

OFFICIAL  
EXHIBITS

FILED  
August 12, 2020  
INDIANA UTILITY  
REGULATORY COMMISSION

STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

IURC  
PETITIONER'S

IN THE MATTER OF THE PETITION OF )  
INDIANA MICHIGAN POWER COMPANY )  
FOR AUTHORIZATION OF NEW OFF )  
SYSTEM SALES MARGIN SHARING / PJM )  
COST RIDER ADJUSTMENT FACTORS )

EXHIBIT NO. 11-30-20  
DATE AT  
REPORTER

CAUSE NO. 43774 PJM 11

PETITIONER'S SUBMISSION OF DIRECT TESTIMONY OF  
MALINDA L. DIELMAN

Indiana Michigan Power Company ("I&M"), by counsel, hereby submits the direct  
testimony and attachments of Malinda L. Dielman.

Respectfully submitted,



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Indiana Michigan Power Company

## CERTIFICATE OF SERVICE

The undersigned certifies that on August 12, 2020, a copy of the foregoing was served by email transmission as follows:

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**INDIANA MICHIGAN POWER COMPANY**

**CAUSE NO. 43774 PJM 11**

**PRE-FILED VERIFIED DIRECT TESTIMONY**

**OF**

**MALINDA L. DIELMAN**

**PRE-FILED VERIFIED DIRECT TESTIMONY OF MALINDA L. DIELMAN  
ON BEHALF OF  
INDIANA MICHIGAN POWER COMPANY**

1   **Q.    Please state your name, business address and current position.**

2    A.    My name is Malinda L. Dielman. My business address is 1 Riverside Plaza,  
3           Columbus, Ohio 43215. I am employed by the American Electric Power  
4           Service Corporation (AEPSC) as a Regulatory Accounting Case Manager  
5           in Regulatory Accounting Services. AEPSC is a wholly-owned subsidiary  
6           of American Electric Power Company, Inc. (AEP). AEP is the parent  
7           company of Indiana Michigan Power Company (I&M or the Company).

8   **Q.    Briefly summarize your educational and professional background.**

9    A.    I graduated with Bachelor of Arts Degrees in Accounting and Business  
10          Administration from Wilmington College in 1999. After joining AEPSC as a  
11          Staff Accountant in January 2005, I held various positions within the AEPSC  
12          Accounting organization performing and supervising tasks related to  
13          commercial, derivative, energy and investment accounting. Upon my  
14          promotion to Manager – East Power Accounting in October 2018, I  
15          supervised the accounting for PJM activity and trading activities related to  
16          AEP's east operating companies, including I&M and the accounting for its  
17          Indiana OSS/PJM Cost Rider. I transferred to my current position in May  
18          2020.

19   **Q.    What are your responsibilities as a Regulatory Accounting Case  
20          Manager in Regulatory Accounting Services?**

21    A.    My primary responsibilities consist of providing the AEP System operating  
22          subsidiaries, including I&M, with accounting support for regulatory filings.

1 This accounting support includes the preparation of cost of service  
2 adjustments, accounting schedules, and testimony.

3 **Q. What is the purpose of your testimony in this proceeding?**

4 A. The purpose of my testimony is to sponsor a comparison of revenues I&M  
5 has collected from its Off System Sales Margin Sharing / PJM Cost Rider  
6 (OSS/PJM Cost Rider) to actual OSS margins and PJM costs I&M has  
7 incurred during the reconciliation period of July 2019 through June 2020  
8 (Reconciliation Period).

9 **Q. What attachments are you sponsoring?**

10 A. I am sponsoring the following attachments:

11 Attachment MLD-1 OSS/PJM Cost Rider - Actuals

12 Attachment MLD-2 OSS/PJM Rider Accounts

13 **Q. Were these attachments prepared or assembled by you or under your**  
14 **direction and supervision?**

15 A. Yes.

16 **Q. Please describe the layout of Attachment MLD-1 OSS/PJM Cost Rider**  
17 **– Actuals.**

18 A. The Indiana Utility Regulatory Commission (IURC) issued a Final Order on  
19 I&M's base rate case Cause No. 45235 (45235 Final Order) effective March  
20 11, 2020 resulting in various changes to the accounting for the OSS/PJM  
21 Cost Rider. Included in these changes were updated I&M Indiana  
22 jurisdictional allocation factors used to calculate the OSS/PJM Cost Rider.  
23 As a result, Attachment MLD-1 is broken into three separate tabs as  
24 described below:

- 1           • Attachment MLD-1 Section 1 contains the OSS/PJM Cost Rider  
2           calculation for the period July 1, 2019 through March 10, 2020,
- 3           • Attachment MLD-1 Section 2 contains the OSS/PJM Cost Rider  
4           calculation for the period March 11, 2020 through June 30, 2020, and
- 5           • Attachment MLD-1 Section 3 contains the OSS/PJM Cost Rider  
6           calculation for the complete Reconciliation Period.

7   **Q.   Please list the accounts that I&M includes in the OSS/PJM Cost Rider**  
8   **for the Reconciliation Period.**

9   A.   Attachment MLD-2 is a detailed list of I&M's subaccounts within the  
10       following FERC account numbers:

- 11       • 447 (Sales for Resale),
- 12       • 456 (Other Electric Revenues),
- 13       • 555 (Purchased Power),
- 14       • 561 (Load Dispatching),
- 15       • 565 (Transmission of Electricity by Others), and
- 16       • 575.7 (Market Facilitation, Monitoring and Compliance Services).

17       The attachment details which accounts are included in the OSS/PJM Cost  
18       Rider as well as the jurisdictional allocation basis. Subaccounts to the  
19       FERC account numbers listed above that are not included in the OSS/PJM  
20       Cost Rider over-/under-recovery calculation within Attachment MLD-1 or  
21       within Attachment MLD-2 are used in the determination of I&M's Indiana  
22       basic rates or other rider rates.

1    **Q.    In general, how has I&M accounted for the OSS/PJM Cost Rider?**

2    A.    I&M has deferred monthly, as a regulatory asset, any net under-recovery  
3           and, as a regulatory liability, any net over-recovery of activity related to the  
4           OSS/PJM Cost Rider. These amounts are deferred for future recovery or  
5           refund through the yearly true-up to actual process. The under- or over-  
6           recovery is calculated by comparing revenues collected from the OSS/PJM  
7           Cost Rider to actual net OSS/PJM costs (PJM Costs less OSS margins). If  
8           the OSS/PJM Cost Rider revenues are less than the net OSS/PJM costs,  
9           I&M records the under-recovery as a regulatory asset in Account 182.3,  
10          Other Regulatory Assets. If the OSS/PJM Cost Rider revenues are greater  
11          than the net OSS/PJM costs, I&M records the over-recovery as a regulatory  
12          liability in Account 254, Other Regulatory Liabilities.

13   **Q.    What costs and revenues are included in the OSS/PJM Cost Rider?**

14   A.    The OSS/PJM Cost Rider includes OSS margins that I&M is allocated from  
15          certain non-firm wholesale sales along with other transactions made by  
16          AEP's Commercial Operations. The OSS/PJM Cost Rider over-/under-  
17          recovery calculation also includes PJM charges such as:

- 18          • Net operating reserve,
- 19          • Net synchronous condensing,
- 20          • Net regulation service,
- 21          • Meter corrections,
- 22          • Emergency purchase,
- 23          • Inadvertent meter reserve,
- 24          • Day-ahead scheduling reserve market,

- 1 • Net spinning,
- 2 • Net transmission line loss,
- 3 • Net blackstart,
- 4 • Net reactive supply,
- 5 • Variance in administrative fees from the amount in basic rates,
- 6 • Transmission enhancement charges, and
- 7 • PJM Open Access Transmission Tariff (OATT) costs.

8 **Q. Did I&M implement changes in its accounting for the OSS/PJM Cost**  
9 **Rider based on the IURC's approval of I&M's base rate case, Cause**  
10 **No. 45235?**

11 A. Yes, changes were made to I&M's accounting for the OSS/PJM Cost Rider  
12 effective March 11, 2020 upon the IURC's 45235 Final Order approving  
13 updated I&M Indiana base rates.

14 **Q. At a high level, please summarize the changes implemented by I&M as**  
15 **a result of the 45235 Final Order.**

16 A. I&M implemented changes to its accounting for the OSS/PJM Cost Rider  
17 for the following:

- 18 • Sharing of off-system sales margins,
- 19 • Baseline level of non-PJM Network Integration Transmission Services  
20 (NITS) costs included in I&M base rates used for determination of  
21 over-/under-recovery,
- 22 • Application of cap on NITS costs (Accounts 4561035 and 5650016),
- 23 • Tracking of capacity revenues in Account 4470099,
- 24 • I&M Indiana jurisdictional allocation factors, and



- Reduction in OSS margins reflecting excluded capacity.

**Q. What changes were made to the OSS/PJM Cost Rider related to the sharing of off-system sales?**

A. Starting March 11, 2020, I&M began sharing Indiana jurisdictional off-system sales margins on a 100% customer/0% I&M basis, rather than the previous 95% customer/5% I&M basis approved in Cause No. 44967.

**Q. Please describe I&M's changes in over-/under-recovery accounting within the OSS/PJM Cost Rider related to the level of non-NITS expense included in I&M Indiana base rates.**

A. The 45235 Final Order approved I&M to continue to perform over-/under-recovery accounting based on the level of I&M non-NITS expenses included in its Indiana base rates. As summarized in the detailed I&M OSS/PJM over-/under-recovery calculations within Attachment MLD-1, I&M applied non-NITS baseline levels of:

- \$34,312,433 to the period July 1 through March 10, 2020 as approved in Cause No. 44967, and
- \$48,643,433 to the period March 11, 2020 through June 30, 2020 as approved in the 45235 Final Order.

