

**Duquesne Light Company
Distribution Rate Case
Docket No. R-2018-3000124**

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Q.1. Provide schedules supporting claimed amounts for Electric Plant in Service by function and by account if available.

A.1. Attachment V-A-1a provides Duquesne Light Company's plant in service by account for the year ending December 31, 2018.

Attachment V-A-1b provides Duquesne Light Company's plant in service by account for the year ending December 31, 2019.

DUQUESNE LIGHT COMPANY
Electric Plant in Service
December 31, 2018
(Thousands of Dollars)

	<u>Amount</u>
<u>INTANGIBLE</u>	
301.0 Organization	\$ 100
302.0 Franchises and Consents	7
303.0 Miscellaneous Intangible Plant	298,982
Subtotal - Intangible	<u>299,089</u>
<u>TRANSMISSION</u>	
350 0 Land and Land Rights	14,000
352.0 Structures and Improvements	35,545
353.0 Station Equipment	407,904
354 0 Towers and Fixtures	66,904
355.0 Poles and Fixtures	52,930
356.0 Overhead Conductors and Devices	115,217
357.0 Underground Conduit	81,773
358.0 Underground Conductors and Devices	146,906
359.0 Roads and Trails	9,215
Subtotal - Transmission	<u>930,394</u>
<u>DISTRIBUTION</u>	
360.0 Land and Land Rights	13,579
361 0 Structures and Improvements	70,558
362.0 Station Equipment	463,278
364 0 Poles, Towers and Fixtures	470,559
365.0 Overhead Conductors and Devices	496,086
366 0 Underground Conduit	158,523
367.0 Underground Conductors and Devices	394,628
368 0 Line Transformers	409,862
369.0 Services	100,649
370.0 Meters	123,806
370.1 Meter Communication Devices	0
373.0 Street Lighting and Signal Systems	41,622
Subtotal - Distribution	<u>2,743,150</u>
<u>GENERAL PLANT</u>	
389 1 Land and Land Rights	6,145
390 1 Structures and Improvements	128,663
391 0 Office Furniture and Equipment	28,136
392.0 Transportation Equipment	61,957
393.0 Stores Equipment	1,910
394.0 Tools, Shop and Garage Equipment	22,317
395.0 Laboratory Equipment	2,407
396.0 Power Operated Equipment	3,845
397 0 Communication Equipment	95,023
398 0 Miscellaneous Equipment	370
Subtotal - General Plant	<u>350,773</u>

GENERAL PLANT - LEASEHOLD IMPROVEMENTS

390.2 Improvements Leased Property

11,740

Total - Electric Plant in Service

\$ 4,335,146

RECAP - Electric Plant in Service

Intangible
Transmission
Distribution
General Plant

\$ 299,089
930,394
2,743,150
362,513

Total - Electric Plant in Service

\$ 4,335,146

DUQUESNE LIGHT COMPANY
Electric Plant in Service
December 31, 2019
(Thousands of Dollars)

	<u>Amount</u>
<u>INTANGIBLE</u>	
301.0 Organization	\$ 100
302.0 Franchises and Consents	7
303.0 Miscellaneous Intangible Plant	325,714
Subtotal - Intangible	<u>325,821</u>
<u>TRANSMISSION</u>	
350.0 Land and Land Rights	14,763
352.0 Structures and Improvements	48,316
353.0 Station Equipment	419,774
354.0 Towers and Fixtures	67,467
355.0 Poles and Fixtures	53,469
356.0 Overhead Conductors and Devices	118,890
357.0 Underground Conduit	81,773
358.0 Underground Conductors and Devices	146,906
359.0 Roads and Trails	9,215
Subtotal - Transmission	<u>960,573</u>
<u>DISTRIBUTION</u>	
360.0 Land and Land Rights	13,579
361.0 Structures and Improvements	70,973
362.0 Station Equipment	487,291
364.0 Poles, Towers and Fixtures	499,675
365.0 Overhead Conductors and Devices	515,689
366.0 Underground Conduit	166,804
367.0 Underground Conductors and Devices	406,667
368.0 Line Transformers	434,606
369.0 Services	104,707
370.0 Meters	138,896
370.1 Meter Communication Devices	0
373.0 Street Lighting and Signal Systems	41,954
Subtotal - Distribution	<u>2,880,841</u>
<u>GENERAL PLANT</u>	
389.1 Land and Land Rights	6,145
390.1 Structures and Improvements	133,509
391.0 Office Furniture and Equipment	34,406
392.0 Transportation Equipment	65,066
393.0 Stores Equipment	1,676
394.0 Tools, Shop and Garage Equipment	23,754
395.0 Laboratory Equipment	1,990
396.0 Power Operated Equipment	3,845
397.0 Communication Equipment	102,723
398.0 Miscellaneous Equipment	370
Subtotal - General Plant	<u>373,484</u>

