentives approved for these facilities, less dep.	11.21%
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	82,545	82,545	$ -	$ -	$ -	$ -	$ -	$ -
2019	643,961	16,763	627,199	635,580	88,041	88,041	$ -	$ 67,813	$ 20,228	$ 67,813	$ 20,228	$ -
2020	627,199	16,763	610,436	618,817	86,161	86,161	$ -	$ 66,522	$ 19,638	$ 66,522	$ 19,638	$ -
2021	610,436	16,763	593,673	602,055	84,281	84,281	$ -	$ 77,582	$ 6,699	$ 77,582	$ 6,699	$ -
2022	593,673	16,763	576,911	585,292	82,401	82,401	$ -	$ 79,219	$ 3,182	$ 79,219	$ 3,182	$ -
2023	576,911	16,763	560,148	568,530	80,521	80,521	$ -	$ 84,539	$ (4,018)	$ 84,539	$ (4,018)	$ -
2024	560,148	16,763	543,386	551,767	78,641	78,641	$ -		$ -		$ -	$ -
2025	543,386	16,763	526,623	535,005	76,761	76,761	$ -		$ -		$ -	$ -
2026	526,623	16,763	509,861	518,242	74,882	74,882	$ -		$ -		$ -	$ -
2027	509,861	16,763	493,098	501,479	73,002	73,002	$ -		$ -		$ -	$ -
2028	493,098	16,763	476,336	484,717	71,122	71,122	$ -		$ -		$ -	$ -
2029	476,336	16,763	459,573	467,954	69,242	69,242	$ -		$ -		$ -	$ -
2030	459,573	16,763	442,811	451,192	67,362	67,362	$ -		$ -		$ -	$ -
2031	442,811	16,763	426,048	434,429	65,482	65,482	$ -		$ -		$ -	$ -
2032	426,048	16,763	409,285	417,667	63,602	63,602	$ -		$ -		$ -	$ -
2033	409,285	16,763	392,523	400,904	61,723	61,723	$ -		$ -		$ -	$ -
2034	392,523	16,763	375,760	384,142	59,843	59,843	$ -		$ -		$ -	$ -
2035	375,760	16,763	358,998	367,379	57,963	57,963	$ -		$ -		$ -	$ -
2036	358,998	16,763	342,235	350,617	56,083	56,083	$ -		$ -		$ -	$ -
2037	342,235	16,763	325,473	333,854	54,203	54,203	$ -		$ -		$ -	$ -
2038	325,473	16,763	308,710	317,091	52,323	52,323	$ -		$ -		$ -	$ -
2039	308,710	16,763	291,948	300,329	50,443	50,443	$ -		$ -		$ -	$ -
2040	291,948	16,763	275,185	283,566	48,564	48,564	$ -		$ -		$ -	$ -
2041	275,185	16,763	258,423	266,804	46,684	46,684	$ -		$ -		$ -	$ -
2042	258,423	16,763	241,660	250,041	44,804	44,804	$ -		$ -		$ -	$ -
2043	241,660	16,763	224,897	233,279	42,924	42,924	$ -		$ -		$ -	$ -
2044	224,897	16,763	208,135	216,516	41,044	41,044	$ -		$ -		$ -	$ -
2045	208,135	16,763	191,372	199,754	39,164	39,164	$ -		$ -		$ -	$ -
2046	191,372	16,763	174,610	182,991	37,284	37,284	$ -		$ -		$ -	$ -
2047	174,610	16,763	157,847	166,229	35,405	35,405	$ -		$ -		$ -	$ -
2048	157,847	16,763	141,085	149,466	33,525	33,525	$ -		$ -		$ -	$ -
2049	141,085	16,763	124,322	132,703	31,645	31,645	$ -		$ -		$ -	$ -
2050	124,322	16,763	107,560	115,941	29,765	29,765	$ -		$ -		$ -	$ -
2051	107,560	16,763	90,797	99,178	27,885	27,885	$ -		$ -		$ -	$ -
2052	90,797	16,763	74,035	82,416	26,005	26,005	$ -		$ -		$ -	$ -
2053	74,035	16,763	57,272	65,653	24,125	24,125	$ -		$ -		$ -	$ -
2054	57,272	16,763	40,509	48,891	22,245	22,245	$ -		$ -		$ -	$ -
2055	40,509	16,763	23,747	32,128	20,366	20,366	$ -		$ -		$ -	$ -
2056	23,747	16,763	6,984	15,366	18,486	18,486	$ -		$ -		$ -	$ -
2057	6,984	6,984	-	3,492	7,376	7,376	$ -		$ -		$ -	$ -
2058	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2059	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2060	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2061	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2062	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2063	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2064	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2065	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2066	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2067	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2068	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2069	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2070	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2071	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2072	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2073	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2074	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2075	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2076	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2077	-	-	-	-	-	-	$ -		$ -		$ -	$ -
Project Totals		653,739			2,113,923	2,113,923	-					

