



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

December 27, 2022

Nicholas Akins
Chairman of the Board and Chief Executive Officer
Indiana Michigan Power Company
1 Riverside Plaza
Columbus, Ohio 43215

Re: Indiana Michigan Power Company
Registration Statement on Form S-3
Filed December 19, 2022
File No. 333-268880

Dear Nicholas Akins:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Claudia Rios, Staff Attorney, at (202) 551-8770 with any questions.

Sincerely,

Division of Corporation Finance
Office of Energy & Transportation

cc: Ryan Aguiar