GENERAL PLANT - LEASEHOLD IMPROVEMENTS

390.2 Improvements Leased Property

11,740

Total - Electric Plant in Service

\$ 4,552,459

RECAP - Electric Plant in Service

Intangible

\$ 325,821

Transmission

960,573

Distribution

2,880,841

General Plant

385,224

Total - Electric Plant in Service

\$ 4,552,459

- Q. Provide a comparison of calculated depreciation reserve versus book reserve at the end of the test year. Provide this comparison by functional group and by account if available.

- A. Attachment V-A-2, pages 2 through 7, provide Duquesne Light Company's calculated depreciation reserve versus book reserve by account for the historic test year ending December 31, 2017, future test year ending December 31, 2018 and fully projected future test year ending December 31, 2019.

DUQUESNE LIGHT COMPANY

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2017

	DEPRECIABLE GROUP (1)	CALCULATED ACCRUED DEPRECIATION (2)	BOOK DEPRECIATION RESERVE (3)
DEPRECIABLE PLANT			
TRANSMISSION PLANT			
352	STRUCTURES AND IMPROVEMENTS		
	MAJOR STRUCTURES	6,404,161	6,291,494
	OTHER SMALL STRUCTURES	1,296,573	1,273,763
	<i>TOTAL ACCOUNT 352</i>	<u>7,700,734</u>	<u>7,565,257</u>
353	STATION EQUIPMENT	116,603,278	109,411,825
354	TOWERS AND FIXTURES	31,027,506	33,040,489
355	POLES AND FIXTURES	10,884,052	11,336,822
356	OVERHEAD CONDUCTORS AND DEVICES	28,961,828	32,651,991
357	UNDERGROUND CONDUIT	28,764,311	27,624,822
358	UNDERGROUND CONDUCTORS AND DEVICES	23,884,372	23,451,522
359	ROADS AND TRAILS	807,013	845,747
	TOTAL TRANSMISSION PLANT	248,633,094	245,928,474
DISTRIBUTION PLANT			
361	STRUCTURES AND IMPROVEMENTS		
	MAJOR STRUCTURES	23,332,032	24,109,482
	OTHER SMALL STRUCTURES	12,562,180	12,980,766
	<i>TOTAL ACCOUNT 361</i>	<u>35,894,212</u>	<u>37,090,248</u>
362	STATION EQUIPMENT		
	COMPANY STATIONS	134,160,023	134,697,061
	CUSTOMER HIGH TENSION	15,219,618	15,280,542
	PORTABLE SUBSTATIONS	914,748	918,410
	<i>TOTAL ACCOUNT 362</i>	<u>150,294,389</u>	<u>150,896,013</u>
364.1	POLES, TOWERS AND FIXTURES	149,667,207	165,127,255
365	OVERHEAD CONDUCTORS AND DEVICES	148,625,298	150,709,436
366	UNDERGROUND CONDUIT	46,846,247	46,626,629
367	UNDERGROUND CONDUCTORS AND DEVICES	107,278,256	105,229,221
368	LINE TRANSFORMERS		
	OVERHEAD	80,953,383	73,705,173
	CONVENTIONAL DISTRIBUTION	19,950,756	18,164,453
	NETWORK	13,080,863	11,909,660
	UNDERGROUND RESISTORS DISTRIBUTION	10,669,854	9,714,522
	<i>TOTAL ACCOUNT 368</i>	<u>124,654,856</u>	<u>113,493,808</u>
369.2	SERVICES	34,085,399	36,901,805
370	METERS	14,428,715	7,815,574
370.1	METERS - COMMUNICATION EQUIPMENT	42,303	47,700
370.2	SMART METERS	12,249,875	8,286,715
370.3	SMART METERS - POLYPHASE	224,616	0
373	STREET LIGHTING EQUIPMENT	19,675,904	25,217,377
	TOTAL DISTRIBUTION PLANT	843,967,277	847,441,781

