I&M EXHIBIT 3

INDIANA MICHIGAN POWER COMPANY

CAUSE NO. 44182 LCM 10

PRE-FILED VERIFIED DIRECT TESTIMONY

OF

JOHN W. MORGAN

PRE-FILED VERIFIED DIRECT TESTIMONY OF JOHN W. MORGAN
ON BEHALF OF
INDIANA MICHIGAN POWER COMPANY

Q. Please state your name and business address.

A. My name is John W. Morgan. My business address is 1 Riverside Plaza, Columbus, OH 43215.

Q. By whom are you employed and in what capacity?

A. I am employed by American Electric Power Service Corporation (AEPSC) as a Regulatory Consultant in the Regulated Pricing and Analysis Department. AEPSC supplies engineering, financing, accounting, planning, advisory and other services to the subsidiaries of the American Electric Power (AEP) System, one of which is Indiana Michigan Power Company (I&M or the Company).

Q. Please briefly describe your educational background and business experience.

A. I received a Bachelor of Science in Business Administration with a concentration in Accounting from Ohio Northern University in May 2009. I began my career with AEP in March 2010 as a contracted employee for AEPSC within the Meter Revenue Operations organization. From March 2013 through September 2018, I worked in various roles within AEP's Fuel and Commercial Accounting departments. In September 2018, I joined AEP Transmission as a Project Coordinator. Finally, in February 2020, I began working in my current role as a Regulatory Consultant in the AEPSC Regulated Pricing and Analysis Department.

Q. What are your responsibilities as a Regulatory Consultant?

A. My responsibilities include preparation of cost-of-service studies and rate design analyses for the AEP system operating companies, as well as other projects related to regulatory issues and proceedings, individual customer requests, and general rate matters.

Q. What is the purpose of your testimony?

A. The purpose of my testimony is to explain the Company's calculation of the proposed Life Cycle Management (LCM) Rider adjustment factors. I also provide the resulting rate impacts on I&M's Indiana customers.

Q. Are you sponsoring any attachments in this proceeding?

A. Yes, I am sponsoring the following attachments:

Attachment JWM-1: LCM Rider Rate Design

Attachment JWM-2: Clean and Redline Tariff Sheets

Attachment JWM-3: Typical Electric Bill Comparison

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

A. Yes.

Q. What are the components of the LCM rider revenue requirement?

A. The revenue requirement components included for recovery in the LCM rider are discussed by Company witness Whitmore and are shown in Attachment MRW-1.

Q. How are Indiana's retail jurisdictional LCM rider costs allocated to the rate classes?

A. As shown in Attachment JWM-1, the LCM rider revenue requirement is allocated to the classes based upon the demand and energy allocation methods approved

by the Commission in I&M's recent rate case (Cause No. 45235), which included the tariff class Coincident Peak (CP) per-kWh ratio method for determining the demand allocation. All costs in this filing are demand-related.

Q. How were the proposed LCM rider factors calculated?

A. Consistent with the rate design methodologies established in the final order of Cause No. 45235 , once the rider costs were allocated among the tariff classes, an energy factor was calculated using the forecasted calendar year 2021 billing energy for that class. In addition, demand charges were calculated for the Large General Service (LGS), Industrial Power (IP), and Electric Heating General (EHG) tariff classes based upon the projected class' billing demand for calendar year 2021. These calculations are reflected in Attachment JWM-1.

As part of the LCM rider factor calculation, a jurisdictional revenue credit associated with I&M's interruptible customer billing demands for those customers served under Tariff C.S.-IRP2 was allocated among the tariff classes. Analogous to the Company's prior LCM rider filing, it was not necessary to reflect the incremental demand revenue credit associated with the Company's special contract customer in Attachment JWM-1 since the customer's current contract revenues are fully reflected in base rates as a result of the Company's recent base case, Cause No. 45235. In the event that the Company's special contract customer's contract rate is increased prior to an outcome in I&M's next base case, I&M will reflect an incremental amount of revenues in any applicable rider IRP revenue credit calculation, pursuant to the Commission's Order in Cause No. 44256.

Q. Please discuss Attachment JWM-2.

A. Attachment JWM-2 is the Company's proposed clean and redline LCM rider tariff sheets. The rates calculated in Attachment JWM-1 are reflected in Attachment JWM-2.