** 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: b2777 (Reconductor the entire Dequine - Eugene 345 kV circuit #1)

2023	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	573,890	573,890	-
Prior Yr True-Up	-	-	-
True-Up Adjustment	(573,890)	(573,890)	-

Details

Investment	-	Current Year	2023
Service Year (yyyy)	2022	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	5	FCR w/o incentives, less depreciation	11.21%
Useful life	39	FCR w/incentives approved for these facilities, less dep.	11.21%
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 **
2022	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2023	-	-	-	-	-	-	$ -	$ 573,890	$ (573,890)	$ 573,890	$ (573,890)	$ -
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	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2076	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2077	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2078	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2079	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2080	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2081	-	-	-	-	-	-	$ -		$ -		$ -	$ -
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.

AEP East Companies
Cost of Service Formula Rate Using 2023 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

		Average Balance of Common Equity				
Line No	Month (a)	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	3,008,440,998		(2,416,144)	(287,989)	3,011,145,132
2	January	3,037,851,580		(2,314,731)	(1,872,412)	3,042,038,723
3	February	3,027,649,808		(2,271,122)	(1,738,887)	3,031,659,817
4	March	3,077,335,634		(2,179,699)	(2,909,007)	3,082,424,339
5	April	3,072,539,115		(2,103,033)	(2,872,600)	3,077,514,748
6	May	3,100,627,155		(2,004,036)	(2,836,193)	3,105,467,384
7	June	3,120,877,003		(1,918,843)	(3,022,116)	3,125,817,962
8	July	3,159,738,084		(2,086,826)	(2,985,709)	3,164,810,619
9	August	3,114,283,297		(2,086,935)	(2,949,302)	3,119,319,533
10	September	3,140,245,554		(2,086,935)	(3,135,225)	3,145,467,713
11	October	3,162,201,346		(2,086,935)	(3,098,818)	3,167,387,098
12	November	3,107,384,596		(2,086,935)	(3,062,411)	3,112,533,942
13	December of Rate Year	3,140,287,817		(2,086,935)	(588,507)	3,142,963,259
14	Average of the 13 Monthly Balances	3,097,650,922	-	(2,133,008)	(2,412,244)	3,102,196,175

		Average Balance of Long Term Debt					
Line No	Month (a)	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				2,820,079,891		2,820,079,891
16	January				2,820,079,891		2,820,079,891
17	February				2,819,696,399		2,819,696,399
18	March				3,069,503,214		3,069,503,214
19	April				3,069,309,063		3,069,309,063
20	May				3,069,113,941		3,069,113,941
21	June				3,068,917,844		3,068,917,844
22	July				3,068,720,766		3,068,720,766
23	August				3,068,522,703		3,068,522,703
24	September				3,068,323,650		3,068,323,650
25	October				3,068,123,601		3,068,123,601
26	November				3,067,922,552		3,067,922,552
27	December of Rate Year				3,067,720,498		3,067,720,498
28	Average of the 13 Monthly Balances	-	-	-	3,011,233,386	-	3,011,233,386

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 2023**						
30	Interest on Long Term Debt - Accts 221 - 224 (256-257.33.i)			130,890,015			
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.			2,069,181			
32	Plus: Allowed Hedge Recovery From Ln 55 below.			865,822			
33	Amort of Debt Discount & Expense - Acct 428 (117.63.c)			2,066,036			
34	Amort of Loss on Reacquired Debt - Acct 428.1 (117.64.c)			1,080,340			
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)			1,284			
37	**Total Interest Expense (Ln 30 - 31 + 33 + 34 - 35 - 36)**			132,831,748			
38	**Average Cost of Debt for 2023 (Ln 37/ ln 28 (g))**			**4.41%**			

