

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 RELATED RELIEF INCLUDING:)
(1) REVISED DEPRECIATION RATES; (2))
ACCOUNTING RELIEF; (3) INCLUSION OF CAPITAL)
INVESTMENT; (4) RATE ADJUSTMENT)
MECHANISM PROPOSALS; (5) CUSTOMER)
PROGRAMS; (6) WAIVER OR DECLINATION OF)
JURISDICTION WITH RESPECT TO CERTAIN)
RULES; AND (7) NEW SCHEDULES OF RATES,)
RULES AND REGULATIONS.)

CAUSE NO. 45576

INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR

PUBLIC'S EXHIBIT NO. 5

TESTIMONY OF OUCC WITNESS ANTHONY A. ALVAREZ

OCTOBER 12, 2021

Respectfully submitted,



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TESTIMONY OF OUCC WITNESS ANTHONY A. ALVAREZ
CAUSE NO. 45576
INDIANA MICHIGAN POWER COMPANY

I. INTRODUCTION

1 **Q: Please state your name and business address.**

2 A: My name is Anthony A. Alvarez, and my business address is 115 West Washington
3 Street, Suite 1500 South, Indianapolis, Indiana 46204.

4 **Q: By whom are you employed and in what capacity?**

5 A: I am employed as a Utility Analyst in the Indiana Office of Utility Consumer
6 Counselor's ("OUCC") Electric Division. I describe my educational background in
7 Appendix A to my testimony.

8 **Q: Have you previously testified before the Indiana Utility Regulatory**
9 **Commission ("Commission")?**

10 A: Yes. I have testified in a number of cases before the Commission, including electric
11 utility base rate cases; environmental and renewable energy Purchase Power
12 Agreement and rider (i.e., tracker) cases; Transmission, Distribution, and Storage
13 System Improvement Charge ("TDSIC") cases; and applications for Certificates of
14 Public Convenience and Necessity.

15 **Q: What is the purpose of your testimony?**

16 A: My testimony addresses Indiana Michigan Power Company's ("I&M" or
17 "Petitioner") request for approval of its proposed Advanced Metering Infrastructure
18 ("AMI") deployment ("AMI Project") as part of its Distribution Management Plan

1 (“Plan”) in this Cause.¹ I will also address I&M’s proposed AMI Rider,² Major
2 Storm Damage Restoration Reserve, as well as I&M’s proposed Combined Projects
3 included in its Plan. In particular, my testimony: 1) discusses why it is not
4 appropriate to track AMI deployment costs incurred after I&M’s forecasted test
5 year (12-month period ending December 31, 2022);³ and 2) addresses transmission-
6 related project costs embedded in the Indiana jurisdictional portion of I&M’s
7 Combined Projects, which are part of I&M’s Distribution Management Plan and
8 for which I&M did not provide sufficient support in its case-in-chief.

9 Although the OUCC does not oppose I&M’s AMI deployment, I conclude
10 I&M’s AMI Rider should be denied. I&M may present post-test year AMI
11 deployment costs in its next base rate case, at which time the prudence of those
12 expenditures and any associated savings can be reviewed.⁴ I also recommend I&M
13 provide a complete definition and fully support its forecasted capital expenditures
14 for \$28.1 million of Indiana jurisdictional transmission-related project capital
15 embedded in I&M’s distribution Combined Projects before receiving Commission
16 approval in this Cause.

17 **Q: Please summarize your testimony.**

18 A: The following summarizes my testimony:

19 1) For rate setting purposes in this Cause, the Commission should limit its
20 approval of I&M’s AMI Project capital expenditure to \$34.4 million. This
21 figure is calculated using I&M’s \$54.6 million forecasted AMI capital

¹ See Petitioner’s Verified Petition dated July 1, 2021, pp. 11 – 12.

² Petitioner’s witness Donna Seger-Lawson, Direct Testimony, Q6, p. 2; Q60, p. 28; and Q78 – Q86, pp. 36 – 40.

³ Petition, Paragraph 12, p. 5.

⁴ *In re Indiana Michigan Power Co.*, Cause No. 45235, Final Order, p. 12 (Ind. Util. Regul. Comm’n Mar. 11, 2020) (“Cause No. 45235”).

1 expenditure at the end of the test year net the \$20.2 million projected
2 avoided capital costs.⁵
3

4 2) The Commission should deny I&M's AMI Rider request. When I&M files
5 its next base rate case, which it expects to do in two years, I&M may present
6 its post-test year AMI costs and benefits. At that time, the prudence of the
7 costs and any associated savings can be reviewed.
8

9 3) I do not oppose I&M's proposed Major Storm Damage Restoration
10 Reserve, or its forecasted expense based on its five-year average of major
11 storm damage costs. However, in the event I&M does not file its next base
12 rate case in two years, I recommend it make a 30-day filing to remove its
13 major storm expense amortization from rates in order to avoid over-
14 recovery.
15

16 4) The distribution capital expenditures for Combined Projects presented in
17 Petitioner's witness David S. Isaacson's direct testimony in Figure DSI-13
18 on page 44 contains \$28.1 million in Indiana jurisdictional transmission-
19 related project costs that remain undefined and unsupported.⁶ Without
20 sufficient evidence, the Commission should not allow recovery of these
21 project costs.
22

23 5) I&M must define and provide support for a project titled "TA1692007:
24 I&M – Dist Spare – IN – Chckbk" included in its Distribution Plan's
25 Combined Projects before receiving Commission approval for the \$1.6
26 million (excluding AFUDC) associated forecasted capital expenditures.⁷

27 **Q: What did you do to prepare your testimony?**

28 **A:** I reviewed I&M's petition, direct and corrected testimonies, and exhibits filed in
29 this Cause. I prepared discovery questions and reviewed I&M's responses. I
30 reviewed the Commission's Cause No. 45235 Order, dated March 11, 2020,
31 regarding I&M's previously proposed AMI deployment and tracker.

⁵ Direct Testimony of David S. Isaacson, Figure DSI-12, p. 38. *See also* Petitioner's witness Curtis H. Bech, Att. CHB-1, Cost and Benefit Analysis ("CBA"), Figure 24, p. 56, for I&M's projected avoided capital costs.

⁶ Public's Att. AAA-1 – I&M Distribution Management Plan Embedded Transmission-Related Projects.

⁷ Public's Att. AAA-2 – I&M Response to OUCC 27-04 Att. 1.

1 **Q: To the extent you do not address a specific item in your testimony, should it be**
2 **construed to mean you agree with I&M's proposal?**

3 A: No. Excluding any specific adjustments or amounts I&M proposes does not
4 indicate my approval of those adjustments or amounts. Rather, the scope of my
5 testimony is limited to the specific items addressed herein.

II. REQUESTED AMI DEPLOYMENT AND RIDER

6 **Q: Please describe I&M's AMI deployment proposal.**

7 A: Petitioner's witness Toby L. Thomas' direct testimony at page 5, line 11, states
8 "[t]he AMI Project that is part of I&M's integrated distribution strategy is
9 scheduled to occur over four years (2021 through 2024) and is estimated to have a
10 cumulative capital cost of approximately \$121 million."⁸ The AMI Project is part
11 of I&M's Grid Modernization projects included in its Plan⁹ to "replace its existing
12 automated meter reading ('AMR') infrastructure with AMI metering
13 technology."¹⁰ Petitioner's witness Curtis H. Bech of Accenture PLC
14 ("Accenture"), a consultant retained by I&M in this Cause, states I&M currently
15 serves "470,000 electric customers in its Indiana service territory[.]"¹¹ Mr.
16 Isaacson's direct testimony describes I&M's plan to deploy electric AMI meters
17 "across its Indiana service territory over a four-year period beginning 2021 and
18 concluding in 2024."¹² He stated there are "about 10,000 AMI meters in South

⁸ Direct Testimony of Toby L. Thomas, p. 5, ll. 11 – 13.

⁹ Isaacson, p. 19, Figure DSI-3, Distribution Management Plan Categories and Activities.

¹⁰ Isaacson, p. 5, ll. 16 – 17.

