

STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

PETITION OF INDIANA MICHIGAN POWER)
COMPANY, AN INDIANA CORPORATION,)
FOR AUTHORITY TO INCREASE ITS RATES)
AND CHARGES FOR ELECTRIC UTILITY)
SERVICE THROUGH A PHASE IN RATE)
ADJUSTMENT; AND FOR APPROVAL OF) CAUSE NO. 45235
RELATED RELIEF INCLUDING: (1) REVISED)
DEPRECIATION RATES; (2) ACCOUNTING)
RELIEF; (3) INCLUSION IN RATE BASE OF)
QUALIFIED POLLUTION CONTROL)
PROPERTY AND CLEAN ENERGY)
PROJECT; (4) ENHANCEMENTS TO THE)
DRY SORBENT INJECTION SYSTEM; (5))
ADVANCED METERING INFRASTRUCTURE;)
(6) RATE ADJUSTMENT MECHANISM)
PROPOSALS; AND (7) NEW SCHEDULES OF)
RATES, RULES AND REGULATIONS.)

MINIMUM STANDARD FILING REQUIREMENTS

OF

INDIANA MICHIGAN POWER COMPANY

VOLUME 1 OF 3

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INDIANA MICHIGAN POWER COMPANY
Forward-Looking Test Year: Twelve Months Ending December 31, 2020
Historic Base Period: Twelve Months Ending December 31, 2018

170 IAC

Description

1-5-6-(1)(A) Comparative financial statements including (A) Balance sheets as of the last day of the test year and of the twelve (12) month period preceding the test year.

Forward-Looking Test Year:

Please see Company Exhibit A-2 - Balance Sheet, sponsored by Company witness Heimberger for the test year end (12-31-2020) balance sheet. Please see MSFR 1-5-6 (1)(A) Projected 2019 Balance Sheet for the twelve (12) month period preceding the test year.

Historic Base Period:

Please see Company WP-I&M-1 - Historical Data - Balance Sheets, sponsored by Company witness Ross, for the historic period balance sheet (2018), the balance sheet for the twelve (12) month period preceding the historic period (2017) and the balance sheet for Q1 2019.

Indiana Michigan Power Company
Balance Sheet
(Dollars)

Indiana Michigan Power Company
MSFR: 1-5-6(1)(A) Projected
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Indiana Michigan Base Case (2020 Test Year) As of
12/31/2019

I&M - Corp (\$993,120,132,170,190)

ASSETS

TCI - Minimum	
TCI - External (131,135,136.0,184)	
Cash Cleared from Direct Subledger	0
Cash & Cash Equivalents	0
Special Deposits (132-134)	14,389,012
Auction Rate Securities (136.1)	
Other Cash Deposits	14,389,012
Cust Accts Receiv (142)	54,306,840
Other Accts Receiv (143)	21,872,271
Rents Receivable (172)	88,144
Accrued Revenues (173)	3,566,004
Accts Receiv - Affil (146)	65,821,655
Other Invest -Misc AR (124)	
Notes Receivable (141)	
Notes Receivable - Affil (145.0001)	
Interest & Dividends Receiv (171)	112,211
Int & Div Receiv - Affil (171.0002)	
Allow for Uncoll Accts (144)	(96,625)
Accounts Receivable	145,670,500
Advances to Affiliates (TCI - Money Pool) (145)	65,776,260
Advances to Affiliates	65,776,260
Fuel Stock (151)	29,481,474
Fuel Stock (151.0002)	1,387,998
Fuel Stock Expense Undist (152)	981,098
Fuel Residuals (153)	
Gas Storage (164)	
Fuel	31,850,570
Materials & Supplies (154)	163,849,568
Other Mat'ls & Supplies (156)	
Allowance Inventory - Curr (158)	(10,034)
Stores Expense Undistributed (163)	
Materials & Supplies	163,839,534
Derivative Assets - Curr Hedges (176)	
Derivative Assets - Curr (175)	8,612,491
Margin Deposits (134)	1,731,132
Curr Risk Mgmt Cont & Deposits	10,343,623
Prepayments (165)	7,147,557
Spec Allow Inventory NOx/SO2 (124)	25,488
Unbilled LCRA Rev (173)	

This includes Regulated operations only.

Indiana Michigan Power Company
Balance Sheet
(Dollars)

Indiana Michigan Power Company

MSFR: 1-5-6(1)(A) Projected

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Indiana Michigan Base Case (2020 Test Year)	As of 12/31/2019
<i>I&M - Corp (\$993,120,132,170,190)</i>	
Misc Curr & Acc'd Assets (174)	31,087,102
Misc Deferred Debits-Intang Ast (186)	465,388
Prepayments & Other Curr Asts	38,725,535
TOTAL CURRENT ASSETS	470,595,034
Plant (101,106)	9,649,512,797
Capital Leases (101.1)	60,249,210
Plant Held for Future Use (105)	1,444,928
Other Plant Adj/Impairment (116)	
Nuclear Fuel Plant (120.1 - 120.4)	335,161,033
Nuclear Fuel Accum Depr (120.5)	(449,831,094)
Nuclear Fuel - Cap Leases (120.6)	258,099,999
Non-Utility Property (121)	7,801,295
Other Property (124)	9,693,097
Gross Property, Plant & Equip	9,872,131,266
Constn Work in Progress (107)	428,352,757
Construction Work in Progress	428,352,757
TOTAL GROSS PLANT	10,300,484,022
Accum Depr Plant (108, 111)	(3,338,883,512)
Accum Depr Leased Assets (101.1)	(21,616,686)
Accum Depr Non-Util (122)	12,725
Accumulated Depreciation	(3,360,487,473)
TOTAL NET PLANT	6,939,996,549
Other Regulatory Assets (182.3)	238,617,020
Unrecovered Plant / NE U3 Addl GAAP Deprec (108.1055 & 108.1057	224,650,771
FAS 109 Flow Thru Asset (182.330x)	285,535,038
FAS 109 DFIT Liab Reclass (254)	(686,444,647)
CWIP Mountaineer Carbon Capture (107.0006)	
Unamort Loss on Reacq Debt (189)	16,423,257
Net Regulatory Assets	78,781,439
Nuclear Trust Funds (128)	2,474,916,786
Tx Transition Assets (182.3)	
Deferred Equity Income (253.0180)	
Nucl Trusts & Securitized Assets	2,474,916,786
Invest: Consol Subs (123.1)	19,317,611
Investments in Power & Distr Prj	19,317,611
Goodwill	

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Indiana Michigan Power Company
Balance Sheet
(Dollars)

Indiana Michigan Power Company

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Indiana Michigan Base Case (2020 Test Year)	As of 12/31/2019
<i>I&M - Corp (\$993,120,132,170,190)</i>	
Derivative Assets - LT (175)	576,115
Long-Term Risk Mgmt Assets	576,115
Pension Net Funded Position (129)	54,310,453
Prepaid Pension Benefits (165)	90,601,846
FAS 158 Qual Contra Asset (165)	(90,601,846)
Employee Benefits & Pens. Assets	54,310,453
Other Invest - Genl / Intang (124)	3,399,416
Prelim Survey & Invstg Chgs (183)	13,743,555
Clearing Accts (184)	7
Other Def Debits (186)	316,401,865
Deferred Property Taxes (186.0003)	47,913,899
Allowance Inventory - LT (158)	25,710,957
Other Non-Current Assets	407,169,698
TOTAL ASSETS	10,445,663,686
LIABILITIES	
STD - Minimum	
Short-Term Debt	
Bonds Curent (221)	
Other LTD Current (224)	52,000,000
InterCo Bond Current (223)	
LTD Current	52,000,000
Accts Payable (232)	170,123,789
Accts Payable - Affil (234)	69,385,560
Notes Payable - Affil (233.0001)	
Accounts Payable	239,509,349
Advances from Affiliates (STD - Money Pool) (233)	
Advances from Affiliates	
Curr Derivative Liabs - Hedges (245)	
Curr Derivative Liabs (244)	274,666
Risk Mgmt Collat - Deposits (235)	
Current Risk Mgmt Liabilities	274,666
Taxes Accrued (236)	61,066,742
Interest Accrued (237)	39,904,822
Interest Accrued - Affil (237.0010)	214,284
Accrued Taxes & Interest	101,185,848
Customer Deposits (235)	37,972,608
Dividends Declared (238)	

This includes Regulated operations only.

Indiana Michigan Power Company
Balance Sheet
(Dollars)

Indiana Michigan Power Company
MSFR: 1-5-6(1)(A) Projected
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Indiana Michigan Base Case (2020 Test Year)	As of 12/31/2019
<i>I&M - Corp (\$993,120,132,170,190)</i>	
Dividends Declared - Affil (238.0003)	
Oblig Under Cap'l Leases - Curr (243)	68,403,726
Tax Collections Payable (241)	6,809,172
Other Curr Liabilities (242)	80,345,364
Other Current Liabilities	193,530,870
TOTAL CURRENT LIABILITIES	586,500,734
Bonds (221)	
Other LTD (224)	3,151,439,660
Hybrid Preferred	
Equity Units	
InterCo Bonds - Liab (223.0000)	
Other LTD - Affil (224.01xx)	
Unamort Debt Issue Expense (181)	(21,020,735)
LTD Prem/Disc FAS133 (224.0007)	
Unamort Prem on LTD (225)	
Unamort Disc on LTD (226)	(8,411,433)
Long-Term Debt	3,122,007,492
LT Derivative Liabs - Hedges (245)	
LT Derivative Liabs (244)	132,432
Long-Term Risk Mgmt Liabs	132,432
DFIT Asset Reclass - Static (190)	(771,861,389)
Accum DFIT (281-283)	1,721,312,159
Deferred Income Taxes	949,450,770
Accum Def Inc Tax Credit (255)	24,174,480
Deferred Investment Tax Credit	24,174,480
Accum Prov Rate Refund -Fuel (229)	
Over Recovered Fuel Cost (254.0011)	27,401,202
Other Regulatory Liabs (254)	924,659,091
Unamort Gain on Reacq Debt (257)	8,131
Accum Depr Removal Cst (108.0011)	193,547,431
Regulatory Liabs & Deferred Cr	1,145,615,855
Accum Prov - Inj & Damages (228.2)	127,795
Accum Prov - Pension & Bfts (228.3)	6,760,904
Employee Bfts & Pension Oblig.	6,888,700
Asset Retirement Obligations (230)	1,688,022,791
Deferred Gain - Rockpt (253)	10,870,785
Other Deferred Credits (253)	328,972,389
Oblig Under Cap'l Leases - LT (227)	87,843,820

This includes Regulated operations only.

**Indiana Michigan Power Company
Balance Sheet
(Dollars)**

Indiana Michigan Power Company

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Indiana Michigan Base Case (2020 Test Year) As of
12/31/2019

I&M - Corp (\$993,120,132,170,190)

Cust Advances for Constn (252)	
Accum Prov - Rate Refunds (229)	13,414,657
Accum Prov - Property Ins (228.1)	
Accum Prov - Other Misc (228.4)	681,435
Other Non-Current Liabilities	2,129,805,876
TOTAL LIABILITIES	7,964,576,339

EQUITY

Minority Interest (253.0059)
MINORITY INTEREST - DEFERRED CREDITS

Com Equity (201, 207-217, 437-439)	2,492,123,580
Partner's Capital - Non-Affil	
Equity - Other Comp Inc (219)	(11,036,235)
COMMON EQUITY	2,481,087,345
TOTAL LIABILITIES & EQUITY	10,445,663,683

This includes Regulated operations only.

INDIANA MICHIGAN POWER COMPANY
Forward-Looking Test Year: Twelve Months Ending December 31, 2020
Historic Base Period: Twelve Months Ending December 31, 2018

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Description

1-5-6(1)(B) Comparative financial statements including (B) statement of cash flow for the test year.

Forward-Looking Test Year:

Please see Company Exhibit A-3 - Statement of Cash Flows, sponsored by Company witness Heimberger, for the forward looking TY statement of cash flows.

Historic Base Period:

Please see Company WP-I&M-1 Historic Data - Statement of Cash Flows, sponsored by Company witness Ross, for the historic period statement of cash flows.

INDIANA MICHIGAN POWER COMPANY
Forward-Looking Test Year: Twelve Months Ending December 31, 2020
Historic Base Period: Twelve Months Ending December 31, 2018

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Description

1-5-6(1)(C) Comparative financial statements including (C) Income statements for the test year and for the twelve (12) month period immediately prior to that test year.

Forward-Looking Test Year:

Please see Company Exhibit A-4 - Income Statement, sponsored by Company witness Heimberger, for the test year income statement. Please see MSFR 1-5-6 (1)(C) Projected 2019 Income Statement for the twelve (12) month period immediately prior to the test year.

Historic Base Period:

Please see Company WP-I&M-1-Historic Data - Income Statements, sponsored by Company witness Ross, for income statements for the historic period (2018), for the twelve (12) month period immediately prior to the historic period (2017) and Q1 2019.

Indiana Michigan Power Company
Income Statement
(Dollars)

Indiana Michigan Power Company
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Indiana Michigan Base Case (2020 Test Year) As of
12/31/2019

I&M - Corp (\$993,120,132,170,190)

REVENUES

440.0001 Residential Base Revenue	540,017,643
440.0001.RATECHG Residential Base Rate Change	6,723,999
440.0001.RTCHGOFSET Residential Sales Rt Chg With Offsets	77,791,158
440.0005 Residential Fuel Revenue	109,137,427
555.0106 Under-recovered PJM Expense	(41,146,026)
Revenue - Residential Sales	692,524,202
442.0001 Commercial Base Revenue	343,781,609
442.0101 OAD Commercial Base Revenue	182,101
442.0001.RATECHG Commercial Base Rate Change	5,034,432
442.0001.RTCHGOFSET Commercial Sales	71,069,164
442.0013 Commercial Fuel Revenue	92,901,126
Revenue - Commercial Sales	512,968,431
442.0005 C&I Sales - Affil Cos	
Revenue - Industrial Sales - Affil	
442.0002 Industrial Base Revenue	363,342,161
442.0102 OAD Industrial Base Revenue	7,748,502
442.0002.RATECHG Industrial Base Rate Change	2,479,245
442.0002.RTCHGOFSET Industrial Sales (Excl Mines)	76,551,422
442.0016 Industrial Fuel Revenue	134,324,517
Revenue - Industrial Sales - NonAffiliated	584,445,847
Revenue - Industrial Sales	584,445,847
480.0000 Residential Gas Sales	
Revenue - Gas Products Sales	
444.0000 Public St/Highway Lighting Base Revenue	6,729,495
444.0000.RATECHG Public St/Highway Lighting Base Rate Change	43,077
444.0000.RTCHGOFSET Public Street Rt Chg with Offsets	867,775
444.0002 Public St/Highway Lighting Fuel Revenue	1,345,484
Revenue - Other Retail Sales	8,985,832
Revenue - Retail Sales	1,798,924,312
456.1001 ERCOT Matrix Revenue - Affil	
456.1033 PJM NITS Revenue - Affiliated	
456.1034 PJM TO Adm. Serv Rev - Aff	
456.1035 PJM Affiliated Trans NITS Cost	
456.1036 PJM Affiliated Trans TO Cost	
456.1059 Affil PJM Trans Enhancmnt Rev	
456.1060 Affil PJM Trans Enhancmnt Cost	
456.1062 PROVISION RTO Cost - Affi	(7,524,214)
456.1063 PROVISION RTO Rev Affiliated	5,503,046
456.1069 PJM OATT 205 Trans Cost-Affil	
Revenue - Transmission Affiliated	(2,021,167)

This includes Regulated operations only.

Indiana Michigan Power Company
Income Statement
(Dollars)

Indiana Michigan Power Company
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Indiana Michigan Base Case (2020 Test Year) As of
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I&M - Corp (\$993,120,132,170,190)

456.1002 RTO Formation Cost Recovery	498,421
456.1005 PJM Point to Point Trans Svc	1,235,233
456.1006 PJM Trans Owner Admin Rev	198,341
456.1007 PJM Network Integ Trans Svc	15,710,865
456.1012 SPP Direct Assignment	26,742
456.1027 PJM Tranms Dist/Meter - NonAff	512,181
456.1028 PJM Pow Fac Cre Rev Whsl Cu-NA	111,129
456.1029 PJM NITS Revenue Whsl Cus-Naff	6,410,622
456.1030 PJM TO Serv Rev Whsl Cus-Naff	63,744
456.1042 SPP BASE Funding - Contra	
456.1058 NonAffil PJM Trans Enhncmt Rev	4,068,391
456.1061 NAff PJM RTEP Rev for Whsl-FR	171,612
456.1064 PROVISION RTO Rev WhslCus-NAf	296,526
456.1065 PROVISION RTO Rev - NonAff	712,067
Total Non-Affiliated Transmission Revenue	30,015,876
Revenue Transmission-NonAffiliated	30,015,876
Revenue - Transmission	27,994,708

447.0001 Sales for Resale - Assoc Cos
Affiliated Resale - OSS Profit
447.0026 B/L Affl MTM Assign
Affiliated Resale - Optimization
447.0127 Sales for Trs-Affil Pool Cap
Affiliated Resale - Pool Flows
447.0001.AFFWHOL Affiliated Base Revenue
Affiliated Resale - Other
Revenue - Resale-Affiliated

447.0033.BUCK Buckeye Backup Base Revenue	
NonAffiliated Resale - Buckeye Backup	
447.0033.CPLC Unit Pwr Base Rev	
NonAffiliated Resale - Unit Power	
447.0033.MUNIS Municipal and Coop Base Revenue	189,229,797
447.0033.RATECHG Municipal and Coop Base Rate Chg	13,100,907
447.0027.MUNIS Municipal and Coop Fuel Revenue	81,126,154
NonAffiliated Resale - Municipal and Coop	283,456,858
447.0033 Whsal/Mun/Pub Auth Base Revenue	
NonAffiliated Resale - Other Firm Wholesale	
447.0135 SPP Ded-Sales	
NonAffiliated Resale - SPP Ded-Sales	
447.0002 Sales for Resale - NonAssoc	
447.0089 PJM Energy Sales Margin	36,661,000
447.0099 Capacity Cr. Net Sales	87,844
447.0100 PJM FTR Revenue-OSS	57,070
447.0126 PJM Incremental Imp Cong-OSS	(5,260,680)

This includes Regulated operations only.

Indiana Michigan Power Company
Income Statement
(Dollars)

Indiana Michigan Power Company
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Indiana Michigan Base Case (2020 Test Year) As of
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I&M - Corp (\$993,120,132,170,190)

447.0175 OSS Sharing Reclass - Retail	25,279,876
447.0176 OSS Sharing Reclass-Reduction	(25,279,876)
447.0206 PJM Trans Loss Credits OSS	1,426,750
447.0209 PJM transm loss charges-OSS	(4,481,320)
NonAffiliated Resale - OSS Profit	28,490,664
447.0103 PJM Energy Sales Cost	135,510,602
NonAffiliated Resale - OSS Cost Recovery	135,510,602
447.0006 Sales for Resale-Bookout Sales	1,240,652
NonAffiliated Resale - Optimization	1,240,652
447.0068 Curtailment Energy	
NonAffiliated Resale - Other	
Revenue - Resale-NonAffiliated	448,698,775
447.0009 Sales for Resale - Coal Sales	
Revenue - Resale-Realized	
421.0015 SOP 98-5 Precommencement Rev	
Revenue - Resale-Risk Mgmt Activities	
Revenue - Sales for Resale	448,698,775
440.0004 Gas Revenues - Affiliated	
454.0001 Rent From Elect Property - Af	4,626,368
Revenue - Other Ele-Affiliated	4,626,368
456.0083 Coal Procurement liquidations	
Revenue - Other Ele-NonAffil - Off-Sys Sales Cost Rec	
426.5003 Special Allowance Losses	
Revenue - Oth Ele-NonAffil - Optimization	
450.0000 Forfeited Discounts	5,202,435
451.0001 Misc Service Rev - Nonaffil	4,827,903
454.0002 Rent from Elect Property-NAC	539,975
454.0005 Rent from Elec Prop-Pole Attch	3,915,000
456.0010 Other Operating Revenues - Royalties	
456.0025 Plant Operations O/H Revenue	
456.0041 Misc. Revenue - NonAffiliated	822
456.0073.RTCHGOFSET Tx Wires Resid Rate Change W Offsets	
456.0074.RTCHGOFSET Tx Wires Commercial Rate Change W (
456.0075.RTCHGOFSET Tx Wires Industrial Rate Change W Off	
456.0076.RTCHGOFSET Tx Wires Oth Ult Rate Change W Offse	
456.0116 Sale Renew Energy Credits WV	
456.0117 MTM Gas and Basis Hedging	
Revenue - Oth Ele-NonAffil - Other	14,486,135
Revenue - Other Ele-NonAffiliated	14,486,135
447.0008 Sales for Resale - Gas Sales	
Revenue Gas	
411.8000 Gain Disposition of Allowances	

This includes Regulated operations only.

**Indiana Michigan Power Company
Income Statement
(Dollars)**

Indiana Michigan Power Company
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Indiana Michigan Base Case (2020 Test Year) As of
12/31/2019

I&M - Corp (\$993,120,132,170,190)

411.8008 Comp Allow Gains CSAPR Seas NOx	
411.8009 Comp Allow Gains CSAPR An NOx	2,000
411.8010 Emission Allow KY Env Surch	
Gain/(Loss) on Allowances	2,000
Revenue - Other Ele-NonAffiliated	14,488,135
Revenue - Other Opr Electric	19,114,503
417.0003 Rev from Non-Util Oper Affil	(30,785,028)
Revenues Non-Utility Operations - Affiliated	(30,785,028)
417.0006 Lightstone TSA Net Revenue	
456.0114 NonAffil Rev Dolet Hills	
Revenues from Non-Utility Operations	(30,785,028)
418.0001 Non-Operating Rental Income	129,572
Non-Operating Rental Income - NonAffiliated	129,572
Non-Operating Rental Income	129,572
421.0000 Misc Non-Operating Income	261,040
Non-Operating Misc Income - NonAffiliated	261,040
Non-Operating Misc Income	261,040
454.0004 Rent From elect Prop-ABD-Nonaf	636,000
456.0015 Other Electric Revenues - ABD	1,989,134
Associated Business Development Income	2,625,134
Revenue - Other Opr - Other	(27,769,282)
Revenue - Other Operating	(8,654,779)
Goal Seek Rate Relief	
TOTAL OPERATING REVENUES	2,266,963,016

FUEL & PURCHASED POWER EXPENSES

407.3013 Regulatory Debits - APCo CRR	
407.4004 Regulatory Credits - APCo CRR	
417.1015 Fuel-Okuppa	
501.0000 Fuel	2,134,866
501.0001 Fuel Consumed	146,870,938
501.0003 Fuel - Procure Unload & Handle	6,636,516
501.0018 Lignite Consumed	
501.0019 Fuel Oil Consumed	2,077,310
501.0022 Fuel Consumed - Biomass	
501.0023 Biodiesel Fuel Consumed	
518.0001 Nuc Fuel Assmblies - Net Amort	90,314,500
518.0002 Spent Nuc Fuel Disposal Cash	(359,165)
547.0003 Gas Transp Res Fees - CT	

This includes Regulated operations only.

Indiana Michigan Power Company
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(Dollars)

Indiana Michigan Power Company
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Indiana Michigan Base Case (2020 Test Year) As of
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I&M - Corp (\$993,120,132,170,190)

547.0004 Fuel - Gas Turb - Purch / Hand	
547.0005 Gas Transp Fees - CT	
Fuel Expense Total	247,674,965
557.0004 Deferred Fuel	
440.0006 Residential O/U Fuel Rev	
Over Under Fuel Recovery	
Fuel for Electric Generation	247,674,965
509.0000 Allow Consum Title IV SO2	1,377,537
509.0013 CSAPR Seasonal NOx Cons. Exp	10,127
557.0009 Other Pwr Exp - REC's - RETAIL	
Allowances - Consumption	1,387,664
502.0001 Lime Expense	
502.0008 Activated Carbon	2,599,497
502.0013 Anhydrous Amonia Exp	343,133
502.0028 Sodium Bicarbonate Expense	10,569,894
Emissions Control - Chemicals	13,512,524
Total Fuel for Electric Generation	262,575,153
555.0027 Purch Pwr-Non-Fuel Portion-Aff	137,837,385
555.0122 Affil Purchased Power Capacity	
Purchased Power - Affiliates - Dmd & Nonfuel Chrgs	137,837,385
555.0002 Purchased Power - Associated	
555.0046 Purch Power-Fuel Portion-Affil	110,400,202
Purchased Purchased Power - Affiliates - Fuel	110,400,202
Purchased Electricity from AEP - Affiliates	248,237,587
555.0039 PJM Inadvertent Mtr Res-OSS	
Purchased Power - NonAffiliated - OSS Profit	
555.0040 PJM Inadvertent Mtr Res-LSE	180,000
555.0074 PJM Reactive-Charge	7,500,000
555.0075 PJM Reactive-Credit	(4,200,000)
555.0076 PJM Black Start-Charge	3,050,000
555.0078 PJM Regulation-Charge	3,325,000
555.0079 PJM Regulation-Credit	(794,563)
555.0083 PJM Spinning Reserve-Charge	1,310,000
555.0084 PJM Spinning Reserve-Credit	(60,000)
555.0090 PJM 30 m Suppl Rserv Charge LSE	535,000
555.0123 PJM OpRes-LSE-Charge	1,600,000
555.0137 PJM OpRes-LSE-Credit	(80,000)
Purchased Power - NonAffiliated - PJM Ancillary	12,365,437
407.3008 Reg Debits - PIRR Debt CC	
407.3011 Regulatory Debits - PIRR Prin	
407.3012 Regulatory Debits - RSR Amort	
407.3015 Reg Debit - RSR Debt Carrying Ch	

This includes Regulated operations only.

Indiana Michigan Power Company
Income Statement
(Dollars)

Indiana Michigan Power Company
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Indiana Michigan Base Case (2020 Test Year) As of
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I&M - Corp (\$993,120,132,170,190)

407.4005 Reg Debits - RSR Capacity Cost	
407.4006 Reg Debits - RSR Capacity CC	
555.0001 Purch Pwr-NonTrading-Nonassoc	62,964,657
555.0012 Purchased Power Auctions	
555.0047 Purchase Power Wind Energy	78,420,731
555.0096 Purch Power-Non Trad-Non-Fuel	26,390,381
555.0124 PJM Implicit Congestion-LSE	25,000,000
555.0132 PJM FTR Revenue-LSE	(24,000,000)
555.0142 KY Env Sur - Purchase Power	
555.0326 PJM Transm Loss Charges - LSE	19,500,000
555.0327 PJM Transm Loss Credits - LSE	(6,100,000)
555.0551 Purch PWR-TN Under/Over FPPAR	
Purchased Power - NonAffiliated	182,175,769
Purchased Electricity for Resale - NonAffiliated	194,541,205
808.1000 Gas Withdrawn from Storage	
Total Purchased Power	442,778,792
Total Cost of Sales	705,353,946
GROSS MARGIN	1,561,609,070

OPERATING EXPENSES

403.0014 Depr Exp - CO2 Capture Storage	
500.0000 Oper Supervision & Engineering	4,714,353
502.0000 Steam Expenses	174,746
502.0026 Capacity Cost Ov-Und Rec Exp	
506.0000 Misc Steam Power Expenses	7,860,772
506.0026 Capacity Cost Ov-Und Rec Exp	
507.0000 Rents	70,147,272
507.0006 Rents - Associated	10,666
Steam Generation Op Exp	82,907,809
517.0000 Oper Supervision & Engineering	10,806,390
519.0000 Coolants and Water	8,678,372
520.0000 Steam Expenses	7,930,070
523.0000 Electric Expenses	4,470,073
524.0000 Misc Nuclear Power Expenses	79,003,046
524.0008 Nuclear Decommissioning Exp	7,447,880
524.0009 Nuclear Decommissioning Expense - ARO	(7,447,880)
Nuclear Generation Op Exp	110,887,952
535.0000 Oper Supervision & Engineering	
539.0000 Misc Hydr Power Generation Exp	1,856,373
Hydro Generation Op Exp	1,856,373
546.0000 Oper Supervision & Engineering	
549.0000 Misc Other Pwr Generation Exp	227,998
556.0000 Sys Control & Load Dispatching	1,329,206
557.0000 Other Expenses	1,525,807

This includes Regulated operations only.

Indiana Michigan Power Company
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Indiana Michigan Power Company

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Indiana Michigan Base Case (2020 Test Year) As of
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I&M - Corp (\$993,120,132,170,190)

557.0010 OH Auction Exp - Incremental	
575.7000 PJM Admin-MAM&SC - OSS	1,045,821
575.7001 PJM Admin-MAM&SC- Internal	4,111,524
Other Generation Op Exp	8,240,356
560.0000 Oper Supervision & Engineering	4,429,248
561.0000 Load Dispatching	1,649,695
561.4000 PJM Admin-SSC&DS-OSS	969,674
561.4001 PJM Admin-SSC&DS-Internal	3,725,221
561.4002 SPP Admin-SSC&DS	
561.4005 ERCOT Admin-SSC&DS	
561.4006 SPP Transmission Charges	
561.8000 PJM Admin-RP&SDS-OSS	326,719
561.8001 PJM Admin-RP&SDS- Internal	1,205,578
565.0012 AEP Trans Enhancement Charge	(3,000,625)
565.0015 PJM TO Serv Exp - Aff	1,791,537
565.0016 PJM NITS Expense - Affiliated	110,056,993
565.0019 Affil PJM Trans Enhancement Exp	14,845,711
565.0020 PROVISION RTO Affil Expense	2,848,349
565.0021 PJM NITS Expense - Non-Affilia	602,041
565.0052 SPP Transmission - Contra	
566.0000 Misc Transmission Expenses	2,307,480
567.0002 Rents - Associated	1,066,713
Reclass Trans Exp Affil & NonAffil - Corp Elim from AEP Energy	
Transmission Op Exp	142,824,333
580.0000 Oper Supervision & Engineering	4,032,732
581.0000 Load Dispatching	956,266
583.0000 Overhead Line Expenses	1,101,178
584.0000 Underground Line Expenses	2,155,158
586.0000 Meter Expenses	3,079,189
587.0000 Customer Installations Exp	194,429
588.0000 Miscellaneous Distribution Exp	14,360,363
588.0006 SCR Over/Under Recovery Exp	
589.0001 Rents - Nonassociated	1,620,000
Distribution Op Exp	27,499,315
456.0118 MTM Fleet Fuel Hedging	
901.0000 Supervision - Customer Accts	1,076,238
902.0000 Meter Reading Expenses	1,199,805
903.0000 Cust Records & Collection Exp	10,570,898
904.0110 Uncoll-Delayed Pymts Deferred	
905.0000 Misc Customer Accounts Exp	3,941,135
907.0000 Supervision - Customer Service	1,297,871
908.0000 Customer Assistance Expenses	6,674,140
908.0009 Cust Assistance Expense - DSM	25,317,666
909.0000 Information & Instruct Advrtis	37,164
Customer Service and Information Op Exp	50,114,917
911.0000 Supervision - Sales ExpensesComm & Ind	

This includes Regulated operations only.

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I&M - Corp (\$993,120,132,170,190)

912.0000 Demonstrating & Selling Exp	369,810
Sales Expenses	369,810
920.0000 Administrative & Gen Salaries	45,893,726
921.0001 Off Supl & Exp - Nonassociated	4,245,199
922.0000 Administrative Exp Trnsf - Cr	(3,859,952)
923.0001 Outside Svcs Empl - Nonassoc	2,805,755
923.0003 AEPSC Billed to Client Co	2,002,269
924.0000 Property Insurance	3,611,938
925.0000 Injury and Damages	8,842,120
926.0000 Employee Benefits	24,555,120
926.0003 Pension Plan	13,185,118
928.0000 Regulatory Commission Exp	12,067,040
930.1000 General Advertising Expenses	76,168
930.2000 Misc General Expenses	2,888,867
931.0000 Rents	3,161,329
Administration & General	119,474,697
411.1005 Accretion Expense	5,808,657
Accretion	5,808,657
411.6000 Gain From Disposition of plant	
Loss/(Gain) on Utility Plant	
930.2007 Assoc Business Development Exp	753,579
Associated Business Development Expenses	753,579
421.1000 Gain on Dspstion of Property	(150,000)
Gain on Disposition of Property	(150,000)
Loss (Gain) of Sale of Property	(150,000)
401.0001 Operation Exp - Nonassociated	
426.5009 Factored Cust A/R Exp - Affil	9,237,421
Opr Exp and Factoring A/R	9,237,421
417.1001 Exp of NonUtil Oper - Nonassoc	(30,785,028)
417.1019 Contingent Rent - OKUPPA	
426.5001 Other Deductions - Associated	1,277,633
Expense of Non-Utility Operation	(29,507,395)
426.1000 Donations	1,422,631
Donation Contributions	1,422,631
426.4000 Civic and Political Activity	879,024
Civic & Political Activities	879,024
426.5002 Other Deductions - nonassoc	67,471
426.5033 Transition Costs	
426.5050 Impairment & Related Charges	
Other Deductions	67,471
All Other Operational Expenses	(17,900,848)
Operational Expenses	532,686,951
417.1017 Maintenance-Okuppa	

This includes Regulated operations only.

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I&M - Corp (\$993,120,132,170,190)

510.0000 Maint Supv & Engineering	1,763,907
512.0000 Maintenance of Boiler Plant	14,112,049
513.0000 Maintenance of Electric Plant	814,327
Steam Generation Maintenance	16,690,284
528.0000 Maint Supv & Engineering	4,960,716
529.0000 Maintenance of Structures	2,128,951
530.0000 Maint of Reactor plant Equip	92,970,468
531.0000 Maintenance of Electric Plant	7,504,214
532.0000 Maint of Misc Nuclear Plant	38,486,578
Nuclear Generation Maintenance	146,050,926
541.0000 Maint of Supv & Engineering	
544.0000 Maintenance of Electric Plant	1,465,248
Hydro Generation Maintenance	1,465,248
551.0000 maint Supv & Engineering	
553.0003 Maintain solar plant	
Other Generation Maintenance	
568.0000 Maint supv & Engineering	
569.0000 Maintenance of Structures	222,815
570.0000 Maint of Station Equipment	4,664,389
571.0000 Maintenance of Overhead Lines	9,255,039
Transmission Maintenance	14,142,243
590.0000 Maint Supv & Engineering	
592.0000 Maint of Station Equipment	1,130
593.0000 Maintenance of Overhead Lines	38,844,748
594.0000 Maint of Underground Lines	1,189,464
596.0000 Maint of Strt Lghtng & Sgnal S	(6,530)
597.0000 Maintenance of Meters	83,511
598.0000 Maint of misc Distribution Plt	203,537
Distribution Maintenance	40,315,860
935.0000 Maintenance of General Plant	4,896,004
Administration & General Maintenance	4,896,004
Maintenance Expenses	223,560,565
Total Operational and Maintenance Expenses	756,247,516
403.7000 Amort-TX Cap Impairment	
404.0001 Amort of Plant	46,976,701
DDA Amortization	46,976,701
407.0001 Amrt Prop loss, Unrecvr plant	
403.0025 Depr/Amort of Unrecovered Plant	7,501,860
407.3000 Regulatory Debits	3,796,731
DDA Regulatory Debits	11,298,591
Amortization	58,275,293
403.0001 Depreciation Expense	313,929,558
403.0029 Over/Undr Depr Exp Var Riders	1,493,478

This includes Regulated operations only.

Indiana Michigan Power Company
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(Dollars)

Indiana Michigan Power Company
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Indiana Michigan Base Case (2020 Test Year) As of
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I&M - Corp (\$993,120,132,170,190)

DDA Depreciation	315,423,036
403.1001 Depr - Asset Retirement Oblig	1,819,136
DDA Asset Retirement Obligation	1,819,136
Depreciation	317,242,172
Depreciation & Amortization	375,517,465
408.1008 State Franchise Taxes - Util Op Inc	
Franchise Tax	
408.1006 State Gross Receipts Tax	22,876,420
Revenue-kWhr Taxes	22,876,420
408.1002 FICA - Util Op Inc	18,641,941
408.1003 Federal Unemployment Tax - Util Op Inc	91,266
408.1007 State Unemployment Tax - Util Op Inc	409,289
408.1033 Fringe Benefit Loading - FICA	(5,208,967)
408.1034 Fringe Benefit Loading - FUT	(27,210)
408.1035 Fringe Benefit Loading - SUT	(93,867)
Payroll Taxes	13,812,451
408.1005 Real & Personal Property Taxes - Util Op Inc	65,449,000
408.1029 Real/Pers Prop Tax-Cap Leases	878,000
408.2005 Real & Personal Property Taxes - Oth I&D	213,000
Property Taxes	66,540,000
408.1018 St Publ Serv Comm Tax/Fees	2,631,000
Regulatory Fees	2,631,000
408.1014 Federal Excise Taxes - Util Op Inc	
Production Taxes	
408.1017 St Lic/Rgstrtion Tax/Fees - Util Op Inc	
408.1019 State Sales and Use Taxes - Util Op Inc	107,500
408.1026 State Severance Taxes	
Miscellaneous Taxes	107,500
Other Non-Income Taxes	107,500
Taxes Other Than Income Taxes	105,967,372
TOTAL OPERATING EXPENSES	1,237,732,352
OPERATING INCOME	323,876,718

NON-OPERATING INCOME/(EXPENSES)

419.0002 Int & Dividend Inc - Nonassoc	1,276,906
Interest & Dividend NonAffiliated	1,276,906
419.0001 Interest Inc - Assoc Non CBP	
419.0005 Interest Inc - Assoc CBP	419,372
Interest & Dividend - Affiliated (Money Pool)	419,372
Total Interest & Dividend Income	1,696,277
421.0039 Carrying Charges	(2,714,045)
Interest & Dividend Carrying Charges	(2,714,045)
926.0062 Pension Plan - Non-Service	19,205,429

This includes Regulated operations only.

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Indiana Michigan Base Case (2020 Test Year) As of
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I&M - Corp (\$993,120,132,170,190)

Other Pension Components	19,205,429
419.1000 Allw Oth Fnds Usd Drng Cnstr	19,410,796
AFUDC Equity	19,410,796

INTEREST EXPENSE

427.0002 Interest on LTD - Install Pur Contr	7,184,506
Interest LTD IPC	7,184,506
430.0001 Interest Exp - Assoc Non CBP	
Interest LTD Notes Payable - Affiliated	
427.0006 Interest on LTD - Sen Unsec Notes	106,254,661
Interest LTD Senior Unsecured	106,254,661
427.0212 PCRB Reacq Interest Exp-Assoc	
Interest LTD Other - Affil	
427.0005 Interest on LTD - Other LTD	
Interest LTD Other - NonAffil	
Interest on Long-Term Debt	113,439,167
430.0003 Interest to Assoc Co - CBP (Money Pool)	2,702,708
Interest STD - Affil (Money Pool)	2,702,708
431.0005 Oth Int Exp - S/T - Notes	
431.0007 Lines of Credit	288,002
Interest STD - NonAffil	288,002
Interest on Short Term Debt	2,990,711
428.0001 Amort of Debt Disc Prem & Exp	2,081,064
Amort. of Debt Disc Prem & Exp	2,081,064
428.1001 Amort Loss on Reacquired Debt	1,498,588
Amort Loss (Gain) on Reacquired Debt	1,498,588
431.0014 Other Interest - Fuel Recovery	117,926
Other Interest - Fuel Recovery	117,926
431.0001 Other Interest Expense	7,831,696
431.0002 Interest on Customer Deposits	2,584,112
Other Interest - NonAffil	10,415,807
421.0013 Int Rate Hedge Unrealized Gain	
Interest Rate Hedge Unrealized (Gain)/Loss	
432.0000 Allw BrrwedFnds Used Cnstr-Cr	(10,822,259)
Less : AFUDC Borrowed Funds	(10,822,259)
Total Interest Charges	119,721,004
INCOME BEFORE INCOME TAXES and EQUITY EARNINGS	241,754,171

INCOME TAXES and EQUITY EARNINGS

409.1001 Income Taxes, UOI - Federal	43,936,643
409.2001 Inc Tax, Oth Inc&Ded-Federal	(2,850,611)

This includes Regulated operations only.

Indiana Michigan Power Company
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(Dollars)

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Indiana Michigan Base Case (2020 Test Year) As of
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I&M - Corp (\$993,120,132,170,190)

Federal Current Income Tax	41,086,032
410.1001 Prov Def I/T Util Op Inc-Fed	620,485
411.1001 Prv Def I/T-Cr Util Op Inc-Fed	(37,239,453)
Federal Deferred Income Tax	(36,618,967)
411.4001 ITC Adj, Utility Oper - Fed	(5,214,220)
Federal Investment Tax Credits	(5,214,220)
Federal Income Taxes	(747,155)
409.1002 Income Taxes, UOI - State	6,631,170
409.2002 Inc Tax, Oth Inc & Ded - State	(738,767)
State Current Income Tax	5,892,403
410.1002 Prov Def I/T Util Op Inc-State	
State Deferred Income Tax	
State Investment Tax Credits	
State Income Taxes	5,892,403
409.1003 Income Taxes, UOI - Local	
Local Income Taxes	
Total Income Taxes	5,145,247
418.1001 Equity Erngs of Sub-Consolidat	
Equity Earnings of Subs	
INCOME AFTER INCOME TAXES and EQUITY EARNINGS	236,608,923
434.0000 Extraordinary Income (pre-FIT)	
Extraordinary Income / (Expenses)	
NET INCOME	236,608,923
Earnings to Common Shareholders	236,608,923
YTD Earnings to Common Shareholders	236,608,923
Quarterly Earnings to Common Shareholders	236,608,923
SHARES OUTSTANDING	
Daily Avg Shares Out - Monthly	494,288,701
Daily Avg Shares Out - Quarterly	494,182,625
Daily Avg Shares Out - YTD	493,743,212
Daily Avg Shares Out - Annual	493,743,212
EARNINGS PER SHARE	
Monthly Earnings Per Share	0.48
Quarterly Earnings Per Share	0.48
YTD Earnings Per Share	0.48
Annual Earnings Per Share	0.48

This includes Regulated operations only.

INDIANA MICHIGAN POWER COMPANY
Forward-Looking Test Year: Twelve Months Ending December 31, 2020
Historic Base Period: Twelve Months Ending December 31, 2018

170 IAC

Description

1-5-6(2) Revenue requirement calculation.

Forward-Looking Test Year:

Please see Company Exhibit A-1 Rate Relief, sponsored by Company witness Williamson, for the Revenue Requirement Calculation.

Historic Base Period:

Not applicable.

INDIANA MICHIGAN POWER COMPANY
Forward-Looking Test Year: Twelve Months Ending December 31, 2020
Historic Base Period: Twelve Months Ending December 31, 2018

170 IAC

Description

1-5-6(3) Net operating income (A) as set forth in the utility's operating financial statements; and Net operating income (B) as adjusted for ratemaking purposes under present and proposed rates

Forward-Looking Test Year:

Please see Company Exhibit A-5 Net Electric Operating Income for the total Company forward-looking test year Net Operating Income, total Company rate making adjustments, and Indiana Jurisdictional Net Operating Income as adjusted for rate making purposes.

Historic Base Period:

Please see Company WP-I&M-1-Historic Data - Income Statements, sponsored by Company witness Ross, for income statements for the historic period (2018), for the twelve (12) month period immediately prior to the historic period (2017).

INDIANA MICHIGAN POWER COMPANY
Forward-Looking Test Year: Twelve Months Ending December 31, 2020
Historic Base Period: Twelve Months Ending December 31, 2018

170 IAC

Description

1-5-6(4) Jurisdictional rate base (A) as set forth in the utility's operating financial statements; and jurisdictional rate base (B) as adjusted for ratemaking purposes

Forward-Looking Test Year:

Please see Company Exhibit A-6 Rate Base for the total Company test year Rate Base, total Company Rate Base adjustments, total Company adjusted Rate Base, and the Indiana Jurisdictional Rate Base.

Historic Base Period:

Not Applicable.

INDIANA MICHIGAN POWER COMPANY
Forward-Looking Test Year: Twelve Months Ending December 31, 2020
Historic Base Period: Twelve Months Ending December 31, 2018

170 IAC

Description

1-5-6(5) Capital structure and cost of capital, including supporting schedules.

Forward-Looking Test Year:

Please see Company Exhibit A-7, sponsored by Company witness Messner, for the test year capital structure, cost of capital and supporting schedules.

Historic Base Period:

Please see Company WP-I&M-1 Historic Data - capital structure and cost of capital, sponsored by Company witness Messner, for the historic period cost of capital and supporting schedules.

INDIANA MICHIGAN POWER COMPANY
Forward-Looking Test Year: Twelve Months Ending December 31, 2020
Historic Base Period: Twelve Months Ending December 31, 2018

170 IAC

Description

1-5-6(6) Gross revenue conversion factor.

Forward-Looking Test Year:

Please see Company Exhibit A-8 - Calculation of Gross Revenue Conversion Factor, sponsored by Company witness Kelly, for the test year gross revenue conversion factor.

Historic Base Period:

Please see Company WP-I&M-1 - Historic Data Calculation of Gross Revenue Conversion Factor, sponsored by Company witness Kelly, for the historic period gross revenue conversion factor.

INDIANA MICHIGAN POWER COMPANY
Forward-Looking Test Year: Twelve Months Ending December 31, 2020
Historic Base Period: Twelve Months Ending December 31, 2018

170 IAC

Description

1-5-6(7) Effective income tax rate for the utility.

Forward-Looking Test Year:

Please see Company Exhibit A-9 Effective Tax Rate, sponsored by Company witness Kelly, for the test year effective income tax rate.

Historic Base Period:

Please see Company WP-I&M-1 - Historic Data for the historic period effective income tax rate.

INDIANA MICHIGAN POWER COMPANY
Forward-Looking Test Year: Twelve Months Ending December 31, 2020
Historic Base Period: Twelve Months Ending December 31, 2018

170 IAC

Description

1-5-7(1) A chart of accounts that (A) details the types of charges incurred in specific subaccounts and (B) describes the utility's format for (i) account numbering and (ii) coding.

Forward-Looking Test Year and Historic Base Period:

Please refer to Attachment 1-5-7(1) Chart of Accounts. The Chart of Accounts details the types of charges incurred in specific subaccounts and provides the associated account numbering and coding. The first three (or four) digits of each Account represent the FERC Uniform System of Accounts and the remaining digits represent the subaccount.

Account	FERC	PS Descr	Description Of Charges
1010001	1010	Plant in Service	<p>A. This account shall include the original cost of production plant (steam, nuclear, hydro and other), included in accounts 310 to 346, owned and used by the utility in its utility operations, and having an expectation of life in service of more than one year from date of installation, including such property owned by the utility but held by nominees. B. The cost of additions to and betterments of property leased from others, which are includible in this account, shall be recorded in subdivisions separate and distinct from those relating to owned property (Refer to Account 1011001).</p> <p>Effective 7/1/02 - the Account title was changed from "Plant in Service - Production" to "Plant in Service". The business units were unbundled between Generation, Transmission, Distribution, & Nuclear - so the detail was kept by business unit instead of by account.</p>
1010007	1010	Plant In Service-IMPCo-SBSMPP	This account shall include charges related to Electric Plant In Service - Ind Mich Only - South Bend AMI Pilot Project.
1011001	1011	Capital Leases	<p>A. This account shall include the amount recorded under capital leases for plant leased from others and used by the utility in its utility operations. B. The production plant property (steam, nuclear, hydro and other) included in this account shall be classified separately according to the detailed accounts (310 to 346) prescribed for utility plant in service.</p> <p>Effective 7/1/02 - the Account title was changed from "Capital Leases - Production" to "Capital Leases". The business units were unbundled between Generation, Transmission, Distribution, & Nuclear - so the detail was kept by business unit instead of by account.</p>
1011006	1011	Prov-Leased Assets	<p>This account shall include the amount recorded under capital leases for accumulated provision for amortization of production plant property (steam, nuclear, hydro and other).</p> <p>Effective 7/1/02 - the Account title was changed from "rov-Leased Assets-Production" to "rov-Leased Assets". The business units were unbundled between Generation, Transmission, Distribution, & Nuclear - so the detail was kept by business unit instead of by account.</p>
1011012	1011	Accrued Capital Leases	To record capital leased assets where equipment has been received but AEP has not yet been invoiced by the leasing company.
1011031	1011	Operating Leases	<p>A. This account shall include the amount recorded under operating leases for plant leased from others and used by the utility in its utility operations.</p> <p>B. The production plant property (steam, nuclear, hydro and other) included in this account shall be classified separately according to th detailed accounts (310 to 346) prescribed for utility plant in service.</p>
1011034	1011	Operating Leases - Gen & Misc	<p>A. This account shall include the amount recorded under operating leases for plant leased from others and used by the utility in its utility operations.</p> <p>B. The general & miscellaneous property included in this account shall be classified separately according to the detailed accounts (389 399) prescribed for general & miscellaneous plant in service.</p>
1011036	1011	Prov - Operating Lease Assets	This account shall include the amount recorded under operating leases for accumulated provision for amortization of production plant property (steam, nuclear, hydro and other).
1011039	1011	Prov-Operating Lease -Gen&Misc	This account shall include the amount recorded under operating leases for accumulated provision for amortization of general & miscellaneous property.
1050001	1050	Held For Fut Use	<p>This account shall include the original cost of production plant (steam, nuclear, hydro and other), including land and land rights, owned a held for future use in production service under a definite plan for such use, to include: (1) Property acquired, including land and land righ but never used by the utility in production service, but held for such service in the future under a definite plan, and (2) property, including land and land rights previously used by the utility in service, but retired from such service and held pending its reuse in the future, under definite plan, in production service.</p> <p>Effective 7/1/02 - the Account title was changed from "Held for Fut Use-Production" to "Held for Fut Use". The business units were unbundled between Generation, Transmission, Distribution, & Nuclear - so the detail is kept by business unit instead of by account.</p>
1060001	1060	Const Not Classifd	<p>This account shall include the total balance of work orders for production plant (steam, nuclear, hydro and other) which have been place in service but have not been completed and classified for transfer to the detailed electric plant accounts.</p> <p>Effective 7/1/02 - the Account title was changed from "Const Not Classifd-Production" to "Const Not Classifd". The business units were unbundled between Generation, Transmission, Distribution, & Nuclear - so the detail was kept by business unit instead of by account.</p>
1070000	1070	Construction Work In Progress	<p>Per the FERC definition, this account shall include the balance of work orders in process of construction. However, users should use account 1070001 to record charges or credits to work orders since this account is used for internal billing purposes.</p> <p>NOTE: Charges to this Balance Sheet account by AEPSC (company number 61) will be passed to the AEPSC Billing System for billing to Client companies.</p>
1070001	1070	CWIP - Project	<p>This account shall include the balance of work orders in process of construction. The functional 1070 balance is maintained by project ID in the PowerPlant Asset Management System.</p> <p>NOTE: Charges to this Balance Sheet account by AEPSC (company number 61) will be passed to the AEPSC Billing System for billing to Client companies.</p>
1080000	1080	Accum Prov for Deprec of Plant	<p>This account shall include the total accumulated provision for depreciation of utility plant. However, users should use account 1080005 record charges or credits to work orders for retirement work in progress since this account is used for internal billing purposes.</p> <p>NOTE: Charges to this Balance Sheet account by AEPSC (company number 61) will be passed to the AEPSC Billing System for billing to Client companies.</p>
1080001	1080	A/P for Deprec of Plt	<p>This account shall include the total accumulated provision for depreciation of production plant (steam, nuclear, hydro and other), which v include the provision for depreciation expense, the book cost of the property retired and the cost of removal and salvage related to the asset retired.</p> <p>Effective 7/1/02 - the Account title was changed from "A/P for Deprec of Plt-Productn" to "A/P for Deprec of Plt". The business units were unbundled between Generation, Transmission, Distribution, & Nuclear - so the detail was kept by business unit instead of by account.</p>
1080005	1080	RWIP - Project Detail	<p>This account reflects the balance work orders in Retirement Work in Progress. The functional 1080 balance is maintained by project ID the PowerPlant asset management system.</p> <p>NOTE: Charges to this Balance Sheet account by AEPSC (company number 61) will be passed to the AEPSC Billing System for billing to Client companies.</p>
1080011	1080	Cost of Removal Reserve	Cost of Removal Reserve

Account	FERC	PS Descr	Description Of Charges
1080013	1080	ARO Removal Deprec - Accretion	FIN-47 requires establishing asset retirement obligations for property where our companies have accrued a removal reserve from rate regulated depreciation studies. This account will contain the cumulative effect of implementing the new accounting rule and will have monthly amounts posted representing depreciation and accretion from the ARO assets and liabilities. Description change per CF# 7025 effective 1/1/10, was ARO Removal Accretion.
1080020	1080	Accum Depr Rockport U2	This account shall include the incremental accumulated depreciation for Rockport Unit 2 using 2022 retirement date instead of 2028
1080155	1080	Unrecovered Plant	This account should include the remaining NBV of generating plants/units which have been considered probable for abandonment where companies have been granted the ability to recover the remaining NBV of the plant/unit over the life of another generating facility or unit (i.e. Tanner's Creek Plant in I&M). For FERC reporting, this account should be mapped to Accumulated Provision for Depreciation. For GAAP/SEC reporting, this account should be mapped to Regulatory Assets (similar to FERC account 182.2 Unrecovered Plant).
1080158	1080	RKPT U2 DSI GAAP Depreciation	This account should include the difference in depreciation calculated for Rockport Unit 2 DSI using a 2025 depreciation rate for FERC reporting and a 2022 retirement date for GAAP reporting. For CAAP/SEC reporting, this account should be mapped to Regulatory Assets
1110001	1110	A/P for Amort of Plt	This account shall include the total accumulated provision for amortization of production plant (steam, nuclear, hydro and other). Effective 7/1/02 - the Account title was changed from "A/P for Amort of Plt-Productio" to "A/P for Amort of Plt". The business units were unbundled between Generation, Transmission, Distribution, & Nuclear - so the detail was kept by business unit instead of by account.
1201000	1201	Nuclr Fuel in Proc of Refinmnt	A. This account shall include the original cost to the utility of nuclear fuel materials while in process of refinement, conversion, enrichment and fabrication into nuclear fuel assemblies and components, including processing, fabrication, and necessary shipping costs. This account shall also include the salvage value of nuclear materials which are actually being reprocessed for use and were transferred from account 1205000, Accumulated Provision for Amortization of Nuclear Fuel Assemblies. B. This account shall be credited and account 1202000, Nuclear Fuel Materials and Assemblies-Stock Account, shall be debited for the cost of completed fuel assemblies delivered for use in refueling or to be held as spares. In the case of the initial core loading, the transfer shall be made directly to account 1203000, Nuclear Fuel Assemblies in Reactor, upon the conclusion of the experimental or test period of the plant prior to its becoming available for service. ITEMS 1. Cost of natural uranium, uranium ores concentrates or other nuclear fuel sources, such as thorium, plutonium, and U-233. 2. Value of recovered nuclear materials being reprocessed for use. 3. Milling process costs. 4. Sampling and weighing, and assaying costs. 5. Purification and conversion process costs. 6. Costs of enrichment by gaseous diffusion or other methods. 7. Costs of fabrication into fuel forms suitable for insertion in the reactor. 8. All shipping costs of materials and components, including shipping of fabricated fuel assemblies to the reactor site. 9. Use charges on leased nuclear materials while in process of refinement, conversion, enrichment, and fabrication.
1203000	1203	Nuc Fuel Assemblies in Reactor	A. This account shall include the cost of nuclear fuel assemblies when inserted in a reactor for the production of electricity. The amount included herein shall be transferred from account 1202000, Nuclear Fuel Materials and Assemblies-Stock Account, except for the initial core loading which will be transferred directly from account 1201000. B. Upon removal of fuel assemblies from a reactor, the original cost of the assemblies removed shall be transferred to account 1204000, Spent Nuclear Fuel or account 1202000, Nuclear Fuel Materials and Assemblies-Stock Account, as appropriate. The account was inactivated effective 10/1/99 and reactivated 12/1/2000.
1204000	1204	Spent Nuclear Fuel	A. This account shall include the original cost of nuclear fuel assemblies, in the process of cooling, transferred from account 1203000, Nuclear Fuel Assemblies in Reactor, upon removal from a reactor pending reprocessing. B. This account shall be credited and account 1205000, Accumulated Provision for Amortization of Nuclear Fuel Assemblies, debited for fuel assemblies, after the cooling period is over at the cost recorded in this account.
1205001	1205	A/P for Amrt of Nuc Fuel - U 1	A. This account shall be credited and account 518, Nuclear fuel expense shall be debited for the amortization of the net cost of nuclear fuel assemblies used in the production of energy. The net cost of nuclear fuel assemblies subject to amortization shall be the original cost of nuclear fuel assemblies, plus or less the expected net salvage value of uranium, plutonium, and other by-products. B. This account shall be credited with the net salvage value of uranium, plutonium, and other nuclear by-products when such items are sold, transferred otherwise disposed of. Account 1201000, Nuclear Fuel in Process of Refinement, Conversion, Enrichment, and Fabrication, shall be debited with the net salvage value of nuclear materials to be reprocessed. Account 1570000, Nuclear Materials Held for Sale shall be debited for the net salvage value of nuclear materials not to be reprocessed but to be sold or otherwise disposed of and account 1202000 will be debited with the net salvage value of nuclear materials that will be held for future use and not actually in process, in account 1201000, Nuclear Fuel in Process of Refinement, Conversion, Enrichment, and Fabrication. C. This account shall be debited and account 1204000, Spent Nuclear Fuel, shall be credited with the cost of fuel assemblies at the end of the cooling period.
1205002	1205	A/P for Amrt of Nuc Fuel - U 2	A. This account shall be credited and account 518, Nuclear fuel expense shall be debited for the amortization of the net cost of nuclear fuel assemblies used in the production of energy. The net cost of nuclear fuel assemblies subject to amortization shall be the original cost of nuclear fuel assemblies, plus or less the expected net salvage value of uranium, plutonium, and other by-products. B. This account shall be credited with the net salvage value of uranium, plutonium, and other nuclear by-products when such items are sold, transferred otherwise disposed of. Account 1201000, Nuclear Fuel in Process of Refinement, Conversion, Enrichment, and Fabrication, shall be debited with the net salvage value of nuclear materials to be reprocessed. Account 1570000, Nuclear Materials Held for Sale shall be debited for the net salvage value of nuclear materials not to be reprocessed but to be sold or otherwise disposed of and account 1202000 will be debited with the net salvage value of nuclear materials that will be held for future use and not actually in process, in account 1201000, Nuclear Fuel in Process of Refinement, Conversion, Enrichment, and Fabrication. C. This account shall be debited and account 1204000, Spent Nuclear Fuel, shall be credited with the cost of fuel assemblies at the end of the cooling period.
1206000	1206	Nuclear Fuel Under Cap Leases	This account shall include the amount recorded under capital leases for nuclear fuel leased from others for use by the utility in its utility operations.
1206002	1206	Amtz-Nuc Fuel undr Cap Lse-U2	This account shall include the amount recorded as amortization under capital leases for nuclear fuel leased from others for use by the utility in its utility operations. For I&M Dec 2007 nuclear fuel sale/leaseback. This is for Unit 2.
1206008	1206	Nuc Fuel Under Cap Lease-Aff	This account will include the amount recorded under capital leases for nuclear fuel leased from affiliated for use by the utility in its operations.
1206009	1206	Amtz-Nuc Fuel Cap Lse-Aff-U2	This account will include the amount recorded as amortization under capital leases for nuclear fuel leased from affiliates for use by the utility in its operations. Record the accumulated amort of the affiliated nuclear fuel lease at Cook Unit 2.
1206010	1206	Amtz-Nuc Fuel Cap Lse-Aff-U1	This account will include the amount recorded as amortization under capital leases for nuclear fuel leased from affiliates for use by the utility in its operations. Record the accumulated amort of the affiliated nuclear fuel lease at Cook Unit 1.
1210001	1210	Nonutility Property - Owned	This account shall include the book cost of land, structures, equipment, or other tangible or intangible property owned by the utility, but not used in utility service and not properly includible in account 105, Electric Plant Held for Future Use.
1210002	1210	Nonutility Property - Leased	This account shall include the book cost of land, structures, equipment, or other tangible or intangible property recorded under capital leases as property leased from others and used by the utility in its nonutility operations.

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1210003	1210	Nonutility Property - WIP	This account shall include the balance in work orders to acquire tangible or intangible property owned by the utility, but not used in utility service and not properly includible in account 105, Electric Plant Held for Future Use. B. This account shall also include the amount recorded under capital leases for property leased from others and used by the utility in its nonutility operations.
1210032	1210	Nonutil Prprty-Operating Lease	This account shall include the book cost of land, structures, equipment, or other tangible or intangible property recorded under operating leases as property leased from others and used by the utility in its nonutility operations.
1220001	1220	Depr&Amrt of Nonutl Prop-Ownd	This account shall include the accumulated provision for depreciation and amortization applicable to nonutility property owned by the utility in account 1210001.
1220002	1220	Depr&Amrt of Nonutl Prop-Leasd	This account shall include the accumulated provision for depreciation and amortization applicable to nonutility property recorded under capital leases as property leased from others in account 1210002.
1220003	1220	Depr&Amrt of Nonutl Prop-WIP	This account shall include the accumulated provision for depreciation and amortization applicable to nonutility property in the process of being acquired by the utility.
			This account shall include the total retirement work in progress applicable to nonutility property.
1220032	1220	Depr&Amrt-Nonutil Prop-Oper Ls	This account shall include the accumulated provision for depreciation and amortization applicable to nonutility property recorded under operating leases as property leased from others in account 1210032.
1231001	1231	Invest in Common Stock of Subs	This account shall include the cost of investments in common stock issued or assumed by subsidiary companies and investment advances to such companies, including interest accrued thereon when such interest is not subject to current settlement plus the equity in undistributed earnings or losses of such subsidiary companies since acquisition. This account shall be credited with any dividends declared by such subsidiaries.
1231005	1231	Invest in Subs Retained Erngs	This account shall include the cost of investments in retained earnings issued or assumed by subsidiary companies and investment advances to such companies, including interest accrued thereon when such interest is not subject to current settlement plus the equity in undistributed earnings or losses of such subsidiary companies since acquisition. This account shall be credited with any dividends declared by such subsidiaries.
1240002	1240	Oth Investments-Nonassociated	This account shall include the book cost of investments in securities issued or assumed by nonassociated companies and investment advances to such companies. This account shall also include the offsetting entry to the recording of amortization of discount or premium on interest bearing investments
1240005	1240	Spec Allowance Inv NOx	To record the NOx allowance inventory traded on a speculative basis
1240027	1240	Other Property - RWIP	This account is used to track Other Property - RWIP
1240028	1240	Other Property - RETIRE	This account is used to track Other Property - RETIRE
1240029	1240	Other Property - CPR	This account is used to track Other Property - CPR
1240092	1240	Fbr Opt Lns-In Kind Sv-Invest	Investment related to Fiber Optic Lines In-Kind Services agreement with nonaffiliated companies. (Note: In-Kind Services - no funds exchanged). Offsetting deferred gain is recorded in Account 2530092. Investment value to be amortized over the expected life of fibers (long-term). Changed title and descrypt 10/01/06 was Oth Inv-Fbr Opt Ln-In Kind Srv.
1280002	1280	Decommissioning Trust Funds	This account shall include the amount of cash and book cost of investments for the nuclear decommissioning trust funds.
1280003	1280	Spent Nuclear Fuel Trust Funds	This account shall include the amount of cash and book cost of investments for spent nuclear fuel trust funds.
1290000	1290	Pension Net Funded Position	Pension net funded position will be recorded in this account per FERC Guidance on implementation of FAS 158.
1290001	1290	Non-UMWA PRW Funded Position	This account will record the funded position for the Non-UMWA Post Retirement Welfare (PRW) trust as required by FAS 158 guidance
1290002	1290	SFAS 106 - Non-UMWA PRW	This account will record the provisions for Non-UMWA Post Retirement Welfare (PRW) made by the utility and amounts contributed by Non-UMWA employees for PRW where the funds are include in the assets of the utility.
1290003	1290	SFAS 87 - Pension	This account shall include provisions made by the utility and amounts contributed by employees for pensions where the funds are included in the assets of the utility. This account is used if the Pension is in an overfunded position. The 2283006 account is used if the pension is underfunded.
1310000	1310	Cash	This account shall include the amount of current cash funds except working funds.
1340018	1340	Spec Deposits - Elect Trading	This account shall include special deposits applicable to electric trading.
1340048	1340	Spec Deposits-Trading Contra	This account is intended to be used for netting MTM collateral positions in accordance with FIN39-1. Please map to the same balance sheet reporting as account 1340017 and 1340018.
1340050	1340	Spec Deposit Mizuho Securities	To record the broker activity related to Mizuho Securities
1340051	1340	Spec Deposit RBC	To record the broker activity related to RBC Capital Markets.
1340053	1340	Deposits - Flexible Spending	This account shall include flexible spending account deposits
1340057	1340	Wells Fargo Securities, LLC	To record the broker activity related to Wells Fargo Securities, LLC.
1350002	1350	Petty Cash	This account shall include cash advanced for petty cash funds.
1420001	1420	Customer A/R - Electric	This account shall include amounts due from customers for electric service.
1420005	1420	Employee Loans - Current	This account shall include amounts due from employees for the current portion of loans outstanding.
1420006	1420	A/R-Customer Assistance	This account shall include amounts due from customer assistance.
1420014	1420	Customer A/R-System Sales	This account shall include amounts due from customers for system sales.
1420016	1420	Customer A/R-Trustee Payments	This account shall include amounts due from customers for trustee payments.
1420017	1420	State Emergency Relief	This account shall include amounts due from State Emergency Relief.
1420022	1420	Cust A/R - Factored	This account is used for factoring the AEP-East electric accounts receivable.
1420023	1420	Cust A/R-System Sales - MLR	This account shall include amounts due from customers for system sales based on the MLR ratio.
1420033	1420	Cooling Assistance Prg (COOL)	To be completed later.
1420041	1420	DRAFT Assistance Program	Accounts receivable related to the Michigan DRAFT energy assistance program credits.
1420044	1420	Customer A/R - Estimated	This account shall include the estimated amounts due from customers.
1420046	1420	Energy Share Program - I&M	To include amounts to be received from the Salvation Army in connection with the low-income Energy Share Program assistance plan credits to I&M customers
1420048	1420	Emission Allowance Trading	Account shall be used by Fuel and Contract Accounting to record amounts receivable from nonaffiliated companies solely for allowance trading activities
1420050	1420	PJM AR Accrual	This account reflects the net AR/AP accrual with PJM under the master netting agreement. Old Account 1430087
1420054	1420	Accrued Power Brokers	To accrue gains / losses realized per Magnum but open positions per broker statement. Old Account 1430090
1420058	1420	Cust A/R-Contra-Home Warranty	This account shall include the net amount due to non-affiliated home warranty providers that are initially recorded in and are an offset to account 1420001 when billed.
1420059	1420	AR PS Bill-Cust Home Warranty	AEP is contracting with a third party vendor that will offer home warranties to AEP's customers, starting in Ohio and moving to other states in the system. Home warranty charges will appear on the MACSS electric bills. Corresponding revenue will be recorded in account 4210007. This new account will record the receivable for related commissions. Obligation will be relieved by customer home warranty payments.
1420060	1420	PJM Trans Enhancement Refund	To track receivable due from PJM related to transmission enhancement refunds
1420102	1420	AR Peoplesoft Billing - Cust	This account is used to track A/R PeopleSoft Billing System charges for Customer based transactions.
1420103	1420	AR Long-Term-Customer	Long Term Accounts Receivable Account for recording customer receivables which will not be collected within a year.
1430002	1430	Allowances	This account shall be used by the Allowance Management System for transactions created by activity at the annual EPA auction of allowances and for the transactions with Buckeye Power for its share of Cardinal Plant allowances. Accounts are assigned to Ledger Accounting for reconciliation.

Account	FERC	PS Descr	Description Of Charges
1430022	1430	2001 Employee Biweekly Pay Cnv	This account will be used to record the receivable from the April 12 special pay made in conjunction with the conversion from semi-monthly to bi-weekly pay. The receivable to the company is to be paid back (withheld from employee pay) when employees leave the payroll.
1430023	1430	A/R PeopleSoft Billing System	This account is used to track A/R PeopleSoft Billing System
1430081	1430	Damage Recovery - Third Party	To record amounts due from third parties for damage to AEP property.
1430083	1430	Damage Recovery Offset Demand	To record offset to amounts demanded from third parties for damage to AEP property. This is a contra-asset account for 1430081.
1430087	1430	PJM AR Accrual	This account reflects the net AR/AP accrual with PJM under the master netting agreement.
1430101	1430	Other Accounts Rec - Misc	This account shall include amounts due the utility upon open accounts, other than amounts due from associated companies, and from customers for utility services. This account will be to record amounts due the utility that are Miscellaneous (not Customer) based receivables. Customer Other Accounts Recievable should be charged to 1420101.
1430102	1430	AR Peoplesoft Billing - Misc	This account is used to track A/R PeopleSoft Billing System charges for Miscellaneous (non customer) based transactions.
1440002	1440	Uncoll Accts-Other Receivables	This account shall be credited with amounts provided for losses on miscellaneous accounts receivable which may become uncollectible
1460001	1460	A/R Assoc Co - InterUnit G/L	This account includes amounts receivable from affiliated companies derived from interunit General Ledger transactions. This account was previously 1460006. The usage of accounts 1460001 and 1460006 was changed effective 5/1/2000 to facilitate reconciliation of intercompany receivables.
1460006	1460	A/R Assoc Co - Intercompany	This account shall include regular drafts upon which associated companies are liable, and which mature and are expected to be paid in not later than one year from the date of issue, together with any interest thereon, and debit balances subject to current settlement in ope accounts with associated companies. Items which do not bear a specified due date but which have been carried for more than twelve months and items which are not paid within twelve months from due date shall be transferred to account 123, Investment in Associated Companies. This account was previously 1460001. The usage of accounts 1460001 and 1460006 was changed effectiue 5/1/2000 to facilitate reconciliation of intercompany receivables.
1460009	1460	A/R Assoc Co - InterUnit A/P	This account includes amounts receivable from affiliated companies derived from interunit Accounts Payable transactions.
1460011	1460	A/R Assoc Co - Multi Pmts	This account includes amounts receivable from affiliated companies associated with billings.
1460025	1460	Fleet - M4 - A/R	This account shall include accounts receiving from associated companies for M4 transactions.
1510001	1510	Fuel Stock - Coal	This account shall include the book cost of coal on hand. Items 1. Invoice price of coal less any cash or other discounts. 2. Freight, switching, demurrage and other transportation charges, not including, however, any charges for unloading from th shipping medium. 3. Excise taxes, purchasing agents' commissions, insurance and other expenses directly assignable to cost of coal. 4. Operating, maintenance and depreciation expenses and ad valorem taxes on utility-owned transportation equipment used to transport c from the point of acquisition to the unloading point. 5. Lease or rental costs of transportation equipment used to transport coal from the point of acquisition to the unloading point.
1510002	1510	Fuel Stock - Oil	This account shall include the book cost of oil on hand. Items 1. Invoice price of oil less any cash or other discounts. 2. Freight, switching, demurrage and other transportation charges, not including, however, any charges for unloading from the shipping medium. 3. Excise taxes, purchasing agents' commissions, insurance and other expenses directly assignable to cost oil. 4. Operating, maintenance and depreciation expenses and ad valorem taxes on utility-owned transportation equipment used to transport oil from the point of acquisition to the unloading point. 5. Lease or rental costs of transportation equipment used to transport o from the point of acquisition to the unloading point.
1510004	1510	Coal In Transit - Terminal	This account shall include the book cost of coal in transit - terminal. Items 1. Invoice price of coal less any cash or other discounts. 2. Freight, switching, demurrage and other transportation charges, not including, however, any charges for unloading from the shipping medium. 3. Excise taxes, purchasing agents' commissions, insurance and other expenses directly assignable to cost coal. 4. Operating, maintenance and depreciation expenses and ad valorem taxes on utility-owned transportation equipment used to transport coal from the point of acquisition to the unloading point. 5. Lease or rental costs of transportation equipment used to transport coal from the point of acquisition to the unloading point.
1510009	1510	Coal In Transit - Barge	This account shall include the book cost of coal in transit - barge. Items 1. Invoice price of coal less any cash or oth discounts. 2. Freight, switching, demurrage and other transportation charges, not including, however, any charges for unloading from th shipping medium. 3. Excise taxes, purchasing agents' commissions, insurance and other expenses directly assignable to cost of coal. 4. Operating, maintenance and depreciation expenses and ad valorem taxes on utility-owned transportation equipment used to transport c from the point of acquisition to the unloading point. 5. Lease or rental costs of transportation equipment used to transport coal from the point of acquisition to the unloading point.
1510020	1510	Fuel Stock Coal - Intransit	Estimated value of coal (including Lignite) which the Company has title to but has not been unloaded at the plant or is otherwise not available for consumption.
1520000	1520	Fuel Stock Exp Undistributed	<p>A. This account may include the cost of labor and of supplies used and expenses incurred in unloading fuel from the shipping medium a in the handling thereof prior to its use, if such expenses are sufficiently significant in amount to warrant being treated as a part of the cos of fuel inventory rather than being charged direct to expense as incurred. B. Amounts included herein shall be charged to expense as f fuel is used to the end that the balance herein shall not exceed the expenses attributable to the inventory of fuel on hand.</p> <p>ITEMS Labor: 1. Procuring and handling of fuel. 2. All routine fuel analyses. 3. Unloading from shipping facility and putting in storage 4. Moving of fuel in storage and transferring from one station to another. 5. Handling from storage or shipping facility to first bunker, hopper, bucket, tank or holder of boiler house structure. 6. Operation of mechanical equipment, such as locomotives, trucks, cars, boats, barges, cranes, etc. Supplies and Expenses: 1. Tools, lubricants and other supplies. 2. Operating supplies for mechanical equipmer 3. Transportation and other expenses in moving fuel. 4. Stores expenses applicable to fuel.</p> <p>This account includes the cost of individual business and professional memberships; see Account 4265004 for social memberships and related expenses and see Account 9302000 for corporate memberships such as for industry dues, e.g., EEI.</p> <p>NOTE: Charges to this Balance Sheet account by AEPSC (company number 61) will be passed to the AEPSC Billing System for billing to Client companies.</p>

Account	FERC	PS Descr	Description Of Charges
1540001	1540	M&S - Regular	<p>A. This account shall include the cost of materials purchased primarily for use in the utility business for construction, operation and maintenance purposes. It shall also include the book cost of materials recovered in connection with construction, maintenance or the retirement of property, such materials being credited to construction, maintenance or accumulated depreciation provision, respectively, and included herein as follows: (1)Reusable materials consisting of large individual items shall be included in this account at original cost, estimated if not known. The cost of repairing such items shall be charged to the maintenance account appropriate for the previous use; (2) Reusable materials consisting of relatively small items, the identity of which (from the date of original installation to the final abandonment or sale thereof) cannot be ascertained without undue refinement in accounting, shall be included in this account at current prices new for such items. The cost of repairing such items shall be charged to the appropriate expense account as indicated by previous use; (3) Scrap and nonusable materials included in this account shall be carried at the estimated net amount realizable therefrom. The difference between the amounts realized for scrap and nonusable materials sold and the net amount at which the materials were carried in this account, as far as practicable, shall be adjusted to the accounts credited when the materials were charged to this account. B. Materials and supplies issued shall be credited hereto and charged to the appropriate construction, operating expense, or other account on the basis of a unit price determined by the use of cumulative average, first-in-first-out, or such other method of inventory accounting as conforms with accepted accounting standards consistently applied. ITEMS 1. Invoice price of materials less cash or other discounts. Freight, switching or other transportation charges when practicable to include as part of the cost of particular materials to which they relate. 3. Customs duties and excise taxes. 4. Costs of inspection and special tests prior to acceptance. 5. Insurance and other directly assignable charges. Note A: Where expenses applicable to materials purchased cannot be directly assigned to particular purchases, they may be charged to a stores expense clearing account (account 163, Stores Expense Undistributed), and distributed therefrom to the appropriate account. Note B: When materials and supplies are purchased for immediate use, they need not be carried through this account but may be charged directly to the appropriate utility plant or expense account.</p>
1540004	1540	M&S - Exempt Material	This account shall include the cost of materials purchased primarily for use in the utility business for construction, operation and maintenance purposes that are stored in remote locations instead of the storerooms.
1540005	1540	Material Away for Repairs	This account shall include the cost of materials purchased primarily for use in the utility business for construction, operation and maintenance purposes that have been sent away for repairs.
1540013	1540	Transportation Inventory	This account shall be used to track Transportation M & S Inventory for Fleet Vehicle Maintenance.
1540015	1540	Indus - Direct Charge Non Cat	This account shall be used to track Indus direct charges, non-catagorized.
1540016	1540	MMS - Truck Stock	This account shall be used to track MMS charges for Truck Stock.
1540025	1540	Matls Supply-Activated Carbon	This account shall include the cost of activated carbon purchased for use in some utility power plants.
1540028	1540	M&S - Anhydrous Ammonia	This account shall include the cost of anhydrous ammonia purchased for use in utility power plants.
1540029	1540	Matls Supply-Sodium Bicarbon	This account shall include the cost of sodium bicarbonate purchased for use in some utility power plants.
1560000	1560	Other Materials & Supplies	This account shall include the book cost of materials and supplies held primarily for nonutility purposes. The principles prescribed in accounting for utility materials and supplies shall be observed in respect to items carried in this account.
1581000	1581	SO2 Allowance Inventory	<p>This account shall include the cost of allowances owned by the utility and not withheld by the Environmental Protection Agency. This account shall be credited and Account 5090000, Allowances, shall be debited concurrent with the monthly emission of sulfur dioxide.</p>
1581003	1581	SO2 Allowance Inventory - Curr	Current portion of SO2 Compliance Inventory
1581014	1581	CSAPR Seas NOx Comp Inv - Curr	This account should include the cost of Cross State Air Pollution Rule (CSAPR) Seasonal NOx allowances owned by the utility and not withheld by the EPA
1630001	1630	Stores Exp - T&D Centrl Wrhse	<p>A. This account shall include the cost of supervision, labor and expenses incurred in the operation of the Central Warehouse storeroom, including purchasing, storage, handling and distribution of materials and supplies. B. This account shall be cleared by adding to the cost of materials and supplies issued a suitable loading charge which will distribute the expense equitably over stores issues. ITEMS Labor: 1. Inspecting and testing materials and supplies when not assignable to specific items. 2. Unloading from shipping facilities and putting in storage. 3. Supervision of purchasing and stores department to extent assignable to materials handled through stores. 4. Getting materials from stock and in readiness to go out. 5. Inventorying stock received or stock on hand by stores employees but not including inventories by general department employees as part of internal or general audits. 6. Purchasing department activities in checking material needs, investigating sources of supply, analyzing prices, preparing and placing orders, and related activities to extent applicable to materials handled through stores. (Optional. Purchasing department expenses may be included in administrative and general expenses.) 7.Maintaining stores equipment. 8. Cleaning and tidying storerooms and stores offices. 9. Keeping stock records, including recording and posting of material receipts and issues and maintaining inventory record of stock. 10. Collecting and handling scrap materials in stores. Supplies and expenses: 1. Adjustments of inventories of materials and supplies but not including large difference which can readily be assigned to important classes of materials and equitably distributed among the accounts to which such classes of materials have been charged since the previous inventory. 2. Cash and other discounts not practically assignable to specific materials. Freight, express, etc., when not assignable to specific items. 4. Heat, light and power for storerooms and store offices. 5. Brooms, brushes, sweeping compounds and other supplies used in cleaning and tidying storerooms and stores offices. 6. Injuries and damages. 7. Insurance on materials and supplies and on stores equipment. 8. Losses due to breakage, leakage, evaporation, fire or other causes less credits for amounts received from insurance, transportation companies or others in compensation of such losses. 9. Postage, printing, stationery and office supplies. 10. Rent of storage space and facilities. 11. Communication service. 12. Excise and other similar taxes not assignable to specific materials. 13. Transportation expense on inward movement of stores and on transfer between storerooms but not including charges on materials recovered from retirements which shall be accounted for as part of cost of removal. Note: A physical inventory of each class of materials and supplies shall be made at least every two years.</p> <p>NOTE: Charges to this Balance Sheet account by AEPSC (company number 61) will be passed to the AEPSC Billing System for billing to Client companies.</p>

Account	FERC	PS Descr	Description Of Charges
1630004	1630	Strs Exp-T&D Satellite Storerm	<p>A. This account shall include the cost of supervision, labor and expenses incurred in the operation of the transmission and distribution satellite storerooms, including purchasing, storage, handling and distribution of materials and supplies. B. This account shall be cleared by adding to the cost of materials and supplies issued a suitable loading charge which will distribute the expense equitably over stores issues.</p> <p>ITEMS Labor: 1. Inspecting and testing materials and supplies when not assignable to specific items. 2. Unloading from shipping faci and putting in storage. 3. Supervision of purchasing and stores department to extent assignable to materials handled through stores. 4. Getting materials from stock and in readiness to go out. 5. Inventorying stock received or stock on hand by stores employees but not including inventories by general department employees as part of internal or general audits. 6. Purchasing department activities in checking material needs, investigating sources of supply, analyzing prices, preparing and placing orders, and related activities to extent applicable to materials handled through stores. (Optional. Purchasing department expenses may be included in administrative and gene expenses.) 7.Maintaining stores equipment. 8. Cleaning and tidying storerooms and stores offices. 9. Keeping stock records, including recording and posting of material receipts and issues and maintaining inventory record of stock. 10. Collecting and handling scrap materials in stores. Supplies and expenses: 1. Adjustments of inventories of materials and supplies but not including large difference which can readily be assigned to important classes of materials and equitably distributed among the accounts to which such classes of materials have been charged since the previous inventory. 2. Cash and other discounts not practically assignable to specific materials. Freight, express, etc., when not assignable to specific items. 4. Heat, light and power for storerooms and store offices. 5. Brooms, brushes, sweeping compounds and other supplies used in cleaning and tidying storerooms and stores offices. 6. Injuries and damages. 7. Insurance on materials and supplies and on stores equipment. 8. Losses due to breakage, leakage, evaporation, fire or other causes less credits for amounts received from insurance, transportation companies or others in compensation of such losses. 9. Postage, printing, stationery and office supplies. 10. Rent of storage space and facilities. 11. Communication service. 12. Excise and other simi taxes not assignable to specific materials. 13. Transportation expense on inward movement of stores and on transfer between storeroo but not including charges on materials recovered from retirements which shall be accounted for as part of cost of removal. Note: A physical inventory of each class of materials and supplies shall be made at least every two years.</p> <p>NOTE: Charges to this Balance Sheet account by AEPSC (company number 61) will be passed to the AEPSC Billing System for billing to Client companies.</p>
1630005	1630	Stores Exp - Rockport Plant	<p>A. This account shall include the cost of supervision, labor and expenses incurred in the operation of the Rockport Plant storeroom, including purchasing, storage, handling and distribution of materials and supplies. B. This account shall be cleared by adding to the cc of materials and supplies issued a suitable loading charge which will distribute the expense equitably over stores issues.</p> <p>ITEMS Labor: 1. Inspecting and testing materials and supplies when not assignable to specific items. 2. Unloading from shipping faci and putting in storage. 3. Supervision of purchasing and stores department to extent assignable to materials handled through stores. 4. Getting materials from stock and in readiness to go out. 5. Inventorying stock received or stock on hand by stores employees but not including inventories by general department employees as part of internal or general audits. 6. Purchasing department activities in checking material needs, investigating sources of supply, analyzing prices, preparing and placing orders, and related activities to extent applicable to materials handled through stores. (Optional. Purchasing department expenses may be included in administrative and gene expenses.) 7.Maintaining stores equipment. 8. Cleaning and tidying storerooms and stores offices. 9. Keeping stock records, including recording and posting of material receipts and issues and maintaining inventory record of stock. 10. Collecting and handling scrap materials in stores. Supplies and expenses: 1. Adjustments of inventories of materials and supplies but not including large difference which can readily be assigned to important classes of materials and equitably distributed among the accounts to which such classes of materials have been charged since the previous inventory. 2. Cash and other discounts not practically assignable to specific materials. Freight, express, etc., when not assignable to specific items. 4. Heat, light and power for storerooms and store offices. 5. Brooms, brushes, sweeping compounds and other supplies used in cleaning and tidying storerooms and stores offices. 6. Injuries and damages. 7. Insurance on materials and supplies and on stores equipment. 8. Losses due to breakage, leakage, evaporation, fire or other causes less credits for amounts received from insurance, transportation companies or others in compensation of such losses. 9. Postage, printing, stationery and office supplies. 10. Rent of storage space and facilities. 11. Communication service. 12. Excise and other simi taxes not assignable to specific materials. 13. Transportation expense on inward movement of stores and on transfer between storeroo but not including charges on materials recovered from retirements which shall be accounted for as part of cost of removal. Note: A physical inventory of each class of materials and supplies shall be made at least every two years.</p> <p>NOTE: Charges to this Balance Sheet account by AEPSC (company number 61) will be passed to the AEPSC Billing System for billing to Client companies.</p>
1630018	1630	Stores Exp - Cook Nuclear Plan	<p>A. This account shall include the cost of supervision, labor and expenses incurred in the operation of the Cook Nuclear Plant storeroom, including purchasing, storage, handling and distribution of materials and supplies. B. This account shall be cleared by adding to the cc of materials and supplies issued a suitable loading charge which will distribute the expense equitably over stores issues.</p> <p>ITEMS Labor: 1. Inspecting and testing materials and supplies when not assignable to specific items. 2. Unloading from shipping faci and putting in storage. 3. Supervision of purchasing and stores department to extent assignable to materials handled through stores. 4. Getting materials from stock and in readiness to go out. 5. Inventorying stock received or stock on hand by stores employees but not including inventories by general department employees as part of internal or general audits. 6. Purchasing department activities in checking material needs, investigating sources of supply, analyzing prices, preparing and placing orders, and related activities to extent applicable to materials handled through stores. (Optional. Purchasing department expenses may be included in administrative and gene expenses.) 7.Maintaining stores equipment. 8. Cleaning and tidying storerooms and stores offices. 9. Keeping stock records, including recording and posting of material receipts and issues and maintaining inventory record of stock. 10. Collecting and handling scrap materials in stores. Supplies and expenses: 1. Adjustments of inventories of materials and supplies but not including large difference which can readily be assigned to important classes of materials and equitably distributed among the accounts to which such classes of materials have been charged since the previous inventory. 2. Cash and other discounts not practically assignable to specific materials. Freight, express, etc., when not assignable to specific items. 4. Heat, light and power for storerooms and store offices. 5. Brooms, brushes, sweeping compounds and other supplies used in cleaning and tidying storerooms and stores offices. 6. Injuries and damages. 7. Insurance on materials and supplies and on stores equipment. 8. Losses due to breakage, leakage, evaporation, fire or other causes less credits for amounts received from insurance, transportation companies or others in compensation of such losses. 9. Postage, printing, stationery and office supplies. 10. Rent of storage space and facilities. 11. Communication service. 12. Excise and other simi taxes not assignable to specific materials. 13. Transportation expense on inward movement of stores and on transfer between storeroo but not including charges on materials recovered from retirements which shall be accounted for as part of cost of removal. Note: A physical inventory of each class of materials and supplies shall be made at least every two years.</p> <p>NOTE: Charges to this Balance Sheet account by AEPSC (company number 61) will be passed to the AEPSC Billing System for billing to Client companies.</p>

Account	FERC	PS Descr	Description Of Charges
1630032	1630	Stores Exp - Power Gen General	This account number is reserved for future processing purposes NOTE: Charges to this Balance Sheet account by AEPSC (company number 61) will be passed to the AEPSC Billing System for billing to Client companies.
1630033	1630	Stores Exp - All Busin Units	This account number is reserved for future processing purposes NOTE: Charges to this Balance Sheet account by AEPSC (company number 61) will be passed to the AEPSC Billing System for billing to Client companies.
1650001	1650	Prepaid Insurance	This account shall include amounts representing prepayments of insurance.
165000217	1650	Prepaid Taxes	This account shall include amounts representing prepayments of taxes.
165000218	1650	Prepaid Taxes	This account shall include amounts representing prepayments of taxes.
1650003	1650	Prepaid Rents	This account shall include amounts representing prepayments of rents.
1650006	1650	Other Prepayments	This account shall include amounts representing prepayments of other items not listed.
1650009	1650	Prepaid Carry Cost-Factored AR	This account is used for factoring the AEP-East electric accounts receivable.
1650010	1650	Prepaid Pension Benefits	To segregate the west prepaid pension from the other prepaid employee benefits per the request of the reporting group for the purpose SEC reporting
165001117	1650	Prepaid Sales Taxes	This account shall include amounts representing prepayments of sales taxes. Prepayments of Sales vs Use Taxes need to be in separate accounts
165001118	1650	Prepaid Sales Taxes	This account shall include amounts representing prepayments of sales taxes. Prepayments of Sales vs Use Taxes need to be in separate accounts
165001119	1650	Prepaid Sales Taxes	This account shall include amounts representing prepayments of sales taxes. Prepayments of Sales vs Use Taxes need to be in separate accounts
165001217	1650	Prepaid Use Taxes	This account shall include amounts representing prepayments of use taxes
165001218	1650	Prepaid Use Taxes	This account shall include amounts representing prepayments of use taxes
165001219	1650	Prepaid Use Taxes	This account shall include amounts representing prepayments of use taxes
1650014	1650	FAS 158 Qual Contra Asset	This account is used to track the long term portion of the FAS 158 PBO liability (Projected Benefit Obligation) for the Qualified Pension Plan when the net plan is still prepaid. This account offsets account 1650010.
1650021	1650	Prepaid Insurance - EIS	This account shall include amounts representing prepayments of insurance with EIS (Energy Insurance Services).
1650023	1650	Prepaid Lease	Track balance of prepaid lease expense for agreements that qualify as a lease under company policy. Prepaid Rents account should be used when the payment does not cover multiple accounting periods or does not qualify as a lease under company policy.
1650030	1650	Other Prepayments - Long Term	This account shall include amounts representing long term prepayments of other items not listed
1650035	1650	PRW Without MED-D Benefits	To record the Prepaid portion of the FAS106 Post Retirement Welfare (PRW) Trust - excluding the effects of the Med-D Subsidy.
1650037	1650	FAS158 Contra-PRW Exclud Med-D	To record an offset to the "Post Retirement Welfare (PRW) Without MED-D Benefits" 165 prepaid account for monthly PRW activity. PF will not report a Prepaid balance for financial reporting, the balance is reported through a 129 account if overfunded or 228 if underfunded
1710012	1710	Interest Under Recover - MI	To record interest receivable/payable related to the under/over recovery of deferred fuel
1710448	1710	Interest Receivable. -SIT -ST	Interest Receivable -SIT -ST
1720000	1720	Rents Receivable	This account shall include rents receivable or accrued on property rented or leased by the utility to others. Note: Rents receivable from associated companies shall be included in account 146, Accounts Receivable from Associated Companies.
1730000	1730	Accrued Utility Revenues	At the option of the utility, the estimated amount accrued for service rendered, but not billed at the end of any accounting period, may be included herein. In case accruals are made for unbilled revenues, they shall be made likewise for unbilled expenses, such as for the purchase of energy.
1730002	1730	Acrd Utility Rev-Factored-Assc	This account is used for factoring the AEP-East electric accounts receivable.
174001116	1740	Non-Highway Fuel Tax Credit	vintage year account to enable recording of the non-highway fuel tax credit
1740035	1740	Misc Current Assets - EIS	This account shall include the book cost of all miscellaneous current and accrued assets for Energy Insurance Services (EIS).
1740038	1740	Dept of Energy Proceeding-Curr	This account contains amounts probable of recovery within 1 year from the Department of Energy through the Spent Nuclear Fuel storage / Dry Cask proceeding. This account contains costs for which a settlement has not yet been achieved. Upon reaching settlement with the DOE, these costs should be recorded in account 143.
1740039	1740	Dept of Energy Proceed-NonCurr	This account contains amounts probable of recovery (but not within 1 year) from the Department of Energy through the Spent Nuclear Fuel storage / Dry Cask proceeding. These costs have not been submitted through the claims process. Upon achieving "current" status by reaching an expected recovery in less than 1 year, amounts should be reclassified to the equivalent current account (also Acct 174).
1750001	1750	Curr. Unreal Gains - NonAffil	Amounts recorded in accordance with SFAS 133 as amended, and EITF 02-03, representing current unrealized gains on forward commitments which are not designated as hedges.
1750002	1750	Long-Term Unreal Gns - Non Aff	Amounts recorded in accordance with SFAS 133 as amended, and EITF 02-03, representing long-term (greater than one year) unrealized gains on forward commitments which are not designated as hedges.
1750021	1750	S/T Asset MTM Collateral	This account is intended to be used for netting MTM collateral positions in accordance with FIN39-1. Please use account number 1750021.
1750022	1750	L/T Asset MTM Collateral	This account is intended to be used for netting MTM collateral positions in accordance with FIN39-1. Please use account number 1750022.
1810002	1810	Unamort Debt Exp - Inst Pur Cn	This account shall include expenses related to the issuance or assumption of installment purchase contracts. Amounts recorded in this account shall be amortized over the life of each respective issue under a plan which will distribute the amount equitably over the life of the security.
1810003	1810	Unamort Debt Exp Notes Payable	This account shall include expenses related to the issuance or assumption of notes payable. Amounts recorded in this account shall be amortized over the life of each respective issue under a plan which will distribute the amount equitably over the life of the security.
1810006	1810	Unamort Debt Exp - Sr Unsec Nt	This account shall include expenses related to the issuance or assumption of Senior Unsecured Notes. Amounts recorded in this account shall be amortized over the life of each respective issue under a plan which will distribute the amount equitably over the life of the security.