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 2023	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	421,741	-	421,741	5,535,341	Nov-06	Feb-37
43	Senior Unsecured Notes - Series J	334,685	-	334,685	-	Mar-13	Mar-23
44	Senior Unsecured Notes - Series P (new)	1,312,755	1,203,359	109,396	1,203,359	Mar-23	Feb-33
45				-			
46				-			
47				-			
48				-			
49							
50	Total Hedge Amortization	2,069,181	1,203,359		6,738,700		

51	Hedge Gain or Loss Prior to Application of Recovery Limit (Sum of Lines 40 to 48)	865,822
52	Total Average Capital Structure Balance for 2023 (TCOS, Ln 157)	6,113,429,560
53	Financial Hedge Recovery Limit - Five Basis Points of Total Capital	0.0005
54	Limit of Recoverable Amount	3,056,715
55	**Recoverable Hedge Amortization (Lesser of Ln 51 or Ln 54)**	**865,822**

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 2023		-		-	

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 2023

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 2023 (D)	Actual Expense (E)=(A) * (D)	Allowable Expense (F)=(C) * (D)	One Year Functional Expense (Over)/Under (G)=(E) - (F)
2	APCo	(20,506,773)	35.77%	18,702,698	9.680%	(1,985,130)	1,810,489	(3,795,620)
3	I&M	(15,071,822)	26.29%	13,745,885	4.942%	(744,916)	679,382	(1,424,298)
4	KPCo	(4,397,140)	7.67%	4,010,303	11.456%	(503,717)	459,403	(963,120)
5	KNGP	(505,576)	0.88%	461,098	7.620%	(38,526)	35,136	(73,662)
6	OPCo	(15,429,575)	26.91%	14,072,165	11.258%	(1,737,108)	1,584,287	(3,321,394)
7	WPCo	(1,420,796)	2.48%	1,295,802	2.856%	(40,574)	37,004	(77,578)
8	**Sum of Lines 2 to 7**	(57,331,682)		52,287,952		(5,049,970)	4,605,701	(9,655,671)

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	(16,040,166)	(14,272,821)	(3,281,758)	(358,963)	(11,337,174)	(1,220,098)	(46,510,980)
10		564,493	1,952,090	(394,161)	(0)	(0)	394,161	
	Additional PBOP Ledger Entries (from Company Records)							
11	Medicare Subsidy							-
12	Net Company Expense (Ln 9 + Ln 10 + Ln 11)	(15,475,673)	(12,320,731)	(3,675,919)	(358,963)	(11,337,174)	(825,937)	(43,994,398)
				-				
13	PBOP Expenses From AEP Service Corporation (from Company Records)	(5,031,100)	(2,751,091)	(721,221)	(146,613)	(4,092,401)	(594,859)	(13,337,285)
14	Company PBOP Expense (Ln 12 + Ln 13)	(20,506,773)	(15,071,822)	(4,397,140)	(505,576)	(15,429,575)	(1,420,796)	(57,331,682)

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 1/1/2023
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	2.22%	0.511221	1.13%	1.62%	0.399374	0.65%	2.19%	0.033013	0.07%	2.19%	0.056392	0.12%	1.97%
Station Equipment	353.0	2.75%	0.511221	1.41%	2.37%	0.399374	0.95%	2.19%	0.033013	0.07%	2.19%	0.056392	0.12%	2.55%
Towers & Fixtures	354.0	1.63%	0.511221	0.83%	1.59%	0.399374	0.64%	2.19%	0.033013	0.07%	2.19%	0.056392	0.12%	1.66%
Poles & Fixtures	355.0	3.72%	0.511221	1.90%	2.71%	0.399374	1.08%	2.19%	0.033013	0.07%	2.19%	0.056392	0.12%	3.17%
Overhead Conductor	356.0	1.99%	0.511221	1.02%	1.53%	0.399374	0.61%	2.19%	0.033013	0.07%	2.19%	0.056392	0.12%	1.82%
Underground Conduit	357.0	2.40%	0.511221	1.23%	3.71%	0.399374	1.48%	2.19%	0.033013	0.07%	2.19%	0.056392	0.12%	2.90%
Underground Conductors	358.0	4.64%	0.511221	2.37%	5.24%	0.399374	2.09%	2.19%	0.033013	0.07%	2.19%	0.056392	0.12%	4.65%
GENERAL PLANT														
Structures & Improvements	390.0	2.06%	0.523756	1.08%	1.91%	0.425940	0.81%	3.43%	0.019295	0.07%	3.43%	0.031009	0.11%	2.07%
Office Furniture & Equipment	391.0	3.25%	0.523756	1.70%	3.17%	0.425940	1.35%	3.43%	0.019295	0.07%	3.43%	0.031009	0.11%	3.23%
Transportation Equipment	392.0	3.45%	0.523756	1.81%	3.40%	0.425940	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%	0.425940	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%	0.425940	1.09%	3.43%	0.019295	0.07%	3.43%	0.031009	0.11%	2.63%
Laboratory Equipment	395.0	3.50%	0.523756	1.83%	4.01%	0.425940	1.71%	3.43%	0.019295	0.07%	3.43%	0.031009	0.11%	3.72%
Power Operated Equipment	396.0	4.16%	0.523756	2.18%	3.90%	0.425940	1.66%	3.43%	0.019295	0.07%	3.43%	0.031009	0.11%	4.02%
Communication Equipment	397.0	5.02%	0.523756	2.63%	4.98%	0.425940	2.12%	3.43%	0.019295	0.07%	3.43%	0.031009	0.11%	4.93%
Miscellaneous Equipment	398.0	2.71%	0.523756	1.42%	2.70%	0.425940	1.15%	3.43%	0.019295	0.07%	3.43%	0.031009	0.11%	2.75%