Shown below is a summary of the applied level of non-NITS costs in base rates that were used for OSS/PJM Cost Rider over-/under-recovery accounting during the Reconciliation Period as shown in Attachment MLD-1:

<b>Table MLD-1 OSS/PJM Cost Rider</b> <b>July 1, 2019 through June 30, 2020</b> <b>Applied Level of non-NITS Costs Included in Base Rates</b>			
<b>Period</b>	<b>Annual Level of non-NITS Costs Included in Base Rates</b>	<b>Number of Months</b>	<b>Applied Level of Non-NITS Costs in Base Rates</b>
July 1, 2019 – March 10, 2020	\$34,312,433 (Cause No. 44967)	8 Months plus 10/31 Month	\$23,797,333
March 11, 2020 – June 30, 2020	\$48,643,433 (Cause No. 45235)	3 Months Plus 21/31 Month	\$14,906,858
Total Applied Level of non-NITS Costs in Base Rates			\$38,704,191

1    **Q.    Does I&M currently have a cap on the amount of its annual NITS**  
2        **expense eligible for recovery?**

3    A.    No. As approved by the Commission in the 45235 Final Order, the NITS  
4        cap ceased effective March 11, 2020. Per the settlement agreement  
5        approved in Cause No. 44967, beginning July 1, 2018 I&M was previously  
6        subject to an annual cap based upon the Indiana jurisdictional forecasted  
7        level of NITS costs.

8    **Q.    Did I&M exceed the annual NITS cap for the period July 1, 2018 through**  
9        **June 30, 2019?**

10   A.    No, I&M did not exceed the annual cap for this time period.

11   **Q.    Did I&M exceed the annual NITS cap for the Reconciliation Period?**

12   A.    No, I&M did not exceed the annual cap for this time period.

1 **Q. How was the annual NITS cap calculated for the Reconciliation**  
 2 **Period?**

3 A. For the Reconciliation Period, I&M calculated and applied a NITS cap of  
 4 \$152,999,983 as shown in Table MLD-2 below:

<b>Table MLD-2 OSS/PJM Cost Rider            July 1, 2019 through June 30, 2020            Calculation of NITS Cap</b>			
<b>Period</b>	<b>Forecast Annual NITS Cap</b>	<b>Number of Months Included in Cap</b>	<b>Applied NITS Cap Amount</b>
July 1, 2019 – December 31, 2019	\$212,865,869 (Cause No. 44967)	6 Months	\$106,432,935
January 1, 2020 – March 10, 2020	\$240,596,419 (Cause No. 44967)	2 Months Plus 10/31 Month	\$46,567,048
March 11, 2020 – June 30, 2020	\$0 (Cause No. 45235)	3 Months Plus 21/31 Month	\$0
<b>Total Applied NITS Cap</b>			<b>\$152,999,983</b>

5 **Q. What changes in accounting for the OSS/PJM Cost Rider has I&M**  
 6 **made with regard to capacity revenues in Account 4470099?**

7 A. The 45235 Final Order approved the prospective tracking of I&M Indiana  
 8 jurisdictional capacity revenues through I&M's Resource Adequacy Rider  
 9 (RAR). Prior to March 11, 2020, I&M included its Indiana jurisdictional  
 10 capacity revenues in its calculation of off-system sales margins within the  
 11 OSS/PJM over-/under-recovery calculation.

12 **Q. Please summarize the changes implemented by I&M with regard to**  
 13 **jurisdictional allocation factors.**

14 A. Table MLD-3 summarizes the I&M Indiana jurisdictional allocation factors  
 15 used in the accounting for I&M's OSS/PJM Cost Rider during the

1 Reconciliation Period. This summary shows the allocation factors that were  
 2 approved in the Settlement Agreement in Cause No. 44967 and the  
 3 corresponding replacement factors that were approved by the IURC in  
 4 Cause No. 45235:

Table MLD-3: OSS/PJM Cost Rider Allocation Factors

Cause No. 44967:		Cause No. 45235:	
Factor	Rate	Factor	Rate
Demand	0.6521029	Demand Excluding Shopping	0.6706184
Energy	0.6376832	Energy Excluding Shopping	0.6945202
Retail Demand	0.8189071	Retail Demand Excluding Shopping	0.8292656
Retail Energy	0.8179487	Retail Energy Excluding Shopping	0.8287266

5 **Q. Please summarize the changes implemented by I&M to reduce OSS**  
 6 **margins associated with excluded capacity.**

7 A. The 45235 Final Order determined that a June 1, 2020 reduction to  
 8 wholesale load should not be reflected in the Company's demand allocation  
 9 factor calculations, and correspondingly approved a reduction to the  
 10 Company's OSS margins associated with the generation determined to  
 11 serve that load. Attachment MLD-1 includes this adjustment for the month  
 12 of June 2020 in accordance with the 45235 Final Order and the approved  
 13 OSS/PJM Rider compliance tariff.

14 **Q. Does Attachment MLD-1 reflect the changes above resulting from the**  
 15 **45235 Final Order?**

16 A. Yes. Attachment MLD-1 OSS\_PJM Cost Rider – Actuals reflects the  
 17 changes discussed above.

1   **Q.    What is I&M's over-recovery balance of the OSS/PJM Cost Rider as of**  
2           **June 30, 2020?**

3   A.    As shown in Table MLD-4 below and in Attachment MLD-1 Section 3 and  
4           as recorded on I&M's balance sheet, the June 30, 2020 OSS/PJM Cost  
5           Rider over-recovery balance was \$19,150,158:

Table MLD-4

Period	I&M OSS/PJM Over-Recovery
June 30, 2019	\$4,469,038
July 1, 2019 through June 30, 2020	\$14,681,120
June 30, 2020	\$19,150,158

6   **Q.    Does this conclude your pre-filed verified direct testimony?**

7   A.    Yes.

## VERIFICATION

I, Malinda L. Dielman, Regulatory Accounting Case Manager - Regulatory Accounting Services, American Electric Power Service Corporation (AEPSC), affirm under penalties of perjury that the foregoing representations are true and correct to the best of my knowledge, information, and belief.

Date: August 12, 2020

Malinda L. Dielman

Malinda L. Dielman

Indiana Michigan Power Company  
Cause No. 43774 PJM 11  
OSS/PJM Rider Activity  
(Revenues) / Expenses  
July 1, 2019 through March 10, 2020

Line No.