Account	FERC	PS Descr	Description Of Charges
1823000	1823	Other Regulatory Assets	A. This account shall include the amounts of regulatory-created assets, not includible in other accounts, resulting from the ratemaking actions of regulatory agencies. (See Definition No. 30.) B. The amounts included in this account are to be established by those charge which would have been included in net income determinations in the current period under the general requirements of the Uniform System of Accounts but for it being probable that such items will be included in a different period(s) for purposes of developing the rates that the utility is authorized to charge for its utility services. When specific identification of the particular source of a regulatory asset cannot be made, such as in plant phase-ins, rate moderation plans, or rate levelization plans, Account 407.4, Regulatory Credits shall be credited. The amounts recorded in this account are generally to be charged, concurrently with the recovery of the amounts in rates, to the same account that would have been charged if included in income when incurred, except all regulatory assets established through the use of Account 407.4 shall be charged to Account 407.3, Regulatory Debits, concurrent with the recovery of the amounts in rates. C. If rate recovery of all or part of an amount included in this account is disallowed, the disallowed amount shall be charged to Account 426.5, Other Deductions, or Account 435, Extraordinary Deductions, in the year of the disallowance.
1823007	1823	SFAS 112 Postemployment Benef	This account shall include the amounts of regulatory-created asset applicable to SFAS 112 accounting for postemployment benefits.
1823011	1823	DSM Lost Revenues	This account shall include the amounts of regulatory-created asset applicable to demand side management lost revenues.
1823021	1823	Cook U1 Refl Outage Levelizn	Name Change effective 2/1/10 per CF#7062. Record Cook Unit 1 refueling outage deferrals & amortization. D&T requested tax dept be able to extract directly activity hitting reg asset acct for Cook U1 & U2 refueling outage levelization. Old description: This account shall include the amounts of regulatory-created asset applicable to Cook refueling outage levelization.
1823051	1823	Loss Rec Dbt-Rkpt Sale/Lsbk	This account shall include the amounts of regulatory-created asset applicable to loss on reacquired debt - Rockport Plant sale/leaseback
1823075	1823	Def Exp Selling Price Variance	This account is used to record a regulatory asset resulting from cost under-recovery due to selling price normalization.
1823077	1823	Unreal Loss on Fwd Commitments	This account shall include the amounts of regulatory-created asset applicable to unrealized loss on forward commitments.
1823099	1823	Asset Retirement Obligations	New accounting in 2003 for Asset Retirement Obligations will require that expense be recorded at the time of implementation for the cumulative change in accounting principle for non-regulatory obligations. Regulated companies will be permitted to defer the cumulative change in a regulatory asset account. This account will be used to track the regulatory asset amount related to asset retirement obligations.
1823108	1823	Reg Asset - Rate Case Expenses	Regulatory Asset for Rate Case Expenses
1823111	1823	Defer Enviro Compliance Costs	To track incremental environmental compliance costs for future recovery
1823115	1823	Defd Equity Carry Chg-Non Fuel	To record equity carrying charges related to NON FUEL regulatory assets. This account will normally have a credit balances since it is a contra asset item.
1823118	1823	BridgeCo TO Funding	This account is to be used to defer costs for the funding of "BridgeCo" and system modifications applicable to an Alliance / Regional Transmission Organization. These costs are subject to future recovery from BridgeCo.
1823120	1823	Other PJM Integration	Other PJM Integration
1823121	1823	Carry Chgs-RTO Startup Costs	To track carrying charges associated with RTO formation and integration
1823122	1823	Alliance RTO Deferred Expense	This account will be used to record expenses associated with the formation of the Alliance RTO.
1823147	1823	Unrecovered Fuel Cost - IN	This account shall include the amounts of regulatory created asset applicable to recovered fuel cost as a result of ratemaking actions. Segregation of fuel cost by state jurisdiction for reporting purposes.
1823151	1823	Unrecovered Fuel Cost - MI	This account shall include the amounts of regulatory created asset applicable to recovered fuel cost as a result of ratemaking actions. Segregation of fuel cost by state jurisdiction for reporting purposes.
1823165	1823	REG ASSET FAS 158 QUAL PLAN	This account is used to track Other Comprehensive Income (OCI) - Minimum Pension Liability, Qualified Pension Plan for regulated business units (SFAS 71).
1823166	1823	REG ASSET FAS 158 OPEB PLAN	This account is used to track Other Comprehensive Income (OCI) - Minimum Pension Liability, OPEB (Other Post Employment Benefits) for regulated business units (SFAS 71).
1823167	1823	REG Asset FAS 158 SERP Plan	This account is used to track Other Comprehensive Income (OCI) - Minimum Pension Liability, SERP (Supplemental Executive Retirement Plan) for Regulated Business Units (SFAS 71).
1823196	1823	OSS Margin Sharing	To account for under-recovery periods where I & M customers 50% share of OSS margin, less amount in base rates, is lower than the credit that Indiana customers receive in the offsystem tracker, Also for under-recovery of KPCo OSS margin sharing.
1823197	1823	Under-recovery of PJM Expense	To record any under-recovery of PJM expenses, via a PJM tracking mechanism, from I&M's Indiana jurisdiction.
1823205	1823	Under Recov DSM-EO-MI	Track the under recovery of the DSM energy optimization of the 3rd party administrator. Description changed to limit activity to MI, as of 5/1/2014, per CF Request 9551.
1823222	1823	Cook U2 Refl Outage Levelizn	Record Cook Unit 2 refueling outage deferrals & amortization
1823246	1823	Right to Serve Settlement	To record a \$4.3M regulatory asset for the right to serve settlement. This is part of the IURC Final Order in Cause No. 43980 relating to the settlement agreement between the City of Fort Wayne and I&M. This is expected to be amortized over 146 months beginning in January 2013.
1823247	1823	FT Wayne Settle - Carry Charge	To record a \$927,522 regulatory asset for deferred carrying charges resulting from the settlement between the City of Fort Wayne and I&M for previously leased assets. I&M purchased the assets to settle a dispute with the City of Fort Wayne. This is part of the IURC Final Order in Cause No. 43980 relating to the settlement agreement between the City of Fort Wayne and I&M. This is expected to be amortized over 146 months beginning in January 2013.
1823248	1823	Betterment/Generation Oblig	To record a \$5.9M regulatory asset which represents the present value of extinguishing the City's claimed right to purchase the betterments and the City's claim regarding I&M's obligations with respect to generation. This is part of the IURC Final Order in Cause No. 43980 relating to the settlement agreement between the City of Fort Wayne and I&M. This is expected to be amortized over 146 months beginning in January 2013.
1823277	1823	Defd CookTurbine Repl.Costs-MI	The Order reflects the removal from this rate case of the investment cost and insurance proceeds related to the DC Cook Unit 1 turbine replacement. The Order authorizes I&M to maintain all the investment costs along with insurance proceeds in a regulatory asset for review in a future rate proceeding. The Order also authorized a pre-tax overall rate of return of 9.66% on the actual cost of the replacement turbine, net of insurance.
1823278	1823	Defd Turbine Replace Exp CC	To record the carrying charge of 9.66% on the Michigan jurisdictional share of the net Cook Turbine Replacement costs as of the end of the previous month per the Order in Case No. U-16801 with the equity portion (3.67%) booked to the contra reg asset and the debt portion (5.99%) to income
1823281	1823	Turbine Repl Unrecog Eq CC	To record the carrying charge of 9.66% on the Michigan jurisdictional share of the net Cook Turbine Replacement costs as of the end of the previous month per the Order in Case No. U-16801 with the equity portion (3.67%) booked to the contra reg asset and the debt portion (5.99%) to income
1823282	1823	Unrecovered RES - MI	Unrecovered RES - MI (in accordance with 3/21/12 rate order from Michigan). Renewable Energy Surcharge (RES)
1823292	1823	RES Carrying Costs - MI	To track Renewable Energy Surcharge (RES) carrying charge - Michigan
1823293	1823	RES Unrecognized Equity CC- MI	To track Renewable Energy Surcharge (RES) Unrecognized Equity Carrying Costs - Michigan

Account	FERC	PS Descr	Description Of Charges
1823295	1823	Other Reg Assets- Baffle Bolts	<p>I&M's test year included expenses related to the replacement of baffle bolts at Cook Unit 2 of \$11,597,530 (Total Company) and \$7,498,405 (Indiana Jurisdictional).</p> <p>The Commission found that the baffle bolts expense is a one-time expense that is not likely to recur, and therefore, the expense should be removed from Petitioner's test-year operating expenses. This Commission noted that the evidence shows that no baffle bolts have ever been replaced in Cook Unit 1 and, prior to the test year, no baffle bolts had ever been replaced in Cook Unit 2. The IURC went on to say that the evidence also indicates that baffle bolts are designed for a 40-year life and are not routinely replaced during the original lifespan of a nuclear plant.</p> <p>However, the IURC agreed that I&M should be allowed to recover the costs associated with the baffle bolt replacement and therefore the authorized I&M to amortize the cost of the baffle bolt replacement over the remaining twenty-five year life of Cook Unit 2. This amortization results in an annual expense of \$463,901 (Total Company) and \$299,936 (Indiana Jurisdictional). In addition, the IURC found that the unamortized portion of the baffle bolt expense should be recorded as a regulatory asset and included in I&M's rate base in this Cause and subsequent general rate filings.</p>
1823296	1823	MI Deferred Dep - Cook LCM	To record regulatory asset for deferred depreciation expense related to Cook Plant Life Cycle Management (LCM) projects. Deferrable costs include depreciation expenses related only to project expenditures incurred after 12/31/2012
1823297	1823	MI Carrying Charge - Cook LCM	To record regulatory asset for carrying charges related to Cook Plant Life Cycle Management (LCM) projects. This account shall include debt and equity carrying charges.
1823298	1823	MI CC Cook LCM Unrec Equity	To record contra-regulatory asset for unrecognized equity portion of carrying charges related to Cook Plant Life Cycle Management (LCM) projects. Equity income will be recognized when regulatory asset is collected.
1823299	1823	SFAS 106 Medicare Subsidy	In 2013, when AEP lost the Medicare Part D subsidy tax benefit, the Company replaced prior year's current retiree prescription drug Medicare Part D subsidy for Medicare-eligible retirees with another government plan known as an Employer Group Waiver Plan (EGWP). As a result, the SFAS 109 asset previously recorded in Account 1823301 is to be transferred to a non-tax related Regulatory Asset for future recovery in AEP's various regulatory jurisdictions.
1823301	1823	SFAS 109 Flow Thru Defd FIT	<p>This account has been added for the sole purpose to provide detailed information from the income tax system and interface with the General Ledger.</p> <p>This account shall contain the balance of the regulatory asset related to the SFAS 109 flow through deferred federal income tax.</p>
1823302	1823	SFAS 109 Flow Thru Defrd SIT	<p>This account has been added for the sole purpose to provide detailed information from the income tax system and interface with the General Ledger.</p> <p>This account shall contain the balance of the regulatory asset related to the SFAS 109 flow through deferred state income tax.</p>
1823308	1823	Cook Turbine CC Equity - IN	Record the carrying charge of the IN share of the Cook Unit 1 turbine net plant in service balance as of the end of the previous month that is not included in IN rates per the IURC Final Order in Cause 44075 with the equity portion (3.431%) booked to the contra reg asset and the long term debt portion (6.33%) to income
1823309	1823	Cook Turbine CC - IN	Record the carrying charge of the IN share of the Cook Unit 1 turbine net plant in service balance as of the end of the previous month that is not included in IN rates per the IURC Final Order in Cause 44075 with the equity portion (3.431%) booked to the contra reg asset and the long term debt portion (6.33%) to income
1823311	1823	IN CC Cook LCM Unrec Equity	To record contra regulatory asset for unrecognized equity portion of carrying charges related to Cook Plant Life Cycle Management (LCM) projects. Equity income will be recognized when regulatory asset is collected.
1823312	1823	IN Carrying Charge - Cook LCM	To record regulatory asset for carrying charges related to Cook Plant Life Cycle Management projects. This account shall include both debt and equity carrying charges.
1823315	1823	MI Deferred Prop Tax-Cook LCM	To record regulatory asset for deferred property taxes related to Cook Plant Life Cycle Management (LCM) projects. Deferrable costs include property taxes related only to project expenditures incurred after 12/31/2012
1823316	1823	IN Deferred Dep - Cook LCM	To record regulatory asset for deferred depreciation expense related to Cook Plant Life Cycle Management (LCM) projects. Deferrable costs include depreciation expenses related only to project expenditures incurred after 12/31/2012
1823317	1823	IN Deferred Prop Tax-Cook LCM	To record regulatory asset for deferred property taxes related to Cook Plant Life Cycle Management (LCM) projects. Deferrable costs include property taxes related only to project expenditures incurred after 12/31/2011
1823331	1823	MI Carrying Charge - EECO	Per Order in Case No. U-17353, the MPSC granted I&M the ability to defer as a reg asset the carrying cost associated with the Electric Energy Consumption Optimization (EECO) program capital expenditures for future recovery. I&M requested that the carrying cost be set at the overall weighted cost of capital approved in the latest I&M base case. The items in this account represent the total carrying charge related to the EECO pilot program.
1823332	1823	MI CC - EECO Unrec Equity	Per Order in Case No. U-17353, the MPSC granted I&M the ability to defer as a reg asset the carrying cost associated with the EECO program capital expenditures for future recovery. I&M requested that the carrying cost be set at the overall weighted cost of capital approved in the latest I&M base case. This is the unrecognized equity component of the carrying charge.
1823333	1823	MI - DSM - EECO	Per Order in Case No. U-17353, the MPSC granted I&M authority to defer as a regulatory asset, and recover in the next base case, costs related to the EECO pilot program.
1823345	1823	IN DSM Under Recov C&I	This account will track the under recovered DSM balances in Indiana. This account will be used for the commercial and industrial customer portion only
1823346	1823	IN DSM Under Recov Non C&I	This account will track the under recovered DSM balances in Indiana. This account will be used for the residential customer portion only
1823350	1823	Rockport DSI Depr-20Pct NonFMR	Of the I&M Rockport Indiana jurisdictional depreciation expense 20% of the Federally Mandated Costs shall be deferred until rates are established in subsequent I&M general rate case(s) per the Indiana Dry Sorbent Injection (DSI) Rider CAUSE NO. 44331
1823353	1823	Carry Charges-MI Lost Revenues	This account will record the carrying charges associated with the MI Lost Revenue energy efficiency program.
1823354	1823	Rockport DSI CC 20Pct NonFMR	PER IN Cause No. 44331, the Rockport plant will be installing dry sorbent injection system on both units at the Rockport plant. This will allow the plant to comply with current environmental standards. We will be able to record carrying charges for the parts of this project placed into service. This is split 80%/20%. The 80% is the piece that will be included in the Federal mandate rider, where the 20% will be deferred until a future order. This account will include both the debt and equity component of the carrying charge.
1823355	1823	Rockport DSI EqCC 20Pct NonFMR	PER IN Cause No. 44331, the Rockport plant will be installing dry sorbent injection system on both units at the Rockport plant. This will allow the plant to comply with current environmental standards. We will be able to record carrying charges for the parts of this project placed into service. This is split 80%/20%. The 80% is the piece that will be included in the Federal mandate rider, where the 20% will be deferred until future order. This account will be the equity portion of the carrying charge.
1823358	1823	MI NLR - Contra Reg Asset	I&M needs to record a contra reg asset as they are appealing the Net Lost Revenue order from the MPSC Case No. U-17283
1823361	1823	IN Deferred LCM - E3 Costs	Costs related to the I&M LCM independent monitor for the Indiana jurisdiction.
1823363	1823	IN-Total E3 Carrying Costs	Record Indiana portion of total carrying costs associated with the E3 independent monitor costs associated with the life cycle management (LCM) project at Cook Nuclear Plant.
1823365	1823	IN-E3 Equity Carrying Costs	Record Indiana portion of equity carrying costs associated with the E3 independent monitor costs associated with the life cycle management (LCM) project at Cook Nuclear Plant.

Account	FERC	PS Descr	Description Of Charges
1823367	1823	IN Def OM - DSI 20Pct Non FMR	Since I&M is recovering 80% of all DIS costs including O&M and consumables through the FMR beginning in January 2015, the remaini 20% of the Indiana jurisdictional share (64.65519% for O&M using the demand allocation factor and 63.48797% for consumable expens using the energy allocation factor until changed in I&M's next IN base rate case) of incremental DSI O&M and consumables should be deferred as a regulatory asset until the applicable project is included in Indiana retail rates in accordance with the Order. This is the 20% non FMR OM portion
1823368	1823	IN Def Consum DSI 20Pct NonFMR	Since I&M is recovering 80% of all DIS costs including O&M and consumables through the FMR beginning in January 2015, the remaini 20% of the Indiana jurisdictional share (64.65519% for O&M using the demand allocation factor and 63.48797% for consumable expens using the energy allocation factor until changed in I&M's next IN base rate case) of incremental DSI O&M and consumables should be deferred as a regulatory asset until the applicable project is included in Indiana retail rates in accordance with the Order This is the 20% Non FMR consumable portion
1823375	1823	IN Def PropTax-Rckprt DSI -20%	To defer 20% of the Indiana jurisdictional share of incremental property tax on the Rockport Dry Sorbent Injection (DSI) capital costs per the Order in Cause No. 44331.
1823384	1823	MI Deferred Dep - EECO	Per MI order Case No. U-17353 as EECO capital expenditures are placed into service, a monthly depreciation expense is calculated an should be deferred as a new reg asset in accordance with the order to be recovered in the next MI base rate case.
1823403	1823	IN Deferred Depr - CESPP	To defer the Indiana jurisdictional share of depreciation expense on post in-service Clean Energy Solar Pilot Project (CESPP) costs per the IURC order in Cause No. 44511.
1823408	1823	RES Solar Carrying Costs-MI	To track carrying charges related to over/under return on Michigan Jurisdictional share of in-services Solar Farms being recovered thro the Renewable Energy Surcharge (RES), as approved in Dec 2015 Renewable Energy Plan (REP) Case No U-17794
1823418	1823	Cook Uprate Project	To defer costs associated with the Cook Uprate Project.
1823432	1823	Deferred Depr Rockport U2	
1823433	1823	MI Low-Income Cost Rec Surch	This account shall include the deferred incremental depreciation expense for Rockport Unit 2 using 2022 retirement date instead of 2021
1823434	1823	MI Low-Inc Cst RecSurch-Contra	To track the Michigan revenue discounts that are eligible to be recovered through the Low-Income Cost Recovery Surcharge rider per t Order in Case No. U-18370.
1823434	1823	MI Low-Inc Cst RecSurch-Contra	To record the equal and offsetting contra amount in tracking the Michigan revenue discounts that are eligible to be recovered through th Low-Income Cost Recovery Surcharge rider per the Order in Case No. U-18370.
1823435	1823	Indiana Rockport Unit 2 SCR	To record the deferral and over under of the Rockport Unit 2 SCR. Deferrals will begin in October of 2018 and revenues will begin being collected in December of 2018.
1823503	1823	EVSE Program Costs	I&M propsed an EVSE (Electric Vehicle Supply Equipment) option in which I&M will reimburse up to \$2500 toward the purchase of approved PEV supply equipment. The deferral limit will be \$625K and I&M will defer expenses incurred for the experimental program u the next general rate case. This is per Michigan Case No. U-16496
1823549	1823	IN GPR Marketing Exp-GPR	To defer the current month GPR marketing costs to be recovered through the GPR rider.
1823559	1823	DSM Def Load Mngt Prog Costs	To defer costs associated with DSM projects related to the Innovari contract.
1823562	1823	Expense and OSS Margin Sharing	To record any under-recovery of PJM expenses and OSS margin, via a tracking mechanism, from I&M's Indiana jurisdiction
1823571	1823	GreenHat Settlement Reg Deferr	New Account required (182) to isolate activity for GreenHat Settlement.
1830000	1830	Prelimin Surv&Investgtn Chrgs	A. This account shall be charged with all expenditures for preliminary surveys, plans, investigations, etc., made for the purpose of determining the feasibility of utility projects under contemplation. If construction results, this account shall be credited and the appropriate utility plant account charged. If the work is abandoned, the charge shall be made to account 426.5, Other Deductions, or to the appropriate operating expense account. B. This account shall also include costs of studies and analyses mandated by regulatory bodi related to plant in service. If construction results from such studies, this account shall be credited and the appropriate utility plant account charged with an equitable portion of such study costs directly attributable to new construction. The portion of such study costs not attributable to new construction or the entire cost if construction does not result shall be charged to account 182.2, Unrecovered Plant an Regulatory Costs, or the appropriate operating expense account. The costs of such studies relative to plant under construction shall be included directly in account 107, Construction Work in Progress. NOTE: Charges to this Balance Sheet account by AEPSC (company number 61) will be passed to the AEPSC Billing System for billing to Client companies.
1840001	1840	Bldg Servcs Oper Exp-Clearing	This account shall include undistributed balances in the building services operating expense clearing account at the date of the balance sheet. NOTE: Charges to this Balance Sheet account by AEPSC (company number 61) will be passed to the AEPSC Billing System for billing to Client companies.
1840004	1840	Undistributed Payroll-Clearing	This account shall include undistributed time and labor balances in the undistributed payroll clearing account at date of the balance sheet.
1840006	1840	Telephone Expense - Clearing	This account shall include undistributed balances in the telephone expense clearing account at the date of the balance sheet.
1840026	1840	Oth Accts Rec - Cash Clearing	This account will be used to accommodate cash reconciliation processing requirements of the other accounts receivable system.
1840028	1840	Non T/L Payroll-Clearing	The description of this account was changed from Other Accts Rec - Clearing effective 6/1/2001. This account shall include undistributed non time and labor balances (e.g. CIP, relocation, etc.) in the undistribut non time and labor payroll clearing account at the date of balance sheet.
1840029	1840	Transp-Assigned Vehicles	This account is used to track Transp-Assigned Vehicles
1840035	1840	IT Oper Company (OPCO) Clearng	This account shall contain Operating Company (OPCO) labor charges relating to IT capital projects.
1840043	1840	Treasury Clearing	This account is used to track Treasury Clearing
1840051	1840	Allowances - Clearing	Clearing Account for EPA Allowances strickly coming from the Allowance Management System
1840063	1840	Corporate Charge Card Clearing	This account includes undistributed balances from the corporate charge card.
1850000	1850	Temporary Facilities	This account shall include amounts for plant installed for temporary use in utility service for periods of less than one year.
1860000	1860	MDD-Internal Billing Only	A. For Major utilities, this account shall include all debits not elsewhere provided for, such as miscellaneous work in progress, and unus or extraordinary expenses, not included in other accounts, which are in process of amortization and items the proper final disposition of which is uncertain. B. For Nonmajor utilities, this account shall include the following classes of items: (1)Expenditures for preliminary surveys, plans, investigations, etc., made for the purpose of determining the feasibility of utility projects under contemplation. If construction results, this account shall be credited with the amount applicable thereto and the appropriate plant accounts shall be charg with an amount which does not exceed the expenditures which may reasonably be determined to contribute directly and immediately an without duplication to plant. If the work is abandoned, the charge shall be to account 426.5, Other Deductions, or to the appropriate operating expense accounts. (2) Undistributed balances in clearing accounts at the date of the balance sheet. Balances in clearing accounts shall be substantially cleared not later than the end of the calendar year unless items held therein related to a future period. (3) Balances representing expenditures for work in progress other than on utility plant. This includes jobbing and contract work in progress. (4) Other debit balances, the proper final disposition of which is uncertain and unusual or extraordinary expenses not included in other accounts, which are in process of being written off. NOTE: Charges to this Balance Sheet account by AEPSC (company number 61) will be passed to the AEPSC Billing System for billing to Client companies.
1860001	1860	Allowances	This account shall include amounts applicable to allowances which are in the process of amortization and/or which the proper final disposition is uncertain.

Account	FERC	PS Descr	Description Of Charges
1860002	1860	Deferred Expenses	This account shall include amounts applicable to deferred expenses which are in the process of amortization and/or which the proper final disposition is uncertain.
186000316	1860	Deferred Property Taxes	This account shall include amounts applicable to deferred property taxes which are in the process of amortization and/or which the proper final disposition is uncertain.
186000317	1860	Deferred Property Taxes	This account shall include amounts applicable to deferred property taxes which are in the process of amortization and/or which the proper final disposition is uncertain.
186000318	1860	Deferred Property Taxes	This account shall include amounts applicable to deferred property taxes which are in the process of amortization and/or which the proper final disposition is uncertain.
186000319	1860	Deferred Property Taxes	This account shall include amounts applicable to deferred property taxes which are in the process of amortization and/or which the proper final disposition is uncertain.
1860007	1860	Billings and Deferred Projects	This accounts includes accumulated costs to be billed to outside parties and deferred costs relating to major projects.
1860015	1860	Billings Paid Union Benefits	This account shall include approved labor, coded to timesheet only, by employees who perform approved union roles while an employee of AEP. Amounts to be billed to outside IBEW union parties for represented workers will be charged at cost-plus per negotiated terms, at a frequency no greater than quarterly.
1860046	1860	Railroad Cars Subleased	This account shall include amounts applicable to railroad cars subleased which are in the process of amortization and/or which the proper final disposition is uncertain.
1860077	1860	Agency Fees - Factored A/R	This account is used for factoring the AEP-East electric accounts receivable.
186008117	1860	Defd Property Tax - Cap Lease	This account shall include amounts applicable to deferred property taxes on capital leases which are in the process of amortization and/or which the proper final disposition is uncertain.
186008118	1860	Defd Property Tax - Cap Lease	This account shall include amounts applicable to deferred property taxes on capital leases which are in the process of amortization and/or which the proper final disposition is uncertain.
186008119	1860	Defd Property Tax - Cap Lease	This account shall include amounts applicable to deferred property taxes on capital leases which are in the process of amortization and/or which the proper final disposition is uncertain.
1860087	1860	Estimated Barging Bills	Estimated barging bills from non Peoplesoft companies (MEMCO & RTD). These need to be recorded before the end of each calendar month. Then the bills will be settled using an interunit j/e after the month end, but still in the same month's business
1860092	1860	Compatible Unit/Wrk 2k Sys Clr	This account shall contain charges for Compatible Unit work management charges.
1860104	1860	P/R Ded - Parking Rent	This account shall contain charges for P/R Deductions for Parking Rent
1860151	1860	Transmission JV Deferred Costs	To capture and defer charges for multiple Transmission Joint Ventures
1860153	1860	Unamortized Credit Line Fees	Account shall be used to capture and amortize the long-term portion of debt issuances costs and commitment fees related to lines of credit. Noncurrent portion of unamortized debt fees.
1860166	1860	Def Lease Assets - Non Taxable	Lease account will be used for holding non taxable leased assets paid for by AEP but yet to be invoiced by new lessor.
1890001	1890	Loss Recqd Debt - FMB	This account shall include the losses on reacquired or redeemed debt applicable to First Mortgage Bonds.
1890002	1890	Loss Rec Debt-Ins Purch Cont	This account shall include the losses on reacquired or redeemed debt applicable to installment purchase contracts.
1890006	1890	Loss Rec Debt-Sen Unsec Notes	This account shall include the losses on reacquired or redeemed Senior Unsecured Notes.
1890010	1890	Loss Recqd Debt-PS Sub Man Red	This account shall include the losses on reacquired or redeemed debt applicable to Preferred Stock Subject to Mandatory Redemption.
1900009	1900	ADIT Federal - Pension OCI Naf	This account will be used to record accumulated deferred federal income tax related to Other Comprehensive Income (OCI) as required by SFAS 87 (Employers' Accounting for Pensions)
1900010	1900	ADIT Federal - Pension OCI	This account will be used to record Pension related accumulated deferred federal income tax related to Other Comprehensive Income (OCI) as required by SFAS 87
1900011	1900	ADIT Federal Non-UMWA PRW OCI	This account will be used to record Non-UMWA PRW related accumulated deferred federal income tax related to Other Comprehensive Income (OCI) as required by SFAS 106
1900015	1900	ADIT-Fed-Hdg-CF-Int Rate	Deferred Debit regarding "Accumulated Deferred Income Tax - Federal - Hedge - Cash Flow - Interest Rate" recorded in accordance with SFAS 133 "Accounting for Derivative Instruments and Hedging Activities".
1901001	1901	Accum Deferred FIT - Other	This account has been added for the sole purpose to provide detailed information from the income tax system and interface with the General Ledger.
			This account shall contain the balance of accumulated deferred federal income taxes - other.
1901002	1901	Accum Deferred SIT - Other	This account has been added for the sole purpose to provide detailed information from the income tax system and interface with the General Ledger.
			This account shall contain the balance of deferred state income tax.
1902001	1902	Accum Defd FIT - Oth Inc & Ded	This account has been added for the sole purpose to provide detailed information from the income tax system and interface with the General Ledger.
			This account shall contain the balance of accumulated deferred income taxes related to other income and deductions.
1902002	1902	Accum Defd SIT - Oth Inc & Ded	This account has been added for the sole purpose to provide detailed information from the income tax system and interface with the General Ledger.
			This account shall contain the balance of deferred state income taxes related to other income and deductions.
1903001	1903	Acc Dfd FIT - FAS109 Flow Thru	This account has been added for the sole purpose to provide detailed information from the income tax system and interface with the General Ledger.
			This account shall contain the balance of the deferred income tax related to the SFAS 109 flow through.
1904001	1904	Accum Dfd FIT - FAS 109 Excess	This account has been added for the sole purpose to provide detailed information from the income tax system and interface with the General Ledger.
			This account shall contain the balance of deferred income tax related to the SFAS 109 excess.
2010001	2010	Common Stock Issued-Affiliated	This account shall include the par value or the stated value of stock without par value if such stock has a stated value, and, if not, the cash value of the consideration received for such nonpar stock, of common stock - affiliated actually issued, including the par or stated value of such capital stock in account 124, Other Investments, and account 217, Reacquired Capital Stock.
2070001	2070	Premium on Common Stock	This account shall include the excess of the actual cash value of the consideration received on original issues of common stock over the par or stated value and accrued dividends of such stock, together with assessments against stockholders representing payments required in excess of par or stated values.
2080000	2080	Donations Recvd from Stckhldrs	This account shall include the balance of credits for donations received from stockholders consisting of capital stock of the utility, cancellation or reduction of debt of the utility, and the cash value of other assets received as a donation.
2100000	2100	Gain Rsle/Cancl Req Cap Stock	This account shall include the balance of credits arising from the resale or cancellation of reacquired capital stock.

Account	FERC	PS Descr	Description Of Charges
2110000	2110	Miscellaneous Paid-In Capital	This account shall include the balance of all other credits for paid-in capital. This account may include all commissions and expenses incurred in connection with the issuance of capital stock. (In the case of Nonmajor companies, this account shall be kept so as to show the source of the credits includible herein.) ITEMS (NONMAJOR ONLY) 1. Premium received on original issues of capital stock. 2. Donations received from stockholders or reduction of debt of the utility, and the cash value of other assets received as a donation. 3. Reduction in part or stated value of capital stock. 4. Gain on resale or cancellation of reacquired capital stock. Note A: (Major utilities) Amounts included in capital surplus at the effective date of this system of accounts which cannot be classified as to the source thereof shall be included in this account. Note B: (Nonmajor utilities) Premium on capital stock shall not be set off against expenses. Further, a premium received on an issue of a certain class or series of stock shall not be set off against expense of another issue of the same class or series.
2151000	2151	Appr Retnd Erngs-Amrt Rsv,Fed	This account shall be credited with such amounts as are appropriated by a licensee from account 216, Unappropriated Retained Earnings for amortization reserve purposes in accordance with the requirements of a hydroelectric project license.
2160001	2160	Unapprp Retnd Erngs-Unrstrictd	This account shall include the balances, either debit or credit, of unappropriated retained earnings-unrestricted arising from earnings of the utility. This account shall not include any amounts representing the undistributed earnings of subsidiary companies.
2161001	2161	Unap Undist Consol Sub Erng	This account shall include the balances, either debit or credit, of unappropriated undistributed retained earnings of subsidiary companies since their acquisition.
2190004	2190	OCI-Min Pen Liab FAS 158-SERP	This account is used to track Other Comprehensive Income -Minimum Pension Liability, SERP (Supplemental Executive Retirement Plan)
2190006	2190	OCI-Min Pen Liab FAS 158-Qual	This account is used to track Other Comprehensive Income (OCI) - Minimum Pension Liability for the Qualified Retirement plan.
2190007	2190	OCI-Min Pen Liab FAS 158-OPEB	This account is used to track Other Comprehensive Income (OCI) - Minimum Pension Liability, OPEB (Other Post Employment Benefits aka PRW - Post Retirement Welfare).
2190015	2190	Accum OCI-Hdg-CF-Int Rate	Other Paid-In Capital regarding "Accumulated Other Comprehensive Income - Hedge - Cash Flow - Interest Rate" recorded in accordance with SFAS 133 "Accounting for Derivative Instruments and Hedging Activities".
2240002	2240	Installment Purchase Contracts	This account shall include, until maturity, all long-term debt applicable to installment purchase contracts.
2240005	2240	Other Long Term Debt - Other	This account shall include, until maturity, all other long-term debt.
2240006	2240	Senior Unsecured Notes	This account shall include, until maturity, all Senior Unsecured Notes
2240011	2240	Other LTD - City of Fort Wayne	This account will record the amount owed to the City of Fort Wayne for the purchase of previously leased assets. I&M purchased the assets to settle a dispute with the City of Fort Wayne. This is part of the IURC Final Order in Cause No. 43980 relating to the settlement agreement between the City of Fort Wayne and I&M
2240020	2240	Other LTD - Ft. Wayne Current	To show the current piece of Ft. Wayne debt in Other Long-Term Debt
2240021	2240	Other LTD - Term Loan	NonCurrent portion of the term loan.
2240502	2240	Instl Purchase Contracts-Curr	This account shall include, until maturity, all other long-term debt on installment purchase contracts - current portion.
2240505	2240	Oth LTD - Other - Current	This account shall include, until maturity, all other long-term debt - current.
2260002	2260	Unam Disc LTD-Dr-Inst Pur Cont	This account shall include the unamortized discount on long-term debt - debit - applicable to installment purchase contracts.
2260006	2260	Unam Disc LTD-Dr-Sr Unsec Note	This account shall include the unamortized discount on other Senior Unsecured Notes
2270001	2270	Obligatns Undr Cap Lse-Noncurr	This account shall include the portion not due within one year, of the obligations recorded for the amounts applicable to leased property recorded as assets in account 101.1, Property under Capital Leases, account 120.6, Nuclear Fuel under Capital Leases, or account 121 Nonutility Property.
2270003	2270	Accrued Noncur Lease Oblig	To record accrued noncurrent lease obligations where leased equipment has been received but AEP has not yet been invoiced by the leasing company.
2270008	2270	NC Capital Lease Obl-Nuc Fuel	This account will record the non-current portion of the lease obligation pertaining to the nuclear fuel sale/leasebackagreement
2270031	2270	Oblig undr Oper Lease-Non Curr	This account shall include the portion not due within one year, of the obligations recorded for the amounts applicable to leased property recorded as assets in account 101.31, Property under Operating Leases, or account 121.32, Nonutility Property.
2282003	2282	Accm Prv I/D - Worker's Com	This account shall include amounts reserved to meet the probable liability, not covered by insurance, for deaths or injuries to employees and others and for damages to property neither owned nor held under lease by the utility. The account description was changes from Accm Prov for Injuries&Damages effective 1/1/2000 to reflect this account use only for worker's comp liability.
2283000	2283	Accm Prv for Pensions&Benefits	This account shall include provisions made by the utility and amounts contributed by employees for pensions, accident and death benefit savings, relief, hospital and other provident purposes, where the funds are included in the assets of the utility.
2283002	2283	Supplemental Savings Plan	This account shall include provisions made by the utility and amounts contributed by employees for pensions, accident and death benefit for the supplemental savings plan where the funds are included in the assets of the utility.
2283005	2283	SFAS 112 Postemployment Benef	This account shall include provisions made by the utility and amounts contributed by employees for pensions, accident and death benefit for SFAS 112 where the funds are included in the assets of the utility.
2283007	2283	Perf Share Incentive Plan	This account shall include provisions made by the utility and amounts contributed by employees for performance share incentive plan where the funds are included in the assets of the utility.
2283013	2283	Incentive Comp Deferral Plan	This account is used to record incentive award deferrals to the Incentive Compensation Deferral Plan.
2283015	2283	FAS 158 SERP Payable Long Term	This account is used to track the long term portion of the FAS 158 PBO liability (Projected Benefit Obligation) for the SERP Plan - Supplemental Executive Retirement Plan.
2284003	2284	Nuclear Decomm Trust Prov	This account shall include all operating provisions applicable to nuclear decommission trust provision.
2284005	2284	Nuclear Decomm - ARO Contra	This account will be used to balance the accretion of the Asset Retirement Obligation with the changes in the nuclear decommissioning trust provision.
2284010	2284	Prov-Unreal Gain/Loss-Decom	This account shall include all operating provisions applicable to gain/loss - decommission.
2284024	2284	RAD Waste Accrual	Open a 2284% RAD Waste account in the non-current liability section of the balance sheet. This account will represent the liability to store HICs of Class B/C Radioactive Waste on Indiana Michigan Power Co. - Nuclear due to the Barnwell Closure.
2284025	2284	RAD Waste Removal -Current	This account will represent the liability to store HICs of Class B/C Radioactive Waste on Indiana Michigan Power Co. - Nuclear. This is the current portion.
2290002	2290	Acc Prv Rate Refnds-Nonassoc	This account shall include accumulated provisions for estimated refunds to nonassociated companies and customers where the utility is collecting amounts in rates subject to refund.
2290006	2290	Acc Prv for Potential Refund	Track Accumulative Provision for Potential Refunds
2290018	2290	Acc Prov Refunds - Tax Reform	With the passage of the Tax Cuts and Jobs Act of 2017, the AEP regulated subsidiaries will need to defer a portion of their revenues to accommodate the reduction of the corporate tax rate from 35 to 21%. The time frame of the deferral will vary by company as the new tax rate is incorporated into the customer rates over time. The offset will be recorded in 449xxxx.
2290019	2290	Acc Prov Refund-Excess Protect	With the passage of the Tax Cuts and Jobs Act, the regulated subsidiaries are required to pass back the protected portion of the excess ADIT, effective 1/2018, in the tax provision system. This account and an associated 229 account will offset/feedback the effect of this transaction until the excess is actually returned to the customers.
2300001	2300	Asset Retirement Obligations	On October 30, 2002, the FERC issued a Notice of Proposed Rulemaking which detailed new accounts to be used for Asset Retirement Obligations (ARO). FASB Statement 143 requires the Company to adopt new accounting for ARO's in 2003. This account shall contain the liability for those retirement obligations.
2300002	2300	ARO - Current	This account shall contain the current liability for FASB Statement 143 asset retirement obligations. FERC Order 631 established Account 230 to be used for Asset Retirement Obligations (ARO).
2320001	2320	Accounts Payable - Regular	This account shall include all regular amounts payable by the utility.
2320002	2320	Unvouchered Invoices	This account shall include all unvouchered invoices payable by the utility.
2320003	2320	Retention	This account shall include all retention payable by the utility.

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2320006	2320	Allowance Settlements	This account is used by the Allowance Management System for transactions created by activity at the annual EPA auction of allowances; and for the transactions with Buckeye Power for its share of Cardinal Plant allowances. Accounts are assigned to Ledger Accounting for reconciliation.
2320008	2320	Miscellaneous Liabilities	To be used for auto-reversing credit balance reclasses from AR accounts.
2320011	2320	Uninvoiced Fuel	This account shall include all uninvoiced fuel payable by the utility.
2320052	2320	Accounts Payable - Purch Power	This account shall include all accounts payable for physical power and bookouts for utility operations.
2320053	2320	Elect Trad-Options&Swaps	This account shall include payables for electric power trading options and swaps.
2320054	2320	Emission Allowance Trading	This account will be used by Fuel and Contract Accounting to record amounts payable to non-affiliated companies solely for allowance trading activities.
2320062	2320	Broker Fees Payable	This account will be used to record trading activity broker fees payable.
2320073	2320	A/P Misc Dedic. Power	To record misc., company specific, payables applicable to transmission or energy purchases by the operating companies. Misc. power trading payables by non-regulated cos.
2320076	2320	Corporate Credit Card Liab	Only used for setting up and paying Corporate Credit Card liability
2320077	2320	INDUS Unvouchered Liabilities	This account shall include all unvouchered invoices created by INDUS/Passport
2320080	2320	Non PS Accounts Payable	To record accounts payable transactions outside of PeopleSoft
2320083	2320	PJM Net AP Accrual	Integration into PJM. For reclassifying at quarter end, credit balances for net PJM AP/AR.
2320084	2320	Uninvoiced OVEC Purch Power	This account shall include the amount of current and accrued liabilities for OVEC uninvoiced purchased power.
2320086	2320	Accrued Broker - Power	To accrue gains / losses realized per Magnum but open positions per broker statements
2320094	2320	Customer A/P - REC Activity	To record company specific payables applicable to Renewable Energy Credits
2320095	2320	Home Warranty Payables	This account shall be used to record the amounts payable to third party vendors in connection with collections of home warranty billings electric customers.
2320100	2320	PJM Greenhat Default Payable	To track the estimated obligation due to PJM related to the Greenhat Customer Default Assessment. This account will only be used for 1 estimates and subsequent monthly amortizations. Actual liquidations will flow through account 2320083 as they settle within PJM.
2320101	2320	RTO AP Accrual for Cong Deriv	Upon conclusion of the annual (or monthly) PJM FTR, CPP TCR or the ERCOT CRR auctions, AEP has an obligation pay for the cost of those congestion derivatives. The recordation of this obligation is also commonly referred to within AEP as the "FTR Day One" entry. This account is to record the payable side of the FTR Day One entry.
2330000	2330	Corp Borrow Program (NP-Assoc)	This account shall involve all notes payable to associated companies from the corporate borrowing program with AEP Parent and/or AEP Resources. No manual entries are permitted in this account. Only transactions from PS Treasury. The confirming balance should be in account 1450000.
2340001	2340	A/P Assoc Co - InterUnit G/L	This account includes amounts payable to affiliated companies derived from interunit General Ledger transactions. This account was previously 2340027. The usage of accounts 2340001 and 2340027 was changed effective 5/1/2000 to facilitate reconciliation of intercompany receivables.
2340025	2340	A/P Assoc Co - CM Bills	This account includes amounts payable to affiliated companies associated with Central Machine Shop billings.
2340027	2340	A/P Assoc Co - Intercompany	This account shall include amounts owing to associated companies for intercompany billings and the AEPSC billing. This account was previously 234001. The usage of accounts 2340001 and 2340027 was changed effective 5/1/2000 to facilitate reconciliation of intercompany receivables.
2340029	2340	A/P Assoc Co - AEPSC Bills	This account includes amounts payable to AEPSC for the service corporation billing
2340030	2340	A/P Assoc Co - InterUnit A/P	This account includes amounts payable to affiliated companies derived from interunit Accounts Payable transactions
2340032	2340	A/P Assoc Co - Multi Pmts	This account includes amounts payable to affiliated companies associated with OTC billings.
2340035	2340	Fleet - M4 - A/P	This account is to record interest payable to affiliated companies For Fleet M4.
2350001	2350	Customer Deposits-Active	This account shall include all amounts deposited with the utility by active customers as security for the payment of bills.
2350003	2350	Deposits - Trading Activity	This account shall include all amounts deposited with the utility by customers as security for trading activity.
2360001	2360	Federal Income Tax	This account shall include the amount of federal income tax accrued.
236000216	2360	State Income Taxes	This account shall include the amount of state income tax accrued.
236000217	2360	State Income Taxes	This account shall include the amount of state income tax accrued.
236000218	2360	State Income Taxes	This account shall include the amount of state income tax accrued.
236000317	2360	Local Income Tax	This account shall include the amount of local income tax accrued.
236000318	2360	Local Income Tax	This account shall include the amount of local income tax accrued.
2360004	2360	FICA	This account shall include the amount of Federal Insurance Contributions Act accrued.
2360005	2360	Federal Unemployment Tax	This account shall include the amount of federal unemployment tax accrued.
2360006	2360	State Unemployment Tax	This account shall include the amount of state unemployment tax accrued.
236000717	2360	State Sales and Use Taxes	This account shall include the amount of state sales and use taxes accrued.
236000718	2360	State Sales and Use Taxes	This account shall include the amount of state sales and use taxes accrued.
236000719	2360	State Sales and Use Taxes	This account shall include the amount of state sales and use taxes accrued.
236000816	2360	Real Personal Property Taxes	This account shall include the amount of real and personal property taxes accrued. NOTE: Tax accruals on capital leased items should be charged to account 2360033 (Real/Pers Prop Tax-Cap Leases) starting in January 2001.
236000817	2360	Real Personal Property Taxes	This account shall include the amount of real and personal property taxes accrued. NOTE: Tax accruals on capital leased items should be charged to account 2360033 (Real/Pers Prop Tax-Cap Leases) starting in January 2001.
236000818	2360	Real Personal Property Taxes	This account shall include the amount of real and personal property taxes accrued. NOTE: Tax accruals on capital leased items should be charged to account 2360033 (Real/Pers Prop Tax-Cap Leases) starting in January 2001.
236000819	2360	Real Personal Property Taxes	This account shall include the amount of real and personal property taxes accrued. NOTE: Tax accruals on capital leased items should be charged to account 2360033 (Real/Pers Prop Tax-Cap Leases) starting in January 2001.
236000917	2360	Federal Excise Taxes	This account shall include the amount of federal excise taxes accrued.
236000918	2360	Federal Excise Taxes	This account shall include the amount of federal excise taxes accrued.
236001017	2360	State Excise Taxes	This account shall include the amount of state excise taxes accrued.
236001018	2360	State Excise Taxes	This account shall include the amount of state excise taxes accrued.
236001217	2360	State Franchise Taxes	This account shall include the amount of state franchise taxes accrued.
236001600	2360	State Gross Receipts Tax	This account shall include the amount of state gross receipts tax accrued.
236001617	2360	State Gross Receipts Tax	This account shall include the amount of state gross receipts tax accrued.
236001618	2360	State Gross Receipts Tax	This account shall include the amount of state gross receipts tax accrued.

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236001619	2360	State Gross Receipts Tax	This account shall include the amount of state gross receipts tax accrued.
236002019	2360	State Public Service Com Tax	This account shall include the amount of state public service commission tax accrued.
236003316	2360	Pers Prop Tax-Cap Leases	This account shall include the amount of personal property taxes accrued on capital leases.
236003317	2360	Pers Prop Tax-Cap Leases	This account shall include the amount of personal property taxes accrued on capital leases.
236003318	2360	Pers Prop Tax-Cap Leases	This account shall include the amount of personal property taxes accrued on capital leases.
236003319	2360	Pers Prop Tax-Cap Leases	This account shall include the amount of personal property taxes accrued on capital leases.
236003516	2360	Real Prop Tax-Cap Leases	This account shall include the amount of real property taxes accrued on capital leases.
236003517	2360	Real Prop Tax-Cap Leases	This account shall include the amount of real property taxes accrued on capital leases.
236003518	2360	Real Prop Tax-Cap Leases	This account shall include the amount of real property taxes accrued on capital leases.
236003519	2360	Real Prop Tax-Cap Leases	This account shall include the amount of real property taxes accrued on capital leases.
2360037	2360	FICA - Incentive accrual	To accrue FICA applicable to incentive plan payments - employer portion
2360502	2360	State Inc Tax-Short Term FIN48	New current tax accounts are needed to separate tax positions for FIN 48 purpose - both federal and state. State Income Tax.
2360601	2360	Fed Inc Tax-Long Term FIN48	New current tax accounts are needed to separate tax positions for FIN 48 purpose - both federal and state
2360602	2360	State Inc Tax-Long Term FIN48	New current tax accounts are needed to separate tax positions for FIN 48 purpose - both federal and state
2360702	2360	SEC Accum Defd SIT - FIN 48	New FIN 48 Deferred Tax Account to comply with FERC reporting requirements
2360801	2360	Federal Income Tax - IRS Audit	To Record Federal Income Tax as a result of IRS Audit
2360901	2360	Accum Defd FIT- IRS Audit	To Record Deferred FIT as a result of IRS Audit
2370002	2370	Interest Accrued-Inst Pur Con	This account shall include the amount of interest accrued on installment purchase contracts.
2370005	2370	Interest Accrd-Other LT Debt	This account shall include the amount of interest accrued on other long term debt.
2370006	2370	Interest Accrd-Sen Unsec Notes	This account shall include the amount of interest accrued on Senior Unsecured Notes.
2370007	2370	Interest Accrd-Customer Depsts	This account shall include the amount of interest accrued on customer deposits.
2370010	2370	Interest Accrued - Affiliated	This account shall include the amount of interest accrued on affiliated companies.
2370018	2370	Accrued Margin Interest	Segregate Margin Interest from other type Interest Recorded
2370026	2370	Interest Over Recover - MI	To record interest receivable/payable related to the under/over recovery of deferred fuel
2370048	2370	Acrd Int.- FIT Reserve - LT	New interest and penalty accounts are needed for FIN 48 purposes
2370202	2370	Interest Accrd - IPC Buybacks	This account shall include the amount of interest accrued on Installment Purchase Contract buybacks
2370348	2370	Acrd Int. - SIT Reserve - LT	Accrued Interest - State Income Tax Reserve - Long Term
2410001	2410	Federal Income Tax Withheld	This account shall include the amount of federal income taxes withheld by the utility through payroll deductions or otherwise pending transmittal of such taxes to the proper taxing authority.
2410002	2410	State Income Tax Withheld	This account shall include the amount of state income taxes withheld by the utility through payroll deductions or otherwise pending transmittal of such taxes to the proper taxing authority.
2410003	2410	Local Income Tax Withheld	This account shall include the amount of local income taxes withheld by the utility through payroll deductions or otherwise pending transmittal of such taxes to the proper taxing authority.
2410004	2410	State Sales Tax Collected	This account shall include the amount of state sales taxes collected by the utility pending transmittal of such taxes to the proper taxing authority.
2410005	2410	FICA Tax Withheld	This account shall include the amount of Federal Insurance Contributions Act taxes withheld by the utility through payroll deductions or otherwise pending transmittal of such taxes to the proper taxing authority.
2410006	2410	School District Tax Withheld	This account shall include the amount of school district taxes withheld by the utility through payroll deductions or otherwise pending transmittal of such taxes to the proper taxing authority.
2420000	2420	Misc Current & Accrued Liab	This account shall include the amount of all other miscellaneous current and accrued liabilities.
2420002	2420	P/R Ded - Medical Insurance	This account shall include the amount of current and accrued liabilities deducted by payroll deduction for group medical insurance.
2420003	2420	P/R Ded - Dental Insurance	
2420005	2420	P/R Ded - Parking Rent	
2420009	2420	Depend Care/Flex Medical Spend	
2420010	2420	P/R Ded - Dependent Life Ins	This account shall include the amount of current and accrued liabilities deducted by payroll deduction for dependent life insurance.
2420013	2420	P/R Ded - LTD Ins Premiums	
2420017	2420	P/R Ded - AD&D and OAD&D Ins	This account shall include the amount of current and accrued liabilities deducted by payroll deduction for voluntary accidental death and dismemberment insurance.
2420018	2420	P/R Ded-Reg&Spec Life Ins Prem	This account shall include the amount of current and accrued liabilities deducted by payroll deduction for regular and special life insuran premiums.
2420020	2420	Vacation Pay - This Year	This account shall include the amount of current and accrued liabilities for vacation pay - this year.
2420021	2420	Vacation Pay - Next Year	This account shall include the amount of current and accrued liabilities for vacation pay - next year.
2420027	2420	FAS 112 CURRENT LIAB	This account is used to record current portions of FAS 112 liabilities for all related business units.
2420046	2420	FAS 158 SERP Payable - Current	This account is used to track the current portion of the FAS 158 PBO liability (Projected Benefit Obligation) for the SERP Plan - Supplemental Executive Retirement Plan.
2420051	2420	Non-Productive Payroll	This account shall include the amount of current and accrued liabilities for non-productive payroll.
2420053	2420	Perf Share Incentive Plan	This account shall include the amount of current and accrued liabilities for the Performance Share Incentive Plan.
2420067	2420	Insurance Claims Pending	Changed description name (Current Liab - Jones Act) per chartfield request #6596. For accrual and pay insurance claims. This account shall include the amount of current and accrued liability for I&M-River Transportation insurance claims, Jones Act and Longshore.
2420068	2420	Current Liab - LSHW Act	
2420071	2420	P/R Ded - Vision Plan	
2420072	2420	P/R - Payroll Adjustment	The account will be used for actual loans to employees for such item as Relocation Loans, related FICA loans, etc
2420076	2420	P/R Savings Plan - Incentive	To accrue Savings Plan contributions applicable to incentive plan payments - employer portion
2420083	2420	Active Med and Dental IBNR	This account shall be used to record "Incurred but not Reported" liability for the active Medical and Dental Plans.
2420086	2420	Environ Remediation - SEMCO	This account shall consist of the environmental remediation work for the SEMCO (Southeastern Michigan Gas Company) sites. These Michigan sites include Holland, Marquette, Niles, Three Rivers, and Dowagiac. Also, this is a current account because the work is withi one year of completion.
2420502	2420	Injuries And Damages	This account shall include the amount of current and accrued liabilities for injuries and damages.
2420504	2420	Accrued Lease Expense	This account shall include the amount of accrued liabilities for leases.
2420511	2420	Control Cash Disburse Account	This account shall include the amount of current and accrued liabilities for control cash disbursement account.
2420512	2420	Unclaimed Funds	This account shall include the amount of current and accrued liabilities for unclaimed funds.
2420514	2420	Revenue Refunds Accrued	This account shall include the amount of current and accrued liabilities for revenue refunds accrued.
2420532	2420	Adm Liab-Cur-S/Ins-W/C	This account shall include the amount of current and accrued liabilities for admitted liability - current for self-insured workers compensation.
2420554	2420	P/R Ded - Stock Purchase Plan	This account shall include the amount of current and accrued liabilities for AEP Regular Stock Purchase Plan - System.
2420558	2420	Admitted Liab NC-Self/Ins-W/C	To separate and classify any non-current admitted liability claims (payouts exceeding one year or more) from current liabilities (payouts less than one year) to be in compliance with SEC regulations.
242059217	2420	Sales Use Tax - Leased Equip	This account shall include the amount of current and accrued liabilities for state sales and use tax on leased equipment.
242059218	2420	Sales Use Tax - Leased Equip	This account shall include the amount of current and accrued liabilities for state sales and use tax on leased equipment.

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242059219	2420	Sales Use Tax - Leased Equip	This account shall include the amount of current and accrued liabilities for state sales and use tax on leased equipment.
2420618	2420	Accrued Payroll	This account is used to track Accrued Payroll
2420622	2420	Nuclear Incentive Plan	This account is used to record current accruals for the Nuclear Incentive Plan.
2420623	2420	Distr, Cust Ops & Reg Svcs ICP	This account is used to record current accruals for the Energy Delivery Incentive Plan
2420624	2420	Corp & Shrd Srv Incentive Plan	This account is used to record current accruals for the Corporate & Shared Services Incentive Plan
2420635	2420	Generation Incentive Plan	This account is used to record current accruals for the Fossil and Hydro Generation Incentive Plan
2420643	2420	Accrued Audit Fees	This account shall include the amount of current and accrued liabilities for external audit fees.
2420650	2420	P/R Ded - Health Savings Acct	This account shall include the amount of current and accrued liabilities deducted by payroll deduction for Health Savings Account.
2420656	2420	Federal Mitigation Accru (NSR)	To record Federal Mitigation Accrual NSR (New Source Review)
2420659	2420	Accrued Nuclear Fuel Leases	This account shall include the amount of current and accrued liabilities for accrued rent for nuclear fuel leases.
2420660	2420	AEP Transmission ICP	This account is used to record current ICP (Incentive Compensation Plan) accruals for AEP Transmission
2420662	2420	Accrued Railcar Lease Exp - ST	To record short-term railcar lease liability transferred from AEP Transportation to I&M and SWEPCO.
2420663	2420	Accrued railcar lease exp - LT	To record long-term railcar lease liability transferred from AEP Transportation to I&M and SWEPCO.
2420664	2420	ST State Mitigation Def (NSR)	To record current deferral for state mitigation costs related to NSR (New Source Review). Account needed to facilitate aproprate tax treatment of NSR (New Source Review) deferral amounts. Long term portion recorded in account 2530113
2420665	2420	Dollar Energy Assistance Pgm	This account is used to track the Dollar Energy customer assistance program collections and payments.
2420691	2420	Asbestos Accrual - Current	To record the asbestos accrual estimated to be settled in the next 12 months.
2420700	2420	Quality of Service	Record quality of service refunds
2420703	2420	Accrued Lease Expense - Aff	For the DCC Fuel / I&M nuclear fuel lease, this account will record an accrued lease expense for the amount of nuclear fuel that is actual burned by I&M. This account is needed to reduce the nuclear fuel asset (net) as the obligation is reduced,
2420716	2420	IN Cust Prog Contrib - Current	To record current portion of liabilities related to contributions established in I&M's Base Rate Cause No. 44967 associated with customer programs.
2430001	2430	Oblig Under Cap Leases - Curr	This account shall include the portion, due within one year, of the obligations recorded for the amounts applicable to capital leases - current.
2430002	2430	Oblig Cap Lease - Curr - Affil	This account shall include the portion, due within one year, of the obligations recorded for the amounts applicable to capital leases - current - affiliated.
2430003	2430	Accrued Cur Lease Oblig	Re-activated 9/1/09 per chartfield request 6754. I&M and DCC Fuel has entered into a nuclear fuel sale/leaseback agreement. To record accrued current lease obligations where equipment has been received but AEP has not yet been invoiced by the leasing company.
2430006	2430	Cap Lease Oblig ST-Nucl Fuel	This account shall include the portion, due within one year, of the obligations recorded for the amounts applicable to capital leases nuclear fuel leases.
2430031	2430	Oblig undr Oper Lease -Current	This account shall include the portion, due within one year, of the obligations recorded for the amounts applicable to operating leases - current.
2440001	2440	Curr. Unreal Losses - NonAffil	Amounts recorded in accordance with SFAS 133 as amended and EITF 02-03, representing current unrealized losses on forward commitments which are not designated as hedges.
2440002	2440	LT Unreal Losses - Non Affil	Amounts recorded in accordance with SFAS 133 as amended and EITF 02-03, representing long-term (greater than one year) unrealized losses on forward commitments which are not designated as hedges.
2440021	2440	S/T Liability MTM Collateral	This account is intended to be used for netting MTM collateral positions in accordance with FIN39-1.
2530000	2530	Other Deferred Credits	This account shall include advance billings and receipts and other deferred credit items, not provided for elsewhere, including amounts which cannot be entirely cleared or disposed of until additional information has been received.
2530004	2530	Allowances	This account shall include advance billings and receipts and other deferred credit items applicable to allowances.
2530005	2530	Def Gain - Sale of Rockport U2	This account shall include advance billings and receipts and other deferred credit items applicable to gain on the sale of Rockport Unit 2
2530022	2530	Customer Advance Receipts	This account shall include advance billings and receipts, and other deferred credit items applicable to electric service billed in advance.
2530050	2530	Deferred Rev -Pole Attachments	Changed description per chartfield #5911. New: This account shall include advance billings and receipts applicable to pole attachments. Previous title: T.V. Pole Attachments. Previous description: This account shall include advance billings and receipts and other deferred credit items applicable to T.V. pole attachments.
2530067	2530	IPP - System Upgrade Credits	This account will be used to book cash that has been paid to AEP to upgrade their transmission sytem which the Independent Power Producer will use when they start using the AEP transmission system. A monthly credit will be subtracted from the participating utility that is using the transmission system.
2530092	2530	Fbr Opt Lns-In Kind Sv-Dfd Gns	Deferred gains related to Fiber Optic Lines In-Kind Services agreement with nonaffiliated companies. (Note: In-Kind Services - no funds exchanged). Offsetting investment is recorded in Account 1240092. Deferred gains are to be amortized over the expected life of fibers (long-term). Note: Prior to year 2002, agreements were with affiliated companies and recorded in Account 2530065 (Affiliated BU 126 AEP Communications). Changed title on 10/24/06 was Defd Gain - Fiber Optic Leases.
2530101	2530	MACSS Unidentified EDI Cash	This account shall include amounts applicable to unidentified EDI cash which the proper final disposition is uncertain.
2530112	2530	Other Deferred Credits-Curr	2530xxx account to record other deferred credits that are current in nature according to the SEC balance sheet classification, yet are properly classified in a/c 253 for FERC.
2530114	2530	Federl Mitigation Deferral(NSR)	To record Federal Mitigation Deferral NSR (New Source Review)
2530124	2530	Contr In Aid of Constr Advance	To better track property Contribution In Aid of Construction "CIAC" workorders with credit balances.
2530137	2530	Fbr Opt Lns-Sold-Defd Rev	Deferred revenues related to fiber optic lines sold to nonaffiliated companies. Deferral to be amortized over expected life of fiber optics (long-term).
2530185	2530	O/U Accounting of ExpensesT	This account will be used to record a liability as a result of monthly over/under accounting of revenues on Transource. Transource can true up its revenues on a monthly basis. As a result, we will record a liability because the LSE's will later be responsible for paying Transource a portion of its revenues once approved by the FERC.
2530191	2530	Asbestos Accrual - Non-Current	To record the asbestos accrual estimated to be settled beyond the next 12 months.
2540047	2540	Unreal Gain on Fwd Commitments	This account shall include the amounts of regulatory liabilities imposed by the ratemaking actions of regulatory agencies applicable to unrealized gains on forward committments.
2540056	2540	SFAS 143 ARO-Excess Provision	This account will be used for the accumulated provision for decommissioning the Cook Nuclear plant in excess of the SFAS 143 Asset Retirement Obligation for that plant.
2540060	2540	SNF Pre-4/83-Unreal Gain/Loss	Records Unrealized Gains and Losses related to the Spent Nuclear Fuel trust funds.
2540061	2540	SNF Pre-4/83 - Real Gain/Loss	This account records realized gains/losses, interest, and expenses related to Spent Nuclear Fuel trust funds.
2540062	2540	SNF Pre-4/83 - DOE liability	This account used for the SNF Principal (\$71,963,830) and Interest due to the Dept of Energy
2540063	2540	SNF Pre-4/83 - Contributions	This account records contributions to SNF trust funds from FERC, MI, and IN jurisdictions.
2540084	2540	RES Carrying Costs - Michigan	To track Renewable Energy Surcharge (RES) Carrying costs - Michigan
2540092	2540	Over Recovered Fuel Cost - IN	This account shall include the amounts of regulatory created asset applicable to recovered fuel cost as a result of ratemaking actions. Segregation of fuel cost by state jurisdiction for reporting purposes.

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2540096	2540	Over Recovered Fuel Cost - MI	This account shall include the amounts of regulatory created asset applicable to recovered fuel cost as a result of ratemaking actions. Segregation of fuel cost by state jurisdiction for reporting purposes.
2540120	2540	Gains Foreign Currency Derivat	This account shall include the amounts of regulatory liabilities related to gains from in-the-money foreign currency derivatives, whether settled or unrealized, that do not qualify for SFAS 133 hedge accounting treatment.
2540123	2540	Over Recovered Dist Storm Exp	This account shall include the amounts of regulatory liabilities imposed by the ratemaking actions of regulatory agencies applicable to over recovered distribution storm cost.
2540149	2540	Overrecovered RES - MI	Overrecovered RES - MI (in accordance with 3/21/12 rate order from Michigan). Renewable Energy Surcharge (RES)
2540181	2540	Over-Recovery-Capacity - IN	To record over-recovery of Capacity revenues/expenses, via a Capacity tracking mechanism in I&M's Indiana jurisdiction. Rate order (Cause 44075) dated Feb. 13, 2013.
2540194	2540	IN CC DSI CWIP 80Pct FMR	Due to the implementation of FMR rates beginning in January 2015 business, Regulated Accounting should record an under recovery regulatory asset (in Account 182.3) or an over recovery regulatory liability (in Account 254) beginning in January 2015 business for the difference between the monthly FMR revenues and 80% of the Indiana jurisdictional allocated share of the monthly DSI costs including amortization of the December 31, 2014 balances as discussed in Section 2 above related to Cause 43636. This is the CWIP carrying charge piece.
2540195	2540	IN Def OM DSI 80Pct FMR	Due to the implementation of FMR rates beginning in January 2015 business, Regulated Accounting should record an under recovery regulatory asset (in Account 182.3) or an over recovery regulatory liability (in Account 254) beginning in January 2015 business for the difference between the monthly FMR revenues and 80% of the Indiana jurisdictional allocated share of the monthly DSI costs including amortization of the December 31, 2014 balances as discussed in Section 2 above related to Cause 43636. This is the O&M portion
2540196	2540	IN Def Consumble DSI 80Pct FMR	Due to the implementation of FMR rates beginning in January 2015 business, Regulated Accounting should record an under recovery regulatory asset (in Account 182.3) or an over recovery regulatory liability (in Account 254) beginning in January 2015 business for the difference between the monthly FMR revenues and 80% of the Indiana jurisdictional allocated share of the monthly DSI costs including amortization of the December 31, 2014 balances as discussed in Section 2 above related to Cause 43636. This is the consumable piec
2540197	2540	IN Def Prop Tax DSI 80Pct FMR	Due to the implementation of FMR rates beginning in January 2015 business, Regulated Accounting should record an under recovery regulatory asset (in Account 182.3) or an over recovery regulatory liability (in Account 254) beginning in January 2015 business for the difference between the monthly FMR revenues and 80% of the Indiana jurisdictional allocated share of the monthly DSI costs including amortization of the December 31, 2014 balances as discussed in Section 2 above related to Cause 43636. This is the property tax porti
2540198	2540	IN Def Depr DSI 80Pct FMR	Due to the implementation of FMR rates beginning in January 2015 business, Regulated Accounting should record an under recovery regulatory asset (in Account 182.3) or an over recovery regulatory liability (in Account 254) beginning in January 2015 business for the difference between the monthly FMR revenues and 80% of the Indiana jurisdictional allocated share of the monthly DSI costs including amortization of the December 31, 2014 balances as discussed in Section 2 above related to Cause 43636. This is the reg liability Depreciation piece.
2540199	2540	IN CC DSI 80 Pct FMR	Due to the implementation of FMR rates beginning in January 2015 business, Regulated Accounting should record an under recovery regulatory asset (in Account 182.3) or an over recovery regulatory liability (in Account 254) beginning in January 2015 business for the difference between the monthly FMR revenues and 80% of the Indiana jurisdictional allocated share of the monthly DSI costs including amortization of the December 31, 2014 balances as discussed in Section 2 above related to Cause 43636. This is the total carrying charge piece.
2540223	2540	IN Deferred Depr-Rockport SCR	To record the over recovery of actual Rockport SCR Project depreciation expense as a result of the IURC issuance of Order in Cause N 44523 ECR 1 dated June 22, 2016.
2540230	2540	PJM trans enhancement reg liab	To record over-recovery of PJM transmission enhancement refund
2540268	2540	IN RAR Over Recovery	This account shall include the amounts of regulatory created liability applicable to the incremental changes in the Company's purchased power costs, excluding those recovered through the FAC, compared to the amount embedded in base rates.
2543001	2543	SFAS109 Flow Thru Def FIT Liab	This account has been added for the sole purpose to provide detailed information from the income tax system and interface with the General Ledger.
			This account shall contain the balance of the regulatory liability for SFAS 109 flow through deferred federal income taxes.
2543292	2543	RES OverRecovery CC-MI	To track Renewable Energy Surcharge (RES) carrying charge - Michigan
2543293	2543	RES OverRcv Equity CC-MI	To track Renewable Energy Surcharge (RES) Unrecognized Equity Carrying Costs - Michigan
2543312	2543	IN Carry Charge - Cook LCM	To record regulatory liability for carrying charges related to Cook Plant Life Cycle Management projects as a result of IURC order in Cause No. 44182. This account shall include both debt and equity carrying charges.
2543316	2543	IN Deferred Dep - Cook LCM	To record regulatory liability for deferred depreciation expense related to Cook Plant Life Cycle Management (LCM) projects as a result IURC order in Cause No. 44182.
2543317	2543	IN Defer Prop Tax - Cook LCM	To record reg liab for deferred property tax for the Cook Plant Life Cycle Management projects as a result of IURC order in Cause No. 44182.
2543408	2543	RES Solar OverRecovery CC-MI	To track carrying charges related to over/under return on Michigan Jurisdictional share of in-services Solar Farms being recovered thro the Renewable Energy Surcharge (RES), as approved in Dec 2015 Renewable Energy Plan (REP) Case No U-17794
2544001	2544	SFAS 109 Exces Deferred FIT	This account has been added for the sole purpose to provide detailed information from the income tax system and interface with the General Ledger.
			This account shall contain the balance of the regulatory liability for SFAS 109 excess deferred federal income taxes.
2544009	2544	OCI - Excess DFIT	Due to 2018 Tax Reform Act and not to commingle Other Comprehensive Income Deferred Income Tax Liabilities with the Tax Provision System Deferred Income Tax Liabilities. This account number needs mapped to Net Regulatory Assets FAS 109 Reclass Node in PeopleSoft nVision reports.
2550001	2550	Accum Deferred ITC - Federal	This account shall be credited with all federal investment tax credits deferred by companies which have elected to follow deferral accounting, partial or full, rather than recognizing in the income statement the total benefits of the tax credit as realized.
2570001	2570	Unamort Gn Reacq Debt - FMB	This account shall include the amounts of unamortized gain on reacquired debt - First Mortgage Bonds.
2811001	2811	Acc Dfd FIT - Accel Amort Prop	This account has been added for the sole purpose to provide detailed information from the income tax system and interface with the General Ledger.
			This account shall contain the balance of theaccumulated deferred federal income tax for accelerated amortization property.
2814001	2814	Acc Dfd FIT - FAS 109 Excess	This account has been added for the sole purpose to provide detailed information from the income tax system and interface with the General Ledger.
			This account shall contain the balance of the accumualted deferred federal income tax related to the SFAS 109 excess.
2821001	2821	Accum Defd FIT - Utility Prop	This account has been added for the sole purpose to provide detailed information from the income tax system and interface with the General Ledger.
			This account shall contain the balance of accumulated deferred federal income tax related to utility property.

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2822001	2822	Accum Defd FIT - Other Prop	This account has been added for the sole purpose to provide detailed information from the income tax system and interface with the General Ledger.
			This account shall contain the balance of accumulated deferred federal income taxes related to property that is not utility property.
2823001	2823	Acc Dfrd FIT FAS 109 Flow Thru	This account has been added for the sole purpose to provide detailed information from the income tax system and interface with the General Ledger.
			This account shall contain the balance of accumulated deferred federal income taxes related to the SFAS 109 flow through.
2824001	2824	Acc Dfrd FIT - SFAS 109 Excess	This account has been added for the sole purpose to provide detailed information from the income tax system and interface with the General Ledger.
			This account shall contain the balance of accumulated deferred federal income taxes related to the SFAS 109 excess.
2831001	2831	Accum Deferred FIT - Other	This account has been added for the sole purpose to provide detailed information from the income tax system and interface with the General Ledger.
			This account shall contain the balance of accumulated deferred federal income taxes - other.
2832001	2832	Accum Dfrd FIT - Oth Inc & Ded	This account has been added for the sole purpose to provide detailed information from the income tax system and interface with the General Ledger.
			This account shall contain the balance of accumulated deferred federal income taxes related to other income and deductions.
2833001	2833	Acc Dfd FIT FAS 109 Flow Thru	This account has been added for the sole purpose to provide detailed information from the income tax system and interface with the General Ledger.
			This account shall contain the balance of accumulated deferred federal income taxes related to the SFAS 109 flow through.
2833002	2833	Acc Dfrd SIT FAS 109 Flow Thru	This account has been added for the sole purpose to provide detailed information from the income tax system and interface with the General Ledger.
			This account shall contain the balance of accumulated deferred state income taxes related to SFAS 109 flow through.
2834001	2834	Acc Defd FIT - SFAS 109 Excess	This account has been added for the sole purpose to provide detailed information from the income tax system and interface with the General Ledger.
			This account shall contain the balance of accumulated deferred federal income taxes related to the SFAS 109 excess.
4030001	4030	Depreciation Exp	This account shall include the amount of depreciation expense for all classes of depreciable production plant in service.
			Effective 7/1/02 - the Account title was changed from "Depreciation Exp - Production" to "Depreciation Exp". The business units were unbundled between Generation, Transmission, Distribution, & Nuclear - so the detail was kept by business unit instead of by account.
4030010	4030	Amtz of FX Hedge Gains/Losses	This account should include the amortization of gains / losses associated with foreign currency derivatives that have been designated in qualifying cash flow hedge relationships for the purpose of offsetting variability in cash flows associated with the acquisition of fixed assets with payment in currencies other than the USD.
4030019	4030	Depr Exp Deferred-MI Turbine	To defer the Michigan jurisdictional share of depreciation on the Cook Turbine Replacement per the Order in Case No. U-16801. This new account will be used to track the amount of depreciation that has been deferred. This account will typically have a credit balance.
4030025	4030	Depr/Amort of Unrecoverd Plant	This account should include the amount of depreciation expense related to generating plants/units which have been considered probable for abandonment and where companies have been granted the ability to recover the remaining NBV of the plant/unit over the life of another generating facility (i.e. Tanner's Creek Plant in I&M). For FERC reporting, this account should be mapped to Depreciation. For GAAP/SEC reporting, this account should be mapped to Amortization (similar to account 407.0 Amortization of Unrecovered Plant).
4030029	4030	Over/Undr Depr Exp Var Riders	To record over/under depreciation associated with various riders.
4031001	4031	Depr - Asset Retirement Oblig	To record depreciation expense on Asset Retirement Obligations.
4040001	4040	Amort. of Plant	This account shall include amortization charges applicable to amounts included in the production plant accounts.
			Effective 7/1/02 - the Account title was changed from "Amort. of Plant - Production" to "Amort. of Plant". The business units were unbundled between Generation, Transmission, Distribution, & Nuclear - so the detail was kept by business unit instead of by account.
4073000	4073	Regulatory Debits	This account shall include amounts recorded as a result of regulatory liabilities imposed on the utility by the ratemaking actions of regulatory agencies applicable to utility plant.
4081002	4081	FICA	This account shall include Federal Insurance Contributions Act taxes relating to utility operating income.
4081003	4081	Federal Unemployment Tax	This account shall include Federal Unemployment Taxes relating to utility operating income.
408100512	4081	Real Personal Property Taxes	This account shall include real and personal property taxes relating to utility operating income.
408100513	4081	Real Personal Property Taxes	This account shall include real and personal property taxes relating to utility operating income.
408100514	4081	Real Personal Property Taxes	This account shall include real and personal property taxes relating to utility operating income.
408100515	4081	Real Personal Property Taxes	This account shall include real and personal property taxes relating to utility operating income.
408100516	4081	Real Personal Property Taxes	This account shall include real and personal property taxes relating to utility operating income.
408100517	4081	Real Personal Property Taxes	This account shall include real and personal property taxes relating to utility operating income.
408100518	4081	Real Personal Property Taxes	This account shall include real and personal property taxes relating to utility operating income.
408100519	4081	Real Personal Property Taxes	This account shall include real and personal property taxes relating to utility operating income.
408100610	4081	State Gross Receipts Tax	This account shall include State gross receipts/revenue/income taxes relating to utility operating income.
408100611	4081	State Gross Receipts Tax	This account shall include State gross receipts/revenue/income taxes relating to utility operating income.
408100612	4081	State Gross Receipts Tax	This account shall include State gross receipts/revenue/income taxes relating to utility operating income.
408100616	4081	State Gross Receipts Tax	This account shall include State gross receipts/revenue/income taxes relating to utility operating income.
408100617	4081	State Gross Receipts Tax	This account shall include State gross receipts/revenue/income taxes relating to utility operating income.
408100618	4081	State Gross Receipts Tax	This account shall include State gross receipts/revenue/income taxes relating to utility operating income.
408100619	4081	State Gross Receipts Tax	This account shall include State gross receipts/revenue/income taxes relating to utility operating income.
4081007	4081	State Unemployment Tax	This account shall include State unemployment taxes relating to utility operating income.
408100813	4081	State Franchise Taxes	This account shall include State franchise taxes relating to utility operating income.
408100814	4081	State Franchise Taxes	This account shall include State franchise taxes relating to utility operating income.
408100817	4081	State Franchise Taxes	This account shall include State franchise taxes relating to utility operating income.
408101417	4081	Federal Excise Taxes	This account shall include Federal excise taxes relating to utility operating income.
408101418	4081	Federal Excise Taxes	This account shall include Federal excise taxes relating to utility operating income.
408101716	4081	St Lic-Rgstrtion Tax-Fees	This account shall include State license/registration tax/fees relating to utility operating income.
408101717	4081	St Lic-Rgstrtion Tax-Fees	This account shall include State license/registration tax/fees relating to utility operating income.
408101718	4081	St Lic-Rgstrtion Tax-Fees	This account shall include State license/registration tax/fees relating to utility operating income.