DUQUESNE LIGHT COMPANY

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2017

<u>DEPRECIABLE GROUP</u>	<u>CALCULATED ACCRUED DEPRECIATION</u>	<u>BOOK DEPRECIATION RESERVE</u>
(1)	(2)	(3)
GENERAL PLANT		
390		
STRUCTURES AND IMPROVEMENTS		
MAJOR STRUCTURES	39,879,133	33,751,495
OTHER SMALL STRUCTURES	1,125,394.00	987,495
TOTAL ACCOUNT 390	<u>41,004,527</u>	<u>34,738,990</u>
391		
OFFICE FURNITURE AND EQUIPMENT		
OFFICE FURNITURE	1,664,712	1,662,245
E D.P EQUIPMENT	5,994,347	5,936,474
TOTAL ACCOUNT 391	<u>7,659,059</u>	<u>7,598,719</u>
392		
TRANSPORTATION EQUIPMENT	33,569,924	33,569,924
393		
STORES EQUIPMENT	1,405,316	1,394,500
394		
TOOLS, SHOP AND GARAGE EQUIPMENT	6,644,319	6,586,913
395		
LABORATORY EQUIPMENT	1,285,011	1,285,223
396		
POWER OPERATED EQUIPMENT	1,597,023	1,597,023
397		
COMMUNICATION EQUIPMENT	37,118,340	37,014,533
398		
MISCELLANEOUS EQUIPMENT	<u>273,889</u>	<u>273,936</u>
TOTAL GENERAL PLANT	<u>130,557,408</u>	<u>124,059,760</u>
TOTAL DEPRECIABLE PLANT	<u>1,223,157,779</u>	<u>1,217,430,015</u>

DUQUESNE LIGHT COMPANY

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2018

DEPRECIABLE GROUP (1)	CALCULATED ACCRUED DEPRECIATION (2)	BOOK DEPRECIATION RESERVE (3)
DEPRECIABLE PLANT		
TRANSMISSION PLANT		
352	STRUCTURES AND IMPROVEMENTS	
	MAJOR STRUCTURES	7,170,902
	OTHER SMALL STRUCTURES	1,396,603
	<i>TOTAL ACCOUNT 352</i>	<u>8,567,505</u>
353	STATION EQUIPMENT	125,294,340
354	TOWERS AND FIXTURES	31,493,881
355	POLES AND FIXTURES	11,916,756
356	OVERHEAD CONDUCTORS AND DEVICES	30,468,856
357	UNDERGROUND CONDUIT	30,002,991
358	UNDERGROUND CONDUCTORS AND DEVICES	26,581,744
359	ROADS AND TRAILS	971,031
	TOTAL TRANSMISSION PLANT	<u>265,297,104</u>
DISTRIBUTION PLANT		
361	STRUCTURES AND IMPROVEMENTS	
	MAJOR STRUCTURES	24,361,790
	OTHER SMALL STRUCTURES	12,689,626
	<i>TOTAL ACCOUNT 361</i>	<u>37,051,416</u>
362	STATION EQUIPMENT	
	COMPANY STATIONS	140,456,985
	CUSTOMER HIGH TENSION	15,654,535
	PORTABLE SUBSTATIONS	1,018,028
	<i>TOTAL ACCOUNT 362</i>	<u>157,129,548</u>
364 1	POLES, TOWERS AND FIXTURES	154,839,859
365	OVERHEAD CONDUCTORS AND DEVICES	155,027,731
366	UNDERGROUND CONDUIT	48,245,238
367	UNDERGROUND CONDUCTORS AND DEVICES	114,229,597
368	LINE TRANSFORMERS	
	OVERHEAD	85,054,194
	CONVENTIONAL DISTRIBUTION	20,553,440
	NETWORK	13,420,613
	UNDERGROUND RESISTORS DISTRIBUTION	10,965,848
	<i>TOTAL ACCOUNT 368</i>	<u>129,994,095</u>
369.2	SERVICES	34,445,687
370	METERS	1,236,319
370 1	METERS - COMMUNICATION EQUIPMENT	46,181
370.2	SMART METERS	19,588,471
370 3	SMART METERS - POLYPHASE	539,070
373	STREET LIGHTING EQUIPMENT	20,293,447
	TOTAL DISTRIBUTION PLANT	<u>872,666,659</u>
		<u>857,244,007</u>

DUQUESNE LIGHT COMPANY

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2018

	DEPRECIABLE GROUP (1)	CALCULATED ACCRUED DEPRECIATION (2)	BOOK DEPRECIATION RESERVE (3)
	GENERAL PLANT		
390	STRUCTURES AND IMPROVEMENTS		
	MAJOR STRUCTURES	43,081,422	37,243,639
	OTHER SMALL STRUCTURES	1,225,496.00	1,095,719
	TOTAL ACCOUNT 390	<u>44,306,918</u>	<u>38,339,358</u>
391	OFFICE FURNITURE AND EQUIPMENT		
	OFFICE FURNITURE	1,882,623	1,880,158
	E.D.P EQUIPMENT	9,822,016	9,764,142
	TOTAL ACCOUNT 391	<u>11,704,639</u>	<u>11,644,299</u>
392	TRANSPORTATION EQUIPMENT	29,309,878 *	29,309,878
393	STORES EQUIPMENT	1,201,914	1,191,023
394	TOOLS, SHOP AND GARAGE EQUIPMENT	7,005,401	6,947,995
395	LABORATORY EQUIPMENT	1,405,338	1,405,551
396	POWER OPERATED EQUIPMENT	1,597,023 *	1,597,023
397	COMMUNICATION EQUIPMENT	42,129,245	42,029,067
398	MISCELLANEOUS EQUIPMENT	292,398	292,445
	TOTAL GENERAL PLANT	<u>138,952,754</u>	<u>132,756,638</u>
	TOTAL DEPRECIABLE PLANT	<u>1,276,916,517</u>	<u>1,252,573,886</u>