Q. What impact will the change in the LCM rider have on customer bills?

A. Upon implementation, residential customers using 1,000 kWh of electricity per month would see a monthly rate decrease of $0.05 or 0.0%. Attachment JWM-3 shows the percentage decreases at various "typical" usage levels for I&M's major tariff schedules. These calculations are based upon I&M's current rates in effect at the time of this filing.

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

A. Yes, it does

VERIFICATION

I, John W. Morgan, Regulatory Consultant – Regulated Pricing and Analysis, American Electric Power Service Corporation, affirm under penalties of perjury that the foregoing representations are true and correct to the best of my knowledge, information, and belief.

Date: 9/16/2020 | 7:02 AM EDT

DocuSigned by:
John W Morgan
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John W. Morgan

IURC Cause No. 44182 LCM 10

Testimony of John W. Morgan
Petitioner's Exhibit 3

Attachment 1 – Separately uploaded Excel File

I.U.R.C. NO. 18
INDIANA MICHIGAN POWER COMPANY
STATE OF INDIANA

CANCELS ORIGINAL SHEET NO. 47
FIRST REVISED SHEET NO. 47

LIFE CYCLE MANAGEMENT RIDER (LCMR)

The Life Cycle Management Rider (LCMR) allows the Company to recover costs associated with the D.C. Cook Nuclear Plant so that it can continue to operate reliably through the plant's current operating license. All customer bills subject to the provisions of this rider shall be adjusted by the LCMR per kWh charges as follows:

Tariff Class	¢/kWh	$/kW or $/kVA
RS, RS-TOD, RS-TOD2 and RS-OPES, RSD and RS-PEV	(0.0033)	--
GS GS-TOD, GS-TOD2 and GS-PEV	(0.0032)	--
LGS and LGS-TOD	--	(0.008)
LGS-LM-TOD	(0.0025)	--
IP and CS-IRP2	--	(0.009)
MS	(0.0032)	--
WSS	(0.0020)	--
IS	(0.0019)	--
EHG	--	(0.005)
OL	(0.0001)	--
SLS, ECLS, SLC, SLCM AND FW-SL	(0.0001)	--

ISSUED BY
TOBY L. THOMAS
PRESIDENT
FORT WAYNE, INDIANA

EFFECTIVE FOR ELECTRIC SERVICE RENDERED ON AND AFTER _____

ISSUED UNDER AUTHORITY OF THE INDIANA UTILITY REGULATORY COMMISSION DATED _____
IN CAUSE NO. 44182 LCM 10

I.U.R.C. NO. 18
INDIANA MICHIGAN POWER COMPANY
STATE OF INDIANA

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Tariff Class	¢/kWh	$/kW or $/kVA
RS, RS-TOD, RS-TOD2 and RS-OPES, RSD and RS-PEV	~~0.0020~~(0.0033)	--
GS GS-TOD, GS-TOD2 and GS-PEV	~~0.0021~~(0.0032)	--
LGS and LGS-TOD	--	~~0.005~~(0.008)
LGS-LM-TOD	~~0.0015~~(0.0025)	--
IP and CS-IRP2	--	~~0.005~~(0.009)
MS	~~0.0018~~(0.0032)	--
WSS	~~0.0012~~(0.0020)	--
IS	~~0.0011~~(0.0019)	--
EHG	--	~~0.003~~(0.005)
OL	~~0.0001~~(0.0001)	--
SLS, ECLS, SLC, SLCM AND FW-SL	~~0.0001~~(0.0001)	--

ISSUED BY
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EFFECTIVE FOR ELECTRIC SERVICE RENDERED ON AND AFTER _____

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Testimony of John W. Morgan
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Attachment 3 – Separately uploaded Excel File

INDIANA MICHIGAN POWER COMPANY
CAUSE NO. 44182 LCM-10

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JOHN W. MORGAN

Attachment 1

Indiana Michigan Power Company
Customer Class Revenue Requirements
Cook Life Cycle Management Rider Forecast Period Calendar Year 2021

					Revenue Requirement		
					Demand	Energy	Total Costs
				Indiana Jurisdictional Costs [1]	$ (319,096)	$ -	$ (319,096)