¹¹ Mr. Bech states "[t]he Company currently has approximately 470,000 electric customers in its Indiana service territory and 130,000 electric customers in Michigan." Direct Testimony of Curtis H. Bech, Att. CHB-1, Cost and Benefit Analysis ("CBA"), AMI, p. 7.

¹² Isaacson, p. 34, ll. 2 – 3.

1 Bend, Indiana.”¹³ These electric AMI meters were installed through I&M’s Smart
2 Meter Pilot Project (“SMPP”) conducted in 2009.¹⁴

3 I&M projects it will install 254,270 electric AMI meters by the end of the
4 forecasted test year (December 31, 2022) at a total capital expenditure of \$54.6
5 million. Table 1 below summarizes I&M’s proposed 2021 – 2024 AMI meter
6 installation and capital cost information as found in Mr. Isaacson’s direct testimony,
7 Figure DSI-12, p. 38.

Table 1: AMI Deployment (2021-2024)

| Year | AMI Meters | Capital Cost (\$000 – Indiana) |
|----------------------------------|-------------------|---|
| 2021 | 148,235 | \$35,071 |
| 2022 | 106,035 | \$19,578 |
| 2023 | 112,530 | \$20,846 |
| 2024 | 99,545 | \$18,441 |
| Total 4-Year Deployment | 466,345 | \$93,938 |
| Total End of Test Year (2022) | 254,270 | \$54,649 |

8 **Q: Please discuss the associated benefits I&M identified with its AMI deployment**
9 **proposal.**

10 A: Mr. Bech provided an overview of the AMI deployment benefits¹⁵ and a Cost
11 Benefit Analysis (“CBA”) for I&M’s AMI Plan in Indiana (“AMI CBA”).¹⁶ He
12 indicated Accenture modeled and calculated the net present value (“NPV”) of three
13 scenarios I&M provided.¹⁷ The AMI CBA results selected the Moderate AMI
14 deployment scenario with a 45-month deployment period to complete AMI meters

¹³ Isaacson, p. 37, ll. 2 – 3.

¹⁴ See Cause No. 45235, p. 9.

¹⁵ Bech, AMI Benefits Overview, Q27, pp. 15 – 16.

¹⁶ Bech, p. 3, ll. 2 – 4. See also Petitioner’s Att. CHB-1.

¹⁷ Bech, p. 22, ll. 10 – 16.

1 and communication equipment installation by 2024. Mr. Isaacson stated that by the
2 end of the AMI deployment in 2024, I&M “projected a net O&M operational
3 savings of \$2.9 million dollars (net of ‘avoided O&M operational expenses’ and
4 ‘run-the-business O&M expenses’).”¹⁸

5 Moreover, Petitioner’s witness Dona Seger-Lawson’s direct testimony in
6 Figure DSL-3 at page 37, showed a total “AMI-related operational savings” of
7 \$1,332,652 (Indiana jurisdictional) at the end of the test year (2022).¹⁹ She indicated
8 the AMI CBA identified and calculated these cost savings.²⁰ However, the benefit
9 summary found in AMI CBA, Figure 26, showed that in addition to the avoided
10 O&M expenses, AMI deployment will also avoid capital costs, resulting in benefits
11 during the same period.²¹ Mr. Bech stated the avoided capital costs “account[s] for
12 avoided costs associated with maintaining [the] existing AMR system.”²² Mr.
13 Thomas testified I&M “proposes to include capital cost contained in 2021-2022
14 Capital Forecast Period in base rates and address the ongoing investment, as well
15 as operational cost savings identified in the Accenture CBA through the proposed
16 AMI Rider so that this benefit also flows through to customers as AMI is
17 deployed.”²³ Table 2 below summarizes I&M’s avoided capital costs associated
18 with the AMI deployment.²⁴

¹⁸ Isaacson, p. 40, ll. 25 – 28.

¹⁹ Direct Testimony of Dona Seger-Lawson, p. 37, Figure DSL-3.

²⁰ Seger-Lawson, p. 37, lines 3 – 4, states “[t]hese cost savings were identified and calculated in the Accenture Cost Benefit Study.”

²¹ Bech, Att. CHB-1, Figure 26, p. 58.

²² Mr. Bech states “Avoided Capital Cost – accounts for avoided costs associated with maintaining existing AMR system – including meters and IT system upgrades – that would otherwise be required if AMI program were not implemented.” Bech, p. 15, ll. 22 – 25.

²³ Thomas, p. 5, ll. 17 – 21.

²⁴ Bech, Att. CHB-1, Figure 26, p. 58.

Table 2: Avoided Capital Costs Associated with AMI Deployment

| Year | Avoided Capital Costs (\$ millions – Indiana) |
|----------------------------------|--|
| 2021 | \$15.1 |
| 2022 | \$5.1 |
| 2023 | \$4.8 |
| 2024 | \$2.8 |
| Total 4-Year Deployment | \$27.8 |
| Total End of Test Year (2022) | \$20.2 |

1 In line with Mr. Thomas' statement quoted above, I&M should adjust the AMI
2 Project's forecasted 2021 - 2022 capital expenditure of \$54.6 million (shown in
3 Table 1 above) by netting the projected avoided capital costs of \$20.2 million
4 (shown in Table 2 above).²⁵ Therefore, I&M should include a net AMI capital
5 expenditure amount of \$34.4 million in its revenue requirement.²⁶

6 **Q: Based on your review, do you have any concerns related to I&M's four-year**
7 **AMI deployment timeline?**

8 A: No. Aside from adjusting the AMI Project's forecasted capital expenditure by
9 I&M's projected avoided capital cost discussed above, I do not object to I&M's
10 proposed AMI Project costs, benefits, and four-year deployment timeframe.

11 **Q: Is I&M requesting approval and financial recovery of AMI deployment costs**
12 **incurred after the test year?**

13 A: Yes. I&M is seeking approval and financial recovery of AMI deployment costs
14 incurred after the test year through a proposed AMI Rider.

²⁵ These amounts should be reconciled with those shown in Mr. Bech's Att. CHB-1, Figure 24, p. 56, in calculating the revenue requirement for years 2021 and 2022.

²⁶ See Bech Att. CHB-1, Fig. 24, p. 56, for revenue requirement calculations of the Moderate AMI Deployment Scenario.

1 **Q: Please discuss I&M's proposed AMI Rider.**

2 A: Ms. Seger-Lawson's direct testimony at page 36, lines 14 – 16, states "I&M is
3 requesting approval to implement an AMI Rider that will track the amount of
4 incremental AMI capital investment and associated O&M that the Company incurs
5 after the Test Year." She also states it is "reasonable to track AMI deployment costs
6 due to the significant operational benefits AMI will produce, the benefits to
7 customers of AMI related programs, as well as the significant nature of the
8 investment that will occur in a relatively short time period following the Test
9 Year."²⁷ She further testifies "[i]t would be impractical and an inefficient and
10 ineffective use of resources to require I&M to file another general rate case
11 immediately after this proceeding to address a significant amount of cost recovery
12 associated with an investment the Commission determined to be reasonable and
13 necessary."²⁸

14 **Q: Please discuss your concerns regarding I&M's proposed AMI Rider.**

15 A: Essentially, my first concern is the present circumstances have not sufficiently
16 changed from those present in I&M's last rate case, Cause No. 45235, in which
17 I&M requested and was denied an AMI Rider.²⁹ In rejecting I&M's proposed AMI
18 Rider in Cause No. 45235, the Commission stated:

19 The Commission is not persuaded additional incentive, such as that
20 provided by I&M's proposed AMI Rider, is warranted in this Cause,
21 particularly given I&M's stated intention to return to the
22 Commission in the approximate time frame as completion of the
23 planned transition to AMI at which time a prudence review can be
24 conducted.

²⁷ Seger-Lawson Direct, p. 40, ll 4 – 7.

²⁸ *Id.*, ll. 10 – 14.

²⁹ *Cause No. 45235*, p. 97.

1 *Cause No. 45235*, p. 98.