Total  
July 1, 2019 Through March 10, 2020

	G/L Account	Allocation Factor	Alloc %	Total I&M	IN Juris
1	<b>A. Off System Sales (Margins)/Loss</b>				
2	Sales for Resale - Assoc Cos	4470001	Energy	0.6376832	\$ - \$ -
3	Sales for Resale - NonAssoc	4470002	Energy	0.6376832	- -
4	Sales for Resale-Bookout Sales	4470006	Energy	0.6376832	(29,557,438.96) (18,848,282.26)
5	Sales for Resale-Option Sales	4470007	Energy	0.6376832	- -
6	Sales for Resale-Bookout Purch	4470010	Energy	0.6376832	26,356,292.00 16,808,239.99
7	Sales for Resale-Option Purchase	4470011	Energy	0.6376832	- -
8	Financial Spark Gas - Realized	4470081	Energy	0.6376832	- -
9	Financial Electric Realized	4470082	Energy	0.6376832	6,752,584.67 4,306,009.80
10	PJM Energy Sales Margin	4470089	Energy	0.6376832	(2,715,769.46) (1,731,800.56)
11	PJM Energy Sales Margin - March 2020 IMPA Settlement	4470089	Energy	0.6376832	(97,181.53) (61,971.03)
12	PJM Implicit Congestion-LSE	4470093	Energy	0.6376832	- -
13	PJM Oper, Reserve Rev-OSS	4470098	Energy	0.6376832	44,545.63 28,406.00
14	PJM Capacity Cr. Net Sales	4470098	Demand	0.6521029	(116,942.20) (76,258.35)
15	PJM FTR Revenue-OSS	4470100	Energy	0.6376832	3,099.88 1,976.74
16	Transfer 4470100 to PJM Tracker	4470100	Energy	0.6376832	(3,099.88) (1,976.74)
17	PJM FTR Revenue-LSE	4470101	Energy	0.6376832	- -
18	PJM P2P Trans. Purch-NonAff.	4470106	Energy	0.6376832	99.77 63.62
19	PJM NITS Purch-NonAff.	4470107	Energy	0.6376832	(5.43) (3.46)
20	PJM FTR Revenue-Spec	4470109	Energy	0.6376832	- -
21	PJM TO Admin. Exp.-NonAff.	4470110	Energy	0.6376832	(2,758.77) (1,759.22)
22	Non-ECR Phys. Sales-OSS	4470112	Energy	0.6376832	(2,302,213.08) (1,468,082.60)
23	PJM Meter Corrections-OSS	4470115	Energy	0.6376832	12,775.42 8,146.67
24	PJM Incremental Spot-OSS	4470124	Energy	0.6376832	- -
25	PJM Incremental Exp Cong-OSS	4470125	Energy	0.6376832	- -
26	PJM Incremental Imp Cong-OSS	4470126	Energy	0.6376832	462,676.26 295,040.88
27	Non ECR Purchased Power OSS	4470131	Energy	0.6376832	2,160,075.91 1,377,444.12
28	Financial Hedge Realized	4470143	Energy	0.6376832	(15,150,108.73) (9,660,968.54)
29	Realiz. Sharing - 06 SIA	4470144	Energy	0.6376832	- -
30	Auction Sales Affiliated	4470151	Energy	0.6376832	(5,706,596.01) (3,639,000.40)
31	MISO FTR Revenues-OSS	4470167	Energy	0.6376832	- -
32	Interest Rate Swaps-Power	4470168	Energy	0.6376832	- -
33	Capacity Sales Trading	4470169	Demand	0.6521029	- -
34	Non-ECR Auction Sales-OSS	4470170	Energy	0.6376832	- -
35	PJM Whse FTR Rev-OSS	4470174	Energy	0.6376832	- -
36	PJM Spinning Credit	4470204	Energy	0.6376832	- -
37	PJM Spinning Charge	4470205	Energy	0.6376832	- -
38	PJM Trans loss credits-OSS	4470206	Energy	0.6376832	(939,472.59) (599,085.89)
39	PJM trans loss charges-OSS	4470209	Energy	0.6376832	1,772,101.31 1,130,039.23
40	PJM 30M Suppl Reserve CR OSS	4470214	Energy	0.6376832	(59,253.20) (37,784.77)
41	PJM 30M Suppl Reserve CH OSS	4470215	Energy	0.6376832	28,862.98 18,405.44
42	PJM Explicit Loss not in ECR	4470216	Energy	0.6376832	- -
43	PJM Regulation - OSS	4470220	Energy	0.6376832	(165,647.71) (105,630.78)
44	PJM Spinning Reserve - OSS	4470221	Energy	0.6376832	(5,996.04) (3,823.57)
45	PJM Reactive -OSS	4470222	Demand	0.6521029	(463,583.08) (302,303.87)
46	Merch Generation Finan -Realzd	4560049	Demand	0.6521029	- -
47	Oth Elec Rev-Coal Trd Rlzd G-L	4560050	Demand	0.6521029	- -
48	Interest Rate Swaps-Coal	4560109	Demand	0.6521029	- -
49	Realized GL Coal Trading-Aff	4560112	Demand	0.6521029	- -
50	PJM Normal Purchases (non-ECR)	5550035	Energy	0.6376832	- -
51	PJM Inadvertent Mr Res-OSS	5550039	Energy	0.6376832	(9,052.42) (5,772.58)
52	PJM Capacity Normal Purchases	5550088	Demand	0.6521029	- -
53	PJM Purchases-non-ECR-Auction	5550089	Energy	0.6376832	- -
54	PJM Capacity Purchases-Auction	5550100	Demand	0.6521029	- -
55	Capacity purchases - Trading	5550107	Demand	0.6521029	- -
56	PJM Implicit Congestion-LSE	5550124	Energy	0.6376832	12,137,711.19 7,740,014.51
57	Transfer 4470093 / 5550124 to PJM Tracker	4470093 / 5550124	Energy	0.6376832	(12,137,711.19) (7,740,014.51)
58	PJM FTR Revenue-LSE	5550132	Energy	0.6376832	(3,879,218.28) (2,473,712.33)
59	Transfer 4470101 / 5550132 to PJM Tracker	4470101 / 5550132	Energy	0.6376832	3,879,218.28 2,473,712.33
60	PJM Admin-SSCADS-OSS	5614000	Demand	0.6521029	347,452.12 226,574.54
61	PJM Admin Defaults-OSS	5614008	Demand	0.6521029	72,887.18 47,529.94
62	PJM Admin-RP&SDS-OSS	5618000	Demand	0.6521029	101,707.29 66,323.62
63	PJM Admin-MAM&SC- OSS	5757000	Demand	0.6521029	324,746.52 211,768.11
64					
65					
66	<b>Total Off System Sales (Margins)/Loss</b>			<b>(18,853,210.16)</b>	<b>(12,018,535.91)</b>
67	<b>Reduction to OSS Margins Associated with Excluded Capacity in accordance with 45235 Final Order &amp; OSS/PJM Rider Tariff</b>				-
68					
69	<b>Customer Percentage of Off-System Sales (Margins)/Loss Sharing</b>				95%
70	<b>Customer Sharing of Off-System Sales (Margins)/Loss for Inclusion in OSS/PJM Over-Under Recovery Calculation</b>				<b>(11,417,609.12)</b>
71					
72					
73	<b>B. Non-NITS Administrative Costs</b>				
74	PJM FTR Revenue - OSS	4470100	Energy	0.6376832	3,099.88 1,976.74
75	PJM Meter Corrections-LSE	4470116	Energy	0.6376832	86,620.11 56,511.56
76	Generation Deactivation Charges	4470235	Demand	0.6521029	0.00 0.00
77	Aff PJM Trans Enhancement Costs	4561060	Retail Demand	0.8189071	1,857,848.18 1,521,405.07
78	PJM Emer Energy Purch.	5550036	Energy	0.6376832	0.00 0.00
79	PJM Inadvertent Mr Res-LSE	5550040	Energy	0.6376832	(85,556.52) (54,557.96)
80	PJM Ancillary Serv.-Sync	5550041	Energy	0.6376832	0.00 0.00

Indiana Michigan Power Company  
Cause No. 43774 PJM 11  
OSS/PJM Rider Activity  
(Revenues) / Expenses  
July 1, 2019 through March 10, 2020

Line No.

Total  
July 1, 2019 Through March 10, 2020

	G/L Account	Allocation Factor	Alloc %	Total I&M	IN Juris
81	PJM Reactive-Charge	5550074	Demand	0.6521029	5,297,306.79
82	PJM Reactive-Credit	5550075	Demand	0.6521029	(2,996,111.72)
83	PJM Black Start-Charge	5550076	Demand	0.6521029	1,888,493.66
84	PJM Black Start-Credit	5550077	Demand	0.6521029	0.00
85	PJM Regulation-Charge	5550078	Energy	0.6376832	1,625,184.57
86	PJM Regulation-Credit	5550079	Energy	0.6376832	(373,173.61)
87	PJM Spinning Reserve-Charge	5550083	Energy	0.6376832	758,871.15
88	PJM Spinning Reserve-Credit	5550084	Energy	0.6376832	(308,512.78)
89	PJM 30M Suppl Reserve CH LSE	5550090	Energy	0.6376832	245,788.77
90	Peak Hour Avail Charge - LSE	5550093	Demand	0.6521029	0.00
91	PJM OpRes-LSE-Charge	5550123	Energy	0.6376832	742,613.37
92	PJM Implicit Congestion-LSE	5550124	Energy	0.6376832	12,137,711.19
93	PJM FTR Revenue-LSE	5550132	Energy	0.6376832	(3,879,218.28)
94	PJM OpRes-LSE-Credit	5550137	Energy	0.6376832	(75,062.10)
95	Generation Deactivation Expenses	5550139	Demand	0.6521029	0.00
96	PJM Transm Loss Charges - LSE	5550326	Energy	0.6376832	10,541,111.23
97	PJM Transm Loss Credits - LSE	5550327	Energy	0.6376832	(2,931,230.98)
98	PJM Fuel Cost Policy Penalty	5550328	Energy	0.6376832	(12,793.55)
99	PJM Admin-SSC&DS-Internal	5614001	Demand	0.6521029	2,717,410.67
100	PJM Admin Defaults - LSE	5614007	Demand	0.6521029	308,265.97
101	PJM Admin-RP&SDS- Internal	5618001	Demand	0.6521029	814,806.15
102	PJM Trans Enhancement Charge	5650012	Retail Demand	0.8189071	2,103,192.12
103	Aff PJM Trans Enhancement Expense	5650019	Retail Demand	0.8189071	11,696,469.17
104	PJM Admin-MAM&SC- Internal	5757001	Demand	0.6521029	2,766,574.24
105	Total Non-NITS Administrative Costs			44,932,707.69	31,646,033.51
106					
107	Amount in Base Rates: PJM Admin Costs collected in Basic Rates (a)				23,797,332.56
108					
109	Non-NITS Costs Above/(Below) Amount in Base Rates for inclusion in OSS/PJM Over-/Under Recovery Calculation				7,848,700.95
110					
111					
112	C. NITS Costs				
113					
114	NITS Costs Not Subject to Cap				
115					
116	NITS Not Subject to Cap				
117	RTO Formation Cost Recovery	4561002	Retail Demand	0.8189071	281,124.25
118	PJM Expansion Cost Recov	4561003	Retail Demand	0.8189071	-
119	PJM Point to Point Trans Svc	4561005	Retail Demand	0.8189071	(1,738,251.19)
120	PJM Affiliated Trans TO Cost	4561036	Retail Energy	0.8179487	286,945.05
121	PJM TO Serv Exp - Aff	5650015	Retail Energy	0.8179487	540,221.53
122	PJM NITS Expense - Non-Affiliated4	5650021	Retail Demand	0.8189071	581,175.94
123					
124	Total NITS Not Subject to Cap			(48,784.42)	(40,742.67)
125					
126					
127					
128	NITS Costs Subject to Cap				
129					
130	NITS Costs Subject to Cap				
131	PJM Affiliated Trans NITS Cost	4561035	Retail Demand	0.8189071	76,852,667.69
132	PJM Affiliated Trans NITS Cost - March 2020 IMPA Settlement	4561035	Retail Demand	0.8189071	(61,128.35)
133	PJM NITS Expense - Affiliated	5650016	Retail Demand	0.8189071	84,608,139.28
134	Total NITS Costs Subject to Cap			161,379,678.62	132,154,964.62
135					
136	NITS Costs Cap - July 1, 2019 through March 10, 2020 (b)				\$ 152,999,983.34
137	NITS Costs Over (Under) NITS Cap				\$ (20,845,018.72)
138					
139					
140	Total NITS to be included in the Over/Under Calculation (Lines 124+134)				\$ 132,114,221.95
141					
142					
143					
144	D. OSS/PJM Rider Revenues - July 1, 2019 through March 10, 2020				\$ (146,728,230.10)
145					
146	E. Net OSS (Margins)/Loss and PJM Costs Eligible for Over/Under Recovery Accounting - July 1, 2019 through March 10, 2020 (Lines 70+109+140)				\$ 128,545,313.78
147					
148	F. OSS/PJM (Over)/Under-recovery July 1, 2019 through March 10, 2020 (Line 144+146)				\$ (18,182,916.33)
149					
150					
151					
152	(a) Calculation of non-NITS in Base Rates - July 1, 2019 through March 10, 2020:				
153					
154	Non-NITS in Base Rates - July 2019 through February 2020 - \$34,312,433 Divided by 12 Months Multiplied by 8 Months			\$	22,874,955.33
155	Non-NITS in Base Rates - March 1, 2020 through March 10, 2020 - \$34,312,433 Divided by 12 months Multiplied by 10/31 (Fraction of Month)			\$	922,377.23
156				\$	23,797,332.56
157					
158	(b) Calculation of NITS Cap - July 1, 2019 through March 10, 2020:				
159					



Indiana Michigan Power Company  
Cause No. 43774 PJM 11  
OSS/PJM Rider Activity  
(Revenues) / Expenses  
July 1, 2019 through March 10, 2020

Total  
July 1, 2019 Through March 10, 2020

Line No.