Tariff Class	Forecast Billing Energy (kWh) (1)	Forecast Billing Demand (kVA or kW) (2)	Test Year CP / kWh Ratio [2] (3)	CP Demand Allocation Factor (4) = (1) x (3)	Allocated Demand-Related Costs (5) on (4)	Allocated Energy-Related Costs (6) on (1)	Projected Total Cost (7) = (5) + (6)	Jurisdictional IRP Revenue Demand-Related Credit (8) on (5)	Jurisdictional IRP Revenue Energy-Related Credit (9) on (6)	Total Customer Class Assignments (10) = (7) + (8) + (9)	$/kWh Rate (11) = (10) / (1)	Total LGS, IP/IRP Demand Cost (12) = (5) + (8)	Total LGS, IP/IRP Energy Cost (13) = (6) + (9)	Total LGS, IP/IRP $/kVA or kW Rate (14) = (12) / (2)	Total LGS, IP/IRP $/kWh Rate (15) = (13) / (1)	Revenue Verification (16) = (11) x (1) OR (1) x (15) + (2) x (14)
RS	4,207,991,396		0.0215135%	905,286	$ (141,098)	$ -	$ (141,098)	$ 3,001	$ -	$ (138,097)	$ (0.000033)					$ (138,864)
GS	1,120,729,207		0.0214942%	240,892	$ (37,545)	$ -	$ (37,545)	$ 798	$ -	$ (36,747)	$ (0.000032) *					$ (35,863)
LGS	2,608,497,408	8,463,146	0.0162404%	423,630	$ (66,028)	$ -	$ (66,028)	$ 1,404	$ -	$ (64,624)		$ (64,624)	$ -	$ (0.008)	$ -	$ (67,705)
LGS-LM/TOD	9,310,072		0.0162404%	1,512	$ (236)	$ -	$ (236)	$ 5	$ -	$ (231)	$ (0.000025)					$ (233)
IP, Firm IRP	3,226,046,343	7,329,135	0.0140476%	453,182	$ (70,634)	$ -	$ (70,634)	$ 1,502	$ -	$ (69,132)		$ (69,132)	$ -	$ (0.009)	$ -	$ (65,962)
MS	24,874,090		0.0196742%	4,894	$ (763)	$ -	$ (763)	$ 16	$ -	$ (747)	$ (0.000032) *					$ (796)
WSS	130,990,027		0.0120590%	15,796	$ (2,462)	$ -	$ (2,462)	$ 52	$ -	$ (2,410)	$ (0.000020) *					$ (2,620)
IS	805,307		0.0118426%	95	$ (15)	$ -	$ (15)	$ -	$ -	$ (15)	$ (0.000019)					$ (15)
EHG	5,178,477	32,295 [3]	0.0202743%	1,050	$ (164)	$ -	$ (164)	$ 3	$ -	$ (161)		$ (161)	$ -	$ (0.005)	$ -	$ (161)
OL	36,069,107		0.0009770%	352	$ (55)	$ -	$ (55)	$ 1	$ -	$ (54)	$ (0.000001)					$ (36)
SL	60,434,808		0.0010151%	613	$ (96)	$ -	$ (96)	$ 2	$ -	$ (94)	$ (0.000001) *					$ (60)
Total	11,430,926,242	15,824,576		2,047,302	$ (319,096)	$ -	$ (319,096)	$ 6,784	$ -	$ (312,312)		$ (133,756)	$ -			Subtotal $ (312,315)
																IRP Revenue Credit $ (6,784)
																Total $ (319,099)
																Rate Design Difference ($3)

Jurisdictional IRP Revenue Credit	Demand-Related	Energy-Related	Total IRP Credit
IN Jurisdictional IRP Billing kW/kWh	753,745	393,045,817	
Surcharge Factor (same as IP rate above)	$ (0.009)	$ -	
Jurisdictional IRP Revenue Credit	$ (6,784)	$ -	$ (6,784)

Sources:

1/ Company Witness Whitmore (Attachment MRW-1)
2/ Calculation of CP Per kWh Ratio based on the Company's coincident peak and energy data from Commission-approved base case in Cause No. 45235.
3/ Calculation of EHG Forecast Billing Demand based on billing units in Cause No. 45235 (WP-MWN-6, Page 5 of 6)