2 The Commission further found that “a more traditional test year to test year rate
3 case transition pace more appropriately balances encouragement and financing
4 support with the service enhancement of this technology upgrade.”³⁰

5 Because I&M continues to state it will seek base rate increases every two
6 years,³¹ traditional recovery of its AMI deployment will provide adequate financial
7 support. An AMI Rider is unnecessary and is not supported by the criteria the
8 Commission typically applies to requests for new tracking mechanisms – that is,
9 I&M’s AMI deployment does not meet the standard of a significant cost that is
10 volatile and outside of the Company’s control. Contrary to Ms. Seger-Lawson’s
11 assertion, I&M’s AMI deployment costs and benefits, as well as its timeline for
12 implementation, are now well-established and there is no apparent reason to expect
13 significant variability. In fact, based on a comparison between I&M’s present and
14 previous AMI deployment’s estimated costs, there were no significant, if any,
15 variation in costs.³² As such, there is no practical reason to deviate from traditional
16 test year ratemaking by granting I&M an additional incentive through an AMI
17 tracker.

18 Secondly, the Indiana General Assembly already created an avenue for
19 I&M to seek incentive treatment for AMI deployment costs through a TDSIC
20 Rider.³³ Creating a specialized AMI Rider only for I&M would be inefficient and

³⁰ *Id.* p. 12.

³¹ Seger-Lawson, p. 27, ll. 14 – 16.

³² I&M’s “estimated capital cost of the total AMI Project over the three-year period is approximately \$93.6 million.” *Cause No. 45235*, p. 8.

³³ Ind. Code § 8-1-39-2(b)(2).

1 would also not provide for the consumer benefits a TDSIC tracker generates (i.e.,
2 80/20 split of tracked/deferred costs and requirement to file a base rate case before
3 the expiration of the TDSIC plan).

4 Once I&M completes its AMI deployment in 2024, it may present its AMI
5 costs and benefits in its next general base rate at which time prudence and any
6 associated savings can be reviewed.

7 **Q: Without an AMI Rider, how would the benefits from operational cost savings**
8 **flow through to customers?**

9 A: I&M must present operational cost savings in its next base rate case. This is
10 consistent with the Commission's order in Cause No. 45235, which states "I&M
11 may present such [AMI] costs in its next base rate case where their prudence and
12 any associated savings can be reviewed and balanced."³⁴ As I&M continues to
13 deploy AMI throughout its service territory through 2024 and continues to file rate
14 cases every two years,³⁵ it must include the operational cost savings related to its
15 AMI deployment in each subsequent base rate case.

III. MAJOR STORM DAMAGE RESTORATION RESERVE

16 **Q: What is I&M's Major Storm Damage Restoration Reserve ("Major Storm**
17 **Reserve")?**

18 A: In Cause No. 44075, the Commission approved I&M's Major Storm Reserve based
19 on a five-year average of major storm expenses.³⁶ I&M proposes continuing its
20 Major Storm Reserve³⁷ and requests to defer storm damage expenses above and

³⁴ Cause 45235, p. 12.

³⁵ Seger-Lawson, p. 27, ll. 14 – 16.

³⁶ Isaacson, p. 47, ll. 9 – 11.

³⁷ Seger-Lawson, p. 5, ll. 1 – 2.

1 below \$2,810,000 to align its test year with a five-year average.³⁸ I have no
 2 concerns related to continuing I&M's Major Storm Reserve based upon the five-
 3 year average major storm expense calculations. Table 3 below summarizes I&M's
 4 five-year major storm expenses (2016 through 2020).³⁹

5 **Table 3: Major Storm Expenses (2016 through 2020)**

| Year | Major Storm Costs (\$000 - Indiana) |
|---|--|
| 2016 | \$1,199 |
| 2017 | \$1,230 |
| 2018 | \$2,037 |
| 2019 | \$3,825 |
| 2020 | \$5,789 |
| Total 5-Year Period (2016-202) | \$14,080 |
| Average 5-Year Period | \$2,816 |

6 **Q: Please discuss your concerns regarding I&M's proposed major storm over-
 7 and under-recovery amortization.**

8 **A:** I&M is seeking a two-year amortization for a \$2,261,084 under-recovery balance
 9 from its last base rate case, Cause No. 45235.⁴⁰ Ms. Seger-Lawson stated the two-
 10 year amortization period reflected "the most likely period between re-setting base
 11 rates."⁴¹ As such, in the event I&M does not file its next base rate case in two years,
 12 I&M should make a 30-day filing to remove its Major Storm amortization to
 13 prevent over-recovery.

³⁸ Seger-Lawson, p. 26, ll. 10 – 11.

³⁹ Based on major storm expenses found in Isaacson, p. 48, Figure DSI-16.

⁴⁰ Seger-Lawson, p. 27, ll. 3 – 5.

⁴¹ Ms. Seger-Lawson states "[i]n Adjustment O&M-7, Company witness Ross presents a cost of service adjustment which increases major storm under-recovery amortization by \$2,200,385 when comparing the forecasted level of major storm amortization to the level included in the Test Year 2022 forecast. This adjustment reflects a two-year amortization period based on the most likely period between re-setting base rates." Seger-Lawson, p. 27, ll. 11 – 16.

IV. DISTRIBUTION MANAGEMENT PLAN – COMBINED PROJECTS

1 **Q: Please describe I&M's proposed Combined Projects.**

2 A: I&M's "Combined Projects" are part of the Distribution Asset Management
3 category in its Distribution Management Plan.⁴² In its last rate case, I&M referred
4 to Combined Projects as "major projects."⁴³ Mr. Isaacson's direct testimony, Figure
5 DSI-8, page 28, identifies a total of nineteen (19) planned Combined Projects with
6 capital costs of \$38.0 million and \$8.3 million in 2021 and 2022 respectively for
7 total Test Year capital costs of \$46.3 million.⁴⁴ Mr. Isaacson's Attachment DSI-3
8 provides the estimated material and labor costs for each Combined Project,
9 including a one-page description of the Project itself.

10 **Q: Please discuss your concerns regarding I&M's projected costs for its**
11 **Combined Projects.**

12 A: The detail provided in Attachment DSI-3 accounts for only \$34.4 million of I&M's
13 2021 - 2022 total capital costs, while Mr. Isaacson's Figure DSI-8, page 28 shows
14 I&M intends to spend \$46.3 million on Combined Projects in 2021 - 2022.
15 Comparing Figure DSI-8 to Attachment DSI-3 shows Attachment DSI-3 does not
16 account or provide support for \$11.9 million of year 2021 capital expenditures for
17 five Combined Projects I&M projected to place in-service in 2022.⁴⁵

⁴² See Isaacson, Fig. DSI-3, p. 19.

⁴³ *Id.*

⁴⁴ Isaacson, Fig. DSI-3, p. 28.

⁴⁵ Isaacson, Att. DSI-3, p. 1 of 22 (Revised). I&M submitted a revised and corrected Petitioner's Attachment DSI-3 to rectify and account for the \$11.9 million year 2021 capital expenditures for five Combined Projects I&M projected to place in-service in 2022.

1 **Q: Please discuss your concerns regarding transmission-related project costs**
2 **embedded within I&M's distribution Combined Projects.**

3 A: Mr. Isaacson's direct testimony, Figure DSI-13, page 44, contains \$28.1 million of
4 undefined and unsupported Indiana jurisdictional transmission-related project costs
5 embedded within I&M's distribution Combined Projects. I&M's Response to
6 OUCC Data Request ("DR") 27-04 Attachment 1 ("OUCC 27-04 Att. 1") identified
7 a total of fifty-eight (58) transmission-related projects that are included in I&M's
8 Distribution Plan. These 58 projects include fifty-four (54) projects with "Project
9 Type: TRSCS: Cap Stnd – Transmission," three (3) projects with "Project Type:
10 TTRCB: TTRCB," and one (1) project with "Project Type: TTRCS: Trans Trgtd
11 Ckt Reliab Cap Std."⁴⁶ I compiled the data and information related to these 58
12 transmission-related projects in my Attachment AAA-1.