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408101816	4081	St Publ Serv Comm Tax-Fees	This account shall include State Public Service Commision tax/fees relating to utility operating income.
408101817	4081	St Publ Serv Comm Tax-Fees	This account shall include State Public Service Commision tax/fees relating to utility operating income.
408101818	4081	St Publ Serv Comm Tax-Fees	This account shall include State Public Service Commision tax/fees relating to utility operating income.
408101819	4081	St Publ Serv Comm Tax-Fees	This account shall include State Public Service Commision tax/fees relating to utility operating income.
408101913	4081	State Sales and Use Taxes	This account shall include State sales and use taxes relating to utility operating income.
408101916	4081	State Sales and Use Taxes	This account shall include State sales and use taxes relating to utility operating income.
408101917	4081	State Sales and Use Taxes	This account shall include State sales and use taxes relating to utility operating income.
408101918	4081	State Sales and Use Taxes	This account shall include State sales and use taxes relating to utility operating income.
408102915	4081	Real-Pers Prop Tax-Cap Leases	This account will be used to record activity related to Real/Pers Prop Tax-Cap Leases
408102916	4081	Real-Pers Prop Tax-Cap Leases	This account will be used to record activity related to Real/Pers Prop Tax-Cap Leases
408102917	4081	Real-Pers Prop Tax-Cap Leases	This account will be used to record activity related to Real/Pers Prop Tax-Cap Leases
408102918	4081	Real-Pers Prop Tax-Cap Leases	This account will be used to record activity related to Real/Pers Prop Tax-Cap Leases
408102919	4081	Real-Pers Prop Tax-Cap Leases	This account will be used to record activity related to Real/Pers Prop Tax-Cap Leases
4081033	4081	Fringe Benefit Loading - FICA	This account carries the credits to FICA tax for the fringe benefit loading for Capital and Balance Sheet accounts
4081034	4081	Fringe Benefit Loading - FUT	This account carries the credits to FUT for the fringe benefit loading for Capital and Balance sheet accounts
4081035	4081	Fringe Benefit Loading - SUT	This account carries the credits to SUT for the fringe benefit loading for Capital and Balance Sheet accounts
408103615	4081	Real Prop Tax-Cap Leases	In 2002 Real and Personal Property Tax Accruals for Leased Assets were seperated into two accounts, 2360033 was for personal and 2360035 was for real, however the contra account was not seperated between personal and real, account 4081029 was being used for both personal and real. This account will be used solely for the real property taxes while 4081029 will be used solely for personal property.
408103616	4081	Real Prop Tax-Cap Leases	In 2002 Real and Personal Property Tax Accruals for Leased Assets were seperated into two accounts, 2360033 was for personal and 2360035 was for real, however the contra account was not seperated between personal and real, account 4081029 was being used for both personal and real. This account will be used solely for the real property taxes while 4081029 will be used solely for personal property.
408103617	4081	Real Prop Tax-Cap Leases	In 2002 Real and Personal Property Tax Accruals for Leased Assets were seperated into two accounts, 2360033 was for personal and 2360035 was for real, however the contra account was not seperated between personal and real, account 4081029 was being used for both personal and real. This account will be used solely for the real property taxes while 4081029 will be used solely for personal property.
408103618	4081	Real Prop Tax-Cap Leases	In 2002 Real and Personal Property Tax Accruals for Leased Assets were seperated into two accounts, 2360033 was for personal and 2360035 was for real, however the contra account was not seperated between personal and real, account 4081029 was being used for both personal and real. This account will be used solely for the real property taxes while 4081029 will be used solely for personal property.
4082002	4082	FICA	This account shall include Federal Insurance Contributions Act taxes relating to other income and deductions.
4082003	4082	Federal Unemployment Tax	This account shall include Federal unemployment taxes relating to other income and deductions.
408200417	4082	Federal Excise Tax	This account shall include Federal environmental excise taxes relating to other income and deductions.
408200418	4082	Federal Excise Tax	This account shall include Federal environmental excise taxes relating to other income and deductions.
408200516	4082	Real Personal Property Taxes	This account shall include real and personal property taxes relating to other income and deductions.
408200517	4082	Real Personal Property Taxes	This account shall include real and personal property taxes relating to other income and deductions.
408200518	4082	Real Personal Property Taxes	This account shall include real and personal property taxes relating to other income and deductions.
408200519	4082	Real Personal Property Taxes	This account shall include real and personal property taxes relating to other income and deductions.
4082007	4082	State Unemployment Tax	This account shall include State unemployment taxes relating to other income and deductions.
408201418	4082	St Lic-Registration Tax-Fees	This account shall include State license/registration tax/fees relating to other income and deductions.
408202500	4082	WV Special Fuel Tax	This account will be used to record activity related to WV Special Fuel Tax
408202516	4082	WV Special Fuel Tax	This account will be used to record activity related to WV Special Fuel Tax
408202517	4082	WV Special Fuel Tax	This account will be used to record activity related to WV Special Fuel Tax
408202518	4082	WV Special Fuel Tax	This account will be used to record activity related to WV Special Fuel Tax
4091001	4091	Income Taxes, UOI - Federal	This account shall include Federal income taxes relating to utility operating income.
409100212	4091	Income Taxes UOI - State	This account shall include State income taxes relating to utility operating income.
409100213	4091	Income Taxes UOI - State	This account shall include State income taxes relating to utility operating income.
409100214	4091	Income Taxes UOI - State	This account shall include State income taxes relating to utility operating income.
409100215	4091	Income Taxes UOI - State	This account shall include State income taxes relating to utility operating income.
409100216	4091	Income Taxes UOI - State	This account shall include State income taxes relating to utility operating income.
409100217	4091	Income Taxes UOI - State	This account shall include State income taxes relating to utility operating income.
409100218	4091	Income Taxes UOI - State	This account shall include State income taxes relating to utility operating income.
4092001	4092	Inc Tax, Oth Inc&Ded-Federal	This account shall include Federal income taxes relating to other income and deductions.
409200216	4092	Inc Tax Oth Inc Ded - State	This account shall include State income taxes relating to other income and deductions.
409200217	4092	Inc Tax Oth Inc Ded - State	This account shall include State income taxes relating to other income and deductions.
409200218	4092	Inc Tax Oth Inc Ded - State	This account shall include State income taxes relating to other income and deductions.
4101001	4101	Prov Def I/T Util Op Inc-Fed	This account shall include the amounts of deferred Federal income tax relating to utility operating income.
4101002	4101	Prov Def I/T Util Op Inc-State	This account shall include the amounts of deferred State income tax relating to utility operating income.
			Account reactivated 3/1/01 per Tax Dept. request.
4102001	4102	Prov Def I/T Oth I&D - Federal	This account shall include the amounts of deferred Federal income taxes which relate to other income and deductions.
4102002	4102	Prov Def I/T Oth I&D - State	This account shall include the amounts of deferred State income taxes which relate to other income and deductions.
4111001	4111	Prv Def I/T-Cr Util Op Inc-Fed	This account shall include the amounts of deferred Federal income taxes, credit, which relate to utility operating income.
4111002	4111	Prv Def I/T-Cr UtilOpInc-State	This account shall include the amounts of deferred State income taxes, credit, which relate to utility operating income.
4111005	4111	Accretion Expense	On October 30, 2002, the FERC issued a Notice of Proposed Rulemaking which detailed new accounts to be used for Asset Retirement Obligations (ARO). FASB Statement 143 requires the Company to adopt the new accounting for ARO's in 2003.
4112001	4112	Prv Def I/T-Cr Oth I&D-Fed	This account will be used to record activity related to Prv Def I/T-Cr Oth I&D-Fed
4112002	4112	Prv Def I/T-Cr Oth I&D-State	This account shall include the amounts of deferred State income taxes, credit, which relate to other income and deductions.
4114001	4114	ITC Adj, Utility Oper - Fed	This account shall include the amount of Federal investment tax credit adjustments related to property used in utility operations.
4116000	4116	Gain From Disposition of Plant	This account shall include, as approved by FERC, amounts relating to gains from the disposition of future use utility plant.
4118002	4118	Comp. Allow Gains Title IV SO2	This account shall be credited with the gain on the sale, exchange, or other disposition of compliance allowances.
4118008	4118	Comp Allow Gain CSAPR Seas NOx	This account shal be credited with the gain on the sale, exchange, or other disposition of compliance Cross State Air Pollution Rule (CSAPR) seasonal NOx allowances
4118009	4118	Comp Allow Gains CSAPR An NOx	This account shall be credited with the gain on the sale, exchange, or other disposition of compliance Cross State Air Pollution Rule CSAPR) annual NOx allowances
4170003	4170	Rev from Non-Util Oper Affil	This account is used to track Revenues from Non-Utility Operations for Affiliated companies.
			This account is repositioned in consolidation to account 4171001 as a reimbursement of expense.
4170004	4170	Rev from Non-Util Oper NonAfil	This account is used to track Revenues from Non-Utility Operations for Non-Affiliated companies
4171001	4171	Exp of NonUtil Oper - Nonassoc	This account shall include expenses applicable to nonassociated operations which are nonutility in character but nevertheless constitute distinct operating activity of the enterprise as a whole.

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4171002	4171	Exp of NonUtil Oper - Assoc	This account shall include expenses applicable to associated operations which are nonutility in character but nevertheless constitute a distinct operating activity of the enterprise as a whole.
4171003	4171	Operating Expense	This account shall include expenses applicable to Operating Expenses for River Transportation Division.
4171004	4171	Maintenance Expense	This account shall include expenses applicable to Maintenance Expenses for River Transportation Division.
4171006	4171	Outside Services - Other	This account shall include expenses applicable to Outside Services for River Transportation Division.
4171007	4171	Outside Fleeting & Switching	This account shall include expenses applicable to Outside Fleeting and Switching for River Transportation Division.
4171009	4171	Office Supplies & Expense	This account shall include expenses applicable to Office Supplies and Expense for River Transportation Division.
4171011	4171	Membership Dues	This account shall include expenses applicable to Membership Dues for River Transportation Division.
4171022	4171	Benefits Non-Service Expense	To record the Non-Service components of the employee benefits expense
4180001	4180	Non-Operatng Rental Income	This account shall include all non-operating rental revenues and related expenses from land, buildings, or other property included in Account 1210000.
4180003	4180	Non-Opratng Rntal Inc-Maint	This account shall include all non-operating rental revenues and related expenses from the maintenance of land, buildings, or other property included in Account 1210000. State jurisdiction was removed in February 2003 business at the request of Regulated Accounting and the approval of the Tax Department.
4181001	4181	Equity Erngs of Sub-Consolidat	This account shall include the utility's equity in the earnings of subsidiary companies - consolidated.
4190002	4190	Int & Dividend Inc - Nonassoc	This account shall include interest revenues on securities, loans, notes, advances, special deposits, tax refunds and all other interest-bearing assets applicable to nonassociated companies, and dividends on stocks of other nonassociated companies, whether the securities on which the interest and dividends are received are carried as investments or included in sinking or other special fund accounts within the Corporate Borrowing Program. No manual entries are permitted in this account.
4190005	4190	Interest Income - Assoc CBP	
4191000	4191	Allw Oth Fnds Usd Drng Cnstr	This account shall include concurrent credits for allowance for other funds used during construction.
4210002	4210	Misc Non-Op Inc-NonAsc-Rents	This account shall include all miscellaneous non-operating revenue items except taxes applicable to non-associated rents.
4210007	4210	Misc Non-Op Inc - NonAsc - Oth	This account shall include all miscellaneous non-operating revenue items except taxes applicable to non-associated other.
4210009	4210	Misc Non-Op Exp - NonAssoc	This account shall include all miscellaneous non-operating expense items except taxes applicable to non-associated companies.
4210031	4210	Pwr Sales Outside Svc Territry	Power Sales made outside of AEP's 11 state service territory. This account was originally created to specifically identify sales on the West Coast for Wholesale Commodity Accounting.
4210039	4210	Carrying Charges	Recording interest on carrying charges.
4211000	4211	Gain on Dspstion of Property	This account shall include the gain on the sale, conveyance, exchange, or transfer of utility or other property.
4212000	4212	Loss on Dspstion of Property	This account shall include the loss on the sale, conveyance, exchange, or transfer of utility or other property.
4261000	4261	Donations	This account shall include all payments or donations for charitable, social or community welfare purposes.
4263001	4263	Penalties	This account shall include payments by the company for penalties or fines for violation of any regulatory statutes by the company or its officials.
4263003	4263	Penalties - Quality of Service	This account shall include payments by the company for Tax Deductible penalties in violation of state Quality of Service Standards.
4264000	4264	Civic and Political Activity	This account shall include expenditures for the purpose of influencing public opinion with respect to the election or appointment of public officials, referenda, legislation, or ordinances (either with respect to the possible adoption of new referenda, legislation or ordinances or repeal or modification of existing referenda, legislation or ordinances) or approval, modification, or revocation of franchises or for the purpose of influencing the decisions of public officials, but shall not include such expenditures which are directly related to appearances before regulatory or other governmental bodies in connection with the reporting utility's existing or proposed operations.
4264001	4264	Non-deduct Lobbying per IRS	To separately track and identify lobbying expenses that are not deductible for tax purposes in accordance with the Internal Revenue Code
4265001	4265	Other Deductions - Associated	This account shall include miscellaneous expenses applicable to associated companies which are properly deductible before determining total income before interest charges.
4265002	4265	Other Deductions - Nonassoc	This account shall include miscellaneous expenses applicable to non-associated companies which are properly deductible before determining total income before interest charges.
4265004	4265	Social & Service Club Dues	This account includes the cost of social memberships and related expenses; see Account 9302000 for corporate memberships and see various miscellaneous functional accounts for individual business and professional memberships. (Prior description: This account shall include miscellaneous expenses applicable to social and service club dues which are properly deductible before determining total income before interest charges.)
4265007	4265	Regulatory Expenses	This account shall include miscellaneous expenses applicable to regulatory expenses which are properly deductible before determining total income before interest charges.
4265009	4265	Factored Cust A/R Exp - Affil	This account shall include expenses associated with factoring customers' accounts receivable, excluding amounts related to charged off accounts. Specifically, this account shall include expenses for carrying costs and credit line fees charged by AEP Credit, an affiliated company.
4265010	4265	Fact Cust A/R-Bad Debts-Affil	This account shall include expenses associated with factored accounts receivable uncollectible accounts expense charged by AEP Credit, an affiliated company.
4265033	4265	Transition Costs	Transition costs include charges: (1) to modify operational, financial, tax and accounting processes and reports, (2) to modify integrated systems (e.g. feeder systems), (3) to transfer employees, (4) to revise controls, etc. Transition cost represent costs that would not be incurred but for the directive and should be recorded below the line so there is no recovery of the costs. All internal labor costs associated with these projects should be charged to this account.
4270002	4270	Int on LTD - Install Pur Contr	This account shall include the amount of interest on long-term debt issued or assumed by the utility on installment purchase contracts.
4270003	4270	Interest on LTD - Notes	This account shall include the amount of interest on long-term debt issued or assumed by the utility on notes payable.
4270005	4270	Int on LTD - Other LTD	This account shall include the amount of interest on long-term debt issued or assumed by the utility on other long-term debt.
4270006	4270	Int on LTD - Sen Unsec Notes	This account shall include the amount of interest on long-term debt issued or assumed by the utility for senior unsecured notes.
4270202	4270	Int on LTD - Inst Pur C Contra	This account shall include the amount of interest on LTD issued or assumed by the utility on installment purchase contracts - contra account for buybacks
4280002	4280	Amrtz Debt Dscnt&Exp-Instl Pur	This account shall include the amount of amortized debt discount and expense on outstanding long-term debt applicable to installment purchase contracts.
4280003	4280	Amrtz Debt Dscnt&Exp-N/P	This account shall include the amount of amortized debt discount and expense on outstanding long-term debt applicable to notes payable
4280006	4280	Amrtz Dscnt&Exp-Sn Unsec Note	This account shall include the amount of amortized debt discount and expense on outstanding long-term debt applicable to senior unsecured notes.
4281001	4281	Amrtz Loss Rcquired Debt-FMB	This account shall include the amount of amortized losses on reacquired debt applicable to First Mortgage Bonds.
4281002	4281	Amrtz Loss Rcquired Debt-IPC	This account shall include the amount of amortized losses on reacquired debt applicable to installment purchase contracts.

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4281005	4281	Amrtz Loss Rcquired Debt-Other	This account shall include the amount of amortized losses on reacquired debt applicable to other debt.
4281006	4281	Amtz Los Rcq Dbt-Sn Unsec Note	This account shall include the amount of amortized losses on reacquired debt applicable to senior unsecured notes.
4281010	4281	Amrtz Loss Recqd Debt -PSSMR	This account shall include the amount of amortized losses on reacquired or redeemed debt applicable to Preferred Stock Subject to Mandatory Redemption
4291001	4291	Amrtz Gain Rcqred Debt-Cr-FMB	This account shall include the amount of amortized gains realized from reacquired debt - credit - applicable to First Mortgage Bonds.
4300001	4300	Interest Exp - Assoc Non-CBP	This account shall include the interest accrued on amounts included in account 223, Advances from Associated Companies, and on all other obligations to associated companies not within the CBP.
4300003	4300	Int to Assoc Co - CBP	This account shall include interest associated companies associated with corporate borrowing program transactions.
4310001	4310	Other Interest Expense	This account shall include all interest expense not provided for elsewhere.
4310002	4310	Interest on Customer Deposits	This account shall include all interest expense on customer deposits.
4310007	4310	Lines Of Credit	This account shall include other interest expense on short-term debt applicable to fees on lines of credit.
4310023	4310	Interest Expense - State Tax	Separate Tax Interest from all other Interest to facilitate closing and reporting of tax interest
4320000	4320	Allw Brrwed Fnds Used Cnstr-Cr	This account shall include concurrent credits for allowance for borrowed funds used during construction - credit.
4380001	4380	Div Declrd - Common Stk - Asso	This account shall include amounts declared payable out of retained earnings as dividends on actually outstanding common capital stock issued by the utility applicable to associated companies.
4390000	4390	Adj to Retained Earnings	This account shall, with prior Commission approval, include significant nonrecurring transactions accounted for as prior period adjustments, as follows: (1)Correction of an error in the financial statements of a prior year. (2)Adjustments that result from realization of income tax benefits of pre-acquisition operating loss carryforwards of purchased subsidiaries. All other items of profit and loss recognized during a year shall be included in the determination of net income for that year
4400001	4400	Residential Sales-W/Space Htg	This account shall include the net billing for electricity supplied for residential or domestic purposes with space heating.
4400002	4400	Residential Sales-W/O Space Ht	This account shall include the net billing for electricity supplied for residential or domestic purposes without space heating.
4400005	4400	Residential Fuel Rev	This account is used to track Residential Fuel Rev
4400006	4400	Residential O/U Fuel Rev	This account is used to track Residential O/U Fuel Rev
4420001	4420	Commercial Sales	This account shall include the net billing for electricity supplied to customers for commercial purposes.
4420002	4420	Industrial Sales (Excl Mines)	This account shall include the net billing for electricity supplied to customers for industrial purposes excluding mine power.
4420006	4420	Sales to Pub Auth - Schools	This account shall include the net billing for electricity supplied to customers for commercial and industrial purposes - Public Authorities including schools.
4420007	4420	Sales to Pub Auth - Ex Schools	This account shall include the net billing for electricity supplied to customers for commercial and industrial purposes - Public Authorities excluding schools.
4420013	4420	Commercial Fuel Rev	This account is used to track Commercial Fuel Rev
4420014	4420	Commercial O/U Fuel Rev	This account is used to track Commercial O/U Fuel Rev
4420016	4420	Industrial Fuel Rev	This account is used to track Industrial Fuel Rev
4420017	4420	Industrial O/U Fuel Rev	This account is used to track Industrial O/U Fuel Rev
4440000	4440	Public Street/Highway Lighting	This account shall include the net billing for electricity supplied and services rendered for the purposes of lighting streets, highways, parks and other public places, or for traffic or other signal system service, for municipalities or other divisions or agencies of state or federal governments
4440002	4440	Public St & Hwy Light Fuel Rev	This account is used to track Public St & Hwy Light Fuel Rev
4440003	4440	Pb St & Hwy Light O/U Fuel Rev	This account is used to track Pb St & Hwy Light O/U Fuel Rev
4470001	4470	Sales for Resale - Assoc Cos	This account shall include the net billing for electricity supplied to associated companies.
4470006	4470	Sales for Resale-Bookout Sales	This account shall include the net billing for electricity supplied for sales for resale for non-associated companies - bookouts.
4470010	4470	Sales for Resale-Bookout Purch	This account shall include revenues for sales for resale - bookout purchases.
			This account was inactivated effective 5/1/2001 as a result of the change from the net to gross method for recording bookout purchases. The replacement account is 5550012 (Purchased Power - Bookouts).
4470027	4470	Whsal/Muni/Pb Ath Fuel Rev	This account is used to track Sale/Resal - Whsal/Muni/Pb Ath
4470028	4470	Sale/Resale - NA - Fuel Rev	This account is used to track Sale/Resale - NA - Fuel Rev
4470033	4470	Whsal/Muni/Pub Auth Base Rev	To record base revenues from wholesale customers, municipal customers and public authorities.
4470074	4470	Sale for Resale-Aff-Trnf Price	Record in this account only the revenues attributable to the generation function are recorded in the General Ledger as a result of function unbundling. Traditional revenues that are recorded monthly in the normal course of business should not be recorded in this account.
4470081	4470	Financial Spark Gas - Realized	This account shall include the net billings of settled spark gas financial transactions
4470082	4470	Financial Electric Realized	This account shall include settled financial electric optimization transactions (Swaps and Futures) entered into on or after 10-01-03
4470089	4470	PJM Energy Sales Margin	To record ECR's derived margin with PJM for spot energy sales to PJM.
4470098	4470	PJM Oper.Reserve Rev-OSS	To record operating reserve charges with PJM allocated to off-system sales (OSS).
4470099	4470	Capacity Cr. Net Sales	To record capacity credit revenue with PJM and other third parties. In 2008, MISO capacity sales are included in this account
4470100	4470	PJM FTR Revenue-OSS	To record FTR revenue with PJM allocated to off-system sales (OSS).
4470103	4470	PJM Energy Sales Cost	To record ECR's derived cost of sales revenue with PJM for spot energy sales to PJM.
4470107	4470	PJM NITS Purch-NonAff.	To record network integration trans. service expense with PJM.
4470110	4470	PJM TO Admin. Exp.-NonAff.	To record transmission owner scheduling, system control, & dispatch service expense with PJM.
4470112	4470	Non-Trading Bookout Sales-OSS	Description change per CF#7063 effective 2/1/10. To record revenues from non-trading off-system sales (OSS) - Bookouts
4470115	4470	PJM Meter Corrections-OSS	To record net PJM meter corrections allocated to off-system sales (OSS)
4470116	4470	PJM Meter Corrections-LSE	To record net PJM meter corrections allocated to LSE (Load Serving Entity).
4470126	4470	PJM Incremental Imp Cong-OSS	To record incremental PJM implicit congestion not in ECR for off-system sales.
4470127	4470	Sales for Res-Affil Pool Cap.	Record Sales for Resale activity for Affiliated Pool Capacity.
			Energy is in 4470127. This account replaces account 4470086
4470131	4470	Non-Trading Bookout Purch-OSS	Description change per CF#7064 effective 2/1/10. To record purchased power for non-trading off-system sales (OSS) - Bookouts.
4470143	4470	Financial Hedge Realized	This account shall include settled financial power transactions (Swaps and Futures) applicable to hedge activity
4470150	4470	Transm. Rev.-Dedic. Whsl/Muni	To record non-affiliated transmission revenues associated with dedicated energy sales to wholesale municipal customers and public authorities.
4470151	4470	Trading Auction Sales Affil	Sales activity to serve an auction managed by another AEP affiliate
4470168	4470	Interest Rate Swaps-Power	This account is intended to be used to separate interest rate swap trading revenue relating to power. Description change per chartfield request 5668.
4470171	4470	Over-Under OSS Margin Sharing	To record the Over-Under sharing of Off-System Sales margin with I&M's Indiana jurisdiction.
4470172	4470	Over-recovered PJM Expense	To record the Over-recovery of specified PJM expenses, via a PJM tracking mechanism, from I&M's Indiana jurisdiction.
4470175	4470	OSS Sharing Reclass - Retail	For earnings release reporting only. To record and reflect the estimated amount of OSS margin shared with retail ratepayers. This account is mapped to the retail lines of the earnings release. The amount recorded in the account will be equal to and offsetting of the amount recorded in OSS Sharing Reclass - Reduction.
4470176	4470	OSS Sharing Reclass-Reduction	For earnings release reporting only. This account will record and reflect the estimated amount of OSS margin shared with retail ratepayers. This account is mapped to the Off-System Sales line of the earnings release in order to reflect that line net of OSS margin sharing. The amount recorded in the account will be equal to and offsetting of the amount recorded in OSS Sharing Reclass - Retail

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4470183	4470	Over-Recovered Capacity - IN	To record the over-recovery of Capacity settlments, via a Capacity tracking mechanism in I&M's Indiana jurisdiction. Rate order (Cause 44075) dated Feb. 13, 2013.
4470206	4470	PJM Trans loss credits-OSS	To record transmission loss credits w/PJM allocated off-system sales
4470209	4470	PJM transm loss charges-OSS	To record transmission loss charges w/PJM allocated to Off-System Sales (OSS)
4470214	4470	PJM 30m Suppl Reserve CR OSS	To record 30 minute supplemental reserve market credit for OSS (off system sales) where net service is revenue. Description and title change per chartfield request #5448. The 30 minute supplemental reserve market is a market based service that applies to resources that can provide reserve capability that can be converted into energy w/in 30 minutes of request OSS would receive any net credits.
4470215	4470	PJM 30m Suppl Reserve CH OSS	To record 30 minute supplemental reserve market charges for OSS (off system sales) where net service is revenue. Description change per chartfield request #5449. The 30 minute supplemental reserve market is a market based service that applies to resources that can provide reserve capability that can be converted into energy w/in 30 minutes of request OSS would receive any net credits
4470220	4470	PJM Regulation - OSS	This account is used to record the net credit when PJM Regulation Credits exceed PJM Regulation Charges.
4470221	4470	PJM Spinning Reserve - OSS	This account is used to record the net credit when PJM Spinning Reserve Credits exceed PJM Spinning Reserve Charges.
4491002	4491	Prov Rate Refund-Nonaffiliated	This account shall be charged with provisions for the estimated pretax effects on net income of the portions of amounts being collected subject to refund which are estimated to be required to be refunded to nonaffiliated companies.
4491003	4491	Prov Rate Refund - Retail	This account is used to track Prov Rate Refund - Retail
4491018	4491	Prov Rate Refund - Tax Reform	With the passage of the Tax Cuts and Jobs Act of 2017, the AEP regulated subsidiaries will need to defer (prov for refund) a portion of their revenues to accommodate the reduction of the corporate tax rate from 35 to 21%. The time frame of the deferral will vary by company as the new tax rate is incorporated into the customer rates over time. The offset will be recorded in 229xxxx.
4491019	4491	Prov Rate Refund-Exces Protect	With the passage of the Tax Cuts and Jobs Act, the regulated subsidiaries are required to pass back the protected portion of the excess ADIT, effective 1/2018, in the tax provision system. This account and an associated 229 account will offset/feedback the effect of this transaction until the excess is actually returned to the customers.
4500000	4500	Forfeited Discounts	This account shall include the amount of discounts forfeited or additional charges imposed because of the failure of customers to pay the electric bills on or before a specified date.
4510001	4510	Misc Service Rev - Nonaffil	This account shall include revenues for all miscellaneous services and charges billed to customers which are not specifically provided for in other accounts
4540001	4540	Rent From Elect Property - Af	This account shall include rents received from associated companies for the use of land, buildings, and other property.
4540002	4540	Rent From Elect Property-NAC	This account shall include rents received from non-associated companies for the use of land, buildings, and other property.
4540004	4540	Rent From Elect Prop-ABD-Nonaf	This account shall include rents received from nonassociated companies for the use of land, buildings, and other property associated with Associated Business Development activities.
4540005	4540	Rent from Elec Prop-Pole Attch	This account shall include rents received from non-associated companies in connection with joint use and pole attachment rental contracts.
4560001	4560	Oth Elect Rev - Affiliated	This account shall include other revenues derived from electric operations applicable to associated companies - other.
4560007	4560	Oth Elect Rev - DSM Program	This account shall include other revenues derived from electric operations applicable to the demand side management program.
4560012	4560	Oth Elect Rev - Nonaffiliated	This account shall include other revenues derived from electric operations applicable to nonaffiliated companies.
4560015	4560	Other Electric Revenues - ABD	This account shall include other revenues derived from electric operations applicable to Associated Business Development.
4560043	4560	Oth Elec Rv-Trn-Aff-Trnf Price	Record in this account only the other electric revenues attributable to the transmission function that are recorded in the General Ledger as a result of functional Unbundling. Traditional affiliated transmission revenues that are recorded monthly in the normal course of business between AEP legal entities should not be recorded in this account.
4561002	4561	RTO Formation Cost Recovery	To record the RTO formation cost recovery
4561004	4561	SECA Transmission Rev	To record the SECA transmission revenue
4561005	4561	PJM Point to Point Trans Svc	To record the PJM point to point transmission service
4561006	4561	PJM Trans Owner Admin Rev	To record the PJM transmission owner administrative revenues
4561007	4561	PJM Network Integ Trans Svc	To record PJM network integration transmission service.
4561027	4561	PJM Transm Dist/Meter - NonAff	To track non-affiliate PJM Transmission Distribution/Metering Services revenue/expense. This activity was previously recorded in 4560065
4561028	4561	PJM Pow Fac Cre Rev Whsl Cu-NA	To track all non-affiliated revenue related to PJM Power Factor Credits for Wholesale Customers (Formula Rate)
4561029	4561	PJM NITS Revenue Whsl Cus-NAff	To track all non-affiliated revenue related to PJM Network Integration Transmission Services for Wholesale Customers (Formula Rate)
4561030	4561	PJM TO Serv Rev Whls Cus-NAff	To track all non-affiliated revenue related to PJM Transmission Owner Services for Wholesale Customers (Formula Rate)
4561033	4561	PJM NITS Revenue - Affiliated	To track all affiliated revenue related to PJM Network Integration Transmission Services
4561034	4561	PJM TO Adm. Serv Rev - Aff	To track all affiliated revenue related to PJM Transmission Owner Services
4561035	4561	PJM Affiliated Trans NITS Cost	Affiliated NITS costs relating to PJM that are being paid by the Generation group. Contra revenue booked on the Generation companies relating to PJM Affiliated NITS revenue.
4561036	4561	PJM Affiliated Trans TO Cost	Affiliated Transmission Ownership costs relating to PJM that are being paid by the Generation group. Contra revenue booked on the Generation companies relating to PJM Affiliated TO revenue.
4561058	4561	NonAffil PJM Trans Enhncmt Rev	To record non-affil. PJM Transmission Enhancement Revenue (RTEP) - Regional Transmission Expansion Plan.
4561059	4561	Affil PJM Trans Enhancmnt Rev	To record Affiliated PJM Transmission Enhancement Revenue (RTEP) - Regional Transmission Expansion Plan.
4561060	4561	Affil PJM Trans Enhancmnt Cost	To record Affiliated PJM Transmission Enhancement Cost (RTEP) - Regional Transmission Expansion Plan
4561061	4561	NAff PJM RTEP Rev for Whsl-FR	To record Non-Affiliate PJM Transmission Enhancement Revenue (RTEP) for formula rate customers
4561063	4561	PROVISION RTO Rev Affiliated	To record the RTO provision associated with under/over collections of RTO revenues in current or prior years. This account is included in the ENEC calculation for APCo and WPCo.
4561064	4561	PROVISION RTO Rev WhslCus-NAf	To record the RTO provision associated with under/over collections of RTO revenue in current or prior years for Wholesale Customers (Formula Rate). This account is included in the ENEC calculation for APCo and WPCo.
4561065	4561	PROVISION RTO Rev - NonAff	To record the RTO provision associated with under/over collections of RTO revenues in current or prior years. This account is included in the ENEC calculation for APCo and WPCo.
4561073	4561	PROVISION RTO Rev-Affil NoElim	Account is used to reverse the affiliated RTO provisions related to current or prior years. This account should NOT be included in the ENEC calculation for APCo and WPCo. This account will be mapped to the affiliated revenue node but will not use an affiliate code as we do not want the revenue to eliminate.
5000000	5000	Oper Supervision & Engineering	This account shall include the applicable portion of the cost of labor and expenses incurred in the general supervision, direction, planning, coordination, instruction and training in connection with the operation of steam power generating stations. It shall include the portion of services of personnel such as managers and assistants, supervisors, engineers, chief chemist, accounting supervisor, assistant and plant accounting personnel, secretaries and other staff employees and consultants. Include herein the general supervision and direction of work as it relates to operation only, but not the actual performance of such work or the immediate and direct supervision chargeable to other accounts appropriate for the work performed. Exclude from this account general clerical and stenographic work which is included in Account 5060000, Miscellaneous Steam Power Expenses - All Other. Outside Services: Consultants' fees and expenses. This account is managed in ABMS. Activity and Benefiting Location are required.

Account	FERC	PS Descr	Description Of Charges
5000001	5000	Oper Super & Eng-RATA-Affil	This expense account will be used by the Generating companies to record the billings from USTI for the Relative Accuracy Test Audits (RATA). This is an affiliate expense account, which is established to faciliate intercompany eliminations.
5000004	5000	DSI Over/Under O&M Costs	Accounting for Indiana Michigan Power Company (I&M) as a result of the Indiana Utility Regulatory Commission (IURC) issuance of an Order in Cause No. 44331 ECR 1 dated December 30, 2014 approving initial Federal Mandate Rider (FMR) factors to recover DSI costs. 80% of the Indiana jurisdictional share of incremental DSI O&M and consumables will be used in the calculation of the monthly over/under recovery of Dry Sorbent Injection (DSI) costs compared to the FMR revenues. This is the O&M Portion.
5000005	5000	Deferred OM - 20% Non FMR	To create an O&M account for recording the DSI 20% non federal mandate rider.
5010000	5010	Fuel	This account shall include the cost of labor, materials used, and expenses incurred in connection with fuel consumed which are not provided for in accounts 5010001, 5010003, 5010005, 5010008, 5010009, 5010010, 5010011, 5010012, or 5010013 (e.g. labor, materials, and expenses incurred in connection with ash disposal.)
5010001	5010	Fuel Consumed	<p>This account shall include the cost of fuel consumed as cleared from Account 1510001, Fuel Stock - Coal at the average delivered cost per ton at the close of the current month. Note: No direct charges are to be made to this account.</p> <p>Costs for activities described below will be initially recorded in Account 1510000, Fuel Stock. Coal - invoice cost. Discount expense on coal and freight invoices. Freight, switching, barging, demurrage, and other transportation and related taxes. Fuel oil - invoice cost. Inventory adjustments to correct overages and shortages. Liability insurance on cargo and barge operations. Natural gas - invoice cost. Tipple and dumping charges on transfers from railroad cars to barges. Note: Invoice cost of coal, where appropriate, includes charges such as: Amortization of conveyor land. Mine coal conveyor operation and maintenance. Depletion of coal resources. Depreciation on equipment investment. Reclamation expense and cost of license. Real property taxes rental income and miscellaneous expenses.</p>
5010003	5010	Fuel - Procure Unload & Handle	This account shall include the cost of labor, materials used and expenses incurred in procuring, unloading and handling fuel consumed as cleared from Account 1520000, Fuel Stock Expenses Undistributed at the average cost per ton at the close of the current month. No direct charges are to be made to this account. Costs for activities described below will be initially recorded in Account 1520000, Fuel Stock Expenses Undistributed. 1. Labor and expenses associated with investigating sources of coal, fuel oil and natural gas supply, procurement activities, and the negotiation of contracts. 2. Checking moisture content of coal pile. 3. Controlling dust from coal in storage. 4. Cleaning coal bunkers to prevent or release jams. 5. Handling fuel from storage of shipping facility to bunker in the boiler house structure. 6. Moving coal in storage pile for fire prevention purposes. 7. Packing coal pile. 8. Processing invoices and related records for fuel placed in stock but excluding reports and records of fuel consumed. 9. Routine analysis of fuel before being consumed. 10. Routine testing and calibrating of coal conveyor scales and fuel meters and gauges. 11. Surveying coal pile and measuring fuel storage tanks. 12. Unloading fuel shipment from cars, barges or trucks into storage. 13. Weighing and recording truck coal. 14. Oil for thawing coal in coal cars or barges. 15. Rent of leased coal handling and storage equipment. 16. Stores expenses applicable to fuel. 17. Tools, lubricants, fuel and miscellaneous supplies used in connection with analyzing coal, dust control, packing and surveying coal pile, measuring fuel storage tanks, and operating coal handling equipment. Note: A. Operating fuel conveying, storage, weighing and processing equipment within the boiler plant shall be charged to account 5020000, Other Steam Expenses. B. Maintenance of fuel handling equipment shall be charged to Account 5120000 Maintenance of Boiler Plant.
5010013	5010	Fuel Survey Activity	This account will be used for the distribution of Fuel Survey charges recorded by journal entry prepared by Fuel Accounting.
5010019	5010	Fuel Oil Consumed	This account is used to track Fuel Oil Consumed
5010033	5010	Coal Procurement Sales Net-NA	To record non-affiliate net gain/loss on coal procurement sales (includes sale & cost of sale). To be reported in retail margin lines of Earnings Release. This is not optimization/trading.
5020000	5020	Steam Expenses	This account shall include the cost of labor, materials used and expenses incurred in production of steam for electric generation. Payroll Labor: Analyzing and treating water. Cleaning filters. Operating chlorinators. Operating pumping station. Pumping boiler compounds. Unloading compound from cars to storage or tanks. Monitoring pollution. Operating ash handling equipment. Material: Boiler compounds. Chemicals for analysis. Chlorine and other chemicals. Pumping supplies. Water. Note: Do not include in this account water used for general station purposes or the cost of maintaining water supply systems.
5020007	5020	Lime Hydrate Expense	Beginning January 2007, AEP will be receiving a new consumable called Lime Hydrate. Lime Hydrate will be trucked to the plants in small quantities and consumed upon receipt. Lime Hydrate is a mixture of lime (CaO) and water (H2O) used in the Flue Gas Desulfurization process waste water treatment plant to treat the acidity in the waste (landfill) stream.
5020008	5020	Activated Carbon	Capture costs associated with the purchase and transportation of Activated Carbon. This product will be used for mitigating Mercury emissions at Coal Fired Power Plants. This cost will start in 2010, but for forecasting/budgeting purposes we need the account established now.
5020013	5020	Anhydrous Ammonia Expense	<p>This account is for recording anhydrous ammonia used to control nitrogen oxide emissions produced by the plants.</p> <p>ITEMS Labor: 1. Procuring and handling of Anhydrous Ammonia. 2. All routine Anhydrous Ammonia analyses. 3. Unloading from shipping facility and putting in storage. 4. Moving of Anhydrous Ammonia in storage and transferring from one station to another. 5. Handling from storage or shipping facility to first bunker, hopper, bucket, tank, or holder of boiler house structure. 6. Operation of mechanical equipment, such as locomotives, trucks, cars, boats, barges, cranes, etc.</p> <p>Supplies and Expenses: 1. Tools, lubricants and other supplies. 2. Operating supplies for mechanical equipment. 3. Transportation and other expenses in moving Anhydrous Ammonia. 4. Stores expenses applicable to Anhydrous Ammonia.</p>
5020025	5020	Steam Exp Environmental	This account shall include the portion of costs related to any environmental projects that would otherwise be charged to account 5020000. This excludes costs for lime that are charged to 5020001, urea charged to 5020002, trona charged to 5020003 or limes.
5020028	5020	Sodium Bicarbonate Expense	This account will record the expense of the use of sodium bicarbonate in a Dry Sorbent Injection process to reduce SO2 emissions.
5020029	5020	Over/Under Consum DSI Rider	The Indiana Utility Regulatory Commission (IURC) issuance of an Order in Cause No. 44331 ECR 1 dated December 30, 2014 approving initial Federal Mandate Rider (FMR) factors to recover DSI costs. 80% of the Indiana jurisdictional share of incremental DSI consumables will be used in the calculation of the monthly over/under recovery of DSI costs compared to the FMR revenues.
5020030	5020	Defrd Consum DSI 20Pct NonFMR	Since I&M is recovering 80% of all DSI costs including consumables through the FMR beginning in January 2015, the remaining 20% of the Indiana jurisdictional share of incremental DSI consumables should be deferred as a regulatory asset until the applicable project is included in Indiana retail rates in accordance with the Order.

Account	FERC	PS Descr	Description Of Charges
5050000	5050	Electric Expenses	This account shall include the cost of labor, materials used and expenses incurred in operating prime movers, generators, and their auxiliary apparatus, switch gear and other electric equipment to the points where electricity leaves for conversion for transmission or distribution. Payroll Labor: Inspecting, checking, testing and operating the following: Control valves (without disassembly). Condensers, circulating water systems and other auxiliary apparatus. Crib house water alarm. Generator cooling system. Meters, gauges and instruments. Turbine generator units and associated auxiliaries. Also include herein: Changing charts on recording and measuring devices. Replenishing nitrogen gas to maintain pressure. Material: Circulating water purification supplies. Cooling water purchased. Generator cooling, gases, hydrogen. Generator and motor brushes. Gauge glasses and gaskets.
5060000	5060	Misc Steam Power Expenses	<p>This account shall include the cost of labor, materials used and expenses incurred in the operation of steam power generating stations which are not specifically provided for or not readily assignable to other steam power generating accounts. Payroll Labor: 1. Checking and filing records pertaining to plant land, boundaries, building and equipment owned by the utility and in operation. Includes deeds and easements previously acquired. 2. Preparing, maintaining and filing: Details for yearly tax reports. Operation and maintenance forecasts and reports. Time reports and payroll records Work orders and completion reports. Activities relating to air and water pollution control such as: Recording results of chemical analysis. Preparing and filing reports and applications. Operation of refuse wa treatment system. Other Labor: 1. Care of grounds including snow removal, cutting grass, etc. 2. Building service including cleani floors, washing windows, insect control, etc. 3. Inspecting and repairing small hand tools and general use. 4. Inspecting all fire extinguishers and refilling those under 15 lbs. (dry) and under 2-1/2 gallons (liquid). 5. Guarding and patrolling station and yard. 6. Taking temperature reading of the river for possible contamination. 7. Clean septic tanks. Materials: 1. Cafeteria supplies 2. Fuel for heating 3. Gaskets, gauge glasses (Note A) 4. General laboratory supplies 5. Guard Uniforms 6. Janitor supplies 7. Lamps - indicating 8. Light Bulbs 9. Log sheets and charts 10. Meter supplies 11. Office supplies 12. Packing 13. Rope 14. Small fire extinguishers 15. Tools-small, portable (Note B) 16. Refills for fire extinguishers 17. Training materials and supplies All Other: 1. Communication Service 2. Postage 3. Research and Development expenses 4. Costs related to the Amos Simulator as billed to t AEP System generating plants by Appalachian and Ohio Power Companies. Note: Special gauge glasses and special gaskets which are purchased for particular equipment, and are relatively expensive and generally installed by maintenance labor, shall be charged to t appropriate maintenance accounts. Cost of and repairs to small tools used exclusively for maintenance should be charged to the maintenance accounts appropriate for the equipment.</p> <p>This account includes the cost of individual business and professional memberships; see Account 4265004 for social memberships and related expenses and see Account 9302000 for corporate memberships such as for industry dues, e.g., EEI.</p>
5060002	5060	Misc Steam Power Exp-Assoc	This account shall include the cost of labor, materials used and expenses incurred in the operation of associated steam power generati stations which are not specifically provided for or not readily assignable to other steam power generating accounts.
5060003	5060	Removal Cost Expense - Steam	For AEP's non-regulated companies, expensing of costs related to the removal of the Company's property, plant and equipment in accordance with FASB 143. A new account sub-point needs to be established under account 506 for the non-regulated steam generatic companies, also a new account sub-point is needed under account 859 for the gas transportation companies and a new sub-point for LI Liquids under account 776.
5060004	5060	NSR Settlement Expense	To record costs associated with NSR (New Source Review) settlement expense
5060025	5060	Misc Stm Pwr Exp Environmental	This account shall include the portion of costs related to any environmental projects that would otherwise be charged to account 5060000
5070000	5070	Rents	This account shall include all rents of property, used, occupied, or operated in connection with steam power generation including rents paid to associated companies on spare parts, such as interchangeable turbine rotors, accessories and other equipment used, or held fo use, in connection with steam power generation. All Other: Rents paid to others for the use of buildings. Rents paid to others for the use of land and rights-of-way.
5070006	5070	Rents - Associated	To record inter-company rent transactions for usage of buildings by associated companies that have no ownership interest in the buildin
5090000	5090	Allow Consum Title IV SO2	This account shall include the cost of Title IV allowances expensed concurrent with the monthly emission of sulfur dioxide.
5090007	5090	Allowance Expense OvUnd	This Account will track Indiana's Over Under consumption cost of emission allowances
5090013	5090	CSAPR Seasonal NOx Cons. Exp	This Account will track the consumption cost attributted with Cross State Air Pollution Rule (CSAPR) seasonal NOx allowances for compliance purposes
5100000	5100	Maint Supv & Engineering	This account shall include the applicable portion of the cost of labor and expenses incurred in the general supervision, direction, plannin coordination, instruction and training in connection with the maintenance of steam power generating stations, but not the actual performance of such maintenance work itself or the immediate and direct supervision chargeable to other accounts appropriate for the work performed. It shall include the portion of services of personnel such as managers and assistants, supervisors, engineers, chief chemist, accounting supervisor, assistant and plant accounting personnel (except general and stenographic work directly assignable to other specific activities) secretaries and staff employees and consultants.
5110000	5110	Maintenance of Structures	This account shall include the cost of labor, materials used, and expenses incurred in the maintenance of buildings, structures, fixtures a improvements at steam power generating stations, the book cost of which is includible in Account 311, Structures and Improvements. Detail breakdown of this account can be obtained from the equipment class field of the Activity Based Management System (ABMS).
5120000	5120	Maintenance of Boiler Plant	This account shall include the cost of labor, materials used, and expenses incurred in the maintenance of boiler plant equipment at stea power generating stations, the book cost of which is includible in Account 312, Boiler Plant Equipment. Detail breakdown of this accoun can be obtained from the equipment class field of the Activity Based Management System (ABMS).
5120025	5120	Maint of Blr Plt Environmental	This account shall include the portion of costs related to any environmental projects that would otherwise be charged to account 5120000
5130000	5130	Maintenance of Electric Plant	This account shall include the cost of labor, material used, and expenses incurred in the maintenance of steam turbines, generators and generator units, auxiliary apparatus, and accessory electric equipment, the book cost of which is includible in account 313, 314, and 315. Detail breakdown of this account can be obtained from the equipment class field of the Activity Based Management System (ABMS).
5140000	5140	Maintenance of Misc Steam Plt	This account shall include the cost of labor, materials used, and expenses incurred in the maintenance of miscellaneous steam power generating station equipment, the book cost of which is includible in Account 316, Miscellaneous Power Plant Equipment. Detail breakdown of this account can be obtained from the equipment class field of the Activity Based Management System (ABMS).
5140001	5140	Dresden Main Misc Steam Plt	APCo's Virginia Generation Rate Adjustment Clause (G-RAC original case number PUE-2011-00036), and West Virginia Expanded Ne Energy Costs (ENEC original Case number 11-0265-E-PC) related to maintenance of miscellaneous steam associated with the Dresde Generating Plant over/under accounting. Subsequent case numbers will not be included in this description.
5140025	5140	Maint MiscStmPlt Environmental	This account shall include the portion of costs related to any environmental projects that would otherwise be charged to account 5140000
5170000	5170	Oper Supervision & Engineering	This account shall include the cost of labor and expenses incurred in the general supervision and direction of the operation of nuclear power generating stations.

Account	FERC	PS Descr	Description Of Charges
5170001	5170	Oper Supervision & Engineering	This account shall include the applicable portion of the cost of labor and expenses incurred in the general supervision, direction, planning, coordination, instruction, licensing, and training in connection with the operation of nuclear power generating stations. It shall include the portion of services of personnel such as managers and assistants, supervisors, engineers, chief chemist, accounting supervisor, assistants, and plant accounting personnel (except general clerical and stenographic or work directly assignable to other specific activities), secretaries, and other staff employees and consultants. Include herein the general supervision and direction of work as it relates to operation only, but not the actual performance of such work or the immediate and direct supervision chargeable to other accounts appropriate for the work performed. Exclude from this account general clerical and stenographic work which is includible in Account 5240000, Miscellaneous Nuclear Power Expenses. Outside Services: Consultants' fees and expenses
5170002	5170	Refueling Out-Deferral & Amort	This account is to be used for the purpose of normalizing refueling outage expenses over the benefiting time period. Such normalization will be effected in the following manner: Actual refueling outage charges will be classified, as incurred, to Account 5170001. This account will be charged or credited monthly with the difference between the refueling outage expenses incurred and the monthly allocation of such deferred expenses which benefit current operations.
5170025	5170	Oper Supv & Eng Environmental	This account shall include the portion of costs related to any environmental projects that would otherwise be charged to account 5170001.
5180001	5180	Nuc Fuel Assmblies - Net Amort	This account shall include the amortization of the net cost of owned and leased nuclear fuel assemblies used in the production of energy. Note: No direct charges are to be made to this account.
5180005	5180	SNFD - Pre 4/7/83 - Trust Rel	This account shall include the accrual of pre-April 7, 1983 spent nuclear fuel disposal costs funded by the amount of interest income net of expenses paid (including gains/losses on disposition of trust investments) from the various wholesale and retail jurisdictional trust funds. Note: No direct charges are to be made to this account.
5190000	5190	Coolants and Water	This account shall include the cost of labor, materials used and expenses incurred for heat transfer materials and water used for steam and cooling purposes.
5190001	5190	Make-up Water	This account shall include the cost of labor, materials used, and expenses incurred in connection with the operation of the make-up plant. If water is purchased, the charge shall be at the contract price or the meter rate. If pumped by the utility, the cost of pumping shall be charged to this account. Include in this account the costs of operation of anion and cation exchangers, vacuum degassifiers, and mixed bed demineralizers used for initial make-up. Exclude from this account and charge to Account 5190000 the cost of additional required refining for the following applications: Steam Generator Feed Water Refueling Water Primary Water. Note: Do not include in this account water for general station use or the initial charge for coolants, heat transfer or moderator fluids, chemicals, or other supplies capitalized.
5190003	5190	Service Water	This account shall include the cost of labor, materials used, and expenses incurred in connection with the purchase or pumping and treating of service water used for cooling purposes. If the water is purchased, it shall be at the contract price, or the meter rate if pumped by the utility, the cost of pumping shall be charged to this account. Include herein the operation of the Essential Service water system. Include herein the operation of the Non-Essential Service water system in the following cooling applications: 1. Containment Ventilation Units. 2. Control Air Compressors. 3. Reactor Coolant Pump Motor Air Coolers. 4. Steam Generator Blowdown Heat Exchanger. 5. Instrument Room Cooling. Exclude from this account and charge Account 5230003, Other Electric Expenses, Non-Essential Service water used in the following applications: 1. Main Turbine Oil Cooler. 2. Feed Pump Turbine Oil Cooler. 3. Main Turbine EHC Fluid Cooler. 4. Plant Air Compressor. 5. Heating Boiler Blowdown Heat Exchanger. 6. Conductivity Room Coolers. 7. Refrigeration Unit Condensers. 8. Fire Protection Pegging Pump Supply. Exclude from this account and charge Account 5190001, Make-Up Water, Non-Essential Service water used as supply to the make-up plant. Note: Do not include in this account water for general station use or the initial charge for coolants, heat transfer or moderator fluids, chemicals, or other supplies capitalized.
5190004	5190	Refueling Out-Deferral & Amort	This account is to be used for the purpose of normalizing refuel outage expenses over the benefiting time period. Such normalization will be effected in the following manner: 1. Actual refueling outage charges will be classified, as incurred, to the accounts appropriate for the work performed. 2. This account will be charged or credited monthly with the difference between the refueling outage expenses incurred and the monthly allocation of such deferred expenses which benefit current operations.
5200000	5200	Steam Expenses	This account shall include the cost of labor, materials used and expenses incurred in production of steam through nuclear processes, and similar expenses for operation of any auxiliary superheat facilities. Payroll Labor: Supervising steam production Testing instrument and gauges
5200001	5200	Refueling Out-Deferral & Amort	This account is to be used for the purpose of normalizing refueling outage expenses over the benefiting time period. Such normalization will be effected in the following manner: 1. Actual refueling outage charges will be classified, as incurred, to the accounts appropriate for the work performed. 2. This account will be charged or credited monthly with the difference between the refueling outage expenses incurred and the monthly allocation of such deferred expenses which benefit current operations.
5200002	5200	Fuel Handling	This account shall include the cost of fuel handling removal, insertion, disassembly, and preparation for cooling operations and shipment. Payroll Labor: 1. Removal and reinstallation of reactor vessel head. 2. Removal and reinstallation of reactor vessel internals. 3. Operation of the fuel transfer system. 4. Preparation of fuel for shipment. 5. Radiation monitoring protection and decontamination.
5200006	5200	Waste Disposal&Decontamination	This account shall include the cost of labor, materials used, and expenses incurred by employees engaged in routine radiation monitoring, waste disposal, and decontamination activities. Radiation monitoring, waste disposal, and decontamination activities associated with refueling operations shall be recorded in Account 5200002, Fuel Handling.
5200007	5200	Air Pollution Equ-Inside Plant	This account shall include the cost of labor, materials used, and expenses incurred in connection with the operation of air pollution control equipment inside the plant. Note: Cost of operation of air pollution control equipment outside the plant are chargeable to Account 5240001, Air Pollution Control Monitoring - Remote Locations.
5200008	5200	Dry Cask Storage - SNF	This account will record the OM portion of dry cask storage for spent nuclear fuel (SNF).
5230000	5230	Electric Expenses	This account shall include the cost of labor, tools, miscellaneous supplies, and expenses incurred in connection with the operation of prime movers, generators, auxiliary apparatus, switchgear, and other electric equipment to the points where electricity leaves for conversion for transmission or distribution. Include herein routine inspecting, testing, cleaning, oiling, and adjusting mechanisms on applicable electrical equipment while in operation. Routine inspecting, checking, and testing consists of checking the condition, efficiency, and performance of equipment while in operation. If supplies and expenses are in common chargeable to steam and electric expenses, an equitable distribution of costs shall be made between this account and Account 5200000. Those supplies not readily assignable to steam or electric expenses should be charged to Account 5240000. Payroll Labor: Routine inspecting, checking, testing, etc. of the following: Auxiliary generators Buses Cables Charging equipment Circuit breakers Compensators Devices - measuring, recording Exciters Meters - station output Panels Reactors Regulators Relays Storage batteries Switchboards Transformers (current, potential) starting, station power Also include herein: Changing charts on recording and measuring devices. Replenishing nitrogen gas to maintain pressure. Material: Gauge glasses and gaskets (see Note A). Hand tools purchased or shop fabricated, used directly in connection with the operation of electric equipment referred to above (see Note B). Nitrogen replenishment in auxiliary transformers or cables (to maintain pressure to prevent leakage of water or moist air through leaks or insulation defects). Notes: Special gauge glasses and special gaskets which are purchased for particular equipment, are relatively expensive, and are generally installed by maintenance labor, shall be charged to the appropriate maintenance accounts. Cost of, and repairs to, small tools used exclusively for maintenance should be charged to the maintenance accounts appropriate for the equipment.

Account	FERC	PS Descr	Description Of Charges
5230002	5230	Refueling Out-Deferral & Amort	This account is to be used for the purpose of normalizing refueling outage expenses over the benefiting time period. Such normalization will be effected in the following manner: 1. Actual refueling outage charges will be classified, as incurred, to the accounts appropriate for the work performed. 2. This account will be charged or credited monthly with the difference between the □ refueling outage expenses incurred and the monthly allocation of such deferred expenses which benefit current operations.
5240000	5240	Misc Nuclear Power Expenses	<p>This account shall include the cost of labor, materials used, and expenses incurred in the operation of nuclear power generating stations which are not specifically provided for or not readily assignable to other nuclear power generating accounts. Payroll Labor: Supervision of Center personnel General clerical and stenographical work Conducting tours Preparing, maintaining, and filing: Details for yearly to reports. Operation and maintenance forecasts and reports. Time reports and payroll records. Work orders and completion reports Care of grounds including snow removal, cutting grass, etc. Building service including cleaning floors, washing windows, replacing lamps, insect control, etc. Inspecting and repairing small hand tools and equipment for general use. Inspecting all fire extinguishers and refilling those under 15 pounds (dry) and 2-1/2 gallons (liquid). Guarding and patrolling grounds. Outside Services: Items under payroll labor, above, when performed by contract or non-company labor. Also, the cost of catering services when incurred for general use at the Center. Material: Meeting room supplies. Cafeteria supplies. Janitor supplies. Log sheets and charts. Light bulbs. General laboratory supplies. Office supplies, stationery Small fire extinguishers, under 15 pounds (dry) and under 2-1/2 gallons (liquid). Small portable tools (Note E) First aid supplies and safety equipment Packing Rope Water for fire protection or general use. Gaskets, gauge glasses (Note A). All Other: Communication Service Postage Utility Services Research and development expenses Notes: Special gauge glasses and special gaskets which are purchased for particular equipment, are relatively expensive, and are generally installed by maintenance labor shall be charged to the appropriate maintenance accounts. Cost of and repairs to small tools used exclusively for maintenance should be charged to the maintenance accounts appropriate for the equipment.</p> <p>This account includes the cost of individual business and professional memberships; see Account 4265004 for social memberships and related expenses and see Account 9302000 for corporate memberships such as for industry dues, e.g., EEI.</p>
5240001	5240	Air Poll Monitor-Remote Instl	This account shall include the cost of reading instruments, analyzing data, and related operating expenses associated with air pollution monitoring equipment installations remote from nuclear generating stations. Note: Air pollution control monitoring expenses associated with monitoring devices installed on reactor plant equipment shall be charged to Account 5200004.
5240003	5240	Hazardous Wste Non-Rad Mnt	This account shall include the cost of reading instruments, analyzing data, and related operating expenses associated with hazardous waste control monitoring installations at or adjacent to nuclear generating stations. Note: Radiation monitoring expenses shall not be charged to this account, but to Account 5200006, Waste Disposal and Decontamination.
5240004	5240	Air Pollution Control Expense	This account shall include the cost of labor, materials used, and expenses incurred in connection with air pollution control activities other than the operation of air pollution control equipment, monitoring, and chemical analysis. Payroll Labor: 1. Recording results of chemical analysis. 2. Preparing and filing reports to company management, industry groups, and regulatory agencies. 3. Preparing and filing applications for permits and licenses (new and renewal) 4. Other related activities. Outside Services: Consultant fees and expenses. Note: Costs of reading instruments, analyzing data, etc., shall not be charged to this account, but to Account 5200004, Air Pollution Control Monitoring - Plant Installations, or to Account 5240001, Air Pollution Control Monitoring - Remote Installations, as appropriate.
5240005	5240	Water Pollution Control Exp	This account shall include the cost of labor, materials used, and expenses incurred in connection with water pollution control activities not assignable to other Water Pollution Control Expenses accounts. Payroll Labor: 1. Operation of refuse water treatment system. 2. Recording results of chemical analysis. 3. Preparing and filing reports to company management, industry groups, and regulatory agencies. 4. Other related activities. Outside Services: Consultant fees and expenses Material: Material used in the prevention clean-up of oil spills. All Other: Permit and license fees paid to regulatory agencies. Notes: A. Costs of reading instruments, analyzing data, etc., shall not be charged to this account, but to Account 5240002, Water Pollution Control Monitoring. B. Operation of cooling towers and related facilities that have been installed for □ environmental reasons shall be charged to Account 5230001, Operation of Water □ Pollution Control Equipment - Cooling Water System.
5240006	5240	Hazardous Waste Control-Oth	This account shall include the cost of labor, materials used, and expenses incurred in connection with hazardous waste control activities not assignable to other Hazardous Waste Control Expenses accounts. Payroll Labor: 1. Operation of hazardous waste control and treatment systems. 2. Recording results of chemical analysis. 3. Preparing and filing reports to company management, industry groups, and regulatory agencies. 4. Preparing and filing applications for permits and licenses (new and renewal). 5. Other related activities. Outside Services: Consultant fees and expenses Material: Material used in the prevention or clean-up of hazardous waste spills. Other: Permit and license fees paid to regulatory agencies. Note: Costs of reading instruments, analyzing data, etc., shall not be charged to this account, but to Account 5240003, Hazardous Waste (Non-Radiological) Control Monitoring.
5240007	5240	Industrial Security	This account shall include the cost of labor, materials used, and expenses incurred in connection with industrial security activities at nuclear power generating stations. Payroll Labor: Investigation of theft and vandalism. Coordinating outside emergency and law enforcement agencies for emergency preparedness. Identifying and assigning watchman posts. Monitoring watchman and armed guard efficiency and preparedness. Review and maintenance of the Industrial Security Manual. Other related activities. Outside Services: Consultant fees. Watchman and guard contractor services.
5240008	5240	Nuclear Decommissioning Exp	This account shall include the accrual of nuclear decommissioning expenses pertaining to amounts collected from various wholesale/retail jurisdictional customers as approved by various regulatory commissions.
5240009	5240	Nuclear Decomm Expense - ARO	The monthly entries related to the Asset Retirement Obligation charge some expense accounts. The expense related to the retirement of the Cook Nuclear plant are already being recorded in the account 5240008. This account will be used to remove from 524 amounts equal to expenses recorded elsewhere.
5240010	5240	Refueling Out-Deferral & Amort	This account is to be used for the purpose of normalizing refueling outage expenses over the benefiting time period. Such normalization will be effected in the following manner: 1. Actual refueling outage charges will be classified, as incurred, to the accounts □ appropriate for the work performed. 2. This account will be charged or credited monthly with the difference between the □ refueling outage expenses incurred and the monthly allocation of such deferred expenses which benefit current operations.
5240013	5240	Cook Nuc Improvemnt Cost Amort	To record amortization of deferred Cook improvement costs that were subsequently approved for recovery by the MPSC in Case No. U-18370.
5280000	5280	Maint Supv & Engineering	This account shall include the applicable portion of the cost of labor and expenses incurred in the general supervision, direction, planning, coordination, instruction, and training in connection with the maintenance of nuclear power generating stations, but not the actual performance of such maintenance work itself, or the immediate and direct supervision chargeable to other accounts appropriate for the work performed. It shall include the portion of services of personnel such as managers and assistants, supervisors, engineers, chief chemist, accounting supervisor, assistant and plant accounting personnel, secretaries, other staff employees, and consultants. Excluded from this account general clerical and stenographic work which is includible in Account 5240000, Miscellaneous Nuclear Power Expenses. Outside Services: Consultants' fees and expenses.
5280001	5280	Refueling Out-Deferral & Amort	This account is to be used for the purpose of normalizing refueling outage expenses over the benefiting time period. Such normalization will be effected in the following manner: 1. Actual refueling outage charges will be classified, as incurred, to Account 5280000. 2. This account will be charged or credited monthly with the difference between the □ refueling outage expenses incurred and the monthly allocation of such deferred expenses which benefit current operations.

Account	FERC	PS Descr	Description Of Charges
5290000	5290	Maintenance of Structures	This account shall include the cost of labor, materials used, and expenses incurred in the maintenance of structures, the book cost of which is includible in Account 321, Structures and Improvements. Payroll Labor: Include herein maintenance labor such as: 1. Bricki up windows, doorways, or other opening to improve operating conditions □ and not made necessary by construction or retirement. 2. Making, installing, and maintaining markers for plant land boundaries. 3. Maintaining company-owned houses and cottages for plant operating personnel when □ included in Account 101, Electric Plant in Service. 4. Maintaining surface of nuclear plant land, renewing top dressing and regrading. □ (Note: Charge all mowing, hedge trimming, etc. to account 5240000.) 5. Replacing shrubbery, fertilizing grass and chemical killing of weeds. 6. Repairing yard drainage system. 7. Repairing roads, wall, fences, and parking areas 8. Repairing access roads intended primarily to connect employee's houses with power plant.□
5290001	5290	Refueling Out-Deferral & Amort	This account is to be used for the purpose of normalizing refueling outage expenses over the benefitting time period. Such normalizatio will be effected in the following manner: 1. Actual refueling outage charges will be classified, as incurred, to the accounts appropriate the work performed. 2. This account will be charged or credited monthly with the difference between the refueling outage expenses incurred and the monthly allocation of such deferred expenses which benefit current operations.
5290002	5290	Lawn Sprinkler System	This account shall include the cost of labor, material used and expenses incurred in the maintenance of structures applicable to the lawr sprinkler system, the book cost of which is includible in Account 321, Structures and Improvements. Payroll Labor: Include herein maintenance labor such as: 1. Bricking up windows, doorways, or other opening to improve operating conditions □ and not made necessary by construction or retirement. 2. Making, installing, and maintaining markers for plant land boundaries. 3. Maintaining company-owned houses and cottages for plant operating personnel when □ included in Account 101, Electric Plant in Service. 4. Maintaining surface of nuclear plant land, renewing top dressing and regrading. □ (Note: Charge all mowing, hedge trimming, etc. to account 5240000.) 5. Replacing shrubbery, fertilizing grass and chemical killing of weeds. 6. Repairing yard drainage system. 7. Repairing roads, wall, fences, and parking areas. 8. Repairing access roads intended primarily to connect employee's houses with pov plant.□
5290006	5290	Building Grounds	This account shall include the cost of labor, material used and expenses incurred in the maintenance of structures applicable to building grounds, the book cost of which is includible in Account 321, Structures and Improvements. Payroll Labor: Making, installing, and maintaining markers for plant land boundaries. Maintaining company-owned houses and cottages for plant operating personnel when included in Account 101, Utility Plant in Service. Maintaining surface of nuclear plant land, renewing top dressing and regrading. Replacing shrubbery, fertilizing grass and chemical killing of weeds. Repairing yard drainage system. Repairing roads, walls, fences, a parking areas. Repairing access roads intended primarily to connect employees' houses with power plant.
5290007	5290	Building Lighting	This account shall include the cost of labor, material used and expenses incurred in the maintenance of structures applicable to building lighting, the book cost of which is includible in Account 321, Structures and Improvements. Payroll Labor: 1. Maintaining lighting system.
5290008	5290	Building Plumbing	This account shall include the cost of labor, material used and expenses incurred in the maintenance of structures applicable to building plumbing, the book cost of which is includible in Account 321, Structures and Improvements. Payroll Labor : Maintaining plumbing system
5300000	5300	Maint of Reactor Plant Equip	This account shall include the cost of labor, materials used, and expenses incurred in the maintenance of reactor plant, the book cost of which is includible in Account 322, Reactor Plant Equipment. Notes: A. Also include herein maintenance charges such as cost of, and repairs to small portable tools, testing equipment, and safety equipment used exclusively in maintenance of reactor plant equipment. B. Maintenance of conduit, power and control cable shall be charged to Account 5310000. C. Maintenance of control equipment shall be charged to Account 5310000. D. Gauge glasses and special gaskets which are purchased specifically for equipme named herein, are relatively expensive, and are generally replaced by maintenance labor should be charged to the appropriate account. E. Include herein drinking water facilities which are incorporated in and cannot be segregated from the mai water treating plant. Refer to Account 5290000 if drinking water facilities can be segregated. F. Excludes sanitary system refer to Account 5290000.
5300001	5300	Refueling Out-Deferral & Amort	This account is to be used for the purpose of normalizing refueling outage expenses over the benefitting time period. Such normalizatio will be effected in the following manner: 1. Actual refueling outage charges will be classified, as incurred, to the accounts appropriate the work performed. 2. This account will be charged or credited monthly with the difference between the refueling outage expenses incurred and the monthly allocation of such deferred expenses which benefit current operations.
5300002	5300	Reactor Plant Fire Protection	This account shall include the cost of labor, materials used and expenses incurred in the maintenance of the reactor plant fire protection system, the book cost of which is includible in Account 322, Reactor Plant Equipment. Notes: Also include herein maintenance charg such as cost of, and repairs to small portable tools, testing equipment, and safety equipment used exclusively in maintenance of reactor plant equipment. Maintenance of conduit, power and control cable shall be charged to account 5310000. Maintenance of control equipment shall be charged to account 5310000.
5300004	5300	Waste Disposal-Liquid & Solid	This account shall include the cost of labor, materials used and expenses incurred in the maintenance of the waste disposal system, liquids and solids, at the reactor plant, the book cost of which is includible in Account 322, Reactor Plant Equipment
5310000	5310	Maintenance of Electric Plant	This account shall include the cost of labor, materials used, and expenses incurred in the maintenance of electric plant, the book cost of which is includible in Account 323, Turbogenerator Units, and Account 324, Accessory Electric Equipment. All Other: Also include herein maintenance charges such as: A. Cost of and repairs to special tools (if not charged to electric plant) used exclusively in maintenance of equipment includible herein. B. Nitrogen replacement in auxiliary transformers or cables. C. Testing and storing rubber gloves used in maintenance work on accessory electric □ equipment in the steam power generating station. D. Chemical refills for turbine generator fire protection system. E. Degassing generators. Charge to equipment account which requires this operation. F. Dredging intake and discharge flumes. G. Replacing hydrogen and CO2 gases in the central hydrogen system (complete replacement) Charge to equipment account which caused the usage. If replenishing other than as a result of maintenance, charge Account 5230000, Other Electric Expenses.
5310001	5310	Refueling Out-Deferral & Amort	This account is to be used for the purpose of normalizing refueling outage expenses over the benefitting time period. Such normalizatio will be effected in the following manner: 1. Actual refueling outage charges will be classified, as incurred, to the accounts appropriate the work performed. 2. This account will be charged or credited monthly with the difference between the refueling outage expenses incurred and the monthly allocation of such deferred expenses which benefit current operations.
5310002	5310	Condensate System	This account shall include the cost of labor, materials used, and expenses incurred in the maintenance of electric plant applicable to the condensate system, the book cost of which is includible in Account 323, Turbogenerator Units, and Account 324, Accessory Electric Equipment.
5310005	5310	Circulating Water System	This account shall include the cost of labor, materials used, and expenses incurred in the maintenance of electric plant applicable to the circulating water system, the book cost of which is includible in Account 323, Turbogenerator Units, and Account 324, Accessory Electric Equipment
5320000	5320	Maint of Misc Nuclear Plant	This account shall include the cost of labor, materials used, and expenses incurred in the maintenance of miscellaneous nuclear generating plant, the book cost of which is includible in Account 325, Miscellaneous Power Plant Equipment.
5320001	5320	Compressed Air System	This account shall include the cost of labor, materials used, and expenses incurred in the maintenance of the compressed air system located in the nuclear generating plant, the book cost of which is includible in Account 325, Miscellaneous Power Plant Equipment.
5320002	5320	Fire Protection	This account shall include the cost of labor, materials used, and expenses incurred in the maintenance of the fire protection system located in the nuclear generating plant, the book cost of which is includible in Account 325, Miscellaneous Power Plant Equipment.

Account	FERC	PS Descr	Description Of Charges
5320003	5320	Office & Cafeteria Equipment	This account shall include the cost of labor, materials used, and expenses incurred in the maintenance of the office and cafeterian equipment located in the nuclear generating plant, the book cost of which is includible in Account 325, Miscellaneous Power Plant Equipment.
5320004	5320	Communication Equipment	This account shall include the cost of labor, materials used, and expenses incurred in the maintenance of the communications equipmer located in the nuclear generating plant, the book cost of which is includible in Account 325, Miscellaneous Power Plant Equipment.
5320009	5320	Security Equipment	This account shall include the cost of labor, materials used, and expenses incurred in the maintenance of the security equipment located the nuclear generating plant, the book cost of which is includible in Account 325, Miscellaneous Power Plant Equipment.
5320010	5320	Refueling Out-Deferral & Amort	This account is to be used for the purpose of normalizing refueling outage expenses over the benefitting time period. Such normalization will be effected in the following manner: 1. Actual refueling outage charges will be classified, as incurred, to the accounts applicable for the work performed. 2. This account will be charged or credited monthly with the difference between the refueling outage expenses incurred and the monthly allocation of such deferred expenses which benefit current operations.
5320012	5320	Radiation Monitoring Equipment	This account shall include the cost of labor, materials used, and expenses incurred in the maintenance of the radiation monitoring equipment located in the nuclear generating plant, the book cost of which is includible in Account 325, Miscellaneous Power Plant Equipment.
5320013	5320	Meteorological Monitoring Equ	This account shall include the cost of labor, materials used, and expenses incurred in the maintenance of meteorological monitoring equipment located in the nuclear generating plant, the book cost of which is includible in Account 325, Miscellaneous Power Plant Equipment
5350000	5350	Oper Supervision & Engineering	This account shall include the applicable portion of the cost of labor and expenses incurred in the general supervision, direction, planning coordination, instruction, and training in connection with the operation of hydraulic power generating stations. It shall include the portion of services of personnel such as managers and assistants, supervisors, engineers, chief chemist, secretaries, and other staff employees and consultants. Include herein the general supervision and direction of work as it relates to operation only, but not the actual performance of such work or the immediate and direct supervision chargeable to other accounts appropriate for the work performed. Exclude from this account general clerical and stenographic work which is includible in Account 5390000, Miscellaneous Hydraulic Power Generation Expenses. Outside Services: Consultants' fees and expenses relating to operation.
5360000	5360	Water for Power	This account shall include the cost of water used for hydraulic power generation. Do not include in this account water used for general station purposes or the cost of maintaining water supply systems. Payroll Labor: Cloud seeding program. Outside Services: Cloud seeding (silver iodide). Material: Material and supplies used in cloud seeding program. All Other: 1. Cost of water purchases from others, including water tolls paid reservoir companies. 2. Periodic payments for licenses or permits from any governmental agency for water rights or payments based on the use of water. 3. Periodic payments for riparian rights. 4. Periodic payments for headwater benefits or for detriments to others.
5370000	5370	Hydraulic Expenses	This account shall include the cost of labor, materials used and expenses incurred in operating hydraulic works including reservoirs, dams and waterways, and in activities directly relating to the hydroelectric development outside the generating station. Include herein routine inspecting, testing, cleaning, oiling, and adjusting mechanisms while equipment is in operation. Routine inspecting, checking, and testing consists of checking the condition, efficiency, and performance of equipment while in operation. Principal Items of Equipment: Booms Bridges Canals Cleaner, Rack Culverts Dams Dikes Ditches Embankments Flask boards Flumes Forebays Gates, control and spillway Intakes Locks Penstocks Pipe lines Sluices Spillways Surge tanks Tailraces Trash Racks Tunnels Water hammer tanks Waterways Payroll Labor: Direct supervision of hydraulic operations. Clearing trash from forebays Clearing ice or trash from intake rack and disposing of same. Cutting ice from gates in tailrace. Ice and log jam work. Insect control work. Inspecting and adjusting cat of gates in tail race. Operating intakes, spillways, sliceways, and outlet works. Operating bubbler, heater, or other deicing systems. Operating navigation facilities. Operating tail race gates. Operating wasteways gates. Patrolling reservoirs and waterways. Raising and lowering ice rack. Material: Insect control supplies. Lubricants, waste, etc. Packing. Props for flashboards. Tools - cost of small, portable tools, test equipment, safety equipment, first aid kits, and medical supplies. Notes: If lubricants are in common chargeable to hydraulic and electric expenses, an equitable distribution of costs shall be made between this account and Account 5380000, Electric Expenses, based on records of use at each hydraulic station. Sampling, testing, changing, purifying, and replacing insulating oil shall be charged to the maintenance account appropriate for the equipment. Gaskets, or brushes, specifically purchased for particular equipment and which are relatively expensive and generally replaced by maintenance labor should be charged to the maintenance account appropriate for the equipment.
5370001	5370	Fish & Wildlife Facilities	This account shall include the cost of labor, materials used, and expenses incurred in operating fish and wildlife facilities at hydraulic generating stations. Payroll Labor: Operations relating to conservation of game and fish. Material: Supplies for conservation of game and fish.
5370002	5370	Recreation Facilities	This account shall include the cost of labor, materials used, and expenses incurred in operating recreation facilities at hydraulic generating stations. Payroll Labor: Operations relating to conservation of forests and recreation. Material: Supplies for conservation of forests and recreation.
5380000	5380	Electric Expenses	This account shall include the cost of labor, materials used, and expenses incurred in operating prime movers, generators, and their auxiliary apparatus, switchgear, and other electric equipment, to the point where electricity leaves for conversion for transmission or distribution. Include herein routine inspecting, testing, cleaning, oiling, and adjusting mechanisms while equipment is in operation. Routine inspecting, checking, and testing consists of checking the condition, efficiency, and performance of equipment while in operation. Principal Items of Electrical Equipment: 1. Auxiliary generators 2. Batteries 3. Breakers (circuit) 4. Buses 5. Cables: a. From exciter to switchboard and generator. b. From generator to OCB and disconnect switches. 6. Charging equipment 7. Compensators 8. Devices - measuring and recording 9. Disconnect switches 10. Excitation system 11. Meters (station output) 12. Panels 13. Reactors 14. Regulators 15. Switchboards 16. Test equipment 17. Transformer, instrument, and auxiliary power Principal Prime Mover and Generator Equipment: 1. Air ducts and fans 2. Cooling system 3. Draft tubes 4. Gauges 5. Governors 6. Gratings, railings, and walkways appurtenant to equipment 7. Lubricating system 8. Main generators and exciters 9. Meters (mechanical) 10. Oil drain system and pumps 11. Pressure regulators 12. Rheostats (field) 13. Scroll cases 14. Turbines 15. Valves, bypass and main penstock 16. Water wheels Payroll Labor: 1. Operation of equipment listed above. 2. Adding hydraulic fluid to governors. 3. Bypassing disconnect switches to teach engineer trainees to synchronize. 4. Closing and opening gates in forebay in order to inspect hydraulic turbines. 5. Keeping plant log and records and preparing reports on plant operations when done by station operators. Material: 1. Lubricants, oil, waste 2. Motor and generator 3. Packing for glands Notes: A. If lubricants are in common chargeable hydraulic and electric expenses, an equitable distribution of costs shall be made between this account and Account 5370000, Hydraulic Expenses, based on record of use at each hydraulic station. B. Sampling, testing, changing, purifying, and replacing insulating oil shall be charged to the maintenance account appropriate for the equipment. C. Exclude oil for the following: 1. Transformers - station auxiliary, charge Account 5440000. 2. Automotive equipment, charge transportation expense - clearing. 3. Turbine hydraulic brakes, charge Account 5440000. 4. Governor system on turbine, charge Account 5440000. 5. Main power station transformers, charge Account 5700002. D. Gaskets, or brushes, specifically purchased for particular equipment and which are relatively expensive and generally replaced by maintenance labor should be charged to the maintenance account appropriate for the equipment.