	G/L Account	Allocation Factor	Alloc %	Total I&M	IN Juris
160	2019 Cap Amount - July 2019 through December 2019 - 2019 Total Year Cap of \$212,865,869 Divided by 12 Months Multiplied by 6 Months			\$ 106,432,934.50	
161	2020 Cap Amount - January 2020 through February 2020 - 2020 Total Year Cap of \$240,596,419 Divided by 12 months Multiplied by 2 Months			\$ 40,099,403.17	
162	2020 Cap Amount - March 1, 2020 through March 10, 2020 - 2020 Total Year Cap of \$240,596,419 Divided by 12 months Multiplied by 10/31 (Fraction of Month)			\$ 6,467,645.67	
				<u>\$ 152,999,983.34</u>	

Indiana Michigan Power Company  
Cause No. 43774 PJM 11  
OSS/PJM Rider Activity  
(Revenues) / Expenses  
March 11, 2020 through June 30, 2020

Line No.

Total  
March 11, 2020 Through June 30, 2020

		G/L Account	Allocation Factor	Alloc %	Total I&M	IN Juris
1	A. Off System Sales (Margins)/Loss				\$	\$
2					-	-
3	Sales for Resale - Assoc Cos	4470001	Energy Excluding Shopping	0.6945202	-	-
4	Sales for Resale - NonAssoc	4470002	Energy Excluding Shopping	0.6945202	-	-
5	Sales for Resale-Bookout Sales	4470006	Energy Excluding Shopping	0.6945202	(7,677,091.15)	(5,331,894.88)
6	Sales for Resale-Option Sales	4470007	Energy Excluding Shopping	0.6945202	-	-
7	Sales for Resale-Bookout Purch	4470010	Energy Excluding Shopping	0.6945202	5,220,328.54	3,625,623.62
8	Sales for Resale-Option Purchase	4470011	Energy Excluding Shopping	0.6945202	-	-
9	Financial Spark Gas - Realized	4470081	Energy Excluding Shopping	0.6945202	-	-
10	Financial Electric Realized	4470082	Energy Excluding Shopping	0.6945202	3,374,886.13	2,343,926.59
11	PJM Energy Sales Margin	4470089	Energy Excluding Shopping	0.6945202	2,981,407.44	2,070,647.69
12	PJM Energy Sales Margin - March 2020 IMPA Settlement	4470089	Energy Excluding Shopping	0.6945202	-	-
13	PJM Implicit Congestion-LSE	4470093	Energy Excluding Shopping	0.6945202	-	-
14	PJM Oper.Reserve Rev-OSS	4470098	Energy Excluding Shopping	0.6945202	60,931.87	42,318.41
15	PJM Capacity Cr, Net Sales	4470099	Demand Excluding Shopping	0.6706184	(10,523.93)	-
16	PJM FTR Revenue-OSS	4470100	Energy Excluding Shopping	0.6945202	118,866.42	82,555.13
17	Transfer 4470100 to PJM Tracker	4470100	Energy Excluding Shopping	0.6945202	(118,866.42)	(82,555.13)
18	PJM FTR Revenue-LSE	4470101	Energy Excluding Shopping	0.6945202	-	-
19	PJM Pt2Pt Trans.Purch-NonAff.	4470106	Energy Excluding Shopping	0.6945202	187.05	129.91
20	PJM NITS Purch-NonAff.	4470107	Energy Excluding Shopping	0.6945202	3.59	2.49
21	PJM FTR Revenue-Spec	4470109	Energy Excluding Shopping	0.6945202	-	-
22	PJM TO Admin, Exp.-NonAff.	4470110	Energy Excluding Shopping	0.6945202	(2,916.69)	(2,025.70)
23	Non-ECR Phys. Sales-OSS	4470112	Energy Excluding Shopping	0.6945202	-	-
24	PJM Meter Corrections-OSS	4470115	Energy Excluding Shopping	0.6945202	35,121.57	24,392.64
25	PJM Incremental Spot-OSS	4470124	Energy Excluding Shopping	0.6945202	-	-
26	PJM Incremental Exp Cong-OSS	4470125	Energy Excluding Shopping	0.6945202	-	-
27	PJM Incremental Imp Cong-OSS	4470126	Energy Excluding Shopping	0.6945202	246,136.53	170,946.79
28	Non ECR Purchased Power OSS	4470131	Energy Excluding Shopping	0.6945202	(2,288.22)	(1,589.22)
29	Financial Hedge Realized	4470143	Energy Excluding Shopping	0.6945202	(1,394,802.91)	(968,718.80)
30	Realiz.Sharing - 06 SIA	4470144	Energy Excluding Shopping	0.6945202	-	-
31	Auction Sales Affiliated	4470151	Energy Excluding Shopping	0.6945202	(1,456,493.49)	(1,011,564.15)
32	MISO FTR Revenues-OSS	4470167	Energy Excluding Shopping	0.6945202	-	-
33	Interest Rate Swaps-Power	4470168	Energy Excluding Shopping	0.6945202	-	-
34	Capacity Sales Trading	4470169	Demand Excluding Shopping	0.6706184	-	-
35	Non-ECR Auction Sales-OSS	4470170	Energy Excluding Shopping	0.6945202	-	-
36	PJM WinSee FTR Rev-OSS	4470174	Energy Excluding Shopping	0.6945202	-	-
37	PJM Spinning Credit	4470204	Energy Excluding Shopping	0.6945202	-	-
38	PJM Spinning Charge	4470205	Energy Excluding Shopping	0.6945202	-	-
39	PJM Trans loss credits-OSS	4470206	Energy Excluding Shopping	0.6945202	(168,500.47)	(117,026.98)
40	PJM trans loss charges-OSS	4470209	Energy Excluding Shopping	0.6945202	719,233.64	499,522.29
41	PJM 30M Suppl Reserve CR OSS	4470214	Energy Excluding Shopping	0.6945202	(14,794.25)	(10,274.91)
42	PJM 30M Suppl Reserve CH OSS	4470215	Energy Excluding Shopping	0.6945202	11,235.63	7,803.37
43	PJM Explicit Loss not in ECR	4470218	Energy Excluding Shopping	0.6945202	-	-
44	PJM Regulation - OSS	4470220	Energy Excluding Shopping	0.6945202	(67,135.78)	(46,627.16)
45	PJM Spinning Reserve - OSS	4470221	Energy Excluding Shopping	0.6945202	(79.10)	(54.94)
46	PJM Reactive -OSS	4470222	Demand Excluding Shopping	0.6706184	(25,856.59)	(17,339.91)
47	Merch Generation Finan -Realzd	4560049	Demand Excluding Shopping	0.6706184	-	-
48	Oth Elec Rev-Coal Trd Rlzd G-L	4560050	Demand Excluding Shopping	0.6706184	-	-
49	Interest Rate Swaps-Coal	4560109	Demand Excluding Shopping	0.6706184	-	-
50	Realized GL Coal Trading-Aff	4560112	Demand Excluding Shopping	0.6706184	-	-
51	PJM Normal Purchases (non-ECR)	5550035	Energy Excluding Shopping	0.6945202	-	-
52	PJM Inadvertent Mtr Res-OSS	5550039	Energy Excluding Shopping	0.6945202	2,351.70	1,633.30
53	PJM Capacity Normal Purchases	5550088	Demand Excluding Shopping	0.6706184	-	-
54	PJM Purchases-non-ECR-Auction	5550099	Energy Excluding Shopping	0.6945202	-	-
55	PJM Capacity Purchases-Auction	5550100	Demand Excluding Shopping	0.6706184	-	-
56	Capacity purchases - Trading	5550107	Demand Excluding Shopping	0.6706184	-	-
57	PJM Implicit Congestion-LSE	5550124	Energy Excluding Shopping	0.6945202	2,481,815.68	1,723,671.12
58	Transfer 4470093 / 5550124 to PJM Tracker	4470093 / 5550124	Energy Excluding Shopping	0.6945202	(2,481,815.68)	(1,723,671.12)
59	PJM FTR Revenue-LSE	5550132	Energy Excluding Shopping	0.6945202	(1,788,450.81)	(1,242,115.21)
60	Transfer 4470101 / 5550132 to PJM Tracker	4470101 / 5550132	Energy Excluding Shopping	0.6945202	1,788,450.81	1,242,115.21
61	PJM Admin-SS&DS-OSS	5614000	Demand Excluding Shopping	0.6706184	267,092.91	179,117.42
62	PJM Admin Defaults-OSS	5614008	Demand Excluding Shopping	0.6706184	19,061.68	12,783.11
63	PJM Admin-RP&SDS-OSS	5618000	Demand Excluding Shopping	0.6706184	72,905.60	48,691.84
64	PJM Admin-MAM&SC- OSS	5757000	Demand Excluding Shopping	0.6706184	256,388.31	171,938.69
65					-	-
66	Total Off System Sales (Margins)/Loss				2,446,789.61	1,692,561.55
67	Reduction to OSS Margins Associated with Excluded Capacity in accordance with 45235 Final Order & OSS/PJM Rider Tariff					1,448,963.00
68						
69	Customer Percentage of Off-System Sales (Margins)/Loss Sharing					100%
70	Customer Sharing of Off-System Sales (Margins)/Loss for Inclusion in OSS/PJM Over-Under Recovery Calculation					3,141,524.55
71						
72						
73	B. Non-NITS Administrative Costs					
74	PJM FTR Revenue - OSS	4470100	Energy Excluding Shopping	0.6945202	118,866.42	82,555.13
75	PJM Meter Corrections-LSE	4470116	Energy Excluding Shopping	0.6945202	205,450.66	142,689.63
76	Generation Deactivation Charges	4470235	Demand Excluding Shopping	0.6706184	0.00	0.00
77	Aff PJM Trans Enhancement Costs	4561060	Retail Demand Excluding Shopping	0.6292650	758,259.00	628,796.11
78	PJM Emer.Energy Purch.	5550036	Energy Excluding Shopping	0.6945202	0.00	0.00
79	PJM Inadvertent Mtr Res-LSE	5550040	Energy Excluding Shopping	0.6945202	17,675.84	12,276.23
80	PJM Ancillary Serv.-Sync	5550041	Energy Excluding Shopping	0.6945202	0.00	0.00