DUQUESNE LIGHT COMPANY

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2019

DEPRECIABLE GROUP (1)	CALCULATED ACCRUED DEPRECIATION (2)	BOOK DEPRECIATION RESERVE (3)
DEPRECIABLE PLANT		
TRANSMISSION PLANT		
352	STRUCTURES AND IMPROVEMENTS	
	MAJOR STRUCTURES	8,048,762
	OTHER SMALL STRUCTURES	1,432,037
	TOTAL ACCOUNT 352	9,480,799
353	STATION EQUIPMENT	134,111,005
354	TOWERS AND FIXTURES	32,153,707
355	POLES AND FIXTURES	12,955,903
356	OVERHEAD CONDUCTORS AND DEVICES	32,291,412
357	UNDERGROUND CONDUIT	31,236,678
358	UNDERGROUND CONDUCTORS AND DEVICES	29,231,403
359	ROADS AND TRAILS	1,133,218
	TOTAL TRANSMISSION PLANT	282,594,125
DISTRIBUTION PLANT		
361	STRUCTURES AND IMPROVEMENTS	
	MAJOR STRUCTURES	25,567,108
	OTHER SMALL STRUCTURES	13,177,181
	TOTAL ACCOUNT 361	38,744,289
362	STATION EQUIPMENT	
	COMPANY STATIONS	144,381,278
	CUSTOMER HIGH TENSION	15,743,958
	PORTABLE SUBSTATIONS	1,115,260
	TOTAL ACCOUNT 362	161,240,496
364.1	POLES, TOWERS AND FIXTURES	160,782,366
365	OVERHEAD CONDUCTORS AND DEVICES	162,685,641
366	UNDERGROUND CONDUIT	49,940,786
367	UNDERGROUND CONDUCTORS AND DEVICES	121,228,286
368	LINE TRANSFORMERS	
	OVERHEAD	89,325,435
	CONVENTIONAL DISTRIBUTION	21,473,371
	NETWORK	13,992,145
	UNDERGROUND RESISTORS DISTRIBUTION	11,378,339
	TOTAL ACCOUNT 368	136,169,290
369.2	SERVICES	34,920,431
370	METERS	974,173
370.1	METERS - COMMUNICATION EQUIPMENT	49,476
370.2	SMART METERS	28,548,848
370.3	SMART METERS - POLYPHASE	851,937
373	STREET LIGHTING EQUIPMENT	20,881,164
	TOTAL DISTRIBUTION PLANT	917,017,183
		894,705,428

DUQUESNE LIGHT COMPANY

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2019

DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE
(1)	(2)	(3)
GENERAL PLANT		
390		
STRUCTURES AND IMPROVEMENTS		
MAJOR STRUCTURES	46,594,561	41,349,560
OTHER SMALL STRUCTURES	1,328,728	1,216,815
TOTAL ACCOUNT 390	<u>47,923,289</u>	<u>42,566,375</u>
391		
OFFICE FURNITURE AND EQUIPMENT		
OFFICE FURNITURE	2,127,531	2,125,554
E.D.P EQUIPMENT	12,854,995	12,578,237
TOTAL ACCOUNT 391	<u>14,982,526</u>	<u>14,703,791</u>
392		
TRANSPORTATION EQUIPMENT	25,082,206	25,082,206
393		
STORES EQUIPMENT	1,027,735	1,017,324
394		
TOOLS, SHOP AND GARAGE EQUIPMENT	7,532,879	7,475,474
395		
LABORATORY EQUIPMENT	1,098,248	1,088,790
396		
POWER OPERATED EQUIPMENT	1,597,023	1,597,023
397		
COMMUNICATION EQUIPMENT	44,645,317	44,450,198
398		
MISCELLANEOUS EQUIPMENT	<u>310,908</u>	<u>310,916</u>
TOTAL GENERAL PLANT	<u>144,200,131</u>	<u>138,292,096</u>
TOTAL DEPRECIABLE PLANT	<u>1,343,811,439</u>	<u>1,315,537,425</u>

* Calculated accrued set equal to book reserve since these are handled as clearing accounts

Q.3. Provide supporting schedules which indicate the procedures and calculations employed to develop the original cost plant and applicable reserves to the test year end as submitted in the current proceeding.