13 I cross-referenced the data and information for the 58 transmission-related
14 projects with the project-by-project line items found in Petitioner's witness Mr.
15 David A. Lucas' workpaper WP-DAL-2 (Project Life File), tab "Distr Capex"
16 ("Lucas, WP-DAL-2, Distr Capex"), and tab "Trans Capex" ("Lucas, WP-DAL-2,
17 Trans Capex"), but found no additional information supporting these transmission-
18 related project capital costs. Moreover, Lucas, WP-DAL-2, Trans Capex, only
19 contained a singular transmission capital expenditure project item, which is titled
20 only "Various" and contains no other project information. I&M's witness Jenifer
21 L. Fischer states I&M's entire traditional embedded cost of transmission, as well as
22 the revenues the Company receives from PJM as a Transmission Owner, have been

⁴⁶ Att. AAA-1.

1 excluded from the Company's class cost of service study and "have been removed
2 from the Company's revenue requirement in this proceeding[.]"⁴⁷

3 I&M should not be allowed to recover \$28.1 million of undefined and
4 unsupported transmission-related project costs, particularly when these costs are
5 embedded within I&M's Distribution Plan and the Company claims to have
6 removed all transmission-related project costs from its proposed revenue
7 requirement.

V. RECOMMENDATION AND CONCLUSION

8 **Q: What do you recommend based on your review?**

9 **A:** I recommend the Commission order the following:

- 10 1. Limit I&M's recovery of AMI Project capital expenditures to \$34.4 million
11 (\$54.6 million forecasted capital expenditure net of \$20.2 million avoided
12 capital expenditures) at the end of the Test Year.
- 13 2. Deny I&M's proposed AMI Rider to track AMI capital and O&M expenses
14 incurred after the end of the Test Year. I&M may present its AMI costs and
15 benefits in its next general base rate case (expected in two years) at which
16 time the prudence and any associated savings can be reviewed and balanced.

⁴⁷ Following the same methodology established in Cause No. 44075 and reflected in the Company's succeeding basic rate cases, I&M's entire traditional embedded cost of transmission, as well as the revenues the Company receives from PJM as a Transmission Owner, have been excluded from the Company's class cost of service study, as supported by Company witness Hornyak. As a result, these costs and revenues have been removed from the Company's revenue requirement in this proceeding, as shown on Exhibit A-1. The calculations supporting this adjustment are provided in Attachment JLF-1.

The Company's entire traditional embedded cost of transmission includes I&M's transmission investment, I&M's transmission operation and maintenance expense, and all other I&M-specific transmission-related costs. By removing these costs, as well as the Transmission Owner revenues the Company receives from PJM, the rates Indiana customers pay for retail electric service reflect the transmission service costs that I&M incurs as their LSE. It is important to note that changes made to the Company's proposed cost of service in this proceeding may result in a change to the amount of the proposed transmission adjustment because the transmission adjustment is based on the transmission cost of service.

- 1 3. Require I&M to make a 30-day filing to remove its Major Storm
2 amortization from rates to avoid over-recovery of Major Storm expense, in
3 the event I&M does not file its next base rate case in two years.

- 4 4. Deny I&M recovery of \$28.1 million of Indiana jurisdictional construction
5 work in progress (“CWIP”) for transmission-related projects that remain
6 undefined and embedded within I&M’s Distribution Plan despite the fact
7 that Company witnesses state transmission-related project costs have been
8 removed from I&M’s proposed revenue requirement in this Cause.

- 9 5. Require I&M to define and provide support for a project titled “TA1692007:
10 I&M – Dist Spare – IN – Chckbk” included in the Combined Projects of its
11 Plan before granting any approval of \$1.6 million for this project.

12 **Q: Does this conclude your testimony?**

13 **A: Yes.**

APPENDIX A

1 **Q: Please describe your educational background and experience.**

2 A: I hold a Master of Business Administration degree from the University of the
3 Philippines (“UP”), in Diliman, Quezon City, Philippines. I also hold a Bachelor of
4 Science degree in Electrical Engineering from the University of Santo Tomas
5 (“UST”), in Manila, Philippines.

6 I joined the OUCC in July 2009 and have completed the regulatory studies
7 program at Michigan State University sponsored by the National Association of
8 Regulatory Utility Commissioners (“NARUC”). I have also participated in other
9 utility and renewable energy resources-related seminars, forums, and conferences.

10 Prior to joining the OUCC, I worked for the Manila Electric Company
11 (“MERALCO”) in the Philippines as a Senior Project Engineer responsible for
12 overall project and account management for large and medium industrial and
13 commercial customers. I evaluated electrical plans, designed overhead and
14 underground primary and secondary distribution lines and facilities, primary and
15 secondary line revamps, extensions and upgrades with voltages up to 34.5 kV. I
16 successfully completed the MERALCO Power Engineering Program, a two-year
17 program designed for engineers in the power and electrical utility industry.

I&M's Distribution Management Plan
Combined Projects
Embedded Transmission-Related Projects

Source: Cause No. 45576 - I&M Response to OUCG 27-04, Attachment 1

| Project | GLBU | Construction Calc Treatment | Project Type | State | Category | 2021 Total | 2022 Total | Grand Total |
|---|-------------------------------------|-----------------------------|--|-------|-------------------|-------------|--------------|--------------|
| A15701199: Wire Mill Station - Land Purch | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$85,588 | \$0 | \$85,588 |
| A15701200: Wire Mill-Green field rebuild | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$1,772,267 | \$0 | \$1,772,267 |
| A19441001: GM Fort Wayne Fogwell Meter Mo | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$57,441 | \$85 | \$57,525 |
| A19441002: 12th Street Meter Mod | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$23,555 | \$31 | \$23,586 |
| A19441007: Anchor Hocking (IM) Meter Mod | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$19,698 | \$27 | \$19,724 |
| A20018116: I&M - D TFS Station Budget | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$185,663 | \$172,499 | \$358,162 |
| A21224011: Greenleaf STA TTMP | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$23,646 | \$43,264 | \$66,910 |
| A21224030: Parnell Sta TTMP | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$6,871 | \$6,465 | \$13,336 |
| A21224021: SOUTH SIDE (S8) Sta TTMP | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$34,640 | \$38,290 | \$72,930 |
| A21224025: Twenty First Street Sta TTMP | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$0 | \$6,465 | \$6,465 |
| A21224030: Forth Wayne IMPC (GO) TS TTMP | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$0 | \$6,465 | \$6,465 |
| A21224054: Fulton Sta TTMP | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$0 | \$6,465 | \$6,465 |
| P15081019: Colfax 34.5 kV Station OpCo | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$2,461,679 | \$0 | \$2,461,679 |
| P15081024: Muesel Station OpCo | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$108,196 | \$0 | \$108,196 |
| P15081030: St. Marys Install | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$851,336 | \$0 | \$851,336 |
| P16024034: Snapper Station (IM D) | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$34,765 | \$2,330,849 | \$2,365,615 |
| P17071011: Blaine St 34.5 kV CB E rep | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$1,208,485 | \$0 | \$1,208,485 |
| P17071019: Haymond remote Southern Munci | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$461,077 | (\$0) | \$461,076 |
| P17078057: IM/D Boundary | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$25,651 | \$1,236,411 | \$1,262,061 |
| P17119017: Royerton 138KV Removal Work | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$10,827 | \$48,680 | \$59,507 |
| P17119031: Strawboard TfundD Work | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$58,299 | \$282,286 | \$340,584 |
| P17119043: Portland Relay Replacement | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$43 | \$155 | \$198 |
| P17119049: Strawboard Land Purchase | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$9,126 | \$42,663 | \$51,789 |
| P18112006: Mississinewa OPco work | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$16,781 | \$0 | \$16,781 |
| P18128002: 3M OPco Work | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$209,528 | \$656,788 | \$866,315 |
| P18128003: 3M Station Expansion | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$4,369 | \$58,123 | \$62,492 |
| P18137019: Perch Station TfundD | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$631,604 | \$2,897,726 | \$3,529,331 |
| P18137020: Perch Land Purch | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$70,635 | \$329,378 | \$400,014 |
| P18144016: Elwood Throughpath Work | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$113,544 | \$793,116 | \$906,661 |
| P18144017: Ohio Oil OPco Work | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$3,677 | \$125,059 | \$128,737 |
| P18144020: Upland Remote End Work | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$194,576 | \$909,142 | \$1,103,717 |
| P18232014: North Portland OPco D work | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$2,873 | \$12,791 | \$15,665 |
| P18232018: Antiville D work | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$329 | \$4,113 | \$4,443 |
| P18234008: Lydick Station Install | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$273,345 | \$1,253,914 | \$1,527,259 |
| P18234028: Harbison Metering Install | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$48,944 | \$227,919 | \$276,863 |
| P18238022: Pennville Station Work Removal | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$11,423 | \$55,036 | \$66,460 |
| P18238023: South Decatur Station Work | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$32,503 | \$167,457 | \$199,961 |
| P18241016: McClure OPco D work | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$2,231 | \$10,800 | \$13,031 |
| P18241017: Marion Plant OPco Work | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$29,308 | \$139,809 | \$169,117 |
| P18241018: Miller Ave OPco Work | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$41,368 | \$186,178 | \$227,545 |
| P19015021: Butler Station Removal | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$238,488 | \$1,124,345 | \$1,362,833 |
| P19015023: Hamilton Land Purchase | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$23,805 | \$99,839 | \$123,644 |
| P19015025: Hamilton Station OpCo | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$138,397 | \$698,308 | \$836,705 |
| P19015028: Teutsch Station REAM | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$33,557 | \$140,725 | \$174,281 |
| P19052014: Pleasant Station Removal | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$45,372 | \$262,577 | \$307,949 |
| P19052017: Ossian Opco | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$10,679 | \$63,548 | \$74,227 |
| P19052038: Baer Station OPco | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$13,813 | \$2,728,172 | \$2,741,984 |
| P19068005: South Decatur Station OpCo | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$1,434 | \$6,587 | \$8,020 |
| P19096008: St Joe Removal | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$1,192 | \$31,638 | \$32,830 |
| P19096020: Harlan Install/Removal | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$10,829 | \$137,407 | \$148,236 |
| P19100009: Hacienda OPco | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$4,525 | \$21,418 | \$25,944 |
| P19100010: Harper OPco | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$2,898 | \$13,874 | \$16,773 |
| P19153023: Glenbrook Relay | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$12,619 | \$18 | \$12,638 |
| P19159004: Swanson OPco | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$49,276 | \$852,306 | \$901,583 |
| A19318001: Summit Station TTMP | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TTRCB: TTRCB | IN | Combined Projects | (\$0) | \$7,665 | \$7,665 |
| A19318002: Spring Street TTMP | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TTRCB: TTRCB | IN | Combined Projects | \$1 | \$10,251 | \$10,252 |
| P19153011: Spring Street OPco | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TTRCB: TTRCB | IN | Combined Projects | \$6,847 | \$28,401 | \$35,248 |
| P19026003: Gas City Work | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TTRCS: Trans Trgtcd Ckt Reliab Cap Std | IN | Combined Projects | \$3,744 | \$79,567 | \$83,311 |
| | | | | | | \$9,723,369 | \$18,355,097 | \$28,078,466 |