Indiana Michigan Power Company  
Cause No. 43774 PJM 11  
OSS/PJM Rider Activity  
(Revenues) / Expenses  
March 11, 2020 through June 30, 2020

Line No.		G/L Account	Allocation Factor	Alloc %	Total March 11, 2020 Through June 30, 2020	
					Total I&M	IN Juris
81	PJM Reactive-Charge	5550074	Demand Excluding Shopping	0.6706184	2,320,486.07	1,556,160.66
82	PJM Reactive-Credit	5550075	Demand Excluding Shopping	0.6706184	(1,331,774.87)	(893,112.73)
83	PJM Black Start-Charge	5550076	Demand Excluding Shopping	0.6706184	833,441.28	558,921.05
84	PJM Black Start-Credit	5550077	Demand Excluding Shopping	0.6706184	0.00	0.00
85	PJM Regulation-Charge	5550078	Energy Excluding Shopping	0.6945202	543,712.66	377,619.42
86	PJM Regulation-Credit	5550079	Energy Excluding Shopping	0.6945202	(110,982.90)	(77,079.66)
87	PJM Spinning Reserve-Charge	5550083	Energy Excluding Shopping	0.6945202	130,746.47	90,806.07
88	PJM Spinning Reserve-Credit	5550084	Energy Excluding Shopping	0.6945202	(122,301.85)	(84,941.11)
89	PJM 30M Suppl Reserve CH LSE	5550090	Energy Excluding Shopping	0.6945202	8,278.09	5,749.30
90	Peak Hour Avail Charge - LSE	5550093	Demand Excluding Shopping	0.6706184	0.00	0.00
91	PJM OpRes-LSE-Charge	5550123	Energy Excluding Shopping	0.6945202	198,462.53	137,836.23
92	PJM Implicit Congestion-LSE	5550124	Energy Excluding Shopping	0.6945202	2,481,815.68	1,723,671.12
93	PJM FTR Revenue-LSE	5550132	Energy Excluding Shopping	0.6945202	(1,788,450.81)	(1,242,115.21)
94	PJM OpRes-LSE-Credit	5550137	Energy Excluding Shopping	0.6945202	(1,791.63)	(1,244.32)
95	Generation Deactivation Expenses	5550139	Demand Excluding Shopping	0.6706184	0.00	0.00
96	PJM Transm Loss Charges - LSE	5550326	Energy Excluding Shopping	0.6945202	2,744,546.85	1,906,143.23
97	PJM Transm Loss Credits - LSE	5550327	Energy Excluding Shopping	0.6945202	(762,852.58)	(529,816.53)
98	PJM Fuel Cost Policy Penalty	5550328	Energy Excluding Shopping	0.6945202	(1,924.03)	(1,336.36)
99	PJM Admin-SSC&DS-Internal	5614001	Demand Excluding Shopping	0.6706184	1,046,508.65	701,808.09
100	PJM Admin Defaults - LSE	5614007	Demand Excluding Shopping	0.6706184	77,867.03	52,219.07
101	PJM Admin-RP&SDS- Internal	5618001	Demand Excluding Shopping	0.6706184	276,011.12	185,098.14
102	PJM Trans Enhancement Charge	5650012	Retail Demand Excluding Shopping	0.8292656	1,454,702.82	1,206,335.01
103	Aff PJM Trans Enhancement Expense	5650019	Retail Demand Excluding Shopping	0.8292656	5,098,414.78	4,227,939.99
104	PJM Admin-MAM&SC- Internal	5757001	Demand Excluding Shopping	0.6706184	1,083,686.45	726,740.08
105	<b>Total Non-NITS Administrative Costs</b>				<b>15,278,853.94</b>	<b>11,493,720.43</b>
106						
107	<b>Amount in Base Rates: PJM Admin Costs collected in Basic Rates (a)</b>					<b>14,906,858.50</b>
108						
109	<b>Non-NITS Costs Above/(Below) Amount in Base Rates for inclusion in OSS/PJM Over-/Under Recovery Calculation</b>					<b>(3,413,138.07)</b>
110						
111						
112	<b>C. NITS Costs</b>					
113						
114	<b>NITS Costs Not Subject to Cap</b>					
115	RTO Formation Cost Recovery	4561002	Retail Demand Excluding Shopping	0.8292656	89,950.13	74,592.55
116	PJM Expansion Cost Recov	4561003	Retail Demand Excluding Shopping	0.8292656	-	-
117	PJM Point to Point Trans Svc	4561005	Retail Demand Excluding Shopping	0.8292656	(1,117,338.22)	(926,570.15)
118	PJM Affiliated Trans TO Cost	4561036	Retail Energy Excluding Shopping	0.8287266	90,029.78	74,610.05
119	PJM TO Serv Exp - Aff	5650015	Retail Energy Excluding Shopping	0.8287266	255,760.40	211,955.45
120	PJM NITS Expense - Non-Affiliated4	5650021	Retail Demand Excluding Shopping	0.8292656	286,673.68	237,728.62
121	Post March 10, 2020 PJM Affiliated Trans NITS Cost	4561035	Retail Demand Excluding Shopping	0.8292656	35,850,274.54	29,728,399.42
122	Post March 10, 2020 PJM Affiliated Trans NITS Cost - March 2020 IMPA Settlement	4561035	Retail Demand Excluding Shopping	0.8292656	-	0.00
123	Post March 10, 2020 PJM NITS Expense - Affiliated	5650016	Retail Demand Excluding Shopping	0.8292656	42,755,062.69	35,455,302.72
124						
125	<b>NITS Costs Not Subject to Cap (b)</b>				<b>78,210,412.98</b>	<b>\$ 64,857,018.67</b>
126						
127						
128	<b>D. OSS/PJM Rider Revenues - March 11, 2020 through June 30, 2020</b>					<b>\$ (61,083,609.20)</b>
129						
130	<b>E. Net OSS (Margins)/Loss and PJM Costs Eligible for Over/Under Recovery Accounting - March 11, 2020 through June 30, 2020 (Lines 70+109+125)</b>					<b>\$ 64,585,405.15</b>
131						
132	<b>F. OSS/PJM (Over)/Under-recovery March 11, 2020 through June 30, 2020</b>	(Line 128+130)				<b>\$ 3,501,795.95</b>
133						
134						
135						
136						
137	(a) Calculation of non-NITS in Base Rates - March 11, 2020 through June 30, 2020:					
138	Non-NITS in Base Rates - March 11, 2020 through March 31, 2020 - \$48,643,433 Divided by 12 Months Multiplied by 21/31 (Fraction of Month)			\$	2,746,000.25	
139	Non-NITS in Base Rates - April 1, 2020 through June 30, 2020 - \$48,643,433 Divided by 12 months Multiplied by 3 Months			\$	12,160,858.25	
140				\$	<u>14,906,858.50</u>	
141						
142	(b) NITS Cap not applicable starting March 11, 2020					

Indiana Michigan Power Company  
Cause No. 43774 PJM 11  
OSS/PJM Rider Activity  
(Revenues) / Expenses  
July 1, 2019 through June 30, 2020

Line No.

Allocation Factors  
July 1, 2019 through March 10, 2020Allocation Factors  
March 11, 2020 through June 30, 2020Total  
July 1, 2019 Through June 30, 2020