A.3. Attachment V-A-3a provides Duquesne Light Company's plant in service and applicable reserves by account as of December 31, 2017 and as of December 31, 2018.

Attachment V-A-3b provides Duquesne Light Company's plant in service and applicable reserves by account as of December 31, 2019.

DUQUESNE LIGHT COMPANY
Original Plant Costs
Balances As of December 31, 2018
(Thousands of Dollars)

	Original Cost 12/31/2017	Additions	Retirements	Transfers & Adjustments	Original Cost 12/31/2018
INTANGIBLE					
301.0 Organization	\$ 100	\$ -	\$ -	\$ -	\$ 100
302.0 Franchises and Consents	7	-	-	-	7
303.0 Miscellaneous Intangible Plant	262,898	31,281	(3,267)	8,070	298,982
Subtotal- Intangible	263,005	31,281	(3,267)	8,070	299,089
TRANSMISSION					
350.0 Land and Land Rights	14,000	-	-	-	14,000
352.0 Structures and Improvements	29,526	6,029	(10)	-	35,545
353.0 Station Equipment	396,213	14,504	(2,813)	-	407,904
354.0 Towers and Fixtures	65,195	2,096	(387)	-	66,904
355.0 Poles and Fixtures	51,420	1,539	(29)	-	52,930
356.0 Overhead Conductors and Devices	105,014	10,652	(449)	-	115,217
357.0 Underground Conduit	81,773	-	-	-	81,773
358.0 Underground Conductors and Devices	146,906	-	-	-	146,906
359.0 Roads and Trails	9,215	-	-	-	9,215
Subtotal - Transmission	899,262	34,820	(3,688)	-	930,394
DISTRIBUTION					
360.0 Land and Land Rights	13,298	\$ 281	-	-	13,579
361.0 Structures and Improvements	66,949	4,039	(430)	-	70,558
362.0 Station Equipment	454,902	10,820	(2,444)	-	463,278
364.0 Poles, Towers and Fixtures	440,584	35,058	(5,083)	-	470,559
365.0 Overhead Conductors and Devices	470,559	32,137	(6,610)	-	496,086
366.0 Underground Conduit	147,123	12,057	(657)	-	158,523
367.0 Underground Conductors and Devices	383,050	13,963	(2,385)	-	394,628
368.0 Line Transformers	385,605	31,010	(6,753)	-	409,862
369.0 Services	96,663	5,751	(1,765)	-	100,649
370.0 Meters	121,682	7,826	(21,338)	15,636	123,806
373.0 Street Lighting and Signal Systems	41,296	606	(280)	-	41,622
Subtotal - Distribution	2,621,711	153,548	(47,745)	15,636	2,743,150
GENERAL PLANT					
389.0 Land and Land Rights	6,145	-	-	-	6,145
390.1 Structures and Improvements	117,846	10,817	-	-	128,663
391.0 Office Furniture and Equipment	22,567	5,856	(266)	(21)	28,136
392.0 Transportation Equipment	58,848	7,000	(3,891)	-	61,957
393.0 Stores Equipment	2,182	-	(272)	-	1,910
394.0 Tools, Shop and Garage Equipment	20,964	1,858	(131)	(374)	22,317
395.0 Laboratory Equipment	2,407	-	(170)	170	2,407
396.0 Power Operated Equipment	3,845	-	-	-	3,845
397.0 Communication Equipment	81,504	12,880	(2,172)	2,811	95,023
398.0 Miscellaneous Equipment	370	-	-	-	370
Subtotal - General Plant	316,678	38,411	(6,902)	2,586	350,773
GENERAL PLANT - LEASEHOLD IMPROVEMENTS					
390.2 Improvements Leased Property	11,740	-	-	-	11,740
Total - Electric Plant In Service	\$ 4,112,396	\$ 258,060	\$ (61,602)	\$ 26,292	\$ 4,335,146
RECAP					
Intangible	\$ 263,005	\$ 31,281	\$ (3,267)	\$ 8,070	\$ 299,089
Transmission	899,262	34,820	(3,688)	-	930,394
Distribution	2,621,711	153,548	(47,745)	15,636	2,743,150
General Plant	328,418	38,411	(6,902)	2,586	362,513
Total YTD * Electric Plant in Service	\$ 4,112,396	\$ 258,060	\$ (61,602)	\$ 26,292	\$ 4,335,146

