

INDIANA MICHIGAN POWER COMPANY
OTHER REGULATORY ASSETS - EXCLUDING SFAS 109 DEFERRED TAX ASSETS
MICHIGAN JURISDICTIONAL
ACTUAL 12/31/2000 and PROJECTED 12/31/2001

ITEMS	Remaining Amortization Period	Per Books December 31, 2000	Michigan Jurisdictional Allocation Factor	Allocation Factor Type	Michigan Jurisdictional Amount	Projected Deferral (Amort) 1/2001-12/2001	Projected Jurisdictional Balance December 31, 2001	Functional Allocation Factor	Allocation Factor Type	Projected Functional Balance December 31, 2001
VEBA Trust Contributions	N/A	\$1,348,415	Specific	Historical	\$354,500.00	0	\$354,500	66.51579%	Labor	\$235,798
Unrecovered Fuel Costs	3 Years	112,503,363	Specific	Historical	24,809,212	(8,269,728)	16,539,484	0.00000%	PSCR Settlement	0
SFAS 112 Postemployment Benefits	N/A	6,987,947	14.50314%	Demand	1,013,472	0	1,013,472	66.51579%	Labor	674,119
Cook Refueling Outage Levelization	Various	3,413,337	14.50314%	Demand	495,041	2,623,353	3,118,394	100.00000%	All Generation	3,118,394
Loss on Reacquired Debt-Rockport Sale/Leaseback	22 Years	4,550,028	14.50314%	Demand	659,897	(31,117)	628,780	100.00000%	All Generation	628,780
Unrealized Loss on Forward Commitments	N/A	18,129,244	14.50314%	Demand	2,629,310	0	2,629,310	N/A	N/A	0
Deferred 1999 Cook Nuclear O&M Restart Expense	3 Years	120,000,000	Specific	Historical	30,000,000	(10,000,000)	20,000,000	0.00000%	PSCR Settlement	0
Loss on Reacquired Debt - First Mortgage Bonds	Various	6,957,191	14.50314%	Demand	1,009,011	(182,914)	826,097	61.70225%	Gross Plant	509,720
Loss on Reacquired Debt - Installment Purchase Contracts	Various	5,693,707	14.50314%	Demand	825,766	(45,006)	780,760	61.70225%	Gross Plant	481,747
Loss on Reacquired Debt - Debentures	Various	538,804	14.50314%	Demand	78,143	(2,792)	75,352	61.70225%	Gross Plant	46,494
Deferred Preferred Stock Reacquisition Costs	Various	1,283,331	14.50314%	Demand	<u>186,123</u>	<u>(19,480)</u>	<u>166,643</u>	61.70225%	Gross Plant	<u>102,823</u>
Total		<u>\$281,405,367</u>			<u>\$62,060,476</u>	<u>(\$15,927,683)</u>	<u>\$46,132,792</u>			<u>\$5,797,875</u>
 <u>PSCR RELATED ITEMS</u>										
Uranium Decommissioning and Decontamination Allowances	6.75 Years	31,744,333	15.11490%	Energy	4,798,124	(709,726)	4,088,398	100.00000%	All Generation	4,088,398
	N/A	596,611	15.11490%	Energy	90,177	0	90,177	100.00000%	All Generation	90,177
Total		<u>\$32,340,944</u>			<u>\$4,888,301</u>	<u>(\$709,726)</u>	<u>\$4,178,575</u>			<u>\$4,178,575</u>