## A. Off System Sales (Margins)/Loss

G/L Account	Allocation Factor	Alloc %	G/L Account	Allocation Factor	Alloc %	Total I&M	IN Juris
4470001	Energy	0.6376832	4470001	Energy Excluding Shopping	0.6945202	\$ -	\$ -
4470002	Energy	0.6376832	4470002	Energy Excluding Shopping	0.6945202	-	-
4470006	Energy	0.6376832	4470006	Energy Excluding Shopping	0.6945202	(37,234,530.11)	(24,180,177.14)
4470007	Energy	0.6376832	4470007	Energy Excluding Shopping	0.6945202	-	-
4470010	Energy	0.6376832	4470010	Energy Excluding Shopping	0.6945202	31,578,620.54	20,433,863.61
4470011	Energy	0.6376832	4470011	Energy Excluding Shopping	0.6945202	-	-
4470081	Energy	0.6376832	4470081	Energy Excluding Shopping	0.6945202	-	-
4470082	Energy	0.6376832	4470082	Energy Excluding Shopping	0.6945202	10,127,470.80	6,649,936.39
4470089	Energy	0.6376832	4470089	Energy Excluding Shopping	0.6945202	265,637.98	338,847.13
4470089	Energy	0.6376832	4470089	Energy Excluding Shopping	0.6945202	(97,181.53)	(61,971.03)
4470093	Energy	0.6376832	4470093	Energy Excluding Shopping	0.6945202	-	-
4470098	Energy	0.6376832	4470098	Energy Excluding Shopping	0.6945202	105,477.50	70,724.41
4470099	Demand	0.6521029	4470099	Demand Excluding Shopping	0.6706184	(127,466.13)	(76,258.35)
4470100	Energy	0.6376832	4470100	Energy Excluding Shopping	0.6945202	121,966.30	84,531.87
4470100	Energy	0.6376832	4470100	Energy Excluding Shopping	0.6945202	(121,966.30)	(84,531.87)
4470101	Energy	0.6376832	4470101	Energy Excluding Shopping	0.6945202	-	-
4470106	Energy	0.6376832	4470106	Energy Excluding Shopping	0.6945202	286.82	193.53
4470107	Energy	0.6376832	4470107	Energy Excluding Shopping	0.6945202	(1.84)	(0.97)
4470109	Energy	0.6376832	4470109	Energy Excluding Shopping	0.6945202	-	-
4470110	Energy	0.6376832	4470110	Energy Excluding Shopping	0.6945202	(5,675.46)	(3,784.92)
4470112	Energy	0.6376832	4470112	Energy Excluding Shopping	0.6945202	(2,302,213.08)	(1,468,082.60)
4470115	Energy	0.6376832	4470115	Energy Excluding Shopping	0.6945202	47,896.99	32,539.31
4470124	Energy	0.6376832	4470124	Energy Excluding Shopping	0.6945202	-	-
4470125	Energy	0.6376832	4470125	Energy Excluding Shopping	0.6945202	-	-
4470126	Energy	0.6376832	4470126	Energy Excluding Shopping	0.6945202	-	-
4470131	Energy	0.6376832	4470131	Energy Excluding Shopping	0.6945202	708,812.79	465,987.67
4470143	Energy	0.6376832	4470143	Energy Excluding Shopping	0.6945202	2,157,787.69	1,375,854.90
4470144	Energy	0.6376832	4470144	Energy Excluding Shopping	0.6945202	(16,544,909.64)	(10,629,687.34)
4470151	Energy	0.6376832	4470151	Energy Excluding Shopping	0.6945202	-	-
4470167	Energy	0.6376832	4470167	Energy Excluding Shopping	0.6945202	(7,163,089.50)	(4,650,564.55)
4470168	Energy	0.6376832	4470168	Energy Excluding Shopping	0.6945202	-	-
4470169	Demand	0.6521029	4470169	Demand Excluding Shopping	0.6706184	-	-
4470170	Energy	0.6376832	4470170	Energy Excluding Shopping	0.6945202	-	-
4470174	Energy	0.6376832	4470174	Energy Excluding Shopping	0.6945202	-	-
4470204	Energy	0.6376832	4470204	Energy Excluding Shopping	0.6945202	-	-
4470205	Energy	0.6376832	4470205	Energy Excluding Shopping	0.6945202	-	-
4470206	Energy	0.6376832	4470206	Energy Excluding Shopping	0.6945202	(1,107,973.06)	(716,112.87)
4470209	Energy	0.6376832	4470209	Energy Excluding Shopping	0.6945202	2,491,334.95	1,629,561.53
4470214	Energy	0.6376832	4470214	Energy Excluding Shopping	0.6945202	(74,047.45)	(48,059.68)
4470215	Energy	0.6376832	4470215	Energy Excluding Shopping	0.6945202	40,098.61	26,208.81
4470216	Energy	0.6376832	4470216	Energy Excluding Shopping	0.6945202	-	-
4470220	Energy	0.6376832	4470220	Energy Excluding Shopping	0.6945202	(232,783.49)	(152,257.92)
4470221	Energy	0.6376832	4470221	Energy Excluding Shopping	0.6945202	(6,075.14)	(3,878.51)
4470222	Demand	0.6521029	4470222	Demand Excluding Shopping	0.6706184	(489,439.67)	(319,643.76)
4560049	Demand	0.6521029	4560049	Demand Excluding Shopping	0.6706184	-	-
4560050	Demand	0.6521029	4560050	Demand Excluding Shopping	0.6706184	-	-
4560109	Demand	0.6521029	4560109	Demand Excluding Shopping	0.6706184	-	-
4560112	Demand	0.6521029	4560112	Demand Excluding Shopping	0.6706184	-	-
5550035	Energy	0.6376832	5550035	Energy Excluding Shopping	0.6945202	-	-
5550039	Energy	0.6376832	5550039	Energy Excluding Shopping	0.6945202	(6,700.72)	(4,139.27)
5550088	Demand	0.6521029	5550088	Demand Excluding Shopping	0.6706184	-	-
5550099	Energy	0.6376832	5550099	Energy Excluding Shopping	0.6945202	-	-
5550100	Demand	0.6521029	5550100	Demand Excluding Shopping	0.6706184	-	-
5550107	Demand	0.6521029	5550107	Demand Excluding Shopping	0.6706184	-	-
5550124	Energy	0.6376832	5550124	Energy Excluding Shopping	0.6945202	14,619,526.87	9,463,685.63
4470093 / 5550124 to PJM Tracker	Energy	0.6376832	4470093 / 5550124	Energy Excluding Shopping	0.6945202	(14,619,526.87)	(9,463,685.63)
4470101 / 5550132 to PJM Tracker	Energy	0.6376832	4470101 / 5550132	Energy Excluding Shopping	0.6945202	(5,667,669.09)	(3,715,827.54)
5614000	Demand	0.6521029	5614000	Demand Excluding Shopping	0.6706184	5,667,669.09	3,715,827.54
5614008	Demand	0.6521029	5614008	Demand Excluding Shopping	0.6706184	614,545.03	405,691.95
5618000	Demand	0.6521029	5618000	Demand Excluding Shopping	0.6706184	91,948.86	60,313.05
5757000	Demand	0.6521029	5757000	Demand Excluding Shopping	0.6706184	174,612.89	115,215.45
						581,134.83	383,706.80

Total Off System Sales (Margins)/Loss

Reduction to OSS Margins Associated with Excluded Capacity in accordance with 45235 Final Order &amp; OSS/PJM Rider Tariff

Customer Percentage of Off-System Sales (Margins)/Loss Sharing

95%

100%

Customer Sharing of Off-System Sales (Margins)/Loss for Inclusion in OSS/PJM Over-Under Recovery Calculation

(8,276,084.67)

Indiana Michigan Power Company  
Cause No. 43774 PJM 11  
OSS/PJM Rider Activity  
(Revenues) / Expenses  
July 1, 2019 through June 30, 2020

Line No.	Allocation Factors July 1, 2019 through March 10, 2020			Allocation Factors March 11, 2020 through June 30, 2020			Total July 1, 2019 Through June 30, 2020	
	G/L Account	Allocation Factor	Alloc %	G/L Account	Allocation Factor	Alloc %	Total I&M	IN Juris
72								
73	B. Non-NITS Administrative Costs							
74		PJM FTR Revenue - OSS	4470100	Energy	0.6376832	4470100	Energy Excluding Shopping	0.6945202
75		PJM Meter Corrections-LSE	4470116	Energy	0.6376832	4470116	Energy Excluding Shopping	0.6945202
76		Generation Deactivation Charges	4470235	Demand	0.6521029	4470235	Demand Excluding Shopping	0.6706184
77		Aff PJM Trans Enhancement Costs	4561060	Retail Demand	0.8189071	4561060	Retail Demand Excluding Shopping	0.8292656
78		PJM Emer.Energy Purch.	5550036	Energy	0.6376832	5550036	Energy Excluding Shopping	0.6945202
79		PJM Inadvertent Mtr Res-LSE	5550040	Energy	0.6376832	5550040	Energy Excluding Shopping	0.6945202
80		PJM Ancillary Serv.-Sync	5550041	Energy	0.6376832	5550041	Energy Excluding Shopping	0.6945202
81		PJM Reactive-Charge	5550074	Demand	0.6521029	5550074	Demand Excluding Shopping	0.6706184
82		PJM Reactive-Credit	5550075	Demand	0.6521029	5550075	Demand Excluding Shopping	0.6706184
83		PJM Black Start-Charge	5550076	Demand	0.6521029	5550076	Demand Excluding Shopping	0.6706184
84		PJM Black Start-Credit	5550077	Demand	0.6521029	5550077	Demand Excluding Shopping	0.6706184
85		PJM Regulation-Charge	5550078	Energy	0.6376832	5550078	Energy Excluding Shopping	0.6945202
86		PJM Regulation-Credit	5550079	Energy	0.6376832	5550079	Energy Excluding Shopping	0.6945202
87		PJM Spinning Reserve-Charge	5550083	Energy	0.6376832	5550083	Energy Excluding Shopping	0.6945202
88		PJM Spinning Reserve-Credit	5550084	Energy	0.6376832	5550084	Energy Excluding Shopping	0.6945202
89		PJM 30M Suppl Reserve CH LSE	5550090	Energy	0.6376832	5550090	Energy Excluding Shopping	0.6945202
90		Peak Hour Avail Charge - LSE	5550093	Demand	0.6521029	5550093	Demand Excluding Shopping	0.6706184
91		PJM OpRes-LSE-Charge	5550123	Energy	0.6376832	5550123	Energy Excluding Shopping	0.6945202
92		PJM Implicit Congestion-LSE	5550124	Energy	0.6376832	5550124	Energy Excluding Shopping	0.6945202
93		PJM FTR Revenue-LSE	5550132	Energy	0.6376832	5550132	Energy Excluding Shopping	0.6945202
94		PJM OpRes-LSE-Credit	5550137	Energy	0.6376832	5550137	Energy Excluding Shopping	0.6945202
95		Generation Deactivation Expenses	5550139	Demand	0.6521029	5550139	Demand Excluding Shopping	0.6706184
96		PJM Transm Loss Charges - LSE	5550326	Energy	0.6376832	5550326	Energy Excluding Shopping	0.6945202
97		PJM Transm Loss Credits - LSE	5550327	Energy	0.6376832	5550327	Energy Excluding Shopping	0.6945202
98		PJM Fuel Cost Policy Penalty	5550328	Energy	0.6376832	5550328	Energy Excluding Shopping	0.6945202
99		PJM Admin-SS&DS-Internal	5614001	Demand	0.6521029	5614001	Demand Excluding Shopping	0.6706184
100		PJM Admin Defaults - LSE	5614007	Demand	0.6521029	5614007	Demand Excluding Shopping	0.6706184
101		PJM Admin-RP&SDS- Internal	5618001	Demand	0.6521029	5618001	Demand Excluding Shopping	0.6706184
102		PJM Trans Enhancement Charge	5650012	Retail Demand	0.8189071	5650012	Retail Demand Excluding Shopping	0.8292656
103		Aff PJM Trans Enhancement Expense	5650019	Retail Demand	0.8189071	5650019	Retail Demand Excluding Shopping	0.8292656
104		PJM Admin-MAM&SC- Internal	5757001	Demand	0.6521029	5757001	Demand Excluding Shopping	0.6706184
105		Total Non-NITS Administrative Costs					60,211,561.63	43,139,753.94
106								
107		Amount in Base Rates: PJM Admin Costs collected in Basic Rates (a)						38,704,191.06
108								
109		Non-NITS Costs Above/(Below) Amount in Base Rates for inclusion in OSS/PJM Over-/Under Recovery Calculation						4,435,562.87
110								
111								
112	C. NITS Costs							
113								
114		NITS Costs Not Subject to Cap						
115								
116		NITS Not Subject to Cap						
117		RTO Formation Cost Recovery	4561002	Retail Demand	0.8189071	4561002	Retail Demand Excluding Shopping	0.8292656
118		PJM Expansion Cost Recov	4561003	Retail Demand	0.8189071	4561003	Retail Demand Excluding Shopping	0.8292656
119		PJM Point to Point Trans Svc	4561005	Retail Demand	0.8189071	4561005	Retail Demand Excluding Shopping	0.8292656
120		PJM Affiliated Trans TO Cost	4561036	Retail Energy	0.8179487	4561036	Retail Energy Excluding Shopping	0.8287266
121		PJM TO Serv Exp - Aff	5650015	Retail Energy	0.8179487	5650015	Retail Energy Excluding Shopping	0.8287266
122		PJM NITS Expense - Non-Affiliated4	5650021	Retail Demand	0.8189071	5650021	Retail Demand Excluding Shopping	0.8292656
123		Post March 10, 2020 PJM Affiliated Trans NITS Cost	4561035	Retail Demand	0.8189071	4561035	Retail Demand Excluding Shopping	0.8292656
124		Post March 10, 2020 PJM Affiliated Trans NITS Cost - March 2020 IMPA Settlement	4561035	Retail Demand	0.8189071	4561035	Retail Demand Excluding Shopping	0.8292656
125		Post March 10, 2020 PJM NITS Expense - Affiliated	5650016	Retail Demand	0.8189071	5650016	Retail Demand Excluding Shopping	0.8292656
126							42,755,062.69	35,455,302.72
127		Total NITS Not Subject to Cap					78,161,628.56	64,816,276.00
128								
129								
130		NITS Costs Subject to Cap						
131								
132		NITS Costs Subject to Cap						
133		Pre March 11, 2020 PJM Affiliated Trans NITS Cost	4561035	Retail Demand	0.8189071	4561035	Retail Demand Excluding Shopping	0.8292656
134		Pre March 11, 2020 PJM Affiliated Trans NITS Cost - March 2020 IMPA Settlement	4561035	Retail Demand	0.8189071	4561035	Retail Demand Excluding Shopping	0.8292656
135		Pre March 11, 2020 PJM NITS Expense - Affiliated	5650016	Retail Demand	0.8189071	5650016	Retail Demand Excluding Shopping	0.8292656
136		Total NITS Costs Subject to Cap					161,379,678.62	132,154,964.62
137								
138		NITS Costs Cap - July 1, 2019 through March 11, 2020 (b)					\$	152,999,983.34
139		NITS Costs Over (Under) NITS Cap					\$	(20,845,016.72)
140								
141								
142		Total NITS to be included in the Over/Under Calculation (Lines 127+136)					\$	196,971,240.62
143								