DUQUESNE LIGHT COMPANY
Reserve Balances
Balances As of December 31, 2018
(Thousands of Dollars)

	Book Reserve 12/31/2017	Provisions	Retirements	Transfers & Adjustments	Book Reserve 12/31/2018
TRANSMISSION					
350 0 Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -
352 0 Structures and Improvements	7,566	914	(15)	-	8,465
353 0 Station Equipment	109,413	13,398	(3,535)	-	119,276
354 0 Towers and Fixtures	33,041	1,961	(1,461)	-	33,541
355 0 Poles and Fixtures	11,337	1,402	(73)	-	12,666
358 0 Overhead Conductors and Devices	32,653	1,947	(1,907)	-	32,693
357 0 Underground Conduit	27,624	1,873	-	-	29,497
358 0 Underground Conductors and Devices	23,451	2,876	-	-	26,327
359 0 Roads and Trails	846	45	-	-	891
Subtotal - Transmission	<u>245,931</u>	<u>24,416</u>	<u>(6,991)</u>	<u>-</u>	<u>263,356</u>
DISTRIBUTION					
360.0 Land and Land Rights	-	-	-	-	-
361 0 Structures and Improvements	37,091	1,790	(621)	-	38,260
362 0 Station Equipment	150,897	11,215	(3,258)	-	158,854
364.0 Poles, Towers and Fixtures	165,127	12,335	(11,410)	-	166,052
365.0 Overhead Conductors and Devices	150,710	12,946	(9,298)	-	154,358
366 00 Underground Conduit	46,627	2,178	(796)	-	48,009
367.00 Underground Conductors and Devices	105,229	9,851	(3,102)	-	111,978
368 00 Line Transformers	113,495	12,971	(8,973)	-	117,493
369 0 Services	36,901	3,970	(7,111)	-	33,760
370 0 Meters	16,149	15,440	(21,364)	-	10,225
373 0 Street Lighting and Signal Systems	25,216	1,076	(349)	-	25,943
Subtotal - Distribution	<u>847,442</u>	<u>83,772</u>	<u>(66,282)</u>	<u>-</u>	<u>864,932</u>
GENERAL PLANT					
389 0 Land and Land Rights	-	-	-	-	-
390 1 Structures and Improvements	35,162	4,000	(395)	-	38,767
391 0 Office Furniture and Equipment	7,439	4,236	(266)	-	11,409
392 0 Transportation Equipment	33,570	4,168	(3,891)	-	33,847
393 0 Stores Equipment	1,404	69	(590)	-	883
394.0 Tools, Shop and Garage Equipment	6,587	866	(131)	-	7,322
395 0 Laboratory Equipment	1,263	110	(170)	-	1,203
396 0 Power Operated Equipment	1,597	138	-	-	1,735
397 0 Communication Equipment	36,765	5,799	(2,172)	-	40,392
398 0 Miscellaneous Equipment	274	18	-	-	292
Subtotal - General Plant	<u>124,061</u>	<u>19,404</u>	<u>(7,615)</u>	<u>-</u>	<u>135,850</u>
Total Accum Depreciation - Electric Plant in Service					
INTANGIBLE					
301 0 Organization	Non-Depreciable	-	-	-	Non-Depreciable
302 0 Franchises and Consents	Non-Depreciable	-	-	-	Non-Depreciable
303 0 Miscellaneous Intangible Plant	84,515	38,534	(3,267)	-	119,782
Subtotal - Intangible	<u>84,515</u>	<u>38,534</u>	<u>(3,267)</u>	<u>-</u>	<u>119,782</u>
GENERAL PLANT - LEASEHOLD IMPROVEMENTS					
390 2 Improvements Leased Property	7,743	642	-	-	8,385
Subtotal - General Plant	<u>7,743</u>	<u>642</u>	<u>-</u>	<u>-</u>	<u>8,385</u>
Total- Accumulated Amortization	<u>\$ 1,309,692</u>	<u>\$ 166,768</u>	<u>\$ (84,155)</u>	<u>\$ -</u>	<u>\$ 1,392,305</u>
RECAP					
Intangible	\$ 84,515	\$ 38,534	\$ (3,267)	\$ -	\$ 119,782
Transmission	245,931	24,416	(6,991)	-	263,356
Distribution	847,442	83,772	(66,282)	-	864,932
General Plant	131,804	20,046	(7,615)	-	144,235
Total- Accumulated Depreciation and Amortization	<u>\$ 1,309,692</u>	<u>\$ 166,768</u>	<u>\$ (84,155)</u>	<u>\$ -</u>	<u>\$ 1,392,305</u>