Account	FERC	PS Descr	Description Of Charges
5390000	5390	Misc Hydr Power Generation Exp	<p>This account shall include the cost of labor, materials used and expenses incurred in the operation of hydraulic power generating station which are not specifically provided for or not readily assignable to other hydraulic generation accounts. Payroll Labor: General clerical labor. Care of grounds including snow removal, cutting grass, etc. Building service including cleaning floors, washing windows, replacing lamps, etc. Inspecting and repairing small hand tools for general use at station. Inspecting all fire extinguishers and refilling those under 15 lbs. (dry) and under 2-1/2 gallons (liquid). Guarding and patrolling station and yard. Outside Services: Any of the items listed under Payroll Labor when performed by contract or non-company labor. Material: Cafeteria supplies Fuel for heating Gaskets Guard Uniforms Hose Janitor supplies Lamps - indicating Light bulbs Log sheets and charts Meter supplies Office supplies Packing Rope Small fire extinguishers Tools - small, portable Water for fire protection or general use Refills for fire extinguishers Emergency supplies All Other: Communication service Postage Research and development expenses</p> <p>This account includes the cost of individual business and professional memberships; see Account 4265004 for social memberships and related expenses and see Account 9302000 for corporate memberships such as for industry dues, e.g., EEI.</p>
5390001	5390	Misc Hydr Pwr - Envir Poll Cnt	<p>This account shall include the cost of labor, materials used, and expenses incurred in with environmental pollution control activities. Representative Job Classification such as: Sewage Processing Plant Operator Payroll Labor: 1. Cleaning sump pumps. 2. Operating sewage processing plants. 3. Inspecting oil storage facilities. 4. Preparing and filing reports to company management, regulator agencies, and industry groups. 5. Securing permits and licenses. 6. Other related activities. Outside Services: 1. Consultant fees and expenses. 2. Legal fees and expenses. 3. Outside contractors for clean-up and disposal of pollutants. 4. Monitoring, testing, etc sewage disposal. Material: 1. Materials used in prevention of clean-up of oil spills. 2. Chemicals used in sewer processing. All Other: 1. Permits and license fees paid to environmental regulatory agencies. Note: Penalties assessed by environmental regulator agencies shall be charged to Account 4263001, Penalties.</p>
5410000	5410	Maint Supv & Engineering	<p>This account shall include the applicable portion of the cost of labor and expenses incurred in the general supervision, direction, planning coordination, instruction, and training in connection with the maintenance of hydraulic power generating stations. It shall include the portion of services of personnel such as managers and assistants, supervisors, engineers, chief chemist, secretaries, and other staff employees and consultants. Include herein the general supervision and direction of work as it relates to maintenance only, but not the actual performance of such work or the immediate and direct supervision chargeable to other accounts appropriate for the work performed. Exclude from this account general clerical and stenographic work which is includible in Account 5390000, Miscellaneous Hydraulic Power Generation Expenses - All Other. Outside Services: Consultants' fees and expenses relating to maintenance.</p>
5420000	5420	Maintenance of Structures	<p>This account shall include the cost of labor, materials used and expenses incurred in the maintenance of buildings, structures, fixtures, and improvements at hydraulic power generating stations, the book cost of which is includible in Account 331, Structures and Improvements. However, the cost of labor, materials used, and expenses incurred in the maintenance of fish and wildlife, and recreation facilities, the book cost of which is includible in Account 331, shall be charged to Account 5450000, Maintenance of Miscellaneous Hydraulic Plant as applicable. Principal Items of Structures and Improvements Includible in Account 331: 1. Hydraulic Power House: a. Footings - wood, steel, concrete b. Substructure - foundation: c. - Concrete d. - Reinforcing steel e. - Weeps and drains f. Superstructure: g. - Doors and windows h. - Elevators and mechanisms i. - Heating and ventilation system: Piping, fans, motors, ducts, air conditioning j. equipment, filters, etc. k. - Interior partitions, floors, trim l. - Lighting system: Conduit, conductor, duct, fixtures (refer to Account 5440000 for m. transformer for lighting service) n. - Platforms, railings, stairways (when part of structure) o. - Plumbing system: drainage system, piping, fixtures, sewage treatment facilities, p. pumps, sanitary facilities q. - Roof: concrete, tile, slate r. - Structural steel frame s. - Walls: concrete, brick, tile, metal 2. Station yard: a. Drainage system b. Fences c. Roads d. Shrubberty, landscaping e. Top dressing f. Walls (retaining) g. Water supply system: Motor and controls, tanks, piping, pumps, pump house, valves 3. Miscellaneous structures and improvements: a. Flag pole b. Gauging station (cable station and gage house) c. Gatehouse d. Scrap bin (if part of structure) 4. Operator's cottages: a. Structures, service facilities, and grounds b. Access roads to connect employees' houses with power plant Payroll Labor: 1. Maintenance labor on structures and improvements listed above. Include also, maintenance labor such as: 2. Bricking up windows, doorways, or other openings to improve operating conditions and not made necessary by construction of retirement. 3. Making and installing markers to hydraulic plant site boundaries. 4. Regrading, renewing top dressing of plant site. 5. Repairing yard drainage system. 6. Repairing roads, walls, fences, and parking areas. 7. Repairing access roads intended primarily to connect employees' houses with power plant. Replacing shrubberty, fertilizing grass, and chemical killing of weeds.</p>
5420001	5420	Maint of Strctures - Env Poll	<p>This account shall include the cost of labor, materials used, and expenses incurred in the maintenance of environmental control equipment, the cost of which is included in Account 331, Structures and Improvements. Payroll Labor: Maintenance labor on the following equipment: 1. Sewage treatment facilities. 2. Sump pump (oil spillage retaining facilities). 3. Dikes and other ancillary equipment.</p>
5430000	5430	Maint Rsrvoirs,Dams&Wtrways	<p>This account shall include the cost of labor, materials used, and expenses incurred on the maintenance of reservoirs, dams, waterways, and related facilities outside of the hydraulic power generating station, the book cost of which is includible in Account 332, Reservoirs, Dams, and Waterways. However, the cost of labor, materials used, and expenses incurred in the maintenance of fish and wildlife, and recreation facilities, the book cost of which is includible in Account 332, Reservoirs, Dams, and Waterways, shall be charged to Account 5450000, Maintenance of Miscellaneous Hydraulic Plant as applicable. Principal Equipment Includible in Account 332: 1. Bridges and culverts (when not a part of roads or railroads). 2. Dams, including: a. Fish ladders. b. Flash boards. c. Gate houses. d. Spillways. e. Spillway gates and hoists with operating and control mechanisms. f. Tunnels. g. Wasteways. h. Stop logs. 3. Dikes and embankments. 4. Electric system, including: a. Conductors. b. Control system. c. Lighting fixtures. d. Power lines wholly identified with items includible herein. e. Transformers. 5. Foundations and settings for equipment herein (not a part of structure). 6. Intakes, including: a. Control gates and valves with operating mechanisms. b. Intake house when not a part of the structure. c. Trash racks. d. Trash rack cleaners (rakes). e. Log boom. 7. Platforms, railings, steps, gratings, etc., appurtenant to equipment of structures includible in this account. 8. Retaining walls. 9. Water conductors and accessories, including: a. Canals. b. Flumes. c. Forebays. d. Navigation locks and operating mechanism. e. Penstocks. f. Pipe conductors. g. Trailraces. h. Tunnels. i. Surge tanks. j. Supporting trestles and structures. 10. Water storage reservoirs, including: a. Dams. b. Flashboards. c. Inlet and outlet tunnels. d. Regulating valves and valve towers. e. Silt and mud sluicing tunnels with valve or gate towers. f. Spillway gates and operating mechanisms. Payroll Labor: Maintenance labor on above facilities. Include also reclearing of lands adjacent to reservoirs, dams and waterways. All Other: Damage to property of others occasioned by maintenance reservoirs, dams, and waterways.</p>

Account	FERC	PS Descr	Description Of Charges
5440000	5440	Maintenance of Electric Plant	<p>equipment and accessories, the book cost of which is includible in Account 333, Water Wheels, Turbines, and Generators, and Account 334, Accessory Electric Equipment. Principal Equipment Includible in Account 333: 1. Cranes and hoists with motors and drives identified wholly with hydraulic prime movers, generators, and related equipment. 2. Exciter water wheels and turbines, including: a. Draft tubes. b. Draft tube supports. c. Gates. d. Governors. e. Oil pumps. f. Operating mechanisms. g. Pressure regulators. h. Runners. i. Scroll cases. 3. Fire extinguishing equipment for protection of equipment includible in this account. 4. Foundations and settings (not a part of the structure) for equipment includible in this account. 5. Generator cooling system: a. Air cooling and washing apparatus. b. Air fans and accessories. c. Air ducts. 6. Generators main, including field rheostats and connections for self-excited units and excitation system when identified with the generating units. 7. Lighting systems (not station lighting system). 8. Lubricating systems: a. Filters b. Gages c. Tanks d. Piping e. Pumps 9. Main penstock valves and appurtenances: a. Bypass valves and fittings. b. Control equipment c. Main valves d. Other accessories 10. Main turbines and water wheels, including: a. Draft tubes. b. Draft tube supports. c. Gates. d. Governors. e. Oil pumps. f. Operating mechanisms. g. Pressure regulators. h. Runners. i. Scroll cases. 11. Mechanical meters and recording instruments. 12. Miscellaneous water wheel equipment, including: a. Gages. b. Meters. c. Thermometers. d. Other instruments. 13. Platforms, railings, steps, gratings, etc., appurtenant to apparatus listed herein. 14. Scroll case filling and drain system including gates, pipe, valve fittings, etc. 15. Water-actuated pressure regulator system, including: a. Fittings and insulation. b. Piers and anchorage. c. Pipes. d. Tanks and housings. e. Valves. Principal Accessory Electric Equipment Includible in Account 334: 1. Auxiliary generators, including: a. Boards. b. Compartments. c. Connections to auxiliary power bus. d. Control equipment e. Switching equipment. 2. Excitation system, including: a. Charging equipment. b. Circuit c. Conductors d. Conduit e. Dual-drive exciter sets f. Exciter bus tie panels g. Exciter switch panels h. Generator field i. Instrument shunts j. Knife switches and accessories k. Motor l. Panels and accessories m. Protective screens n. Rheostats (generator and exciter) o. Storage battery p. Special supports for conduits q. Special housings r. Surge arresters s. Turbine 3. Generator main connections, including: a. Conductors b. Conduits c. Current transformers d. Disconnect switches and accessories e. Grounding switches f. Isolated panels and equipment g. Oil circuit breakers and accessories h. Operating mechanisms and interlocks i. Potential transformers j. Protective relays k. Protective screens l. Special housing m. Special supports for generator main leads 4. Station buses, including: a. Buses: main, auxiliary, transfer, synchronizing, and fault ground. b. Charging equipment c. Compensators d. Conductors e. Conduits f. Concrete pads g. Disconnect switches and accessories h. Fire extinguishing system i. General station grounding system j. Isolated panels and equipment k. Oil circuit breakers and accessories l. Operating mechanisms and interlocks. m. Protective relays n. Reactors and relays. o. Resistors. p. Storage batteries. q. Special housings for equipment includible herein. r. Special supports for equipment includible herein. s. Test equipment. t. Transformers: current, potential, starting, and station service. u. Voltage regulators and accessories. 5. Station control system, including: a. Cubicles. b. Frequency control equipment. c. Master clocks. d. Panels and charging sets. e. Panels with instruments and control equipment only. f. Panels with switching equipment. g. Station totalizing watt meter. h. Storage batteries.</p>
5450000	5450	Maint of Misc Hydraulic Plant	<p>This account shall include the cost of labor, materials used, and expenses incurred in the maintenance of miscellaneous hydraulic power generating station equipment, and of roads, trails, railroads, bridges, and trestles maintained in connection with the operation of hydraulic power generating stations, the book cost of which is includible in Account 335, Miscellaneous Power Plant Equipment and Account 336, Roads, Railroads, and Bridges. Principal Miscellaneous Equipment Items Includible in Account 335: Compressed air and vacuum cleaning system, including: Air filters Compressors Exhausters Piping Tanks Cranes and hoisting equipment for general hydraulic plant use, including: Cars Cranes Crane rails Electrical and mechanical connections Hoists Monorails Cafeteria equipment, including: Kitchen equipment Tables and chairs Water heaters and softeners Refrigerators Washers First aid room equipment, including: Hospital equipment Cots Chairs Fire extinguishing equipment 15 lbs. and over (dry) and 2-1/2 gallons and over (liquid). Foundations and settings specially provided for equipment includible herein and not a part of structure. Locomotive cranes not includible in other accounts. Locomotives and cars not includible in other accounts. Locker room equipment: Benches Detachable mirrors Lockers Marine equipment, including boats, barges, etc. Miscellaneous belts, pulleys, etc. Miscellaneous equipment, including: Atmospheric a weather indicating devices Callophones Communication equipment (intrasite) Emergency whistles and alarms Fire alarms Insect control equipment Laboratory equipment Signal systems Office furniture and equipment Power lawn mowers Refrigerating system, including compressors, pumps, and cooling coils Station maintenance and shop equipment, including: Drill presses Grinders Hangers Hydraulic presses Lathes Motors (to operate equipment includible herein) Planers Pulleys Shapers Shafting Storeroom equipment, including: Hoists Trucks Steel bins and shelving Scales Ventilating equipment wholly identified with apparatus listed herein. Principal Facilities Includible in Account 336: Bridges, including: Foundations Flooring and railing Girders Piers Trusses Railroads, including: Ballast Culverts Ties Rails Roads, trails, and culverts Structures and fencing constructed and maintained in connection with items listed herein as includible in Account 336. Trestles, including: Foundations Flooring and railing Girders Piers Trusses Payroll Labor: Maintenance labor on above listed equipment and facilities. Reclearing obstructions, debris, and ditching along roads and trails. Regrading and resurfacing roads and trails. Repairing railroads, trestles, and culverts. Trimming trees and clearing right-of-way (other than first trimming and clearing) for roads, railroads, and trails referred to herein. All Other: Damages to property of others occasioned by maintenance of roads, railroads, and bridges. Note: 1. Maintenance of roads intended primarily to connect employees' houses with the power plant shall be charged to Account 5420000, Maintenance of Structures.</p>
5450001	5450	Maint Hydr Plt-Fish&Wildlfe Fa	<p>This account shall include the cost of labor, materials used, and expenses incurred on the maintenance of fish and wildlife facilities at hydraulic generating stations, the book cost of which is includible in Account 335, Miscellaneous Power Plant Equipment, and Account 336, Roads, Railroads, and Bridges.</p>
5450002	5450	Maint of Misc Hydr Plt-Rec Fac	<p>This account shall include the cost of labor, materials used, and expenses incurred on the maintenance of recreation facilities at hydraulic generating stations, the book cost of which is includible in Account 335, Miscellaneous Power Plant Equipment, and Account 336, Road Railroads, and Bridges.</p>
5460000	5460	Oper Supervision & Engineering	<p>This account shall include the cost of labor and expenses incurred in the general supervision and direction of the operation of other power generating stations. Direct supervision of specific activities such as fuel handling, engine and generator operation, etc., shall be charged to the appropriate account.</p>
5480000	5480	Generation Expenses	<p>This account shall include the cost of labor, materials used, and expenses incurred in operating prime movers, generators, and electric equipment in other power generating stations, to the point where electricity leaves for conversion for transmission or distribution. Payroll Labor: Supervising other power generation operation. Operating prime movers, generators, and auxiliary apparatus, switching, and other electric equipment. Keeping plant log and records, and preparing reports on plant operations. Testing, checking, cleaning, oiling, and adjusting equipment. Materials and Expenses: Dynamo, motor, and generator brushes. Lubricants and control system oils. Water for cooling engines and generators.</p> <p>This account was inactive between 12/1/1999 and 1/1/2001. It was reactivated to meet CSW mapping requirements.</p>
5490000	5490	Misc Other Pwer Generation Exp	<p>This account shall include the cost of labor, materials used, and expenses incurred in the operation of other power generating stations which are not specifically provided for or are not readily assignable to other generation expense accounts. Payroll Labor: General clerical and stenographic work. Guarding and patrolling plant and yard. Building service. Care of grounds, including snow removal, cutting grass, etc. Miscellaneous labor. Material and Expenses: Building service supplies. First aid supplies and safety equipment. Communication service. Employees' service facilities expenses. Office supplies Transportation expense. Meals, traveling, and incidental expenses. Fuel for heating. Water for fire protection or general use. Miscellaneous supplies such as hand tools, etc.</p> <p>This account was inactive from 12/1/1999 through 9/1/2000.</p>

Account	FERC	PS Descr	Description Of Charges
5490026	5490	Defer RES Solar O&M-MI	This account is used to track the deferred over/under recovery of MI Solar O&M as a result of ratemaking actions in Michigan. This rela to the addition of Solar to the Renewable Energy Plan (REP) in December 2015, per Case No. U-17794.
5490027	5490	CESPP Over/Under O&M Expense	To record the over/under recovery of CESPP O&M expense recovered through the SPR rider.
5530001	5530	Maint of Gen Plant - Gas Turb	This account shall include the cost of labor, materials used and expenses incurred in maintenance of plant applicable to gas turbines, th book cost of which is includible in account 343, Prime Movers, account 344. Generators, and account 345, Accessory Electric Equipmer
5550001	5550	Purch Pwr-NonTrading-Nonassoc	This account shall include the cost at the point of delivery of non-trading power purchased for resale. this includes: (1) OVEC Purchases pursuant to Section 9.01 of the Intercompany Power Agreement dated July 10, 1953 (2) System Purchases to serve Internal Load.
5550003	5550	Purchased Power - Cogeneration	This account shall include the amounts charged for energy received from non-associated companies, under interchange agreements, whereby the utility both delivers energy to and receives energy from another for the purpose of achieving efficient utilization of productiv capacity. Records shall be maintained to show, by months, the charges under each interchange agreement.
5550027	5550	Purch Pwr-Non-Fuel Portion-Aff	To record the non-fuel portion of power purchased from affiliates
5550029	5550	Purch Power-Assoc-Trnsfr Price	Record in this account only the affiliated purchased power expense attributable to the distribution function that are recorded in the Gene Ledger as a result of functional Unbundling. Traditional affiliated purchased power expenses that are recorded monthly in the normal course of business between AEP legal entities should not be recorded in this account.
5550032	5550	Gas-Conversion-Mone Plant	To record labor, capacity and M&S charges for Mone Plant
5550039	5550	PJM Inadvertent Mtr Res-OSS	To record PJM inadvertent energy expense allocated to off-system sales-OSS (not in ECR).
5550040	5550	PJM Inadvertent Mtr Res-LSE	To record PJM inadvertent energy expense allocated to LSE (load serving entity) (not in ECR).
5550041	5550	PJM Ancillary Serv.-Sync	To record synchronous condensing service charges with PJM - ancillary.
5550046	5550	Purch Power-Fuel Portion-Affil	To record the fuel portion of power purchased from affiliated companies.
5550047	5550	Purchase Power Wind Energy	REcord the purchase of Wind Energy
5550074	5550	PJM Reactive-Charge	"To record total PJM charges for reactive supply & voltage control service where the net service is an expense." Map to EEI lines 1,2.
5550075	5550	PJM Reactive-Credit	"To record total PJM credits for reactive supply & voltage control service where the net service is an expense." Map to EEI lines 1,2.
5550076	5550	PJM Black Start-Charge	"To record total PJM charges for black start service where the net service is an expense." Map to EEI lines 1,2.
5550078	5550	PJM Regulation-Charge	"To record total PJM charges for regulation service where the net service is an expense." Map to EEI lines 1,2.
5550079	5550	PJM Regulation-Credit	"To record total PJM credits for regulation service where the net service is an expense." Map to EEI lines 1,2
5550080	5550	PJM Hourly Net Purch.-FERC	555xxxx - PJM Hourly Net Purch.-FERC This account shall include only the value of PJM net purchases where on an hourly basis (given market reporting period) AEP was a net purchaser from PJM. This account is to be used to report in FERC Form 1 (annual) and Form 3 (quarterly) reports (effective beginning April 1, 2006) amounts applicable to net hourly purchase amounts which should be reported to the FERC as being in Account 555, Purchased Power. Note: Financial Reporting should map this account to Operating Revenues for SEC Reporting purposes. This activity should continue be netted in revenues per Accounting Policy. For EEI reporting this account should be mapped to lines 1, 2.
5550083	5550	PJM Spinning Reserve-Charge	To record total PJM charges for spinning reserve service where the net service is an expense.
5550084	5550	PJM Spinning Reserve-Credit	To record total PJM credits for spinning reeserve service where the net service is an expense.
5550090	5550	PJM 30m Suppl Rserv Charge LSE	To record 30 min supplemental reserve market charges for LSE where the net service is an expense. The 30 min supplemental reserve market is a market based service that applies to resorces that can provide reserve capability that can be converted into energy within 30 minutes of request. LSE has an obligation to purchase supplemental 30 minute reserve equal to its load ratio share of the total reserve equip
5550094	5550	Purchased Power - Fuel	This account will be used to record the Fuel component of purchased power expense that was previously recorded in 4470064. This account should remain as a contra to revenue for SEC reporting
5550096	5550	Purch Power-Non Trad-Non-Fuel	This account will be used to record the Non-Fuel component of purchased power expense that was previously recorded in 5550001.
5550099	5550	PJM Purchases-non-ECR-Auction	To record PJM purchases (non-ECR) used to serve auction loads that were previously recorded as physical in 5550035
5550106	5550	Under-recovered PJM Expense	To record the Under-recovery of specified PJM expenses, via a PJM tracking mechanism, from I&M's Indiana jurisdiction.
5550123	5550	PJM OpRes-LSE-Charge	To record total charges for PJM operating reserves allocated to LSE (Load Serving Entity) as purchased power.
5550124	5550	PJM Implicit Congestion-LSE	To record implicit congestion cost charges with PJM allocated to LSE (load serving entity) as purchased power.
5550132	5550	PJM FTR Revenue-LSE	To record FTR revenue with PJM allocated to LSE (load serving entity).
5550137	5550	PJM OpRes-LSE-Credit	To record total credits for PJM operating reserves allocated to LSE (Load Serving Entity)." Map to EEI lines 1,2.
5550139	5550	Generation Deactivation expens	Account used for all Generation Deactivation expenses beginning June 1, 2015
5550145	5550	Defrd RES Wildcat Wind Cost-MI	This account is used to track the deferred over/under recovery of MI Wildcart Wind Purchase Power as a result of ratemaking actions in Michigan.
5550326	5550	PJM Transm Loss Charges - LSE	To record transmission loss charges w/PJM allocated to load serving entity (LSE).
5550327	5550	PJM Transm Loss Credits-LSE	To record transmission loss credits w/PJM allocated to load serving entity (LSE).
5550328	5550	PJM FC Penalty Credit	PJM credit to RT load based on market monitor penalty assessment to another PJM Member. Mapped to purchase power to capture PJM Fuel Cost Policy Penalty line 2390 - Credit. Includable in deferred fuel and PJM specific over/under recovery mechanisms.
5550552	5550	Resource Adequacy Rider	This is the expense for the Resource Adequacy Rider. The Resource Adequacy Rider is designed to track incremental changes in the Company's purchased power costs, excluding those recovered through the FAC, compared to the amount embedded in base rates. Currently, I&M's purchased power contracts included in the RAR consist of the Rockport Plant and the Inter-Company Power Agreemen with Ohio Valley Electric Corporation (OVEC).

Account	FERC	PS Descr	Description Of Charges
5560000	5560	Sys Control & Load Dispatching	<p>This account shall include the applicable portion of the salaries and expenses incurred by personnel of the System Operating Departme in the performance of duties and responsibilities in connection with system control and load dispatching relating to the generating functio Utilities having an interconnected electric system (as exits in AEP System) or operating under a central authority which controls the production and dispatching of electricity may apportion these costs to this account and Account 5610000, Load Dispatching - Transmission and Account 5810000, Load Dispatching - Distribution. Also include in this account the applicable portion of salaries and expenses (includes Moving Expenses) of personnel of the System Operating Department such as: Chief System Load Coordinator (Chief System Load Dispatchers) System Load Coordinator (System Load Dispatcher) Chief Regional Dispatcher at generating station Regional Dispatchers (Station Operators) at generating stations Where, due to organizational structure, employees of the System Operating Department perform duties directly related to Human Resources Department functions, such portion of their salaries and expenses applicable should be charged to the Human Resources Department function accounts appropriate. Payroll Labor: 1. Allocating loads to plants and interconnections with others. 2. Arranging and controlling clearances for construction, maintenance test and emergency purposes. 3. Assisting with educational program of job training for system operators, load dispatchers and plant operators. 4. Calculating steam requirements in relation to system loading of plants. 5. Calculating steam and hydraulic production cost rates including interchange. 6. Contact other utilities on energy transfer, purchase, sales and reactive interchange. 7. Controlling system voltages. 8. Directing switching. 9. Follow meteorological data system daily in connection with hydro plant operation. 10. Handle contracts pertaining to hydro operation with governmental authorities. 11. Hydro plant scheduling in maintaining reservoir level at various hydro plants. 12. Obtaining reports on weather and special events. 13. Preparing, checking, reviewing or supervising: A. Cost analysis and savings on purchase and interchange with other companies. B. Generating Equipment Service Record - Turbines and Boilers from daily logs. C. Interchange statements covering capacity and energy transactions with associated and foreign utilities. D. Load data reports, system load forecasts, etc. E. Operating practices and procedures for changes and revisions and reviewing with operating personnel. (steam and hydro) E. Plant summaries, operating performance, costs and data for billing and budget purposes. G. Production and operating cost reports and comparative statements for past periods. H. Summaries of energy classifications in pool and interchange accounts. I. Switching diagrams for expansion of plant before actual operation. J. Work on incremental plant studies. Outside Services: Weather Reporting Service Materials: Forms and supplies All Other: 1. Communication service for system control and dispatching purposes including telemetering and voice circuits.</p>
5570000	5570	Other Expenses	<p>This account shall be charged with any production expenses, including expenses incurred directly in connection with the purchase of electricity, which are not specifically provided for in the other production expense accounts. Charges to this account shall be supported that a description of each type of charge will be readily available. Payroll Labor: Charge hereto the cost of labor incurred in relation to cogeneration, independent power producers, and small power producers (excluding activities performed with customers having parallel generation). Chargeable activities include: Planning and coordinating activities related to purchasing or wheeling power from a proposed project. Billing purchased power or wheeling charges. Service arrangement for the installation or maintenance of such a project. Documenting project events, status, etc., estimates, contracts, and reports.</p>
5570007	5570	Other Pwr Exp - Wholesale RECs	<p>To record expenses related to requirements of wholesale marketing relationships. Includes purchase costs associated with renewable energy credits (RECs), as well as related administrative fees and alternative compliance payments.</p>
5570009	5570	Other Pwr Exp- REC's - RETAIL	<p>To record expenses related to compliance to mandatory programs required by regulators of AEP's tariff-based retail electricity sales. Includes purchase costs and administrative fees associated with renewable energy credits (RECs). This account should be mapped to Fuel for SEC reporting and the retail fuel recovery for EEI earnings release reporting.</p>
5570010	5570	OH Auction Exp - Incremental	<p>To record incremental Ohio Auction related expenses which are expected to be recovered from Ohio FAC ratepayers. This account should be mapped to Other Generation Op Exp (Other Operation) for SEC reporting.</p>
5570013	5570	Defer RES Solar Rgstry Fees-MI	<p>This account is used to track the deferred over/under recovery MI Solar RECS registry fees as a result of ratemaking actions in Michigan. This relates to the addition of Solar to the Renewable Energy Plant (REP) in December 2015, per Case No. U-17794</p>
5600000	5600	Oper Supervision & Engineering	<p>This account shall include the applicable portion of the cost of labor and expenses incurred in the general supervision, direction, planning coordination, instruction and training in connection with the operation of the transmission system. It shall include the portion of service of personnel such as the System, Division and District Supervisors, Engineers, Superintendents, General Foremen, Consultants and Secretarial work for this group. Include herein the general supervision and direction of work as it relates to operation only, but not the actual performance of such work or the immediate and direct supervision chargeable to other accounts appropriate for the work performed. In the case of fixed classification employees, such percentage of their time applicable, as determined by periodic time studies, shall be classified to the intercompany overhead work orders established under Account 10710, Construction Work in Progress and sub account 108XXXX, Retirement Work in Progress under Account 108, Accumulated Provision for Depreciation of Electric Plant in Service. Exclude from this account general clerical and stenographic work includible in Account 5660000, Miscellaneous Transmission Expenses - All Other.</p>
5611000	5611	Load Dispatch - Reliability	<p>New Transmission Accounts required to comply with FERC Orders 668 and 668-A. Please note that the new Accounts 561.X are replacing current PeopleSoft Account 5610000. No later than after 2006 is closed, we will want to invalidate Account 5610000. If any charges do trickle into 5610000 in 2007, they should be reclassified to the new PeopleSoft account for FERC Account 561.2, and then Account 5610000 should be permanently inactivated.</p>
5612000	5612	Load Dispatch-Mntr&Op TransSys	<p>New Transmission Accounts required to comply with FERC Orders 668 and 668-A. Please note that the new Accounts 561.X are replacing current PeopleSoft Account 5610000. No later than after 2006 is closed, we will want to invalidate Account 5610000. If any charges do trickle into 5610000 in 2007, they should be reclassified to the new PeopleSoft account for FERC Account 561.2, and then Account 5610000 should be permanently inactivated.</p>
5614000	5614	PJM Admin-SSC&DS-OSS	<p>PJM administrative service fees for scheduling, system control and dispatching services allocated to off-system sales. This account shall include the costs billed to the transmission owner, load serving entity or generator for scheduling, system control and dispatching service. Include in this account service billings for system control to maintain the reliability of the transmission area in accordance with reliability standards, maintaining defined voltage profiles, and monitoring operations of the transmission facilities.</p>
5614001	5614	PJM Admin-SSC&DS-Internal	<p>PJM administrative service fees for scheduling, system control and dispatching services allocated to internal load. This account shall include the costs billed to the transmission owner, load serving entity or generator for scheduling, system control and dispatching service. Include in this account service billings for system control to maintain the reliability of the transmission area in accordance with reliability standards, maintaining defined voltage profiles, and monitoring operations of the transmission facilities.</p>
5614007	5614	RTO Admin Default LSE.	<p>To record RTO costs when a market participant defaults on its payment obligations with the RTO and is socialized across all participant. This administrative fee relates to the LSE (load serving entity)</p>
5614008	5614	PJM Admin Defaults OSS	<p>To record costs in PJM when a market participant defaults on its payment obligations with PJM. These charges are socialized across all participants in PJM. This administrative fee relates to the OSS (Off System Sales).</p>
5615000	5615	Reliability,PIng&Stds Develop	<p>New Transmission Accounts required to comply with FERC Orders 668 and 668-A. This account is initially to apply to RTOs only, since RTOs would likely be performing this work. The FERC in its final order concluded that to the extent a utility performs similar work, the utility also must use Account 561.5. Please note that the new Accounts 561.X are replacing current PeopleSoft Account 5610000. No later than after 2006 is closed, we will want to invalidate Account 5610000. If any charges do trickle into 5610000 in 2007, they should be reclassified to the new PeopleSoft account for FERC Account 561.2, and then Account 5610000 should be permanently inactivated.</p>

Account	FERC	PS Descr	Description Of Charges
5616000	5616	Transmission Service Studies	New Transmission Accounts required to comply with FERC Orders 668 and 668-A. This new account is to record the cost of studies for transmission service request and generator service request, respectively. Studies that are reimbursable from a specific customer should be initially charged to account 186, Miscellaneous Deferred Debits, subject to billing in Account 143, Other Accounts Receivable, and studies associated with a capital project should be charged in accordance with property accounting procedures.
5618000	5618	PJM Admin-RP&SDS-OSS	PJM administrative service fees for reliability planning and standards development services allocated to off-system sales. This account shall include the costs billed to the transmission owner, load serving entity, or generator for system planning of the interconnected bulk electric transmission system. Include also the costs billed by the regional transmission service provider for system reliability and resource planning to develop long-term strategies to meet customer demand and energy requirements. This account shall also include fees and expenses for outside services incurred by the regional transmission service provider and billed to the load serving entity, transmission owner or generator.
5618001	5618	PJM Admin-RP&SDS- Internal	PJM administrative service fees for reliability planning and standards development services allocated to internal load. This account shall include the costs billed to the transmission owner, load serving entity, or generator for system planning of the interconnected bulk electric transmission system. Include also the costs billed by the regional transmission service provider for system reliability and resource planning to develop long-term strategies to meet customer demand and energy requirements. This account shall also include fees and expenses for outside services incurred by the regional transmission service provider and billed to the load serving entity, transmission owner or generator.
5620001	5620	Station Expenses - Nonassoc	and switching stations, the book cost of which is includible in Account 353, Station Equipment. If transmission station equipment is located in or adjacent to a generating station, the cost of labor, material used and expenses incurred applicable to transmission operation shall be charged to this account. Payroll Labor: 1. Adjusting station equipment where such adjustment primarily affects performance, such as regulating the flow of a coolant, changing voltage of regulator or changing taps or connections on station transformers. Also inspecting, testing and calibrating station equipment for the purpose of checking its performance. Not When the foregoing work requires extensive disassembling and reassembling of equipment, is done to prevent or correct trouble or failure or is incidental to maintenance work, it should be charged to the appropriate maintenance account. 2. Clearing snow or ice from transmission station walks, roads or parking areas. 3. Clearing grounds and station buildings, including janitor service. 4. General inspection of transmission stations. 5. Guarding and patrolling station equipment and yard. 6. Inspecting and servicing storage batteries. 7. Inspecting, cleaning and keeping record of tools used around station. 8. Inspecting all fire extinguishers and refilling those under 1½ lbs. (dry) and under 2-1/2 gallons (liquid). Note: Refilling fire extinguishers larger than 1 quart size and the cost of chemical used shall be charged to the maintenance account appropriate for their use. 9. Mowing grass, weeding, attending flowers and shrubbery, etc. 10. Oiling and greasing equipment when done as part of routine operation. 11. Operating switching and other station equipment. 12. Preparing station log, records and special reports associated with the operation of transmission station equipment. 13. Reading station meters (other than customer metering). 14. Removing foreign objects from transmission station equipment, such as kites, tree branches, etc., when done incidental to regular operating duties. 15. Replacing burned out lamps. 16. Reporting load conditions or requirements as requested. 17. Resetting and winding time clocks for station lights. 18. Routine check of load or voltage. 19. Routine checking, inspecting and testing at transmission stations for radio and television interference. 20. Sampling and testing lubricants or hydraulic control oils. (Sampling and testing insulating oils should be charged to maintenance.) 21. Switching to clear lines for repair or inspection. (Time of diversified employees shall be charged to Account 5710006, Maintenance of Overhead Conductors and Devices.) 22. Testing public telephone at transmission station. 23. Watch engineer at transmission station. 24. Calibrating relays, potential devices. 25. Check automatic reclosing of oil and air circuit breakers with respect to performance of relays. 26. Check automatic operation of motor operated switches with respect to performance of relays. 27. Check tripping of oil and air circuit breakers. 28. Clean and adjust relays, relay parts and devices. 29. Inspect station control wiring system for general condition periodically also following tripout or storm. 30. Inspect BCT's when used as current source for relay operation. 31. Prepare and maintain reports, records and diagrams of relays with respect to tests, condition, performance, etc. 32. Readjust settings on switches, relays and devices due to normal wear or system changes. Material: 1. Chemicals, insect control and cleaning supplies. 2. Fire extinguishers 1 quart size or less and refills. 3. Log sheets, report forms, stationery, etc. 4. Salt for water softening purposes at stations. 5. Lubricant waste, brushes, etc. 6. Small, portable tools, testing equipment, safety equipment, first aid kits and medical supplies. 7. Station meter and instrument supplies such as ink and charts. 8. Stepladders and hand lawn mowers (not capitalizable). 9. Gases for synchronous condensers. (If complete replacement, charge Account 5700000, Maintenance of Station Equipment - All Other.) Special to and built-up test kits. (These costs should be allocated between this account and Account 5820000, Station Expenses.) All
5630000	5630	Overhead Line Expenses	This account shall include the cost of labor, materials used, and expenses incurred in the operation of overhead transmission lines. This account shall also include the cost of labor and expenses incurred in the general inspecting, testing and patrolling of transmission overhead lines when done on a routine basis for the purpose of checking the condition, efficiency and performance of property and equipment, where no trouble is known to exist or is anticipated and only relatively minor repairs and adjustments, if any, are found to be necessary. Patrolling to locate and clear known trouble should be charged to the maintenance account appropriate for the equipment. Payroll Labor: 1. Checking sleet conditions on transmission lines. 2. General inspecting and patrolling to observe the condition and performance of towers, poles, conductors and devices on overhead transmission lines. 3. Removing foreign objects such as kites, branches and birds from overhead transmission lines, incidental to routine patrolling. 4. Repairing fences or other property damaged by patrolmen on routine patrol. 5. Routine scheduled patrols. 6. Answering fire calls. 7. Electrolysis surveys. 8. Inspecting and adjusting line testing equipment, such as voltmeter, ammeters, watt meters, etc. 9. Inspecting and repairing line tools if not chargeable to maintenance. 10. Inspecting and testing lighting arresters, circuit breakers, switches and grounds. 11. Inspecting and testing transmission line insulators in storage. 12. Load test of circuits. 13. Routine checking, inspecting and testing of overhead transmission lines for radio telephone and television interference. 14. Routine voltage surveys made to determine the condition or efficiency of transmission system including installing and removing test equipment. 15. Time on duty to protect lines due to dynamiting or other nearby construction except when company construction. 16. Transferring loads, switching and reconnecting circuits and equipment for operating purposes. (Switching for construction or maintenance purposes is not includible in this account.) Outside Services: 1. Aerial patrolling. (Regular scheduled flights) Materials: 1. Operating supplies such as instrument charts, rubber goods, etc. 2. Small, portable tools, testing equipment, safety equipment, first aid kits and medical supplies.
5640000	5640	Underground Line Expenses	This account shall include the cost of labor, materials used, and expenses incurred in the general inspecting and testing of transmission underground lines when done on a routine basis for the purpose of checking the condition, efficiency and performance of property and equipment, where no trouble is known to exist or is anticipated and only relatively minor repairs and adjustments, if any, are found to be necessary. Payroll Labor: 1. Electrolysis surveys. 2. Inspecting and adjusting line testing equipment such as voltmeters, ammeters, watt meters, etc. 3. Inspecting and testing lighting arresters, circuit breakers, switches and grounds. 4. Load tests of circuits. 5. Regulation and addition of oil or gas in high-voltage cable systems. 6. Routine inspection and cleaning of manholes, conduit, network and transformer vaults. 7. Routine voltage surveys made to determine the condition or efficiency of underground transmission system. Material: 1. Operating supplies such as instrument charts, rubber goods, etc. 2. Small, portable tools, testing equipment, safety equipment, first aid kits and medical supplies.

Account	FERC	PS Descr	Description Of Charges
5650002	5650	Transmssn Elec by Others-NAC	This account shall include amounts payable to nonassociated companies for the transmission of the utility's electricity over transmission facilities owned by others. All Other: 1. Payments for the use of transmission facilities.
5650007	5650	Tran Elec by Oth-Aff-Trn Price	Record in this account only the affiliated transmission of electricity by others expense attributable to the distribution function that are recorded in the General Ledger as a result of functional Unbundling. Traditional affiliated transmission of electricity by others expense t is recorded monthly in the normal course of business between AEP legal entities should not be recorded in this account.
5650012	5650	PJM Trans Enhancement Charge	Starting in June 2007, PJM began to charge network customers for transmission enhancement costs and to provide those revenues to tl applicable owner.
5650015	5650	PJM TO Serv Exp - Aff	To track all affiliated expenses related to PJM Transmission Owner Services
5650016	5650	PJM NITS Expense - Affiliated	To track all affiliated expenses related to PJM Network Integration Transmission Services
5650019	5650	Affil PJM Trans Enhncement Exp	To record Affiliated PJM Transmission Enhancement Expense (RTEP) - Regional Transmission Expansion Plan.
5650020	5650	PROVISION RTO Affl Expense	To record the RTO provision associated with under/over collections of RTO revenues in current or prior years for RTO expenses.
5650021	5650	PJM NITS Expense - Non-Affilia	To track all non-affiliated expenses related to PJM Network Integration Transmission Services.
5660000	5660	Misc Transmission Expenses	<p>This account shall include the cost of labor, materials used and expenses incurred in transmission office operations and transmission expenses not elsewhere provided for. Payroll Labor: Building service including care of grounds, snow removal, cutting grass, etc. Miscellaneous transmission labor. Time of right-of-way agent when not chargeable to a specific work order. Material: Cleaning supplies for building and yard service. Salt for water softening purposes. Small portable tools, testing equipment, safety equipment, first aid supplies. Office supplies Metal signs on right-of-way. All Other: Communication services for transmission stations and engineering offices. Leased telephone circuits Postage Leased equipment Taxes Water Research and development expenses. No Include herein labor and expense in connection with strike preparation applicable to the Transmission function.</p> <p>This account includes the cost of individual business and professional memberships; see Account 4265004 for social memberships and related expenses and see Account 9302000 for corporate memberships such as for industry dues, e.g., EEI.</p>
5660010	5660	GreenHat Settlement	New Account needed for GreenHat Settlement to isolate activity.
5670001	5670	Rents - Nonassociated	This account shall include rents of nonassociated companies property of others used, occupied or operated in connection with the transmission system. All Other: 1. Rental of buildings used for transmission system purposes. 2. Rental paid for transmission line rights-of-way. 3. Rental paid to railroads for transmission line crossing permits. Note: A. Rents paid for property devoted to operation for which clearing accounts are used shall be charged to the appropriate clearing accounts. B. Rents, which are irregular or infrequent, paid for the use of equipment on specific construction, retirement or maintenance projects, shall be charged to the accounts appropriate for the work performed. C. Exclude from this account and include in Account 5650001 or Account 5650002, Transmission of Electricity By Others, amounts payable to associated and non-associated utilities for the transmission of energy over transmission facilities owned by these other associated and non-associated utilities.
5670002	5670	Rents - Associated	This account shall include rents of associated companies property of others used, occupied or operated in connection with the transmission system. All Other: 1. Rental of buildings used for transmission system purposes. 2. Rental paid for transmission line rights-of-way. 3. Rental paid to railroads for transmission line crossing permits. 4. Rental paid to associated companies for interchangeable spare parts and equipment. Note: A. Rents paid for property devoted to operations for which clearing accounts are used shall be charged to the appropriate clearing accounts. B. Rents, which are irregular or infrequent, paid for the use of equipment on specific construction, retirement or maintenance projects, shall be charged to the accounts appropriate for the work performed. C. Exclude from this account and include in Account 5650000, Transmission of Electricity By Others, amounts payable to associated and non-associated utilities for the transmission of energy over transmission facilities owned by these other associated and non-associated utilities.
5680000	5680	Maint Supv & Engineering	This account shall include the applicable portion of the cost of labor and expenses incurred in the general supervision, direction, planning coordination, instruction and training in connection with the maintenance of the transmission system. It shall include the portion of services of personnel such as the Region and District Supervisors, Engineers, Superintendents, General Foremen, Consultants and Secretarial work for this group. Include herein the general supervision and direction of work as it relates to maintenance only, but not t actual performance of such work or the immediate and direct supervision chargeable to other accounts appropriate for the work performed. Exclude from this account general clerical and stenographic work includible in Account 5660000, Miscellaneous Transmission Expenses - All Other. Note: For billings involving relocation of transmission facilities, the portion of the overheads adde to the billings which relate to Operating Expenses is to be credited 2/3 to this account and 1/3 to Account 920003, Administrative and General Salaries Transferred. The remaining portion of the total overheads included in the billings is to be credited to Account 1080000 Retire of Electric Plant in Service.
5690000	5690	Maintenance of Structures	This account shall include the cost of labor, material used and expenses incurred in the maintenance of transmission structures, the boc cost of which is includible in Account 352, Structures and Improvements Payroll Labor: Maintenance labor on the following equipment: Air conditioning and ventilating system. Building lighting, plumbing and heating system. Company-owned railroad siding (other than transformer track). "Danger" and warning signs. Fence enclosing land and building. Operator's cottage and grounds. Retaining walls f station land. Station buildings, control, oil storage, etc. Walks, drives and parking areas. Well pumps, piping and related equipment. Yard lighting system. Also include other maintenance labor such as: Ditching station property to maintain drainage and sewage system Inspecting station structure and improvements for maintenance purposes. Making and installing property corner monuments or markers transmission stations. Repairing tools used for maintenance work. Replacing gravel on station yard or driveway and regrading. Replacing shrubbery, turf, fertilizing grass and chemical killing of weeds. Material: Lumber, gravel, plumbing supplies, etc. Small portable tools, safety equipment, first aid kits and medical supplies.
5691000	5691	Maint of Computer Hardware	New Transmission accounts required to comply with FERC Orders 668 and 668-A. This account is to record Maintenance of computer hardware on a transmission General Ledger Business Unit (GLBU).
5692000	5692	Maint of Computer Software	New Transmission accounts required to comply with FERC Orders 668 and 668-A. This account is to record Maintenance for computer software on a transmission General Ledger Business Unit (GLBU).
5693000	5693	Maint of Communication Equip	New Transmission accounts required to comply with FERC Orders 668 and 668-A. This account is to record Maintenance of communication equipment on a transmission General Ledger Business Unit (GLBU).

Account	FERC	PS Descr	Description Of Charges
5700000	5700	Maint of Station Equipment	<p>This account shall include the cost of labor, material used and expenses incurred in maintenance of equipment in transmission stations other than that provided for in the other subdivisions of Account 570, Maintenance of Station Equipment. Payroll Labor: (Maintenance labor on the following equipment) Batteries - Storage (Station control) Battery charging equipment D-C distribution panels Storage batteries Capacitor Banks Carrier Current Relaying and Telemetering Carrier current relay sets Carrier current transfer trip sets Co-axial cable Coupling capacitors Line traps and tuners Note: Maintenance of carrier current telephone equipment should be charged to Account 9350020.. Communication - Public Address System Dead-end assemblies on incoming and outgoing lines (including cleaning insulators) Fences (isolating particular pieces of equipment) Fire Protection Equipment, including housing Piping valves Foundations for equipment Instrument transformers Lightning arresters Meters and instruments (exclude billing meters) Oil (Insulating) Handling System Motors and drives Piping (oil, also oil and water drainage) Pumps Storage tanks Testing equipment Treating equipment Power, control wiring and grounding Cable, power and control Cable trench Conduit and fittings Duct runs Ground rods, cable and connectors Junction boxes Manholes Potheads Structures Structural steel Wood pole Fire walls Stairs and platforms Switchboards Meters and instruments Panels Relays Cabinets or cubicles Synchronous condensers and cooling towers (including associated pump and auxiliary equipment) Transformer truck and R.R. track system Voltage regulators Also include other maintenance labor such as: Repainting station steel or pole structure and equipment (other than transformers, circuit breakers, buses and disconnects) Repairing or replacing "Danger" signs Repairing or replacing relays Repairing station tools, testing hot sticks, etc. Repairing station trailers Replacing cable or duct of less than a continuous circuit. Material: Bolts Fence material Minor replacement parts for equipment listed in this account Paint and brushes Refills for fire extinguishers 15 lbs. and over (dry) and 2-1/2 gallon and over (liquid) Tape Small portable tools, testing equipment, safety equipment, first aid kits and medical supplies Splicing material Gas for synchronous condensers All Other: Rental paid for emergency use of transmission power transformers. Rental paid for use of portable stations. State and city licenses for trailers used regularly for transporting transmission station equipment.</p>
5710000	5710	Maintenance of Overhead Lines	<p>This account shall include the cost of labor, material used and expenses incurred in maintenance work on transmission overhead lines, the book cost of which is included in Accounts 354, Towers and Fixtures, 355, Poles and Fixtures, and 356, Overhead Conductors and Devices not elsewhere provided for in the other subdivisions of Account 5710000, Maintenance of Overhead Lines. Also include here the cost of labor, material use and expenses incurred in the maintenance of roads and trails, the book cost of which is includible in Account 359, Roads and Trails and the maintenance work on publicly owned roads and trails when done by the utility at its own expense. Payroll Labor: Clearing brush from trails. Clearing drainage ditches. 3. Regrading roads. Removing snow from roads and trails. Repairing surface of roads. Repairing bridges and culverts. Repairing steps (stiles) over fences on trails. Repairing access and counter roads to reach point of trouble. Material: Cement Gravel Lumber Small, portable tools, testing equipment, safety equipment, first aid kits and medical supplies.</p>
5720000	5720	Maint of Underground Lines	<p>This account shall include the cost of labor, materials used and expenses incurred in the maintenance of underground lines, including costs of the entire entrance to a substation (excluding any above ground support structure) and the first pot head of termination on a tower or pole outside the station, the cost of which is includible in Account 357, Underground Conduit and Account 358, Underground Conductors and Devices. Payroll Labor: 1. Cleaning ducts, manholes and sewer connections. 2. Excavating, back filling, hauling dirt, brick, gravel, etc. and repairing pavement due to maintenance of underground lines. 3. Inspecting and testing for faults and performance after maintenance. 4. Investigating extent of damage to determine what maintenance is necessary as a result of flood, storm or excavation by others, etc. 5. Minor alterations of handholds, manholes or vaults. 6. Moving or changing position of conduit. 7. Protection at openings for maintenance work on underground lines. 8. Refastening, repairing or moving racks and ladders in vaults. 9. Refireproofing cables and repairing supports. 10. Repainting conduit, ducts, etc. 11. Repairing and cleaning tools used on underground transmission line maintenance. 12. Repairing cable bonding system. 13. Repairing electrolysis preventive devices for cables. 14. Repair grounds. 15. Repairing line testing equipment. 16. Replacing pavement, curbs and walks after maintenance work. 17. Repairing property of others damaged (planned or unavoidable) while performing maintenance work. 18. Repairing or moving junction boxes and pot heads. 19. Replacing pot head compound. 20. Retaping, repairing, replacing (less than a retirement unit), reconnecting splicing, repainting and changing location of any of the following: A. Conductor (buried) section of less than 60 feet. B. Conductors (in conduit) less than circuit between two manholes or between manhole and pole. C. Conductor (submarine) less than submerged length of cable between terminal chambers or manholes. 21. Sampling, testing, changing, purifying and replenishing insulating oil. 22. Special testing and checking of underground lines to locate trouble known to exist. 23. Transferring loads, switching and reconnecting circuits and equipment for maintenance purposes. Material: 1. Representative list of principal items: Conduit and ducts (concrete, brick, tile, iron, plastic or fiber pipe, etc.) (A section of conduit between two manholes between a manhole and a pole is a retirement unit.) Manholes and vaults (a complete manhole, splicing chamber or cable vault is a retirement unit.) Cable racks Covers Foundation Frame Grating Hangers and other manhole accessories Hatchways Ladders Lighting system Sewer connections, drains, traps, valves, etc. Sump pumps Ventilating equipment* * A complete installation at one location is a retirement unit. Risers Conductors and Devices Bus bars Conductor (all types-buried, submarine or in underground conduit)* Cable splices and terminations Circuit breakers** Connectors Corrosion protective equipment Cutouts Ground pipes and wires Insulators Lightning arresters*** Line switches*** Potheads Tubing □ A section of 600 feet or more (buried), circuit between two manholes or between manhole and a pole (in conduit), submerged cable between terminal chambers or manholes (submarine) is a retirement unit. **A complete breaker is a retirement unit. ***A complete set is a retirement unit. 2. Small, portable tools, testing equipment, safety equipment, first aid kits and medical supplies. All Other: 1. Inspection fees. 2. Permit to open pavement and streets to make repairs.</p>
5730000	5730	Maint of Misc Trnsmssion Plt	<p>This account shall include the cost of labor, materials used and expenses incurred in the maintenance of owned or leased plant which is assignable to transmission operations and is not provided for elsewhere. Payroll Labor: □ 1. Cleaning, inspecting, repairing and repainting transmission line department tools and work equipment, such as: Air compressors Derricks Surveying equipment Hoists □ Power saws Welding apparatus Pumps Vises Safety platforms 2. Repairing office furniture and equipment used by the Transmission Department at stations or offices. Material: Small, portable tools, testing equipment, safety equipment, first aid kits and medical supplies.</p>
5757000	5757	PJM Admin-MAM&SC- OSS	<p>PJM administrative service fees for market administration, monitoring and compliance services allocated to off-system sales. This account shall include the costs billed to the transmission owner, load serving entity or generator for market administration, monitoring and compliance services.</p>
5757001	5757	PJM Admin-MAM&SC- Internal	<p>PJM administrative service fees for market administration, monitoring and compliance services allocated to internal load. This account shall include the costs billed to the transmission owner, load serving entity or generator for market administration, monitoring and compliance services.</p>

Account	FERC	PS Descr	Description Of Charges
5800000	5800	Oper Supervision & Engineering	<p>This account shall include the applicable portion of the cost of labor and expenses incurred in the general supervision, direction, planning coordination, instruction and training in connection with the operation of the distribution system. It shall include the portion of services of personnel such as the Region and District Supervisors, Engineers, Superintendents, General Foremen, Consultants and Secretarial work for this group. Include herein the general supervision and direction of work as it relates to operation only, but not the actual performance of such work or the immediate and direct supervision chargeable to other accounts appropriate for the work performed. In the case of fixed classification employees, such percentage of their time applicable, as determined by periodic time studies, shall be classified to the intra-company overhead work orders established under Account 1070000, Construction Work in Progress and sub account 1080000, Retirement of Electric Plant in Service under Account 108000, Accumulated Provision for Depreciation of Electric Plant in Service. Exclude from this account and include in Account 5860001, Meter Expenses - Supervision, the general supervision of the Meter Department activities pertaining to operation. Also exclude general clerical and stenographic work includible in Account 5860002, Meter Expenses - Office Salaries and Expenses and 5880000, Miscellaneous Distribution Expenses - All Other as appropriate. Note: For billings involving work on the property of others, credit this account with 2/3 of the overheads added to the billings. (The remaining 1/3 of the overheads is to be credited to Account 9200003, Administrative and General Salaries Transferred.)</p>
5810000	5810	Load Dispatching	<p>This account shall include the cost of labor, materials used and expenses incurred in load dispatching operations pertaining to the distribution of electricity. Include herein the applicable portion of duties and responsibilities performed by supervisory personnel of the System Operating Department related to the Distribution function. If load dispatchers and their assistants are stationed at a distribution station and a part of their time is devoted to the operation of that station, their time shall be apportioned between this account and the appropriate distribution station account on an equitable basis. Payroll Labor: 1. Arranging and controlling clearances for construction maintenance, test and emergency purposes. 2. Assisting in all new practices and procedures for improvement of dispatching operations related to the distribution function. 3. Assisting with educational program of job training for system operators and load dispatchers. 4. Checking primary bus voltage at various points on the system. 5. Checking line loading and reactive flows. 6. Checking existing operating practices and procedures for any changes or revisions. 7. Checking switching diagrams on existing and new jobs for operating features. 8. Checking switching diagrams for expansion of facilities, distribution stations and lines before actual operation. 9. Continuous checks on daily, weekly and monthly basis of district and system peaks. 10. Controlling system voltages. 11. Directing switching. 12. Explaining and checking operating manual procedures with operating personnel over the system. 13. General operation of distribution lines and distribution stations over the system. Working closely with supervisor, operators and dispatchers. 14. Obtaining reports on weather and special events. 15. Preparing, Checking, Reviewing or Supervising: A. Load data reports, load forecasts, etc. B. Operating diagrams and procedures, switching diagrams, etc. C. Work on incremental plant studies. 16. Reviewing operating orders and procedures for operating manual. 17. Supervising on-job training of off and field trainees. 18. Supervising operation and switching on major outage. Outside Services: 1. Charge by associated companies 2. Cost of Weather and Special Events Reports (portion) Material: Forms and supplies used in the preparation of distribution dispatching records and reports. All Other: Communication - Leased telephone circuits for use by system operating department the function of which are: A. Supervisory control - Observation of conditions at remote generating plant or substation and control of functions at that point. B. Alarms - One way signal for indication of abnormal conditions. C. Microwave dial terminating equipment.</p>
5820000	5820	Station Expenses	<p>This account shall include the cost of labor, materials used and expenses incurred in the operation of distribution stations, the book cost which is included in Account 362, Station Equipment. Payroll Labor: 1. Adjusting station equipment where such adjustment primarily affects performance, such as regulating the flow of a coolant, changing voltage of regulator or changing taps or connections on station transformers. Also inspecting, testing and calibrating station equipment for the purpose of checking its performance. Note: When the foregoing work requires extensive disassembling and reassembling of equipment, or is done to prevent or correct trouble or failure, or is incidental to maintenance work, it should not be charged to this account but to the appropriate maintenance account. 2. Clearing snow or ice from distribution station walks, roads or parking areas. 3. Cleaning grounds and station buildings, including janitor service. 4. General inspection of distribution stations. 5. Guarding and patrolling station equipment and yard. 6. Inspecting and servicing storage batteries. 7. Inspecting, cleaning and keeping record to tools used around station. 8. Inspecting all fire extinguishers for distribution stations and refilling those of 1 quart size or smaller. Note: Refilling fire extinguishers of larger than 1 quart size and the cost of chemical shall be charged to the appropriate maintenance account. 9. Mowing grass, weeding, attending flowers and shrubbery. 10. Oiling and greasing equipment when done as a part of routine operation. 11. Operating switching and other station equipment. 12. Preparing station log, record and special reports associated with the operation of distribution station equipment. 13. Reading station meters (other than customer metering). 14. Removing foreign objects from distribution station equipment such as kites, tree branches, etc., when done incidental to regular operating duties. 15. Replacing burned out lamps. 16. Reporting load conditions or requirements as requested. 17. Resetting and winding time clocks for station lights. 18. Routine checking of load or voltage. 19. Routine checking, inspecting and testing at distribution station for radio and television interference. 20. Sampling and testing lubricants or hydraulic control oils. Sampling and testing insulating oils should be charged to maintenance. 21. Switching to clear lines for repair or inspection. (Time of diversified employees shall be charged to Account 5930004, Maintenance of Overhead Conductors and Devices.) 22. Testing public telephone at distribution station. 23. Watch engineer at distribution station. 24. Calibrate relays, potential devices. 25. Check automatic reclosing of oil and air circuit breakers with respect to performance of relays. 26. Check automatic operation of motor-operated switches with respect to performance of relays. 27. Check tripping of oil and air circuit breakers. 28. Clean and adjust relays, relay parts and devices. 29. Inspect station control wiring system for general condition periodically also following tripout or storm. 30. Inspect BCT's - current source for relay operation. 31. Prepare and maintain reports, records and diagrams of relays with respect to condition, performance, etc. 32. Readjust settings on switches, relays and devices due to normal wear or system changes. Material: 1. Chemicals, insect control and cleaning supplies. 2. Fire extinguishers under 15 lbs. (dry) and under 2-1/2 gallon (liquid). 3. Log sheets, report forms, stationery, etc. 4. Lubricants, waste, brushes, etc. 5. Salt for water softening purposes. 6. Special tools and built-up test kits. 7. Small, portable tools, testing equipment, safety equipment. 8. First aid kits and medical supplies. 9. Station meter and instrument supplies such as ink and charts. 10. Stepladders and hand lawn mowers (not capitalized). All Other: 1. Leased telephone circuits, station to station, for pilot relaying for control and protection of circuit breakers. 2. Water service rental for distribution station use.</p>

Account	FERC	PS Descr	Description Of Charges
5830000	5830	Overhead Line Expenses	provided for in the other subdivisions of Account 5830000, Overhead Line Expenses. The following should also be included herein: The general inspecting, testing and patrolling of distribution overhead primaries, secondaries and services when done on a routine basis for the purpose of checking the condition, efficiency and performance of property and equipment, where no trouble is know to exist or is anticipated and only relatively minor repairs and adjustments, if any, are found to be necessary. Patrolling to locate and clear know trouble should be charged to the maintenance account appropriate for the equipment. Testing and inspecting line oil switches, line reclosers, sectionalizers, and line capacitor banks (switched and fixed) on a routine basis for the purpose of checking the condition and performance where no trouble is know to exist and only relatively minor repairs and adjustments, if any, are found to be necessary. Testing and inspecting this equipment in connection with a planned maintenance program or testing and inspecting to locate and clear trouble when know to exist or to determine the extent of damage and what repairs are necessary, should be charged to the maintenance account appropriate for the equipment, Account 5930005, Maintenance of Line Reclosers and Sectionalizers. Metering loads and voltages, or computing loads, power factors, voltages and fault currents from correlated data, on distribution overhead primaries, secondaries and service when done for the purpose of checking the condition, efficiency and performance of portions of the distribution system and equipment where no line equipment trouble is known to exist, or is anticipated, and only relatively minor repairs and adjustments, if any, are found to be necessary. Payroll Labor: Checking sleet conditions on distribution lines. General inspecting and patrolling to observe the condition and performance of poles, conductors and devices on overhead distribution lines. Removing foreign objects such as kites, branches and birds from overhead distribution lines and services incidental to routine patrolling. Repairing fences other property damaged by patrolmen on routine patrol. Routine scheduled patrols. Checking circuit continuity and making insulation tests. Checking operation sequences, time delays, time-current characteristics. Inspecting tank working parts, contacts, and control for signs of deterioration, flashover, sludge, etc. Reading counters. Removing and reinstalling oil switches, line reclosers and sectionalizer or otherwise by-passing or isolating this equipment for inspection. Sampling oil for dielectric test. Tabulating records and compiling reports relating to the foregoing work when done by employees performing the testing and inspecting. Inspecting all fixed and switched capacitor banks. Note: The following pertain to labor for work as covered by item 3 in the preceding test of this account. Changing tap or charts on testing equipment and reading and recording data shown by such tapes and charts. Computing loads, voltages or fault currents from correlated data either manually or with use of mechanical or electronic computers. Installing and removing test equipmen Measuring resistance of ground connections on overhead distribution systems and equipment, other than ground connections solely for line transformers. Surveying conductor and equipment sizes and locations, connected loads, customer usage, etc., and tabulating such data for computation of loads, voltages or fault currents. Testing loads and voltages under normal and abnormal conditions. Answering fire calls. Inductive coordination tests on utility equipment with respect to noise on telephone lines. Inspecting and repairing line tools (if not charageable to maintenance). Inspecting and adjusting line testing equipment. Inspecting company voltmeters in REA stations. Opening and closing line switches for customer to test equipment. Preparing notices of interruption to service. Routine checking, inspecting and testing of overhead distribution lines for radio and television interference. Testing and inspecting lightning arresters. Tin on duty to protect lines due to dynamiting or other nearby construction (other than company projects). Outside Services: Aerial patrol
5840000	5840	Underground Line Expenses	This account shall include the cost of labor, materials used and expenses incurred in the operation of underground distribution lines. Also include the immediate and direct supervision of such work. Payroll Labor: 1. Checking operating performance and condition of underground installations after excavation by others involving gas, water or heating mains. 2. Checking load on transformers, cables and customers' service. 3. Clearing snow or water from transformer vaults and manholes. 4. Inspecting and adjusting line testing equipment. 5. Making electrolysis surveys. 6. Making load tests and voltage surveys on underground distribution system for general operating conditions. 7. Measuring ground resistance on underground distribution system. 8. Routine checking and testing of switches, potheads, cables and accessories. 9. Routine inspecting and testing of company underground distribution line to prevent radio and television interference (not customer complaint). 10. Routine inspection of subway ducts, manholes, sewer connections, wire connections and cable splices. 11. Locating Company's underground distribution facilities at request of contractor or customer. Material: 1. Instruments charts. 2. Small, portable tools, testing equipment, safety equipment, first aid kits and medical supplies.
5850000	5850	Street Lighting & Signal Sys E	This account shall include the cost of labor, materials used and expenses incurred in the operation of the overhead and underground str lighting and signal systems, including traffic, fire and police signal systems when owned or operated by the company. Include herein renewing lamps and washing globes and reflectors on the street lighting system. Also include herein maintenance of street lighting and signal systems owned by the customer, when work is done regularly as a part of the service contract. Note: Both operation and maintenance expense in connection with street lighting and signal systems owned by the customer, when service contract does not provide for such work, shall be charged to Account 5870000, Customer Installation Expenses - All Other. Payroll Labor: 1. Inspecting and attending time clocks. 2. Inspecting circuits, ducts, manholes, etc., after building wrecking, moving or steam shovel operations. 3. Inspecting and testing street lighting panel at generating station. 4. Making voltage tests. 5. Opening or closing street lighting cutouts. 6. Removing foreign objects from street lighting circuits such as kites, branches, etc. when not in connection with maintenance. 7. Routine patrolling, inspecting and testing of street lighting circuits, transformers and accessories. 8. Routine testing and adjusting of photoelectric controls used for street lighting. 9. Testing and inspecting grounds on circuit and transformers. 10. Trimming branches from trees to provide better lighting on walks when done incidental to routine patrolling and inspecting of lighting circuits. 11. Renewing burned out or defective lamps. 12. Washing street lighting globes and reflectors. Materials: 1. Incandescent, mercury vapor and fluorescent lamps and cleaning supplies. 2. Small,, portable tools, testing equipment, safety equipment, first aid kits and medical supplies 3. Cards and report forms. 4. Film cutouts. 5. Lamp socket pullers.
5860000	5860	Meter Expenses	This account shall include only the cost of labor, materials used and expenses incurred in operations related to customer meters and associated equipment not elsewhere provided for in the other subdivisions of Account 5860000, Meter Expenses. Payroll Labor: Initial field investigation for defective demand meters. (Time spent on corrective measures is to be classified to the account appropriate for the work performed). Material: Meter seals and sealing presses. Small, portable tools, testing equipment, safety equipment, first aid kits and medical supplies.

Account	FERC	PS Descr	Description Of Charges
5870000	5870	Customer Installations Exp	<p>This account shall include the cost of labor, materials used and expenses incurred in work on customers' premises other than that provided for in subdivisions of Account 5860000, Meter Expenses and in other subdivisions of this Account 5870000, Customer Installat Expenses. Include herein operation and maintenance of street lighting and signal systems owned by the customer, when service contra does not provide for such work. Note: Operation and maintenance of street lighting and signal systems owned by the customer, when work is done regularly as a part of the service contract, shall be charged to Account 5850000, Street Lighting and Signal System Expenses. Payroll Labor: Changing customers' equipment due to change from direct to alternating current. Changing customers' wiring or equipment due to voltage change. Changing voltage of customers' equipment. Inductive, coordination testing of customers' equipment for noise in telephone lines. Inspecting customer-owned line. Inspecting customers' installations (inside work) on dealers' sales. Inspecting customers' installations for code compliance. Installing and removing equipment leased or loaned to customer when chargeable to Account 372, Leased Property on Customers' Premises. Installing sanding machine service and box. Investigating fire on customers' premises with or at request of the fire department. Investigating, setting, removing and reading check meters on unauthorized use of electric energy. Also disconnecting service if occasioned by current diversion. Investigating and reporting to Customers Service Department on customer-owned station, line or other equipment. Investigating use of energy on inactive meter. Layout of work to be done on customers' premises. Locating and clearing grounds on customers' wiring. Marking customer-owned equipment as to ownership, etc. Measuring ground resistance on customers' premises. Opening and closing customers' transformer cutouts in order that customer can make repairs to his equipment. Repairing customers' line switch. Repairing street lighting standard, or fixtures, maintained but not owned, by company where no billing is involved. Repairing service between curb line and customers' line switch (customers' portion). Reporting unauthorized use of current. Testing voltage on customer-owned line or equipment. Work performed on load side of meter for which no charge is made but which tends to improve our service. Replacing burned out or defective lamps and low voltage fuses. Routine inspecting and testing of lighting units. Washing globes. Disconnecting dusk-to-dawn lighting when the premises are vacated. "No Power" service calls. Outside Services: Include charges by associated companies. Material: Materials and equipment such as motors, switches, wire, etc., (when cost is borne by company) installed in connection with changes in voltage or from DC to AC. Small, portable tools, testing equipment, safety equipment, first aid kits and medical supplies. Cleaning supplies. Lamp and fuse renewals - "No Power" service calls. All Other: Reward, or bonus, paid employee for reporting unauthorized use of electric energy. Credits for amount recovered through billing to customers.</p>
5880000	5880	Miscellaneous Distribution Exp	<p>This account shall include the cost of labor, materials used and expenses incurred in distribution office operations not elsewhere provided for. Payroll Labor: Answering phone in service dispatcher's office, receiving trouble calls and preparing investigation orders. Standby and answering telephone for trouble calls during storm. Time of radio dispatcher receiving customer complaints. Time of janitor cleaning distribution offices. Time of driver of auto delivering and picking up mail, reports, materials and supplies relating to the distribution operation. Time of right-of-way agent not assignable to a specific work order and when investigating and settling disputes pertaining to existing lines. Material: Cleaning supplies. Salt for water softening purposes. Small, portable tools, testing equipment, safety equipment, first aid kits and medical supplies. Office supplies. Metal signs on right-of-way. All Other: Communication service for distribution stations and engineering offices. Leased telephone circuits and lines. Postage applicable to distribution operations. Rentals paid under lease agreement for mobile radios and communication equipment used by distribution personnel. Personal property taxes. Water service rental. Research and development expenses. Note: Include herein labor and expense in connection with strike preparation applicable to the distribution function.</p> <p>This account includes the cost of individual business and professional memberships; see Account 4265004 for social memberships and related expenses and see Account 9302000 for corporate memberships such as for industry dues, e.g., EEI.</p>
5890001	5890	Rents - Nonassociated	<p>This account shall include rents of nonassociated companies property of others used, occupied, or operated in connection with the distribution system. 1. Rental paid for pole attachments. 2. Rental of buildings for distribution system operations. 3. Rentals for highway or railroad crossings for distribution lines. 4. Charges by telephone or other utility companies for increased height in poles or other facility changes requested by the electric operating company as necessary for joint company use. (See Note C) 5. Rental of underground ducts for underground conductors. Note A: Rents paid for property devoted to operations for which clearing accounts are used shall be charged to the appropriate clearing accounts. Note B: Rents, which are irregular or infrequent, paid for the use of equipment on specific construction, retirement, or maintenance projects, shall be charged to the accounts appropriate for the work performed. Note C: When facility changes are caused by highway relocation, changes shall be initially recorded in the appropriate Other Work in Progress work order for subsequent billing to the State Highway Department.</p>
5900000	5900	Maint Supv & Engineering	<p>This account shall include the applicable portion of the cost of labor and expenses incurred in the general supervision, direction, planning, coordination, instruction and training in connection with the maintenance of the distribution system. It shall include the portion of service of personnel such as the Region and District Supervisor, Engineers, Superintendents, General Foremen, Consultants and Secretarial work for this group. Include herein the general supervision and direction of work as it relates to maintenance only, but not the actual performance of such work or the immediate and direct supervision chargeable to other accounts appropriate for the work performed. Exclude from this account and include in Account 5970000, Maintenance of Meters - Supervision, the general supervision of the Meter Department activities pertaining to maintenance. Also exclude general clerical and stenographic work includible in Accounts 5860002, Meter Expenses - Office Salaries and Expenses and 5880000, Miscellaneous Distribution Expenses - All Other as appropriate. Note: For billings involving relocation of distribution facilities, the portion of the overheads added to the billings which relate to operating expenses is to be credited 2/3 to this account and 1/3 to Account 9200003, Administrative and General Salaries Transferred. The remaining portion of the total overheads included in the billings is to be credited to Account 1080000, Retirement of Electric Plant in Service.</p>
5910000	5910	Maintenance of Structures	<p>This account shall include the cost of labor, material used and expenses incurred in the maintenance, other than painting, of distribution structures, the book cost of which is includible in Account 361, Structures and Improvements. Payroll Labor: Maintenance labor on the following equipment: Company-owned railroad siding. Danger signs on fence or buildings. Drinking water system wells, pumps, piping etc. Fence enclosing station property. Heating, lighting, ventilating and fire protection systems for station buildings or cottages. Retain walls. Station and line crew shops. Station buildings. Station operator's cottage. Walks, drives, parking areas. Yard and station drainage. Yard lighting (not for equipment). Also include other maintenance labor such as: Ditching to maintain drainages. Making and installing markers for station plot boundary. Refusing station heaters. Repairing plumbing facilities, drainages and sewer system. Repairing tools used on maintenance. Replacing gravel on station yard or driveway. Resurfacing yard, replacing shrubbery, fertilizing grass and chemical killing of weeds. Special work to recondition yards and buildings after landslides or severe storms. Material: Lumber, gravel, plumbing supplies. Small, portable tools, testing equipment, safety equipment, first aid kits and medical supplies.</p>

Account	FERC	PS Descr	Description Of Charges
5920000	5920	Maint of Station Equipment	This account shall include the cost of labor, material used and expenses incurred in maintenance of equipment in distribution stations other than that provided for in the other subdivisions of Account 5920000, Maintenance of Station Equipment. Payroll Labor: 1. Batteries, charger and transformer (control equipment). 2. Capacitor banks. Conduits and cables located on station property. Conversion equipment, frequency changers, motor generator sets, rectifiers, synchronous condenser. Dead ending units on incoming a outgoing lines. Equipment steel, structure. Fences isolating equipment. Fire extinguishing system for protection of equipment. Hoists, cranes and motors. Hot sticks and rubber protective equipment for maintenance work (includes testing and storing). Instrument transformers. Lightning arresters. Meters and instruments (exclude billing meters). Platforms and railings appurtenant to equipment. Reclosers. Also include other maintenance labor such as: Repairing or replacing relays. Changing air filter pads in condenser. Moving drying ovens to and from locations. Repainting station equipment (other than transformers, regulators, circuit breakers, buses and disconnects). Repairing station shop equipment. Repairing station trailers. Materials: Bolts Fence material Minor replacement parts for equipment listed in this account. Paint and brushes Refills for fire extinguishers 15 lbs. and over (dry) and 2-1/2 gallon and over (liquid). Tape Small, portable tools, testing equipment, safety equipment, first aid kits and medical supplies. All Other: State and City licenses for trailers used regularly for transporting distribution station equipment. Note: Excludes costs of the entire entrance to the Station (including any above ground support structures) and all underground conduit, conductors, and devices to and including the first pothead or termination on a tower or pole outside the station.
5922000	5922	Maint of Energy Storage Equip	This account shall include the cost of labor, materials used and expenses incurred in the maintenance of energy storage equipment includible in account 363, Energy Storage Equipment - Distribution, which are not specifically provided for or are readily assignable to other distribution maintenance expense accounts.
5930000	5930	Maintenance of Overhead Lines	This account shall include only the cost of labor, material used and expenses incurred in maintenance work on distribution overhead line the book cost of which is includible in Accounts 364, Poles, Towers and Fixtures and 365, Overhead Conductors and Devices, not elsewhere provided for in the other subdivisions of Account 5930000, Maintenance of Overhead Lines.
5930001	5930	Tree and Brush Control	This account was reactivated on 1/1/2005 to satisfy regulatory requirements that vegetation control for distribution lines be identified on the income statement. This account is inactivated effective 1/1/2001. Account 5930000 and the appropriate tracking code should be charged instead. This account shall include the cost of labor, material used and expenses incurred in: Trimming trees (other than original trimming) Removal of trees (other than original removal) Reclearing of all vegetation, brush, saplings and trees within the boundaries of previously cleared distribution right-of-way Aerial and ground spraying of weeds, brush and stumps within the boundaries of previously cleared distribution right-of-way. Include herein the following: Surveying Inspecting work Incidental trimming, clearing, and spraying of scattered portions of right-of-way not previously cleared may be charged to this account. Material: Small, portable tools, special tools, chemicals, safety equipment, first aid kits and medical supplies.
5930007	5930	Mnt O/H Line Reliability-Def	To defer incremental distribution reliability O&M expenses for future recovery through Virginia Environmental & Reliability cost recovery mechanism in account 593 normally as a credit.
5940000	5940	Maint of Underground Lines	This account shall include the cost of labor, materials used and expenses incurred in the maintenance of underground distribution line facilities, the book cost of which is includible in Account 366, Underground Conduit, Account 367, Underground Conductors and Devices and Account 369, Services.
5950000	5950	Maint of Lne Trnf,Rglators&Dvi	devices, the book cost of which is includible in Account 368, Line Transformers. Also include in this account the maintenance of distribution line voltage regulators, capacitors, network protectors and devices, the book cost of which is also in Account 368, Line Transformers. Payroll Labor: 1. Changing location of same transformer on same pole. 2. Crating line transformers for shipment to be repaired. 3. Inspecting line transformers devices, cutouts and lightning arresters to determine what repairs are needed when trouble is known to exist. (If replacements of retirement units are made, charges shall be through retirement and construction.) 4. Repainting line transformers. 5. Replacing defective arresters and cutouts. 6. Refusing line transformer cutouts (not refusing cutouts used for line sectionalizing). 7. Rewinding and changing taps on line transformers. 8. Repairing cutouts and arresters. 9. Renumbering line transformers. 10. Repairing company-owned line transformers and devices to correct radio and television interference. 11. Replacing thermometers in line transformers. 12. Sampling, testing, changing, purifying and replacing insulating oil. 13. Taking line transformers to shop for repairs. 14. Testing and inspecting line transformers removed from service due to failure. 15. Transferring same line transformer to new pole at same location or from one pole location to another pole location. 16. Checking and replacing contacts. 17. Checking and replacing insulating oil. 18. Inspecting voltage regulators to determine what repairs are needed when trouble is known to exist. 19. Repainting voltage regulator tanks. 20. Relocating voltage regulators, arresters, etc., at the same pole location. 21. Replacing defective parts. 22. Maintenance of capacitor racks and associated equipment. 23. Maintenance of capacitor control devices. 24. Maintenance of capacitors. 25. Maintenance of network protectors. 26. Replacing capacitor fuses. 27. Replacing distribution transformer risers. Outside Services: Include herein charges by the manufacturer for repairs to line transformers and devices for work performed in the factory or elsewhere. Material: 1. Arresters 2. Cutouts 3. Insulating oil 4. Mounting plates used in reinstallation of older transformers. 5. Paint 6. Small, portable tools, testing equipment, safety equipment, first aid kits and medical supplies. Note: The replacement of core and oil in kind in line transformers shall not be charged to this account. DEFINITION OF A LINE TRANSFORMER The following definition is taken from AEP System Accounting Bulletin No. 19, Revised May 1, 1972. A. A transformer having a high voltage winding of not less than 2,400 volts* and not more than 34.5 Grd. Y/Δ kv (three phase, or single phase with single bushing) or 20/34.5 Y kv (single phase with two bushings) is to be considered as a Line Transformer and classified to Account 368, Line Transformers at time of purchase and when returned to reserve status after use. *2,400 - volt nominal rating includes 2,200 and 2,300 - volt ratings B. A transformer with a high voltage winding rated 34.5 three phase or single phase should be classified to Account 1540001 Plant Materials and Operating Supplies at time of purchase, except when purchased for a specific project, in which case it should be charged directly to the appropriate work order and electric plant account. When a transformer of this voltage rating is connected to a 34.5 kv line classified as Distribution, it should be charged to the appropriate work order and capitalized under Account 368, Line Transformers. When removed from service, it should be retired and returned to Account 1540001. C. All other transformers should be classified to Account 1540001, Plant Materials and Operating Supplies, except when purchased for specific projects, in which case they should be charged directly to the appropriate Work Order and Electric Plant Account. D. When actually installed, all transformers should be charged to the appropriate Electric Plant Account. Line Transformers to be installed under an Account other than Account 368, Line
5960000	5960	Maint of Strt Lghtng & Sgnal S	This account shall include the cost of labor, materials used and expenses incurred in maintenance of plant, the book cost of which is includible in account 373, Street Lighting and Signal Systems.

Account	FERC	PS Descr	Description Of Charges
5970000	5970	Maintenance of Meters	<p>This account shall include the cost of labor, materials used and expenses incurred in the maintenance of meters, meter devices and instrument transformers used in measuring energy delivered to customers and also those used in measuring energy used by the compa the book cost of which is includible in Account 370, Meters. It shall also include the maintenance of meter testing equipment, the book cost of which is includible in Account 395, Laboratory Equipment. Payroll Labor: Cleaning, inspecting and repairing small and special tools used in maintenance of meters. Cleaning, inspecting, repairing and adjusting meter laboratory testing equipment. Packing and sending meters away for repairs. Repairing, cleaning and repainting meters. Renumbering meters. Repairing or replacing meter base: and sockets (mounting devices). Reconditioning, inspecting and replacing jewels, top bearings and other parts. Relocating meters, devices, mountings and accessories at same location. Testing and renewing oil in instrument transformers used for customer metering only. Outside Services: Include herein charges by the manufacturer for repairs to meters and metering equipment for work performed the factory or elsewhere. Material: Insulating oil Meter jewels and top bearings Padlocks for meter boxes Paint Pilot lights Small, portable tools, testing equipment, safety equipment, first aid kits and medical supplies. Tape Other miscellaneous parts and supplies. Note: Labor and expenses incurred in modernization of old meters should not be charged directly to this account but to the work order established for that purpose.</p>
5980000	5980	Maint of Misc Distribution Plt	<p>This account shall include the cost of labor, material used and expenses incurred in maintenance of plant, the book cost of which is includible in Account 371, Installations on Customers' Premises, 372. Leased Property on Customers' Premises and any other plant the maintenance of which is assignable to the distribution function and is not provided for elsewhere. Include herein the cost of maintenanc of equipment installed on the customer's side if the meter when the company incurs such cost, retains title to the equipment and assume responsibility for maintenance. This includes such equipment as electric motors and transformers leased or loaned to customers, but r including property held for sale. The cost (when borne by the company) of setting, connecting, resetting and removal of this equipmen should be charged to this account. Any amounts billed to the customer for the cost of work performed in connection with the above shal be credited to this account. Rents billed to the customer for the use of the equipment shall be credited to Account 4540000, Rent from Electric Property, or Account 4540002, Rent From Electric Property From Non-Associated Companies. Payroll Labor: Cleaning, inspecting, repairing and repainting Distribution Department tools and work equipment such as: Air compressors Derricks Hoists Power saws Pumps Safety platforms Surveying equipment Vises Welding equipment □2. Inspecting, cleaning and repairing equipment installed on the customer's side of the meter (company-owned and maintained). 3. Repairing office furniture and equipment used by the Distribution Department in stations or offices. 4. Repairing equipment on customers' premises leased or loaned to customer and classified in Account 372, Leased Property on Customers' Premises. Material: 1. Replacement parts, wire, and miscellaneous supplies. 2. Small, portable tools, testing equipment, safety equipment, first aid kits and medical supplies. 3. Photoelectric controls - replacements of individual controls installed as part of a lighting unit. Note: Heavy-duty switches that control a series of lights should follow retirement and recapitalization accounting.</p>
9010000	9010	Supervision - Customer Accts	<p>This account shall include the cost of labor and expenses of Customer Accounting personnel engaged in general supervision, directing, planning, coordinating, instructing or training applicable to customer accounting and collecting activities. It shall exclude the salaries an expenses of personnel engaged in the immediate or direct supervision of such activities, which should be charged to the account(s) appropriate for the work performed. Payroll Labor: 1. Coordinating work in customer accounting department with other departments 2. Establishing organization setup of the department and executing changes therein. 3. Formulating and reviewing routines of the department and executing changes therein. 4. Periodic auditing of: A. Cash drawers B. Petty cash funds and related records C. Receipt books □ Note: Does not include audits by Service Corporation Auditors. 5. Periodic checking of collection agents. 6. Preparing and reviewing operating budgets for the department. 7. Preparing operating instructions for the department. 8. Reviewing and analyzing operating costs. 9. Reviewing and approving: A. Monthly sub-office reports B. Revenue adjustments and similar entries C. Time reports D. Expense accounts E. Payroll records for customer accounting employees. 10. Verification of scrap sales. 11. Secretarial work for general supervisory personnel, but not general clerical and stenographic work, all of which is chargeable to other accounts. Material: 1. Business calling cards for Customer Accounting Supervisors.</p>
9020000	9020	Meter Reading Expenses	<p>This account shall include the cost of labor, materials used and expenses incurred in connection with reading customers' meters not chargeable to other accounts. Payroll Labor: Assembling meter reading documents into meter reading routes. Assembling meter reading documents into cycle order for shipment to centralized customer accounting. Checking meter reading documents and charts. Estimating meter readings for accounts where regular scheduled meter readings were not obtained by meter readers. Maintaining recor of customers' keys. Rerouting and refolioing of routes and accounts in the field. Rerouting and refolioing by office personnel. Material Meter reading documents. Meter reader report cards. Meter reader instruction cards. Supplemental instruction cards. Multi-bar Meter Seals - used by meter readers in sealing demand meters after the old seal is broken to reset the maximum hand at the time of regular meter readings.</p> <p>This account includes the cost of individual business and professional memberships; see Account 4265004 for social memberships and related expenses and see Account 9302000 for corporate memberships such as for industry dues, e.g., EEI.</p>
9020002	9020	Meter Reading - Regular	<p>This account shall include the cost of labor, material used and expenses incurred in obtaining regular readings of customers' meters, oth than large power meters, by employees engaged in reading meters. Payroll Labor: 1. Verify that present readings are within hi-low limits shown on the meter reading documents. 2. Investigation by meter reader of active account where premises are found to be unoccupied. 3. Investigation by meter reader of registration on inactive account. 4. Reading meter on customers' premises at regular scheduled reading dates. 5. Travel time of meter readers to starting location and from last location to office. 6. Observe and report defective and hazardous metering or service facilities and other hazardous conditions when performed incidental to reading meters. Record information on meter reading documents for various surveys when directed, such as, accounts with meter pedestals, etc., when done in connection with regular meter reading. Material: Meter readers' uniforms, protective equipment, boxes, flashlights, etc. Note: Time of regular meter readers, reading large Commercial and Industrial meters should be charged to Account 9020003, Reading Large Power Meters.</p>
9020003	9020	Meter Reading - Large Power	<p>This account shall include the cost of labor, materials used and expenses incurred in reading large power meters. Payroll Labor: 1. Changing and collecting meter charts used for billing purposes. 2. Inspecting time clocks, checking seals, etc., when performed by me readers and the work represents a minor activity incidental to regular meter reading routine. 3. Reading large power meters. 4. Recording readings on specified forms. 5. Travel time of meter readers to starting location and from last location to office Material: Meter reading charts and sheets - cost.</p>
9020004	9020	Read-In & Read-Out Meters	<p>This account shall include the labor and expenses incurred in obtaining read-in and read-out readings in connection with initiating or terminating service. This account shall exclude the cost of all work, including the obtaining of meter readings, in connection with installing, removing, disconnecting, connecting, etc., meters and services. See Note. Payroll Labor: Obtaining read-in and read-out readings as per the foregoing. Note: The cost of installing, removing, disconnecting, connecting, etc., meters, and the cost of obtainin meter readings incidental thereto, shall be charged to Accounts as follows: A. Initiating or terminating service at customers' request, ar B. Unauthorized use of energy - Charge to 5860007 - Disconnecting and Reconnecting Meters - Initiating or Terminating Service. C. Nonpayment of account - Charge to 9030006 - Credit and Other Collection Activities, and 9030007 - Collectors.</p>

Account	FERC	PS Descr	Description Of Charges
9030000	9030	Cust Records & Collection Exp	This account shall include the cost of labor, materials used and expenses incurred in the accounting offices, centralized customer accounting and data processing center in connection with customer records. Payroll Labor: Compiling advances for construction allowances. Compiling franchise requirement report. Compiling request for transfers of balances. Compiling adjustments and posting 1 billing register and other local office records. Compiling and typing report of materials loaned or rented. Filing collection reports when done by other than cashiers. Maintaining records of advances for construction. Verifying meter constant report. Verifying employee discount records. Checking and initiating action on Cycle 22 items and other transfer items. Preparing refunds of credit balances for fin billed accounts.
9030001	9030	Customer Orders & Inquiries	This account shall include the cost of labor, materials used, and expenses incurred by employees engaged in work on customers' applications, contracts, orders, complaints and inquires, but excluding the cost of carrying out such orders, which is chargeable to the accounts appropriate for the work called for by such orders. Payroll Labor: 1. Accepting requests from customers to read, install, connect and disconnect meters. 2. Analyzing disputed accounts. 3. Compiling duplicate bills for customers. 4. Compiling, checki and filing investigation orders when done by Customer Accounting personnel. 5. Compiling water heater verification forms. Handling customers' complaints and inquires in the office. 7. Posting, maintaining, and checking service location record file. 8. Preparing, filing and checking service orders. 9. Analyzing long and short form memos. 10. Handling Equal Payment Plan accounts, when performed by Customer Accounting personnel. 11. Assigning account numbers to new accounts. Material: 1. Duplicate bill forms. 2. Forms such as, applications, contracts, investigation orders and service orders.
9030002	9030	Manual Billing	This account shall include the cost of labor, materials used, and expenses incurred in manual billing of large commercial and industrial accounts, also maintaining and checking hand-billed ledgers. Payroll Labor: 1. Checking hand-billed accounts after billing. 2. Computing bills. 3. Compiling bills. 4. Writing customer meter sheets. Material: Ledger sheets, bills, billing record forms and suppli not applicable to other accounts.
9030003	9030	Postage - Customer Bills	This account shall be charged with the cost of postage on customers' electric bills.
9030004	9030	Cashiering	This account shall include the labor and expenses of employee engaged in receiving and handling payments of customers' bills in company offices and the preparation of cash reports in connection therewith. Payroll Labor: 1. Accepting payments of and receipting all bills. 2. Balancing cash drawer, sorting cashier coupons, running balance tapes, and preparing batch tickets. 3. Compiling ar delivering bank deposits. 4. Compiling and typing daily cash reports. 5. Filing collection reports - when done by cashier. 6. Opening, sorting and balancing mail and night depository receipts. 7. Recording cashiers' and collectors' overages and shortages. 8. Verifying collection reports. Outside Services: Armored car service Material: 1. Coin envelopes for cashiers. 2. Return envelopes. 3. Ligh bulbs for night depository. 4. Cashier daters and other forms and supplies. All Other: 1. Bank night depository fee. 2. Postage due bill payments. 3. Amount of cashiers' and collectors' overages and shortages. 4. Counterfeit money replacement. 5. Night depository bag rental. 6. Return to finder, money found on premises and turned over to cashier.
9030005	9030	Collection Agents Fees & Exp	This account shall include commissions, fees, and expenses of agents, such as drug stores, banks, food stores, etc., engaged in the collection of active electric accounts. Outside Service: Collection agents' fees and expenses. Material: Collection agents' receipting stamps
9030006	9030	Credit & Oth Collection Activi	This account shall include the cost of labor, materials used, and expenses incurred in investigating customers' credit rating, handling customers' deposits, preparing lists, letters, etc., relating to delinquent accounts for collection, maintaining files of delinquent accounts a making reports in connection therewith. Expenses incurred in connection with merchandise activities should not be charged to this account. Payroll Labor: 1. Approving applications for credit. 2. Balancing customers' deposit records. 3. Checking new applications for service against accounts charged off and final bill file. 4. Checking delinquent notices for prior payment. 5. Disconnecting and reconnecting meters or service due to nonpayment of account when done by others for collectors. Note: A. When this work is performed by collectors, the cost shall be considered incidental to □ collecting and Account 9030007, Collectors, shall be charged. B. Amounts billed to customers for disconnecting and reconnecting meters, or services, due to nonpayment of account, shall be credited to Account 451000, Miscellaneous Service Revenues. 6. Issuing, refunding and applying customers' depos 7. Maintaining: A. Customers' deposit index file. B. Final bill collection follow-up file. C. File of uncollectible accounts. D. File of collection letters. E. File of unpostable deposits. 8. Posting payments of past due accounts to billing/open balance register. 9. Posting disconnects for nonpayment to records. 10. Preparing collection lists and payment reports for use by company collectors and outside collection agencies. 11. Preparing and mailing collection notices and letters on inactive accounts. 12. Recording bad checks received from customers. Outside services: 1. Commissions and fees paid for collecting delinquent electric final billed accounts. 2. Payments to credit organizations for investigations and reports. Material: 1. Forms used in connection with collecting delinquent accounts, except delinquent notices and past due notices for final billed accounts. 2. Socket disconnect sleeves when used for nonpayment disconnects. All other: 1. Dues in credit organizations. 2. Postage on delinquent notices when mailed separate from customers' bills.
9030007	9030	Collectors	This account shall include the cost of labor and expenses of employees engaged in the collection of delinquent accounts and others of a special nature as described herein. Payroll Labor: 1. Collecting by collectors of accounts for which bad checks had been received fro customers. 2. Collecting delinquent accounts. 3. Disconnecting and reconnecting meters or services due to nonpayment of account when such work is performed by collectors and is incidental to collecting. (In other cases refer to Account 9030006, Cred and Other Collection Activities.)
9030009	9030	Data Processing	This account shall include all costs associated with the data processing for customer accounting including machine rentals, machine operations, dataentry, forms and supplies and clerical. Payroll Labor: Cash processing. Delinquent accounts. Billing File Maintenanc Meter reading documents Materials: Cards, forms, delinquent notices for active and inactive accounts, window mailing envelopes, stationery and other supplies applicable hereto. Outside Services: Rental expense of data processing equipment. Rental of inserting equipment. Rental of terminal units.
9040007	9040	Uncoll Accts - Misc Receivable	This account is used to track Uncoll Accts - Misc Receivable
9050000	9050	Misc Customer Accounts Exp	<p>This account shall include the cost of labor, materials used, and expenses incurred in connection with customer accounts expenses not provided for or not readily assignable to other accounts. Payroll Labor: 1. Cremating or otherwise disposing of customers' billing and accounting records. 2. General clerical, stenographic and miscellaneous labor not provided for in the foregoing accounts. 3. Informat clerk for local accounting office only. 4. Packaging customer accounting records for interoffice shipment. 5. Telephone operator for loc accounting office only. 6. Driving car or truck for interoffice messenger service, making deliveries and pickup of meter reading documents, billing registers, cashiers' coupons, etc., between local accounting and collection offices and centralized customer accountir</p> <p>Outside Services: Interoffice transportation service, other than by company fleet, making deliveries and pickups of meter reading documents, billing registers, cashiers' coupons, etc., between Accounting Offices and centralized customer accounting. Window cleanin guard service, etc. (if no clearing account). Material: 1. First aid kits and medical supplies. 2. Office supplies for general use in Accounting Offices. All Other: 1. All leased communications equipment associated with customer accounts expenses, including lease circuits, voice communication, microwave dial terminating equipment, etc. 2. Other telephone and telegraph expenses. 3. Post office box rental. 4. Postage not provided for in other accounts. 5. Rents associated with buildings used exclusively for customer accounts functions, including communications with customers.</p> <p>This account includes the cost of individual business and professional memberships; see Account 4265004 for social memberships and related expenses and see Account 9302000 for corporate memberships such as for industry dues, e.g., EEI.</p>

Account	FERC	PS Descr	Description Of Charges
9070000	9070	Supervision - Customer Service	This account shall include the cost of labor and expenses incurred in the general direction and supervision of customer service activities the objective of which is to encourage safe, efficient and economical use of the utility's service. Include herein only that portion of salaries and expenses of Region and Office supervisory and related secretarial personnel which relates to general supervision of customer service and informational expenses activities work provided for in accounts - 9080000 - Customer Assistance Expenses 9090000 - Informational and Instructional Advertising Expenses 9100000 - Miscellaneous Customer Services and Informational Expenses Direct supervision of a specific activity within customer service and informational expenses classification shall be excluded from this account and charged to the account(s) wherein the cost of such activity are included.
9070001	9070	Supervision - DSM	This accounts shall include the cost of labor and expenses incurred in the general direction and supervision of Demand Side Management activities, the objective of which is to encourage safe, efficient and economical use of electric energy.
9080000	9080	Customer Assistance Expenses	This account shall include the cost of labor, materials used and expenses incurred in providing instructions or assistance to customers, the object of which is to encourage safe, efficient and economical use of the utility's service. Payroll Labor: Direct supervision of customer assistance activities. Processing customer inquiries relating to - Proper use of electric equipment, the replacement of such equipment, and requests for information related to such equipment. Nutrition, preparation and preservation of food, textile care and farm practices. Instruction on heat loss computation, insulation, lighting and design standards. Traffic counts, employment data and population trends. Providing advice to customers and working with contractors and manufacturers in the selection and installation of electric equipment in order to achieve the most efficient and safest use of such equipment. Preparing layouts of customers' planned electrical facilities and coordinating with other departments on customer owned facilities. Demonstrations, exhibits, lectures and other programs designed to instruct customers in the safe, economical or efficient use of electric service, and/or oriented toward conservation of energy. Engineering and technical advice to customers, the object of which is to promote safe, efficient and economical use of the utility's service. Making recommendations for power factor correction, controlling demand and conserving energy through more efficient operation. Discussions with customer regarding the capacity of customer's equipment to serve his needs. Discussing and implementing the Volunteer Emerger Power Plan as it pertains to possible curtailment of use of customers' equipment. All Other: Loss in value on equipment and appliances used for customer assistance programs. Note A: Exclude from this account and charge to Account 9080013, Customer Assistance Expenses - RIF Program, the cost of customer assistance expenses applicable to the Residential Insulation Financing Program.
9080001	9080	DSM-Customer Advisory Grp	This account shall include the cost of labor, materials used and expenses incurred in providing instructions or assistance to customers in the Demand Side Management customer advisory group.
9080004	9080	Cust Assistnce Exp - DSM - Ind	This account shall include the cost of labor, materials used, and expenses incurred in providing instructions or assistance to customers in connection with various Demand Side Management programs, the object of which is to encourage safe, efficient, and economical use of the utility's service and to educate customers about energy conservation. The costs of various demand side management programs should be specifically identified by special codes as subaccounts of this account. Note: This account is reserved for use by Indiana Michigan Power Company only.
9080009	9080	Cust Assistance Expense - DSM	This account shall include Demand Side Management program expenses including previously deferred expenses being recovered over limited recovery period.
9080015	9080	DSM-Energy Opt 3rd Party Admin	To charge payments to the 3rd party energy optimization administrator
9080018	9080	Dem Resp - Emergency DRS 1	Per an Order, the new DRS 1 tariff was effective June 1, 2011. As customers elect to participate, the tariffs will be billed manually by Contract Billing and manually entered into MACSS. DRS 1 provides for end use customer participation through I&M in the PJM RTO Emergency Demand Response Program. Participating customers will receive payments from I&M for the net amount of a Monthly Demand Credit, a Monthly Energy Event Credit, and an Annual Non-Compliance Charge.
9080024	9080	DSM - EECO	Per Order in Case No. U-17353, the MPSC granted I&M authority to defer as a regulatory asset, and recover in the next base case, costs related to the EECO pilot program.
9090000	9090	Information & Instruct Advrtis	This account shall include the cost of labor, materials used, and expenses incurred in activities which primarily convey information as to what the utility urges of suggests customers should do in utilizing electric service to protect health and safety, to encourage environmental protection, to utilize their electric equipment safely and economically, or to conserve electric energy. Payroll Labor: 1. Direct supervision of informational activities. 2. Preparing informational materials for newspapers, periodical, billboards. etc., and preparing a conducting informational motion pictures, radio and television programs. 3. Preparing informational booklets, bulletins, etc., used in direct mailings. 4. Preparing informational window and other displays. 5. Employing agencies, selecting media and conducting negotiations connection with the placement and subject matter of information programs. Outside Services: 1. Newspaper, periodical, billboard, radio, television space and production expense. 2. Agency fees. Material: 1. Informational booklets, dodgers, bulletins, etc. 2. Supplies for preparation of informational materials.
9100000	9100	Misc Cust Svc&Informational Ex	This account shall include the cost of labor, materials used, and expenses incurred in connection with the customer service and informational activities which are not includible in other customer service and informational expense accounts. Payroll Labor: 1. Industry, Trade and Civic Group meetings and activities, such as - A. Attendance and participation in group meetings or organizations such as Edison Electric Institute, Chamber of Commerce, Builders and Homebuilders Associations, AEP Annual Management Meeting, Tax Associations, Service Clubs, Civic Groups and Charitable organizations. B. Work in connection with group activities, such as fund drives, community projects and workshops. C. Company representation at meetings of Zoning Boards, Planning Commissions and with other Utilities on Matters of customer service interest. D. Contact with governmental agencies on matters affecting customer service activities, other than political or regulatory activities. 2. General clerical and stenographic work not assigned to specific customer service and informational programs. 3. Other labor of a miscellaneous nature. Material: 1. Forms, stationery and office supplies. All Other: 1. Postage for general use. 2. Communication service. Note A: Exclude from this account and charge to Account 9100003, Miscellaneous Customer Service and Informational Expenses - RIF Program, those miscellaneous costs that are applicable to the Residential Insulation Financing Program. This account includes the cost of individual business and professional memberships; see Account 4265004 for social memberships and related expenses and see Account 9302000 for corporate memberships such as for industry dues, e.g., EEI.
9100001	9100	Misc Cust Svc & Info Exp - RCS	This account shall include the cost of labor, materials used, and expenses incurred in connection with customer service and informational activities related to the Residential Conservation Service Program. Payroll Labor: General, administrative, clerical, stenographic, and other labor. All Other: 1. Any liability for damages which arise from the audit which is the responsibility of the utility company.
9110001	9110	Supervision - Residential	This account shall include the cost of labor and expenses incurred in the general direction and supervision of residential sales activities.
9110002	9110	Supervision - Comm & Ind	This account shall include the cost of labor and expenses incurred in the general direction and supervision of commercial and industrial sales activities.