Indiana Michigan Power Company  
Cause No. 43774 PJM 11  
OSS/PJM Rider Activity  
(Revenues) / Expenses  
July 1, 2019 through June 30, 2020

Line No.	Allocation Factors July 1, 2019 through March 10, 2020			Allocation Factors March 11, 2020 through June 30, 2020			Total July 1, 2019 Through June 30, 2020	
	G/L Account	Allocation Factor	Alloc %	G/L Account	Allocation Factor	Alloc %	Total I&M	IN Juris
144								
145								
146	D. OSS/PJM Rider Revenues - July 1, 2019 through June 30, 2020						\$	(207,811,839.30)
147								
148	E. Net OSS (Margins)/Loss and PJM Costs Eligible for Over/Under Recovery Accounting - July 1, 2019 through June 30, 2020 (Lines 70+109+142)						\$	193,130,716.93
149								
150	F. OSS/PJM (Over)/Under-recovery - July 1, 2019 through June 30, 2020	(Line 146+148)					\$	(14,681,120.38)
151	OSS/PJM (Over)/Under-recovery as of June 30, 2019							(4,469,038.00)
152	OSS/PJM (Over)/Under-recovery as of June 30, 2020							(19,150,158.38)
153								
154								
155								
156	(a) Calculation of non-NITS in Base Rates - July 1, 2019 through June 30, 2020:							
157								
158	Non-NITS in Base Rates - July 2019 through February 2020 - \$34,312,433 Divided by 12 Months, Multiplied by 8 Months			\$	22,874,955.33			
159	Non-NITS in Base Rates - March 1, 2020 through March 10, 2020 - \$34,312,433 Divided by 12 Months, Multiplied by 10/31 (Fraction of Month)			\$	922,377.23			
160	Non-NITS in Base Rates - March 11, 2020 through March 31, 2020 - \$48,643,433 Divided by 12 Months, Multiplied by 21/31 (Fraction of Month)			\$	2,746,000.25			
161	Non-NITS in Base Rates - April 1, 2020 through June 30, 2020 - \$48,643,433 Divided by 12 Months, Multiplied by 3 Months			\$	12,160,858.25			
162				\$	38,704,191.06			
163								
164	(b) Calculation of NITS Cap - July 1, 2019 through March 10, 2020:							
165								
166	2019 Cap Amount - July 2019 through December 2019 - 2019 Total Year Cap of \$212,865,869 Divided by 12 Months, Multiplied by 6 Months			\$	106,432,934.50			
167	2020 Cap Amount - January 2020 through February 2020 - 2020 Total Year Cap of \$240,596,419 Divided by 12 Months, Multiplied by 2 Months			\$	40,099,403.17			
168	2020 Cap Amount - March 1, 2020 through March 10, 2020 - 2020 Total Year Cap of \$240,596,419 Divided by 12 Months, Multiplied by 10/31 (Fraction of Month)			\$	6,467,645.67			
169				\$	152,999,983.34			

**Indiana Michigan Power Company  
OSS/PJM Rider Accounts  
As of June 30, 2020**

Account	Description	OSS Margin	PJM Cost	Jurisdictional Allocation Basis
<b>447</b>				
4470001	Sales for Resale - Assoc Cos	X		Energy
4470002	Sales for Resale - NonAssoc	X		Energy
4470006	Sales for Resale-Bookout Sales	X		Energy
4470007	Sales for Resale-Option Sales	X		Energy
4470010	Sales for Resale-Bookout Purch	X		Energy
4470011	Sales for Resale-Option Purch	X		Energy
4470026	Sale for Resl - Real from East			
4470027	Whsal/Muni/Pb Ath Fuel Rev			
4470028	Sale/Resale - NA - Fuel Rev			
4470033	Whsal/Muni/Pub Auth Base Rev			
4470035	Sls for Rsl - Fuel Rev - Assoc			
4470064	Purch Pwr PhysTrad - Non Assoc			
4470066	PWR Trding Trans Exp-NonAssoc			
4470074	Sale for Resale-Aff-Trnf Price			
4470081	Financial Spark Gas - Realized	X		Energy
4470082	Financial Electric Realized	X		Energy
4470089	PJM Energy Sales Margin	X		Energy
4470090	PJM Spot Energy Purchases			
4470093	PJM Implicit Congestion-LSE	(a)	(a)	Energy
4470098	PJM Oper.Reserve Rev-OSS	X		Energy
4470099	PJM Capacity Cr. Net Sales	X		Demand
4470100	PJM FTR Revenue-OSS	(a)	(a)	Energy
4470101	PJM FTR Revenue-LSE	(a)	(a)	Energy
4470103	PJM Energy Sales Cost			
4470106	PJM Pt2Pt Trans.Purch-NonAff.	X		Energy
4470107	PJM NITS Purch-NonAff.	X		Energy
4470109	PJM FTR Revenue-Spec	X		Energy
4470110	PJM TO Admin. Exp.-NonAff.	X		Energy
4470112	Non-ECR Phys. Sales-OSS	X		Energy
4470115	PJM Meter Corrections-OSS	X		Energy
4470116	PJM Meter Corrections-LSE		X	Energy
4470117	Realiz. Sharing-447 Optim			
4470124	PJM Incremental Spot-OSS	X		Energy
4470125	PJM Incremental Exp Cong-OSS	X		Energy
4470126	PJM Incremental Imp Cong-OSS	X		Energy
4470127	Sales for Res-Affil Pool Cap.			
4470128	Sales for Res-Aff. Pool Energy			
4470131	Non ECR Purchased Power OSS	X		Energy
4470141	PJM Contract Net Charge Credit			
4470143	Financial Hedge Realized	X		Energy
4470144	Realiz.Sharing - 06 SIA	X		Energy
4470150	Transm. Rev.-Dedic. Whsls/Muni			
4470151	Pur Power Trading Affil	X		Energy
4470155	OSS Physical Margin Reclass			
4470156	OSS Optim. Margin Reclass			
4470167	MISO FTR Revenues OSS	X		Energy
4470168	Interest Rate Swaps - Power	X		Energy
4470169	Capacity Sales Trading	X		Demand
4470170	Non-ECR Auction Sales - OSS	X		Energy
4470171	Over-Under OSS Margin Sharing			
4470172	Over-recovered PJM Expense			
4470174	PJM Whlse FTR Rev-OSS	X		Energy
4470175	OSS Sharing Reclass - Retail			
4470176	OSS Sharing Reclass-Reduction			
4470180	Trading intra-book Reclass			
4470181	Auction intra-book Reclass			
4470183	Over-Recovered Capacity - IN			