| Project Type | State | Count | 2021 Total | 2022 Total | Grand Total |
|--|-------|-------|--------------|---------------|---------------|
| TRSCS: Cap Stnd - Transmission | IN | 54 | \$ 9,712,777 | \$ 18,229,213 | \$ 27,941,989 |
| TTRCB: TTRCB | IN | 3 | 6,848 | 46,317 | 53,165 |
| TTRCS: Trans Trgtcd Ckt Reliab Cap Std | IN | 1 | 3,744 | 79,567 | 83,311 |
| | | 58 | \$ 9,723,369 | \$ 18,355,097 | \$ 28,078,466 |

| Plant Account | Plant Item | Project | GLBU | Construction Calc Treatment | Project Type | State | Category | 2021 Total | 2022 Total | Grand Total |
|-----------------------|----------------------|---|-------------------------------------|-----------------------------|---------------------------------------|-------|-------------------|-------------|-------------|-------------|
| IM Corp - Distr (170) | Capital Expenditures | 000025184: D/IM Hagar 12kV Work | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | DSTCS: Cap Stnd - Distribution | MI | Combined Projects | \$942,326 | \$0 | \$942,326 |
| IM Corp - Distr (170) | Capital Expenditures | TA1692007: I&M - Dist Spare - IN - Chckbk | 170: Indiana Michigan Pwr Co - Dist | Blanket-Like | GENCS: Cap Stnd - General Plant | IN | Combined Projects | \$1,063,547 | \$551,141 | \$1,614,688 |
| IM Corp - Distr (170) | Capital Expenditures | DP20F02B0: IM/IN Hacienda Reg Replace | 170: Indiana Michigan Pwr Co - Dist | Blanket | PLCCB: Capacity Additions - Cap Blkt | IN | Combined Projects | \$0 | \$153,091 | \$153,091 |
| IM Corp - Distr (170) | Capital Expenditures | DP17F02B0: Three M Station Rebuild | 170: Indiana Michigan Pwr Co - Dist | Blanket-Like | PLCCS: Capacity Additions - Cap Std | IN | Combined Projects | \$684,383 | \$1,327,903 | \$2,012,286 |
| IM Corp - Distr (170) | Capital Expenditures | DP19F03B0: IM/IN/D Bixler 2nd Xfmr | 170: Indiana Michigan Pwr Co - Dist | Blanket-Like | PLCCS: Capacity Additions - Cap Std | IN | Combined Projects | \$0 | \$3,061,815 | \$3,061,815 |
| IM Corp - Distr (170) | Capital Expenditures | DP22F02B0: IM/MI Stevensville Regulators | 170: Indiana Michigan Pwr Co - Dist | Blanket | RPLCB: Incr Reliability Plan-Cap Blkt | MI | Combined Projects | \$0 | \$734,836 | \$734,836 |
| IM Corp - Distr (170) | Capital Expenditures | DR19F13A0: IM/MI Three Oaks 2nd Feeder | 170: Indiana Michigan Pwr Co - Dist | Blanket | RPLCB: Incr Reliability Plan-Cap Blkt | MI | Combined Projects | \$251,528 | \$0 | \$251,528 |
| IM Corp - Distr (170) | Capital Expenditures | DR20F14L0: IM/MI D Simplicity Land Purch | 170: Indiana Michigan Pwr Co - Dist | Blanket | RPLCB: Incr Reliability Plan-Cap Blkt | MI | Combined Projects | \$575,437 | \$0 | \$575,437 |
| IM Corp - Distr (170) | Capital Expenditures | DR21F04A0: IM/MI Boundary 19.9kV feeder | 170: Indiana Michigan Pwr Co - Dist | Blanket | RPLCB: Incr Reliability Plan-Cap Blkt | MI | Combined Projects | \$593,227 | \$0 | \$593,227 |
| IM Corp - Distr (170) | Capital Expenditures | DR15F04A0: IM\MI Ripple Dist Line | 170: Indiana Michigan Pwr Co - Dist | Blanket-Like | RPLCS: Incr Reliability Plan-Cap Stn | MI | Combined Projects | \$312,308 | \$0 | \$312,308 |
| IM Corp - Distr (170) | Capital Expenditures | DR17F02B0: IM/IN Elcona Add 2nd Tx | 170: Indiana Michigan Pwr Co - Dist | Blanket-Like | RPLCS: Incr Reliability Plan-Cap Stn | IN | Combined Projects | (\$0) | \$1,255,162 | \$1,255,162 |
| IM Corp - Distr (170) | Capital Expenditures | DR17F11A0: IM/MI Blossom Trail D line | 170: Indiana Michigan Pwr Co - Dist | Blanket-Like | RPLCS: Incr Reliability Plan-Cap Stn | MI | Combined Projects | \$118,645 | \$0 | \$118,645 |
| IM Corp - Distr (170) | Capital Expenditures | DR17F11B0: Blossom Trail new station | 170: Indiana Michigan Pwr Co - Dist | Blanket-Like | RPLCS: Incr Reliability Plan-Cap Stn | MI | Combined Projects | \$622,480 | \$0 | \$622,480 |
| IM Corp - Distr (170) | Capital Expenditures | DR18F13D0: IM/IN Hartford City D-station | 170: Indiana Michigan Pwr Co - Dist | Blanket-Like | RPLCS: Incr Reliability Plan-Cap Stn | IN | Combined Projects | \$11,915 | \$0 | \$11,915 |
| IM Corp - Distr (170) | Capital Expenditures | DR19F07A0: IM/IN/D/Lincoln Ckt Exits | 170: Indiana Michigan Pwr Co - Dist | Blanket-Like | RPLCS: Incr Reliability Plan-Cap Stn | IN | Combined Projects | \$0 | \$242,797 | \$242,797 |
| IM Corp - Distr (170) | Capital Expenditures | DR19F07D0: IM/IN/D/Lincoln Trans Addition | 170: Indiana Michigan Pwr Co - Dist | Blanket-Like | RPLCS: Incr Reliability Plan-Cap Stn | IN | Combined Projects | (\$0) | \$3,919,124 | \$3,919,124 |
| IM Corp - Distr (170) | Capital Expenditures | DR19F09A0: IM/Crystal D Line | 170: Indiana Michigan Pwr Co - Dist | Blanket-Like | RPLCS: Incr Reliability Plan-Cap Stn | MI | Combined Projects | \$652,550 | \$0 | \$652,550 |
| IM Corp - Distr (170) | Capital Expenditures | DR19F09B0: IM/Crystal 12kV CB addition | 170: Indiana Michigan Pwr Co - Dist | Blanket-Like | RPLCS: Incr Reliability Plan-Cap Stn | MI | Combined Projects | \$1,081,148 | \$0 | \$1,081,148 |
| IM Corp - Distr (170) | Capital Expenditures | DR19F16B0: IM/Scottdale 34/69kV upgrade | 170: Indiana Michigan Pwr Co - Dist | Blanket-Like | RPLCS: Incr Reliability Plan-Cap Stn | MI | Combined Projects | \$0 | \$306,182 | \$306,182 |
| IM Corp - Distr (170) | Capital Expenditures | DR19F21A0: IM/Main St D Funded Feeder | 170: Indiana Michigan Pwr Co - Dist | Blanket-Like | RPLCS: Incr Reliability Plan-Cap Stn | MI | Combined Projects | \$593,227 | \$0 | \$593,227 |