* Revised after revenue verification

INDIANA MICHIGAN POWER COMPANY
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Attachment 3

Indiana Michigan Power Company - Indiana
Typical Electric Bill Comparison

Line No.	Tariff	Demand	Metered Energy	Current Bill	Proposed Bill	Bill Increase	% Change
	RS						
1		--	250	$47.86	$47.84	-$0.02	0.0%
2		--	500	$80.71	$80.68	-$0.03	0.0%
3	Block 1 - up to 900 kWh	--	750	$113.58	$113.54	-$0.04	0.0%
4	Block 2 - all other kWh	--	1,000	$145.76	$145.71	-$0.05	0.0%
5		--	2,000	$270.42	$270.31	-$0.11	0.0%
6		--	4,000	$519.79	$519.58	-$0.21	0.0%
	RS-OPES						
7	On-Peak=30%	--	250	$44.14	$44.12	-$0.02	0.0%
8	Off-Peak=70%	--	500	$71.78	$71.75	-$0.03	0.0%
9		--	750	$99.42	$99.38	-$0.04	0.0%
10		--	1,000	$127.06	$127.01	-$0.05	0.0%
11		--	2,000	$237.58	$237.47	-$0.11	0.0%
12		--	4,000	$458.66	$458.45	-$0.21	0.0%
	RS-TOD						
13	On-Peak 30%	--	500	$71.78	$71.75	-$0.03	0.0%
14	Off-Peak 70%	--	1,000	$127.06	$127.01	-$0.05	0.0%
15		--	2,000	$237.58	$237.47	-$0.11	0.0%
16		--	3,000	$348.13	$347.97	-$0.16	0.0%
17		--	4,000	$458.66	$458.45	-$0.21	0.0%
18		--	5,000	$569.21	$568.94	-$0.27	0.0%
	RS-TOD2						
19	On-Peak 5%	--	500	$77.60	$77.57	-$0.03	0.0%
20	Off-Peak 95%	--	1,000	$140.22	$140.17	-$0.05	0.0%
21		--	2,000	$265.40	$265.29	-$0.11	0.0%
22		--	3,000	$390.61	$390.45	-$0.16	0.0%
23		--	4,000	$515.81	$515.60	-$0.21	0.0%
24		--	5,000	$641.01	$640.74	-$0.27	0.0%
	GS-SEC <10 kW						
25	Block 1 - up to 4,500 kWh	3 kW	250	$54.61	$54.59	-$0.02	0.0%
26	Block 2 - all other kWh	3 kW	500	$90.21	$90.18	-$0.03	0.0%
27		5 kW	1,000	$161.43	$161.38	-$0.05	0.0%
28		7 kW	2,500	$375.06	$374.93	-$0.13	0.0%
29		9 kW	5,000	$713.02	$712.75	-$0.27	0.0%
	GS-TOD2						
30	On-Peak 5%	--	1,000	$156.83	$156.78	-$0.05	0.0%
31	Off-Peak 95%	--	2,500	$363.56	$363.43	-$0.13	0.0%
32		--	5,000	$708.16	$707.89	-$0.27	0.0%
33		--	7,500	$1,052.73	$1,052.33	-$0.40	0.0%
	GS-OUSP						
34	Optional Unmetered	--	100	$21.43	$21.43	$0.00	0.0%
35	Service Provision	--	250	$41.58	$41.56	-$0.02	0.0%
36		--	500	$75.14	$75.11	-$0.03	0.0%
37		--	1,000	$142.30	$142.25	-$0.05	0.0%
38		--	2,000	$276.59	$276.49	-$0.10	0.0%
	GS-SEC						
39	Block 1 - up to 4,500 kWh	10 kW	2,000	$303.86	$303.76	-$0.10	0.0%
40	Block 2 - all other kWh	10 kW	3,000	$446.27	$446.11	-$0.16	0.0%
41		10 kW	4,000	$588.70	$588.49	-$0.21	0.0%
42		10 kW	5,000	$713.02	$712.75	-$0.27	0.0%
43		100 kW	20,000	$2,867.51	$2,866.45	-$1.06	0.0%
44		100 kW	25,000	$3,398.45	$3,397.12	-$1.33	0.0%
45		100 kW	30,000	$3,929.38	$3,927.79	-$1.59	0.0%
46		500 kW	100,000	$13,858.87	$13,853.57	-$5.30	0.0%
	GS-TOD-SEC						
47	On-Peak 40%	--	100	$30.57	$30.57	$0.00	0.0%
48	Off-Peak 60%	--	250	$47.94	$47.92	-$0.02	0.0%
49		--	500	$76.87	$76.84	-$0.03	0.0%
50		--	1,000	$134.75	$134.70	-$0.05	0.0%
51		--	2,000	$250.52	$250.42	-$0.10	0.0%
52		--	4,000	$482.02	$481.81	-$0.21	0.0%