Account	FERC	PS Descr	Description Of Charges
9120000	9120	Demonstrating & Selling Exp	This account shall include the cost of labor, material used, and expenses incurred in promotional demonstrating, and selling activities, except by merchandising, the object of which is to promote or retain the use of utility services by present or prospective customers. Payroll Labor: 1. Demonstrating uses of utility services. 2. Conducting cooking schools, preparing recipes, and related home service activities. 3. Exhibitions, displays, lectures, and other programs designed to promote use of utility services. 4. Experimental and development work in connection with new and improved appliances and equipment, prior to general public acceptance. 5. Solicitation of new customers or of additional business from old customers, including commissions paid employees. 6. Engineering and technical advice to present or prospective customers in connection with promoting or retaining the use of utility services. 7. Special customer canvasses when their primary purpose is the retention of business or the promotion of new business.
9120001	9120	Demo & Selling Exp - Res	This account shall include the cost of labor, material used, and expenses incurred in promotional demonstrating, and selling activities, except by merchandising, the object of which is to promote or retain the use of utility services by present or prospective residential customers. Payroll Labor: 1. Demonstrating uses of utility services. 2. Conducting cooking schools, preparing recipes, and related home service activities. 3. Exhibitions, displays, lectures, and other programs designed to promote use of utility services. 4. Experimental and development work in connection with new and improved appliances and equipment, prior to general public acceptance. 5. Solicitation of new customers or of additional business from old customers, including commissions paid employees. 6. Engineering and technical advice to present or prospective customers in connection with promoting or retaining the use of utility services. 7. Special customer canvasses when their primary purpose is the retention of business or the promotion of new business.
9120003	9120	Demo & Selling Exp - Area Dev	This account shall include the cost of labor, material used, and expenses incurred in promotional demonstrating, and selling activities, except by merchandising, the object of which is to promote or retain the use of utility services by present or prospective area development customers. Payroll Labor: 1. Demonstrating uses of utility services. 2. Conducting cooking schools, preparing recipes, and related home service activities. 3. Exhibitions, displays, lectures, and other programs designed to promote use of utility services. 4. Experimental and development work in connection with new and improved appliances and equipment, prior to general public acceptance. 5. Solicitation of new customers or of additional business from old customers, including commissions paid employees. 6. Engineering and technical advice to present or prospective customers in connection with promoting or retaining the use of utility services. 7. Special customer canvasses when their primary purpose is the retention of business or the promotion of new business.
9120005	9120	EVSE Costs - Deferred	I&M propsed an EVSE (Electric Vehicle Supply Equipment) option in which I&M will reimburse up to \$2500 toward the purchase of approved PEV supply equipment. The deferral limit will be \$625K and I&M will defer expenses incurred for the experimental program u the next general rate case. This is per Michigan Case No. U-16496
9120007	9120	Deferred GPR Marketing Expense	To defer GPR marketing expense related to the Indiana jurisdictional share of the post-in-service CESPP project that are not included in IN Retail rates per the IURC Order in Cause No. 44511.
9130000	9130	Advertising Expenses	This account shall include the cost of labor, materials used, and expenses incurred in advertising designed to promote or retain the use of utility service, except advertising the sale of merchandise. Payroll Labor: 1. Preparing advertising material for newspapers, periodicals, billboards, etc., and preparing and conducting motion pictures, radio and television programs. 2. Preparing booklets, bulletins, etc., used in direct mail advertising. 3. Preparing window and other displays. 4. Clerical and stenographic work. 5. Investigating advertising agencies and media and conducting negotiations in connection with the placement and subject matter of sales advertising. Note: Exclude from this account all institutional or goodwill advertising which is provided for under sub accounts of Accounts 9301000, General Advertising Expenses. B. Exclude from this account the cost of publication of stockholder reports, dividend notices, bond redemption notices, financial statements, and other notices of a general corporate character which are provided for under sub accounts of Account 9302000, Miscellaneous General Expenses.
9200000	9200	Administrative & Gen Salaries	THIS ACCOUNT SHOULD BE USED FOR LABOR CHARGES ONLY. This account shall include the salaries of employees in all departments except those relating to nuclear, power generation, energy transmission and energy distribution. Payroll Labor: Human Resources: Administration of labor relations, including: Handling labor negotiations. Handling grievance and arbitration procedures. Preparing and maintaining seniority lists. Making contract surveys. Wa and salary administration, including: Maintaining employee personnel records. Preparing employee personnel reports. Processing changes of status and employment record cards. Making wage and salary surveys. Preparing job specifications of descriptions. Preparing organization charts. Selecting, investigating, interviewing and hiring company personnel. 2. Customer Services: Conduct economic studies of areas subject to unusual growth. Prepare reports of anticipated load growth and conduct plant relocation studies in connection with customer expansion, relocation or movement into service area. Provide housing completion data, standard industrial classifications, tariff and rate applications for management guidance in load growth projection and company facility development. Cond studies of possible site locations for company facilities. Contact customers and advise management regarding mass vacation schedule. Analyze economics of providing service to new loads. Note: The portion of the salaries of certain personnel in this group which has been determined as chargeable to construction shall be credited to Account 9220001, Administrative Expense Transferred to Construction.
9210001	9210	Off Supl & Exp - Nonassociated	This account shall include the cost of office supplies and expenses incurred by employees related to nonassociated companies of all departments except those relating to nuclear, power generation, energy transmission and energy distribution. Material: Forms, books, binders, stationery, office supplies. All Other: 1. Cafeteria expenses. Communication service. Postage Rental on postage meter machines for general mail. Applicable portion of billings by the Service Corporation. Note: 1. The portion of expenses included herei which have been determined as chargeable to construction shall be credited to Account 9220001, Administrative Expenses Transferred to Construction, and to Account 9220002, Administrative Expenses Transferred to Construction - Managerial, as indicated in these two accounts. This account includes the cost of individual business and professional memberships; see Account 4265004 for social memberships and related expenses and see Account 9302000 for corporate memberships such as for industry dues, e.g., EEI.
9210003	9210	Office Supplies & Exp - Trnsf	This account shall be credited with the applicable portion of expenses of employees of Accounting Services and the Human Resources Department referred to in Account 9200003, Administrative and General Salaries Transferred including office supplies and expenses which are determined as properly chargeable to Retirement or includible in billings to Associated Companies or Others. The credits hereto shall be the applicable portion of charges initially recorded in - Account 9210000, Office Supplies and Expenses.
9210004	9210	Office Utilites	This account is used to track Office Utilites
9210007	9210	Dresden Off Supl & Exp Nonasoc	APCo's Virginia Generation Rate Adjustment Clause (G-RAC original case number PUE-2011-00036) related to office supply and expense associated with the Dresden Generating Plant over/under accounting. Subsequent case numbers will not be included in this description.
9220000	9220	Administrative Exp Trnsf - Cr	This account shall be credited with the applicable portion of salaries and expenses of all Administrative Departments which are determined as properly chargeable to Construction.
9220001	9220	Admin Exp Trnsf to Cnstrction	This account shall be credited with the applicable portion of salaries and expenses of Accounting Services and the Human Resources Department which are determined as properly chargeable to Construction. Representative Personnel: Accounts Payable Section Owned Asset Accounting Section; Payroll Section Human Resources Director, Supervisors and Assistants Secretarial personnel responsible to above groups. All Other: Credits hereto shall be the applicable portion of charges initially recorded in - Account 9200000, Administrative & General Salaries.

Account	FERC	PS Descr	Description Of Charges
9220004	9220	Admin Exp Trnsf to ABD	This account shall be credited with the applicable portion of salaries and expenses of all Administrative Departments which are determined as properly chargeable to Associated Business Development.
9230001	9230	Outside Svcs Empl - Nonassoc	This account shall include the fees and expenses of professional consultants, accountants and auditors, attorneys and others for general services.
9230003	9230	AEPSC Billed to Client Co	This account shall include the fees and expenses of AEPSC billed to associated companies.
9240000	9240	Property Insurance	This account shall include property insurance administration costs other than premiums in connection with losses and damages to owned or leased property used in utility operations. It shall also include special costs incurred in procuring insurance, such as insurance inspection service, and the pay, traveling, and office expenses of officers, clerks, and other employees of the Insurance Department. Other: 1. Charge here the billing by the Service Corporation for salaries and expenses incurred in the administration of the property insurance program.
9250000	9250	Injuries and Damages	This account shall include the cost of insurance or reserve accruals to protect the utility against injuries and damages claims of employees or others, losses of such character not covered by insurance, and expenses incurred in settlement of injuries and damages claims. Reimbursements from insurance companies or others for expenses charged hereto on account of injuries and damages and insurance dividends or refunds shall be credited to this account.
9250001	9250	Safety Dinners and Awards	This account shall include all costs incurred for dinners and awards given to employees, including those at generating stations, in connection with the administration of the safety program in recognition of favorable or outstanding achievement in accident prevention. Payroll Labor: Preparing and serving meals in the company kitchens. Material: 1. Individual or group awards 2. Food All Other: Cost of dinner at club, restaurant or catering service for dinner if held on company premises
9250002	9250	Emp Accident Prvntion-Adm Exp	This account shall include the applicable portion of the cost of labor, materials used, and expenses incurred by the Human Resources and Safety Directors, Safety Supervisors, assistants and related clerical and stenographic employees, including those at generating stations regularly engaged in accident prevention, safety and health administration work. Payroll Labor: 1. Attendance at company or outside meetings by Safety Supervisor and preparing others to conduct safety training meetings and demonstrations. 2. Investigating accidents and general health conditions of company employees. 3. Inspecting hazardous conditions. (Adjustment of such conditions shall be charged to the appropriate operating or plant account.) 4. Preparing accident reports and maintaining records. Outside Services: Expense of intra company movement of films and training equipment. The time of employees who attend safety meetings, shall be charged to the account appropriate to the duties performed, either immediately preceding or following the meeting, or to the account to which their time is predominantly charged.
9250004	9250	Injuries to Employees	This account shall include the cost of labor, materials used, and expenses incurred by the Human Resources Director, Human Resources Supervisor, Safety Supervisor, assistants and related clerical and stenographic employees, regularly engaged in the administration of Worker's Compensation Insurance. Also include labor and expenses of other company personnel engaged in performing the functions listed herein. This account shall also be charged with labor and expenses incurred in cases involving injuries to employees in connection with operations of utility which are not covered by insurance. Payroll Labor: 1. Investigating lost time injury of fatal accident to employees. 2. Maintaining records of injuries and accidents to employees. 3. Pay in an employee's name whose death was caused by occupational injury. 4. Preparing claims pertaining to injuries to employees. 5. Salary of employee off duty with pay due to occupational injury. 6. Taking pictures at location of accident to employee. 7. Testifying before representatives of State Industrial Commission in connection with accident to employee. 8. Time of employee on diversified classification taking injured employee to doctor or hospital or attending funeral of employee killed in accident. Outside Services: Ambulance service for injured employee. Material: First aid kits and medical supplies. All Other: Medical and hospital expenses paid by company for injured employee which are not covered by Workmen's Compensation Insurance.
9250005	9250	Dresden Injuries and Damages	APCo's Virginia Generation Rate Adjustment Clause (G-RAC original case number PUE-2011-00036) and West Virginia Expanded Net Energy Costs (ENEC original case number 11-0265-E-PC) related to injuries and damages insurance expense associated with the Dresden Generating Plant over/under accounting. Subsequent case numbers will not be included in this description.
9250006	9250	Wrkrs Cmpnsth Pre&Slf Ins Prv	<p>This account is to cover expenses associated with both occupational and non-occupational charges to administer the self insured and insured, sick pay and workers compensation programs.</p> <p>Includes: Portions of the amortization of premiums for worker's compensation and accruals under the self-insurance program.</p> <p>Amortization of the premium for excess or catastrophic insurance in connection with worker's compensation insurance.</p> <p>Assessments and Renewal Fees paid to a State's Compensation Commission.</p> <p>Outside Services such as legal fees, vendor costs, consulting charges and expenses specifically identifiable with worker's compensation and sick pay administration</p> <p>Notes: Premiums paid by the utility on outside contractor's labor, when the contractor does not have the required coverage, should be charged to the account appropriate for the work performed.</p> <p>Credit hereto the amount of worker's compensation insurance transferred to Construction, Retirement, or included in billings to associated companies or to others.</p> <p>Amounts relating to transportation and garage equipment shall be charged to Transportation Expense Clearing.</p> <p>Amounts relating to materials and supplies shall be charged to Account 163 Stores Expenses Undistributed</p> <p>This account is managed in ABMS; Budget Category 0001-O&M</p>
9250007	9250	Prsnal Injries&Prop Dmage-Pub	This account shall include all costs incurred in connection with public liability claims, including injuries to persons other than employees and damages to property of others not covered by insurance. Payroll Labor: 1. Investigating accidents where Company is not involved as a precaution against unjust claims. 2. Portion of time employee on fixed classification doing routine field or office work which may be applicable to accounting for injuries and damages either to persons or property. 3. Time of employee on diversified classification: A. Attending court as witness in damage suit. B. Attending funeral of non-employee killed in accident involving the Company. C. Investigating injury to non-employee or damage to property of others. D. Taking pictures at location of injury to non-employee or damage to property of others. Outside Services: Legal fees and expenses. All other: 1. Amounts paid in settlement of claims of persons other than employees for personal injuries. 2. Amounts paid in settlement of claims for damage to property of others (includes cost of repairs). 3. Damage not planned and unforeseen. Note: Cost of damages to property of others made necessary by construction, maintenance, or retirement should be charged to the work order or other appropriate account according to the work performed.
9250010	9250	Frg Ben Loading - Workers Comp	This account is used for tracking fringe benefit loading for Workers Comp.

Account	FERC	PS Descr	Description Of Charges
9260000	9260	Employee Pensions & Benefits	This account shall include pensions paid to or on behalf of retired employees, or accruals to provide for pensions, or payments for the purchase of annuities for this purpose, when the utility has definitely, by contract, committed itself to a pension plan under which the pension funds are irrevocably devoted to pension purposes, and payments for employee accident, sickness, hospital, and death benefits or insurance therefor. Include also, expenses incurred in medical, educational or recreational activities for the benefit of employees, and administrative expenses in connection with employee pensions and benefits.
9260001	9260	Edit & Print Empl Pub-Salaries	This account shall include payroll labor costs, employee expenses and automotive expenses incurred in connection with editing employees' newspapers or magazines. Payroll Labor: Note: 1. Charge account 9260015, Editing and Printing Employee Publication Expenses, for printing costs incurred in connection with publication of employees' newspapers or magazines.
9260002	9260	Pension & Group Ins Admin	This account shall include the salaries and other expenses of the Human Resources Director, Human Resources Supervisor, Safety Supervisor, assistants and related clerical and stenographic employees, including those at generating stations, regularly engaged in the administration of the pension, group life and medical insurance plans. Payroll Labor: 1. Administering employee sick pay plan. 2. Handling claims for employees under group life and medical insurance plans. 3. Maintaining records relating to the pension, group life and medical plans and preparing reports. Outside Services: 1. Consulting actuary or insurance consultant. 2. Charge by Trustee for Administration of Pension Fund. Material: Informatory literature for employees pertaining to all of these plans.
9260003	9260	Pension Plan	This account shall be charged with contributions to the Retirement Trust Fund. All Other: 1. Payments made by the company. 2. Charge by the Service Corporation for the Appropriate portion of its contribution. 3. Credit memoranda received under Group Annuity Contracts covering withdrawals and dividends. Note: Refer to - Account 9260031, Pension Costs Transferred to Construction. Account 9260032, Pension Cost Transferred to Retirement. Account 9260033, Pension Costs Transferred to Other Accounts for pension costs related to labor chargeable to construction, retirement or other accounts.
9260004	9260	Group Life Insurance Premiums	This account shall include the company's portion of the cost of premiums for Group Life Insurance for company employees. The applicable portion of charges to this account determined to be properly chargeable to Construction shall be credited to Account 9260034, Group Insurance Costs Transferred to Construction. The portion properly chargeable to Retirement, includible in billings to Associated Companies or Others, or transferred to accounts other than Construction shall be credited to Account 9260035, Group Insurance Costs Transferred to Other Accounts.
9260005	9260	Group Medical Ins Premiums	This account shall include the company's portion of the cost of premiums for Group Medical (Hospitalization) Insurance for company employees. The applicable portion of charges to this account determined to be properly chargeable to Construction shall be credited to Account 9260034, Group Insurance Costs Transferred to Construction. The portion properly chargeable to retirement, includible in billings to Associated Companies or Other, or transferred to accounts other than Construction shall be credited to Account 9260035, Group Insurance Costs Transferred to Other Accounts.
9260006	9260	Physical Examinations	This account shall include the cost of periodic and preemployment examinations for employees, including those at generating stations. Outside Services: Doctors' services
9260007	9260	Group L-T Disability Ins Prem	This account shall include the company's portion of the cost of premiums for Groups Long-term Disability Insurance for company employees. The applicable portion of charges to this account determined to be properly chargeable to Construction shall be credited to Account 9260034, Group Insurance Costs Transferred to Construction. The portion properly chargeable to Retirement, includible in billings to Associated Companies or Other, or transferred to accounts other than Construction shall be credited to Account 9260035, Group Insurance costs Transferred to others.
9260009	9260	Group Dental Insurance Prem	This account shall include the company's portion of the cost of premiums for Group Dental Insurance for company employees. The applicable portion of charges to this account determined to be properly chargeable to Construction shall be credited to Account 9260034, Group Insurance Costs Transferred to Construction. The portion properly chargeable to Retirement, includible in billings to Associated Companies or Others, or transferred to account other than Construction shall be credited to Account 9260035, Group Insurance Costs Transferred to Other Accounts.
9260010	9260	Training Administration Exp	This account shall include the cost of materials used and expenses incurred in connection with the administration of training programs for employees at all levels. Includes also training programs for employees at generating stations. Payments to employees under the educational assistance program shall be charged to Account 9260014, Educational Assistance Payments. Include in this account charges by other departments for employees engaged in the performance of duties applicable to this activity such as transporting personnel of supplies to airports, stations or other locations as require and the preparation of charts, graphs, etc. Material: Booklets, newsletters, posters, students' and instructors' course materials. Employee Expenses: Expenses of employees engaged in administering and conducting employee training program. Note:
9260012	9260	Employee Activities	This account shall include the cost of labor, materials used, and expenses incurred in connection with employee social and athletic activities such as picnics, parties, dances, softball, baseball, tennis ,bowling, etc. Includes also service pin dinners and other veterans' activities. Also include herein the cost of activities for employees at generating stations. Payroll Labor: Preparing and serving meals and other labor related to the activities referred to above. Material: Food, refreshments, prizes, athletic equipment, decorations, etc. All Other: Payments by company to employee social and athletic funds. Catering service
9260014	9260	Educational Assistance Pmts	This account shall include payments to employees (reimbursement) or to schools in connection with the educational assistance program. Include herein educational assistance payments to employees at generating stations.
9260021	9260	Postretirement Benefits - OPEB	This account shall be charged with the cost of other postretirement benefits computed pursuant to Statement of Financial Accounting Standards No. 106.
9260027	9260	Savings Plan Contributions	This account shall be charged with employer contributions to the AEP System Employees Savings and Thrift Plans. All Other: 1. Payments made by the employer on behalf of its employees. 2. Credits for employee forfeitures of employer monies.
9260036	9260	Deferred Compensation	This account shall include all costs associated with deferred compensation to employees.
9260037	9260	Supplemental Pension	This account shall include costs associated with supplemental pension plans.
9260040	9260	SFAS 112 Postemployment Benef	This account shall include all costs involving other post retirement benefits.
9260042	9260	SERP Pension - Non-Service	To record the Non-Service components of the SERP Pension plan cost.
9260043	9260	OPEB - Non-Service	To record the Non-Service components of the OPEB plan cost.
9260050	9260	Frg Ben Loading - Pension	This account is used to track Frg Ben Loading - Pension
9260051	9260	Frg Ben Loading - Grp Ins	This account is used to track Frg Ben Loading - Grp Ins
9260052	9260	Frg Ben Loading - Savings	This account is used to track Frg Ben Loading - Savings
9260053	9260	Frg Ben Loading - OPEB	This account is used to track Frg Ben Loading - OPEB
9260055	9260	IntercoFringeOffset- Don't Use	This account is used to track IntercoFringeOffset- Don't Use
9260057	9260	Postret Ben Medicare Subsidy	This account shall be charged with the Medicare Part D subsidy of other postretirement benefits. UMWA medicare subsidies should be recorded in account 4265025.
9260058	9260	Frg Ben Loading - Accrual	This account allows for a State/Jurisdicion or a blank value due to some business units requiring state differentiation.
9260060	9260	Amort-Post Retirerment Benefit	This account is used to track the fringe benefit loading for accrued payroll.
9260062	9260	Pension Plan - Non-Service	This account will be used to amortize the related regulatory assets in account 1823299 over twelve years, the approximate term of the related postretirement benefit (commonly referred to as OPEB) cost period used to amortize the actuarial gain (the OPEB period) effective January 2013.
9280000	9280	Regulatory Commission Exp	To record the Non-Service components of the Qualified Pension plan cost.
			This account shall include payments made to a state regulatory commission for assessments identified with specific services performed

Account	FERC	PS Descr	Description Of Charges
9280001	9280	Regulatory Commission Exp-Adm	<p>This account shall include payments made to a state regulatory commission for assessments identified with specific services performed other than in connection with formal cases. Also include payments made to the United States for the administration of the Federal Power Act. Amounts of regulatory commission expenses which by approval or direction of the Commission are to be spread over future periods shall be charged to Account 1860000, Miscellaneous Deferred Debits, and amortized by charges to this account. All Other: Payments to Federal or State Regulatory Commissions for Administrative expenses of the Commissions. Federal Administration Fee for - A. Claytor Hydro Project (AP Co.) B. London Hydro Project (AP Co.) C. Marmet Hydro Project (AP Co.) D. Winfield Hydro Project (AP Co.) E. Smith Mountain Hydro Project (AP Co.) Note: Exclude from this account and include in Account 4080000, Taxes Other Than Income Taxes, any "remainder assessments" paid to state utility commissions.</p>
9280002	9280	Regulatory Commission Exp-Case	<p>A. This account shall include all expenses (except pay of regular employees only incidentally engaged in such work), properly includible in electric operating expenses, incurred by the utility in connection with formal cases before regulatory commissions, or other regulatory bodies, or cases in which such a body is a party, including payments made to a regulatory commission for fees assessed against the utility for the pay and expenses of such commission, its officers, agents and employees. B. Amounts of regulatory commission expenses which by approval or direction of the Commission are to be spread over the future periods shall be charged to Account 1860000, Miscellaneous Deferred Debits, and amortized by charges to this account. C. The utility shall be prepared to report the cost of each formal case. Items: 1. Salaries, fees, retainers, and expenses of counsel, solicitors, attorneys, accountants, engineers, clerks, attendants, witnesses and others engaged in the prosecution of, or defense against, petitions of complaints presented to regulatory bodies, or in the valuation of property owned or used by the utility in connection with formal cases. 2. Expenses: Engineering supplies, office expenses, payments to public service or other regulatory commissions, stationery and printing, traveling expenses, and other expenses incurred directly in connection with formal cases before regulatory commissions. Note: A. Exclude from this account and include in other appropriate operating expense accounts, expenses incurred in the improvement of service, additional inspection, or rendering reports, which are made necessary by the rules and regulations, or orders, of regulatory bodies. B. Do not include in this account amounts includible in Account 302, Franchises and Consents</p>
9280005	9280	Reg Com Exp-FERC Trans Cases	<p>A. This account shall include all expenses (except pay of regular employees only incidentally engaged in such work), properly includible in electric operating expenses, incurred by the utility in connection with formal cases before the FERC, or other federal regulatory bodies relating to the transmission formula rates, or cases in which such a body is a party, including payments made to a regulatory commission for fees assessed against the utility for the pay and expenses of such commission, its officers, agents and employees. B. Amounts of regulatory commission expenses which by approval or direction of the Commission are to be spread over the future periods shall be charged to Account 1860000, Miscellaneous Deferred Debits, and amortized by charges to this account. C. The utility shall be prepared to report the cost of each formal case. Items: 1. Salaries, fees, retainers, and expenses of counsel, solicitors, attorneys, accountants, engineers, clerks, attendants, witnesses, and others engaged in the prosecution of, or defense against, petitions of complaints presented to regulatory bodies, or in the valuation of property owned or used by the utility in connection with formal cases. 2. Expenses: Engineering supplies, office expenses, payments to public service or other regulatory commissions, stationery and printing, traveling expenses, and other expenses incurred directly in connection with formal cases before regulatory commissions. Note: A. Exclude from this account and include in other appropriate operating expense accounts, expenses incurred in the improvement of service, additional inspection, or rendering reports, which are made necessary by the rules and regulations, or orders, of regulatory bodies. B. Do not include in this account amounts includible in Account 302, Franchises and Consents</p>
9290000	9290	Duplicate Charges - Credit	<p>This account shall include concurrent credits for charges which may be made to operating expense accounts of the electric departments for electricity, or steam for heating, furnished from its own supply. Also include herein concurrent credits for charges made to Account 9270000, Franchise Requirements to the extent that such charges do not represent direct money outlays.</p>
9301000	9301	General Advertising Expenses	<p>This account shall include the cost of labor, materials used, and expenses incurred in advertising and related activities which by their content and purpose are not provided for elsewhere.</p>
9301001	9301	Newspaper Advertising Space	<p>This account shall include the cost of space in newspapers for institutional and goodwill advertising, the object of which is to promote and improve public relations. All Other: Cost of space in newspapers.</p>
9301003	9301	TV Station Advertising Time	<p>This account shall include the cost of television station time for announcements and presentation of programs the object of which is to promote and improve public relations All Other: Cost of television time.</p>
9301006	9301	Spec Corporate Comm Info Proj	<p>This account shall include all costs incurred in connection with company initiated information in newspapers, or on radio or television used in brochures, billboards, posters, displays, dinners, special meetings, etc., for the purpose of achieving improved public relations in a given community, area, or segment concerning a specific problem, difficulty, or interest such as: 1. Improvement of community relations in a given area of smoke control. 2. Efforts to overcome certain public reactions resulting from company operating procedure of services. 3. Efforts to overcome increase of customer high-bill complaint during winter months. 4. Introduction of customers to a new billing procedure. 5. Special welcome to a new community being served by company. Payroll Labor: Charges by other departments in connection with work described above. Outside Services: 1. Contract work for painting on billboards. 2. Professional display service building backgrounds and preparing other accessory materials. Material: 1. Paper for billboards; mats and plates, booklets, brochure company publications and reprints. 2. Company displays, lobby decorations, truck and car card and frames,easel cards, posters and programs. All Other: 1. Postage. 2. Rental of space.</p>
9301010	9301	Publicity	<p>This account shall include the cost of publicity services, material, expenses and labor incurred in preparing and releasing to news media and trace press various news releases and photographs. Payroll Labor: Outside Services: Agency fees for engraving, preparing material for clipping service and photographic work. Material: Mats, plates and company photographic supplies.</p>
9301011	9301	Dedications, Tours, & Openings	<p>This account shall include all costs, including labor, material used and expenses incurred, in connection with dedications, visitations and tours of company plants and offices. Open house expenses (new plants and offices) for employees and public inspection. Payroll Labor: Charges by other departments. Outside Services: Bands and music talent, painting signs, preparing pamphlets. Material: Programs and decorations, souvenirs, signs brochures and booklets. All Other: 1. Food and refreshments including catering service. 2. Transportation and lodging expenses of invited guests. 3. Rental of tents, chairs, etc.</p>
9301012	9301	Public Opinion Surveys	<p>This account shall include the cost of labor, materials used, and expenses incurred in conducting public opinion surveys. Payroll Labor: Employees on diversified classification while engaged in public opinion surveys. Outside Services: Preparation of material and report Material: Forms and stationery.</p>
9301015	9301	Other Corporate Comm Exp	<p>This account shall include the cost of labor, materials used, and expenses incurred in public affairs activities not elsewhere provided for in the foregoing Accounts 9301011through 9301014 inclusive, the object of which is to promote and improve public relations such as: A. Contributions for conventions or meetings of the industry. B. Reddy Kilowatt license fee. C. Special Telephone Listing Expense. Payroll Labor: Charges by Other Departments. Material: Miscellaneous materials for decorations, wire, etc. Note: Include in this account handout items such as, thermometers, pens, knives, lighters, etc.</p>
9302000	9302	Misc General Expenses	<p>This account shall include the cost of labor, material used and expenses incurred in connection with general management of the utility not provided for elsewhere. This account includes the cost of corporate memberships such as for industry dues, e.g., EEI; see Account 4265004 for social memberships and see various miscellaneous functional accounts for individual business and professional memberships.</p>

Account	FERC	PS Descr	Description Of Charges
9302003	9302	Corporate & Fiscal Expenses	This account shall include the cost of labor, material used and expenses incurred in connection with Corporate and Fiscal expenses of the utility. Payroll Labor: Material: Binders, forms and stationery for financial notices and reports to Regulatory Commissions, Stockholders, etc. All Other: Dividend and other financial notices. Public notices of financial, operating, and other data required by regulatory statutes, not including, however, notices required in connection with security issues or acquisitions of property. Publishing and distributing annual reports to stockholders and financial institutions. Stockholders' meeting expenses. Trustee, registrar and transfer agent fees and expenses. (Exclude trustee fee for administration of Retirement Trust Fund. Refer to Account 9260002, Pension and Group Insurance Administration). Directors' fees and expenses.
9302004	9302	Research, Develop&Demonstr Exp	This account shall include the cost of research, development and demonstration expenses not charged to other operation and maintenance expense accounts on a functional basis, as cleared from Account 1880000, Research, Development and Demonstration Expenditures. Note: Costs incurred by the individual operating companies in connection with approved research, development and demonstration projects are billed to the Service Corporation for accumulation with any Service Corporation costs and subsequent rebillings to all operating companies benefited by the project. Billings from the Service Corporation for final recordation in the operating expense accounts will be initially charged to Account 1880000 by the operating company with subsequent clearance to the appropriate functional expense accounts or to Account 9302004 if not chargeable to other functional expense accounts. Billings from the Service Corporation that are chargeable to construction projects will be recorded to the construction project.
9302006	9302	Assoc Bus Dev - Materials Sold	This account shall include the cost of all materials sold to non-affiliated companies where the AEP company is not acting as a contractor nor is it providing the labor to install the materials sold.
9302007	9302	Assoc Business Development Exp	This account shall include the cost of all non-energy transmission and distribution business expenses related to Associated Business Development where the AEP company is acting as the contractor (i.e., AEP company is providing the material and the labor to install the material).
9310000	9310	Rents	This account shall include rents, or the appropriate portion thereof, properly includible in electric utility operations of equipment or property used in connection with general administration functions and not directly chargeable to other accounts. Exclude building rentals and rentals charged to clearing accounts. All Other: Rental of parking areas for general company use. Rental charges paid to sign companies for signs on local offices, substations, etc., for company and/or facility identification.
9310001	9310	Rents - Real Property	This account shall include rents properly includible in electric operating expenses covering buildings or offices used or occupied in connection with the customer service and informational, sales, and administrative and general functions. Include improvements made to property leased for a period of more than one year if the cost of each improvement is relatively minor or if the lease is for a period of not more than one year. Charge the improvement costs to this account either directly or by amortization. All Other: Notes: A. Rents paid for use of buildings or lots for storage of materials and supplies shall be charged to Account 1630000, Stores Expense Undistributed. B. Rents paid for the use of buildings or lots for garage purposes or storage space for company automotive fleet shall be charged Transportation Expenses - Clearing. C. The cost of substantial initial or subsequent additions, replacements, or betterments should be charged to the electric plant account appropriate for the class of property leased. If the service life of the improvements is terminable by action of the lease, the cost, less net salvage, of the improvements shall be spread over the life of the lease by charges to Account 4040000, Amortization of Limited-Term Electric Plant. If the service life is not terminated by action of the lease but by depreciation proper, the cost of the improvements, less net salvage, shall be accounted for as depreciable plant. D. Rents associated with buildings used exclusively for customer accounts functions, including communications with customers, should be excluded from this account, and charged to Account 9050000, Miscellaneous Customer Accounts Expense.
9310002	9310	Rents - Personal Property	This account shall include rents, or the appropriate portion thereof, properly includible in utility operations of equipment or property used in connection with general administration functions and not directly chargeable to other accounts.
9350000	9350	Maintenance of General Plant	This account shall include the cost of labor, material used, and expenses incurred in the maintenance of general plant equipment assignable to customer accounts, sales, and administrative and general functions, the book cost of which is includible in Account 398.
9350001	9350	Maint of Structures - Owned	This account shall include the cost of labor, materials used, and expenses incurred in the maintenance of company-owned structures and improvements, the book cost of which is includible in Account 390, Structures and Improvements. Include herein company-owned Regional and District offices, storerooms, garages and other general buildings serving dual purposes. Refer to Electric Plant Instruction 8 in the FPC Uniform System of Accounts for a listing of items includible in the Structure and Improvement account. Also include herein maintenance work such as: 1. Erecting and maintaining signs in parking lots for general company use. 2. Maintaining access roads to company radio and microwave towers and to building housing control equipment. 3. Maintaining buildings housing company radio and microwave equipment. 4. Making and installing markers on land for general use. 5. Renewing refrigerant in air conditioning equipment. 6. Repairing pole storage rack and pole yard fence.
9350002	9350	Maint of Structures - Leased	This account shall include the cost of labor, materials used, and expenses incurred, when assumed by the lessee, in the maintenance of leased structures and improvements used for general or dual purposes (which if company-owned would be includible in Account 390, Structures and Improvements). Refer to Electric Plant Instruction 8 in the FPC Uniform System of Accounts for a listing of items includible in the Structure and Improvement Account. Also include herein maintenance work such as: 1. Erecting and maintaining signs in parking lots for general company use. 2. Maintaining access roads to company radio and microwave tower and to building housing control equipment. 3. Renewing refrigerant in air conditioning equipment. 4. Repairing pole storage rack and pole yard fence.
9350003	9350	Maint of Prprty Held Fture Use	This account shall include the cost of labor, materials used, and expenses incurred with maintaining those properties recorded in Accounts 310, 320, 330, 340, 350, 360, and 389 Land and Land Rights to be used in the future. A representative list of duties to be performed: Chemical killing of weeds 2. Repair fence
9350012	9350	Maint of Data Equipment	This account shall include the cost of labor, materials used, and expenses incurred in the maintenance of data network equipment for general use, the book cost of which is includible in Account 397, Communication Equipment. Principal items includible in Account 397 pertaining to data equipment: 1. Data modems. 2. Data multiplexers. 3. Data switches and converters. 4. Terminals, printers, disk drives, and controllers. 5. Terminating/impedance matching devices - combiner splitters, attenuators, bridges, amplifiers, loopback receivers/transmitters, and filters. 6. Relay racks, cabinets. 7. Wire, cable, coax, baluns, connectors, and transmission media. 8. Power supplies, regulators, transformers, AC-DC converters, solar cell, and batteries. Also include herein: 1. Cost of small tools and repairing special testing instruments. 2. Inspecting and testing to locate and clear existing trouble. 3. Inspecting and testing for acceptance of new circuits.
9350013	9350	Maint of Cmmncation Eq-Unall	This account shall include the cost of labor, materials used, and expenses incurred in maintenance of communication systems which cannot be accurately allocated to the specific maintenance Accounts 9350021 through 9350026, such as tools, supplies, and office expenses applicable to the entire system.
9350015	9350	Maint of Office Furniture & Eq	This account shall include the cost of labor, materials used, and expenses incurred in the maintenance of office furniture and equipment assignable to the customer accounts, marketing, and administrative and general functions, the book cost of which is includible in Account 391, Office Furniture and Equipment. Maintenance expenses on office furniture and equipment used elsewhere than in the above-mentioned departments shall be charged as follows: Production - Steam: Account 5140000 Maintenance of Miscellaneous Steam Plant Production - Nuclear:Account 5320000 Maintenance of Miscellaneous Nuclear Plant Production - Hydro:Account 5450000 Maintenance of Miscellaneous Hydraulic Plant Transmission:Account 5730000 Maintenance of Miscellaneous Transmission Plant Distribution:Account 5980000 Maintenance of Miscellaneous Distribution Plant Garages, Shops, Stores, etc.,Appropriate clearing accounts where used
9350019	9350	Maint of Gen Plant-SCADA Equ	This account shall include the cost of labor, materials used, and expenses incurred in the maintenance of general plant equipment related to SCADA equipment.

Account	FERC	PS Descr	Description Of Charges	
9350024	9350	Maint of DA-AMI Comm Equip	To capture the O&M costs associated with the communications equipment that will be used for Distribution Automation (DA) and Automated Metering Infrastructure (AMI)	

INDIANA MICHIGAN POWER COMPANY
Forward-Looking Test Year: Twelve Months Ending December 31, 2020
Historic Base Period: Twelve Months Ending December 31, 2018

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Description

1-5-7(2) A list of standard monthly journal entries.

Forward-Looking Test Year:

The Company will make similar standard monthly journal entries in the forward-looking test year as it made in the historic base period.

Historic Base Period:

Please see 1-5-7(2) for a list of standard monthly journal entries made in the historic base period.

Standard Journal Entries
Indiana Michigan Power Company
12 months ending 12/31/2018

Journal ID	JE Description
154_STLMT	To clear affiliated AR/AP accruals on BU 154 related to month end wire settlement
229_RCL	Reclass balances for 2016 rate provisions to the appropriate current liability account. Amounts will be paid back to customers in 2018 per the filed ATRR.
353_ALLOC	To allocate expense in Q1 2018 to affiliates in an average net borrowed position during the quarter.
ADD_RET_NF	To record a debit to Unit 1 Batch 30.
AEP_CAL	Settlement received from California ISO Parties for FERC EL00-95-305.
AJE1430022	To reclassify 2001 pay advance charges to proper BU to follow employee transfers and to write-off pay advance debts waived.
AJE1520000	Reclass monthly errant AEPSC fuel charges in non-gen BUs to BU 132
AJE1840004	To clear account 1840004 balance for the month of April 2018.
AJE1840028	To clear stranded balance in the 1840028 account created by 12-27 offcycle processed by Payroll after the final pay in December 2018.
AJE18429RS	To correct April 2018 Fleet Transactions per Fleet Admin.
AJE2420020	To move 2017 Vacation Carryover from 2420020 (Current Year Vacation) to 2420021 (Next Year Vacation).
AJE5560000	To reclass account 5560000 to the proper functional account on the T&D business units. Account 556 is Generation related. Reclass accounts were determined by BU.
AJE5570000	To reclass account 5570000 to the proper functional account on the T&D business units. Account 557 is Generation related. Reclass accounts were determined by BU.
AJEACCTREC	To adjust and correct identifiable account reconciliation items for review month of SEP 2018
AJEADVAFF	Weekly interunit transfer of GL bal in 2330000, Adv from Affiliates from BU 190 to BU 132 to better reflect matching of expenses with revenues.
AJECIP	Using adjusting acct 2330999, settlement occurs in acct 2330000 to zero balance in BU 190.
AJECUA	To reclass annual incentive accrual for March 2018.
AJEFTGARN	To correct stranded compatible unit work orders relating to labor charges for the check date 5/25/2018.
AJEFLTCLR	To record EFT payment of garnishments due 03/09/2018.
AJEFLTOHRS	To clear balances in Fleet Allocation accounts for December 2018 month-end. Post Allocation
AJEFUELHDG	To correct the AJEFLTOHRS from July 2018.
AJEHRAP	To allocate stranded fuel hedge costs to O&M accounts.
AJEICP	To clear debit balances at month end.
AJEINACC	To adjust ICP for normalized loading associated with Puerto Rico billable work orders for check date 02/02/2018.
AJEINTCOM	To true-up the amount of FICA and Savings accrued applicable to 2017 incentive accruals - Incentive Payment 03-09-18
AJEIPPAY	To net incorrect voucher coding 10/2018
AJELBRACC	To reclass incentive plan payments for the month of April 2018.
AJENPACC	Reclass labor accrual to accounts specified by ledger groups. K. L. Messer
AJENTL	To reclassify nonproductive accruals from account 1860094 to the proper nonproductive accounts.
AJENTLWEL	To reclass 2018 Adoption payments from acct 1840059 to acct 9260012 for check date 02/02/2018.
AJEPAYREC	To reclass 2018 Wellness Incentive payments from account 1840059 to account 9260005 for check date 3/30/2018.
AJEPRUDNT	Entry set to auto-reverse. Entry to move payable and receivables to more appropriate account.
AJEPUBTIME	To reclassify collection of EE benefit premiums by Prudential. Adjustments to the 04-15-18 AJEPRUDNT.
AJEPYTXWH	To reclassify the amounts related to Paid Union Benefits to the proper BU/Dept.
AJEROW	To adjust federal and state tax payments related to the 5/4/2018 RSU payment.
AJESRVCARD	To move OPCO ROW work order charges related to a t-line rebuilding project to the corresponding Transco construction work order (Non-First Time Transfer)
AJETXBKOUT	To adjust the service award invoice to proper BU.
AJETXINCON	This entry reclasses the 4470006 account to the correct State Jurisdiction
AJETXLSE	Quarterly Reclass of State Jurisdiction for various 447 accounts for 1st Qtr of 2018.
AJETXMETER	Reallocate LSE Spread by State Jurisdiction
AJETXPOLE	2018 Reclass of State Coding for PJM Distribution Metering Service charges in account 4561027 for East Operating Companies.
ALLOINCEXP	Q4 2018 Reclass for East Operating Companies for State Jurisdiction for various 449/456 accounts.
ALLOWRECL	To transfer monthly expense or income from BU 209 and BU 224 to the designated operating company (BU170)
AMS_AUCT	Quarterly reclass of emission trading accounts
AON_AJE	To record gain from EPA auction of withheld allowances
AP_ESCHEAT	To allocate AON charges on invoices M10-0228207, M10-0234591 & MAH-0754940 across appropriate business units.
	To escheat Accounts Payable for 2018.

Standard Journal Entries
Indiana Michigan Power Company
12 months ending 12/31/2018

Journal ID	JE Description
AP0335	To record April 2018 Retention
APAAJE0418	To allocate invoice 385-21129175 to correct accounting
APAJE0118	Transco Transfer, backup with Ed Howaniec and Sandi Schlemmer.
APAJE0218	Transco Transfer, backup with Danielle Sauder and Sandi Schlemmer.
APAJE0318	ACC/RHC Material Adjustments, backup with Melisa Miljkovich and Stephen Blevins.
APAJE0418	To allocate Anixter Rebate check to all BU's on Blanket PO 02796683
APAJE0518	To move items from a DIM work order to a Transmission work order.
APAJE0618	Final Transco Adjustment
APAJE0718	Transco Transfer, Back up with Danielle Sauder
APAJE0730	To reclassify Anixter Inc Rebate to new accounting on PO 02796683 received on check #6290813.
APAJE0818	Auto Reversing Tax Payment Entry to September when payment actually occurred.
APAJE0918	Auto Reversing Tax Payment Entry to October when payment actually occurred.
APAJE1018	Transco Transfer, Back up with Edward Howaniec Jr.
	Transco Transfer, Back up with Melisa Miljkov.
APAJE1118	CAMPS invoices 15% Admin Cost, back up with Danielle Sauder
AR_AJE	Correcting Wolverine Power Supply (OUBC) feed into the A/R system. The Feed is seeding account 1840027 instead of account 1420014
AR_BAL	To reclass all credit balances in PeopleSoft Receivables.
AR_OTC	To reclass OTC payments in account 1840026.
AR_PS_AJE	To reclass balances in the 1430023 to either a Misc or Customer Receivable Account and various credit balances
AR_RISK	To reclass net credit balances between 1430081 and 1430083 for quarter end financial presentation.
ARAJE	To clear Account 1840027 for quarter end
ARAP_ADJ	To Adjust Balances between 1420023 and 2320052
ARO_COOK	Adjustment of the amortization related to ARO. Expenses related to the Decommissioning of Cook Nuclear Plant are already being recorded on other entries.
ASBESTOS	Reclass asbestos related accruals to new specific asbestos accounts.
AUDITAC	To expense PWC fees for consent of 2016 Opinion.
BANK_FEES	To record Citibank, Huntington and Key Bank ACTUAL Expenses for Q1 2018
BANK_REC	To clear up misc. reconciling items.
BANKCREDIT	To record ACTUAL Citibank, Huntington, and Key Bank credits for Q1 2018.
BARGEBILL	Bargebill for April 2018.
BNKACRLIAB	REVERSE Feb 2018 - To record Monthly Bank Fee expense accrual
BNS_FEES	To allocate Bank of Nova Scotia LC Fees.
BNYBNKACR	REVERSE-To record monthly BNY Mellon Bank Accrual
BNYBNKFEEs	BNY monthly bank fees - ACTUAL (June 2018)
BOLD_ARAP	The entry nets all BOLD current AR and AP balances so that BOLD is left with a payable only to AEP Transmission Holding Co.
BRKR_MLR	Revise April 2018 broker entries to correct allocation methodology..
BTMU_LCFEE	To record Bank of Tokyo-Mitsubishi LC Fees.
CA0042-D	April 2018 Estimate. Spot market energy purchases from PJM.
CA0043	April 2018 Actual. Purchases of spot market energy through PJM.
CA0044-D	April 2018 Estimate. Spot market energy sales into PJM.
CA0048	April 2018 Actual. Energy sales into PJM.
CA0055	Reclass Payables and Receivables due to net billing of Power
CA0091	To record interest income or expense related to margin.
CA0142	Billing for Electric Energy sold to I&M in accordance with Power Agreement dated 10/84.
CA0294	Power MTM
CA0320	April 2018 Estimate Brokers Commissions
CA0366	To clear BU 122 account 2530000 to the operating companies
CA0374SC	Entry to allocate charges to the operating companies that originally came from the AEP Service Corporation billing process.
CA0420	April 2018 Actual Brokers Commissions
CA0468A	Apr 2018 Actual OVEC - Surplus Billing
CA0468E	Apr 2018 Estimate OVEC - Surplus Billing

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Journal ID	JE Description
CA0478	To record monthly emission trading activity
CA0603CUST	To record Number of Wholesale Customers
CAB253AJE	Move jobbing work orders with a credit balance, per business units, to account 2530000 (LT) or 2530112 (ST) - Auto Reverse
CAD021	Interest Accrual on Customer's Deposits per MACSS - Indiana Michigan Power Company
CAD033BF	Billed Fuel Revenue - Indiana Michigan Power
CAD033UNG	Generation Billed Revenues per MACSS-Indiana Michigan Power Company
CAD033UNT	Transmission Billed Revenues per MACSS-Indiana Michigan Power Co
CAD037BF	To identify fuel revenues within the estimated billed revenues - Indiana Michigan Power
CAD037UNG	Generation Billed Revenues per MACSS-Indiana Michigan Power Company
CAD037UNT	To record the "estimated billed" Transmission revenues for the current month-Indiana Michigan Power Co.
CAD038BF	Adjust for New FAC rate effective 7/1/18 on a prorated basis but used in June unbilled report IN - Indiana Michigan Power
CAD038UNG	Adjust to New FAC rate effective 7/1/18 on prorated basis but used in June Unbilled report IN - Indiana Michigan Power Company
CAD038UNT	Transmission Unbilled Revenues per MACSS-Indiana Michigan Power Company
CAD040RCL	To temporarily reclassify MACSS customer account receivable credit balance greater than \$100,000 to OAR account 1430102
CAD041	To temporarily reclass MACSS customer account credit balances from A/C 1420001 to the appropriate offsetting account
CAD055	To record current month amortization of cable tv & other pole contact rental revenue -billed in advance -Indiana Michigan Pwr Co
CAD056	To record current month accrual for joint use pole rental revenue & expense - billed in arrears - Indiana Michigan Pwr Co
CAD142AJE	To correct accounting on Voucher 02223159 (APACC71286 on 5/1/18) to National Recovery Agency, and associated Stores Expense
CAD374	Prior Month associated company employee discount - APCO
CADHMMWAR	To record Home Warranty program activity per MACSS reports for the current month
CARD_STLMT	To clear associated 146% and 234% accruals on BU 104 (Cardinal) in relation to settlement via wire payment.
CASH_REC	To record deposits rec'd in March 2018 but didn't hit GL until April 2018.
CESR_REC	Revise April 2018 broker entries for PHHS trading book due to "Actual" CESR ratio being different than the "Estimate" CESR ratio.
CFRCL01	To record Cash Flow Reclassifications between Operating, Investing & Financing Sections and adjustments for non-cash activity items.
CFRCL02	To record Cash Flow Reclassifications between Operating, Investing & Financing Sections and adjustments for non-cash activity items.
CFRCL03	To record Cash Flow Reclassifications between Operating, Investing & Financing Sections and adjustments for non-cash activity items.
CFRCL04	To record Cash Flow Reclassifications between Operating, Investing & Financing Sections and adjustments for non-cash activity items.
CFRCL05	To record Cash Flow Reclassifications between Operating, Investing & Financing Sections and adjustments for non-cash activity items.
CFRCL06	To record Cash Flow Reclassifications between Operating, Investing & Financing Sections and adjustments for non-cash activity items.
CFRCL07	To record Cash Flow Reclassifications between Operating, Investing & Financing Sections and adjustments for non-cash activity items.
CFRCL08	To record Cash Flow Reclassifications between Operating, Investing & Financing Sections and adjustments for non-cash activity items.
CFRCL09	To record Cash Flow Reclassifications between Operating, Investing & Financing Sections and adjustments for non-cash activity items.
CFRCL10	To record Cash Flow Reclassifications between Operating, Investing & Financing Sections and adjustments for non-cash activity items.
CFRCL11	To record Cash Flow Reclassifications between Operating, Investing & Financing Sections and adjustments for non-cash activity items.
CFRCL12	To record Cash Flow Reclassifications between Operating, Investing & Financing Sections and adjustments for non-cash activity items.
CFRCL14	To record Cash Flow Reclassifications between Operating, Investing & Financing Sections and adjustments for non-cash activity items.
CFSPLMNTL	To record Cash Flow Reclassifications between Operating, Investing & Record cash flow reclassifications for Supplementary items.
CFSPLMNTL2	To record Cash Flow Reclassifications between Operating, Investing & Record cash flow reclassifications for Supplementary items.

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Journal ID	JE Description
CITIIPA	To record fees related to Issuing and Paying Agent
CLTRL_SIA	Change in collateral allocation in 1340018 based on new ratios.
CMSGEN	Central Machine Shop consumption ratios based on generation availability.
COALPROC	Coal MTM that relates to procurement
COLL_NET	Collateral Netting Entries April 2018
COMMITFEES	To allocate 2018 Wells Fargo \$3B Commitment Fees (Admin Fee). I&M factoring entry to record the net a/r factored, bad debt expense, carrying cost expense, credit line fee expense, agency fees and 2% charge offs for the current month.
CRD030	
CRD031	I&M - To record prepaid carrying costs for the current month activity.
CUSIP_FEE	To allocate the S&P CUSIP fees.
DED_MCR_R	Dedicated Mun/Co-Op Formula Rate True Up Jan - Dec 2017
DED_PUR_A	Dedicated East Purchases - Actual
DED_PUR_E	Dedicated East Purchases - Estimate
DEDE_A	Dedicated East Sales and Purchases. Previously recorded on Journal ID FC822
DEDE_E	Dedicated East Sales and Purchases. Previously recorded on Journal ID FC022
DENTALPAYM	To allocate Aetna CWRP Dental Payments
DEPTCLOSE	To reclass current year, next year vacation & nonproductive other accrual from closed departments.
DISC_LIAB	Record discount liability adjustment for I&M and SWEPCo - Coal
DOECANISTR	I&M has canisters constructed to store spent nuclear fuel. We are assuming 100% recovery of canister costs. We make periodic claims relating to SNF. Based on prior claims, we believe a high probability of cost recovery. Assume 100% of capital & OM costs. A/R recorded as costs incurred.
DOECAPDRYC	I&M incurred OM costs for loading of canisters with SNF. Based on prior claims, we now expect to recover close to 100% of these costs from the DOE.
DOELOADING	
EA_RECL	Quarterly reclass to move current inventory to noncurrent account
EIS_AR_DM	To adjust receivable for the Dumont Station Claim - property claim settlement.
EO_RCLS	Reclass Project ID for Earnings Offset Reporting
EP8OHAUCT	Ohio Auction - April 2018 Actual
EPOHAUCT	Ohio Auction - April 2018 Estimate
ETT_RCLS	INTERCOMPANY BALANCE FROM VARIOUS OPERATING COMPANIES.
EXP_ALLOC	Entry to re-allocate 2018 regional planning process expenses among applicable AEP companies for recovery.
EXPACP0318	Reclass Corporate Card Accrual
EXPACP0418	Reclass Corporate Card Accrual
EXPACP0518	Reclass Corporate Card Accrual
EXPACP1018	Reclass Corporate Card Accrual
EXPAJE	Expense Reporting Adjustment - EXPAJE dated 05/29/2018
FA0015	To record AFUDC applicable to Nuclear Fuel for Cook Plant for the current month.
FA0074	To record nuclear consumed in the current month per detail attached.
FA0129R	Uninvoiced Fuel - Coal
FA0130R	Uninvoiced Fuel - Oil - Rockport
FA0135_132	To clear account 1510020 for prepaid invoiced amounts which have been delivered
FA0138	Uninvoiced Coal - In Transit from Mine not unloaded at plant by end of the month.
FA0141R	Uninvoiced - Activated Carbon
FA0142R	Uninvoiced - Sodium Bicarbonate
FA0147	Uninvoiced - Ammonia
FA0158R	CCT - Coal Survey
FA0159R	Fuel Stock - Coal In Transit - Rockport
FA0160R	Fuel Stock - Coal Intransit Recv
FA0161R	Fuel Consumed - Coal
FA0162R	Fuel Consumed - Oil
FA0165	Fuel Consumed - Activated Carbon
FA0166	Fuel Consumed - Sodium Bicarbonate
FA0167	Fuel Consumed - Ammonia
FA0181R	Fuel Consumed Handling

Standard Journal Entries
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Journal ID	JE Description
FA0182R	Fuel Consumed - Survey Coal
FA0183R	Fuel Consumed - Survey Handling
FA0206_132	Clearing of Deferred Railcar Lease Expense
FA0206_168	Clearing of Deferred Railcar Lease Expense
FA0206_198	Clearing of Deferred Railcar Lease Expense
FA0207	To clear deferred miscellaneous railcar revenues and expenses.
FA0230I	To record Current Month Estimated Utility Revenue - Unrecovered Fuel, for Indiana.
FA0230M	To record Monthly estimated Utility Revenue - Unrecovered Fuel, for Michigan.
FA0231I	April 2018- Actual Utility Revenue - Unrecovered Fuel for Indiana.
FA0231M	Adjust 2017 Interest - for the Michigan jurisdictions, to tie out to beginning balance per Fort Wayne Team.
FA0234A	To record actual over/under deferral of Michigan Clean Energy Solar Pilot Project
FA0234E	To record estimate over/under deferral of Michigan Clean Energy Solar Pilot Project
FA0235A	To record the Actual of carrying charges on Michigan Wildcat Wind REPA and Clean Energy Solar Pilot Project over/under deferral balance.
FA0235E	To record the estimate of carrying charges on Michigan Wildcat Wind REPA and Clean Energy Solar Pilot Project over/under deferral balance.
FA0307	To net accts 1823147 and 2540092.
FA0307I	To net accts 1823147 and 2540092.
FA0307M	To net accts 1823151 and 2540096 along with netting accts 1710012 and 2370026.
FA0307R	To clear over-recovery/liability for Michigan wildcat wind and Clean Energy Solar Pilot Project.
FA0317	4Q2017 RTD Barging True-Up - Correction in DEC17
FA0321M	November 2018 - Actual Utility Revenue - Unrecovered Fuel for the Michigan jurisdictions.
FA162R	Fuel Consumed - Oil
FA167	Fuel Consumed - Ammonia
FABTU	Consumed Fuel Volumes for I & M
FAC_RECV	November 2018 treasury clearing
FAVOL	Consumed Fuel Volumes for I & M
FCLTYFEES	To rebalance facility fee accounts after new allocation rates are applied.
FERC668RCL	Monthly reclass of RTO related computer and communication expenses, per FERC 668.
FICA_ACCRL	To record employer share of FICA for April 2018 Month End Labor.
FLEETOCCUP	Record FLEET OCCUPANCY for the Operating Companies (Product Code S243). Donald W. Roberts
FSAPREFUND	FSA Prefunding for 2019 allocated to each company based on Active headcount.
FTWAYNELTD	Reclassify the current portion of the debt obligation related to the acquisition of property from the City of Ft Wayne per the IURC final order in Cause No. 43980 dated August 20, 2011.
FUEL_HEDGE	Allocate expenses and cash payment related to Liquidity Energy broker fees for May 2018 fuel hedge activity.
FUELHEDGE	Record Gasoline & Diesel Fuel MTM April 2018
FUELHEDGRE	Reclass Fuel Hedge settled gains/losses activity to account 1840029
FUI_ACCRL	To record employer share of FUI for April 2018 Month End Labor.
GL0028	To record FAS 87 pension cost based on actuals from Willis Towers Watson.
GL0054	ADJ WC RESERVES BASED ON CANNON COCHRAN MANAGEMENT SERVICES & EAST COAST RISK MANAGEMENT REPORT FOR CURRENT MONTH.
GL0067	To record Non-UMWA PRW cost based on actuals from Willis Towers Watson.
GL0068_PMT	To allocate MED D reimbursement payment for non union and active employees.
GL0075	RECORDING BILLINGS FOR SUBLEASE OF SPACE IN AREA 2, CENTRAL MACHINE SHOP FOR APRIL 2018.
GL0077	To move current portion of FAS 112 from the long term liability account.
GL0121	Lease of fiber optic lines to Kentucky Data Link, Inc (KDL) and CityNet Fiber Network, INC and in-kind services (no funds exchanged) provided by KDL and City Net.
GL0178	Deferred pre-tax gain-Rockport Unit 2. To record as an offset to lease expense, the current month's amortization of the deferred pre-tax gain from the sale of Rockport Unit 2.
GL0180	To transfer balances from I&M work order to Rockport work order for monthly group life insurance, medical insurance, long-term disability insurance & dental insurance expenses.
GL0193	Adjust GL balance in account 2151000 for 2017 excess hydroelectric plant earnings
GL0217	Clearing of prior month's Simulator Learning Center and Operator Training Costs. Record Rental for use for APCO's portion of investment carrying cost. Per instructions letter dated 2/6/1989 on file. See attached file for allocation.
GL0247IRU	Amortization of deferred revenues related to fiber optic line IRU agreements (indefeasible right-of-use - cannot be voided or undone). Refer to attachments for additional information.

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Journal ID	JE Description
GL0247KDL	Amortization of deferred gains related to AEP Communications sale/assignment lease of fiber optic lines to Kentucky Data Links, Inc (KDL). Refer to attachments for additional information.
GL0306	To clear monthly parking rents.
GL0407	To record Blackhawk Coal monthly earnings on I&M's books.
GL0425	Record coal credit reserves for I&M
GL0452JMJ	This entry will move the errant charges in account 5470004 and record them to account 506.
GL0555LIQ	AEPSC Coal Liquidity MTM August 2018
GL0555NET	Power & Gas Mark to Market Netting
GL0589	Charges for energy consumed at facilities located at Amos Plant by Putnam Coal Terminal and Mountaineer Plant.
GL0590	Curr Consumed-I&M/AEGCo Rockport. Current month electricity consumed by Rockport plant for Equipment. This electricity was supplied by I&M Generation to Rockport.
GL0611	To record the current month's accrual of land sublease and reduction of rent expense for the rents receivable for lease of Unit 2. The current month's accrual of rent expense for Unit 2 is being recorded separately by Property Acctg. in Power Plant.
GL0645	Record monthly Blackhawk Coal Shutdown Costs to Parent Company I&M.
GL0708	Record current month's associated coal storage revenues. Revenue split evenly between I&M and AEG but entire receivable amount is booked to I&M per Regulated Accounting instructions.
GL0708A	Record current month's associated coal storage revenues. Revenue split evenly between I&M and AEG but entire receivable amount is booked to I&M per Regulated Accounting instructions.
GL0717B	To record current months' revenues and billings for the rail car maintenance facility. Revenue is split evenly between I&M and AEG but entire receivable amount is booked to I&M per Regulated Accounting
GL07188	To record current month's unvouchered billings for the Rail Car Maintenance Facility based on allocation received by Commercial Services. Revenue is split evenly between I&M and AEG but entire receivable amount is booked to I&M per Regulated Accounting
GL0718B	To record current month's unvouchered billings for the Rail Car Maintenance Facility.
GL0733	To eliminate AEG/I&M Gross Up related to the CCT railcar maintenance, transloading, and coal storage fees in the current month.
GL0733A	To eliminate AEG/I&M Gross Up related to the CCT fuel purchase estimated accruals in the current month. This entry reverses in the next month.
GREENHAT	To account for probable loss contingency as a result of the GreenHat Default. This entry will also account for the receivable from customers in which we will pass through. Reversal made on a two month lag in line with how it will settle on PJM.
HQ_ALLOC	To allocate December 2017 Health Equity Fees by BU in the plan.
HR_ESCHEAT	To escheat Payroll for 2018.
HVDCSWPBIL	JE to transfer 25% of DEC 2017 project costs to SWEPSCO from WO 42478188 to WO 42478190.
IABAJECENT	To write of fractional cents in account 1840031.
IBNR_MED	To accrue medical charges that have been incurred but not paid.
ICB_CORR	Transfer INTCOM back to originating GLBU 100 for voucher 100-00032919 paid to McGriff, Seibels & Williams Inc. and expense on Parent
ICDP_QTR1	Quarterly ICDP entry to adjust to Empower balances.
ICDP_QTR2	Quarterly ICDP entry to adjust to Empower balances.
ICDP_QTR3	Quarterly ICDP entry to adjust to Empower balances.
ICDP_QTR4	Quarterly ICDP entry to adjust to Empower balances.
IM_CAP_TRK	To record Over/Under sharing of Capacity via I&M tracker.
IM_OSS_TRK	To record Over/Under sharing of OSS Margins via I&M tracker.
IM_PJM_TRK	To record Over/Under recovery of PJM expenses via I&M tracker.
INBASEAMRT	Recording of items derived from the IURC Final Order in I&M's Base Case Cause No. 44967
INBOLTAMOR	Amortize a reg asset for the IN portion of baffle bolts to be recovered over 25 years (March 2013-February 2038 per the IURC Final Order in Cause No. 44075 dated February 13, 2013.
INCLMAMORT	Amortize Indiana jurisdiction LCM deferred balances for carrying charges, depreciation, and property tax over a six year period as approved by the IURC in Cause No. 44182 LCM1. Also amortize over recovery of all costs from Jul17-Jun18
INCTAX_RES	Jan 18 we reserved fed. income tax based on the difference between the original and new tax rate effective 01/01/2018. Feb. 18 we reclassified those amounts from 4491002 account to the new 4491018 account. This entry corrects all rows to 'FERC' state code.
INDSI_20	Defer 20% of IN portion of DSI cc and 20% of O&M and consumable expense per Indiana Order #44331. Entry true up prior month cc to reflect avg balance calculation and true up other components to tie previous month ledger.
INDSI80FMR	Entry moves the INDSI program accounts to the same side of balance sheet.

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Journal ID	JE Description
INDSIAMOR	To amortize the \$899,566 May 2016 - April 2017 net over recovery of DSI costs over the 12month period of Jan 2018-Dec 2018.
INDSMOU	This entry will record the over/under recovery of the new Indiana DSM programs (Cause# 43306).
INDUS_RC	To correct gross up INDUS/APACC entries made on 12/31/2017 which have not settled at quarter end.
INECT_OU	To record the current month IN Retail over/ under recovery of net emission allowance expense
INFTWAYNE	To amortize the regulatory assets related to the Fort Wayne Agreement over 146 months (mar 2013-Feb 2025) due to the IURC Final Order in Cause No. 44075 dated February 13, 2013.
INLCMAMORT	Amortize Indiana jurisdiction LCM deferred balances for carrying charges, depreciation, and property tax over a six year period as approved by the IURC in Cause No. 44182 LCM1. Also amortize over recovery of all costs from Jul17-Jun18
INLCMOVUND	Entry is to true up prior month carrying charge and depr For the INLCMOVUND entry we estimate carrying charges then true up the following month. This entry is the true up.
INRATECASE	Per direction from regulatory, we are deferring IN rate case expense. A list of vendors has been provided by regulatory services to defer.
INSCR	Record over/under for the Clean Coal Technology Rider to collect Rockport SCR costs from customers, effective July 2016 per IURC Order in Cause 44523.
INSCR_2	Record over/under for the Clean Coal Technology Rider to collect Rockport SCR 2 costs from customers. CC deferrals begin in Oct18 and revenues begin being collected Dec18. Indiana Cause 44871.
INSOLAR	Entry records the deferral of the Clean Energy Solar Pilot Project to the same side of the balance sheet for quarterly reporting
INSTORM	To record the current month IN Retail jurisdiction over/under recovery of major storm damage O&M expense per the IURC Final Order in Cause No. 44075 dated Feb. 13, 2013.
INTURBCC	Per Cause No. 44075, to record a 8.494% carrying charge on the IN share of the net Cook Turbine Replacement costs with 2.164% booked to the contra reg asset acct and a 6.33% debt portion.
IPPINT	To record the interest accrual for transmission IPP projects
JERECCLASS	Reclass Department for WEL Inc Invoices from July and September. Reclass R. Wood Contractor time to correct department for Jan - Oct.
JOINT_LIC	Joint License agreement between IMTCo (BU 385) and Indiana Michigan Power Company - Transmission (BU 120)
KEYPAYMENT	To allocate Key Employee benefit payments.
LAST_DAY_1	Allocation of Payable and Receivables of Company 122 to the East Operating Companies.
LAST_DAY_2	Allocation of Payable and Receivables of Company 122 to the East Operating Companies.
LAST_DAY_3	Allocate Cash Settlement
LAST_DAY_P	Allocation of PJM cash receipts and payments to the East operating companies for the Auction subaccounts that get allocated using the Capped Energy Surplus (Hedge) Ratio.
LAST_GAS_2	Last Day Settlement of BU 122 for Gas Activity with the operating companies.
LDVACACC	To transfer December 2017 next year vacation (2420021) to current year vacation (2420020).
LEA186	TO RECLASSIFY ACCOUNT 186 BALANCES TO THE LEAD COMPANY
LEA186AJE	Reclassify charges for vehicles reaching end of term in 2018 but not yet sold. Entry to reverse in 2019 to record expense in separate years.
LEA242	To reclassify account 242 balances to the Lead Company
LEA242AJE	Reclassify Prepaid Lease Balances
LEA242AJEC	Reclassify difference between accrual and invoice related to railcar lease 3616 - December 2017
LEA242AJEO	Reclassify Sales Tax over accrued on termination of vehicles 341657 and 680805.
LEA242RCL	Reclassify prepaid lease balance
LEAACCRUE	To record 50% of accrued capital lease additions for the Rockport and Mitchell split
LEAAJEC	To reclass difference between PP accrual and lessor invoice for lease 4224.
LEABOATAX	To Record Accrued Use Tax on Banc of America Lease
LEABOFATAX	Record Use Tax on Banc of America Lease 4774
LEACOOKUVL	Reclassify credit side of Cook UVL entry to ST/LT lease obligation accounts
LEAHUNTTAX	Reclassify Use Tax accrual under I&M from IN to MI
LEAITUVL	RECLASSIFY CREDIT SIDE OF IT UVL ENTRY TO ST/LT LEASE OBLIGATION ACCOUNTS
LEALEVEL	To levelize leases containing a rent holiday, step payment, or one-time payment
LEANUC414	TO BOOK ACCRUAL FOR METLIFE NUCLEAR FUEL LEASE-DCC FUEL VII BATCH #28
LEANUC416	TO BOOK ACCRUAL FOR METLIFE NUCLEAR FUEL LEASE-DCC FUEL VIII BATCH #24
LEANUC421	To book accrual for Nuclear Fuel lease - DCC Fuel IX
LEANUC426	To book accrual for Nuclear Fuel Lease - DCC Fuel X
LEANUC430	To book accrual for Nuclear Fuel Lease - DCC Fuel XI
LEANUC435	To book accrual for Nuclear Fuel Lease - DCC Fuel XII

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Journal ID	JE Description
LEANUCADJ	Adjust Interest Expense and Accrued Interest related to DCC Fuel 11 from Nov 2017 through May 2018
LEANUCB23	To book accrual for nuclear fuel lease - Batch 23
LEARAILAJE	Accrual for destroyed railcar under lease 3616
LEARAILCL	To reclassify accrued lease expense from long term to short term for lease 4084.
LEARKPT	TO SPLIT ROCKPORT PLANT LEASED ASSET BALANCES 50% TO AEG
LEASOLVAY	Move 50% of the Balance Sheet Balance from 132 to 153 for the Solvay lease
LEATRIEXP	Reverse PowerPlant expense for land management leases imported into PowerPlant in December. Expense recorded via PowerPlant and via Tririga payments.
LOAN_INT	Earned Interest weatherization loans
LTDEBT	Record long term debt entries
LTDEBT_LC2	Record amortization of the S-3 Fees through November 2018.
LTDEBT_LC3	Record amortization of the S-3 Fees through April 2021.
LTDEBT_LC4	Record amortization of the S-3 Fees through August 2021. Reclass from 9302003 and unbundle initial fees in 1860153.
LTDINTPAY	Unbundle interest payments made on 11/15/2018 on I&M's \$350MM 3.85% Series M SUN.
LTDPENSION	To credit expense for Long Term Pension benefit supplement checks received from Aetna.
LTDSFAS133	To Record the Monthly Amortization of the Realized Gain related to the I&M 10-year Interest Rate Swap Associated with the 3/18/13 Issuance of \$250 million 10-year Debt.
LTHEDGEOCI	Amortization of Cash Flow, Interest Rate, and Foreign Exchange Hedges for Various Operating Companies
MERCER_FEE	To allocate the non-trust Mercer April 2018 administration fees across all business units
MIAMORT	To amortize items per the MPSC Order in I&M Base Rate Case No. U-18370
MIENOPT	This entry will track the over/under recovery of the payments to the Michigan Energy Optimization Program administrator, and record the associated carrying charges
MIEVSE	To defer for future recovery of the MI Electric Vehicle Supply Equipment (EVSE) costs incurred per MI Order Case No. U-16496
MILCMCC	Entry true up previous month carrying charge using the average balance method. We are not able to calculate using the average balance method during closing, so we book carrying charges and true up following month.
MIRATECASE	Per direction from regulatory, we are deferring MI rate case expense. A list of vendors has been provided by regulatory services to defer.
MITURBCC	Per Cause No. U-16801, to record a 8.39% carrying charge on the MI share of the net Cook Turbine Replacement costs with 2.40% booked to the contra reg asset acct and a 5.99% debt portion.
MITURDEF	Per Order U-16801, the MI share of depreciation expense of the Cook Unit 1 Turbine Replacement should be deferred.
MIZ_FUT	Record Mizuho Futures
MIZ_REC	Reclass credit balances in 1340050 to 2350003.
MIZ_SIA	Re-alloc Mizuho Balance (1340050)
MOODYS_FEE	To allocate Moody's Quarterly Frequent Issuer Fees
MP_NET	Money Pool net entry for August 2018.
MPINTRECL	To reclass Money Pool Interest income from BU 122 to the 4 east operating companies.
MRGN_BCKTE	Reclass of OSS Margin to Retail
NAALLOC	To record the NAALLOC statistical entry for the Rockport portion of I&M.
NETARAP	Net Swaps and Options ARAP
NONECR	Non ECR reclass between state jurisdictions-1st quarter of 2018
NPOTHTRANS	To reclass NP OTH accrual to the proper BU, DEPT_ID to follow employees that have recently transferred between 02/12/2018 & 03/09/2018.
NSR_PYMT	Federal Mitigation Accrual (NSR) - Job Site Energy Management Systems (JEMS) Acquisitions
NUC_OTTI	To record Nuclear Decommissioning and Spent Fuel for April 2018.
NUC115	REVERSE - Unrealized gain/loss for November 2018
NUC166	Nuclear Decomm Costs, alloc by Juris: IN 50%U1/50%U2, MI 51%U1/49%U2 & FERC 51%U1/49%U2. Per IN Order #44075, the IN Juris accrual was reduced to \$333,333/mo as of 2/13/2013, to be split 50:50 between units.
NUC171	Defer Refueling Outage Exp. These expenses are related to the recent and upcoming outages. Amortization of these deferred expenses will begin after each outage has finished.
NUC179	Amortize Deferred Refueling Outage expenses
NUC190	I & M Nuclear Trust Activity for April 2018
NUCNQTAX	To record the movement of funds for 2017 tax true-up for SF and 2018 Estimate. This entry reflects the movement of dollars from the Trust to I&M.
OAA012	Capitalize Installation & Removal Cost for Line Transformers & Meters - I&M
OAA143AJE	Adjust accretion expense due to a change in the jurisdiction factor from the MI Case No. U-18370 effective April 2018.