| IM Corp - Distr (170) | Capital Expenditures | DR20F02A0: IM/Berrien Springs replacement | 170: Indiana Michigan Pwr Co - Dist | Blanket-Like | RPLCS: Incr Reliability Plan-Cap Stn | MI | Combined Projects | \$307,988 | \$0 | \$307,988 |
| IM Corp - Distr (170) | Capital Expenditures | DR20F02B0: IM/MI Boxer new station | 170: Indiana Michigan Pwr Co - Dist | Blanket-Like | RPLCS: Incr Reliability Plan-Cap Stn | MI | Combined Projects | \$256,156 | \$0 | \$256,156 |
| IM Corp - Distr (170) | Capital Expenditures | DR20F03A0: IM/Lake St 3-12kV feeders | 170: Indiana Michigan Pwr Co - Dist | Blanket-Like | RPLCS: Incr Reliability Plan-Cap Stn | MI | Combined Projects | \$0 | \$979,781 | \$979,781 |
| IM Corp - Distr (170) | Capital Expenditures | DR20F03D0: IM/Lake St New Station | 170: Indiana Michigan Pwr Co - Dist | Blanket-Like | RPLCS: Incr Reliability Plan-Cap Stn | MI | Combined Projects | \$2,278,530 | \$4,898,904 | \$7,177,434 |
| IM Corp - Distr (170) | Capital Expenditures | DR20F05D0: IM/MI Buchanan Hydro Tx upgrad | 170: Indiana Michigan Pwr Co - Dist | Blanket-Like | RPLCS: Incr Reliability Plan-Cap Stn | MI | Combined Projects | \$0 | \$734,836 | \$734,836 |
| IM Corp - Distr (170) | Capital Expenditures | DR20F08A0: IM/Covert D Line | 170: Indiana Michigan Pwr Co - Dist | Blanket-Like | RPLCS: Incr Reliability Plan-Cap Stn | MI | Combined Projects | \$706,552 | \$0 | \$706,552 |
| IM Corp - Distr (170) | Capital Expenditures | DR20F08B0: IM/Covert Add 12kV CB | 170: Indiana Michigan Pwr Co - Dist | Blanket-Like | RPLCS: Incr Reliability Plan-Cap Stn | MI | Combined Projects | \$1,074,691 | \$0 | \$1,074,691 |
| IM Corp - Distr (170) | Capital Expenditures | DR22F01D0: IM/IN Van Buren Dist. Bay | 170: Indiana Michigan Pwr Co - Dist | Blanket-Like | RPLCS: Incr Reliability Plan-Cap Stn | IN | Combined Projects | \$0 | \$214,327 | \$214,327 |
| IM Corp - Distr (170) | Capital Expenditures | DR22F04B0: IM/IN Noble Staiton Rebuild | 170: Indiana Michigan Pwr Co - Dist | Blanket-Like | RPLCS: Incr Reliability Plan-Cap Stn | IN | Combined Projects | \$0 | \$612,363 | \$612,363 |
| IM Corp - Distr (170) | Capital Expenditures | IMSBMGDB0: SB Microgrid generation | 170: Indiana Michigan Pwr Co - Dist | Blanket-Like | RPLCS: Incr Reliability Plan-Cap Stn | IN | Combined Projects | \$4,168,686 | \$0 | \$4,168,686 |
| IM Corp - Distr (170) | Capital Expenditures | DR18F18B0: Murch station D enhancements | 170: Indiana Michigan Pwr Co - Dist | Blanket | SBRCB: Station Breaker Replacement CB | MI | Combined Projects | \$1,319,151 | \$0 | \$1,319,151 |
| IM Corp - Distr (170) | Capital Expenditures | A15701051: Armstrong Cork Station: Replac | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | SERCS: Cap Stnd-Sta Equip Replacem | IN | Combined Projects | \$0 | \$29 | \$29 |
| IM Corp - Distr (170) | Capital Expenditures | P19273006: Fulton XFR Replacement | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | SERCS: Cap Stnd-Sta Equip Replacem | IN | Combined Projects | \$12,180 | \$198 | \$12,377 |
| IM Corp - Distr (170) | Capital Expenditures | P19274011: Skid Station Removal | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | SERCS: Cap Stnd-Sta Equip Replacem | IN | Combined Projects | \$908 | \$4,084 | \$4,992 |
| IM Corp - Distr (170) | Capital Expenditures | P19274012: Water Pollution Work | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | SERCS: Cap Stnd-Sta Equip Replacem | IN | Combined Projects | \$23,671 | \$645,744 | \$669,415 |
| IM Corp - Distr (170) | Capital Expenditures | P19274013: Storm Water OPCO | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | SERCS: Cap Stnd-Sta Equip Replacem | IN | Combined Projects | \$0 | \$194,071 | \$194,071 |
| IM Corp - Distr (170) | Capital Expenditures | P19277009: Trier Removal | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | SERCS: Cap Stnd-Sta Equip Replacem | IN | Combined Projects | \$2,082 | \$41 | \$2,124 |
| IM Corp - Distr (170) | Capital Expenditures | P19277011: State St Reconnection | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | SERCS: Cap Stnd-Sta Equip Replacem | IN | Combined Projects | \$2,944 | \$2 | \$2,946 |
| IM Corp - Distr (170) | Capital Expenditures | P19277012: Reed St Reconnection | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | SERCS: Cap Stnd-Sta Equip Replacem | IN | Combined Projects | \$2,944 | \$19 | \$2,963 |
| IM Corp - Distr (170) | Capital Expenditures | P19278008: Hadley Removal | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | SERCS: Cap Stnd-Sta Equip Replacem | IN | Combined Projects | \$37,747 | \$54 | \$37,801 |
| IM Corp - Distr (170) | Capital Expenditures | P19281009: Whitaker 69k Conversion D | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | SERCS: Cap Stnd-Sta Equip Replacem | IN | Combined Projects | \$15,221 | \$30 | \$15,251 |
| IM Corp - Distr (170) | Capital Expenditures | P19290012: Sta Equip Replacem | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | SERCS: Cap Stnd-Sta Equip Replacem | IN | Combined Projects | \$47,624 | \$1,154,207 | \$1,201,831 |
| IM Corp - Distr (170) | Capital Expenditures | P19291028: Lynn removal and opco work | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | SERCS: Cap Stnd-Sta Equip Replacem | IN | Combined Projects | \$5,273 | \$90,060 | \$95,333 |
| IM Corp - Distr (170) | Capital Expenditures | P19297007: Sauk Trail Remote End | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | SERCS: Cap Stnd-Sta Equip Replacem | MI | Combined Projects | \$20,837 | \$149,229 | \$170,066 |