DUQUESNE LIGHT COMPANY
Original Plant Costs
Balances As of December 31, 2019
(Thousands of Dollars)

	Original Cost 12/31/2018	Additions	Retirements	Transfers & Adjustments	Original Cost 12/31/2019
INTANGIBLE					
301 0 Organization	\$ 100	\$ -	\$ -	\$ -	\$ 100
302 0 Franchises and Consents	7	-	-	-	7
303 0 Miscellaneous Intangible Plant	298,982	36,698	(14,609)	4,643	325,714
Subtotal- Intangible	<u>299,089</u>	<u>36,698</u>	<u>(14,609)</u>	<u>4,643</u>	<u>325,821</u>
TRANSMISSION					
350 0 Land and Land Rights	14,000	763	-	-	14,763
352 0 Structures and Improvements	35,545	12,869	(98)	-	48,316
353 0 Station Equipment	407,904	14,584	(2,714)	-	419,774
354 0 Towers and Fixtures	66,904	691	(128)	-	67,467
355 0 Poles and Fixtures	52,930	549	(10)	-	53,469
356 0 Overhead Conductors and Devices	115,217	3,835	(162)	-	118,890
357 0 Underground Conduit	81,773	-	-	-	81,773
358 0 Underground Conductors and Devices	146,906	-	-	-	146,906
359 0 Roads and Trails	9,215	-	-	-	9,215
Subtotal - Transmission	<u>930,394</u>	<u>33,291</u>	<u>(3,112)</u>	<u>-</u>	<u>960,573</u>
DISTRIBUTION					
360 0 Land and Land Rights	13,579	-	-	-	13,579
361,0 Structures and Improvements	70,558	465	(50)	-	70,973
362 0 Station Equipment	463,278	31,473	(7,460)	-	487,291
364 0 Poles, Towers and Fixtures	470,559	34,054	(4,938)	-	499,675
365 0 Overhead Conductors and Devices	496,086	24,679	(5,076)	-	515,689
366 0 Underground Conduit	158,523	8,758	(477)	-	166,804
367 0 Underground Conductors and Devices	394,628	14,519	(2,480)	-	406,667
368 0 Line Transformers	409,862	31,632	(6,888)	-	434,606
369 0 Services	100,649	5,855	(1,797)	-	104,707
370 0 Meters	123,806	7,776	(1,682)	8,996	138,896
373 0 Street Lighting and Signal Systems	41,622	617	(285)	-	41,954
Subtotal - Distribution	<u>2,743,150</u>	<u>159,828</u>	<u>(31,133)</u>	<u>8,996</u>	<u>2,880,841</u>
GENERAL PLANT					
389 0 Land and Land Rights	6,145	-	-	-	6,145
390 1 Structures and Improvements	128,663	4,846	-	-	133,509
391 0 Office Furniture and Equipment	28,136	8,512	(2,242)	-	34,406
392 0 Transportation Equipment	61,957	7,000	(3,891)	-	65,066
393 0 Stores Equipment	1,910	-	(234)	-	1,676
394 0 Tools, Shop and Garage Equipment	22,317	1,831	(386)	(8)	23,754
395 0 Laboratory Equipment	2,407	-	(324)	(93)	1,990
396 0 Power Operated Equipment	3,845	-	-	-	3,845
397 0 Communication Equipment	95,023	10,905	(5,896)	2,691	102,723
398 0 Miscellaneous Equipment	370	-	(140)	140	370
Subtotal - General Plant	<u>350,773</u>	<u>33,094</u>	<u>(13,113)</u>	<u>2,730</u>	<u>373,484</u>
GENERAL PLANT - LEASEHOLD IMPROVEMENTS					
390 2 Improvements Leased Property	11,740	-	-	-	11,740
Total - Electric Plant In Service	<u>\$ 4,335,146</u>	<u>262,911</u>	<u>(61,967)</u>	<u>16,369</u>	<u>\$ 4,552,459</u>
RECAP					
	Original Cost 12/31/2018	Additions	Retirements	Transfers & Adjustments	Original Cost 12/31/2019
Intangible	\$ 299,089	\$ 36,698	\$ (14,609)	\$ 4,643	\$ 325,821
Transmission	930,394	33,291	(3,112)	-	960,573
Distribution	2,743,150	159,828	(31,133)	8,996	2,880,841
General Plant	362,513	33,094	(13,113)	2,730	385,224
Total YTD ° Electric Plant in Service	<u>\$ 4,335,146</u>	<u>\$ 262,911</u>	<u>\$ (61,967)</u>	<u>\$ 16,369</u>	<u>\$ 4,552,459</u>

DUQUESNE LIGHT COMPANY
Reserve Balances
Balances As of December 31, 2019
(Thousands of Dollars)