**Indiana Michigan Power Company**  
**OSS/PJM Rider Accounts**  
**As of June 30, 2020**

Account	Description	OSS Margin	PJM Cost	Jurisdictional Allocation Basis
4470204	PJM Spinning-Credit	X		Energy
4470205	PJM Spinning-Charge	X		Energy
4470206	PJM Trans loss credits-OSS	X		Energy
4470209	PJM transm loss charges-OSS	X		Energy
4470210	PJM ML OSS 3 Pct Rev			
4470211	PJM ML OSS 3 Pct Fuel			
4470212	PJM ML OSS 3 Pct NonFuel			
4470214	PJM 30m Suppl Reserve CR OSS	X		Energy
4470215	PJM 30m Suppl Reserve CH OSS	X		Energy
4470216	PJM Explicit Loss not in ECR	X		Energy
4470220	PJM Regulation - OSS	X		Energy
4470221	PJM Spinning Reserve - OSS	X		Energy
4470222	PJM Reactive -OSS	X		Demand
4470235	Generation Deactivation Charges		X	Demand
<b>456</b>				
4560001	Oth Elect Rev - Affiliated			
4560007	Oth Elect Rev - DSM Program			
4560008	Oth Elect Rev - Insurance			
4560012	Oth Elect Rev - Nonaffiliated			
4560013	Oth Elect Rev-Trans-Nonaffil			
4560015	Other Electric Revenues - ABD			
4560016	Financial Trading Rev-Unreal			
4560017	Oth Elect Rev-Trans-Affil			
4560041	Miscellaneous Revenue-NonAffil			
4560043	Oth Elec Rv-Trn-Aff-Trmf Price			
4560049	Merch Generation Finan -Realzd	X		Demand
4560050	Oth Elec Rev-Coal Trd Rlzd G-L	X		Demand
4560083	Coal Procurement liquidations			
4560097	Sales of Renew. Energy Credits			
4560109	Interest Rate Swaps-Coal	X		Demand
4560111	MTM Aff GL Coal Trading			
4560112	Realized GL Coal Trading-Affil	X		Demand
4561002	RTO Formation Cost Recovery		X	IN Retail Demand
4561003	PJM Expansion Cost Recov		X	IN Retail Demand
4561005	PJM Point to Point Trans Svc		X	IN Retail Demand
4561006	PJM Trans Owner Admin Rev			
4561007	PJM Network Integ Trans Svc			
4561027	PJM Transm Dist/Meter - NonAff			
4561028	PJM Pow Fac Cre Rev Whsl Cu-NA			
4561029	PJM NITS Revenue Whsl Cus-NAff			
4561030	PJM TO Serv Rev Whls Cus-NAff			
4561033	PJM NITS Revenue - Affiliated			
4561034	PJM TO Adm. Serv Rev - Aff			
4561035	PJM Affiliated Trans NITS Cost		X	IN Retail Demand
4561036	PJM Affiliated Trans TO Cost		X	Retail Energy
4561058	NonAffil PJM Trans Enhncmt Rev			
4561059	Affil PJM Trans Enhancmnt Rev			
4561060	Aff PJM Trans Enhancement Cost		X	IN Retail Demand
4561061	NAff PJM RTEP Rev for Whsl-FR			
4561062	PROVISION RTO Cost - Affi			
4561063	PROVISION RTO Rev Affiliated			
4561064	PROVISION RTO Rev WhslCus-NAf			
4561065	PROVISION RTO Rev - NonAff			
4561067	PJM OATT 205 TransRev-NonAffil			
4561068	PJM OATT 205 Trans Rev - Affil			
4561069	PJM OATT 205 Trans Cost-Affil			
4561073	PROVISION RTO Rev-Affil No Elim			



**Indiana Michigan Power Company  
OSS/PJM Rider Accounts  
As of June 30, 2020**

Account	Description	OSS Margin	PJM Cost	Jurisdictional Allocation Basis
<b>555</b>				
5550000	Purchased Power			
5550001	Purch Pwr-NonTrading-Nonassoc			
5550002	Purchased Power - Associated			
5550003	Purchased Power - Cogeneration			
5550004	Purchased Power-Pool Capacity			
5550005	Purchased Power - Pool Energy			
5550006	Non-Firm Engy Sls for Rsale-Dr			
5550007	Non-Firm Engy Sls for Rsale-Cr			
5550008	NF Energy SI/Resl-System Pool			
5550009	NF Engy SI/Resl-Interchg Deliv			
5550023	Purch Power Capacity -NA			
5550027	Purch Pwr-Non-Fuel Portion-Aff			
5550029	Purch Power-Assoc-Trnsfr Price			
5550032	Gas-Conversion-Mone Plant			
5550035	PJM Normal Purchases (non-ECR)	X		Energy
5550036	PJM Emer.Energy Purch.		X	Energy
5550039	PJM Inadvertent Mtr Res-OSS	X		Energy
5550040	PJM Inadvertent Mtr Res-LSE		X	Energy
5550041	PJM Ancillary Serv.-Sync		X	Energy
5550044	Realiz. Sharing-555 Optim.			
5550046	Purch Power-Fuel Portion-Affil			
5550047	Purchase Power Wind Energy			
5550074	PJM Reactive-Charge		X	Demand
5550075	PJM Reactive-Credit		X	Demand
5550076	PJM Black Start-Charge		X	Demand
5550077	PJM Black Start-Credit		X	Demand
5550078	PJM Regulation-Charge		X	Energy
5550079	PJM Regulation-Credit		X	Energy
5550080	PJM Hourly Net Purch.-FERC			
5550083	PJM Spinning Reserve-Charge		X	Energy
5550084	PJM Spinning Reserve-Credit		X	Energy
5550088	PJM Capacity Normal Purchases	X		Demand
5550090	PJM 30m Suppl Rserv Charge LSE		X	Energy
5550093	Peak Hour Avail charge - LSE		X	Demand
5550094	Purchased Power - Fuel			
5550096	Purch Power-Non Trad-Non-Fuel			
5550099	PJM Purchases-non-ECR-Auction	X		Energy
5550100	Capacity Purchases-Auction	X		Demand
5550101	Purch Power-Pool Non-Fuel -Aff			
5550102	Pur Power-Pool NonFuel-OSS-Aff			
5550106	Under-recovered PJM Expense			
5550107	Capacity purchases - Trading	X		Demand
5550119	Under-Recovered Capacity - IN			
5550123	PJM OpRes-LSE-Charge		X	Energy
5550124	PJM Implicit Congestion-LSE	(a)	(a)	Energy
5550132	PJM FTR Revenue-LSE	(a)	(a)	Energy
5550137	PJM OpRes-LSE-Credit		X	Energy
5550139	Generation Deactivation expense		X	Demand
5550145	Defrd RES Wildcat Wind Cost-MI			
5550326	PJM Transm Loss Charges - LSE		X	Energy
5550327	PJM Transm Loss Credits-LSE		X	Energy
5550328	PJM Fuel Cost Policy Penalty		X	Energy

**Indiana Michigan Power Company  
OSS/PJM Rider Accounts  
As of June 30, 2020**

Account	Description	OSS Margin	PJM Cost	Jurisdictional Allocation Basis
<b>561</b>				
5611000	Load Dispatch - Reliability			
5612000	Load Dispatch-Mntr&Op TransSys			
5613000	Load Dispatch-Trans Srv&Sched			
5614000	PJM Admin-SSC&DS-OSS	X		Demand
5614001	PJM Admin-SSC&DS-Internal		X	Demand
5614003	Reg Def PJM Admin SSC&DS OSS			
5614004	Reg Def PJM Admin SSC&DS LSE			
5614007	PJM Admin Defaults LSE		X	Demand
5614008	PJM Admin Defaults OSS	X		Demand
5615000	Reliability,Plng&Stds Develop			
5616000	Transmission Service Studies			
5618000	PJM Admin-RP&SDS-OSS	X		Demand
5618001	PJM Admin-RP&SDS- Internal		X	Demand
5618003	Reg Def PJM Admin RP&SDS LSE			
5618004	Reg Def PJM Admin RP&SDS OSS			
<b>565</b>				
5650002	Transmssn Elec by Others-NAC			
5650007	Tran Elec by Oth-Aff-Trn Price			
5650012	PJM Trans Enhancement Charge		X	IN Retail Demand
5650015	PJM TO Serv Exp - Aff		X	Retail Energy
5650016	PJM NITS Expense - Affiliated		X	IN Retail Demand
5650019	Aff PJM Trans Enhancement Exps		X	IN Retail Demand
5650020	PROVISION RTO Affl Expense			
5650021	PJM NITS Expense - Non-Affiliated		X	IN Retail Demand
5650045	ERCOT Matrix Expense - Non Aff			
5650020	PROVISION RTO Affl Expense			
5650050	PJM OATT 205 Trans Cost-Affl			
5650051	PJM OATT205 OvrUndr RecvrdCost			
<b>575</b>				
5757000	PJM Admin-MAM&SC- OSS	X		Demand
5757001	PJM Admin-MAM&SC- Internal		X	Demand
5757003	Reg Def PJM Admin MAM&SC OSS			
5757004	Reg Def PJM Admin MAM&SC LSE			

- (a) In accordance with the Settlement Agreement approved in Cause No. 43306 dated March 4, 2009, "Financial Transmission Rights ("FTR") revenues associated with OSS activities and associated transmission congestion costs will be accounted for in margins under the OSS margins sharing mechanism. FTR revenues attributable to Load Serving Entity (LSE) activities (LSE FTR) and associated transmission congestion costs will be included in the PJM Tracker. However, to the extent that LSE FTR revenues are greater than associated transmission congestion costs, such net LSE FTR revenues will be accounted for and shared under the OSS margins sharing mechanism. If LSE transmission congestion costs exceed LSE FTR revenues, OSS FTR revenues will be used first to make up any such deficiency on an annual basis before any allocation to OSS."