(1) As stated in the order in VA Case No. in Case No. PUR-2020-00015, depreciation rates should be implemented at the time depreciation study is preformed. This is the final update made to depreciation rates as a result of the order issued in PUR-2023-00002.

Depreciation rates were made effective January 1, 2023.

(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.

(7) Initial depreciation rates for the jurisdictional shares of CCR/ELG investment at Amos and Mountaineer approved in VA Case No. PUR-2020-00015 and WV Case No. 20-1040-E-CN.

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 12/1/2021
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: No change in Transmission plant depreciation rates which were established in OPCo and CSP's FERC Commission Order in Docket No EC11-37-000.

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 3/6/2019
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: Approved by PSC of WV Order dated 2/27/2019 in Case No. 18-0645-E-D effective 03/06/2019.

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	=	($3,955,595)

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	(329,633)	0.4095%	12	16,198		345,831
February	Year 2018	(329,633)	0.4095%	11	14,848		344,481
March	Year 2018	(329,633)	0.4095%	10	13,498		343,131
April	Year 2018	(329,633)	0.4095%	9	12,149		341,782
May	Year 2018	(329,633)	0.4095%	8	10,799		340,432
June	Year 2018	(329,633)	0.4095%	7	9,449		339,082
July	Year 2018	(329,633)	0.4095%	6	8,099		337,732
August	Year 2018	(329,633)	0.4095%	5	6,749		336,382
September	Year 2018	(329,633)	0.4095%	4	5,399		335,032
October	Year 2018	(329,633)	0.4095%	3	4,050		333,682
November	Year 2018	(329,633)	0.4095%	2	2,700		332,333
December	Year 2018	(329,633)	0.4095%	1	1,350		330,983
					105,288		**4,060,883**
					Annual		
January through December	Year 2019	4,060,883	0.4095%	12	199,552		**4,260,435**
Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months					**Monthly**		
January	Year 2020	(4,260,435)	0.4095%		17,446	(364,557)	3,913,324
February	Year 2020	(3,913,324)	0.4095%		16,025	(364,557)	3,564,792
March	Year 2020	(3,564,792)	0.4095%		14,598	(364,557)	3,214,833
April	Year 2020	(3,214,833)	0.4095%		13,165	(364,557)	2,863,440
May	Year 2020	(2,863,440)	0.4095%		11,726	(364,557)	2,510,609
June	Year 2020	(2,510,609)	0.4095%		10,281	(364,557)	2,156,332
July	Year 2020	(2,156,332)	0.4095%		8,830	(364,557)	1,800,605
August	Year 2020	(1,800,605)	0.4095%		7,373	(364,557)	1,443,422
September	Year 2020	(1,443,422)	0.4095%		5,911	(364,557)	1,084,775
October	Year 2020	(1,084,775)	0.4095%		4,442	(364,557)	724,660
November	Year 2020	(724,660)	0.4095%		2,967	(364,557)	363,070
December	Year 2020	(363,070)	0.4095%		1,487	(364,557)	(0)
					114,252		

True-Up Adjustment with Interest	4,374,687
Less Over (Under) Recovery	(3,955,595)
Total Interest	419,092

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