Indiana Michigan Power Company - Indiana
Typical Electric Bill Comparison

Line No.	Tariff	Demand	Metered Energy	Current Bill	Proposed Bill	Bill Increase	% Change
	GS-LM-TOD						
53	On-Peak 30%	--	500	$72.14	$72.11	-$0.03	0.0%
54	Off-Peak 70%	--	1,000	$125.29	$125.24	-$0.05	0.0%
55		--	2,000	$231.59	$231.49	-$0.10	0.0%
56		--	2,500	$284.71	$284.58	-$0.13	0.0%
57		--	3,000	$337.85	$337.69	-$0.16	0.0%
58		--	4,000	$444.14	$443.93	-$0.21	0.0%
59		--	5,000	$550.45	$550.18	-$0.27	0.0%
	GS-PRI						
60		300 kW	60,000	$7,749.02	$7,745.84	-$3.18	0.0%
	GS-SUB						
61		100 kW	40,000	$4,514.62	$4,512.50	-$2.12	0.0%
	LGS-SEC						
62	Block 1 - 1st 300 kWh/kVA	100 kW	30,000	$3,367.60	$3,366.23	-$1.37	0.0%
63	Block 2 - all other kWh	100 kW	40,000	$3,834.02	$3,832.65	-$1.37	0.0%
64		100 kW	50,000	$4,207.75	$4,206.38	-$1.37	0.0%
65		100 kW	60,000	$4,581.48	$4,580.11	-$1.37	0.0%
66		500 kW	150,000	$16,707.78	$16,700.94	-$6.84	0.0%
67		500 kW	200,000	$19,050.76	$19,043.92	-$6.84	0.0%
68		500 kW	250,000	$20,919.40	$20,912.56	-$6.84	0.0%
69		500 kW	300,000	$22,788.03	$22,781.19	-$6.84	0.0%
	LGS-PRI						
70		500 kW	150,000	$15,465.05	$15,458.21	-$6.84	0.0%
71		500 kW	200,000	$17,741.15	$17,734.31	-$6.84	0.0%
72		500 kW	250,000	$19,556.24	$19,549.40	-$6.84	0.0%
73		500 kW	300,000	$21,371.31	$21,364.47	-$6.84	0.0%
	LGS-SUB						
74		900 kW	150,000	$16,268.43	$16,256.11	-$12.32	-0.1%
75		900 kW	250,000	$23,210.44	$23,198.12	-$12.32	-0.1%
76		900 kW	350,000	$28,283.83	$28,271.51	-$12.32	0.0%
77		900 kW	450,000	$31,864.76	$31,852.44	-$12.32	0.0%
	LGS-TRAN						
78		100 kW	20,000	$2,162.95	$2,161.58	-$1.37	-0.1%
79		100 kW	25,000	$2,506.39	$2,505.02	-$1.37	-0.1%
80		100 kW	30,000	$2,849.81	$2,848.44	-$1.37	0.0%
81		100 kW	35,000	$3,114.85	$3,113.48	-$1.37	0.0%
	LGS-LM-TOD						
82	On-Peak 30%	--	15,000	$1,472.67	$1,472.06	-$0.61	0.0%
83	Off-Peak 70%	--	25,000	$2,430.91	$2,429.90	-$1.01	0.0%
84		--	35,000	$3,389.15	$3,387.74	-$1.41	0.0%
	LGS-TOD-SEC						
85	On-Peak 45%	50 kW	20,000	$2,047.65	$2,047.00	-$0.65	0.0%
86	Off-Peak 55%	100 kW	50,000	$4,816.50	$4,815.20	-$1.30	0.0%
87		100 kW	60,000	$5,573.00	$5,571.70	-$1.30	0.0%
	LGS-TOD-PRI						
88	On-Peak 40%	400 kW	150,000	$13,882.10	$13,876.90	-$5.20	0.0%
89	Off-Peak 60%	400 kW	200,000	$17,406.60	$17,401.40	-$5.20	0.0%
90		400 kW	250,000	$20,931.10	$20,925.90	-$5.20	0.0%
	IP-SEC						
91	Block 1 - 1st 410 kWh/kVA	1,000 kVA	250,000	$34,006.96	$33,992.96	-$14.00	0.0%
92	Block 2 - all other kWh	1,000 kVA	350,000	$39,262.55	$39,248.55	-$14.00	0.0%
93		1,500 kVA	550,000	$60,150.21	$60,129.21	-$21.00	0.0%
94		1,500 kVA	650,000	$64,872.92	$64,851.92	-$21.00	0.0%
95		1,500 kVA	750,000	$65,930.74	$65,909.74	-$21.00	0.0%
	IP-PRI						
96		3,000 kVA	1,000,000	$105,916.27	$105,874.27	-$42.00	0.0%
97		3,000 kVA	1,500,000	$122,002.28	$121,960.28	-$42.00	0.0%
98		3,000 kVA	2,000,000	$127,122.56	$127,080.56	-$42.00	0.0%
	IP-SUB						
99		7,500 kVA	2,000,000	$214,029.36	$213,924.36	-$105.00	0.0%
100		7,500 kVA	3,000,000	$263,246.28	$263,141.28	-$105.00	0.0%
101		7,500 kVA	4,000,000	$280,631.47	$280,526.47	-$105.00	0.0%
	IP-TRAN						
102		7,500 kVA	3,000,000	$262,277.58	$262,172.58	-$105.00	0.0%
103		7,500 kVA	4,000,000	$279,565.62	$279,460.62	-$105.00	0.0%
104		10,000 kVA	6,000,000	$379,348.18	$379,208.18	-$140.00	0.0%