| Plant Account | Plant Item | Project | GLBU | Construction Calc Treatment | Project Type | State | Category | 2021 Total | 2022 Total | Grand Total |
|-----------------------|----------------------|---|-------------------------------------|-----------------------------|-------------------------------------|-------|-------------------|-------------|-------------|-------------|
| IM Corp - Distr (170) | Capital Expenditures | P19298017: Bridgman Install | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | SERCS: Cap Stnd-Sta Equip Replacem | MI | Combined Projects | \$1,144 | \$4 | \$1,149 |
| IM Corp - Distr (170) | Capital Expenditures | TA1692008: I&M - Dist Spare - MI - Chckbk | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | SERCS: Cap Stnd-Sta Equip Replacem | MI | Combined Projects | \$1,063,556 | \$551,142 | \$1,614,699 |
| IM Corp - Distr (170) | Capital Expenditures | B170INSRE: D/IM Work Station Blanket | 170: Indiana Michigan Pwr Co - Dist | 12 month close | SNUCB: Cap Blkt-System Neutral | IN | Combined Projects | \$1,214,081 | \$1,224,660 | \$2,438,740 |
| IM Corp - Distr (170) | Capital Expenditures | B170MISRE: D/IM Work Station Blanket | 170: Indiana Michigan Pwr Co - Dist | 12 month close | SNUCB: Cap Blkt-System Neutral | MI | Combined Projects | \$800,759 | \$807,743 | \$1,608,502 |
| IM Corp - Distr (170) | Capital Expenditures | 000026212: New Carlisle-W. Side Dline | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TDDCS: T Driven on D Asset Cap Stnd | IN | Combined Projects | \$59,631 | \$0 | \$59,631 |
| IM Corp - Distr (170) | Capital Expenditures | 000026213: Kankakee-Jackson Rd Dline | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TDDCS: T Driven on D Asset Cap Stnd | IN | Combined Projects | \$59,631 | \$0 | \$59,631 |
| IM Corp - Distr (170) | Capital Expenditures | 000026215: Jackson Rd-Penn Dline UB | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TDDCS: T Driven on D Asset Cap Stnd | IN | Combined Projects | \$298,155 | \$0 | \$298,155 |
| IM Corp - Distr (170) | Capital Expenditures | A15701199: Wire Mill Station - Land Purch | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$85,588 | \$0 | \$85,588 |
| IM Corp - Distr (170) | Capital Expenditures | A15701200: Wire Mill-Green field rebuild | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$1,772,267 | \$0 | \$1,772,267 |
| IM Corp - Distr (170) | Capital Expenditures | A19033003: I&M Failure Dis Checkbook | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | MI | Combined Projects | \$849,719 | \$918,799 | \$1,768,518 |
| IM Corp - Distr (170) | Capital Expenditures | A19311009: Nickerson Station TTMP | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | MI | Combined Projects | \$27,113 | \$0 | \$27,113 |
| IM Corp - Distr (170) | Capital Expenditures | A19311011: Crystal Station TTMP | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | MI | Combined Projects | \$74,880 | \$0 | \$74,880 |
| IM Corp - Distr (170) | Capital Expenditures | A19311012: Benton Harbor Service Center | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | MI | Combined Projects | \$38,520 | \$0 | \$38,520 |
| IM Corp - Distr (170) | Capital Expenditures | A19311015: Baroda Station TTMP | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | MI | Combined Projects | \$69,789 | \$0 | \$69,789 |
| IM Corp - Distr (170) | Capital Expenditures | A19312004: Sauk Trail Station TTMP | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | MI | Combined Projects | (\$1) | \$57,819 | \$57,818 |
| IM Corp - Distr (170) | Capital Expenditures | A19441001: GM Fort Wayne Fogwell Meter Mo | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$57,441 | \$85 | \$57,525 |
| IM Corp - Distr (170) | Capital Expenditures | A19441002: 12th Street Meter Mod | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$23,555 | \$31 | \$23,586 |
| IM Corp - Distr (170) | Capital Expenditures | A19441007: Anchor Hocking (IM) Meter Mod | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$19,698 | \$27 | \$19,724 |
| IM Corp - Distr (170) | Capital Expenditures | A20018116: I&M - D TFS Station Budget | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$185,663 | \$172,499 | \$358,162 |
| IM Corp - Distr (170) | Capital Expenditures | A21224011: Greenleaf STA TTMP | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$23,646 | \$43,264 | \$66,910 |
| IM Corp - Distr (170) | Capital Expenditures | A21224013: Lakeside STA TTMP | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | MI | Combined Projects | \$6,871 | \$6,465 | \$13,336 |
| IM Corp - Distr (170) | Capital Expenditures | A21224016: Parnell Sta TTMP | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$6,871 | \$6,465 | \$13,336 |
| IM Corp - Distr (170) | Capital Expenditures | A21224017: Pearl Street Station | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | MI | Combined Projects | \$6,871 | \$6,465 | \$13,336 |
| IM Corp - Distr (170) | Capital Expenditures | A21224020: Sodus Sta TTMP | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | MI | Combined Projects | \$40,683 | \$38,290 | \$78,973 |
| IM Corp - Distr (170) | Capital Expenditures | A21224021: SOUTH SIDE (SB) Sta TTMP | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$34,640 | \$38,290 | \$72,930 |
| IM Corp - Distr (170) | Capital Expenditures | A21224023: Stevensville Sta TTMP | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | MI | Combined Projects | \$0 | \$6,465 | \$6,465 |
| IM Corp - Distr (170) | Capital Expenditures | A21224024: Three Oaks Sta TTMP | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | MI | Combined Projects | \$0 | \$6,465 | \$6,465 |
| IM Corp - Distr (170) | Capital Expenditures | A21224025: Twenty First street Sta TTMP | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$0 | \$6,465 | \$6,465 |
| IM Corp - Distr (170) | Capital Expenditures | A21224030: Forth Wayne IMPC (GO) TS TTMP | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$0 | \$6,465 | \$6,465 |
| IM Corp - Distr (170) | Capital Expenditures | A21224054: Fulton Sta TTMP | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$0 | \$6,465 | \$6,465 |
| IM Corp - Distr (170) | Capital Expenditures | P15081019: Colfax 34.5 kV Station Opco | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$2,461,679 | \$0 | \$2,461,679 |
| IM Corp - Distr (170) | Capital Expenditures | P15081024: Muessel Station Opco | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$108,196 | \$0 | \$108,196 |
| IM Corp - Distr (170) | Capital Expenditures | P15081030: St. Marys Install | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$851,336 | \$0 | \$851,336 |
| IM Corp - Distr (170) | Capital Expenditures | P16024034: Snapper Station (IM D) | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$34,765 | \$2,330,849 | \$2,365,615 |
| IM Corp - Distr (170) | Capital Expenditures | P16123018: D/IM Hagar Remote End | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | MI | Combined Projects | \$32,482 | \$8,637 | \$41,119 |
| IM Corp - Distr (170) | Capital Expenditures | P17057010: New Buffalo P&C | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | MI | Combined Projects | \$39,632 | \$0 | \$39,632 |
| IM Corp - Distr (170) | Capital Expenditures | P17059006: Oronoko 34-69 Conversion | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | MI | Combined Projects | \$84,111 | \$0 | \$84,111 |
| IM Corp - Distr (170) | Capital Expenditures | P17071011: Blaine St 34.5 kV CB E rep | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$1,208,485 | \$0 | \$1,208,485 |
| IM Corp - Distr (170) | Capital Expenditures | P17071019: Haymond remote Southern Munci | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$461,077 | (\$0) | \$461,076 |
| IM Corp - Distr (170) | Capital Expenditures | P17078057: IM/D Boundary | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$25,651 | \$1,236,411 | \$1,262,061 |
| IM Corp - Distr (170) | Capital Expenditures | P17119017: Royerton 138kV Removal Work | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$10,827 | \$48,680 | \$59,507 |
| IM Corp - Distr (170) | Capital Expenditures | P17119031: Strawboard TfundD Work | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$58,299 | \$282,286 | \$340,584 |
| IM Corp - Distr (170) | Capital Expenditures | P17119043: Portland Relay Replacement | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$43 | \$155 | \$198 |
| IM Corp - Distr (170) | Capital Expenditures | P17119049: Strawboard Land Purchase | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$9,126 | \$42,663 | \$51,789 |
| IM Corp - Distr (170) | Capital Expenditures | P18112006: Mississinewa OPCo work | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$16,781 | \$0 | \$16,781 |
| IM Corp - Distr (170) | Capital Expenditures | P18128002: 3M OPCo Work | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$209,528 | \$656,788 | \$866,315 |