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Journal ID	JE Description
OAA253	Distribution Temporary Service Charges for April 2018
OAA264AJE	Clear unbilled AFUDC from work order
OAA266	Transfer 107 to 106
OAA299	reclassify investment between BU's - I&M T&D
OAAAABD	OVERHEADS ON ABD WORK ORDERS
AAAAROAJE	Reclass the gain/loss and deferral of depreciation and accretion expense on retirement and closure of Cook Nuclear Asbestos ARO's
AAAAROIN	To amortize the Indiana jurisdictional portion of the regulatory asset for ash pond ARO's over the remaining depreciable life of the ARO's as approved in IURC Order in Cause No. 43306.
AAAAROLIAB	To reclassify ARO liability - current vs. noncurrent.
OAABLDGRNT	ALLOCATE BUILDING CARRYING COSTS TO USERS
OAAACABLE	OVERHEADS ON JOINT USE WORK ORDERS
OAACIACAJE	Reclass CIAC to Current Liability
OAADUKEREC	To reverse the receivable previously recorded due to the sale of the Greentown Station by Duke Energy Indiana to AEP I&M Transco.
OAAEECODEF	To record adjustment of the deferred depr exp related to I&M's Electric Energy Consumption Optimization (EECO) for Michigan per the MPSC Order in Case No. U-17353 for April due to the change in depr rates per Case No. U-18370 effective 4/26/2018.
OAAAGAIN	Record ACTUAL Gain on sale of 1,048.41 Acres of Breed Plant & RR South Land to State of Indiana Department of Natural Resources, Sullivan County, Fairbanks, IN: W0031277
OAAALCMDEF	To adjust recorded deferred depreciation expense related to Cook Plant Life Cycle Management (LCM) projects for Michigan in April.
OAAAMETERS	Record Meter Sales for the month of April 2018.
OAAQZAJE02	To clear Quad Zero account balance April 2018.
OAAQZAJE05	To clear Quad Zero account balance March 2018.
OAAARCKPTU2	To defer the incremental depreciation expense for Rockport Unit 2 using 2022 retirement date instead of 2028 for the period April 26, 2018 through December 2022 as approved by the MPSC in Case No. U-18370.
OAAAREMAJE	Removal Costs in RWIP
OAAARKPTDSI	For the April 2018 Depr rate adjustments to Record the Indiana Jurisdictional share of the Non-FMR depreciation expense for Rockport DSI Construction and PreConstruction work orders placed in service per the Order in Cause No. 44331
OAAARKU2DSI	To defer the incremental depreciation expense for Rockport Unit 2 DSI using a 2022 retirement date instead of 2025 for the period July 2018 through December 2022 as approved by the IURC in Case No. 44967
OAAASALE	Sale of 1000HP Motor from APCO-G- Mountaineer to I&M-G Rockport - CID 0120144950 UTC 458371
OAASTORMS	Reclass of Major Storm work order charges from Capital to O&M
OAAATXFMR	To record sale of transformers for the month April 2018.
OAR_UNCOLL	Bad Debit Entry for December 2017
OFFMISO_A	Feb. 2018 Actual. Record MISO Actual Activity for Offsystem Sales
OFFSYS_A	Record OSS Actual Activity for AR/AP
OFFSYS_E	Reclass Duquesne Annuities Between 4470006 and 4470112
OPCOGASMTM	Merchant Gen & Spark Gas MTM on the operating companies
OS_ESCHEAT	To escheat over & short & EDI UNID items.
OVECITMAX	Reclass work order per email received from Lavanya Myneni and Pat Collins to facilitate billing to OVEC for IT Maximo costs.
PAY416	Quarterly SSP entry to adjust to Empower balances.
PAYDENTAL	To clear 1840002 for the convenience payment due 01/02/2018 - Dental.
PAYFLEXAJE	To allocate PayFlex Admin Fee for February 2018. Payments were made to BU 103.
PAYHSA	To clear 1840002 for the convenience payment due 01/05/2018 - HSA
PAYHSAPLUS	To clear HSA seed monies for the 01/05/2018 pay, paid through trust.
PAYLIFE	To clear 1840002 for the convenience payment due 01/30/2018 - Life Ins
PAYLTD	To clear 1840002 for the convenience payment due 01/02/2018 - LTD
PAYLTDADDL	To clear 1840002 for the convenience payment due 01/16/2018 - LTD Additional Funding.
PAYMEDICAL	To adjust the 2420002 medical account for Accidental Insurances and BNY Key Retirees - originally excluded from PAYMEDICAL 05-01-18 journal.
PAYSAVINGS	To clear 1840002 for the convenience payment due 01/05/2018 - Savings Plan
PAYVISION	To clear 1840002 for the convenience payment due 01/16/2018 - Vision

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Journal ID	JE Description
PEN_BLNCE	To record the FAS158 fair value offset for monthly pension activity so as to only report a net funded or underfunded position. Pension cannot report a prepaid position
PEN_QTR	To record quarterly amortization of Pension Plan for FAS 158.
PENCONTRB	To allocate the 2018 pension contribution to the appropriate business units.
PFTRS	Entry for PFTR, NMSO, PFPD Illiquid FTRs Valuations
PJM_INV_A	April 2018 Actual. Record PJM Invoice Adjustments related to subaccounts AEPAPD, AEPIMD, AEPKPD, AEPOPD, AEPSCO AEPSCG, AEPSCCT, OHPC, AEPWPD and AEPWPM.
PJM_INV_E	April 2018 Estimate. Record PJM Invoice Adjustments related to subaccounts AEPAPD, AEPIMD, AEPKPD, AEPOPD, AEPSCO AEPSCG, AEPSCCT, OHPC, AEPWPD and AEPWPM.
PJM_MIDMO	Monthly PJM Transmission Cash settlement correction. We did not include PJMTR_N_A correction (dated 02/25/18) in our query input for PJM_MIDMO (dated 02/28/18).
PJM_MIDMO2	PJM Cash Settlement for April 2018 Estimate Cycle.
PJM_NITS_A	April 2018 Actual. Actual NITS and Trans Owner.
PJM_OSS	To record Over/Under recovery of PJM expenses and OSS margins via I&M tracker. Based on Base Rate Case 44967.
PJM_PAR_A	April 2018 Actual. Allocation of activity not included in the PAR (PJM Allocation) process.
PJM_PAR_E	April 2018 Estimate. Allocation of activity not included in the PAR (PJM Allocation) process.
PJM_PROV	Entry to record a provision associated with over\unders collections during calendar year 2016 per the PJM annual transmission revenue requirement for Network Transmission Service for IMTCO, KYTCO, OHTCO, WVTCO & APTCO.
PJM_REC	PJM Account Reclass - AR / AP
PJM_TEA_A	Adjustment to July 2018 Actual. Reclass of PJM TEA (Transmission Enhancement Agreement) related charges from PJM nMarket allocation to 12CP allocation.
PJM_TEA_E	April 2018 Estimate. Reclass of PJM TEA (Transmission Enhancement Agreement) related charges from PJM nMarket allocation to 12CP allocation.
PJM_WCAP_A	August 2018 Actual. Intercompany sale and purchase of capacity from KPCO, APCO and I&M to WPCO.
PJM_WCAP_E	December 2018 Estimate. Intercompany sale and purchase of capacity from KPCO, APCO and I&M to WPCO.
PJM205ACRL	Reserve reclass to change state codes for January revenue provision to FERC.
PJMCSHALOC	Reallocate current month balance in the 1420050 and 2320083 accounts using current month's NITS Ratio.
PJMINV_A	April 2018 Actual. Revise cash allocations for activity recorded on the PJM Invoice Adjustment (PJM_INV_A) journal entry within the AEPSCG subaccount.
PJMMISCPAR	April 2018 Actual. Allocation of activity not included in the PAR (PJM Allocation) process.
PJMMRGL_A	April 2018 Actual Net Interchange Difference (Marginal Losses)
PJMMRGL_E	April 2018 Estimated Net Interchange Difference (Marginal Losses)
PJMSCG_A	April 2018 Actual. Re-allocate cash for PJM AEPSCG activity that was fed from nMarket to PeopleSoft.
PJMTEA_A	April 2018 Actual. Re-allocate cash paid for TEA expenses from PJM nMarket to Adjusted 12CP allocation.
PJMTR_A_A	Affiliated PJM Transmission Revenue - April 2018 actuals.
PJMTR_A_E	Affiliate PJM Transmission Revenue - April 2018 Estimate.
PJMTR_ACT	TRANSCO PJM Transmission Revenue - APRIL 2018 Actuals.
PJMTR_EST	TRANSCO PJM Transmission Revenue for APRIL 2018 - Estimate
PJMTR_N_A	Correction of PJM Non Affiliated Activity - February 2018 Actuals entry posted in March 2018. Items were recorded with the line description "enhancement expense" when they should have been labeled "buckeye expense".
PJMTR_N_E	Non Affiliate PJM Transmission Activity - April 2018 Estimate.
PJMTR_PROV	2016 PJM True-up was recorded in June 2017. This receivable/payable will be collected Jan-Dec 2018. 6 months was recorded as long-term at June 2017. This entry reclasses 3 months of receivable/payable from non current to current.
PJMTRANMD	Settlement of PJM Transmission Maryland
PJMTRANPA	Settlement of PJM Transmission Pennsylvania
PJMTRANS	Monthly PJM Transmission Cash Settlement for TRANSCO Actual
PJMTRANS2	Monthly PJM Transmission Cash Settlement of current month estimated revenue - TRANSCO
PJMTRANWV	Settlement of PJM Transmission West Virginia
PJMTRMD	Transource Maryland PJM Transmission Revenue for April 2018
PJMTRMD_A	Transource Maryland PJM Transmission Revenue actual for November 2018
PJMTRMD_E	Transource Maryland PJM Transmission Revenue EST for December 2018
PJMTRPA	Transource Pennsylvania PJM Transmission Revenue for April 2018
PJMTRPA_A	Transource Pennsylvania PJM Transmission Revenue Actuals for November 2018
PJMTRPA_E	Transource Pennsylvania PJM Transmission Revenue EST for December 2018
PJMTRWV	Transource West Virginia PJM Transmission Revenue for April 2018
PJMTRWV_A	Transource West Virginia PJM Transmission Revenue for August 2018 - actual

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Journal ID	JE Description
PJMTRWV_E	Transource West Virginia PJM Transmission Revenue for August 2018
PPINSUR	Amortization of monthly prepaids.
PPINSUR490	To refund insurance premium payment from MARSH for the Marine Brokers Fee (Inv 456353959220) for the period 11/13/16 through 11/13/17
PPINSUR493	To allocate 2 month Extension insurance premium payment to Energy Insurance Services for Public Liability Deductible Reimbursement (Inv 0000000961) for the period 01/01/17 through 03/01/18.
PPINSUR494	To allocate 2 month extension insurance premium payment to Energy Insurance Services for Auto Physical Damage (Inv 0000000964) for the period 01/01/17 through 03/01/18.
PPINSUR525	To allocate insurance premium payment to Energy Insurance Services for Public Liability Deductible Reimbursement (Voucher# 00032443) for the period 03/01/18 through 03/01/19.
PPINSUR526	To allocate insurance premium payment to Energy Insurance Services for Public Liability Deductible Reimbursement (Voucher# 00032450) for the period 03/01/18 through 03/01/19.
PPINSUR527	To allocate insurance premium payment for Commercial Crime (Voucher# 00032444) for the period 03/15/18 through 03/15/19.
PPINSUR529	To allocate for the return premium from EIM.
PPINSUR530	To allocate insurance premium payment to Energy Insurance Services for Professional Liability Renewal (Voucher#00032514) for the period 04/01/18 through 04/01/19.
PPINSUR531	To allocate insurance premium payment to MSW for CSX Railroad Protection (Voucher# 00032510) for the period 03/22/18 through 06/01/19.
PPINSUR532	To allocate Fiduciary Liability from MSW and EIM (#00032569, #00032572) for Policy Period 05/01/2018 through 05/01/2019.
PPINSUR533	To allocate insurance premium payment to Executive Risk Programs for Broker Fee (Voucher#00032570) for the period 01/01/18 through 12/31/18.
PPINSUR534	To allocate D&O Liability from MSW, JLT, and EIM for Policy Period 05/01/2018 through 05/01/2019. Voucher# 00032563, 00032567 & 00032568.
PPINSUR536	Casualty EIM Refund Allocation
PPINSUR537	To allocate insurance premium payment to EIS for Excess Liability (Voucher#00032794) for the period 07/01/2018 through 07/01/2019.
PPINSUR538	To allocate insurance premium payment to Various for Casualty Excess Public Liability (Voucher#00032762, 00032763, 00032764, 00032765, 00032766, 00032767,00032768, 00032769, 00032797) for the period 07/01/2018 through 07/01/2019.
PPINSUR539	To allocate insurance premium payment to MSW for Broker Fee (Voucher#00032798) for the period 01/01/2018 through 12/31/2018.
PPINSUR540	To allocate insurance premium payment to MSW for Property Insurance (Voucher#00032747) for the period 07/01/2018 through 07/01/2019.
PPINSUR541	To allocate insurance premium payment to MSW for Boiler Service Fee (Voucher#00032748) for the period 07/01/2018 through 07/01/2021.
PPINSUR542	To allocate insurance premium payment to EIS for Property Insurance (Voucher#00032749) for the period 07/01/2018 through 07/01/2019.
PPINSUR544	To allocate insurance premium payment to MSW for Casualty-Broker Fee (Voucher#00032810) for the period 01/01/2018 through 12/31/2018.
PPINSUR545	To allocate insurance premium payment to AON for Environmental Site Liability (Voucher#00032805) for the period 06/06/2018 through 07/01/2019.
PPINSUR549	To allocate insurance premium payment to Marsh & EIS for Cyber (Voucher#00032999, 00033017) for the period 10/1/2018 through 10/01/2019.
PPINSUR550	To allocate insurance premium payment to Marsh Cyber Fee(Voucher#00032998) for the period 10/1/2018 through 10/01/2019.
PPINSUR551	To allocate insurance premium payment to Marsh for Marine P&I, Pollution, and Hull program (Voucher#00033019) for the period 10/1/2018 through 10/01/2019.
PPINSUR552	To allocate insurance premium payment to Marsh for Broker Fees (Voucher#00033020) for the period 10/1/2018 through 10/01/2019.
PPINSUR555	To allocate AON 2018 Broker Fees
PRB_AMORT	Monthly entry to amortize the company's regulatory asset over 12 years related to PRB for planned reimbursement of employee medical costs (Medicare Part D Subsidy)
PREPAYAMRT	Entry will amortize the items we found during the prepaid review and expense them over the period specified on the invoice.
PRW_BLNCE	To record the FAS158 fair value offset for monthly PRW activity so as to only report a net funded or underfunded position. PRW cannot report a prepaid position.
PRWNU_QTR	To record quarterly amortization Non-UMWA PRW Plan for FAS 158.
PSI_AJE_4	True up the PSI liability to Q1 2018 values.
PSI_CURNT	To move the current portion of PSI from the long term account (2283007) to the current account (2420053).
PSI_PAY	To adjust the PSI payout to the new BU/Org detail

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Journal ID	JE Description
PSI2ICDP	To move voluntary deferrals of PSI payout to Incentive Comp Deferral Acct.
PSTOCK	Monthly amortization of the losses on the redemption of preferred stock.
PWC_ALLOC	To allocate PWC invoice for services performed in connection with the 2018 financial statements audits.
PWRCREDIT	April 2018 Power Credit
PWRLIQ	Power MTM Liquidity April 2018
PYWH_STLMT	To transfer April 2018 payroll with W/H payable to third party for dependent care and flexible spending to AEPSC.
RADWASTE	Accrue estimate of future disposal cost of stored Class B/C radioactive waste
RAR_DEF	Record over/under for resource adequacy rider-IN
RATA_AFFIL	To record the interunit billings for Relative Accuracy Test Audits (RATA) performed by USTI for April 2018.
RBC_FUT	RBC Futures - Write Off HSHS Amounts
RBC_MIZ_A	True-up of prior month RBC & Mizuho activity.
RBC_MIZ_E	statements. True up of activity to occur in following month.
RBC_MIZ_O	Accrual for prior month RBC and Mizuho open positions. Deferral of positions that settled early.
RBC_REC	Reclass credit balances in 1340051 to 2350003.
RBC_SIA	Re-alloc RBC Balance (1340051) based on open positions.
RCRENT_168	To Record Coal Car Leases to Associated Companies
RECLASSPRE	Entry will move the items we found during the prepaid review from expense to the prepaid account to be amortized.
REG_DEF	To net regulatory deferrals by commodity
RENEW_EC_A	Recording renewable energy credit activity
RFTPROFBK	Amortization of the estimated protected excess ADIT to be amortized in 2018
RFTXPROV	To defer a portion of 132's revenues to accommodate the reduction of the corporate tax rate from 35% to 21%.
RITEINARAP	Reclass RITELINE Indiana current month affiliated AR/AP activity.
RK0305	Fuel purchases and consumed split by owners with AR/AP Netting
ROE_RESRV	Reserve reclass to change state codes for January revenue provision to FERC.
RSTR_UNITS	To record issuance and tax effects of Vested Restricted Stock Units that vested in October 2018.
RTDEONON	Reclass expenses to project ID RTDEOPROJ by cost component & department for BU's other than BU 280.
RTEP_SETT	August 2018. Monthly amortization of RTEP settlement reserve.
RTEP_SETT2	December 2018. Monthly reclass of RTEP Settlement reserve receivable from long-term to short-term.
RTOAMORT15	To amortize RTO deferrals and the continuing accrual of carrying charges on the remaining unamortized balance of the deferrals and the related carrying charges over a 15 year period through December 2019.
S&P_ANNUAL	To allocate S&P annual surveillance fees.
S&P_FEES	To allocate the S&P RatingsDirect Subscription Service Fees.
S&PCP	To allocate S&P Service fees related to commercial paper usage.
SA132CLRSX	Clear Hydro Stores Expense Charges
SAAJE163	Reclassing FabShop to Stores Expense.
SAAJE232	Adjusting Rounding off difference in 163xxxx accounts
SAAJE58613	Stranded UVL in AssetSuite
SAAJEUVL01	2320077 UVL Over 180 Days
SAAJEUVL02	2320077 UVL Over 180 Days
SAAJEUVL03	2320077 UVL Over 180 Days
SAAJEUVL04	2320077 UVL Over 180 Days
SAAJEUVL05	2320077 UVL Over 180 Days
SAAJEUVL06	2320077 UVL Over 180 Days
SAAJEUVL07	2320077 UVL Over 180 Days
SAAJEUVL08	2320077 UVL Over 180 Days
SAAJEUVL09	2320077 UVL Over 180 Days
SAAJEUVL11	2320077 UVL Over 180 Days
SAAJEUVL12	2320077 UVL Over 180 Days
SAAPPAY01	Pymt disc taken on inv purch r classified to the inv accts 1540001 & 04. AS only adj a CAT UP if the disc is assoc with the item qty. Discs create an out of bal between PS GL & AS Inv Sub-led. The disc are reclassified to acct 163nnnn Stores Exp Clrg.
SAAPPAY02	Pymt disc taken on inv purch r classified to the inv accts 1540001 & 04. AS only adj a CAT UP if the disc is assoc with the item qty. Discs create an out of bal between PS GL & AS Inv Sub-led. The disc are reclassified to acct 163nnnn Stores Exp Clrg.

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Journal ID	JE Description
SAAPPAY03	Pymt disc taken on inv purch r classified to the inv accts 1540001 & 04. AS only adj a CAT UP if the disc is assoc with the item qty. Discs create an out of bal between PS GL & AS Inv Sub-led. The disc are reclassified to acct 163nnnn Stores Exp Clrg.
SAAPPAY04	Pymt disc taken on inv purch r classified to the inv accts 1540001 & 04. AS only adj a CAT UP if the disc is assoc with the item qty. Discs create an out of bal between PS GL & AS Inv Sub-led. The disc are reclassified to acct 163nnnn Stores Exp Clrg.
SAAPPAY05	Pymt disc taken on inv purch r classified to the inv accts 1540001 & 04. AS only adj a CAT UP if the disc is assoc with the item qty. Discs create an out of bal between PS GL & AS Inv Sub-led. The disc are reclassified to acct 163nnnn Stores Exp Clrg.
SAAPPAY06	Pymt disc taken on inv purch r classified to the inv accts 1540001 & 04. AS only adj a CAT UP if the disc is assoc with the item qty. Discs create an out of bal between PS GL & AS Inv Sub-led. The disc are reclassified to acct 163nnnn Stores Exp Clrg.
SAAPPAY07	Pymt disc taken on inv purch r classified to the inv accts 1540001 & 04. AS only adj a CAT UP if the disc is assoc with the item qty. Discs create an out of bal between PS GL & AS Inv Sub-led. The disc are reclassified to acct 163nnnn Stores Exp Clrg.
SAAPPAY08	Pymt disc taken on inv purch r classified to the inv accts 1540001 & 04. AS only adj a CAT UP if the disc is assoc with the item qty. Discs create an out of bal between PS GL & AS Inv Sub-led. The disc are reclassified to acct 163nnnn Stores Exp Clrg.
SAAPPAY09	Pymt disc taken on inv purch r classified to the inv accts 1540001 & 04. AS only adj a CAT UP if the disc is assoc with the item qty. Discs create an out of bal between PS GL & AS Inv Sub-led. The disc are reclassified to acct 163nnnn Stores Exp Clrg.
SAAPPAY10	PAYMENT DISCOUNT TAKEN ON INV PURCHASE ARE CLASSIFIES INTO INV ACCOUNTS
SAAPPAY11	PAYMENT DISCOUNT TAKEN ON INV PURCHASE ARE CLASSIFIES INTO INV ACCOUNTS
SAAPPAY12	Pymt disc taken on inv purch r classified to the inv accts 1540001 & 04. AS only adj a CAT UP if the disc is assoc with the item qty. Discs create an out of bal between PS GL & AS Inv Sub-led. The disc are reclassified to acct 163nnnn Stores Exp Clrg.
SACONT0101	Continental Traffic Services Inc. Consolidated Freight Billing
SACONT0104	Continental Traffic Services Inc. Consolidated Freight Billing
SACONT0108	Continental Traffic Services Inc. Consolidated Freight Billing.
SACONT0111	Continental Traffic Services Inc. Consolidated Freight Billing
SACONT0115	Continental Traffic Services Inc. Consolidated Freight Billing
SACONT0118	Continental Traffic Services Inc. Consolidated Freight Billing.
SACONT0122	Continental Traffic Services Inc. Consolidated Freight Billing.
SACONT0125	Continental Traffic Services Inc. Consolidated Freight Billing.
SACONT0129	Continental Traffic Services Inc. Consolidated Freight Billing
SACONT0201	Continental Traffic Services Inc. Consolidated Freight Billing
SACONT0205	Continental Traffic Services Inc. Consolidated Freight Billing.
SACONT0208	Continental Traffic Services Inc. Consolidated Freight Billing.
SACONT0213	Continental Traffic Services Inc. Consolidated Freight Bill
SACONT0215	Continental Traffic Services Inc. Consolidated Freight Bill
SACONT0220	Continental Traffic Services Inc. Consolidated Freight Billing.
SACONT0223	Continental Traffic Services Inc. Consolidated Freight Bill
SACONT0226	Continental Traffic Services Inc. Consolidated Freight Billing.
SACONT0301	Continental Traffic Services Inc. Consolidated Freight Bill
SACONT0305	Continental Traffic Services Inc. Consolidated Freight Bill
SACONT0308	Continental Traffic Services Inc. Consolidated Freight Billing.
SACONT0312	Continental Traffic Services Inc. Consolidated Freight Billing
SACONT0315	Continental Traffic Services Inc. Consolidated Freight Billing
SACONT0319	Continental Traffic Services Inc. Consolidated Freight Billing.
SACONT0322	Continental Traffic Services Inc. Consolidated Freight Billing.
SACONT0326	Continental Traffic Services Inc. Consolidated Freight Billing.
SACONT0329	Continental Traffic Services Inc. Consolidated Freight Billing.
SACONT0402	Continental Traffic Services Inc. Consolidated Fright Billing.
SACONT0405	Continental Traffic Services Inc. Consolidated Freight Billing.
SACONT0409	Continental Traffic Services Inc. Consolidated Freight Billing.
SACONT0412	Continental Traffic Services Inc. Consolidated Freight Billing.
SACONT0416	Continental Traffic Services Inc. Consolidated Freight Billing.

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Journal ID	JE Description
SACONT0419	Continental Traffic Services Inc. Consolidated Freight Billing.
SACONT0423	Continental Traffic Services Inc. Consolidated Freight Billing.
SACONT0426	Continental Traffic Services Inc. Consolidated Freight Billing.
SACONT0430	Continental Traffic Services Inc. Consolidated Freight Billing.
SACONT0503	Continental Traffic Services Inc. Consolidated Freight Billing.
SACONT0507	Continental Traffic Services Inc. Consolidated Freight Billing.
SACONT0510	Continental Traffic Services Inc. Consolidated Freight Billing.
SACONT0514	Continental Traffic Services Inc. Consolidated Freight Billing.
SACONT0517	Continental Traffic Services Inc. Consolidated Freight Billing.
SACONT0521	Continental Traffic Services Inc. Consolidated Freight Billing.
SACONT0524	Continental Traffic Services Inc. Consolidated Freight Billing.
SACONT0528	Continental Traffic Services Inc. Consolidated Freight Billing.
SACONT0531	Continental Traffic Services Inc. Consolidated Freight Billing.
SACONT0604	Continental Traffic Services Inc. Consolidated Freight Billing.
SACONT0607	Continental Traffic Services Inc. Consolidated Freight Billing.
SACONT0611	Continental Traffic Services Inc. Consolidated Freight Billing.
SACONT0614	Continental Traffic Services Inc. Consolidated Freight Billing.
SACONT0618	Continental Traffic Services Inc. Consolidated Freight Billing.
SACONT0621	Continental Traffic Services Inc. Consolidated Freight Billing.
SACONT0628	Continental Traffic Services Inc. Consolidated Freight Billing.
SACONT0702	Continental Traffic Services Inc. Consolidated Freight Billing.
SACONT0705	Continental Traffic Services Inc. Consolidated Freight Billing.
SACONT0712	Continental Traffic Service Inc. Consolidated Freight Billing.
SACONT0716	Continental Traffic Services Inc. Consolidated Freight Billing.
SACONT0719	Continental Traffic Services Inc. Consolidated Freight Billing.
SACONT0723	Continental Traffic Services Inc. Consolidated Freight Billing.
SACONT0726	Continental Traffic Services Inc. Consolidated Freight Billing.
SACONT0730	Continental Traffic Services Inc. Consolidated Freight Billing.
SACONT0802	Continental Traffic Services Inc. Consolidated Freight Billing.
SACONT0806	Continental Traffic Services Inc. Consolidated Freight Billing.
SACONT0809	Continental Traffic Services Inc. Consolidated Freight Billing.
SACONT0814	Continental Traffic Services Inc. Consolidated Freight Billing.
SACONT0816	Continental Traffic Services Inc. Consolidated Freight Billing.
SACONT0820	Continental Traffic Services Inc. Consolidated Freight Billing.
SACONT0823	Continental Traffic Services Inc. Consolidated Freight Billing.
SACONT0827	Continental Traffic Services Inc. Consolidated Freight Billing.
SACONT0830	Continental Traffic Services Inc. Consolidated Freight Billing.
SACONT0903	Continental Traffic Services Inc. Consolidated Freight Billing.
SACONT0906	Continental Traffic Services Inc. Consolidated Freight Billing.
SACONT0910	Continental Traffic Services Inc. Consolidated Freight Billing.
SACONT0913	Continental Traffic Service Inc. Consolidated Freight Billing.
SACONT0917	Continental Traffic Service Inc. Consolidated Freight Billing.
SACONT0920	Continental Traffic Services Inc. Consolidated Freight Billing.
SACONT0924	Continental Traffic Services Inc. Consolidated Freight Billing.
SACONT0927	Continental Traffic Services Inc. Consolidated Freight Billing.
SACONT1001	Continental Traffic Services Inc. Consolidated Freight Billing.
SACONT1004	Continental Traffic Services Inc. Consolidated Freight Billing.
SACONT1008	Continental Traffic Services Inc. Consolidated Freight Billing.
SACONT1011	Continental Traffic Services Inc. Consolidated Freight Billing.
SACONT1015	Continental Traffic Services Inc. Consolidated Freight Billing.
SACONT1018	Continental Traffic Services Inc. Consolidated Freight Billing.
SACONT1022	Continental Traffic Services Inc. Consolidated Freight Billing.

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Journal ID	JE Description
SACONT1025	Continental Traffic Services Inc. Consolidated Freight Billing.
SACONT1029	Continental Traffic Services Inc. Consolidated Freight Billing.
SACONT1101	Continental Traffic Services Inc. Consolidated Freight Billing.
SACONT1105	Continental Traffic Services Inc. Consolidated Freight Billing.
SACONT1108	Continental Traffic Services Inc. Consolidated Freight Billing.
SACONT1112	Continental Traffic Services Inc. Consolidated Freight Billing.
SACONT1115	Continental Traffic Services Inc. Consolidated Freight Billing.
SACONT1119	Continental Traffic Services Inc. Consolidated Freight Billing.
SACONT1122	Continental Traffic Services Inc. Consolidated Freight Billing.
SACONT1126	Continental Traffic Services Inc. Consolidated Freight Billing.
SACONT1129	Continental Traffic Services Inc. Consolidated Freight Billing.
SACONT1203	Continental Traffic Services Inc. Consolidated Freight Billing.
SACONT1206	Continental Traffic Services Inc. Consolidated Freight Billing.
SACONT1210	Continental Traffic Services Inc. Consolidated Freight Billing.
SACONT1213	Continental Traffic Services Inc. Consolidated Freight Billing.
SACONT1217	Continental Traffic Services Inc. Consolidated Freight Billing.
SACONT1220	Continental Traffic Services Inc. Consolidated Freight Billing.
SACONT1224	Continental Traffic Services Inc. Consolidated Freight Billing.
SACONT1227	Continental Traffic Services Inc. Consolidated Freight Billing.
SAEOMCLR01	Reclassify Stores Expense Month End Balances from all Sub 163nnnn Accounts to Expense After Projects.
SAEOMCLR02	Reclassify Stores Expense Month End Balances from all Sub 163nnnn Accounts to Expense After Projects.
SAEOMCLR03	Reclassify Stores Expense Month End Balances from all Sub 163nnnn Accounts to Expense After Projects.
SAEOMCLR04	Reclassify Stores Expense Month End Balances from all Sub 163nnnn Accounts to Expense After Projects.
SAEOMCLR05	Reclassify Stores Expense Month End Balances from all Sub 163nnnn Accounts to Expense After Projects.
SAEOMCLR06	Reclassify Stores Expense Month End Balances from all Sub 163nnnn Accounts to Expense After Projects.
SAEOMCLR07	Reclassify Stores Expense Month End Balances from all Sub 163nnnn Accounts to Expense After Projects.
SAEOMCLR08	Reclassify Stores Expense Month End Balances from all Sub 163nnnn Accounts to Expense After Projects.
SAEOMCLR09	Reclassify Stores Expense Month End Balances from all Sub 163nnnn Accounts to Expense After Projects.
SAEOMCLR10	Reclassify Stores Expense Month End Balances from all Sub 163nnnn Accounts to Expense After Projects.
SAEOMCLR11	Reclassify Stores Expense Month End Balances from all Sub 163nnnn Accounts to Expense After Projects.
SAEOMCLR12	Reclassify Stores Expense Month End Balances from all Sub 163xxxx Accounts to Expense After Projects.
SAEOMCLRRV	Reversal of SAEOMCLR for P11
SAFRT01	Taking out of the Distribution companies and putting into the Transmission companies for January
SAFRT02	Taking out of the Distribution companies and putting into the Transmission companies for February
SAFRT03	Taking out of the Distribution companies and putting into the Transmission companies for March
SAFRT04	Taking out of the Distribution companies and putting into the Transmission companies for April
SAFRT05	Taking out of the Distribution companies and putting into the Transmission companies for May
SAFRT06	Taking out of the Distribution companies and putting into the Transmission companies for June
SAFRT07	Taking out of the Distribution companies and putting into the Transmission companies for July
SAFRT08	Taking out of the Distribution companies and putting into the Transmission companies for August
SAFRT09	Taking out of the Distribution companies and putting into the Transmission companies for September
SAFRT10	Taking out of the Distribution companies and putting into the Transmission companies for October
SAFRT11	Taking out of the Distribution companies and putting into the Transmission companies for November
SAFRT12	Taking out of the Distribution companies and putting into the Transmission companies for December
SAINDCLR04	Reclassing 1540014 at End of Month to Stores Accounts
SAINDCLR05	Reclassing 1540014 at End of Month to Stores Accounts
SAINDCLR06	Reclassing 1540014 at End of Month to Stores Accounts
SAINDCLR08	Reclassing 1540014 at End of Month to Stores Accounts
SAINDCLR09	Reclassing 1540014 at End of Month to Stores Accounts
SAINDCLR10	RECLASSING 1540014 AT END OF MONTH TO STORE ACCOUNTS
SAINDCLR12	Reclassing 1540014 at End of Month to Stores Accounts
SAMSMKT04	April 2018 Inventory Market True Up - booked in May 2018

Standard Journal Entries
Indiana Michigan Power Company
12 months ending 12/31/2018

Journal ID	JE Description
SAMSMKT08	August 2018 Inventory Market True Up - booked in September 2018
SAMSMKT09	September 2018 Inventory Market True Up - booked in October 2018.
SAMSMKTC02	February 2018 Inventory Market True Up - booked in March 2018
SARECULA02	Reclassing 1540019 to WO's at Month End.
SARECULA04	Reclassing 1540019 to WO's at Month End.
SARECULA05	Reclassing 1540019 to WO's at Month End.
SARECULA06	Reclassing 1540019 to WO's at Month End.
SARECULA10	Reclassing 1540019 to WO's at Month End.
SAREPAIR01	Reclassing Account 1540005 to 1540001 at Month End.
SAREPAIR02	Reclassing Account 1540005 to 1540001 at Month End.
SAREPAIR03	Reclassing Account 1540005 to 1540001 at Month End.
SAREPAIR04	Reclassing Account 1540005 to 1540001 at Month End.
SAREPAIR05	Reclassing Account 1540005 to 1540001 at Month End.
SAREPAIR06	Reclassing Account 1540005 to 1540001 at Month End.
SAREPAIR07	Reclassing Account 1540005 to 1540001 at Month End.
SAREPAIR08	Reclassing Account 1540005 to 1540001 at Month End.
SAREPAIR09	Reclassing Account 1540005 to 1540001 at Month End.
SAREPAIR10	Reclassing Account 1540005 to 1540001 at Month End
SAREPAIR11	Reclassing Account 1540005 to 1540001 at Month End
SAREPAIR12	Reclassing Account 1540005 to 1540001 at Month End
SASCBLDG	Stores Building Allocation for Supply Chain. Based on the current month's STOREOCCUP entry amount. Donald W. Roberts
SASXCOR01	Reclassify Stores Expense Charges/Credits from non-allocated Accounts to the Correct 163nnnn account prior to Projects
SASXCOR02	Reclassify Stores Expense Charges/Credits from non-allocated Accounts to the Correct 163nnnn account prior to Projects
SASXCOR03	Reclassify Stores Expense Charges/Credits from non-allocated Accounts to the Correct 163nnnn account prior to Projects
SASXCOR04	Reclassify Stores Expense Charges/Credits from non-allocated Accounts to the Correct 163nnnn account prior to Projects
SASXCOR05	Reclassify Stores Expense Charges/Credits from non-allocated Accounts to the Correct 163nnnn account prior to Projects
SASXCOR06	Reclassify Stores Expense Charges/Credits from non-allocated Accounts to the Correct 163nnnn account prior to Projects
SASXCOR07	Reclassify Stores Expense Charges/Credits from non-allocated Accounts to the Correct 163nnnn account prior to Projects
SASXCOR08	Reclassify Stores Expense Charges/Credits from non-allocated Accounts to the Correct 163nnnn account prior to Projects
SASXCOR09	Reclassify Stores Expense Charges/Credits from non-allocated Accounts to the Correct 163nnnn account prior to Projects
SASXCOR10	Reclassify Stores Expense Charge/Credits from Non-Allocated Accounts to Correct 163xxxx Account prior to Projects
SASXCOR11	RECLASSIFY STORES EXPENSE CHARGES CREDITS FROM NON-ALLOCATED ACCOUNTS TO THE CORRECT 163XXXX ACCOUNTS PRIOR TO PROJECTS
SASXCOR12	RECLASSIFY STORES EXPENSE CHARGES CREDITS FROM NON-ALLOCATED ACCOUNTS TO CORRECT 163XXXX ACCOUNTS PRIOR TO PROJECTS
SATRANS01	Monthly Reclassification of Transmission Inventory
SATRANS02	Monthly Reclassification of Transmission Inventory
SATRANS03	Monthly Reclassification of Transmission Inventory
SATRANS04	Monthly Reclassification of Transmission Inventory
SATRANS05	Monthly Reclassification of Transmission Inventory
SATRANS06	Monthly Reclassification of Transmission Inventory
SATRANS07	Monthly Reclassification of Transmission Inventory
SATRANS08	Monthly Reclassification of Transmission Inventory
SATRANS09	Monthly Reclassification of Transmission Inventory
SATRANS10	Monthly Reclassification of Transmission Inventory
SATRANS11	Monthly Reclassification of Transmission Inventory
SATRANS12	Monthly Reclassification of Transmission Inventory
SAUPS0106	United Parcel Service Inc. Consolidated Freight Billing.
SAUPS0113	United Parcel Service Inc. Consolidated Freight Billing
SAUPS0120	United Parcel Service Inc. Consolidated Freight Billing.
SAUPS0127	United Parcel Service Inc. Consolidated Freight Billing
SAUPS0203	United Parcel Service Inc. Consolidated Freight Billing.
SAUPS0210	United Parcel Service Inc. Consolidated Freight Billing

Standard Journal Entries
Indiana Michigan Power Company
12 months ending 12/31/2018

Journal ID	JE Description
SAUPS0217	United Parcel Service Inc. Consolidated Freight Billing.
SAUPS0224	United Parcel Service Inc. Consolidated Freight Billing
SAUPS0303	United Parcel Service Inc. Consolidated Freight Billing.
SAUPS0310	United Parcel Service Inc. Consolidated Freight Billing
SAUPS0317	United Parcel Service Inc. Consolidated Freight Billing.
SAUPS0324	United Parcel Service Inc. Consolidated Freight Billing.
SAUPS0331	United Parcel Service Inc. Consolidated Freight Billing.
SAUPS0407	United Parcel Service Inc. Consolidated Freight Billing.
SAUPS0414	United Parcel Service Inc. Consolidated Freight Billing.
SAUPS0421	United Parcel Service Inc. Consolidated Freight Billing.
SAUPS0428	United Parcel Service Inc. Consolidated Freight Billing.
SAUPS0505	United Parcel Service Inc. Consolidated Freight Billing.
SAUPS0512	United Parcel Service Inc. Consolidated Freight Billing.
SAUPS0519	United Parcel Service Inc. Consolidated Freight Billing.
SAUPS0526	United Parcel Service Inc. Consolidated Freight Billing.
SAUPS0531	United Parcel Service Inc. Consolidated Freight Billing.
SAUPS0602	United Parcel Service Inc. Consolidated Freight Billing.
SAUPS0609	United Parcel Service Inc. Consolidated Freight Billing.
SAUPS0616	United Parcel Service Inc. Consolidated Freight Billing.
SAUPS0623	United Parcel Service Inc. Consolidated Freight Billing.
SAUPS0630	United Parcel Service Inc. Consolidated Freight Billing.
SAUPS0707	United Parcel Service Inc. Consolidated Freight Billing.
SAUPS0714	United Parcel Service Inc. Consolidated Freight Billing.
SAUPS0721	United Parcel Service Inc. Consolidated Freight Billing.
SAUPS0728	United Parcel Service Inc. Consolidated Freight Billing.
SAUPS0804	United Parcel Service Inc. Consolidated Freight Billing.
SAUPS0811	United Parcel Service Inc. Consolidated Freight Billing.
SAUPS0818	United Parcel Service Inc. Consolidated Freight Billing.
SAUPS0825	United Parcel Service Inc. Consolidated Freight Billing.
SAUPS0901	United Parcel Service Inc. Consolidated Freight Billing.
SAUPS0908	United Parcel Service Inc. Consolidated Freight Billing.
SAUPS0915	United Parcel Service Inc. Consolidated Freight Billing.
SAUPS0922	United Parcel Service Inc. Consolidated Freight Billing.
SAUPS0929	United Parcel Service Inc. Consolidated Freight Billing.
SAUPS1006	United Parcel Service Inc. Consolidated Freight Billing.
SAUPS1013	United Parcel Service Inc. Consolidated Freight Billing.
SAUPS1020	United Parcel Service Inc. Consolidated Freight Billing.
SAUPS1027	United Parcel Service Inc. Consolidated Freight Billing.
SAUPS1103	United Parcel Service Inc. Consolidated Freight Billing.
SAUPS1110	United Parcel Service Inc. Consolidated Freight Billing.
SAUPS1117	United Parcel Service Inc. Consolidated Freight Billing.
SAUPS1124	United Parcel Service Inc. Consolidated Freight Billing.
SAUPS1201	United Parcel Service Inc. Consolidated Freight Billing.
SAUPS1209	United Parcel Service Inc. Consolidated Freight Billing.
SAUPS1215	United Parcel Service Inc. Consolidated Freight Billing.
SAUPS1222	United Parcel Service Inc. Consolidated Freight Billing.
SAUPS1229	United Parcel Service Inc. Consolidated Freight Billing.
SAUPS1231	United Parcel Service Inc. Consolidated Freight Billing
SC_FTRONE	Regulated FTR entry
SCB_AEPCRD	TO RECLASS SCB APRIL CHARGES BILLED TO AEP CREDIT FOR TREASURY FACTORING DATABASE (CWIP) THAT SHOULD BE BILLED TO BENEFITTING DISTRIBUTION COMPANIES.
SCBAJEET	To remove a portion of the occupancy expenses incurred by ETT for the current month via the Shared Services Departmental Overheads and bill them to the opcos. Adjusting AEPSC revenues to show correct affiliate billings.

Standard Journal Entries
Indiana Michigan Power Company
12 months ending 12/31/2018

Journal ID	JE Description
SCBAJEFRNG	To record the year end clearing of the Fringe Deferral Account 1860071 and revenues associated with the manual billing for fringes. Donald W. Roberts
SCBAJEWO	To reclass the 2nd step for major IT Cap Software Blanket Work Orders to be special W work orders on the reclass panels (Maximo, Oracle, Data Center etc.). Donald W. Roberts
SCBSNOLCAP	TRANSFER CAPITAL SOFTWARE CHARGES TO AFFILIATED COMPANIES
SEMCO	To increase the accrual for the SEMCO environmental liability related to the remediation work. Updated estimate of the five sites cost per David Miller.
SERP_QTR	To record quarterly amortization Non Qualified Pension Plan for FAS 158.
SFAS133FX	Reg Deferred Entry
SG11402	Alliance railcar facility, material, labor and overhead charges for repairing AEPX I&M Cars.
STOREOCCUP	Record Fleet Occupancy for the Operating Companies. (Use Product Code S243). Donald W. Roberts
SUI_ACCRL	To record employer share of SUI for April 2018 Month End Labor.
TMDOVRUND	Reclass year to date TMD over/under recovery balances associated with an under recovery to an over recovery
TPAOVRUND	Record Transource Pennsylvania over/under recovery for the month
TR_CORRLTD	Reverse Treasury Dept. monthly bundled interest accruals on Various SUN Notes and \$200M Term Note. Unbundled interest accruals to BU 120/132/170/190 will be made in monthly JE 'LTDEBT'.
TR_INTCORR	December 2018 Reclass MoneyPool Interest
TRANS_RCLS	Record interunit entry to reclassify Transource Energy's intercompany balance from various operating companies.
TRANSCOROW	To move OPCO ROW work order charges related to a t-line rebuilding project to the corresponding Transco construction work order (First Time Transfer)
TREPENALTY	TO REVISE THE G1 NERC PENALTY ACCRUALS PER KATHY POTTS.
TW_AJE	To allocate Willis Towers Watson April 2018 Investment Services charges to the appropriate business units.
TWV_REVTRU	TWV revenue true-up for 2016 in 2018 PTRR
TWV_TRUEUP	Record Transource West Virginia Over/Under resulting from the annual true up
TWVOVRUND	Reclass year to date TWV over/under recovery balances associated with an under recovery to an over recovery
TXACCALK	Normal Accruals
TXACCEMGFE	2ND QTR 2018 FEDERAL EXCISE TAX_FOREIGN INSURANCE
TXACCFIN48	TO RECORD 1ST QUARTER FEDERAL FIN48 INTEREST
TXACCICW	To accrue DE 2017 Annual Report fee for DCC Fuel VI LLC.(BU 411)
TXACCIL	To reclass IL audit settlement refunds (2007-2014)
TXACCJAS	NORMAL MONTHLY ACCRUAL
TXACCJMK	MI Leased RE Accrual
TXACCRLJH	TO RECLASS FEDERAL 2360601 FIN48 BALANCES
TXACCRLJJ	TO RECLASS FEDERAL FIN48 BALANCES
TXACCRIHCR	Electric Sales - Charge-Offs and Reinstated Sales Tax -Current Month
TXACCRIHFE	Federal Excise Tax Accrual-Record 2nd Qtr. 2018
TXACCRIHPS	MI Utility Consumer Participation Fund Fee Accrual - Current Month
TXACCRIHST	IN&MI Sales Tax Accruals on Electric Sales-Current Month
TXACCRIHUR	IN Utility Receipts Tax Accrual-Estimate-Current Month
TXACCRSB	NORMAL MONTHLY ACCRUAL
TXACCSAWCA	OH CAT Accrual - Current Month
TXAMTALK	Normal Amortization
TXAMTJAS	Normal Monthly Amortization
TXAMTJMK	Amortization adjustment-LCM
TXAMTRIHPS	IN & MI Public Service Commission Fee Amortization AND MI Consumer Participation Fund Fee Amortization-Current Month
TXAMTRSB	Normal Monthly Amortization
TXDFLJAS	TY2018 I&M-IN Owned + Leased PP Deferral Setup
TXDFLRSB	To set up deferrals.
TXFIN18JDH	TO RECORD FIN-18 TAX EXPENSE
TXFIN48LT	TO RECORD 1ST QUARTER STATE FIN48 LONG TERM INTEREST
TXFIN48ST	TO RECORD 1ST QUARTER STATE FIN48 SHORT TERM INTEREST
TXIABCAWWV	To record WV 1Q18 estimated allocation
TXIABDAMWV	To record WV Q218 estimated allocation
TXOuariHTA	Use/Sales Tax Accruals-Adj for Previous Month

Standard Journal Entries
Indiana Michigan Power Company
12 months ending 12/31/2018

Journal ID	JE Description
TXOUARIHUR	IN Utility Receipts Tax Accrual - True Up Prior Month Estimate
TXOUARIHUT	Vertex Reversals/Accruals - MMS - December 2018
TXOUASAWCA	OH CAT Over/Under Accrual True Up to Actuals - 2017Q4
TXPMT15RAR	2007-2015 IRS Settlement Payment
TXPMTTEXT17	2017 Federal Tax Return Extension allocation
TXPMTFED17	2017 Final Tax Paid/Received True-up entry
TXPMTFEDQ1	Q1_2018 Tax Allocation
TXPMTFEDQ2	Q2_2018 Tax Allocation
TXPMTFEDQ3	To record the 2018 Q3 Federal Estimate Allocation.
TXPMTFEDQ4	2018 Q4 Estimate Allocation
TXPMTJAS	TY2017 I&M-IN payment transfers to AEG-IN for Rockport taxes billed to I&M
TXPMTJMK	Spread MI payments based on correct BU split.
TXREF4466	2017 Quickie Refund
TXREFRIHMF	Credit Expense Account for the Receipt of MI Motor Fuel Tax Refund for DC Cook Nuclear Plant for Off Highway Use of Diesel Fuel - 2018 Q1.
UNF_ALLOC	Allocate Unify HR 2017 true up fees across business units based on headcount
USTI_TEST	Record pass through of costs from USTI to the appropriate palnts for testing
UTILDATA	This is a four year contract with Utilidata and we will make a monthly amort.. Also move one month from long term to short term prepaid account
UVLADJ	To record the April 2018 Unvouchered Liability Estimate for invoices under \$25K.
UVLADJR	To record the Reversal of August 2018 Unvouchered Liability Estimate for invoices under \$25K
VACTRANSCY	To reclass current year vacation to the proper BU, DEPT_ID to follow employees that have recently transferred between 01/15/2018 & 02/11/2018.
VACTRANSNY	To reclass next year vacation accrual to the proper BU, DEPT_ID to follow employees that have recently transferred between 05/16/2018 & 06/17/2018.
WEL_FUT	Record Wells Fargo Futures
WEL_SIA	Re-allocate Wells Fargo Balance (1340057)
WIND_PJM	Billing from PJM to Headwaters to AEP.
YEBENREV	To reverse the 2018 FAS158 activity to prepare for the annual re-measurement.
YEPENADJ	To record 2018 year end AOCI adjustments for FAS87 based on Towers Watson actuals.
YEPRWNUADJ	To record the 2018 re-measured PRW balances by Willis Towers Watson
YESERPADJ	To reclassify current portion of 2019 SERP liability from long term to short term.

INDIANA MICHIGAN POWER COMPANY
Forward-Looking Test Year: Twelve Months Ending December 31, 2020
Historic Base Period: Twelve Months Ending December 31, 2018

170 IAC

Description

1-5-7(3) All annual and quarterly reports to shareowners of the utility and its ultimate parent corporation, if any, or, if public information, the web address where the reports can be viewed for the (A) last two (2) years and (B) year subsequent to the test year, as available

Forward-Looking Test Year and Historic Base Period:

The 2017 and 2018 Annual Report to Shareholders for American Electric Power are available at the AEP website: <http://www.aep.com/investors>.

AEP's website <http://www.aep.com/investors/> also contains the quarterly (10Q) and annual (10K) financial reports to the SEC under "SEC Filings and Other Financial Statements".

INDIANA MICHIGAN POWER COMPANY
Forward-Looking Test Year: Twelve Months Ending December 31, 2020
Historic Base Period: Twelve Months Ending December 31, 2018

170 IAC

Description

1-5-7(4) All reports of the utility and its parent corporation, if any, filed with the Securities and Exchange Commission for the (A) test year, (B) year preceding the test year, and (C) year following test year, as available. In lieu of hard copies, the utility may provide a listing of reports filed, entity filing name, and web address where the reports may be viewed

Forward-Looking Test Year and Historic Base Period:

Please see Attachments 1-5-7(4) AEP and 1-5-7(4) I&M for a list of the American Electric Power Company, Inc. and I&M reports, respectively, for the last two years and through March 2019.

In addition, please follow the link below for all reports filed with the Securities and Exchange Commission by American Electric Power Company Inc and Indiana Michigan Power Company for the (A) test year, (B) year preceding the test year, and (C) year following test year, as available.






<https://www.aep.com/investors/financial/sec/>





















SEC FILINGS


View
American Electric Power Company, Inc
Year
2017

Filing	Date	Description	Company
S-3ASR	Dec 14, 2017	S-3ASR <div>htmldocpdfxls</div>	AMERICAN ELECTRIC POWER CO INC
EFFECT	Nov 17, 2017	EFFECT <div>htmldocpdf</div>	AMERICAN ELECTRIC POWER CO INC
8-K	Nov 16, 2017	Report of unscheduled material events or corporate event <div>htmldocpdfxls</div>	AMERICAN ELECTRIC POWER CO INC





S-3	Nov 13, 2017	Simplified registration form html  doc  pdf  xls 	AMERICAN ELECTRIC POWER CO INC
424B2	Nov 13, 2017	Form of prospectus filed in connection with primary offering of securities on a delayed basis html  doc  pdf  xls 	AMERICAN ELECTRIC POWER CO INC
FWP	Nov 9, 2017	FWP html  doc  pdf  xls 	AMERICAN ELECTRIC POWER CO INC
424B2	Nov 8, 2017	Form of prospectus filed in connection with primary offering of securities on a delayed basis html  doc  pdf  xls 	AMERICAN ELECTRIC POWER CO INC
424B5	Nov 8, 2017	Form of prospectus disclosing information, facts, events covered in both forms 424B2, 424B3 html  doc  pdf  xls 	AMERICAN ELECTRIC POWER CO INC
10-Q	Oct 27, 2017	Quarterly report which provides a continuing view of a company's financial position html  doc  pdf  xbrl  xls 	AMERICAN ELECTRIC POWER CO INC
8-K	Oct 26, 2017	Report of unscheduled material events or corporate event html  doc  pdf  xls 	AMERICAN ELECTRIC POWER CO INC

4	Oct 2, 2017	Statement of changes in beneficial ownership of securities <div><div>html</div><div>doc</div><div>pdf</div></div>	AMERICAN ELECTRIC POWER CO INC
4	Oct 2, 2017	Statement of changes in beneficial ownership of securities <div><div>html</div><div>doc</div><div>pdf</div></div>	AMERICAN ELECTRIC POWER CO INC
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4	Oct 2, 2017	Statement of changes in beneficial ownership of securities <div><div>html</div><div>doc</div><div>pdf</div></div>	AMERICAN ELECTRIC POWER CO INC
4	Oct 2,	Statement of changes in beneficial ownership of securities	AMERICAN ELECTRIC POWER

	2017	<div>html<div>?</div></div> <div>doc<div>?</div></div> <div>pdf<div>?</div></div>	CO INC
4	Oct 2, 2017	<div>Statement of changes in beneficial ownership of securities</div> <div>html<div>?</div></div> <div>doc<div>?</div></div> <div>pdf<div>?</div></div>	AMERICAN ELECTRIC POWER CO INC
4	Oct 2, 2017	<div>Statement of changes in beneficial ownership of securities</div> <div>html<div>?</div></div> <div>doc<div>?</div></div> <div>pdf<div>?</div></div>	AMERICAN ELECTRIC POWER CO INC
4	Oct 2, 2017	<div>Statement of changes in beneficial ownership of securities</div> <div>html<div>?</div></div> <div>doc<div>?</div></div> <div>pdf<div>?</div></div>	AMERICAN ELECTRIC POWER CO INC
4	Oct 2, 2017	<div>Statement of changes in beneficial ownership of securities</div> <div>html<div>?</div></div> <div>doc<div>?</div></div> <div>pdf<div>?</div></div>	AMERICAN ELECTRIC POWER CO INC
4	Oct 2, 2017	<div>Statement of changes in beneficial ownership of securities</div> <div>html<div>?</div></div> <div>doc<div>?</div></div> <div>pdf<div>?</div></div>	AMERICAN ELECTRIC POWER CO INC
4	Aug 3, 2017	<div>Statement of changes in beneficial ownership of securities</div> <div>html<div>?</div></div> <div>doc<div>?</div></div> <div>pdf<div>?</div></div>	AMERICAN ELECTRIC POWER CO INC
10-Q	Jul 27, 2017	<div>Quarterly report which provides a continuing view of a company's financial position</div> <div>html<div>?</div></div> <div>doc<div>?</div></div> <div>pdf<div>?</div></div> <div>xbrl<div>?</div></div> <div>xls<div>?</div></div>	AMERICAN ELECTRIC POWER CO INC

8-K	Jul 27, 2017	Report of unscheduled material events or corporate event <div><div>html</div><div>doc</div><div>pdf</div><div>xls</div></div>	AMERICAN ELECTRIC POWER CO INC
4	Jul 5, 2017	Statement of changes in beneficial ownership of securities <div><div>html</div><div>doc</div><div>pdf</div></div>	AMERICAN ELECTRIC POWER CO INC
4	Jul 5, 2017	Statement of changes in beneficial ownership of securities <div><div>html</div><div>doc</div><div>pdf</div></div>	AMERICAN ELECTRIC POWER CO INC
4	Jul 5, 2017	Statement of changes in beneficial ownership of securities <div><div>html</div><div>doc</div><div>pdf</div></div>	AMERICAN ELECTRIC POWER CO INC
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4	Jul 5, 2017	Statement of changes in beneficial ownership of securities	AMERICAN ELECTRIC POWER CO INC

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4	Jul 5, 2017	<div>Statement of changes in beneficial ownership of securities</div> <div>html</div> <div>doc</div> <div>pdf</div>	AMERICAN ELECTRIC POWER CO INC
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4	Jul 5, 2017	<div>Statement of changes in beneficial ownership of securities</div> <div>html</div> <div>doc</div> <div>pdf</div>	AMERICAN ELECTRIC POWER CO INC
4	Jul 5, 2017	<div>Statement of changes in beneficial ownership of securities</div> <div>html</div> <div>doc</div> <div>pdf</div>	AMERICAN ELECTRIC POWER CO INC
11-K	Jun 23, 2017	<div>An annual report of employee stock purchase, savings and similar plans</div> <div>html</div> <div>doc</div> <div>pdf</div> <div>xls</div>	AMERICAN ELECTRIC POWER CO INC



















4	May 22, 2017	Statement of changes in beneficial ownership of securities <div><div>html</div><div>doc</div><div>pdf</div></div>	AMERICAN ELECTRIC POWER CO INC
4	May 18, 2017	Statement of changes in beneficial ownership of securities <div><div>html</div><div>doc</div><div>pdf</div></div>	AMERICAN ELECTRIC POWER CO INC
4	May 3, 2017	Statement of changes in beneficial ownership of securities <div><div>html</div><div>doc</div><div>pdf</div></div>	AMERICAN ELECTRIC POWER CO INC
4	May 3, 2017	Statement of changes in beneficial ownership of securities <div><div>html</div><div>doc</div><div>pdf</div></div>	AMERICAN ELECTRIC POWER CO INC
4	May 3, 2017	Statement of changes in beneficial ownership of securities <div><div>html</div><div>doc</div><div>pdf</div></div>	AMERICAN ELECTRIC POWER CO INC
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4	May 3, 2017	<div>Statement of changes in beneficial ownership of securities</div> <div>html</div> <div>doc</div> <div>pdf</div>	AMERICAN ELECTRIC POWER CO INC
4	May 3, 2017	<div>Statement of changes in beneficial ownership of securities</div> <div>html</div> <div>doc</div> <div>pdf</div>	AMERICAN ELECTRIC POWER CO INC
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4	May 3, 2017	<div>Statement of changes in beneficial ownership of securities</div> <div>html</div> <div>doc</div> <div>pdf</div>	AMERICAN ELECTRIC POWER CO INC
4	May 3, 2017	<div>Statement of changes in beneficial ownership of securities</div> <div>html</div> <div>doc</div> <div>pdf</div>	AMERICAN ELECTRIC POWER CO INC

10-Q	Apr 28, 2017	Quarterly report which provides a continuing view of a company's financial position <div><div>html?</div><div>doc?</div><div>pdf?</div><div>xbnl?</div><div>xls?</div></div>	AMERICAN ELECTRIC POWER CO INC
8-K	Apr 27, 2017	Report of unscheduled material events or corporate event <div><div>html?</div><div>doc?</div><div>pdf?</div><div>xls?</div></div>	AMERICAN ELECTRIC POWER CO INC
8-K	Apr 26, 2017	Report of unscheduled material events or corporate event <div><div>html?</div><div>doc?</div><div>pdf?</div><div>xls?</div></div>	AMERICAN ELECTRIC POWER CO INC
4	Apr 4, 2017	Statement of changes in beneficial ownership of securities <div><div>html?</div><div>doc?</div><div>pdf?</div></div>	AMERICAN ELECTRIC POWER CO INC
4	Apr 3, 2017	Statement of changes in beneficial ownership of securities <div><div>html?</div><div>doc?</div><div>pdf?</div></div>	AMERICAN ELECTRIC POWER CO INC
4	Apr 3, 2017	Statement of changes in beneficial ownership of securities <div><div>html?</div><div>doc?</div><div>pdf?</div></div>	AMERICAN ELECTRIC POWER CO INC
4	Apr 3, 2017	Statement of changes in beneficial ownership of securities <div><div>html?</div><div>doc?</div><div>pdf?</div></div>	AMERICAN ELECTRIC POWER CO INC

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4	Apr 3, 2017	<div>Statement of changes in beneficial ownership of securities</div> <div>html</div> <div>doc</div> <div>pdf</div>	AMERICAN ELECTRIC POWER CO INC
4	Apr 3, 2017	<div>Statement of changes in beneficial ownership of securities</div> <div>html</div> <div>doc</div> <div>pdf</div>	AMERICAN ELECTRIC POWER CO INC
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4	Apr 3, 2017	<div>Statement of changes in beneficial ownership of securities</div> <div>html</div> <div>doc</div> <div>pdf</div>	AMERICAN ELECTRIC POWER CO INC

4	Apr 3, 2017	Statement of changes in beneficial ownership of securities <div><div>html</div><div>doc</div><div>pdf</div></div>	AMERICAN ELECTRIC POWER CO INC
DEFA14A	Mar 15, 2017	Additional proxy soliciting materials - definitive <div><div>html</div><div>doc</div><div>pdf</div><div>xls</div></div>	AMERICAN ELECTRIC POWER CO INC
DEF 14A	Mar 15, 2017	Official notification to shareholders of matters to be brought to a vote ("Proxy") <div><div>html</div><div>doc</div><div>pdf</div><div>xls</div></div>	AMERICAN ELECTRIC POWER CO INC
10-K	Feb 28, 2017	Annual report which provides a comprehensive overview of the company for the past year <div><div>html</div><div>doc</div><div>pdf</div><div>xbnl</div><div>xls</div></div>	AMERICAN ELECTRIC POWER CO INC
8-K	Feb 27, 2017	Report of unscheduled material events or corporate event <div><div>html</div><div>doc</div><div>pdf</div><div>xls</div></div>	AMERICAN ELECTRIC POWER CO INC
4	Feb 24, 2017	Statement of changes in beneficial ownership of securities <div><div>html</div><div>doc</div><div>pdf</div></div>	AMERICAN ELECTRIC POWER CO INC
4	Feb 22, 2017	Statement of changes in beneficial ownership of securities <div><div>html</div><div>doc</div><div>pdf</div></div>	AMERICAN ELECTRIC POWER CO INC

4	Feb 22, 2017	Statement of changes in beneficial ownership of securities <div><div>html</div><div>doc</div><div>pdf</div></div>	AMERICAN ELECTRIC POWER CO INC
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4	Feb 22, 2017	Statement of changes in beneficial ownership of securities <div><div>html</div><div>doc</div><div>pdf</div></div>	AMERICAN ELECTRIC POWER CO INC
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4	22, 2017	<div>html</div> <div>doc</div> <div>pdf</div>	
4	Feb 22, 2017	<div>Statement of changes in beneficial ownership of securities</div> <div>html</div> <div>doc</div> <div>pdf</div>	AMERICAN ELECTRIC POWER CO INC
4	Feb 22, 2017	<div>Statement of changes in beneficial ownership of securities</div> <div>html</div> <div>doc</div> <div>pdf</div>	AMERICAN ELECTRIC POWER CO INC
4	Feb 13, 2017	<div>Statement of changes in beneficial ownership of securities</div> <div>html</div> <div>doc</div> <div>pdf</div>	AMERICAN ELECTRIC POWER CO INC
SC 13G	Feb 9, 2017	<div>A statement of beneficial ownership of common stock by certain persons</div> <div>html</div> <div>doc</div> <div>pdf</div>	AMERICAN ELECTRIC POWER CO INC
SC 13G/A	Feb 9, 2017	<div>An amendment to the SC 13G filing</div> <div>html</div> <div>doc</div> <div>pdf</div> <div>xls</div>	AMERICAN ELECTRIC POWER CO INC
8-K	Feb 3, 2017	<div>Report of unscheduled material events or corporate event</div> <div>html</div> <div>doc</div> <div>pdf</div> <div>xls</div>	AMERICAN ELECTRIC POWER CO INC

8-K	Jan 26, 2017	Report of unscheduled material events or corporate event <div><div>html?</div><div>doc?</div><div>pdf?</div><div>xls?</div></div>	AMERICAN ELECTRIC POWER CO INC
SC 13G/A	Jan 19, 2017	An amendment to the SC 13G filing <div><div>html?</div><div>doc?</div><div>pdf?</div></div>	AMERICAN ELECTRIC POWER CO INC
3	Jan 5, 2017	Initial filing by director officer or owner of more than ten percent. <div><div>html?</div><div>doc?</div><div>pdf?</div></div>	AMERICAN ELECTRIC POWER CO INC
3	Jan 5, 2017	Initial filing by director officer or owner of more than ten percent. <div><div>html?</div><div>doc?</div><div>pdf?</div></div>	AMERICAN ELECTRIC POWER CO INC
4	Jan 3, 2017	Statement of changes in beneficial ownership of securities <div><div>html?</div><div>doc?</div><div>pdf?</div></div>	AMERICAN ELECTRIC POWER CO INC
4	Jan 3, 2017	Statement of changes in beneficial ownership of securities <div><div>html?</div><div>doc?</div><div>pdf?</div></div>	AMERICAN ELECTRIC POWER CO INC
4	Jan 3, 2017	Statement of changes in beneficial ownership of securities <div><div>html?</div><div>doc?</div><div>pdf?</div></div>	AMERICAN ELECTRIC POWER CO INC

4	Jan 3, 2017	Statement of changes in beneficial ownership of securities <div><div>html</div><div>doc</div><div>pdf</div></div>	AMERICAN ELECTRIC POWER CO INC
4	Jan 3, 2017	Statement of changes in beneficial ownership of securities <div><div>html</div><div>doc</div><div>pdf</div></div>	AMERICAN ELECTRIC POWER CO INC
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4	Jan 3, 2017	Statement of changes in beneficial ownership of securities <div><div>html</div><div>doc</div><div>pdf</div></div>	AMERICAN ELECTRIC POWER CO INC
4	Jan 3, 2017	Statement of changes in beneficial ownership of securities <div><div>html</div><div>doc</div><div>pdf</div></div>	AMERICAN ELECTRIC POWER CO INC
4	Jan 3, 2017	Statement of changes in beneficial ownership of securities <div><div>html</div><div>doc</div><div>pdf</div></div>	AMERICAN ELECTRIC POWER CO INC
4	Jan 3,	Statement of changes in beneficial ownership of securities	AMERICAN ELECTRIC POWER

	2017	<div>html</div> <div>doc</div> <div>pdf</div>	CO INC
4	Jan 3, 2017	<div>Statement of changes in beneficial ownership of securities</div> <div>html</div> <div>doc</div> <div>pdf</div>	AMERICAN ELECTRIC POWER CO INC

Other Statements

- [AEP Generating Company \(after 8/1/2007\)](#)
- [Kentucky Power Company \(after 8/1/2007\)](#)
- [AEP Texas \(before 11/17/2017\)](#)
- [AEP Texas Central Company \(after 8/1/2007\)](#)
- [AEP Texas North Company \(after 8/1/2007\)](#)

B2B & SUPPLIERS

RECREATION

ENVIRONMENT

SAFETY & HEALTH

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SEC FILINGS

View

American Electric Power Company, Inc

Year

2018




















Filing	Date	Description	Company
8-K	Dec 3, 2018	Report of unscheduled material events or corporate event <div>htmldocpdfxls</div>	AMERICAN ELECTRIC POWER CO INC
424B2	Nov 29, 2018	Form of prospectus filed in connection with primary offering of securities on a delayed basis <div>htmldocpdfxls</div>	AMERICAN ELECTRIC POWER CO INC
FWP	Nov 28, 2018	FWP <div>htmldocpdfxls</div>	AMERICAN ELECTRIC POWER CO INC

424B5	Nov 28, 2018	Form of prospectus disclosing information, facts, events covered in both forms 424B2, 424B3 <div><div>html?</div><div>doc?</div><div>pdf?</div><div>xls?</div></div>	AMERICAN ELECTRIC POWER CO INC
4	Nov 21, 2018	Statement of changes in beneficial ownership of securities <div><div>html?</div><div>doc?</div><div>pdf?</div></div>	AMERICAN ELECTRIC POWER CO INC
4	Nov 16, 2018	Statement of changes in beneficial ownership of securities <div><div>html?</div><div>doc?</div><div>pdf?</div></div>	AMERICAN ELECTRIC POWER CO INC
10-Q	Oct 25, 2018	Quarterly report which provides a continuing view of a company's financial position <div><div>html?</div><div>doc?</div><div>pdf?</div><div>xbnl?</div><div>xls?</div></div>	AMERICAN ELECTRIC POWER CO INC
8-K	Oct 25, 2018	Report of unscheduled material events or corporate event <div><div>html?</div><div>doc?</div><div>pdf?</div><div>xls?</div></div>	AMERICAN ELECTRIC POWER CO INC
4	Oct 19, 2018	Statement of changes in beneficial ownership of securities <div><div>html?</div><div>doc?</div><div>pdf?</div></div>	AMERICAN ELECTRIC POWER CO INC
8-K	Oct 17,	Report of unscheduled material events or corporate event	AMERICAN ELECTRIC POWER












	2018	<div>html<div>?</div></div> <div>doc<div>?</div></div> <div>pdf<div>?</div></div> <div>xls<div>?</div></div>	CO INC
4	Oct 1, 2018	<div>Statement of changes in beneficial ownership of securities</div> <div>html<div>?</div></div> <div>doc<div>?</div></div> <div>pdf<div>?</div></div>	AMERICAN ELECTRIC POWER CO INC
4	Oct 1, 2018	<div>Statement of changes in beneficial ownership of securities</div> <div>html<div>?</div></div> <div>doc<div>?</div></div> <div>pdf<div>?</div></div>	AMERICAN ELECTRIC POWER CO INC
4	Oct 1, 2018	<div>Statement of changes in beneficial ownership of securities</div> <div>html<div>?</div></div> <div>doc<div>?</div></div> <div>pdf<div>?</div></div>	AMERICAN ELECTRIC POWER CO INC
4	Oct 1, 2018	<div>Statement of changes in beneficial ownership of securities</div> <div>html<div>?</div></div> <div>doc<div>?</div></div> <div>pdf<div>?</div></div>	AMERICAN ELECTRIC POWER CO INC
4	Oct 1, 2018	<div>Statement of changes in beneficial ownership of securities</div> <div>html<div>?</div></div> <div>doc<div>?</div></div> <div>pdf<div>?</div></div>	AMERICAN ELECTRIC POWER CO INC
4	Oct 1, 2018	<div>Statement of changes in beneficial ownership of securities</div> <div>html<div>?</div></div> <div>doc<div>?</div></div> <div>pdf<div>?</div></div>	AMERICAN ELECTRIC POWER CO INC
4	Oct 1, 2018	<div>Statement of changes in beneficial ownership of securities</div> <div>html<div>?</div></div> <div>doc<div>?</div></div> <div>pdf<div>?</div></div>	AMERICAN ELECTRIC POWER CO INC
4	Oct 1, 2018	<div>Statement of changes in beneficial ownership of securities</div> <div>html<div>?</div></div> <div>doc<div>?</div></div> <div>pdf<div>?</div></div>	AMERICAN ELECTRIC POWER CO INC

4	Oct 1, 2018	Statement of changes in beneficial ownership of securities <div><div>html</div><div>doc</div><div>pdf</div></div>	AMERICAN ELECTRIC POWER CO INC
4	Oct 1, 2018	Statement of changes in beneficial ownership of securities <div><div>html</div><div>doc</div><div>pdf</div></div>	AMERICAN ELECTRIC POWER CO INC
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4	Oct 1, 2018	Statement of changes in beneficial ownership of securities <div><div>html</div><div>doc</div><div>pdf</div></div>	AMERICAN ELECTRIC POWER CO INC
4	Oct 1, 2018	Statement of changes in beneficial ownership of securities <div><div>html</div><div>doc</div><div>pdf</div></div>	AMERICAN ELECTRIC POWER CO INC
10-Q	Jul 26, 2018	Quarterly report which provides a continuing view of a company's financial position <div><div>html</div><div>doc</div><div>pdf</div><div>xbrl</div><div>xls</div></div>	AMERICAN ELECTRIC POWER CO INC
8-K	Jul 25, 2018	Report of unscheduled material events or corporate event	AMERICAN ELECTRIC POWER CO INC











		<div>html</div> <div>doc</div> <div>pdf</div> <div>xls</div>	
4	Jul 2, 2018	<div>Statement of changes in beneficial ownership of securities</div> <div><div>html</div><div>doc</div><div>pdf</div></div>	AMERICAN ELECTRIC POWER CO INC
4	Jul 2, 2018	<div>Statement of changes in beneficial ownership of securities</div> <div><div>html</div><div>doc</div><div>pdf</div></div>	AMERICAN ELECTRIC POWER CO INC
4	Jul 2, 2018	<div>Statement of changes in beneficial ownership of securities</div> <div><div>html</div><div>doc</div><div>pdf</div></div>	AMERICAN ELECTRIC POWER CO INC
4	Jul 2, 2018	<div>Statement of changes in beneficial ownership of securities</div> <div><div>html</div><div>doc</div><div>pdf</div></div>	AMERICAN ELECTRIC POWER CO INC
4	Jul 2, 2018	<div>Statement of changes in beneficial ownership of securities</div> <div><div>html</div><div>doc</div><div>pdf</div></div>	AMERICAN ELECTRIC POWER CO INC
4	Jul 2, 2018	<div>Statement of changes in beneficial ownership of securities</div> <div><div>html</div><div>doc</div><div>pdf</div></div>	AMERICAN ELECTRIC POWER CO INC

4	Jul 2, 2018	Statement of changes in beneficial ownership of securities <div><div>html</div><div>doc</div><div>pdf</div></div>	AMERICAN ELECTRIC POWER CO INC
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4	Jul 2, 2018	Statement of changes in beneficial ownership of securities <div><div>html</div><div>doc</div><div>pdf</div></div>	AMERICAN ELECTRIC POWER CO INC
4	Jul 2, 2018	Statement of changes in beneficial ownership of securities <div><div>html</div><div>doc</div><div>pdf</div></div>	AMERICAN ELECTRIC POWER CO INC
11-K	Jun 28, 2018	An annual report of employee stock purchase, savings and similar plans <div><div>html</div><div>doc</div><div>pdf</div><div>xls</div></div>	AMERICAN ELECTRIC POWER CO INC
S-8	May 16, 2018	Securities offered to employees pursuant to employee benefit plans	AMERICAN ELECTRIC POWER CO INC

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4	May 7, 2018	<div>Statement of changes in beneficial ownership of securities</div> <div><div>html</div><div>doc</div><div>pdf</div></div>	AMERICAN ELECTRIC POWER CO INC
4	May 7, 2018	<div>Statement of changes in beneficial ownership of securities</div> <div><div>html</div><div>doc</div><div>pdf</div></div>	AMERICAN ELECTRIC POWER CO INC
4	May 2, 2018	<div>Statement of changes in beneficial ownership of securities</div> <div><div>html</div><div>doc</div><div>pdf</div></div>	AMERICAN ELECTRIC POWER CO INC
4	May 2, 2018	<div>Statement of changes in beneficial ownership of securities</div> <div><div>html</div><div>doc</div><div>pdf</div></div>	AMERICAN ELECTRIC POWER CO INC
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4	May 2, 2018	Statement of changes in beneficial ownership of securities <div><div>html</div><div>doc</div><div>pdf</div></div>	AMERICAN ELECTRIC POWER CO INC

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10-Q	Apr 26, 2018	<p>Quarterly report which provides a continuing view of a company's financial position</p> <div>html</div> <div>doc</div> <div>pdf</div> <div>xbrl</div> <div>xls</div>	AMERICAN ELECTRIC POWER CO INC
8-K	Apr 26, 2018	<p>Report of unscheduled material events or corporate event</p> <div>html</div> <div>doc</div> <div>pdf</div> <div>xls</div>	AMERICAN ELECTRIC POWER CO INC
8-K	Apr 25, 2018	<p>Report of unscheduled material events or corporate event</p> <div>html</div> <div>doc</div> <div>pdf</div> <div>xls</div>	AMERICAN ELECTRIC POWER CO INC
4	Apr 2, 2018	<p>Statement of changes in beneficial ownership of securities</p> <div>html</div> <div>doc</div> <div>pdf</div>	AMERICAN ELECTRIC POWER CO INC
4	Apr 2, 2018	<p>Statement of changes in beneficial ownership of securities</p> <div>html</div> <div>doc</div> <div>pdf</div>	AMERICAN ELECTRIC POWER CO INC
4	Apr 2, 2018	<p>Statement of changes in beneficial ownership of securities</p> <div>html</div> <div>doc</div> <div>pdf</div>	AMERICAN ELECTRIC POWER CO INC

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4	Apr 2, 2018	Statement of changes in beneficial ownership of securities <div><div>html </div><div>doc </div><div>pdf </div></div>	AMERICAN ELECTRIC POWER CO INC
4	Apr 2, 2018	Statement of changes in beneficial ownership of securities	AMERICAN ELECTRIC POWER CO INC

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4	Apr 2, 2018	<div>Statement of changes in beneficial ownership of securities</div> <div>html</div> <div>doc</div> <div>pdf</div>	AMERICAN ELECTRIC POWER CO INC
DEFA14A	Mar 14, 2018	<div>Additional proxy soliciting materials - definitive</div> <div>html</div> <div>doc</div> <div>pdf</div> <div>xls</div>	AMERICAN ELECTRIC POWER CO INC
DEF 14A	Mar 14, 2018	<div>Official notification to shareholders of matters to be brought to a vote ("Proxy")</div> <div>html</div> <div>doc</div> <div>pdf</div> <div>xls</div>	AMERICAN ELECTRIC POWER CO INC
10-K	Feb 23, 2018	<div>Annual report which provides a comprehensive overview of the company for the past year</div> <div>html</div> <div>doc</div> <div>pdf</div> <div>xbnl</div> <div>xls</div>	AMERICAN ELECTRIC POWER CO INC
4	Feb 21, 2018	<div>Statement of changes in beneficial ownership of securities</div> <div>html</div> <div>doc</div> <div>pdf</div>	AMERICAN ELECTRIC POWER CO INC
4	Feb 21, 2018	<div>Statement of changes in beneficial ownership of securities</div> <div>html</div> <div>doc</div> <div>pdf</div>	AMERICAN ELECTRIC POWER CO INC
		<div>Statement of changes in beneficial ownership of</div>	

4	Feb 21, 2018	securities html  doc  pdf 	AMERICAN ELECTRIC POWER CO INC
4	Feb 21, 2018	Statement of changes in beneficial ownership of securities html  doc  pdf 	AMERICAN ELECTRIC POWER CO INC
4	Feb 21, 2018	Statement of changes in beneficial ownership of securities html  doc  pdf 	AMERICAN ELECTRIC POWER CO INC
4	Feb 21, 2018	Statement of changes in beneficial ownership of securities html  doc  pdf 	AMERICAN ELECTRIC POWER CO INC
4	Feb 21, 2018	Statement of changes in beneficial ownership of securities html  doc  pdf 	AMERICAN ELECTRIC POWER CO INC
4	Feb 21, 2018	Statement of changes in beneficial ownership of securities html  doc  pdf 	AMERICAN ELECTRIC POWER CO INC
4	Feb 21, 2018	Statement of changes in beneficial ownership of securities html  doc  pdf 	AMERICAN ELECTRIC POWER CO INC

4	Feb 21, 2018	Statement of changes in beneficial ownership of securities <div><div>html</div><div>doc</div><div>pdf</div></div>	AMERICAN ELECTRIC POWER CO INC
SC 13G/A	Feb 13, 2018	An amendment to the SC 13G filing <div><div>html</div><div>doc</div><div>pdf</div></div>	AMERICAN ELECTRIC POWER CO INC
4/A	Feb 13, 2018	Amendment to a previously filed 4 <div><div>html</div><div>doc</div><div>pdf</div></div>	AMERICAN ELECTRIC POWER CO INC
SC 13G/A	Feb 12, 2018	An amendment to the SC 13G filing <div><div>html</div><div>doc</div><div>pdf</div><div>xls</div></div>	AMERICAN ELECTRIC POWER CO INC
4	Feb 9, 2018	Statement of changes in beneficial ownership of securities <div><div>html</div><div>doc</div><div>pdf</div></div>	AMERICAN ELECTRIC POWER CO INC
SC 13G/A	Jan 29, 2018	An amendment to the SC 13G filing <div><div>html</div><div>doc</div><div>pdf</div></div>	AMERICAN ELECTRIC POWER CO INC
8-K	Jan 25, 2018	Report of unscheduled material events or corporate event <div><div>html</div><div>doc</div><div>pdf</div><div>xls</div></div>	AMERICAN ELECTRIC POWER CO INC

4	Jan 2, 2018	Statement of changes in beneficial ownership of securities <div><div>html</div><div>doc</div><div>pdf</div></div>	AMERICAN ELECTRIC POWER CO INC
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4	Jan 2, 2018	Statement of changes in beneficial ownership of securities	AMERICAN ELECTRIC POWER CO INC

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4	Jan 2, 2018	<div>Statement of changes in beneficial ownership of securities</div> <div><div>html</div><div>doc</div><div>pdf</div></div>	AMERICAN ELECTRIC POWER CO INC
4	Jan 2, 2018	<div>Statement of changes in beneficial ownership of securities</div> <div><div>html</div><div>doc</div><div>pdf</div></div>	AMERICAN ELECTRIC POWER CO INC
4	Jan 2, 2018	<div>Statement of changes in beneficial ownership of securities</div> <div><div>html</div><div>doc</div><div>pdf</div></div>	AMERICAN ELECTRIC POWER CO INC
4	Jan 2, 2018	<div>Statement of changes in beneficial ownership of securities</div> <div><div>html</div><div>doc</div><div>pdf</div></div>	AMERICAN ELECTRIC POWER CO INC

Other Statements

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- [Kentucky Power Company \(after 8/1/2007\)](#)
- [AEP Texas \(before 11/17/2017\)](#)
- [AEP Texas Central Company \(after 8/1/2007\)](#)
- [AEP Texas North Company \(after 8/1/2007\)](#)

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


















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



















Filing	Date	Description	Company
4	Apr 1, 2019	Statement of changes in beneficial ownership of securities <div><div>html</div><div>doc</div><div>pdf</div></div>	AMERICAN ELECTRIC POWER CO INC
4	Apr 1, 2019	Statement of changes in beneficial ownership of securities <div><div>html</div><div>doc</div><div>pdf</div></div>	AMERICAN ELECTRIC POWER CO INC
4	Apr 1, 2019	Statement of changes in beneficial ownership of securities	AMERICAN ELECTRIC POWER CO INC



















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4	Apr 1, 2019	<div>Statement of changes in beneficial ownership of securities</div> <div>html</div> <div>doc</div> <div>pdf</div>	AMERICAN ELECTRIC POWER CO INC
4	Apr 1, 2019	<div>Statement of changes in beneficial ownership of securities</div> <div>html</div> <div>doc</div> <div>pdf</div>	AMERICAN ELECTRIC POWER CO INC
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4	Apr 1, 2019	Statement of changes in beneficial ownership of securities <div><div>html</div><div>doc</div><div>pdf</div></div>	AMERICAN ELECTRIC POWER CO INC
4	Apr 1, 2019	Statement of changes in beneficial ownership of securities <div><div>html</div><div>doc</div><div>pdf</div></div>	AMERICAN ELECTRIC POWER CO INC
8-A12B	Mar 20, 2019	Registration of certain classes of securities 12(b) of the Securities Exchange Act <div><div>html</div><div>doc</div><div>pdf</div><div>xls</div></div>	AMERICAN ELECTRIC POWER CO INC
8-K	Mar 19, 2019	Report of unscheduled material events or corporate event <div><div>html</div><div>doc</div><div>pdf</div><div>xls</div></div>	AMERICAN ELECTRIC POWER CO INC
424B2	Mar 18, 2019	Form of prospectus filed in connection with primary offering of securities on a delayed basis <div><div>html</div><div>doc</div><div>pdf</div><div>xls</div></div>	AMERICAN ELECTRIC POWER CO INC
FWP	Mar 15, 2019	FWP <div><div>html</div><div>doc</div><div>pdf</div><div>xls</div></div>	AMERICAN ELECTRIC POWER CO INC
424B5	Mar 14, 2019	Form of prospectus disclosing information, facts, events covered in both forms 424B2, 424B3 <div><div>html</div><div>doc</div><div>pdf</div><div>xls</div></div>	AMERICAN ELECTRIC POWER CO INC

DEFA14A	Mar 13, 2019	Additional proxy soliciting materials - definitive html doc pdf xls	AMERICAN ELECTRIC POWER CO INC
DEF 14A	Mar 13, 2019	Official notification to shareholders of matters to be brought to a vote ("Proxy") html doc pdf xls	AMERICAN ELECTRIC POWER CO INC
PRE 14A	Feb 26, 2019	A preliminary proxy statement providing notification matters to be brought to a vote html doc pdf xls	AMERICAN ELECTRIC POWER CO INC
10-K	Feb 21, 2019	Annual report which provides a comprehensive overview of the company for the past year html doc pdf xbrl xls	AMERICAN ELECTRIC POWER CO INC
4	Feb 19, 2019	Statement of changes in beneficial ownership of securities html doc pdf	AMERICAN ELECTRIC POWER CO INC
4	Feb 19, 2019	Statement of changes in beneficial ownership of securities html doc pdf	AMERICAN ELECTRIC POWER CO INC
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4	Feb 19, 2019	Statement of changes in beneficial ownership of securities <div><div>html</div><div>doc</div><div>pdf</div></div>	AMERICAN ELECTRIC POWER CO INC
SC 13G/A	Feb 11, 2019	An amendment to the SC 13G filing <div><div>html</div><div>doc</div><div>pdf</div><div>xls</div></div>	AMERICAN ELECTRIC POWER CO INC
SC 13G/A	Feb 4, 2019	An amendment to the SC 13G filing <div><div>html</div><div>doc</div><div>pdf</div></div>	AMERICAN ELECTRIC POWER CO INC
8-K	Jan 24, 2019	Report of unscheduled material events or corporate event <div><div>html</div><div>doc</div><div>pdf</div><div>xls</div></div>	AMERICAN ELECTRIC POWER CO INC
4	Jan 2, 2019	Statement of changes in beneficial ownership of securities <div><div>html</div><div>doc</div><div>pdf</div></div>	AMERICAN ELECTRIC POWER CO INC
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4	Jan 2, 2019	Statement of changes in beneficial ownership of securities <div><div>html</div><div>doc</div><div>pdf</div></div>	AMERICAN ELECTRIC POWER CO INC
4	Jan 2,	Statement of changes in beneficial ownership of securities	AMERICAN ELECTRIC POWER

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4	Jan 2, 2019	Statement of changes in beneficial ownership of securities html  doc  pdf 				AMERICAN ELECTRIC POWER CO INC

Other Statements

- [AEP Generating Company \(after 8/1/2007\)](#)
- [Kentucky Power Company \(after 8/1/2007\)](#)
- [AEP Texas \(before 11/17/2017\)](#)
- [AEP Texas Central Company \(after 8/1/2007\)](#)
- [AEP Texas North Company \(after 8/1/2007\)](#)

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SEC FILINGS

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2017

Filing	Date	Description	Company
10-Q	Oct 27, 2017	Quarterly report which provides a continuing view of a company's financial position <div>htmldocpdfxbrlxls</div>	INDIANA MICHIGAN POWER CO
10-Q	Jul 27, 2017	Quarterly report which provides a continuing view of a company's financial position <div>htmldocpdfxbrlxls</div>	INDIANA MICHIGAN POWER CO
8-K	Jun 29, 2017	Report of unscheduled material events or corporate event <div>htmldocpdfxls</div>	INDIANA MICHIGAN POWER CO

424B2	Jun 27, 2017	Form of prospectus filed in connection with primary offering of securities on a delayed basis <div><div>html</div><div>doc</div><div>pdf</div><div>xls</div></div>	INDIANA MICHIGAN POWER CO
FWP	Jun 26, 2017	FWP <div><div>html</div><div>doc</div><div>pdf</div><div>xls</div></div>	INDIANA MICHIGAN POWER CO
424B5	Jun 26, 2017	Form of prospectus disclosing information, facts, events covered in both forms 424B2, 424B3 <div><div>html</div><div>doc</div><div>pdf</div><div>xls</div></div>	INDIANA MICHIGAN POWER CO
10-Q	Apr 28, 2017	Quarterly report which provides a continuing view of a company's financial position <div><div>html</div><div>doc</div><div>pdf</div><div>xbrl</div><div>xls</div></div>	INDIANA MICHIGAN POWER CO
10-K	Feb 28, 2017	Annual report which provides a comprehensive overview of the company for the past year <div><div>html</div><div>doc</div><div>pdf</div><div>xbrl</div><div>xls</div></div>	INDIANA MICHIGAN POWER CO

Other Statements

- [AEP Generating Company \(after 8/1/2007\)](#)
- [Kentucky Power Company \(after 8/1/2007\)](#)
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- [AEP Texas Central Company \(after 8/1/2007\)](#)
- [AEP Texas North Company \(after 8/1/2007\)](#)

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SEC FILINGS

View
Indiana Michigan Power Company
Year
2018

Filing	Date	Description	Company
10-Q	Oct 25, 2018	<div>Quarterly report which provides a continuing view of a company's financial position</div> <div><div>html?</div><div>doc?</div><div>pdf?</div><div>xbrl?</div><div>xls?</div></div>	INDIANA MICHIGAN POWER CO
8-K	Aug 8, 2018	<div>Report of unscheduled material events or corporate event</div> <div><div>html?</div><div>doc?</div><div>pdf?</div><div>xls?</div></div>	INDIANA MICHIGAN POWER CO
424B2	Aug 7, 2018	<div>Form of prospectus filed in connection with primary offering of securities on a delayed basis</div> <div><div>html?</div><div>doc?</div><div>pdf?</div><div>xls?</div></div>	INDIANA MICHIGAN POWER CO

FWP	Aug 6, 2018	FWP <div><div>html?</div><div>doc?</div><div>pdf?</div><div>xls?</div></div>	INDIANA MICHIGAN POWER CO
424B5	Aug 6, 2018	Form of prospectus disclosing information, facts, events covered in both forms 424B2, 424B3 <div><div>html?</div><div>doc?</div><div>pdf?</div><div>xls?</div></div>	INDIANA MICHIGAN POWER CO
10-Q	Jul 26, 2018	Quarterly report which provides a continuing view of a company's financial position <div><div>html?</div><div>doc?</div><div>pdf?</div><div>xbnl?</div><div>xls?</div></div>	INDIANA MICHIGAN POWER CO
EFFECT	May 30, 2018	EFFECT <div><div>html?</div><div>doc?</div><div>pdf?</div></div>	INDIANA MICHIGAN POWER CO
S-3	May 22, 2018	Simplified registration form <div><div>html?</div><div>doc?</div><div>pdf?</div><div>xls?</div></div>	INDIANA MICHIGAN POWER CO
8-K	May 3, 2018	Report of unscheduled material events or corporate event <div><div>html?</div><div>doc?</div><div>pdf?</div><div>xls?</div></div>	INDIANA MICHIGAN POWER CO
424B2	May 2, 2018	Form of prospectus filed in connection with primary offering of securities on a delayed basis <div><div>html?</div><div>doc?</div><div>pdf?</div><div>xls?</div></div>	INDIANA MICHIGAN POWER CO

FWP	Apr 30, 2018	FWP <div><div>html?</div><div>doc?</div><div>pdf?</div><div>xls?</div></div>	INDIANA MICHIGAN POWER CO
424B5	Apr 30, 2018	Form of prospectus disclosing information, facts, events covered in both forms 424B2, 424B3 <div><div>html?</div><div>doc?</div><div>pdf?</div><div>xls?</div></div>	INDIANA MICHIGAN POWER CO
10-Q	Apr 26, 2018	Quarterly report which provides a continuing view of a company's financial position <div><div>html?</div><div>doc?</div><div>pdf?</div><div>xbnl?</div><div>xls?</div></div>	INDIANA MICHIGAN POWER CO
10-K	Feb 23, 2018	Annual report which provides a comprehensive overview of the company for the past year <div><div>html?</div><div>doc?</div><div>pdf?</div><div>xbnl?</div><div>xls?</div></div>	INDIANA MICHIGAN POWER CO

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- [AEP Texas North Company \(after 8/1/2007\)](#)

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Indiana Michigan Power Company
Year
2019

Filing	Date	Description	Company
10-K	Feb 21, 2019	<div>Annual report which provides a comprehensive overview of the company for the past year</div> <div><div>html?</div><div>doc?</div><div>pdf?</div><div>xbrl?</div><div>xls?</div></div>	INDIANA MICHIGAN POWER CO

Other Statements

- [AEP Generating Company \(after 8/1/2007\)](#)
- [Kentucky Power Company \(after 8/1/2007\)](#)
- [AEP Texas \(before 11/17/2017\)](#)
- [AEP Texas Central Company \(after 8/1/2007\)](#)
- [AEP Texas North Company \(after 8/1/2007\)](#)



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INDIANA MICHIGAN POWER COMPANY
Forward-Looking Test Year: Twelve Months Ending December 31, 2020
Historic Base Period: Twelve Months Ending December 31, 2018

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Description

1-5-7(5)

The results of the latest FERC staff audit of the utility for compliance with the FERC Uniform System of Accounts.