Indiana Michigan Power Company - Indiana
Typical Electric Bill Comparison

Line No.	Tariff	Demand	Metered Energy	Current Bill	Proposed Bill	Bill Increase	% Change
	MS						
105	Block 1 - up to 4,500 kWh	40 kW	8,000	$1,099.88	$1,099.48	-$0.40	0.0%
106	Block 2 - all other kWh	40 kW	10,000	$1,288.34	$1,287.84	-$0.50	0.0%
107		40 kW	12,000	$1,476.80	$1,476.20	-$0.60	0.0%
	WSS-SEC						
108	Block 1 - First 300 kWh/kW	50 kW	15,000	$1,324.07	$1,323.59	-$0.48	0.0%
109	Block 2 - all other kWh	50 kW	17,500	$1,535.50	$1,534.94	-$0.56	0.0%
110		50 kW	20,000	$1,746.92	$1,746.28	-$0.64	0.0%
	WSS-PRI						
111		750 kW	250,000	$19,560.00	$19,552.00	-$8.00	0.0%
112		750 kW	300,000	$23,364.05	$23,354.45	-$9.60	0.0%
113		750 kW	400,000	$30,972.15	$30,959.35	-$12.80	0.0%
	WSS-SUB						
114		750 kW	250,000	$17,014.00	$17,006.00	-$8.00	0.0%
115		750 kW	300,000	$20,311.55	$20,301.95	-$9.60	0.0%
116		750 kW	400,000	$26,906.65	$26,893.85	-$12.80	0.0%
	WSS-TOD-SEC						
117	On-Peak 30%	--	100,000	$7,803.70	$7,800.50	-$3.20	0.0%
118	Off-Peak 70%	--	200,000	$15,580.40	$15,574.00	-$6.40	0.0%
119							
	IS						
120		--	1,000	$207.67	$207.64	-$0.03	0.0%
121		--	2,500	$519.17	$519.09	-$0.08	0.0%
122		--	4,000	$830.66	$830.54	-$0.12	0.0%
	EHG						
123		25 kW	3,500	$545.27	$545.06	-$0.21	0.0%
124		25 kW	4,000	$587.45	$587.24	-$0.21	0.0%
125		25 kW	4,500	$629.66	$629.45	-$0.21	0.0%