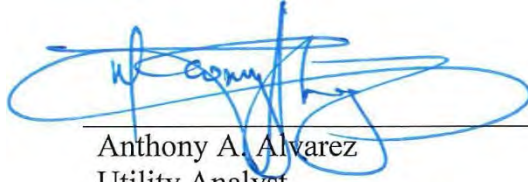
Cause No. 45576
OUCG Attachment AAA-2
Page 3 of 3

Indiana Michigan Power Company
Cause No. 45576
OUCG 27-04 Attachment 1
Page 3 of 3

| Plant Account | Plant Item | Project | GLBU | Construction Calc Treatment | Project Type | State | Category | 2021 Total | 2022 Total | Grand Total |
|-----------------------|----------------------|---|-------------------------------------|-----------------------------|---------------------------------------|-------|-------------------|------------|-------------|-------------|
| IM Corp - Distr (170) | Capital Expenditures | P18128003: 3M Station Expansion | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$4,369 | \$58,123 | \$62,492 |
| IM Corp - Distr (170) | Capital Expenditures | P18137019: Perch Station TfundD | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$631,604 | \$2,897,726 | \$3,529,331 |
| IM Corp - Distr (170) | Capital Expenditures | P18137020: Perch Land Purch | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$70,635 | \$329,378 | \$400,014 |
| IM Corp - Distr (170) | Capital Expenditures | P18144016: Elwood Throughpath Work | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$113,544 | \$793,116 | \$906,661 |
| IM Corp - Distr (170) | Capital Expenditures | P18144017: Ohio Oil OPCo Work | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$3,677 | \$125,059 | \$128,737 |
| IM Corp - Distr (170) | Capital Expenditures | P18144020: Upland Remote End Work | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$194,576 | \$909,142 | \$1,103,717 |
| IM Corp - Distr (170) | Capital Expenditures | P18232014: North Portland OPCo D work | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$2,873 | \$12,791 | \$15,665 |
| IM Corp - Distr (170) | Capital Expenditures | P18232018: Antiville D work | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$329 | \$4,113 | \$4,443 |
| IM Corp - Distr (170) | Capital Expenditures | P18234008: Lydick Station Install | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$273,345 | \$1,253,914 | \$1,527,259 |
| IM Corp - Distr (170) | Capital Expenditures | P18234023: Harbison Metering Install | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$48,944 | \$227,919 | \$276,863 |
| IM Corp - Distr (170) | Capital Expenditures | P18238022: Pennville Station Work Removal | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$11,423 | \$55,036 | \$66,460 |
| IM Corp - Distr (170) | Capital Expenditures | P18238023: South Decatur Station Work | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$32,503 | \$167,457 | \$199,961 |
| IM Corp - Distr (170) | Capital Expenditures | P18241016: McClure OPCo D work | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$2,231 | \$10,800 | \$13,031 |
| IM Corp - Distr (170) | Capital Expenditures | P18241017: Marion Plant OPCo Work | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$29,308 | \$139,809 | \$169,117 |
| IM Corp - Distr (170) | Capital Expenditures | P18241018: Miller Ave OPCo Work | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$41,368 | \$186,178 | \$227,545 |
| IM Corp - Distr (170) | Capital Expenditures | P19015021: Butler Station Removal | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$238,488 | \$1,124,345 | \$1,362,833 |
| IM Corp - Distr (170) | Capital Expenditures | P19015023: Hamilton Land Purchase | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$23,805 | \$99,839 | \$123,644 |
| IM Corp - Distr (170) | Capital Expenditures | P19015025: Hamilton Station OpCo | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$138,397 | \$698,308 | \$836,705 |
| IM Corp - Distr (170) | Capital Expenditures | P19015028: Teutsch Station REAM | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$33,557 | \$140,725 | \$174,281 |
| IM Corp - Distr (170) | Capital Expenditures | P19031010: Pearl Street Station Reconnect | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | MI | Combined Projects | \$2,269 | \$10,831 | \$13,099 |
| IM Corp - Distr (170) | Capital Expenditures | P19031011: Langley Station Reconnection | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | MI | Combined Projects | \$160 | \$13,054 | \$13,214 |
| IM Corp - Distr (170) | Capital Expenditures | P19052014: Pleasant Station Removal | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$45,372 | \$262,577 | \$307,949 |
| IM Corp - Distr (170) | Capital Expenditures | P19052017: Ossian Opco | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$10,679 | \$63,548 | \$74,227 |
| IM Corp - Distr (170) | Capital Expenditures | P19052038: Baer Station OPCO | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$13,813 | \$2,728,172 | \$2,741,984 |
| IM Corp - Distr (170) | Capital Expenditures | P19068005: South Decatur Station OpCo | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$1,434 | \$6,587 | \$8,020 |
| IM Corp - Distr (170) | Capital Expenditures | P19096008: St Joe Removal | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$1,192 | \$31,638 | \$32,830 |
| IM Corp - Distr (170) | Capital Expenditures | P19096020: Harlan Install/Removal | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$10,829 | \$137,407 | \$148,236 |
| IM Corp - Distr (170) | Capital Expenditures | P19100009: Hacienda OPCO | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$4,525 | \$21,418 | \$25,944 |
| IM Corp - Distr (170) | Capital Expenditures | P19100010: Harper OPCO | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$2,898 | \$13,874 | \$16,773 |
| IM Corp - Distr (170) | Capital Expenditures | P19153023: Glenbrook Relay | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$12,619 | \$18 | \$12,638 |
| IM Corp - Distr (170) | Capital Expenditures | P19159004: Swanson OPCO | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | IN | Combined Projects | \$49,276 | \$852,306 | \$901,583 |
| IM Corp - Distr (170) | Capital Expenditures | P19238013: Benton Harbor Water Works | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TRSCS: Cap Stnd - Transmission | MI | Combined Projects | \$0 | \$10,396 | \$10,396 |
| IM Corp - Distr (170) | Capital Expenditures | A19318001: Summit Station TTMP | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TTRCB: TTRCB | IN | Combined Projects | (\$0) | \$7,665 | \$7,665 |
| IM Corp - Distr (170) | Capital Expenditures | A19318002: Spring Street TTMP | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TTRCB: TTRCB | IN | Combined Projects | \$1 | \$10,251 | \$10,252 |
| IM Corp - Distr (170) | Capital Expenditures | P19153011: Spring Street OPCO | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TTRCB: TTRCB | IN | Combined Projects | \$6,847 | \$28,401 | \$35,248 |
| IM Corp - Distr (170) | Capital Expenditures | P19026003: Gas City Work | 170: Indiana Michigan Pwr Co - Dist | Stand-Alone | TTRCS: Trans Trgtd Ckt Reliab Cap Std | IN | Combined Projects | \$3,744 | \$79,567 | \$83,311 |

AFFIRMATION

I affirm, under the penalties for perjury, that the foregoing representations are true.



Anthony A. Alvarez
Utility Analyst
Indiana Office of Utility Consumer Counselor
Cause No. 45576
Indiana Michigan Power Co.

October 12, 2021

Date

CERTIFICATE OF SERVICE

This is to certify that a copy of the Indiana Office of Utility Consumer Counselor's Testimony filing has been served upon the following parties of record in the captioned proceeding by electronic service on October 12, 2021.

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