Forward-Looking Test Year and Historic Base Period:

Please see Attachment 1-5-7(5) 1996 FERC Audit Report.

FEDERAL ENERGY REGULATORY COMMISSION

WASHINGTON, D.C. 20426

In Reply Refer To:

OCA-DE/HO

Docket Nos. FA96-38-000;
FA96-38-001; FA96-38-002

DEC 3 1997

Indiana Michigan Power Company
Attention: Mr. Len Assante
Controller
1 Riverside Plaza
Columbus, OH 43215

Ladies and Gentlemen:

The Division of Electric and Hydropower Operations of the Office of Chief Accountant has examined the books and records of Indiana Michigan Power Company for the period January 1, 1991 through December 31, 1996. The purpose of the examination was to evaluate your Company's compliance with Commission accounting and reporting regulations contained in the Uniform System of Accounts, Annual Report FERC Form No. 1, and the related regulations. The examination included selective tests of the accounting records, review of the internal control structure, and other tests and procedures considered necessary under the circumstances.

The Division of Electric and Hydropower Operations recommended corrective actions on certain findings of noncompliance with the Commission's accounting, financial reporting, and/or related regulations. Part I of the enclosed audit report describes the findings and recommendations. By letter dated November 24, 1997, your Company agreed to adopt the recommended corrective actions in Part I. I hereby approve and direct the recommended corrective actions in Part I.

The issues set forth in Part II on the accounting classification of decommissioning expense and service company billings are deferred for further study. The issues have been assigned as Docket Nos. FA96-38-001 and FA96-38-002.

With respect to the tariff matter discussed in Part I, Compliance Exception No. 1, your Company agreed to file a request with the FERC's Secretary within 60 days of this letter order seeking approval of your plan to refund DOE overcollections of spent nuclear fuel disposal costs to wholesale customers.

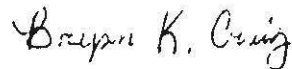
Indiana Michigan Power Company

The Michigan Public Service Commission and the Indiana Utilities Regulatory Commission did not respond with any objections to the forgoing matters.

The Commission delegated authority to act in this matter to the Acting Director, Division of Electric and Hydropower Operations under 18 C.F.R. § 375.303. This letter order constitutes final agency action on the corrective actions approved and directed in this report. Within 30 days of the date of this order, your Company may file a request for rehearing by the Commission under 18 C.F.R. § 385.713.

This letter order is without prejudice to the Commission's right to require hereafter any adjustments it may consider proper from additional information that may come to its attention.

Sincerely,



Bryan K. Craig, Acting
Director Division of Electric
and Hydropower Operations

Enclosure

Results of the Examination
of the
Books and Records
of

Indiana Michigan Power Company
Docket Nos. FA96-38-000
FA96-38-001; and FA96-38-002

For the Period
1/1/91 through 12/31/96

Conducted by
Division of Electric and Hydropower Operations
Office of the Chief Accountant
Federal Energy Regulatory Commission

Indiana Michigan Power Company

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I. COMPLIANCE EXCEPTIONS

Indiana Michigan Power Company (the Company) agreed to the recommended corrective action on the following compliance matters:

1. Accounting and Billing of Refunds of Spent Nuclear Fuel Disposal Costs

The Company's accounting and billing related to refunds from the Department of Energy's (DOE) overcharges of spent nuclear disposal costs (SNFDC) was deficient as follows:

- It recorded the interest income on SNFDC overcharges in the wrong account (Account 518, Nuclear Fuel Expense, instead of Account 419, Interest and Dividend Income).
- It did not refund the amounts in the correct period.

Recommendations

We recommend the Company:

- (1) revise procedures to ensure that it records interest income in the correct account; and
- (2) make a filing with the FERC and seek approval for the method used to refund the monies to its wholesale customers.

Facts

The Company owns 100% of the two-unit Donald C. Cook nuclear plant.

According to the Nuclear Waste Policy Act of 1982 (NWPAA), the Department of Energy (DOE) established the Standard Contract for Disposal of Spent Nuclear Fuel and/or High-Level Radioactive Waste on April 18, 1983. These regulations require utilities to pay for the disposal of their spent nuclear fuel. The DOE ordered the utilities to pay a one mill per kilowatt hour of the gross power generated at each nuclear unit.

The Company accrued the SNFDC amounts by debiting Account 518, Nuclear Fuel Expense, and crediting Account 242, Miscellaneous Current and Accrued Liabilities. It included the SNFDC charges as a cost of fuel in determining FAC billings to wholesale customers.

Indiana Michigan Power Company

In March 1989, the U.S. Court of appeals ruled that under the enabling legislation the DOE could only assess the one mill disposal fee on electricity that is both generated and actually sold. Therefore, the previous guidelines for "generation net of station use" was an invalid basis for the assessment because it did not take into consideration the losses that occurred between the busbar and the point of sale. The DOE issued a final ruling in December 1991 which was effective January 30, 1992.

The DOE ruling requires each utility to calculate the estimated amount of electricity generated and sold from a specific nuclear plant using company level data on (1) electricity sold to ultimate consumers, and (2) electricity sold for resale. In turn, these components will be adjusted for the amount of electricity lost or otherwise not sold. The DOE implemented the refund process for overpayments through credits against quarterly payments as follows:

- FY 1992 8%
- FY 1993 43%
- FY 1994 49%

Company Accounting and Billing

In 1992, the DOE notified the Company by letter of the total amount of credit it could take for each FY. The Company received credits totaling \$11,599,320 (\$8,409,052 principal and \$3,190,268 interest) during FY 92 through FY 95. In March 1992, the Company recognized the receivable from the DOE by debiting Account 143, Other Accounts Receivable, for the current portion, Account 186, Miscellaneous Deferred Debits, for the long-term portion, and crediting Accounts 242, Miscellaneous Current and Accrued Assets, and Account 253, Other Deferred Credits, respectively. It recorded the refunds of both principal and interest by debiting Account 232, Accounts Payable, and crediting Account 518 in the period that it was able to apply the credit to payments to the DOE. The Company reversed the annual portion of the original entry as it received the credits. It included the amounts recorded in Account 518 in FAC billings to wholesale customers.

Discussion of Accounting and Billing Requirements

The Company's accounting and billing for the SNFDC refunds of principal and interest was deficient as follows:

1. The instructions to Account 419 state in part:

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A. This account shall include interest revenues on securities, loans, notes, advances, special deposits, tax refunds and all other interest-bearing assets

The Company should have recorded the interest payments that it received from the DOE in Account 419 instead of Account 518.

2. The Company did not seek FERC approval for its plan of refunding the principal and interest of the SNFDC refund amounts to its wholesale customers through the FAC as it received the credits.

The FERC has addressed its policy related to fuel refunds in a number of cases.

On April 29, 1985, the FERC issued a decision in a case involving fuel supplier refunds received by Southern California Edison Company (Edison). (31 FERC ¶ 61,113 at 61,231) The FERC stated:

With regard to the Cities' request that Edison be ordered to pass any future refunds through the fuel adjustment clause, we note that refunds through the fuel clause itself are not mandatory, although such flow-through may be appropriate, depending on the amount of the refund and how recently the related charges were collected. Since we cannot tell in advance which type of refund procedures would be appropriate, we shall deny Cities' request that Edison be required to automatically pass through the fuel clause any future refunds. However, Edison and other utilities must either employ such a flow through of corrections to Account 151 items or propose an alternative means of returning these amounts to customers.

On June 25, 1993, the FERC issued a decision to South Carolina Electric and Gas Company in Docket No. EL93-17-000, involving the issue of DOE refunds of spent nuclear fuel disposal costs in FAC billings. (63 FERC ¶ 61,335 at 63,198) The FERC stated:

Section 35.14 of the Commission's Regulations limits the fuel adjustment clause to current fuel costs. Because the credits received from DOE are not related to the current fuel, SCE&G's proposal requires waiver of Section 35.14

Conclusion

In summary, the DOE refunds related to nuclear fuel consumed in previous period and not to fuel consumed in the period of the refund. Therefore, the Company's plan of including the DOE

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refunds as a component of the current cost of nuclear fuel in FAC billings to wholesale customers required specific FERC approval.

2. Accounting for Depreciation Expense

The Company did not receive FERC approval to revise the rates used for recording depreciation expense.

Recommendation

We recommend the Company make a filing by December 31, 1997, to obtain FERC approval for the changes to previously approved depreciation rates made after April 19, 1994. The Company shall submit the necessary information to support the previously mentioned depreciation rate changes.

Facts

The Company falls under three different rate jurisdictions: Indiana Utility Regulatory Commission (IURC), Michigan Public Service Commission (MPSC), and the FERC. For accounting purposes, the Company uses blended depreciation rates. 1/ The FERC approved the Company's depreciation rates under FERC Docket No. ER90-269-000, effective October 21, 1990. Since then, the Company changed its depreciation rates several times during 1992 through 1996.

The Company made depreciation rates changes based on the following orders:

<u>Date</u>	<u>Case Number</u>	<u>Commission</u>
March 1, 1992	U-9656	MPSC
December 1, 1993	Cause 39314	IURC
January 1, 1995	U-10461	MPSC
January 1, 1996	U-10461	MPSC

The Company did not request nor receive the FERC's approval for any changes it made to its depreciation rates.

The Company followed the procedure of calculating depreciation charges to record in Accounts 403, Depreciation

1/ The Company calculates its blended depreciation rates by taking the jurisdictionally approved rates and multiplying the rates by the jurisdictional percentage.

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Expense, and 108, Accumulated Provision for Depreciation of Electric Utility Plant, based on blended rates. When the Company received approval to change rates in one jurisdiction, that rate change caused the blended rate to change.

The following table shows the approved FERC rates and the rates the Company actually used during 1992 through 1996:

Plant <u>Function</u>	FERC <u>Rates</u>	1992 <u>Rates</u> <u>Used</u>	1993 <u>Rates</u> <u>Used</u>	1994 <u>Rates</u> <u>Used</u>	1995 <u>Rates</u> <u>Used</u>	1996 <u>Rates</u> <u>Used</u>
Production	3.62	3.74	3.82	3.79	3.78	3.76
Transmission	2.09	2.08	2.08	1.90	1.86	1.86
Distribution	3.65	3.63	3.67	4.11	4.11	4.10
General	2.84	3.23	2.90	3.75	3.81	3.83

The following summary shows that the Company recorded more depreciation expense than had it used the FERC approved depreciation rates:

<u>Years</u>	<u>Recorded</u> <u>Depreciation</u>	<u>FERC</u> <u>Depreciation</u>	<u>Over</u> <u>(Under)</u>
1992	\$ 133,079,981	\$ 129,509,152	\$ 3,570,829
1993	138,483,404	132,638,655	5,844,749
1994	135,869,138	128,356,122	7,513,016
1995	138,220,680	131,084,353	7,136,327
1996	<u>139,644,269</u>	<u>132,679,417</u>	<u>6,964,852</u>
Total	\$ <u>685,297,472</u>	\$ <u>654,267,699</u>	\$ <u>31,029,773</u>

Discussion of Accounting Requirements

The Company's procedure of changing depreciation rates without FERC approval was not consistent with Section 302 of the Federal Power Act (FPA).

Section 302(a) of the FPA states in part:

The Commission may, from time to time, ascertain and determine, and by order fix, the proper and adequate rates of depreciation of the several classes of property of each licensee and public utility. Each licensee and public utility shall conform its depreciation accounts to the rates so ascertained, determined and fixed. The licensees and public utilities subject to the jurisdiction of the Commission shall not charge to operating expenses and depreciation charges on classes of property other than those

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prescribed by the Commission, or charge with respect to any class of property a percentage of depreciation other than that prescribed therefor by the Commission. No such licensee or public utility shall in any case include in any form under its operating or other expenses any depreciation or other charge or expenditure included elsewhere as a depreciation charge or otherwise under its operating or other expenses. Nothing in this section shall limit the power of a state commission to determine in the exercise of its jurisdiction, with respect to any public utility, the percentage rate of depreciation to be allowed, as to any class of property of such public utility, or the composite depreciation rate, for the purpose of determining rates or charges.

The FERC addressed the procedures for revising depreciation rates on April 19, 1994, in a case involving Midwest Power Systems Inc. (Docket No. AC94-17-001, 67 FERC ¶ 61,076 at 61,209). In its order to Midwest, the FERC stated:

The Commission has the authority under section 302 of the Federal Power Act to determine and fix proper and adequate depreciation rates. Public utilities are required to use these prescribed depreciation rates in recording depreciation expense . . . Midwest Power did not seek prior approval from the Commission before changing its depreciation rates, nor has it sought approval retroactively. It merely gave notice of its change in depreciation rates, and only after the fact. Midwest Power's course of action here is inconsistent with the applicable statutory requirements, and is also contrary to the Commission's duty under the Federal Power Act to review the adequacy of depreciation rates and depreciation reserves.

In Midwest Power, the FERC provided the following guidance for changing depreciation rates:

Midwest Power should have submitted a formal request to the Commission asking for approval of its proposed change in its depreciation rate, so that the Commission would have an opportunity to review the proposal in terms of whether it was consistent with the applicable statutory provisions. . . .

Also, Midwest addressed the FERC's jurisdiction related to depreciation rate changes when a utility sells power in an area primarily regulated by a public utility commission. The FERC stated:

Indiana Michigan Power Company

Likewise, the actions of the Iowa Utilities Board in retail electric ratemaking proceedings do not bind the Commission as to issues under the Federal Power Act.

On May 15, 1997, the FERC issued an order to MidAmerican Energy Company (formerly Midwest Power) clarifying the filing requirements for depreciation rate changes. 2/ The FERC decided that utilities had to make a separate filing for any depreciation rate changes made after April 19, 1994.

Conclusion

Based on the above requirements, the Company is only allowed to record depreciation expense using rates approved by FERC. The depreciation rates the Company incorporated in Docket No. ER90-269-000 were the last rates approved by the FERC. The Company should have made a filing with the FERC before changing those depreciation rates, and obtained approval to make the changes.

3. Accounting for Settlement Costs

The Company used the wrong accounts to record costs to settle employment suits.

Recommendation

We recommend the Company revise procedures to ensure it records settlement payments in Account 426.5, Other Deductions, consistent with the requirements of the Uniform System of Accounts.

Facts

During 1995 and 1996, the AEP Service Company paid certain employment settlement costs. It recorded the settlement fees of \$47,500 in Work Order No. 9988 - AEPSC Overheads. The Service Company allocated this work order to all the AEP Service Company Work Orders based on salaries. The Service Company then billed out to the AEP System companies all its costs based upon SEC approved allocations for each individual work order. As a result, the Company recorded these settlement costs in every account charged as a result of the AEP Service Company billing.

2/ 79 FERC ¶61,169.

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The effect of these transactions on the individual operating companies was not material.

Discussion of Accounting Requirements

Accounting Release No. 12, issued February 12, 1980, requires companies to charge expenditures resulting from compromise settlements or consent decrees to Account 426.5.

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II. Deferred Matters

1. Accounting for Decommissioning Costs

The Company owns and operates the two-unit Donald C. Cook nuclear plant. It placed the units into service in 1975 and 1978.

The Company recorded decommissioning expense by debiting Account 524, Miscellaneous Nuclear Power Expenses, and crediting Account 228.4, Accumulated Miscellaneous Operating Provisions.

The Office of the Chief Accountant is currently studying the issue of accounting for decommissioning on an industry-wide basis. Therefore, the Division of Audits did not make any further recommendations on the subject pending completion of the study and any resulting FERC action. The accounting classification for the decommissioning expense will be resolved in a separate docket, Docket FA96-38-001.

2. Accounting Classification for Service Company Billings

AEPSC is a subsidiary of American Electric Power Corporation (AEP). It provides various services to affiliated AEP subsidiaries, including system planning, engineering, financial, accounting, public affairs, fuel procurement and customer services.

AEPSC is subject to the Public Utility Holding Company Act (PUCHA) which the Securities and Exchange Commission (SEC) administers. AEPSC maintains its accounts based on the SEC's Uniform System of Accounts for mutual service companies.

AEPSC first assigns all costs to various expense and other accounts. Then, it assigns all direct and indirect costs to various billable projects or work orders. 3/ Direct costs include labor and labor fringes, such as payroll taxes and employee benefits. Indirect amounts include overhead amounts not specifically assignable to the work orders, such as administrative and general salaries, miscellaneous general expenses, depreciation, maintenance of general plant, etc.

3/ When AEPSC performs specific work for more than one company within the holding company group, it uses an SEC approved method for assigning the cost among the various members.

Indiana Michigan Power Company

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AEPSC bills interest on working capital loans and income taxes to the various operating companies as separate items apart from the normal fully allocated billable work orders.

AEPSC's invoices rendered to the Company and the other AEP subsidiaries include a cost breakdown for each work order between direct and overhead costs. The subsidiaries use the accounting classifications AEPSC provides to assign costs to its various accounts. Under this procedure, the AEP subsidiaries classified certain AEPSC administrative and general expenses, payroll taxes, etc., to accounts other than those that it would charge if it directly incurred the expenditures. For example, charges for direct labor costs to particular projects and accounts included additional costs related to employment taxes, pensions, other employee benefits, administrative and general expenses, and depreciation and maintenance of the office building owned by AEPSC. Also, the AEP subsidiaries recorded income taxes and interest costs separately billed by AEPSC in Account 930.2, Miscellaneous General Expenses.

Discussion of Accounting Requirements

General Instruction No. 14, Transactions with Associated Companies, of the Uniform System of Accounts states:

Each utility shall keep its accounts and records so as to be able to furnish accurately and expeditiously statements of all transactions with associated companies. The statements may be required to show the general nature of the transactions, the amounts involved therein and the amounts included in each accounts prescribed herein with respect to such transactions. **Transactions with associated companies shall be recorded in the appropriate accounts for transactions of the same nature.** Nothing herein contained, however, shall be construed as restraining the utility from subdividing accounts for the purpose of recording separately transactions with associated companies. [Emphasis added.]

The Office of the Chief Accountant is currently studying the issue of classification of affiliated company charges on an industry-wide basis. Therefore, the Division of Audits did not make any further recommendations on the subject pending completion of the study and any resulting FERC action. The accounting for the classification of affiliated company charges will be resolved in a separate docket, Docket FA96-38-002.

INDIANA MICHIGAN POWER COMPANY
Forward-Looking Test Year: Twelve Months Ending December 31, 2020
Historic Base Period: Twelve Months Ending December 31, 2018

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Description

1-5-7(6) The utility's operating and construction budgets for (A) the test year, and (B) the year following the test year

Forward-Looking Test Year and Historic Base Period:

Please see 1-5-7(6) Operating for I&M's operating budget for the historic base period, projected 2019 and forward-looking test year. Please see Company witness Heimberger Attachment NAH-6 for I&M's construction budget for the historic base period, projected 2019 and forward-looking test year. In addition, please see the Company's testimony, exhibits and attachments supporting the forward-looking test year in this proceeding.

Indiana Michigan Power Company
Historic and Forecasted O&M Expenses
(\$000)

Line No.	Item	Operations and Maintenance Expense						
		Actual					Forecast	
		2014	2015	2016	2017	2018	2019	TY 2020
1	Steam Generation	\$ 152,499	\$ 130,976	\$ 112,830	\$ 111,608	\$ 121,299	\$ 114,498	\$ 109,422
2	Nuclear Generation	\$ 251,533	\$ 258,134	\$ 252,159	\$ 244,149	\$ 257,277	\$ 256,939	\$ 252,526
3	Hydro Generation	\$ 3,099	\$ 3,506	\$ 3,583	\$ 4,134	\$ 5,018	\$ 3,322	\$ 3,553
4	Other Generation	\$ 6,315	\$ 5,976	\$ 6,706	\$ 6,590	\$ 6,938	\$ 3,083	\$ 3,244
5	All Generation	\$ 413,447	\$ 398,592	\$ 375,279	\$ 366,481	\$ 390,532	\$ 377,842	\$ 368,744
6	Transmission	\$ 87,340	\$ 90,988	\$ 102,325	\$ 145,829	\$ 125,182	\$ 162,124	\$ 213,902
7	Distribution	\$ 64,522	\$ 56,683	\$ 67,671	\$ 67,239	\$ 81,401	\$ 67,815	\$ 76,349
8	Customer and Information	\$ 38,271	\$ 43,635	\$ 44,404	\$ 47,076	\$ 52,365	\$ 59,352	\$ 60,753
9	Sales	\$ 212	\$ 314	\$ 66	\$ 211	\$ 215	\$ 370	\$ 373
10	Administrative and General	\$ 126,248	\$ 115,453	\$ 114,698	\$ 107,631	\$ 95,144	\$ 105,919	\$ 103,990
11	Total O&M Expense	\$ 730,040	\$ 705,665	\$ 704,443	\$ 734,467	\$ 744,838	\$ 773,422	\$ 824,112

Note: Generation includes Emissions and Allowances, but excludes Fuel and Purchased Power.

INDIANA MICHIGAN POWER COMPANY
Forward-Looking Test Year: Twelve Months Ending December 31, 2020
Historic Base Period: Twelve Months Ending December 31, 2018

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Description

1-5-7(7)	A statement of the budgeting assumptions included in the budgets listed in subdivision (6).
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Forward-Looking Test Year and Historic Base Period:

Please see Attachment 1-5-7(7) for the Corporate Budgeting Guidelines. In addition, please see the Company's testimony, exhibits and attachments supporting the forward-looking test year in this proceeding.

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Budgeting Assumptions

2019-2028 Targets

The starting point for all business unit/corporate group direct organizational targets is the last official long-range plan, which was finalized in February 2018 (as reflected in the "Control" measure within UI and EPM). Direct organizational targets will then be adjusted by approved fund transfers between organizations and any other changes as approved by the SVP-CP&B.

Operating Companies and Business Units will need to have ongoing communication regarding work plans, prioritization of resource needs, and other issues that affect the budget. The operating companies and business units should agree on prioritization of work and adjust business unit direct targets accordingly. All changes between business unit spend for an operating company should result in a net zero impact to the overall target. (Note: changes to business unit direct targets based on re-prioritization needs to be communicated to the respective CP&B PAR groups as decisions are made.)

The IRC Meetings between each Operating Company and Executive Management will review the base financial plan and discuss alternative scenarios of spend as requested by the operating companies. As a result of the IRC Meetings, further reallocation and adjustments may occur prior to finalizing the control budget for 2019 and long-range plan.

2019-2028 Labor Assumptions

The initial labor feed provided by HR includes actual employees and approved open positions as of **April 6, 2018**. Labor is being escalated as follows:

- Merit eligible population – 3.5% for 2019-2020 and 3.0% for 2021-2028.
- Physical/craft population – 3.5% for 2019-2020 and 2.5% for 2021-2028.

While most increases occur on April 1st, the labor feed will incorporate increases for other times as well based on the given complement. Approved open positions are priced at 20% into the range for salaried job codes and at the first step of the job for those on a wage schedule. Modifications to the labor complement may be entered by individual business units. It is the responsibility of the individual business units to work directly with their HR Field Operations personnel to align budget changes with HRNOW.

2019-2028 Demand Fringe Rate Assumptions

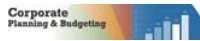
Demand Fringe is out of the departmental target, but is still required for billing purposes related to Service Corp Billing and Balance Sheet Overhead processes. Demand Fringe will be calculated when allocations are run using direct labor input as the basis. Calculated amounts will likely change as the budget process proceeds and are not final until the last allocation run. Fringe rates used in this processes will be posted on the CP&B website when available.

2019-2028 Acquisitions or Divestitures

Any acquisition or divestiture reflected in the budget should have definitive plans and schedules in place for the transaction. A projected acquisition or divestiture without any specific plans should not be reflected in the budget unless specific assumptions have been identified and coordinated with CP&B. Business units who budget anything related to an acquisition or divestiture should coordinate with CP&B to ensure that all aspects of the transaction are appropriately modeled.

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Labor Budgeting

Human Resources Labor Feed

Prior to the start of the control forecast process HR provides a labor file used as the basis of the "labor feed" into the budget system for each department. This labor data should be reviewed closely for validity at the start of the budgeting process.

This labor feed includes:

- *Total headcount by month* for current complement and approved open positions that are effective as of the date listed in the Labor Assumptions section of the [Budgeting Assumptions](#) page. CP&B will provide a listing of included employees on the Budgeting section of the CP&B [website](#) under the Statistics & Rates section.
- *Average hourly rate of pay by month*, which reflects anticipated timing of merit and general increases.

Modifications to Labor Feed

The data in the labor feed should be reviewed and verified. It is important for wage rates and headcount to be correct in order for your department's budget to be calculated accurately and to reflect the accurate number of full-time employees(FTE's). If any changes in your headcount or payroll dollars are needed, contact your respective budget coordinator/PAR representative.

An FTE should be a whole number and contain no decimals. For example, if a department had eight full-time employees and two part-time employees, that department's headcount or FTE's would be ten.

Budget Input – Labor

Budgeted straighttime labor is updated at the start of the budget cycle based on the HR labor feed. The forecasted is recalculated by year using the new labor feed rates. If there is no forecasted labor for a department, default chartfields are used. Budgeters will need to review and update the labor spread by account and project as required to correctly reflect where the labor is expected to be spent. Non productive labor is not budgeted.

Overtime labor should be budgeted based on history, unless a major project indicates a change from the norm. When entering overtime labor, budget users will input labor dollars to cost component 13B. Budgeters will need to factor any overtime rates (such as time-and-a-half) into their overtime labor budgeted dollars.

During system setup productive hours are spread evenly across the twelve month period in the first two years of the forecast. Since actual labor can vary month to month due to multiple factors (accruals/reversals, vacation, holidays, non-productive adjustments, etc.), budgeters should review their historical labor trends and adjust their monthly labor as appropriate.

Employee Labor not processed through PeopleSoft Payroll System

This section is applicable for Dolet Hills Lignite Company and Energy Supply Retail companies only.

For companies whose employees are not paid through the AEP Payroll system (off-payroll subsidiaries), labor information does not come across in the HR labor feed. Headcount information for these departments must still be maintained in UIBudgets. Labor for these groups should be budgeted to the appropriate labor accounts and cost component 190. Users will manually record fringes to the appropriate 408 and 926 accounts. When labor actuals are brought into the General Ledger via journal entry or other transaction, they should be recorded using the same cost components. Note: Labor for River Operations Trip employees should be budgeted to cost component 190, however the headcount will NOT include Trip employees.

Relocation and Lump Sum Payments

Lump Sum Payments include items such as severance, personal car allowances and other one-time payments. Although some of these items do not fall within an organizationally reported O&M or Capital Budget Category target, it is the Business Unit's or department's responsibility to budget for these items. Since the overall goal of the budgeting process is to forecast expenses for AEP on a corporate level, it is important to forecast all of your costs whether they will be included in your reported targets or not.

Note: Departmental budgeters should not budget for Educational Assistance. This will be budgeted centrally by Human Resources for all departments/organizations.

Relocation and lump sum payments should be budgeted similarly to departmental labor and other expenses (e.g. O&M, Capital, Removal, etc.), whether paid through Payroll or Accounts Payable. Users should budget to the following chartfields for relocation and lump sum payments.

Description	Cost Component	Account	Attribution Basis
Educational assistance To Be Budgeted by Human Resources Only	143	9260014	For single company ben locs – ZS039 - 100% to One Company (Direct)
Personal car allowances	143	9260000	
(1) Relocation – Taxable Expenses paid or reimbursed to employee via payroll (e.g. relocation lump sum payment, misc. moving allowance, airfare reimbursement)	142	As appropriate per function	For multi-company ben locs – as appropriate per function
(1) Relocation – Non-Taxable Expenses paid by the company on behalf of employee (e.g. fees to relocation vendor, move of household goods, certain final move expenses)	510	As appropriate per function	
	144		

Description	Cost Component	Account	Attribution Basis
Severance (not related to the Repositioning Study)		As appropriate per function	
All other lump sum payments	143	As appropriate per function	As appropriate per function

(1) If you have any questions regarding the budgeting of relocation expenses, contact [Karen Hill](#), HR Corporate Employment (8-200-1878).

Following are the 2018 relocation expense estimates

Description	Estimated Amount to Budget
New Hires	
-Regulated Co. - salary grade 10 and above/ Homeowner	\$70,000 (\$125,000> if mgmt level)
-Unregulated Co. - salary grade 26 and above/ Homeowner	
-Regulated Co. - salary grade 10 and above/ Renter	\$30,000
-Unregulated Co. - salary grade 26 and above/ Renter	
-Regulated Co. - salary grade 8 and 9	\$50,000
-Unregulated Co. - salary grade 18 through 25	
-Regulated Co. - salary grade 7 and below	\$17,000
-Unregulated Co. - salary grade 17 and below	
-Unregulated/ Regulated Co. - New Hire (new college graduate)	\$7,000
Transfers within the AEP System	
-Current exempt employee (homeowner)	\$75,000 (\$150,000> if mgmt level)
-Current exempt employee (renter)	\$30,000

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Objective of Planning and Budgeting


The overall objective of planning and budgeting is to facilitate the operational and financial planning process to meet both operating company and corporate objectives. This process results in the development of detailed work plans or budgets for the near term (1 to 2 years) and spending guidelines to support the long-range (3 to 10 years) planning process.

Plans are reviewed by the Chief Financial Officer, members of the Executive Council and the AEP Board of Directors, as necessary. Operational plans include, but are not limited to the effect of environmental laws, market prices and the economy. The Financial Plan includes the effect of these operational plans with particular attention given to the expected load and resulting revenue and expenses including O&M, Depreciation, Taxes and Interest. Cash Flows are also developed focusing on Cash from Operations, Cash from Investing Activities (Construction Expenditures) and Cash from Financing Activities. This final data also includes resulting earnings projections, balance sheet data and other cash/credit metrics.

The first year of the financial plan becomes the approved **Control Budget**. Actual results are compared to the Control Budget to monitor actual performance relative to the plan. In addition, the current plan year is updated during the year to develop year-end re-projections. To the extent actual results or the re-projections suggest results varying from the Control Budget, mid-course corrections are recommended and are considered by management as a means to get back on plan.

The **Long-Range Plan** covers a period beyond the short-term plan (1-2 years). Generally, these plans cover periods between 5 and 10 years. The development of the plan starts with a base financial forecast that is used to develop regulatory, financial and tax plans for the forecast period. The capital forecast requirements for major projects are a significant driver to these plans and serve as the basis for depreciation, financing and regulatory requirements. The results of this effort are also used to establish other items such as operation and maintenance expense levels, dividend policy, etc. These plans, in addition to internal use, may also be provided in rate case filings or rating agency reviews.

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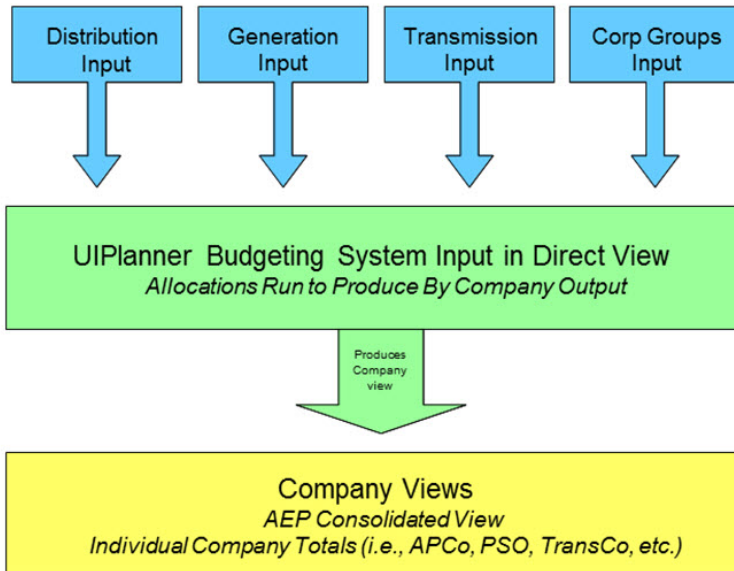
Overview of Budgeting Process

The budgeting process is performed within a matrix organization, in which both the functional Business Units (Distribution/Utilities, Generation, Transmission, Corporate) and the Operating Companies (OpCos) are responsible for developing the budget.

There are two primary views of the budget within the context of the matrix organization:

- Organizational view – also called the direct, pre-allocated, or departmental view
- Company view – also called the fully-loaded or post-allocated view

Functional groups input budgets on a departmental basis reflecting "Who is spending the money and designating how it should be billed by company"



The data in the UIPlanner Budgeting System is run through the allocations & billings process to develop a company view of the data

Company data is produced showing "Who (which company) is paying for the expenditure"


Budget data is input primarily using a direct (or pre-allocated) view. This means that departments input what they will spend with chartfield values that indicate what type of cost and which companies should be charged or billed for the costs. The direct cost view essentially answers the questions: Who (which department) is spending the money? How is it being spent and on which company's behalf? These direct budgets are developed in conjunction with the Operating Companies where the spending is to occur. Priorities are established between the Operating Companies and Business Units and adjustments are made as needed.

Corporate Planning & Budgeting runs an allocation and billing process on the data which creates the company (or post-allocated) view. The company view is essentially the "Who (which company) is paying for the expenditure?" part of the budget. Operating Companies again review their data to ensure it is in alignment with the agreed upon spending from the various Business Units and to understand the impacts of the allocations and billings process. The post-allocated data is then passed to the Financial Forecasting model for incorporation with a number of other inputs to develop the forecasted financials for all AEP companies as well as the consolidated AEP System.

During input, chartfields are selected that drive the allocations and billings. These are critical since many AEP subsidiary companies will bill each other based on the chartfields selected (especially for AEPSC because essentially all AEPSC costs bill to other AEP companies). For additional information about chartfield values, see the [Budgeting Chartfields](#) section of this site.

Note: For some Non-Utility companies, portions of the budget are entered differently than how departmental direct cost budgeting is input. Non-Utility companies budget by account up to and including EBIT (Earnings Before Interest and Income Taxes) in an income statement account view. If you are involved with budgeting for a Non-Utility company and are not familiar with the unique features of Non-Utility budgeting, please contact [Danielle Dorsey](#) (audinet 8-200-3011) to discuss further.

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Budget Input, Review and Monitoring Responsibilities

It is the responsibility of both the people who input the budget data and those who review the budget data to ensure the quality of the data in the budget will meet corporate, operating company and business unit needs.

- It is important to budget to the appropriate chartfield values because they drive various loadings, billings and allocations as well as a variety of consolidations and eliminations.
- It is important to spread dollars across the 12-month period based on when actual costs are expected to occur, taking project schedules into consideration. A 1/12th spread should be avoided, unless expenditures will actually occur in that manner.
- The budget should reflect realistic business plans, outage schedules, major project plans and other fluctuations from normal trends while meeting the approved spending levels.

Budget Input Responsibilities

The detail budget consists of O&M, Capital, Removal, Fuel, Source (Transportation, Stores, etc.), Revenue and Other Budget Categories.

It is the responsibility of each department / functional group to enter the data related to their spending. Each functional organization (Distribution/Utilities, Generation, Transmission, Corporate, etc.) may have different processes or roles describing how this information is entered into the UIPlanner Budgeting System, so each budgeter should work with their business unit and PAR group contacts to understand the proper manner to have their departments included in the budget.



Each organization should also have in place an avenue by which budget information is developed cooperatively with the affected Operating Companies and/or affected Non-Utility Companies. OpCos will coordinate across all functions to determine if changes are needed to ensure that OpCo financial metric targets are achieved.

Budget Review and Monitoring Responsibilities

During budget input, each functional group is responsible for review of budget entry for their organization to ensure it complies with guidelines so that errors or unintended anomalies in allocations and billings will not result. They should also review for completeness to ensure that all items are budgeted (whether those items are in-target or out-of-target). After allocations and billings have been run:

- Each functional group should again review their data to ensure that no unintended changes were caused by errors in inputs or allocations and billings processes.
- Companies are responsible for review of fully-loaded (post-allocated) data to ensure it aligns with their expectations. Following are suggested items for review:
 - Totals – O&M, Capital, Removal
 - O&M spread by FERC categories
 - Capital spread by function
 - Monthly spreads
 - Changes year-over-year
 - O&M Earnings Offset items
 - O&M accounts or Capital functions with dollars on a company that does not have the involved function (i.e., nuclear O&M or capital on a company that does not own a nuclear facility)
 - Other budget categories where costs are designated to be budgeted directly in the UIPlanner Budgeting System
- Any issues discovered after the final run of allocations and billings should be communicated to Corporate Planning & Budgeting to determine whether corrections are needed.

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Budgeting Systems Used

UIPlanner Budgeting System

The budget is input into the UIPlanner Budgeting System using the WORKING FORECAST scenario. This system can be accessed by typing UIPlanner in your web browser.

- Budget input should include the level of chartfield detail that reflects how actuals will be incurred.
- The first two years of data will be entered by month, and the remaining 8 years will be entered as an annual amount in the month of January only.

System Features

Budget data can be input using the budget grid within the UIPlanner Budgeting System or via budget import templates.

- Budget input templates are available under the Budgeting section of the CP&B website or through this [link](#). The template identifies input rows that have invalid chartfield combinations. The template will be updated frequently to provide the most recent valid GL and Department Inter-chartfield combinations. Users should download a new import template periodically to insure that the most recent template is being used for budget input.
- Data from previous forecasts is available in other scenarios in the UIPlanner Budgeting System or in other measures in Business Objects/EPM. The location of each forecast can be found in the [EPM Measures document](#) on the Reporting section of the CP&B website.
- Real Time Reporting - Forecast detail input into the UIPlanner Budgeting System is immediately available for reporting through UIPlanner Report Category Browser.

User Security

All user security set-ups will be completed by Corporate Planning & Budgeting. If new security access or changes are required, please work with your budget coordinator. Budget coordinators (or their designees) will need to submit the User Name, User ID and Department(s) or Department Node required via e-mail, to the [UIPlanner Budget Support](#) email group.

Business Objects / EPM Reporting System

As in the past, data input into the UIPlanner BudgetSystem will be available for reporting through Business Objects/EPM the following day using the Forecast measure.

- **Budget Prep Reporting** – Budget data is available using the Balances Universe in Business Objects/EPM or in UIPlanner Report Category Browser.
- **Headcount Reporting** – Headcount data is available in the EPM Headcount Universe and UIPlanner Report Category Browser.

User Help

- For UI Budget System training and instruction documents, refer to the [uiplanner](#) website.
- For validation-related issues, confirm that the most up-to-date import template is being used. If a validation combination needs to be set-up, please contact your budget coordinator.
- For technical issues contact the AEP Helpdesk via [email](#) or audinet 8-835-3050.
- For all other questions, please send an email to [UIPlanner Budget Support](#).

Reporting Criteria

Reporting View	Pre-Defined Business Objects Filter	Criteria
In Target Organizational Reporting		
O&M Pre-Allocated (Organizational View)	In Target Organizational O&M	Budget Category = BD0001R (O&M)
		Cost Class = IN ORG (In Org Budget View)
		GLBU Segments = AEP_CONSOL (AEP Consolidated)
Capital Pre-Allocated (Organizational View)	In Target Organizational Capital	Budget Category = BD0003R (Capital)
		Cost Class = IN ORG (In Org Budget View)
		GLBU Segments = AEP_CONSOL (AEP Consolidated)
Post-Allocated Reporting		
AEP Consol O&M Post-Allocated	Post-Allocated AEP Consol O&M	OM Account = ALL_O&M_ACCTS
		GLBU Segments = AEP_CONSOL (AEP Consolidated)
Capital Post-Allocated (excl AFUDC)	Post-Allocated AEP Consol Capital (excl AFUDC)	Budget Category = BD0003R (Capital)
		GLBU Segments = AEP_CONSOL (AEP Consolidated)
		GLBU Segments <=> 358 (Sabine Mining Company)
		Cost Component ID <=> 011 (OAA error corrections), 099 (OAA transactions), 023 (AFUDC debt), 024 (AFUDC equity), 025 (capitalized interest), 980 (reclass CIAC to liability)
Capital Post-Allocated (incl AFUDC)	Post-Allocated AEP Consol Capital (incl AFUDC)	Budget Category = BD0003R (Capital)
		GLBU Segments = AEP_CONSOL (AEP Consolidated)
		GLBU Segments <=> 358 (Sabine Mining Company)
		Cost Component ID <=> 011 (OAA error corrections), 099 (OAA transactions), 025 (capitalized interest), 980 (reclass CIAC to liability)
In Target Organizational Reporting (Including Cardinal)		
O&M Pre-Allocated incl Cardinal (Organizational View)	In Target Organizational O&M Incl Cardinal	Budget Category = BD0001R (O&M)
		Cost Class = IN ORG (In Org Budget View)
		GLBU Segments = 104 (Cardinal) and AEP_CONSOL (AEP Consolidated)
Capital Pre-Allocated incl Cardinal (Organizational View)	In Target Organizational Capital Incl Cardinal	Budget Category = BD0003R (Capital)
		Cost Class = IN ORG (In Org Budget View)
		GLBU Segments = 104 (Cardinal) and AEP_CONSOL (AEP Consolidated)

Organizational / Direct / Departmental / Pre-Allocated View - Reporting Conditions / Criteria
Updated for 2014

Direct Organizational O&M

Reporting Criteria / Conditions

Conditions	
And	Ledger Start Value # In list 'ACTUAL,FORECAST'
And	Period Start Value # Equal to '(01) Jan'
And	Year Start Value # In list 2014
And	Department Start Value # In list Prompt '(select Dept)'
And	Budget Category Start Value # Equal to 'BD0001R'
And	Cost Class Start Value # Equal to 'IN ORG'
And	GL BU-Segments Start Value # Equal to 'AEP_CONSOL'

Reporting Criteria – using Predefined Filters
(see last page for assistance with Predefined Filters)

Conditions	
And	Ledger Start Value # In list 'ACTUAL,FORECAST'
And	Period Start Value # Equal to '(01) Jan'
And	Year Start Value # In list 2014
And	Department Start Value # In list Prompt '(select Dept)'
And	In Target Organizational O&M

Direct Organizational Capital

Reporting Criteria / Conditions

Conditions	
And	Ledger Start Value # In list 'ACTUAL,FORECAST'
And	Period Start Value # Equal to '(01) Jan'
And	Year Start Value # In list 2014
And	Department Start Value # In list Prompt '(select Dept)'
And	Budget Category Start Value # Equal to 'BD0003R'
And	Cost Class Start Value # Equal to 'IN ORG'
And	GL BU-Segments Start Value # Equal to 'AEP_CONSOL'

Reporting Criteria – using Predefined Filters
(see last page for assistance with Predefined Filters)

Conditions	
And	Ledger Start Value # In list 'ACTUAL,FORECAST'
And	Period Start Value # Equal to '(01) Jan'
And	Year Start Value # In list 2014
And	Department Start Value # In list Prompt '(select Dept)'
And	In Target Organizational Capital

Direct Organizational Removal

Reporting Criteria / Conditions

Conditions	
And	Ledger Start Value # In list 'ACTUAL,FORECAST'
And	Period Start Value # Equal to '(01) Jan'
And	Year Start Value # In list 2014
And	Department Start Value # In list Prompt '(select Dept)'
And	Budget Category Start Value # Equal to 'BD0004R'
And	Cost Class Start Value # Equal to 'IN ORG'
And	GL BU-Segments Start Value # Equal to 'AEP_CONSOL'

Not Currently Available using
Predefined Filters

Financial / Total Company / Post-Allocated View - Reporting Conditions / Criteria

Total Company O&M
as shown on Income Statement
Reporting Criteria / Conditions

Conditions

And

Ledger Start Value # In list 'ACTUAL,FORECAST'

And

Period Start Value # Equal to '(01) Jan'

And

Year Start Value # In list 2014

And

O&M Account Start Value # Equal to 'ALL_O&M_ACCTS'

And

GL BU-Segments Start Value # Equal to Prompt ('Select Company')

Total Company Capital
Reporting Criteria / Conditions

And

Ledger Start Value # In list 'ACTUAL,FORECAST'

And

Period Start Value # In list '(01) Jan'

And

Year Start Value # Equal to 2014

And

GL BU-Segments Start Value # Equal to Prompt ('Select Company')

And

Budget Category Start Value # In list 'BD0003R'

And

Cost Component ID # Not in list '011,023,024,025,099,034,980'

And

GL BU-Segments ID # Not in list '358'

Note: GLBU exclusion of 358 is only needed for SWEPCO. It must be excluded on GLBU ID # , not on the start value.

Note: Predefined filters for Post-Allocated cannot be used for individual companies. They are currently set to work for the AEP Total consolidation only.

Total Company Removal
Reporting Criteria / Conditions

And

Ledger Start Value # In list 'ACTUAL,FORECAST'

And

Period Start Value # In list '(01) Jan'

And

Year Start Value # Equal to 2014

And

GL BU-Segments Start Value # Equal to Prompt ('Select Company')

And

Budget Category Start Value # In list '1080005'

And

Cost Component ID # Not in list '011,023,024,025,099,034,980'

And

GL BU-Segments ID # Not in list '358'

Note: GLBU exclusion of 358 is only needed for SWEPCO. It must be excluded on GLBU ID # , not on the start value.

Labor (Organizational / Direct / Departmental / Pre-Allocated) - Reporting Conditions / Criteria

Direct Organizational Regular Labor

All Budget Categories

Reporting Criteria / Conditions

Conditions

And	Ledger Start Value # In list 'ACTUAL,FORECAST'
And	Period Start Value # Equal to '(01) Jan'
And	Year Start Value # In list 2014
And	Department Start Value # Equal to Prompt ('Select Dept')
	Cost Class Start Value # Equal to 'STRAIGHT LBR'

Direct Organizational Overtime Labor

All Budget Categories

Reporting Criteria / Conditions

Conditions

And	Ledger Start Value # In list 'ACTUAL,FORECAST'
And	Period Start Value # Equal to '(01) Jan'
And	Year Start Value # In list 2014
And	Department Start Value # Equal to Prompt ('Select Dept')
	Cost Class Start Value # Equal to 'OVERTIME LBR'

Direct Organizational Labor

Including Regular and Overtime

All Budget Categories

Reporting Criteria / Conditions

Conditions

And	Ledger Start Value # In list 'ACTUAL,FORECAST'
And	Period Start Value # Equal to '(01) Jan'
And	Year Start Value # In list 2014
And	Department Start Value # Equal to Prompt ('Select Dept')
	Cost Class Start Value # Equal to 'INTNL LABOR'

How to Use Predefined Filters in Business Objects

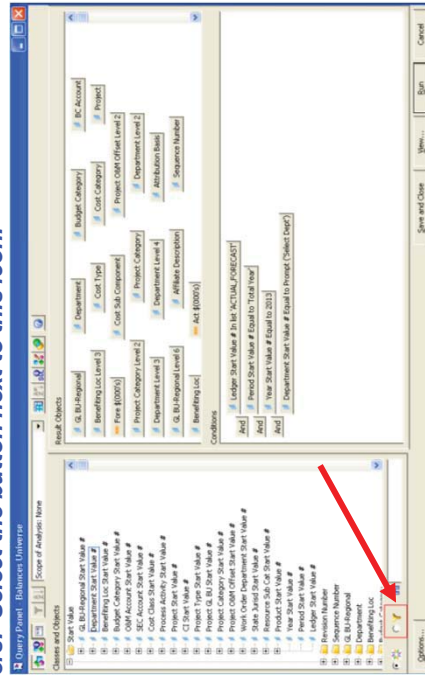
Predefined Filters can be very efficient for building reports. They allow you to quickly apply several conditions in one step – to achieve a predefined view of data.

Predefined Filters are currently available for two views which would be useful to the OpCo and Central C&DS organizations:

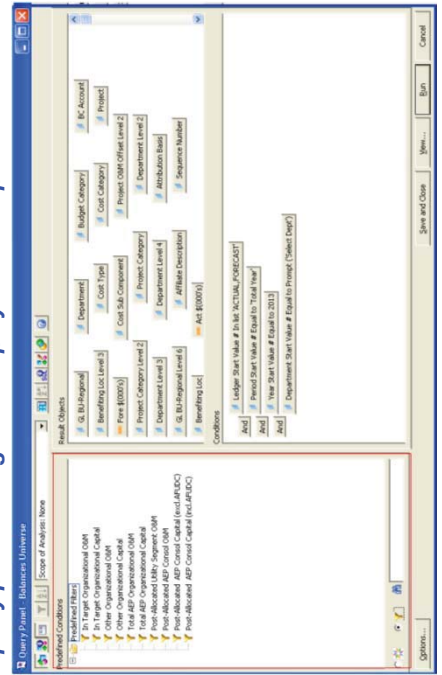
- In Target Organizational O&M (also known as Direct O&M, Departmental O&M)
- In Target Organizational Capital (also known as Direct Capital, Departmental Capital, Pre-Allocated Capital)

To Use Predefined Filters:

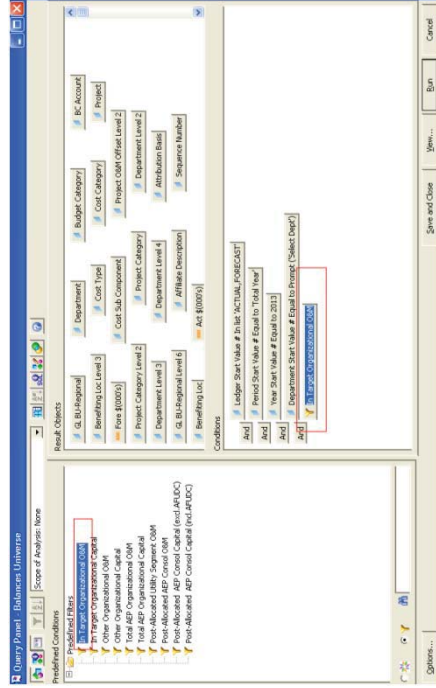
- 1) In the Query Panel, look to the lower left hand side of the panel, you will see a icon that looks like a funnel. This is the icon for predefined filters. Select the button next to this icon.



- 2) When you select the predefined filters icon, the left hand side of the query panel changes to display available predefined filters.



- 3) Select the predefined filter that you wish to use and drag it to the Conditions area of the Query Panel.



- 4) Run your report. The reporting conditions you have selected will work together with the ledger, period, year and department you have selected to produce your report.

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General Budgeting Guidance

Capital Projects

Capital projects represent capital expenditures that will be financed by AEP. Detailed information is needed for all capital projects. Following are some important issues to remember when budgeting capital projects:

- If the total project is \$10 million or greater, it should be budgeted directly to a capital project ID.
- Projects that represent approved improvement requisitions (stand alone CI's or component CI's of approved CPP/Programs) must be budgeted in all applicable forecast years.
- Blankets must be identified appropriately by using the correct Project Type.
- Care should be taken to establish projects on the appropriate GLBU (if costs will not be paid by AEPSC, they should not be budgeted to AEPSC).
- CP&B will apply overheads and AFUDC on all capital projects by company.
- To ensure proper Capital reporting to the Board, it is essential that Capital projects be established using the correct project attributes: Project Type, Project Class, Project Category. Go to [Project Attributes](#) for additional information.

Corporate Items

Corporate Planning & Budgeting is responsible for budgeting the following items:

- Accretion – including ARO regulatory credits (exceptions: AEP Coal, Dolet Hills Lignite Co, Conesville Coal Prep, Sabine Mining and wind companies will be budgeted by the involved Business Unit)
- AEPSC depreciation, taxes and parking
- Affiliated rents
- AFUDC (Allowance for Funds Used During Construction)
- Certain items calculated in the Financial Model:
 - Over/Under recovery calculations (gridSMART, reliability, AML, etc.)
 - Ohio Expanded Transmission Cost Recovery Rider (ETCRR)
 - APCo Transmission Rate Adjustment Clause (TRAC)
 - Ohio Generation Capacity Deferral
- Incentive Compensation - will be budgeted to high-level incentive departments and will be allocated to chartfields (account, project, etc.) based on how departments budget their labor
- Intercompany eliminations and reclassifications
- Generation scrap sale expense credits
- Obsolete inventory/inactive materials review reserve
- Source and demand fringe

Cross Charging

AEP's budgeting policy does not generally allow cross charging of employee expenses (except for isolated approved instances). Each department should budget for any expenses that their employees will incur. If charges are incurred that benefit a different legal entity, an appropriate benefiting location and attribution basis should be used to intercompany bill the charges to the appropriate legal entity. This does not remove the charges from the originator's department; however, it does record the expenses at the correct legal entity.

Deferred Costs

Costs for some projects or types of work are deferred (due to a regulatory order or for other reasons). Examples are:

- Reliability, environmental, AML/gridSMART, EE/DR (energy efficiency/demand reduction) or DSM costs in certain jurisdictions
- Regulatory asset – rate case expense or storm deferrals where regulatory orders exist
- Outage or maintenance costs which are deferred and then amortized in future periods (for example, Cook Plant refueling outages or PSO Generation major overhaul)
- Any costs which are being deferred for future amortization/recovery

These types of costs can be deferred directly upon charging the cost to AEP's books or a deferral may take place during the Accounting process as a reclassification.

For those projects which are directly charged to deferral accounts, it is the Business Unit's or department's responsibility to budget these costs directly to the correct deferral account. Although these costs will not normally be included in the Business Unit's O&M or Capital targets, they are still required to be part of the budget.

For those projects which are reclassified to a deferral account as part of the accounting process, the Business Unit should contact CP&B to discuss how this reclassification can be incorporated into the corporate items and allocation process.

Earnings Offset Category Project Attribute

Earnings Offsets are O&M expenses that have no impact to AEP's earnings because they have direct offsets in other lines of the income statement (primarily in revenue). These items are tracked to assist with explaining O&M trends in internal (management reporting) and external (Investor Relations presentations, SEC 10K/Q reporting, and press releases) analysis of our business.

The policy defining what qualifies for Earnings Offset (EO) status is available on the [Accounting](#) and [CPB](#) websites.

Systematically, EO items are tracked using a project attribute called Offset Category. This attribute can be attached to Project IDs and functions similarly to other project attributes like project category or project type. EO dollars and non-EO dollars cannot be co-mingled in projects (project ID's cannot hold both Earnings Offset items and items that do not qualify as EO). Each Earnings Offset item will need to be separated into distinct project(s) which can be coded as EO.

The Offset Category is not entered into the UIPlanner Budgeting System or on any timesheets, invoices, etc. By using a project that has an Offset Category attached to it, you are designating budget or charges as EO.

Budget users / project initiators do not have access to code a project as EO. To have a project coded as EO, a request will have to be submitted via the approval process defined in the EO policy and/or the EO User Guide. For questions on the approval process, contact [Bret Gordon](#) (8-200-2566).

Care should be used to ensure that only dollars with direct offsets (as defined in the EO policy) use projects coded as EO. After budgets have been input, budgeters should review their data in Business Objects to ensure that only appropriate items are flagged as EO.

For general or conceptual questions related to Earnings Offsets, contact [Bobby Myers](#) (8-200-2642) or [Danielle Dorsey](#) (8-200-3011).

Joint Owned Facilities

Functional business groups should enter their forecast on an "as-operated" basis. The joint facility billing allocation will be run to create the entries for amounts billed to co-owners. For joint facilities that are not operated by AEP (e.g. Beckjord, Stuart, Zimmer), the functional groups will budget the portion billed to AEP only.

Quality Control Items

Throughout the budget process, Corporate Planning & Budgeting will be reviewing data input to ensure that the budget data follows the Budget Guidelines. Items identified during their reviews will be discussed with Budget Coordinators and corrected before the budget is finalized. Some examples of items that will be monitored include:

- Account spread by FERC major (must be comparable to actual spending for use in regulatory matters)
- Excessive use of cost component 999 (Miscellaneous All Other)
- Budgeted labor vs labor feed payroll total (to verify labor has been budgeted correctly)
- Active departments without forecasts
- Negative balances in overhead projects
- ABD expense and revenue input
- Factoring expense matching AEP Credit revenues
- Negative balances in O&M accounts
- Overall monthly spread by cost component
- Capital project attributes (Type, Category and Class)
- Appropriate use of Earnings Offset project attribute
- Excessive use of capital "pots of money"
- Labor budget in sufficient detail to enable proper allocation of incentives, fleet and cell phone costs for all forecast years
- Labor dollars in departments without headcount
- Benefiting Location uses an appropriate Attribution Basis (ex. Generation Benefiting Locations should not use an Attribution Basis of pole miles)
- Approved CI projects are funded in all applicable forecast years

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Budgeting Chartfield Descriptions

The chartfields below represent what is available for budgeting. For a description of the chartfields available for actual entry, reference the chartfields presentation under the validation section of the accounting [site](#).

Account Numbers – This field is used to capture the FERC classification of expenditures. FERC accounts and sub_accounts are placed into a hierarchy that rolls into budget categories. Budget items should be entered to the 3 digit FERC account numbers that represent where the actual costs will be incurred. Whenever possible, budgets should be summarized at the xxx0000 level account. Exceptions to this summary include riders, trackers, amortizations, other earnings offset items, specific deferrals, affiliated accounts, transmission services, RTO admin fees, Ohio PIP, factoring, energy efficiency, fringes, and any other items where the sub-account is necessary for calculations in the allocations process, in the financial model, or specific categories of reporting.

Affiliate Code – This field represents the affiliated company on the other side of an affiliated transaction. (e.g., if Co. 181 has expense for a payment made to Co. 290, the expense would be to an affiliated account on GLBU 181 with an affiliate code of 290). Any items budgeted to an affiliated account will require an affiliate code for consolidation purposes.

Attribution Basis – This field is used in conjunction with benefiting location to ensure costs are allocated properly to legal entities. Examples of attribution basis are pole miles, number of employees, and total assets. The attribution basis of ZS039 (Direct) should be used when the budget line applies to a single company. Attribution basis may have an alpha character, such as ZS009JG, after the numbers. Each character represents either a set of companies which are either included in the stat or excluded. For example, if the value includes a G, then the attribution basis will bill to the GENCO business units. If the value has a J, then the joint venture business units will be included from the billing.

Benefiting Location - While budgeting, it is important to use the proper benefiting location to allow for proper billings and budget allocation across AEP subsidiaries. Benefiting Locations function as a billing mechanism to direct cost to the companies that receive the benefit for the work being performed. Users should budget to a benefiting location that represents a legal/ledger entity where the recipient(s) of the work benefit can be specifically identified. Note: AEPSC costs that should be billed back to various companies through the Service Corporation billing process must have the appropriate benefiting location to designate the companies to which those costs should be spread. (If costs will not be paid by AEPSC, they should not be budgeted to AEPSC. Payments through AEPSC should not be used as a "convenience." If items are not purchased or consumed by AEPSC, they should not be paid by AEPSC and, likewise, should not be budgeted in AEPSC.)

Cost Component – This field contains values used to capture categories such as internal labor, material & supplies, or outside services. An example of cost component is 320 Stores Loading. Budget items should be entered to the level necessary to provide meaningful variance reporting.

Department – This field designates the responsible functional group. Departments can be valid against one or more GLBUs. Items should be budgeted to the level necessary to provide meaningful variance reporting.

GL Business Unit (GLBU) - The General Ledger Business Unit is a three-digit code often referred to as the GLBU. It represents the legal/ledger entity for all AEP companies. Each legal company or entity that is captured in a separate general ledger has a 3-digit GLBU code assigned to it. The GLBU entered on any item in the forecast should represent the entity that will incur the direct costs. Note: If costs will not be paid by AEPSC, they should not be budgeted to AEPSC. Payments through AEPSC should not be used as a "convenience".

Jurisdiction – This field indicates a state within a legal entity. It is no longer used for budgeting input.



Product – This field is used to identify and track products and services that are supplied internally and externally. It was previously used in the SSA billing process, but is no longer required for those purposes. It is still required for fleet and aviation.

Project - All costs must be budgeted to a project. A project ID is used to capture all the resources that are consumed to complete a specific project. For example, Information Technology may establish a project to install upgraded software. Any consumed resource relating to installing the upgraded software, such as material, labor or outside services, would be charged to the project. This results in a total project cost view. Project Initiators establish most projects at the start of the forecast budgeting cycle. Information regarding project initiation is available on the CP&B web site.

Revision - This field is used to identify direct input, fund transfers, forecast updates or other versioning scenarios. For this budget cycle BUD: Budget Input should be used to help identify the budget data. The full list is available at [Revision and Sequence Numbers](#)

Sequence Number - This field is an alpha-numeric user-defined field that allows rows using the same chartfield combination to be kept separate within the budget. The default for this field is INPUT. The full list is available at [Revision and Sequence Numbers](#)

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Stores Loadings and Clearings

Stores Loading (cost component 320) is added to a department's forecast whenever materials transactions (cost component 310 & 390) are included as part of the forecast. This incremental loading is included in the in-target view.

- **Generation** - Stores loading will be cleared to O&M and Non-O&M accounts at the end of the budget cycle. (Note: Generation must estimate their stores loading amounts based on current allocation percentages and allow for this within their in-target view.)
- **Service Corporation** - A 1% loading is applied during the Service Corporation billing process. (Note: stores loading amounts for AEPSC departments should be estimated and allowed for within a Business Unit's in-target view.)
- **Distribution** - Stores loadings will be cleared to O&M and Non-O&M accounts during each allocation run.
- **Transmission** - Stores loadings will be cleared to O&M and Non-O&M accounts during each allocation run.

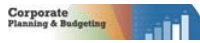
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Transportation Budgeting and Loadings

Transportation (cost component 738) is added to a Business Unit's forecast based on information received from the Fleet, Aviation and Accounting organizations. Fleet, cost component 738 and product S052, is based on projected vehicle/equipment needs and is spread across all budget categories when allocations are run using direct labor as the basis. Aviation, cost component 757 and product S059, is directly applied to the Budget Category (O&M, Capital, Fuel, etc) based on the departments input for the planned flights. These costs are included in the Business Unit's in-target view.

Budgeted vehicle rates are based on average annual costs by vehicle class type. The rates utilized for budgeting include vehicle and equipment acquisition and disposal, fuel consultation and consumption, inspections, preventive maintenance, repairs, road call service, limited modifications, license and registration, and fuel cost.



Although fleet costs are loaded as part of the allocation process, certain costs associated with vehicles must be direct budgeted by each department. The following vehicle costs are the responsibility of the business units to budget.

Rental Vehicles - AEP has entered into an agreement with Enterprise Rental to provide local rental vehicles for business purposes. Departments will be billed by Enterprise through the individual's corporate credit card. Each department is responsible to budget for rental vehicles. The daily, weekly and monthly budget rates are available on the Travel Services website, under Traveling by Car. The actual rate charged for rental vehicles varies due to model availability.

Personal Vehicles - Costs to cover employee's use of personal vehicles should be budgeted by each department to cost component 510 at the current IRS standard mileage rate for business, available [here](#).

Aviation - As with the transportation budget, the fixed and variable portion of aviation will be uploaded into the Budget System. The fixed costs of operating the aircraft fleet will be budgeted and charged to the CEO's organization. The variable costs associated with the cost of a flight will be budgeted to the department planning the flight. These dollars are applied directly to the Budget Category based on the departments input.

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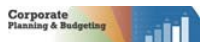
Cell Phone and Pager Budgeting

The cellular usage charges for mobile devices (which include cell phones, pagers, and iPads with data plans) are added to a Business Unit's forecast in account 1840057 and cost component 935. CP&B will load an initial budget by department based the average service costs of equipment in service, with a 2% escalation in future years. Business Units will need to adjust these amounts for:

- New equipment
 - iPhone= \$200-400 one time cost
 - iPad = \$1,000-1,300 one time cost
- New service (varies by area)
- Retired equipment/service

These dollars will be cleared to O&M and Non-O&M Accounts when allocations are run using direct labor as the basis. This cost is a component of the Business Units in-target view.

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Contributions and Memberships

The entire Contributions & Memberships (C&M) policy and Accounting codes flowchart can be found in the online AEP Management Information & Policy Manual, accessed at [Policy Central](#) under Human Resources / AEP Management Info & Policy Manual / [3.27 Employee Memberships and Licenses Policy](#).

Each group having a C&M budget should review requests/invoices as received throughout the year. As C&M are approved for payment, they should be forwarded to the appropriate Gifts User for payment processing through the Gifts database. *(Note: All C&M are required to be paid and tracked through entry to MicroEdge Gifts system except for individual memberships which are either job-related or with Civic & Community Relations organizations.)* Business Unit management will have discretion over approval of each contribution and membership amount, but will be held accountable for their total C&M budget.

For all memberships, remember to budget meals, travel and other incidental expenses in the appropriate travel & entertainment cost components, not part of dues.

The following chartfields should be used when budgeting Contributions & Memberships.

Project	Budgeted By	Department	Ben Location	Attribution Basis
Contributions 000001120	Operating Companies <i>(including 50% corp matching of United Way campaigns)</i>	Local OpCo department	Individual state or OpCo ben loc	ZS039 - 100% to One Company (Direct)
	Econ Development AEPSC Generation, AEPSC Transmission AEPSC Distribution R&D	Responsible organizational department	Functional ben locs (N, D, T, G) for related OpCo	
	AEPSC not specific to Transmission, Distribution, Generation or R&D	Corporate C&M department	Appropriate for nature of contribution	
	Generation Plants <i>(including 50% corp matching of United Way campaigns)</i>	Plant department	Plant ben loc	
Memberships 000001121	Operating Companies <i>(including State Chambers of Commerce, AEIC, Better Business Bureau, etc.)</i>	Local OpCo department	Individual state or operating co ben loc	OR ZS058G (Total Assets)
	Generation, Transmission Distribution	Functional department	Functional ben locs (N, D, T, G) for related OpCo	
	Enterprise-wide or AEPSC memberships	Corporate C&M department	Appropriate for nature of membership	
	RTO Admin dues and fees	Within Utilities Group	Appropriate ben loc for companies included in RTO	
	National Hydro Power Assoc	Within Generation	Ben Loc for companies including hydro facilities	
	EPRI, EEI	Within Generation	Appropriate ben loc for type of membership	
	Generation Plants	Plant department	Plant ben loc	



Project Exceptions: Contributions for Matching Gifts should be budgeted to project 000022743 under the Corporate C&M department. Contributions for Teacher vision grants should be budgeted to project 000022744 under the Corporate C&M department. Contributions for Robotics should be budgeted to project 000022742 under the Corporate C&M department.

Description	Account	CC
Charitable Contributions <i>Funds given to organizations that have a tax exempt status of 501(c)3 with the IRS. Federal, State and Local government entities, most schools, Red Cross, United Way, Salvation Army, etc. If in doubt ask for a copy of the certificate of tax status.</i>	4261000	955
Non-Charitable Contributions <i>(501(c)4 or 501(c)6 Civic Groups, Chambers of Commerce, Business Roundtables, etc.)</i>	4265004	955
Non-Charitable Contributions-Lobbying <i>Events involving contact with government officials or project is designed to influence public policy. Political issues, lobbying, caucuses, ballot issues, levies, etc. Refer to policy on AEP Now.</i>	4264000*	955
Non-Charitable Contributions Expenses <i>Expenses for food drives, United Way Campaigns, Walks, other</i>	4265002	955
Conventions and Meetings of the Industry	9302000	955
College Athletic Tickets	4265002	520
Company Memberships <i>ALEC, NCSL, EEI, AEIC, Chambers of Commerce, Econ Development Orgs, manufacturing Assoc, Roundtables, etc.</i>	9302000 <i>(non-lobbying portion of memberships)</i>	953
Corporate Political Issues/Lobbying Memberships	4264000*	953

Description	Account	CC
portion of memberships pertaining to lobbying for CEED, EEI, Roundtables National Assoc of Manufacturers, Electric Power Supply Assoc, CURE, etc.	(lobbying portion of memberships)	
Country, Town or Dining Club Memberships <i>including dues & expenses</i>	4265004	956
Civic and Community Relations Memberships <i>Lions Club, rotary, WINUP, etc.</i>	4265004	954
Employee Memberships <i>Job-Related Industry, Trade, Professional-Accounting, Engineering, IT Organizations, such as ABA, CPA, PE, etc.</i>	5060000 Production-Fossil 5240000 Production-Nuclear 5390000 Production Hydro 5660000 Transmission 5880000 Distribution 9050000 Customer Accounts 9160000 Sales 9210001 Admin & General	954

*Use Appropriate State Jurisdiction Codes with this account. The portion of memberships pertaining to Federal lobbying activities should be charged to State Jurisdiction code of "DC".

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Consumables and Allowances

Consumables - Commercial Operations will be responsible for budgeting and procuring consumables used at the plants for air emission control equipment. Below is a list of the commodities that will be procured:

- Lime – Account 5020001 (includes lime used for FGD, stabilization and dry scrubber)
- Urea – Account 5020002
- Trona – Account 5020003
- Limestone – Account 5020004
- Hydrated Lime – Account 5020007
- Activated Carbon – Account 5020008
- Anhydrous Ammonia – Account 5020013
- Calcium Bromide - Account 5020014
- Sodium Bicarbonate - Account 5020028

Each individual plant should prepare budgets for the following:

- Materials listed above that are not used for air emission control equipment (e.g., limestone for fluxing)
- Scrubber Polymer - Account – 5020005

Allowances - Commercial Operations will be responsible for budgeting Allowance Expenses.

- Allowance Consumption SO₂ – Account 5090000
- Allowance Consumption NO_x – Account 5090001
- Allowance Consumption CO₂ – Account 5090003
- Annual NO_x Consumption – Account 5090005

Final budget dollars as adjusted from the Financial Forecasting model will be interfaced back to UIPlanner. If data is required in UIPlanner at a more detailed level, Commercial Operations will prepare a journal entry. Data entered into UIPlanner must be reconciled to the amount interfaced from the Financial Forecasting model.

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Fuel Handling and Related Expenses

Fuel Handling and Related Expenses

Non-nuclear generation business units should budget for fuel handling and related expenses using the following accounts (go to the [Nuclear](#) section for those accounts)

- Fuel Handling expense – accounts 152xxxx
- Ash Disposal expense – account 5010000; Ash Disposal revenue – account 5010012
- Gypsum handling/disposal costs – account 5010027; Gypsum Sales Proceeds – account 5010028

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RSO and Machine Shop Work for Generation Plants

The RSO, CMS and CMF all fall within the Fossil & Hydro Admin organization. These groups will coordinate with all generating plants (Fossil, Hydro & Nuclear) to determine overall levels of work that will be required by the generation plants. This will include both a base level of effort plus special projects, as defined. The RSO, CMS, and CMF will budget based on the information provided by the generation groups.

Each generation plant will input budget dollars for outside services, regardless of whether the services are sourced from RSO or from a non-affiliate. In order to eliminate the duplication of budget monies, a credit offset will be entered to outside services at a higher level within the generation groups to represent the amount of work that they anticipate being performed by the RSO, CMS and CMF organizations. This credit offset must be entered as non-labor to the operating companies receiving benefit of the RSO and Machine Shop work. It cannot be entered to AEPSC. The portion of this credit related to capital work cannot be entered to a project with an overhead project type code.

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Insurance

Risk & Insurance Management (R&IM) procures and budgets all property and casualty insurance coverage for all AEP entities (Including Cardinal Operating Company). **All property & casualty insurance premiums, regardless of where premiums are budgeted, should be budgeted and recorded in actuals to Cost Component 924 – Insurance Premium.**

Insurance Premiums to be budgeted outside of R&IM include the following:

- *River Transportation Division – Insurance to be budgeted by the appropriate organization, not in the R&IM budget.*
- *Surety Bonds – Most surety bonds are held within an OpCo's budget, including but not limited to coal company bonds for reclamation. Surety Bonds for workers compensation self-insurance filings are sent to Integrated Disabilities for payment. The cost of new bonds will be charged to the department requesting the bond.*
- *CCD – Insurance procured by DPL or Duke and billed to OP should be budgeted as part of the CCD billings by the Generation organization.*
- *Cook Coal Terminal – Insurance to be budgeted by the appropriate organization, not in the R&IM budget.*
- *Environmental and New Construction Capital Projects – Insurance to be budgeted by the appropriate organization, not in the R&IM budget.*
- *Joint Ventures – Insurance to be budgeted by the appropriate organization, not in the R&IM budget (e.g. Transmission joint ventures will be budgeted by Transmission)*
- *Employee Benefits Insurance – Insurance to be budgeted by the appropriate organization, not in the R&IM budget.*
- *Insurance for Aviation – Insurance to be budgeted by the appropriate organization, not in the R&IM budget.*
- *Insurance for Drones – Insurance to be budgeted by the appropriate organization, not in the R&IM budget.*
- *PJM Capacity Performance – Insurance to be budgeted by the appropriate organization, not in the R&IM budget.*
- *Solar – AEP OnSite Partners – Solar property insurance is budgeted by the business unit. Casualty insurance is in Risk & Insurance Mgt. budget.*

Retrospective Insurance Premium Charges - R&IM is responsible for the procurement of insurance policies and their associated premiums charged by insurers on a *prospective* basis. Functional groups will bear direct charges for certain premiums charged by insurers on a *retrospective* basis. A retrospective premium is one that is supplemental due to an extraordinary claim event/exposure. The direct functional group charge for a retrospective premium may be triggered due to one or more of the following:

- A significant breach of the AEP employee handbook.
- A claim event or exposure arising from a significant departure from accepted utility practice.
- A significant breach of the functional group's controlling safety guideline.
- Any other claim event or exposure that causes a retrospective premium due to our insurance carrier and that is deemed to be a direct functional group charge by the Chief Risk Officer (CRO) and Chief Financial Officer (CFO).

All functional group direct charges will be at the direction of the CRO and CFO. All functional groups should assume no retrospective premiums in their budget.

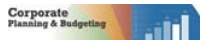
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Lease Acquisitions and Payments

Lease acquisitions (operating and capital) should be budgeted to an appropriate lease project. When budgeting Lease Blankets and Lease Standalones, users must ensure that the correct lease type is associated with the project being utilized. The proper account to use for lease acquisitions is 1011001. Estimated Lease Rates for new equipment to be placed under the Master Lease Agreements are provided in the following table. Questions about lease rates should be sent to [Noah Hollis](#) (8-200-2536).


Term in Months	2017
Bank of America – Operating Lease	
36 months	2.540%
48 months	2.493%
60 months	2.568%
72 months	2.539%
84 months	2.532%
96 months	2.531%
108 months	2.537%
120 months	2.558%
Bank of America - Capital Lease	
36 months	3.240%
48 months	3.351%
60 months	3.445%
72 months	3.528%
84 months	3.614%
96 months	3.700%
108 months	3.787%
120 months	3.875%

Lease payments need to be budgeted by the department paying the lease. Lease Accounting can provide business units with information for lease payments processed by Lease Accounting. Requests should be sent to [Greg Lutz](#) (8-200-2608) or [Troy Belt](#) (920-7020). Requests should include specific GLBU and Department information. The data provided includes asset description, chartfields and leasing time frame and can be sorted based on user needs. Future Lease payments are based on items that are under lease when the table is refreshed. The table is refreshed periodically based on volume of new assets. Adjustments to the data provided by the Leased Assets (LEA) System will be required for all leases planned for initiation after the refresh date or for abnormal terminations after the refresh date. Lease Accounting will indicate the last refresh date on the spreadsheet when responding to data requests.

Prior Year Rates

Term in Months	2016
RBS Fleet Highway Licensed – Operating Lease	
36 months	3.55%
48 months	3.60%
60 months	3.65%
84 months	3.75%
96 months	3.80%
120 months	3.90%
RBS Fleet Refinance – Capital Lease 24 months	
	3.60%
Huntington - Capital Lease	
36 months	3.30%
48 months	3.50%
60 months	3.80%
84 months	4.15%
120 months	4.30%

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Legal Expense



The Legal Department will budget for all legal expenses, including in-house and outside counsel for all Business Units, with the exception of outside counsel for the following:

- Risk Management (i.e. personal injury and property damage)
- AEP Coal and River Transportation
- OVEC/IKEC
- AEP Credit
- Outside counsel related to Research & Development (R&D)
 - Transmission & Distribution budget R&D legal services in their own departments
 - Generation budgets R&D legal services in department 10547
- Outside counsel for disability claims (handled by AEP Recovery Center in Newark)
- Transmission Joint Ventures use the following GLBU and departments from the Transmission BU:

• PATH	GLBU 376	DEPT 12838 (project currently suspended)
• PATH Allegheny	GLBU 378	DEPT 12910 (project currently suspended)
• ETT	GLBU 374	DEPT 12824
• ETA	GLBU 379	DEPT 12911
• RITELine	GLBU 396	DEPT 13194
• Transource Energy LLC	GLBU 403	DEPT 13239
• Grid Assurance	GLBU 418	Dept. Non Specific
• Others – Contact Dave W. Ferguson (8-910-1650)		

If you have legal items that you want to ensure are covered in the Legal Department budget, please contact Mark Moor (8-200-2850).

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Non-Utility and Non-Traditional Companies

For non-utility and non-traditional companies, the forecast should be input by account number (up to and including EBIT-Earnings Before Interest and Income Taxes) in the same manner as actuals are incurred.

Budget only direct labor and direct non-labor costs. Legal fees and insurance costs will be budgeted by Legal and Risk Management, respectively (see legal and insurance section). Non-direct AEPSC labor and expenses and other inter-company charges will be budgeted by the appropriate departments incurring those costs.

To meet Financial Forecasting requirements, post allocated budget information will be moved to the Financial Forecasting model at the consolidated business unit level.

The total of all GLBU's in the budget will agree to the forecasted high-level legal entities in the Financial Forecasting model. Business units are responsible for ensuring that all income statement line items (including inter-company accounts) are budgeted and in balance. (Note: O&M for subsidiary companies should be consolidated at its parent or at the lower level subsidiary as O&M rather than budgeting as equity earnings of subsidiaries since equity earnings would be eliminated). CP&B will record elimination entries where necessary to consolidate results. Assumptions for divestitures should be applied when budgeting. Additional months should not be budgeted beyond assumed sale date. Coordination with Financial Forecasting will be necessary as divestiture dates (if any) are confirmed.

Federal Income Taxes, State Income Taxes, Interest Expense and Interest Income will initially be calculated in the Financial Forecasting model only. Once the budget is finalized, they will be interfaced into the UIPlanner Budgeting System. If this data is required at a more detailed level in the UIPlanner Budgeting System, non-utility and non-traditional budget coordinators will prepare a journal entry. Net income for each non-utility and non-traditional company in the UIPlanner Budgeting System should reconcile with the high level net income for non-utility and non-traditional companies in the Financial Forecasting model.

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Nuclear

The following items related to the Nuclear Generation organization need to be identified by project when budgeting:

- Decommissioning
- Dry Cask Storage related costs
- Amortization of Refueling Costs
- Refueling Outage Costs
- Refueling Deferrals
- Base Cost
- NRC Fees
- Fuel Expense

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Office Products

Workplace Services has standardized the process of handling payments for some office products and services. Office products should be budgeted to the appropriate Budget/Account Class and cost component.

Functional business units should budget for the following items:

- Paper (unless located in a multi-tenant building, refer to following Paper Purchase guideline)
- Toner for fax machines and printers (other than MFDs)
- Express and other special mail services
- Fax machines and other office and specialty equipment
- Unprinted envelopes

Paper Purchase

Workplace Services has established a system-wide contract for the purchase of paper that will be paid for with your credit card. The ordering and purchase of paper for use in multi-functional products, printers and fax machines will be the responsibility of the user's department.

In the multi-tenant buildings, Workplace Services will continue to purchase and distribute paper to the various floors. Functional business units at all other locations should budget for the paper as part of their direct budget. Multi-tenant buildings include:

- 1 Riverside Plaza
- Canton Office
- Corpus Christi AEP Texas Central Office
- Dallas Office
- Gahanna Campus
- Arena Building
- North Charleston Service Building
- Roanoke Office
- Shreveport SWEPCO Office
- Tulsa PSO Office

Toner for Fax Machines, Printers and Multi-functional Devices (MFDs)

Functional business units should budget for toner for fax machines and printers. Workplace Services has established a system-wide contract for the purchase of fax machine and printer toner cartridges that will be paid for with your credit card. The ordering and purchase of toner cartridges will be the responsibility of the user's department. Multi-functional devices (MFDs) have totally replaced copiers and the majority of printers. The toner for the MFDs will be budgeted and paid for by Workplace Services.

Express Mailings, Package Shipping and Other Special Mail Services

Functional business units should budget for all costs associated with special mail services. The cost for overnight express mail (UPS, Airborne, Federal Express, etc.), package shipping and other special mail services, including postage for large mailings (over 500 pieces) will be billed to the user's department. Accounting information will be collected via the Star Receiver system.


Printers, Plotters, Copiers, Fax Machines and Inserters

Multi-functional devices have replaced most stand-alone fax machines, copiers and printers. Workplace Services has established system-wide contracts for purchasing plotters, printers, inserters and fax machines. Workplace Services will review each request to determine the best solution for the business unit's needs. Functional business units should budget for the cost of these devices (if the cost is over \$1,000, you should budget for the lease payment) and all maintenance and supplies for the equipment.

Forms, Printed Stationery, Envelopes

Functional business units should budget for the cost of plain, unprinted envelopes. Workplace Services has established a system-wide contract for office supplies, which includes envelopes. These items can be charged to the user's credit card. Workplace Services will continue to provide forms and standard printed AEP letterhead and envelopes. Any personalized and/or non-standard stationery and special orders for large mailings will be billed to the user's department.


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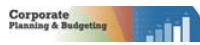
Prepaid Expenses

Some costs are paid one time per year, but are for services that are consumed across the entire year. If these expenditures exceed a \$1M threshold, Accounting will normally treat these as a prepaid item. The cash payment will be recorded to a prepaid account and then 1/12 of that payment will be expensed to O&M each month. An example of this type of payment is software maintenance agreements that cover an entire 12 month or longer period. If you are budgeting for an item of this nature which exceeds the threshold, you will need to spread the expense evenly across the 12 months rather than budget it in the month that the cash payment occurs. If you have questions regarding whether something would be treated as a prepaid item or not, please contact the accountant for the involved company. The list of accountants by company can be found on the [Accounting](#) website under Reporting - GL Responsibility List.

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Removal

Removal costs are those costs that relate to removal or decommissioning of assets when they are removed from service. Removal costs are budgeted to account 1080005 with the following exception:

Removal costs for non-regulated generation plants must be expensed. Therefore, Generation plants **in AEP Generation Resources only** will budget removal costs to account 5060003. (Note: Steps in the allocation process convert 1080005 removal cost to 5060003 removal expense for those portions of Generation plants that are partly owned by AEP Generation Resources or Texas Operating Cos. Examples: Texas owned portion of Oklaunion.)

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Research and Development

The Business Units, in coordination with the Corporate Technology Development Department, budget for the non-labor portion of all Research and Development (R&D) work. Labor and related travel used in support of the R&D program should be budgeted by those departments providing such support. R&D budgets and expenses should use FERC account 188 (R&D Expenses) which is included in the O&M budget category for reporting purposes.

Implementation of new technology projects previously budgeted as R&D should be included in the appropriate departmental budget(s) as either O&M or Capital, not R&D.

If you have any questions regarding R&D budgeting, contact [Randy Keefer](#) (8-200-2594).

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Tenant Services

Real Estate and Workplace Services no longer has a budget for tenant services. Therefore, Business Units will be responsible for budgeting and then funding all of their own moves and remodels.

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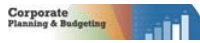
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Third Party Billings

Several organizations within AEP do certain types of work for outside entities (or third parties) that differ from our core business. For information regarding the chartfields that should be used for budgeting work performed for third parties, please see the table below.

Company or Service	Description	Account	Ben Location	Attribution Basis	Project
Pro Serv	Work for either affiliates or non-affiliates	9xxxxxx-Expense 4510001-Revenue	Ben Loc 143	ZS039 - 100% to One Company (Direct)	Various
United Sciences Testing Inc (USTI) <i>Note: Rata Services group work for affiliates does not flow through USTI</i>	Work for non-affiliates	9xxxxxx-Expense 4510001-Revenue	Ben Loc 319	ZS039 - 100% to One Company (Direct)	Various
Rata Services (AEPSC group)	Work for AEP and other non-affiliates	5000000-Expense	OVEC/IKEC and CCD - Ben Loc 1086 AEP - Ben Loc 1006	As Appropriate	Various
Regional Service Organization (RSO) <i>For work for OVEC/IKEC and Dolet Hills (CLECO) which bills directly from AEPSC</i>	Third Party work NOT provided through AEP Pro Serv, Inc.	5000000-Expense 4510001-Revenue	Ben Loc 1086	ZS039 - 100% to One Company (Direct)	OVEC/IKEC & CLECO – Various projects
Cook Coal Terminal (CCT)	Transloading coal for third parties	4560012-Revenue 9200000-Labor 4010001-Op Matl's 4020000-Maint. Matl's 9230001-O/S Svcs	Ben Loc 270 (Metro)	ZS039 - 100% to One Company (Direct)	WSN102306
Cook Coal Terminal (CCT)-Metro Rail Car	Metro Rail Car	4560012-Revenue 9200000-Labor 4010001-Op. Matl's 4020000-Maint. Matl's 9230001-O/S Services	Ben Loc 270 (Metro)	ZS039 - 100% to One Company (Direct)	WSN102307
Alliance Rail Car	Third Party Railcar Maintenance	1840033-Revenue/ Expense	Ben Loc 1054 (Alliance)	ZS039 - 100% to One Company (Direct)	WSN103208
Central Machine Shop (CMS) and Central Machine Facility (CMF)	Third Party work NOT provided through AEP Pro Serv, Inc.	5000000-Expense 4510001-Revenue	CMS --215 CMF --168 OVEC/IKEC -- 1086 Dolet Hills Plant -- 1415 or 1421	ZS039 - 100% to One Company (Direct)	OVEC/IKEC & CLECO -- Various projects
Associated Business Development (ABD)	Work for non-affiliates (3 rd Party)	9302007-Expense	Appropriate Ben Loc for your Opco	ZS039 - 100% to One Company (Direct)	EON001007
	ABD work done in support of AEP T&D Services, LLC	9302007-Expense	Ben Loc 204	ZS039 - 100% to One Company (Direct)	EON101682
	<p>All business units must budget for ABD costs according to the following guidelines.</p> <ul style="list-style-type: none"> ABD expenses are input by PAR based on information from Util Bus Dev organization. ABD revenues will be budgeted to each operating company by the ABD Department budget coordinator, not by the individual business units. AEP T&D Services, LLC is a separate entity, and revenues will be budgeted by AEP T&D Services. Special Consideration for the state of Ohio - ABD efforts in the State of Ohio will continue to be focused through ABD's non-regulated unit, AEP T&D Services, LLC. 				

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TransCo Budgeting Responsibilities

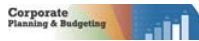
The AEP Transmission Company or "AEP TransCo" is a holding company for several Transmission only companies which are wholly owned subsidiaries of AEP. These companies cover AEP's existing territory and develop and own transmission assets that are physically connected to AEP's existing system. AEP TransCo has no employees; all work for the TransCo is done by AEPSC and OpCo employees.

The TransCos currently set up to accept budgets are in the table below. Note: Budgeters should budget to only regulatory approved TransCos or those for which regulatory approval is anticipated.

GLBU	Company Description
380	AEP Ohio Trans Co
382	AEP Appalachian Trans Co (only KG TN approved)
383	AEP West Virginia Trans Co
384	AEP Kentucky Trans Co
385	AEP Indiana Michigan Trans Co
386	AEP Oklahoma Trans Co
388	AEP Southwestern Trans Co (Arkansas & Louisiana) (not approved)

As projects are planned that connect with our existing Transmission system, some situations will exist where distribution work will be required as part of the TransCo projects. A variety of these scenarios are shown in the [Transco Budgeting Responsibilities](#) document along with information about budget responsibility in each case. It will be very important that early and clear communication occur between Transmission and Distribution organizations to allow Distribution to plan and budget accordingly.

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Transmission Joint Ventures

Transmission Joint Ventures (JV's) are off-balance sheet entities in which AEP holds a less than 100% share of ownership (the assets/projects are owned by the separate joint venture, not by AEP).

- JV's in which AEP owns 50% or less ownership are non-consolidating subsidiaries – meaning they are not shown as part of AEP Consolidated financial statements. A share of equity earning is returned to AEP and shown in AEP Consolidated financial statements.
- JV's in which AEP owns more than 50% are generally consolidating subsidiaries and are therefore shown as part of the AEP Consolidated financial statements.

Below is the current list of Joint Venture companies:

Non-Consolidated Joint Ventures:

- Electric Transmission Texas, LLC (ETT) – GLBU 374
- PATH WV Transmission Co., LLC (PATH) – GLBU 376 & 378 (project currently suspended)
- Electric Transmission America (ETA) – GLBU 379
- Grid Assurance, LLC – GLBU 418

Consolidated Joint Ventures:

- RITELine Indiana LLC – GLBU 396
- Transource Energy LLC – GLBU 403
- Transource Missouri LLC – GLBU 407
- Transource West Virginia LLC - GLBU 415
- BOLD Transmission, LLC – GLBU 417
- Transource Pennsylvania – GLBU 423
- Transource Maryland – GLBU 424

Budgeting for 100% of Transmission Joint Ventures

- 100% of Transmission JV's Capital and O&M expenses will be budgeted in the appropriate GLBUs by the Transmission Business Unit. AEPSC expenses for business services provided will be budgeted by the specific AEPSC group (Legal, Accounting, etc.) unless exceptions are coordinated with Transmission
- The equity earnings will be forecasted in the financial model.

Budgeting for Costs to be Allocated to Transmission Joint Ventures

- Costs will be allocated to the Transmission Joint Ventures through the normal billing processes.
- AEPSC costs that are directly assignable to the JV's will be budgeted using a benefiting location for the appropriate JV (e.g. benefiting location 374) and attribution basis ZS039 (Direct). These costs will be billed directly to the JV GLBU via the Service Corp Billing (SCB) process.
- If JV's should be allocated a portion of AEPSC expenses, an "all companies" benefiting location and an attribution basis ending in "J" must be used. NOTE: Costs will be billed to the JV's based on statistics and benefiting locations determined to be appropriate by Accounting.
- The JVs (including Transource) and Transco's should be budgeted directly if an employee has hours dedicated specifically to the JV or Transco. Budgeters should budget to only regulatory approved Transco's or those for which regulatory approval is anticipated.
- If a portion of an AEPSC allocation is required for the JVs then the attribution basis should end in 'J' with the preferred attribution basis for capital being ZS046J Level of Construction. O&M should be based on the activity using ZS058J for Total Assets. Level of Construction ZS046J should not be used for O&M. Using the J at the end of an attribution basis with a benefiting location of 1872 will allocate a portion of cost to the base companies, Transco, and all JV's (excluding Transource). A benefiting location of 1873 can be used for all West Companies (excluding Transource).

INDIANA MICHIGAN POWER COMPANY
Forward-Looking Test Year: Twelve Months Ending December 31, 2020
Historic Base Period: Twelve Months Ending December 31, 2018

170 IAC

Description

1-5-7(8) For an electric utility, the current system interconnection or operating agreement governing system power operations between affiliates.

Forward-Looking Test Year and Historic Base Period:

Please see the following agreements:

Attachment 1: Operating Agreement for the Rockport Plant. The Rockport Operating between AEP Generating Company (AEG) and I&M assigns the responsibility of operating and maintaining the Rockport Plant to I&M.

Attachment 2: Unit Power Agreement. The Rockport Unit Power Agreement governs the sale of AEG's entitlements to output from the Rockport Plant to I&M and Kentucky Power Company (KPCo).

Attachment 3: Power Coordination Agreement. I&M, Appalachian Power Company (APCo), and KPCo, together with Wheeling Power Company and AEP Service Corporation, entered into a FERC-approved arrangement (the Power Coordination Agreement), which provides the opportunity for the members to collectively participate in the organized power markets of a regional transmission organization and provides an off-system sales allocation methodology.

Attachment 4: Bridge Agreement. I&M, APCo, and KPCo, together with Ohio Power Company (OPCo) and AEP Generation Resources, Inc., are parties to a FERC-approved interim arrangement (the Bridge Agreement) which provides for the allocation of the cost of meeting pre-existing PJM Fixed Resource Requirement (FRR) obligations and settling pre-January 1, 2014 marketing and trading positions that survived termination of the Pool Agreement on January 1, 2014.

Indiana Michigan Power Company

MSFR: 1-5-7(8) Attachment 1

Page 1 of 10

OPERATING AGREEMENT
For
ROCKPORT STEAM ELECTRIC GENERATING STATION
Units No. 1 and 2

INDIANA & MICHIGAN ELECTRIC COMPANY

KENTUCKY POWER COMPANY

AEP GENERATING COMPANY

DATED: August 1, 1984

INDIANA & MICHIGAN ELECTRIC COMPANY ("IMECO"), an Indiana corporation, KENTUCKY POWER COMPANY ("KEPCO"), a Kentucky corporation qualified to do business in Indiana, and AEP GENERATING COMPANY ("AEGCO"), an Ohio corporation qualified to do business in Indiana, such parties being hereinafter sometimes referred to as the Owners.

WITNESSETH:

WHEREAS, IMECO, KEPCO and AEGCO are parties to an Owners' Agreement, dated as of March 31, 1982, as amended, pursuant to which said companies intend to acquire undivided ownership interests in and to complete construction of Units No. 1 and 2 of the Rockport Steam Electric Generating Station (the "Plant"), located near Rockport, Indiana, on the Ohio River; and

WHEREAS, the Owners desire that IMECO shall operate and maintain Units No. 1 and 2 of the Plant in accordance with the provisions set forth herein.

NOW THEREFORE, in consideration of the premises and for the purposes hereinabove recited, and in consideration of the mutual covenants hereinafter contained, the parties hereto agree as follows:

ARTICLE ONE

FUNCTIONS OF INDIANA & MICHIGAN ELECTRIC COMPANY

1.1 IMECO shall act in all matters associated with the operation and maintenance of the Plant as provided in this Agreement, with no profit to IMECO.

- 1.2 IMECO shall operate and maintain the Plant in accordance with good commercial practice consistent with procedures employed by IMECO and KEPCO at their other generating stations, and in conformity with the terms and conditions of this Agreement.
- 1.3 IMECO shall keep all necessary books of record, books of account and memoranda of all transactions involving the Plant, and shall make computations and allocations on behalf of the Owners, as required under this Agreement. The books of record, books of account and memoranda shall be kept by IMECO in such manner as to conform, where so required, to the Uniform System of Accounts prescribed by the Federal Energy Regulatory Commission for Public Utilities and Licensees (Uniform System of Accounts), and to the rules and regulations of other regulatory bodies having jurisdiction as they may from time to time be in effect.
- 1.4 The Owners shall establish such joint bank accounts as may from time to time be required or appropriate.
- 1.5 As soon as practicable after the end of each month, IMECO shall furnish to KEPCO and AEGCO a statement setting forth the dollar amounts associated with the operation and maintenance of the Plant as allocated hereunder to IMECO, KEPCO and AEGCO for such month.

The Owners shall, on a timely basis, deposit sufficient dollar amounts in the appropriate bank accounts to cover the current cash requirements of their respective allocations of such costs.

- 1.6 IMECO shall obtain such materials, labor and other services as it considers necessary in connection with the performance of the functions to be performed by it hereunder from such sources or through such persons as it may designate.

ARTICLE TWO

APPORTIONMENT OF CAPACITY AND ENERGY

- 2.1 The Total Net Capability of Units No. 1 and 2 of the Plant, after taking into account auxiliary load demand, shall initially be 1,300,000 kilowatts each. The Owners may from time to time modify the Total Net Capability of Units No. 1 and 2 as they may mutually agree.
- 2.2 The Total Net Generation of Units No. 1 and 2 during a given period, as determined by the system requirements of IMECO, KEPCO and AEGCO and other affiliated companies, shall mean the electrical output of the Units No. 1 and 2 generators during such period, measured at the low voltage busses in kilowatt-hours by suitable instruments, reduced by the energy used by auxiliaries for the units and other plant use during such period.

2.3 In any hour, IMECO, KEPCO and AEGCO shall share the Total Net Capability of Units No. 1 and 2 in respective amounts proportionate to their ownership interests in Units No. 1 and 2 at such time.

In any hour, the Total Net Generation of Units No. 1 and 2 shall be allocated separately by unit to each of the Owners in accordance with the following:

- (a) the Net Generation of Unit No. 1 and/or Unit No. 2 assigned to meet a direct unit power commitment with a non-affiliated party (i.e., non-system sale) shall first be allocated to the Owner(s) which are party to such direct Unit Power Agreement;
- (b) the Net Generation of Units No. 1 and 2 not so assigned shall be shared by the Owners in respective amounts proportionate to their ownership interests in Units No. 1 and 2 at such time until the Net Generation allocated to any Owner in accordance with 2.3(a) and 2.3(b) equals that Owner's share of the unit's Net Capability;
- (c) the Net Generation of Units No. 1 and 2 not allocated in accordance with Sections 2.3(a) and 2.3(b) shall be allocated to the remaining Owner(s) in relative amounts proportionate to their ownership interests such that no Owner shall be allocated amounts in any hour that exceed that Owner's share of that unit's Net Capability.

- 2.4 In any hour during which either Unit No. 1 or Unit No. 2 is out of service, the energy used by Unit No. 1 or Unit No. 2 auxiliaries during such hour shall be provided by IMECO, KEPCO and AEGCO in respective amounts proportionate to their ownership interests in Units No. 1 and 2 at such time.
- 2.5 IMECO shall at all times accept the proportionate shares of Units No. 1 and 2 Total Net Generation to which KEPCO and AEGCO may be entitled into its transmission system at the low-voltage busses of Units No. 1 and 2, and shall deliver the share of energy that KEPCO and AEGCO are obligated to provide for use of Units No. 1 and 2 auxiliaries when either of such units is out of service, as part of the energy interchange between IMECO, KEPCO and AEGCO.

ARTICLE THREE

REPLACEMENTS, ADDITIONS, AND RETIREMENTS

- 3.1 IMECO shall from time to time after the initial construction of the plant, make or cause to be made any necessary additions to, replacements of, and retirements of capitalizable facilities associated with the Plant as may be mutually agreed upon by the Owners.
- 3.2 The dollar amounts associated with any additions to, replacements of, or retirements of capitalizable facilities associated with the Plant shall be allocated to

IMECO, KEPCO and AEGCO in respective amounts proportionate to their ownership interests in the Plant at the time such additions, replacements, or retirements are made.

ARTICLE FOUR

WORKING CAPITAL REQUIREMENTS

- 4.1 IMECO, KEPCO and AEGCO shall periodically mutually determine the amount of funds required for use as working capital in meeting payrolls and other expenses incurred in the operation and maintenance of the Plant, and in buying materials and supplies (exclusive of fuel) for the Plant.
- 4.2 IMECO, KEPCO and AEGCO shall from time to time provide their share of working capital requirements in respective amounts proportionate to their ownership interests at such time in the Plant.

ARTICLE FIVE

INVESTMENT IN FUEL

- 5.1 IMECO shall establish and maintain reserves of coal in stock for the Plant of such quality and in such quantity as IMECO shall determine to be required to provide adequate fuel reserves against interruptions of normal fuel supply. Each of the Owners shall be responsible for the cost of maintaining its respective ownership share of such fuel reserves in terms of tons.
- 5.2 Fuel oil reserves and fuel oil charged to operation for Units No. 1 and 2 shall be owned and accounted for between the Owners in the same manner as coal.

ARTICLE SIX

APPORTIONMENT OF GENERATING STATION COSTS

- 6.1 For each calendar month, IMECO will, to the extent practicable, determine all Rockport Plant operation and maintenance expenses, as accounted for under the FERC Uniform System of Accounts, that are directly attributable separately to Rockport Unit No. 1 and Rockport Unit No. 2. In each calendar month, the portion allocable to Rockport Unit No. 1 of such expenses not directly attributable to Unit No. 1 or Unit No. 2 shall equal the product of (a) the total of such Rockport Plant expenses in each calendar month, and (b) the ratio of (i) the Total Net Capability of Rockport Unit No. 1 for such month and (ii) the Total Net Capability of the Rockport Plant for such month. The portion of such expenses not allocated to Unit No. 1 shall be allocated to Unit No. 2.
- 6.2 In each calendar month, the operation and maintenance expenses other than fuel associated with Units No. 1 and 2 shall be apportioned to IMECO, KEPCO and AEGCO in accordance with their respective ownership interests in Units No. 1 and 2 in such month.
- 6.3 Each Owner shall bear the cost of all taxes directly attributable to its respective ownership interest in Units No. 1 and 2. Any taxes not directly assigned

shall be apportioned to the Owners in accordance with their respective ownership interests in Units No. 1 and 2 in such month.

ARTICLE SEVEN

EFFECTIVE DATE AND TERM

- 7.1 The effective date of this Agreement shall be the date on which IMECO declares Unit No. 1 to be in commercial operation.
- 7.2 This Agreement shall remain in force until such time as IMECO, KEPCO and AEGCO have each entirely divested themselves of any ownership interest in Units No. 1 and 2.

ARTICLE EIGHT

GENERAL

- 8.1 This Agreement shall inure to the benefit of and be binding upon the parties hereto and their respective successors and assigns, but this Agreement may not be assigned by any party without the written consent of the other parties, which consent shall not be unreasonably withheld.
- 8.2 This Agreement is subject to the regulatory authority of any state or federal agency having jurisdiction.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed by their officers thereunto duly authorized as of the date first above written.

INDIANA & MICHIGAN ELECTRIC COMPANY

By: Frank N. Poon
Vice President

KENTUCKY POWER COMPANY

By: _____
President

AEP GENERATING COMPANY

By: SM
Vice President

Indiana Michigan Power Comapny

MSFR: 1-5-7(8) Attachment 2

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AEP GENERATING COMPANY

FERC RATE SCHEDULE No. 1

AEP GENERATING COMPANY
FERC RATE SCHEDULE No. 1

UNIT POWER SERVICE
TO
INDIANA & MICHIGAN ELECTRIC COMPANY

EFFECTIVE: FOR THE SALE OF TEST
POWER AND ENERGY ON OR ABOUT
SEPTEMBER 1, 1984 WHEN TEST POWER
AND ENERGY IS FIRST MADE AVAILABLE
TO AEGCO FROM OPERATION OF UNIT No. 1
AT THE ROCKPORT PLANT AND FOR DEMAND
AND ENERGY RELATED CHARGES ON OR
ABOUT DECEMBER 1, 1984, THE DATE
OF COMMERCIAL OPERATION OF UNIT
No. 1 AT THE PLANT.

UNIT POWER AGREEMENT

THIS AGREEMENT dated as of March 31, 1982 by and between INDIANA & MICHIGAN ELECTRIC COMPANY ("IMECO") and AEP GENERATING COMPANY ("AEGCO"),

WITNESSETH:

WHEREAS, IMECO, a subsidiary company of American Electric Power Company, Inc. ("AEP") under the Public Utility Holding Company Act of 1935 (the "1935 Act"), is presently constructing the Rockport Steam Electric Generating Plant at a site along the Ohio River near the Town of Rockport, Indiana, which will consist of two 1,300,000-kilowatt fossil-fired steam electric generating units and associated equipment and facilities (the "Rockport Plant"), the first unit ("Unit No. 1") of which is presently expected to be placed in commercial operation in 1984 and the second unit ("Unit No. 2") of which is presently expected to be placed in commercial operation in 1986; and

WHEREAS, AEGCO proposes to enter into an Owners' Agreement, dated as of March 31, 1982 (the "Owners' Agreement"), with IMECO and Kentucky Power Company ("KEPCO"), another subsidiary company of AEP under the 1935 Act, pursuant to which AEGCO and KEPCO plan to acquire undivided ownership interests, as tenants in common without right of partition, in the Rockport Plant which, upon completion of the construction of Unit No. 1, is thereafter to be operated as a part of the interconnected, integrated electric system comprising the American Electric Power System (the "AEP System"); and

WHEREAS, AEGCO proposes, upon completion of the construction of Unit No. 1 and the completion thereafter of the construction of Unit No. 2, to make available to IMECO, pursuant to this agreement, all of the available power (and the energy associated therewith) to which AEGCO shall from time to time be entitled at the Rockport Plant; and

WHEREAS, IMECO proposes to complete the construction of, the Rockport Plant pursuant to the provisions of the Owners' Agreement, and, upon completion of such construction, to operate the Rockport Plant pursuant to an operating agreement to be entered into by IMECO, AEGCO and KEPCO in accordance with the Owners' Agreement;

NOW, THEREFORE, in consideration of the terms and of the agreements hereinafter set forth, the parties hereto agree with each other as follows:

1.1 IMECO and AEGCO shall, subject to the provisions and upon compliance with the then applicable requirements of Section 2.1 and Section 2.2 of this agreement, use their respective best efforts to complete and to make effective the arrangements described and specified in Section 1.1 and in Section 1.2 of the Capital Funds Agreement, dated as of March 31, 1982, between AEP and AEGCO.

1.2 AEGCO shall, subject to the provisions and upon compliance with the then applicable requirements of Section 2.1 of this agreement, make available, or cause to be made available, to IMECO all of the power (and the energy associated therewith) which shall be available to AEGCO at the Rockport Plant, including test power produced during the course of the construction of generating units installed as a part of the Rockport Plant.

1.3 IMECO shall, subject to the provisions and upon compliance with the then applicable requirements of Section 2.2 of this agreement, be entitled to receive all power (and the energy associated therewith) which shall be available to AEGCO at the Rockport Plant, and IMECO agrees to pay to AEGCO in consideration for the right to receive all such power (and the energy associated therewith) available to AEGCO at the Rockport Plant, as a demand charge for the right to receive such power (and as an energy charge for any associated energy taken by IMECO), such amounts from time to time as, when added to amounts received by AEGCO from any other sources, will be at least sufficient to enable AEGCO to pay, when due, all of its operating and other expenses, including provision for the depreciation and/or amortization of the cost of AEGCO's facilities and also including for the purposes of this agreement (i) any amount which AEGCO may be required to pay on account of any interest and/or any commitment fee on all indebtedness for borrowed money issued or assumed by AEGCO (or by any corporation or other entity with which AEGCO shall have merged or consolidated or to which it shall have sold or otherwise disposed of all or substantially all of its assets) and outstanding at the time and (ii) such additional amounts as are necessary after any required provision for taxes on, or measured by, income to enable AEGCO to pay required dividends on any preferred stock which it may issue and such amount as will represent a return on the common equity of AEGCO equal to the return most recently found in the period of the 24 calendar months immediately preceding the time when payments are to commence under this Section 1.3 to be

fair, and authorized, by the Federal Energy Regulatory Commission ("FERC", such term also including any successor Federal regulatory agency) as an appropriate return on the common equity of IMECO in a wholesale electric proceeding before FERC under the Federal Power Act, or any legislation enacted in substitution for, or to replace, the Federal Power Act or, if within such period of 24 calendar months immediately preceding the date when payments are to begin under this Section 1.3 no such action by FERC shall have become final and not subject to further proceedings before FERC or a court, the return most recently found to be fair and authorized by the Public Service Commission of Indiana as an appropriate return on the common equity of IMECO in a retail electric proceeding before that Commission. IMECO shall commence the payment of such amounts to AEGCO on the earlier of the following dates: (i) June 30, 1985 and, (ii) the date on which power, including any test power, and any energy associated therewith, shall become available to AEGCO at the Rockport Plant.

2.1 The performance of the obligations of AEGCO hereunder shall be subject to the receipt and continued effectiveness of all authorizations of governmental regulatory authorities at the time necessary to permit AEGCO to perform its duties and obligations hereunder, including the receipt and continued effectiveness of all authorizations by governmental regulatory authorities at the time necessary to permit the completion by IMECO of the construction of the Rockport Plant, the operation of the Rockport Plant, and for AEGCO to make available to IMECO all of the power (and the energy associated therewith) available to AEGCO at the Rockport Plant. AEGCO shall use its best efforts to secure and maintain all such authorizations by governmental regulatory authorities.

2.2 The performance of the obligations of IMECO hereunder shall be subject to the receipt and continued effectiveness of all authorizations of governmental regulatory authorities necessary at the time to permit IMECO to perform its duties and obligations hereunder, including the receipt and continued effectiveness of all authorizations by governmental regulatory authorities necessary at the time to permit IMECO to pay to AEGCO in consideration for the right to receive all of the power (and the energy associated therewith) available to AEGCO at the Rockport Plant the charges provided for in Section 1.3 of this agreement. IMECO shall use its best efforts to secure and maintain all such authorizations by governmental regulatory authorities. IMECO shall, to the extent permitted by law, be obligated to perform its duties and obligations hereunder, subject to then applicable provisions of this Section 2.2, (a)

whether or not AEGCO shall have received all authorizations of governmental regulatory authorities necessary to permit AEGCO to perform its duties and obligations hereunder, (b) whether or not such authorizations, or any such authorization, shall at any time in question be in effect, and (c) so long as AEGCO and IMECO shall continue to be subsidiary companies of AEP (as said term is defined in Section 2(a)(8) of the 1935 Act) or a successor thereto, whether or not, at any time in question, IMECO shall have performed its duties and obligations under this agreement. In the event that either AEGCO or IMECO shall cease to be such a subsidiary company, then and thereafter IMECO shall not be relieved of its obligation to make payments pursuant to Section 1.3 of this agreement by reason of the failure of AEGCO to perform its duties and obligations hereunder occasioned by Act of God, fire, flood, explosion, strike, civil or military authority, insurrection, riot, act of the elements, failure of equipment, or for any other cause beyond the control of AEGCO; provided that, in any such event, AEGCO shall use its best efforts to put itself in a position where it can perform its duties and obligations hereunder as soon as is reasonably practicable.

3. To the extent that it may legally do so, IMECO and AEGCO each hereby irrevocably waives any defense based on the adequacy of a remedy at law which may be asserted as a bar to the remedy of specific performance in any action brought against it for specific performance of this agreement by IMECO, by AEGCO, or by a trustee under any mortgage or other debt instrument which IMECO or AEGCO may, subject to requisite regulatory authority, enter into, or by any receiver or trustee appointed for IMECO or AEGCO under the bankruptcy or insolvency laws of any jurisdiction to which IMECO or AEGCO is or may be subject; provided, however, that nothing herein contained shall be deemed to constitute a representation or warranty by IMECO or AEGCO that the respective obligations of IMECO or AEGCO under this agreement are, as a matter of law, subject to the equitable remedy of specific performance.

4. IMECO shall not be entitled to set off against any payment required to be made by IMECO under this agreement (i) any amounts owed by AEGCO to IMECO or (ii) the amount of any claim by IMECO against AEGCO. The foregoing, however, shall not affect in any other way the rights and remedies of IMECO with respect to any such amounts owed to IMECO by AEGCO or any such claim by IMECO against AEGCO.

5. The invalidity and unenforceability of any provision of this agreement shall not affect the remaining provisions hereof.

6. This agreement shall become effective forthwith and shall continue until all of the Notes issued by AEGCO under the Revolving Credit Agreement, dated as of March 31, 1982, of AEGCO shall have been paid in full, together with all accrued interest thereon; provided, however, that in the event that AEGCO shall, prior to such payment, create a Mortgage and Deed of Trust secured by a lien on all, or certain of its fixed physical properties, and shall issue bonds thereunder, this agreement shall continue until said Mortgage and Deed of Trust shall have been satisfied and discharged or said Notes have been paid in full, whichever event shall be the later.

7. This agreement shall be binding upon the parties hereto and their successors and assigns, but no assignment hereof, or of any right to any funds due or to become due under this agreement, shall in any event relieve either IMECO or AEGCO of any of their respective obligations hereunder, or, in the case of IMECO, reduce to any extent its entitlement to receive all of the power (and the energy associated therewith) available to AEGCO from time to time at the Rockport Plant.

8. The agreements herein set forth have been made for the benefit of IMECO and AEGCO and their respective successors and assigns, and no other person shall acquire or have any right under or by virtue of this agreement.

9. IMECO and AEGCO may, subject to the provisions of this agreement, enter into a further agreement or agreements between IMECO and AEGCO setting forth detailed terms and provisions relating to the performance by IMECO and AEGCO of their respective obligations under this agreement. No agreement entered into under this Section 9 shall, however, alter to any substantive degree the obligations of either party to this agreement in any manner inconsistent with any of the foregoing sections of this agreement.

10. IMECO shall, at any time and from time to time, be entitled to assign all of its right, title and interest in and to all of the power (and the energy associated therewith) to which IMECO shall be entitled under this agreement, but IMECO shall not, by such assignment, be relieved of any of its obligations and duties under this agreement except through the payment to AEGCO, by or on behalf of IMECO, of the amount or amounts which IMECO shall be obligated to pay pursuant to the terms of this agreement.

Indiana Michigan Power Comapny

MSFR: 1-5-7(8) Attachment 2

IN WITNESS WHEREOF, the parties hereto have caused
this agreement to be duly executed as of the day and year
first above written.

INDIANA & MICHIGAN ELECTRIC
COMPANY

By G. D. Maloney
Vice President

AEP GENERATING COMPANY

By G. P. Maloney
Vice President

RATE SCHEDULE No. 300

POWER COORDINATION AGREEMENT

among

**APPALACHIAN POWER COMPANY,
INDIANA MICHIGAN POWER COMPANY,
KENTUCKY POWER COMPANY,
WHEELING POWER COMPANY**

and

AMERICAN ELECTRIC POWER SERVICE CORPORATION

as Agent

Tariff Submitter: **Appalachian Power Company**
FERC Program Name: **FERC FPA Electric Tariff**
Tariff Title: **APCo Rate Schedules and Service Agreements Tariffs**
Tariff Proposed Effective Date: **06/01/2015**
Tariff Record Title: **Power Coordination Agreement**
Option Code: **A**
Record Content Description: **Rate Schedule No. 300**

POWER COORDINATION AGREEMENT

THIS AGREEMENT is made and entered into as of this ___ day of _____, 2015, by and among Appalachian Power Company (“APCo”), Indiana Michigan Power Company (“I&M”), Kentucky Power Company (“KPCo”), Wheeling Power Company (“WPCo”) and American Electric Power Service Corporation (“AEPSC”) as agent (“Agent”) to APCo, I&M, KPCo and WPCo.

RECITALS:

WHEREAS, APCo, I&M, KPCo and WPCo (collectively the “Operating Companies” or individually “Operating Company”) own and operate electric generation, transmission and distribution facilities with which they are engaged in the business of generating, transmitting and selling electric power to the general public and to other electric utilities;

WHEREAS, the Operating Companies' electric facilities are now and have been for many years interconnected through their respective transmission facilities and transmission facilities of third parties at a number of points;

WHEREAS, APCo, I&M, KPCo and WPCo provide power to serve retail and wholesale customers in Indiana, Kentucky, Michigan, Tennessee, Virginia and West Virginia;

WHEREAS, APCo, I&M, KPCo and WPCo believe that they can continue to achieve efficiencies and economic benefits through (a) participation in the organized power markets of a regional transmission organization and (b) allocation of off-system sales and purchases with other parties on bases that fairly assign or allocate the costs and benefits of these transactions;

WHEREAS, the achievement of the foregoing will be facilitated by the performance of certain services by an Agent;

WHEREAS, AEPSC is the service company affiliate of APCo, I&M, KPCo and WPCo and as such performs a variety of services on their behalf in accordance with applicable rules and regulations of the Federal Energy Regulatory Commission (“Commission”); and

WHEREAS, AEPSC is willing to serve as Agent to APCo, I&M, KPCo and WPCo under this Agreement.

NOW, THEREFORE, in consideration of the premises and the mutual covenants and agreements herein set forth, the Parties mutually agree as follows:

ARTICLE I DEFINITIONS

1.1 Agreement means this Power Coordination Agreement among APCo, I&M, KPCo, WPCo and Agent, including all Service Schedules and attachments hereto.

1.2 Capacity Auction means auctions implemented pursuant to a Capacity Market, and may include, but is not necessarily limited to, the Base Residual Auction and other incremental auctions conducted in accordance with the PJM Interconnection, LLC (“PJM”) Reliability Pricing Model market rules.

1.3 Capacity Market means any market of an applicable regional transmission organization under which the Operating Companies satisfy their capacity obligations as load serving entities, which would include, for example, the PJM capacity market as described in the PJM Reliability Assurance Agreement (“RAA”) and Attachment DD of the PJM Open Access Transmission Tariff (“PJM OATT”).

1.4 Dedicated Wholesale Customer means a wholesale customer whose load is served by an Operating Company that has undertaken, by contract, an obligation to serve that customer's partial or full requirements load and to acquire power supply resources and other resources necessary to meet those requirements.

1.5 Generation Hedge Transactions means Off-System Transactions entered into for the purpose of hedging the output of the generation assets of one or more of the Operating Companies.

1.6 Industry Standards means all applicable national and regional electric reliability council and regional transmission organization principles, guides, criteria, standards and practices.

1.7 Internal Load means all sales of power, plus associated line losses, by an Operating Company to its Retail Customers and Dedicated Wholesale Customers. As distinguished from Off-System Sales, Internal Load is principally characterized by the Operating Company assuming the load obligation as its own power commitment.

1.8 Off-System Sales means all wholesale power sales by an Operating Company other than sales to the Retail Customers and Dedicated Wholesale Customers that comprise the Operating Company's Internal Load. Sales of wholesale power by an Operating Company to another Operating Company are not governed by this Agreement, and will not be deemed Off-System Sales under this Agreement.

1.9 Off-System Purchases means wholesale power purchases by an Operating Company or Operating Companies for any of the following reasons: (a) to reduce power supply costs, (b) to serve load requirements, (c) to provide reliability of supply, (d) to satisfy state specific requirements or goals or (e) to engage in Off-System Sales. Purchases of wholesale power by an Operating Company from another Operating Company are not governed by this Agreement, and will not be deemed Off-System Purchases under this Agreement.

1.10 Off-System Transactions means Off-System Sales, Off-System Purchases and any other types of power-related wholesale transactions, whether physical or financial, on behalf of an Operating Company or Operating Companies, excluding sales to Internal Load customers.

1.11 Operating Committee means the administrative body established pursuant to Article VI for the purposes specified within this Agreement.

1.12 Party means each of APCo, I&M, KPCo, WPCo and Agent, individually, and **Parties** means APCo, I&M, KPCo, WPCo and Agent, collectively.

1.13 Retail Customer means a retail power customer on whose behalf an Operating Company has undertaken an obligation to obtain power supply resources in order to supply electricity to reliably meet the electric needs of that customer.

1.14 Service Schedules means the Service Schedules attached to this Agreement, as they may be amended from time to time, and those that later may be agreed to by the Parties and made part of a modified Agreement.

1.15 Spot Market means the day ahead, real time (balancing) or similar short-term energy market(s) operated by the applicable regional transmission organization(s), typically characterized by energy that is selected and delivered on an hourly, or more frequent, basis during that same day or the next calendar day.

1.16 System Emergency means a condition which, if not promptly corrected, threatens to cause imminent harm to persons or property, including the equipment of a Party or a Third Party, or threatens the reliability of electric service provided by an Operating Company to Retail Customers or Dedicated Wholesale Customers.

1.17 Third Party or Third Parties means any entity or entities that are not a Party or Parties.

1.18 Trading Transactions means Off-System Transactions that are not Generation Hedge Transactions or otherwise sourced or hedged from, dedicated to, or associated with the generation assets or Internal Load of the Operating Companies.

ARTICLE II TERM OF AGREEMENT

2.1 Term and Withdrawal. Subject to Commission approval or acceptance for filing, this Agreement shall take effect on June 1, 2015, or such other date permitted by the Commission, and shall continue in full force and effect until (a) terminated by mutual agreement or (b) upon no less than twelve (12) months' written notice by one Party to each of the other Parties, after which time the notifying Party will be withdrawn from the Agreement and the Agreement will continue in full force and effect for the remaining Parties except for such modifications necessary to remove the withdrawn Party.

ARTICLE III [INTENTIONALLY OMITTED]

ARTICLE IV SCOPE AND RELATIONSHIP TO OTHER AGREEMENTS AND SERVICES

4.1 Scope. This Agreement is not intended to preclude the Parties from entering into other arrangements between or among themselves or with Third Parties. This Agreement is intended to operate in addition to, not in lieu of, power market transactions and settlements that occur between each Operating Company, or the Operating Companies collectively, and any applicable regional transmission organizations.

4.2 Transmission. This Agreement is intended to apply to the coordination of the power supply resources of, and loads served by, the Operating Companies. It is not intended to

apply to the coordination of transmission facilities owned or operated by the Operating Companies.

ARTICLE V AGENT

5.1 Agent. The Agent will perform the activities and duties specified by this Agreement and any other activities or duties pertaining to this Agreement that may be requested from time to time by one or more Operating Companies, subject to the receipt of any necessary regulatory approvals. The Operating Companies delegate to AEPSC, as the Agent, and AEPSC hereby accepts responsibility and authority for the duties specified in this Agreement and shall perform each of those duties under the direction of the Operating Companies. With the prior written consent of the Operating Companies, AEPSC may delegate all or a part of its responsibilities under this Agreement to another entity.

ARTICLE VI COMPOSITION AND DUTIES OF THE OPERATING COMMITTEE

6.1 Operating Committee. By written notice to the other Parties, each Party shall name one representative (“Representative”) to act for it in matters pertaining to this Agreement and its implementation. A Party may change its Representative at any time by written notice to the other Parties. The Representatives of the respective Parties shall comprise the Operating Committee. The Agent’s Representative shall act as the chairman of the Operating Committee (“Chairman”). All decisions of the Operating Committee shall be by a simple majority vote of the Representatives. There shall be only five voting representatives on the Operating Committee. No Party may delegate its vote to another entity.

6.2 Meeting Dates. The Operating Committee shall hold meetings at such times, means, and places as the members shall determine. Minutes of each Operating Committee meeting shall be prepared and maintained.

6.3 Duties. The Operating Committee shall have the duties listed below:

- (a) reviewing and providing direction concerning the equitable sharing of costs and benefits under this Agreement among the Operating Companies;
- (b) administering this Agreement and proposing amendments hereto, including such amendments that are proposed in response to a change in regulatory requirements applicable to one or more of the Operating Companies or changes concerning an applicable regional transmission organization, provided that any amendments will be subject to Section 13.2; and
- (c) reviewing and, if necessary, proposing changes to the duties and responsibilities of the Agent, subject to Section 5.1.

In the event that an action of the Operating Committee results in a change to the settlement process(es) among the Operating Companies, such modified settlement will normally occur on a prospective basis only, however, this may include past billing periods back to the beginning of the first full billing month preceding the date of action of the Operating Committee. Such modifications will be subject to the terms of Article IX as applicable.

ARTICLE VII OPERATING COMPANY PLANNING AND OPERATIONS

7.1 Operating Company and System Planning. Each Operating Company will be individually responsible for its own capacity planning. Consistent with the requirements of PJM or the applicable regional transmission or reliability organization, each Operating Company will be responsible for maintaining an adequate level of power supply resources to meet its own

Internal Load requirements for capacity and energy, including any required reserve margins, and shall bear all of the resulting costs. The Agent shall assess the adequacy of the power supply resources of the Operating Companies and make recommendations to each Operating Company regarding (1) the need for additional power supply resources and (2) whether each Operating Company has power supply resources in excess of its needs (short-term or long-term) that could be made available to the other Operating Companies or Third Parties either through separate contracts or through the power markets of the applicable regional transmission organization. The actual addition or disposition of power supply resources will be conditioned on compliance with all applicable state and other regulatory requirements and requirements of the applicable regional transmission organization.

7.2 Generation Resource Outage Planning. The Agent, on behalf of the Operating Companies, will coordinate the scheduling of planned generation resource outages in order to support reliability and manage costs.

7.3 Generation Resource Dispatch. The generation resources of each of the Operating Companies will be individually dispatched by the Agent in accordance with the direction of the applicable regional transmission organization.

7.4 Regional Transmission Organization Transactions. The Agent will administer the participation of the Operating Companies in the power markets of the applicable regional transmission organization. Each Operating Company shall be individually responsible for charges it incurs and credits it receives due to its participation in the power markets of a regional transmission organization. Such costs and revenues will be assigned or allocated directly by the applicable regional transmission organization or its agent where practical. The Operating Companies may collectively participate from time to time in specific markets of the regional

transmission organization or to meet certain regional transmission or reliability organization requirements, in which case the allocation of resulting revenues and/or costs, if any, will be performed as specified herein. The election of whether each Operating Company's load and generation resources will participate in the Capacity Market of PJM through the Reliability Pricing Model auctions or through the Fixed Resource Requirement alternative, either collectively or individually, for any planning year is not governed by this Agreement.

7.5 Off System Transactions. The Agent will engage in Off-System Transactions on behalf of or at the direction of the Operating Companies and will assign or allocate the costs and revenues of Off-System Transactions to the Operating Companies in the manner specified below.

7.5.1 Capacity Purchases and Sales with Third Parties. Except as described in Section 7.5.2 related to the PJM Capacity Auctions: (1) Off-System Transactions of capacity undertaken for an individual Operating Company will be directly assigned to that Operating Company; (2) Off-System Purchases of capacity undertaken for more than one Operating Company will be allocated among those Operating Companies ratably in proportion to the total capacity needed by each Operating Company minus each Operating Company's total capacity resources; and (3) Off-System Sales of capacity undertaken for more than one Operating Company will be allocated among those Operating Companies ratably in proportion to the total capacity resources of each Operating Company minus the total capacity obligation of each Operating Company (including any holdback required by the applicable regional transmission organization).

7.5.2 Capacity Purchases and Sales in the PJM Capacity Auctions And Related Issues. When an Operating Company participates individually in the Reliability Pricing Model or the Fixed Resource Requirement alternative, Off-System Transactions

of capacity related to a PJM Capacity Auction will be directly assigned to the specific Operating Company based on the results of such auctions.

When two or more Operating Companies collectively participate in the Fixed Resource Requirement alternative, any Off-System Transactions of capacity related to a PJM Capacity Auction will be allocated to each participating Operating Company ratably in proportion to the total capacity resources of each Operating Company minus the total capacity obligation of each Operating Company (including any holdback required by PJM) for the applicable planning year(s), and Service Schedule A will apply to delivery year and post-delivery year obligations of the participating Operating Companies associated with the Fixed Resource Requirement alternative.

7.5.3 Directly Assigned Energy Purchases and Sales with Third Parties.

Off-System Transactions of energy will be directly assigned to the applicable Operating Company. Costs and revenues associated with each Operating Company's Off-System Sales of energy and Internal Load energy purchases from the applicable regional transmission organization in the Spot Market, including the purchase of any energy deficits or sales of any energy surpluses, will be directly assigned to that Operating Company.

7.5.4 Generation Hedge Transactions and Trading Transactions. Revenues and costs associated with Generation Hedge Transactions, including revenues and costs associated with the settlement of Generation Hedge Transactions in the Spot Market or other markets of the applicable regional transmission organization, will be allocated among the Operating Companies by the Agent as specified under Service Schedule B.

Revenues and costs associated with Trading Transactions, including revenues and costs associated with the settlement of Trading Transactions in the Spot Market or other markets of the applicable regional transmission organization, will be allocated among the Operating Companies by the Agent as specified under Service Schedule C.

7.6 Emergency Response. In the event of a System Emergency, no adverse distinction shall be made between the customers of any of the Operating Companies. Each Operating Company shall, under the direction of the applicable regional transmission organization, make its power supply resources available in response to a System Emergency. Notwithstanding the foregoing, it is understood that transmission constraints or other factors may limit the ability of an Operating Company to respond to a System Emergency.

ARTICLE VIII ASSIGNMENT OF COSTS AND BENEFITS OF COORDINATED OPERATIONS

8.1 Service Schedules. The costs and revenues associated with coordinated operations as described in Article VII shall be distributed among the Operating Companies in the manner provided in the Service Schedules utilizing the billing procedures described in Article IX. It is understood and agreed that all such Service Schedules are intended to establish an equitable sharing of costs and/or benefits among the Operating Companies, and that circumstances may, from time to time, require a reassessment of the relative costs and benefits of this Agreement, or of the methods used to apportion costs and benefits under the Service Schedules. Upon a proposal of the Operating Committee, any of the Service Schedules may be amended as of any date agreed to by the Operating Committee by majority vote, subject to Section 13.2.

ARTICLE IX BILLING PROCEDURES

9.1 Records. The Agent shall maintain such records as may be necessary to determine the assignment of costs and revenues of coordinated operations pursuant to this Agreement. Such records shall be made available to the Parties upon request for a period not to exceed three (3) years.

9.2 Monthly Net Billing Statements. As promptly as practicable after the end of each calendar month, the Agent shall prepare a statement setting forth the monthly summary of costs and revenues allocated or assigned to the Operating Companies in sufficient detail as may be needed for settlements under the provisions of this Agreement. As required, the Agent may provide such statements on an estimated basis and then adjust those statements for actual results.

9.3 Billings and Payments. The Agent shall be responsible for all billing between the Operating Companies and other entities with which they engage in Off-System Transactions pursuant to this Agreement. Payments among the Operating Companies, if any, shall be made by remittance of the net amount billed or by making appropriate accounting entries on the books of the Parties. The entire amount shall be paid when due.

9.4 Taxes. Should any federal, state, or local tax, surcharge or similar assessment, in addition to those that may now exist, be levied upon the electric capacity, energy, or services to be provided in connection with this Agreement, or upon the provider of service as measured by the electric capacity, energy, or services, or the revenue there from, such additional amount shall be included in the net billing described in Section 9.3.

9.5 Undelivered and Unpaid Monthly Billing Statements. Within one (1) year from the date on which a billing statement should have been delivered, if a Party's records reveal that the bill was not delivered, then the Agent shall deliver to the appropriate Party a bill within

one (1) month of this determination. Any amounts collected or reimbursed due to such delay shall not include interest.

9.6 Billing Errors and Disputes. If a Party discovers a billing error pertaining to a prior billing for reasons including, but not limited to, missing or erroneous data or calculations, including those caused by meter, computer or human error, a correction adjustment will be calculated through the second full month preceding discovery of the error. The Parties shall have the right to dispute the accuracy of any bill or payment for a period not to exceed two months from the date on which the bill or, if applicable, the corrected bill was initially delivered. Following this two-month period, the right to dispute a bill is permanently waived for any and all reasons including but not limited to, (a) errors, (b) omissions, (c) Agent's actions, and (d) the Operating Committee's decisions, Agreement interpretations and direction in the administration of the Agreement. Any amounts collected or reimbursed due to such disputes shall not include interest.

ARTICLE X FORCE MAJEURE

10.1 Events Excusing Performance. No Party shall be liable to another Party for or on account of any loss, damage, injury, or expense resulting from or arising out of a delay or failure to perform, either in whole or in part, any of the agreements, covenants, or obligations made by or imposed upon the Parties by this Agreement, by reason of or through strike, work stoppage of labor, failure of contractors or suppliers of materials (including fuel, consumables or other goods and services), failure of equipment, environmental restrictions, riot, fire, flood, ice, invasion, civil war, commotion, insurrection, military or usurped power, order of any court or regulatory agency granted in any *bona fide* legal proceedings or action, or of any civil or military

authority either *de facto* or *de jure*, explosion, Act of God or the public enemies, or any other cause reasonably beyond its control and not attributable to its neglect. A Party experiencing such a delay or failure to perform shall use due diligence to remove the cause or causes thereof; however, no Party shall be required to add to, modify or upgrade any facilities, or to settle a strike or labor dispute except when, according to its own best judgment, such action is advisable.

ARTICLE XI DELIVERY POINTS

11.1 Delivery Points. All electric energy delivered under this Agreement shall be of the character commonly known as three-phase sixty-cycle energy, and shall be delivered at the various points where the transmission systems of the Operating Companies are interconnected, either directly or through transmission facilities of third parties, at the nominal unregulated voltage designated for such points, and at such other points and voltages as may be determined and agreed upon by the Operating Companies.

ARTICLE XII GENERAL

12.1 Adherence to Industry Standards. The Parties agree to make their best efforts to conform to Industry Standards as they affect the implementation of and conduct pertaining to this Agreement.

12.2 No Third Party Beneficiaries. This Agreement does not create rights of any character whatsoever in favor of any person, corporation, association, entity or power supplier, other than the Parties, and the obligations herein assumed by the Parties are solely for the use and benefit of the Parties. Nothing in this Agreement shall be construed as permitting or vesting, or attempting to permit or vest, in any person, corporation, association, entity or power supplier,

other than the Parties, any rights hereunder or in any of the resources or facilities owned or controlled by the Parties or the use thereof.

12.3 Waivers. Any waiver at any time by a Party of its rights with respect to a default under this Agreement, or with respect to any other matter arising in connection with this Agreement, shall not be deemed a waiver with respect to any subsequent default or matter. Any delay, short of the statutory period of limitation, in asserting or enforcing any right under this Agreement, shall not be deemed a waiver of such right.

12.4 Successors and Assigns. This Agreement shall inure to the benefit of and be binding upon the Parties only, and their respective successors and assigns, and shall not be assignable by any Party without the written consent of the other Parties except to a successor in the operation of its properties by reason of a reorganization to comply with state or federal restructuring requirements, or a merger, consolidation, sale or foreclosure whereby substantially all such properties are acquired by or merged with those of such a successor.

12.5 Liability and Indemnification. SUBJECT TO ANY APPLICABLE STATE OR FEDERAL LAW THAT MAY SPECIFICALLY RESTRICT LIMITATIONS ON LIABILITY, EACH PARTY (AN "INDEMNIFYING PARTY") SHALL RELEASE, INDEMNIFY, AND HOLD HARMLESS THE OTHER PARTIES (EACH AN "INDEMNIFIED PARTY"), THEIR DIRECTORS, OFFICERS AND EMPLOYEES FROM AND AGAINST ANY AND ALL LIABILITY FOR LOSS, DAMAGE OR EXPENSE (1) ALLEGED TO ARISE FROM, OR BE INCIDENTAL TO, INJURY TO PERSONS AND/OR DAMAGE TO PROPERTY IN CONNECTION WITH THE INDEMNIFYING PARTY'S FACILITIES OR THE PRODUCTION OR TRANSMISSION OF ELECTRIC ENERGY BY OR THROUGH THE INDEMNIFYING PARTY'S FACILITIES OR (2) RELATED TO PERFORMANCE OR NON-

PERFORMANCE OF THIS AGREEMENT OR (3) RELATED TO ANY NEGLIGENCE ARISING UNDER THIS AGREEMENT. IN NO EVENT SHALL ANY PARTY BE LIABLE TO ANOTHER PARTY FOR ANY INDIRECT, SPECIAL, INCIDENTAL, OR CONSEQUENTIAL DAMAGES WITH RESPECT TO ANY CLAIM ARISING OUT OF THIS AGREEMENT.

12.6 Headings. The descriptive headings of the Articles, Sections and Service Schedules of this Agreement are used for convenience only, and shall not modify or restrict any of the terms and provisions thereof.

12.7 Notice. Any notice or demand for performance required or permitted under any of the provisions of this Agreement shall be deemed to have been given on the date such notice, in writing, is deposited in the U.S. mail, postage prepaid, certified or registered mail, addressed to the Parties at their principal place of business at 1 Riverside Plaza, Columbus, Ohio 43215, or in such other form or to such other address as the Parties may stipulate.

12.8 Interpretation. In this Agreement: (a) unless otherwise specified, references to any Article or Section are references to such Article or Section of this Agreement; (b) the singular includes the plural and the plural includes the singular; (c) unless otherwise specified, each reference to a requirement of any governmental entity or regional transmission organization includes all provisions amending, modifying, supplementing or replacing such governmental entity or regional transmission organization from time to time; (d) the words “including,” “includes” and “include” shall be deemed to be followed by the words “without limitation”; (e) unless otherwise specified, each reference to any tariff or agreement includes all amendments, modifications, supplements, and restatements made to such tariff or agreement from time to time which are not prohibited by this Agreement; (f) the descriptive headings of the various Articles

and Sections of this Agreement have been inserted for convenience of reference only and shall in no way modify or restrict the terms and provisions thereof; and (g) “herein,” “hereof,” “hereto” and “hereunder” and similar terms refer to this Agreement as a whole.

ARTICLE XIII REGULATORY APPROVAL

13.1 Regulatory Authorization. This Agreement is subject to and conditioned upon its approval or acceptance for filing without material condition or modification by the Commission. In the event that this Agreement is not so approved or accepted for filing in its entirety or without conditions or modifications unacceptable to any Party, or the Commission subsequently modifies this Agreement upon complaint or upon its own initiative (as provided for in Section 13.2), any Party may, irrespective of the notice provisions in Section 2.1, withdraw from this Agreement by giving thirty (30) days’ advance written notice to the other Parties.

13.2 Changes. It is contemplated by the Parties that it may be appropriate from time to time to change, amend, modify, or supplement this Agreement, including the Service Schedules and any other attachments that may be made a part of this Agreement, to reflect changes in operating practices or costs of operations or for other reasons. Any such changes to this Agreement shall be in writing executed by the Parties and subject to approval or acceptance for filing by the Commission.

IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed and attested by their duly authorized officers on the day and year first above written.

APPALACHIAN POWER COMPANY

By: Charles Patton

Title: President & COO

INDIANA MICHIGAN POWER COMPANY

By: _____

Title: _____

KENTUCKY POWER COMPANY

By: _____

Title: _____

WHEELING POWER COMPANY

By: Charles Patton

Title: President & COO

AMERICAN ELECTRIC POWER SERVICE CORPORATION

By: _____

Title: _____


IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed and attested by their duly authorized officers on the day and year first above written.

APPALACHIAN POWER COMPANY

By: _____

Title: _____

INDIANA MICHIGAN POWER COMPANY

By: 

Title: President + COO

KENTUCKY POWER COMPANY

By: _____

Title: _____

WHEELING POWER COMPANY

By: _____

Title: _____

AMERICAN ELECTRIC POWER SERVICE CORPORATION

By: _____

Title: _____

IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed and attested by their duly authorized officers on the day and year first above written.

APPALACHIAN POWER COMPANY

By: _____

Title: _____

INDIANA MICHIGAN POWER COMPANY

By: _____

Title: _____

KENTUCKY POWER COMPANY

By: Bryce B. Raub

Title: President & COO

WHEELING POWER COMPANY

By: _____

Title: _____

AMERICAN ELECTRIC POWER SERVICE CORPORATION

By: _____

Title: _____

IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed and attested by their duly authorized officers on the day and year first above written.

APPALACHIAN POWER COMPANY

By: _____

Title: _____

INDIANA MICHIGAN POWER COMPANY

By: _____

Title: _____

KENTUCKY POWER COMPANY

By: _____

Title: _____

WHEELING POWER COMPANY

By: _____

Title: _____

AMERICAN ELECTRIC POWER SERVICE CORPORATION

By: Harold E. McLaughlin

Title: SVP Regulatory Svcs.

**SERVICE SCHEDULE A
COLLECTIVE PARTICIPATION IN THE
FIXED RESOURCE REQUIREMENT ALTERNATIVE**

A1– Duration. This Service Schedule A shall become effective and binding when the Agreement of which it is a part becomes effective, and shall continue in full force and effect throughout the duration of the Agreement unless terminated or suspended.

A2 – Availability of Service. This Service Schedule A governs the administration and settlement of capacity during such times that multiple Operating Companies are participating, on a collective basis, in the Fixed Resource Requirement alternative.

A3 – Delivery Year and Post-Delivery Year Settlement. During a given PJM planning year (i.e., the delivery year), the Agent will manage the capacity resources needed to meet the combined Operating Companies' capacity obligations and commitments to PJM.

If capacity resource performance charges are assessed by PJM for a given delivery year, the total net charge will be allocated among the Operating Companies ratably in proportion to each Operating Company's contribution to the total charge, taking into account the effect of collective participation of the Operating Companies in the Fixed Resource Requirement alternative. Each Operating Company's contribution to the total net charge will be determined by the Agent by computing a total MW position for each Operating Company by subtracting its total capacity obligation in MWs from its total capacity resources in MWs. This result will be further adjusted by adding or subtracting as applicable the net total MWs of actual under-performance or over-performance of each Operating Company's capacity resources during the delivery year as computed by PJM. Any Operating Company with a resulting net short MW position, meaning that its capacity obligation MWs are greater than its capacity resource MWs including any MWs of over-performance or under-performance, will be allocated a share of the

total net performance charge from PJM based on the Operating Company's net short MW position. Any performance charge not allocated as set forth above will be directly assigned to the Operating Company that caused the performance charge.

**SERVICE SCHEDULE B
GENERATION HEDGE TRANSACTIONS**

B1 – Duration. This Service Schedule B shall become effective and binding when the Agreement of which it is a part becomes effective, and shall continue in full force and effect throughout the duration of the Agreement unless terminated or suspended.

B2 – Service. This Service Schedule B governs energy-related Off-System Transactions made pursuant to Section 7.5.4 of the Agreement that are associated with Generation Hedge Transactions as defined in Section 1.5. The total monthly net costs and revenues from the settlement of Generation Hedge Transactions will be allocated among the Operating Companies ratably in proportion to the total of each Operating Company's surplus MWhs for the month, as determined by the Agent. Surplus MWhs will be computed as the total of all MWs in hours in which an Operating Company's MW output of its generation assets and energy purchases exceeded that Operating Company's Internal Load.

If the above allocation would result in any Operating Company being allocated revenues or costs associated with more than one hundred and fifteen percent (115%) of its monthly surplus MWhs as computed above, such excess(es) above that amount will be allocated to all of the Operating Companies ratably in proportion to the sum of each Operating Company's hourly MW output of its generation assets for the month.

**SERVICE SCHEDULE C
TRADING TRANSACTIONS**

C1 – Duration. This Service Schedule C shall become effective and binding when the Agreement of which it is a part becomes effective, and shall continue in full force and effect throughout the duration of the Agreement unless terminated or suspended.

C2 – Service. This Service Schedule C governs the financial allocation and settlement of Off-System Transactions made pursuant to Section 7.5.4 of the Agreement that are associated with Trading Transactions as defined in Section 1.18. All Trading Transactions settled for a given month will be allocated among the Operating Companies ratably in proportion to each Operating Company's total common shareholder equity balance. The total common shareholder equity balance for each Operating Company as of the end of the previous calendar year will be as stated in the FERC Form 1, currently page 112 (Total Proprietary Capital). These balances will then be applied to allocate settled Trading Transactions among the Operating Companies during the subsequent twelve-month period beginning June 1 and ending May 31.

RATE SCHEDULE No. 301

BRIDGE AGREEMENT

among

**APPALACHIAN POWER COMPANY,
INDIANA MICHIGAN POWER COMPANY,
KENTUCKY POWER COMPANY,
OHIO POWER COMPANY,
AEP GENERATION RESOURCES INC.**

and

AMERICAN ELECTRIC POWER SERVICE CORPORATION

as Agent

Tariff Submitter: **Appalachian Power Company**
FERC Program Name: **FERC FPA Electric Tariff**
Tariff Title: **APCo Rate Schedules and Service Agreements Tariffs**
Tariff Proposed Effective Date: **01/01/2014**
Tariff Record Title: **Bridge Agreement**
Option Code: **A**
Record Content Description: **Rate Schedule No. 301**

BRIDGE AGREEMENT

THIS AGREEMENT is made and entered into as of this 1st day of January, 2014, by and among Appalachian Power Company (“APCo”), Indiana Michigan Power Company (“I&M”), Kentucky Power Company (“KPCo”), Ohio Power Company (“OPCo” and, collectively with APCo, I&M and KPCo, the “Operating Companies”), AEP Generation Resources Inc. (“AEP Generation Resources”) and American Electric Power Service Corporation (“Agent” and, collectively with APCo, I&M, KPCo, OPCo and AEP Generation Resources, the “Parties”).

RECITALS:

WHEREAS, the Operating Companies are each wholly-owned subsidiaries of American Electric Power Company, Inc. (“AEP”) and members of the Interconnection Agreement (“Pool Agreement”), which has been in effect since 1951;

WHEREAS, each member of the Pool Agreement has provided notice to the other members (and to the Agent) that it will terminate its participation in the Pool Agreement in accordance with the termination provisions thereof;

WHEREAS, pursuant to the Pool Agreement, the Operating Companies have made joint wholesale purchases and sales of physical power (at market based rates), and of financial power, for the purpose of hedging the output of the Operating Companies’ generation assets, some of which will not expire until after the Pool Agreement terminates (“Legacy Hedge Contracts”);

WHEREAS, in addition to the Legacy Hedge Contracts, the Operating Companies have made other joint wholesale purchases and sales of physical power (at market based rates), and of financial power and related commodities, pursuant to the Pool Agreement under joint purchase and sale contracts, some of which will also not expire until after the Pool Agreement terminates (collectively the “Legacy Trading Contracts”);

WHEREAS, the Operating Companies desire to jointly share in the gains and losses resulting from the settlement and liquidation in the market of the Legacy Hedge Contracts and Legacy Trading Contracts (collectively, the “Legacy Off-System Sales Portfolio”);

WHEREAS, the Operating Companies have previously elected to fulfill their capacity obligations to PJM pursuant to the Fixed Resource Requirement (“FRR”) alternative under the

PJM Reliability Assurance Agreement through and including Planning Year 2014/2015 (the “Operating Companies’ FRR Obligation”) and desire to continue to fulfill those obligations;

WHEREAS, the Public Utilities Commission of Ohio in a Finding and Order issued October 17, 2012 in Case No. 12-1126-EL-UNC has authorized OPCo to conduct an internal corporate reorganization under which its generation and power marketing businesses will be separated from its transmission and distribution businesses consistent with Ohio restructuring law and OPCo’s structural corporate separation plan;

WHEREAS, for the benefit of the Operating Companies, this Agreement commits the retained capacity resources of AEP Generation Resources, which it acquired from OPCo as a result of corporate separation and pursuant to the Asset Contribution Agreement, to fulfilling the Operating Companies’ FRR Obligation through and including Planning Year 2014/2015; and

WHEREAS, pursuant to OPCo’s corporate separation plan and the terms of the Asset Contribution Agreement between OPCo and AEP Generation Resources, AEP Generation Resources will succeed to all of OPCo’s right, title and interest in and to its generation and power marketing business (excepting the limited generation assets specifically retained by OPCo) and to all associated liabilities, including all of OPCo’s allocations of (1) gains and losses from the Legacy Off-System Sales Portfolio, (2) the Operating Companies’ FRR Obligations, (3) FRR Charges and Credits, and (4) all costs and liabilities associated with the foregoing, from which AEP Generation Resources will indemnify, defend and hold harmless OPCo pursuant to the terms of the Asset Contribution Agreement.

NOW, THEREFORE, in consideration of the premises and the mutual covenants and agreements herein set forth, the Parties mutually agree as follows:

ARTICLE I

DEFINITIONS

1.1 Capacity Resources means, in respect of any Planning Year, the megawatts of net capacity from the Operating Companies and AEP Generation Resources eligible to satisfy the Operating Companies’ FRR Obligation.

1.2 Capacity Requirement means, in respect of any Planning Year, the megawatts of net capacity from the Operating Companies and AEP Generation Resources required to satisfy the Operating Companies’ FRR Obligation.

1.3 Commission means the Federal Energy Regulatory Commission.

1.4 Final MLR means, for each member of the Pool Agreement, the arithmetic average of the member's MLR for each of the twelve full calendar months preceding the termination of the Pool Agreement.

1.5 FRR Charges and Credits means all PJM charges and credits arising from or relating to the Operating Companies' FRR Obligation, including but not limited to capacity auction revenues and cost of compliance with the Operating Companies' FRR Obligations under the PJM Reliability Assurance Agreement.

1.6 Member Demand means Member Load Obligation determined on a clock-hour integrated kilowatt basis, as set forth in Section 5.4 of the Pool Agreement.

1.7 Member Load Obligation means an Operating Company's internal load plus any firm power sales to un-affiliated and affiliated companies other than the Operating Companies, principally characterized by the Operating Company assuming the load obligation as its own firm power commitment and by the Operating Company retaining advantages accruing from meeting the load, as set forth in Section 5.2 of the Pool Agreement.

1.8 Member Load Ratio or MLR means the ratio of a particular Operating Company's Member Maximum Demand in effect for a calendar month to the sum of all of the Operating Companies' Member Maximum Demands in effect for such month, as set forth in Section 5.6 of the Pool Agreement.

1.9 Member Maximum Demand means the Member Maximum Demand in effect for a calendar month for a particular Operating Company, which shall be equal to the maximum Member Demand experienced by said Operating Company during the twelve consecutive calendar months next preceding such calendar month, as set forth in Section 5.5 of the Pool Agreement.

1.10 Operating Committee means the administrative body established pursuant to Article IV for the purposes therein specified.

1.11 PJM means PJM Interconnection, LLC, a regional transmission organization approved by the Commission.

1.12 Planning Year means each period of June 1 through May 31 of the following year during the term of this Agreement, in whole or in part, which period constitutes a planning year as defined by PJM.

ARTICLE II

TERM OF AGREEMENT

2.1 Term. Subject to Commission approval or acceptance for filing, this Agreement shall take effect upon the effective date of the corporate separation of OPCo's generation and power marketing businesses from its transmission and distribution businesses and shall continue in full force and effect until the later of the settlement of the Legacy Off-System Sales Portfolio or the end of the Operating Companies' FRR Obligation under this Agreement, provided, however, that the Parties' obligations under Article V will only apply to the period starting on the effective date of this Agreement and ending May 31, 2015. The Agent will provide notice to the Operating Companies and AEP Generation Resources of the end of the term of this Agreement.

ARTICLE III

AGENT

3.1 Delegation and Acceptance of Authority. The Operating Companies and AEP Generation Resources hereby delegate to the Agent and the Agent hereby accepts responsibility and authority for the duties specified in this Agreement. Except as herein expressly established otherwise, the Agent shall perform each of those duties in consultation with the Operating Committee.

3.2 Reporting. The Agent shall provide periodic summary reports of its activities under this Agreement to the Parties and shall keep the Parties and the Operating Committee informed of situations or problems that may materially affect the outcome of these activities. Furthermore, the Agent agrees to report to the Parties and to the Operating Committee in such additional detail as is requested regarding specific issues or projects under its supervision as Agent. The Agent will carry out its responsibilities under this paragraph in accordance with the regulations of the Commission.

ARTICLE IV

OPERATING COMMITTEE

4.1 Operating Committee. By written notice to the other Parties, each Party shall name one representative ("Representative") to act for it in matters pertaining to this Agreement and its implementation. A Party may change its Representative at any time by written notice to the other Parties. The Representatives of the respective Parties shall comprise the Operating Committee. The Agent's Representative shall act as the chairman of the Operating Committee

(“Chairman”). All decisions of the Operating Committee shall be by a simple majority vote of the Representatives.

4.2 Subcommittees. The Chairman, or any other Representative, subject to a majority of the Operating Committee concurring, may create a subcommittee or working group of the Operating Committee (“Subcommittee”). Membership in a Subcommittee will be determined by the Operating Committee. Subcommittees shall perform the duties assigned to them and shall report to the Operating Committee on all matters referred to them. Actions of a Subcommittee shall be reported in the form of proposals or recommendations to the Operating Committee and shall have no force or binding effect except by action of the Operating Committee.

4.3 Meeting Dates. The Operating Committee and each Subcommittee thereof shall hold meetings at such times, means, and places as the members shall determine. Minutes of each Operating Committee and Subcommittee meeting shall be prepared and maintained.

4.4 Information for Use of the Agent. The Parties shall cooperate in providing to the Agent the information it reasonably requests and shall supplement or correct any such information on a timely basis.

ARTICLE V

FRR OBLIGATION

5.1 Annual Capacity Resource Planning. Prior to each Planning Year, the Agent will analyze the impacts on the Operating Companies’ FRR Obligation of projected and realized changes to Capacity Resources and Capacity Requirements and prepare a recommended Capacity Resource plan for the Operating Companies’ FRR Obligation. The plan will describe whether additional Capacity Resources should be made available to the market and whether additional Capacity Resources should be procured for the applicable Planning Year. The portion of the Capacity Resource plan that applies to the Capacity Resources of the Operating Companies is subject to their unanimous written approval in consultation with the Agent. The portion of the Capacity Resource plan that applies to the Capacity Resources of AEP Generation Resources is subject to its written approval in consultation with the Agent. The Agent will have no duty to provide to AEP Generation Resources any portion of the Capacity Resource plan that applies to the Capacity Resources of the Operating Companies. If a Capacity Resource plan submitted by the Agent is rejected by the Operating Companies or by AEP Generation

Resources, then the Agent will revise and resubmit the plan in accordance with the foregoing procedures until the plan is accepted by both the Operating Companies and AEP Generation Resources.

5.2 Capacity Resource Plan Implementation. During each Planning Year, the Agent will collect Capacity Resource information from the Operating Companies and AEP Generation Resources and may alter the combination of Capacity Resources in the plan based on that information to maintain the Operating Companies' compliance with the PJM Reliability Assurance Agreement and to minimize compliance charges to the extent reasonably practicable. The Agent will implement the Capacity Resource plan for the Operating Companies' FRR Obligation, and any plan adjustments, with PJM. During each Planning Year, the Operating Companies and AEP Generation Resources will each perform testing of their Capacity Resources in accordance with the PJM Reliability Assurance Agreement and in consultation with the Agent.

5.3 Allocation of Capacity-Related Charges and Credits. The Agent will allocate PJM charges and credits associated with (1) Capacity Resource purchases and sales (excepting only those purchases and sales related to the generation assets specifically retained by OPCo) and (2) FRR Charges and Credits, among APCo, KPCo, I&M and AEP Generation Resources, as successor to the FRR obligations of OPCo, based on the Final MLR.

5.4 Other Agreements. The fulfillment of the Operating Companies' FRR Obligation, including the allocation of any associated charges and credits, for the Planning Years covered by this Article V, shall be governed by this Agreement and not by the Power Coordination Agreement among APCo, KPCo, I&M and the Agent.

ARTICLE VI

LEGACY CONTRACTS

6.1 Legacy Trading Portfolio. The Agent will settle and liquidate the Legacy Trading Portfolio in the market in accordance with the terms of the Legacy Trading Contracts and Legacy Hedge Contracts.

6.1.1 Legacy Trading Contracts. The Agent shall allocate gains and losses arising from the settlement and liquidation of the Legacy Trading Contracts in the market among APCo, KPCo, I&M and AEP Generation Resources, as successor to the generation-related obligations of OPCo, based on the Final MLR. The Agent may, from time to time, enter into new transactions on behalf of the Operating Companies that are

dedicated to the portfolio of Legacy Trading Contracts with the intent of reducing the tenor and/or risk of that portfolio, and those additional transactions will also be deemed Legacy Trading Contracts, provided that the Agent will not enter into any such transaction whose term extends beyond the final delivery month of the portfolio of Legacy Trading Contracts on the effective date of this Agreement.

6.1.2 Legacy Hedge Contracts. The Agent shall allocate gains and losses arising from the settlement and liquidation of the Legacy Hedge Contracts in the market to (1) APCo, KPCo and I&M collectively (the “Integrated AEP-East Utilities”) and (2) AEP Generation Resources, as successor to the generation-related obligations of OPCo, in a ratable manner based on the respective forecasted spot market energy sales of the Integrated AEP-East Utilities, collectively, and AEP Generation Resources, determined as of the effective date of this Agreement. The forecasted spot market energy sales for the Integrated AEP-East Utilities, collectively, and AEP Generation Resources will be calculated in monthly increments based on the forecasted output of their owned or contracted generation minus forecasted internal load. The forecasted internal load for the Integrated AEP-East Utilities is defined as the forecasted amount of megawatt-hours associated with their retail and firm wholesale loads in the aggregate, using the most recent forecast available as of the effective date of this Agreement. The forecasted internal load for AEP Generation Resources is defined as the forecasted amount of megawatt-hours to be provided by AEP Generation Resources to OPCo, under the Ohio Power Supply Agreement between those parties, and to any non-Parties, under other firm wholesale contracts, if any, determined as of the effective date of this Agreement. The monthly forecasts will be calculated through and including the final delivery month of the portfolio of Legacy Hedge Contracts. Any allocation of gains and losses to the Integrated AEP-East Utilities will be shared among APCo, KPCo and I&M in a ratable manner based on their forecasted spot market energy sales. If the forecasted internal load of either the Integrated AEP-East Utilities or AEP Generation Resources exceeds the forecasted output of their respective owned or controlled generation for a given month, then the Integrated AEP-East Utilities or AEP Generation Resources, as applicable, will not receive any allocation of gains or losses for that month, unless both are in this position in which case gains or losses will be allocated ratably among APCo, KPCo, I&M

and AEP Generation Resources in proportion to the forecasted output of their owned or contracted generation.

6.2 Legacy Trading Contracts Administration. The Agent will administer the scheduling, billing, settlement and liquidation in the market of the Legacy Off-System Sales Portfolio, and will provide such information, reports and position data to each Party as is requested regarding the Party's allocation of the Legacy Off-System Sales Portfolio. Any gains and losses arising from the liquidation of the Legacy Off-System Sales Portfolio shall be governed and allocated by this Agreement and not by the Power Coordination Agreement among APCo, KPCo, I&M and the Agent.

ARTICLE VII

BILLING PROCEDURES

7.1 Records. The Agent will maintain the records necessary to determine the allocation of all gains, losses, charges and credits under this Agreement. Such records shall be made available to the Operating Companies and to AEP Generation Resources upon request for a period not to exceed three (3) years.

7.2 Monthly Statements. As promptly as practicable after the end of each calendar month, the Agent shall prepare a statement setting forth the monthly summary of all gains, losses, charges and credits allocated or assigned to the Parties in sufficient detail as may be needed for settlements under the provisions of this Agreement. As required, the Agent may provide such statements on an estimated basis and then adjust those statements for actual results.

7.3 Billings and Payments. The Agent shall handle all billing between the Parties and non-Parties regarding the Legacy Contract Portfolio and the Operating Companies' FRR Obligation. Payments by the Operating Companies and AEP Generation Resources shall be made by remittance of the net amount billed to the applicable Party or by making appropriate accounting entries on the books of the Parties. The entire amount shall be paid when due.

7.4 Taxes. Should any federal, state, or local tax, surcharge or similar assessment, in addition to those that may now exist, be levied upon the services to be provided in connection with this Agreement, or upon the provider of service as measured by the services or the revenue therefrom, such additional amount shall be included in the billing described in this Article VII.

7.5 Billing Errors. If the Agent or any other Party discovers a billing error pertaining to a prior billing for reasons including, but not limited to, billing omissions or missing

or erroneous data or calculations (including those caused by meter, computer or human error), a corrective adjustment will be calculated by the Agent. Except as the Operating Committee may authorize in the exercise of reasonable discretion, the correction adjustment shall not be applied to any period earlier than the beginning of the first full billing month preceding the discovery of the error, nor will interest accrue on such adjustment. The corrective adjustment will be applied as soon as practicable to the next subsequent regular monthly bill. Any overpaid amount attributed to such billing errors shall be returned by the owing Party upon determination of the correct amount with no interest.

7.6 Billing Disputes. The Parties shall have the right to dispute the accuracy of any bill or payment for a period not to exceed one month from the date on which the bill was initially delivered. Following this one month period, the right to dispute a bill is permanently waived for any and all reasons including but not limited to, (a) errors, (b) omissions, (c) Agent's actions, and (d) the Operating Committee's decisions, Agreement interpretations and direction in the administration of the Agreement. Any amounts collected or reimbursed due to such disputes shall exclude interest.

ARTICLE VIII

FORCE MAJEURE

8.1 Events Excusing Performance. No Party shall be liable to another Party for or on account of any loss, damage, injury, or expense resulting from or arising out of a delay or failure to perform, either in whole or in part, any of the agreements, covenants, or obligations made by or imposed upon the Parties by this Agreement, by reason of or through strike, work stoppage of labor, failure of contractors or suppliers of materials (including fuel, consumables or other goods and services), failure of equipment, environmental restrictions, riot, fire, flood, ice, invasion, civil war, commotion, insurrection, military or usurped power, order of any court or regulatory agency granted in any *bona fide* legal proceedings or action, or of any civil or military authority either *de facto* or *de jure*, explosion, Act of God or the public enemies, or any other cause reasonably beyond its control and not attributable to its neglect. A Party experiencing such a delay or failure to perform shall use due diligence to remove the cause or causes thereof; however, no Party shall be required to add to, modify or upgrade any facilities, or to settle a strike or labor dispute except when, according to its own best judgment, such action is advisable.

ARTICLE IX

GENERAL

9.1 No Third Party Beneficiaries. This Agreement does not create rights of any character whatsoever in favor of any person, corporation, association, entity or customer, other than the Parties, and the obligations herein assumed by the Parties are solely for the use and benefit of the Parties. Nothing in this Agreement shall be construed as permitting or vesting, or attempting to permit or vest, in any person, corporation, association, entity or customer, other than the Parties, any rights hereunder or in any of the resources or facilities owned or controlled by the Parties or the use thereof.

9.2 Waivers. Any waiver at any time by a Party of its rights with respect to a default under this Agreement, or with respect to any other matter arising in connection with this Agreement, shall not be deemed a waiver with respect to any subsequent default or matter. Any delay, short of the statutory period of limitation, in asserting or enforcing any right under this Agreement, shall not be deemed a waiver of such right, except as otherwise set forth herein.

9.3 Successors and Assigns. This Agreement shall inure to the benefit of and be binding upon the Parties only, and their respective successors and assigns, and shall not be assignable by any Party without the written consent of the other Parties except to a successor in the operation of its properties by reason of a reorganization, to comply with state or federal restructuring requirements, or a merger, consolidation, sale or foreclosure whereby substantially all such properties are acquired by or merged with those of such a successor.

9.4 Liability and Indemnification. SUBJECT TO ANY APPLICABLE STATE OR FEDERAL LAW THAT MAY SPECIFICALLY RESTRICT LIMITATIONS ON LIABILITY, EACH PARTY SHALL RELEASE, INDEMNIFY, AND HOLD HARMLESS THE OTHER PARTIES, THEIR DIRECTORS, OFFICERS AND EMPLOYEES FROM AND AGAINST ANY AND ALL LIABILITY FOR LOSS, DAMAGE OR EXPENSE ALLEGED TO ARISE FROM, OR BE INCIDENTAL TO, INJURY TO PERSONS AND/OR DAMAGE TO PROPERTY IN CONNECTION WITH ITS FACILITIES OR THE PRODUCTION OR TRANSMISSION OF ELECTRIC ENERGY BY OR THROUGH SUCH FACILITIES, OR RELATED TO PERFORMANCE OR NON-PERFORMANCE OF THIS AGREEMENT, INCLUDING ANY NEGLIGENCE ARISING HEREUNDER. IN NO EVENT SHALL ANY PARTY BE LIABLE TO ANOTHER PARTY FOR ANY INDIRECT, SPECIAL,

INCIDENTAL, OR CONSEQUENTIAL DAMAGES WITH RESPECT TO ANY CLAIM ARISING OUT OF THIS AGREEMENT.

9.5 Notice. Any notice or demand for performance required or permitted under any of the provisions of this Agreement shall be deemed to have been given on the date such notice, in writing, is delivered by hand or deposited in the U.S. mail, postage prepaid, addressed to the Parties at their principal place of business at 1 Riverside Plaza, Columbus, Ohio 43215, or in such other form or to such other address as the Parties may stipulate.

9.6 Interpretation. In this Agreement: (a) unless otherwise specified, references to any Article or Section are references to such Article or Section of this Agreement; (b) the singular includes the plural and the plural includes the singular; (c) unless otherwise specified, each reference to a requirement of any governmental entity or regional transmission organization includes all provisions amending, modifying, supplementing or replacing such governmental entity or regional transmission organization from time to time; (d) the words “including,” “includes” and “include” shall be deemed to be followed by the words “without limitation”; (e) unless otherwise specified, each reference to any agreement includes all amendments, modifications, supplements, and restatements made to such agreement from time to time which are not prohibited by this Agreement; (f) the descriptive headings of the various Articles and Sections of this Agreement have been inserted for convenience of reference only and shall in no way modify or restrict the terms and provisions thereof; and (g) “herein,” “hereof,” “hereto” and “hereunder” and similar terms refer to this Agreement as a whole.

ARTICLE X

REGULATORY APPROVAL

10.1 Regulatory Authorization. This Agreement is subject to and conditioned upon its approval or acceptance for filing without material condition or modification by the Commission. In the event that this Agreement is not so approved or accepted for filing in its entirety without modification, or the Commission subsequently modifies this Agreement upon complaint or upon its own initiative, any Party may, irrespective of the notice provisions in Section 2.1, withdraw from this Agreement by giving thirty (30) days’ advance written notice to the other Parties.

10.2 Changes. It is contemplated by the Parties that it may be appropriate from time to time to change, amend, modify, or supplement this Agreement to reflect changes in operating

practices, PJM procedures or for other reasons. Any such changes to this Agreement shall be in writing executed by the Parties and subject to approval or acceptance for filing by the Commission. It is the intent of the Parties that, to the maximum extent permitted by law, the provisions of this Agreement shall not be subject to change under Sections 205 and 206 absent the written agreement of the Parties, and that the standard of review for changes unilaterally proposed by a Party, a non-Party or the Commission, acting sua sponte or at the request of a non-Party, shall be the public interest standard of review set forth in *United Gas Pipe Line Co. v. Mobile Gas Service Corp.*, 350 U.S. 332 (1956), *Federal Power Commission v. Sierra Pacific Power Co.*, 350 U.S. 348 (1956), *Morgan Stanley Capital Group, Inc. v. Public Utility District No. 1 of Snohomish County*, 128 S.Ct. 2733 (2008), and *NRG Power Marketing, LLC v. Maine Public Utilities Commission*, 130 S.Ct. 693 (2010).

IN WITNESS WHEREOF, the Parties have caused this Agreement to be
executed and attested by their duly authorized officers on the day and year first above written.

APPALACHIAN POWER COMPANY

By: Charles Patton
Title: President & COO

INDIANA MICHIGAN POWER COMPANY

By: _____
Title: _____

KENTUCKY POWER COMPANY

By: _____
Title: _____

OHIO POWER COMPANY

By: _____
Title: _____

AEP GENERATION RESOURCES INC.

By: _____
Title: _____

AMERICAN ELECTRIC POWER SERVICE CORPORATION

By: _____
Title: _____

IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed and attested by their duly authorized officers on the day and year first above written.

APPALACHIAN POWER COMPANY

By: _____

Title: _____

INDIANA MICHIGAN POWER COMPANY

By: Paul Hordale

Title: President + COO

KENTUCKY POWER COMPANY

By: _____

Title: _____

OHIO POWER COMPANY

By: _____

Title: _____

AEP GENERATION RESOURCES INC.

By: _____

Title: _____

AMERICAN ELECTRIC POWER SERVICE CORPORATION

By: _____

Title: _____

IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed and attested by their duly authorized officers on the day and year first above written.

APPALACHIAN POWER COMPANY

By: _____

Title: _____

INDIANA MICHIGAN POWER COMPANY

By: _____

Title: _____

KENTUCKY POWER COMPANY

By: Bruce B. Pauling

Title: President + COO

OHIO POWER COMPANY

By: _____

Title: _____

AEP GENERATION RESOURCES INC.

By: _____

Title: _____

AMERICAN ELECTRIC POWER SERVICE CORPORATION

By: _____

Title: _____

IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed and attested by their duly authorized officers on the day and year first above written.

APPALACHIAN POWER COMPANY

By: _____

Title: _____

INDIANA MICHIGAN POWER COMPANY

By: _____

Title: _____

KENTUCKY POWER COMPANY

By: _____

Title: _____

OHIO POWER COMPANY

By:  _____

Title: President R. Coe

AEP GENERATION RESOURCES INC.

By: _____

Title: _____

AMERICAN ELECTRIC POWER SERVICE CORPORATION

By: _____

Title: _____

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By: _____

Title: _____

INDIANA MICHIGAN POWER COMPANY

By: _____

Title: _____

KENTUCKY POWER COMPANY

By: _____

Title: _____

OHIO POWER COMPANY

By: _____

Title: _____

AEP GENERATION RESOURCES INC.

By: Charles E. Zehner

Title: PRESIDENT

AMERICAN ELECTRIC POWER SERVICE CORPORATION

By: _____

Title: _____

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APPALACHIAN POWER COMPANY

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INDIANA MICHIGAN POWER COMPANY

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Title: _____

KENTUCKY POWER COMPANY

By: _____

Title: _____

OHIO POWER COMPANY

By: _____

Title: _____

AEP GENERATION RESOURCES INC.

By: _____

Title: _____

AMERICAN ELECTRIC POWER SERVICE CORPORATION

By: *Kurt E. Manganelli*

Title: *SVP - Regulatory Services*