	Book Reserve 12/31/2018	Provisions	Retirements	Transfers & Adjustments	Book Reserve 12/31/2019
TRANSMISSION					
350 0 Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -
352 0 Structures and Improvements	8,465	2,496	(152)	-	10,809
353 0 Station Equipment	119,276	14,139	(3,402)	-	130,013
354 0 Towers and Fixtures	33,541	1,233	(482)	-	34,292
355 0 Poles and Fixtures	12,666	1,171	(26)	-	13,811
358 0 Overhead Conductors and Devices	32,693	2,620	(687)	-	34,626
357 0 Underground Conduit	29,497	1,497	-	-	30,994
358 0 Underground Conductors and Devices	26,327	2,821	-	-	29,148
359 0 Roads and Trails	891	162	-	-	1,053
Subtotal - Transmission	<u>263,356</u>	<u>26,139</u>	<u>(4,749)</u>	<u>-</u>	<u>284,746</u>
DISTRIBUTION					
360 0 Land and Land Rights	-	-	-	-	-
361 0 Structures and Improvements	38,260	1,579	(72)	-	39,767
362 0 Station Equipment	158,854	11,959	(9,797)	-	161,016
364 0 Poles, Towers and Fixtures	166,052	13,638	(11,084)	-	168,606
365 0 Overhead Conductors and Devices	154,358	14,114	(7,140)	-	161,332
366 00 Underground Conduit	48,009	2,318	(578)	-	49,749
367.00 Underground Conductors and Devices	111,978	10,494	(3,225)	-	119,247
368 00 Line Transformers	117,493	14,043	(9,152)	-	122,384
369 0 Services	33,760	4,846	(7,240)	-	31,366
370 0 Meters	10,225	13,899	(1,708)	-	22,416
373 0 Street Lighting and Signal Systems	25,943	1,129	(355)	-	26,717
Subtotal - Distribution	<u>864,932</u>	<u>88,019</u>	<u>(50,351)</u>	<u>-</u>	<u>902,600</u>
GENERAL PLANT					
389 0 Land and Land Rights	-	-	-	-	-
390 1 Structures and Improvements	38,767	4,197	(177)	-	42,787
391 0 Office Furniture and Equipment	11,409	1,564	(2,242)	-	10,731
392 0 Transportation Equipment	33,847	4,154	(3,891)	-	34,110
393 0 Stores Equipment	883	60	(234)	-	709
394 0 Tools, Shop and Garage Equipment	7,322	921	(386)	-	7,857
395 0 Laboratory Equipment	1,203	110	(324)	-	989
396 0 Power Operated Equipment	1,735	138	-	-	1,873
397 0 Communication Equipment	40,392	6,596	(5,896)	-	41,092
398 0 Miscellaneous Equipment	292	19	(140)	-	171
Subtotal - General Plant	<u>135,850</u>	<u>17,759</u>	<u>(13,290)</u>	<u>-</u>	<u>140,319</u>
Total Accum Depreciation - Electric Plant in Service					
INTANGIBLE					
301 0 Organization	Non-Depreciable	-	-	-	Non-Depreciable
302 0 Franchises and Consents	Non-Depreciable	-	-	-	Non-Depreciable
303 0 Miscellaneous Intangible Plant	119,782	44,999	(14,609)	-	150,172
Subtotal - Intangible	<u>119,782</u>	<u>44,999</u>	<u>(14,609)</u>	<u>-</u>	<u>150,172</u>
GENERAL PLANT - LEASEHOLD IMPROVEMENTS					
390 2 Improvements Leased Property	8,385	137	-	-	8,522
Subtotal - General Plant	<u>8,385</u>	<u>137</u>	<u>-</u>	<u>-</u>	<u>8,522</u>
Total- Accumulated Amortization	<u>\$ 1,392,305</u>	<u>\$ 177,053</u>	<u>\$ (82,999)</u>	<u>\$ -</u>	<u>\$ 1,486,359</u>
RECAP					
Intangible	\$ 119,782	\$ 44,999	\$ (14,609)	\$ -	\$ 150,172
Transmission	263,356	26,139	(4,749)	-	284,746
Distribution	864,932	88,019	(50,351)	-	902,600
General Plant	144,235	17,896	(13,290)	-	148,841
Total- Accumulated Depreciation and Amortization	<u>\$ 1,392,305</u>	<u>\$ 177,053</u>	<u>\$ (82,999)</u>	<u>\$ -</u>	<u>\$ 1,486,359</u>

- Q.4 Provide a schedule showing details of rate case adjustments.
- A.4. Schedules of rate adjustments are set forth in Schedules C and D of DLC Exhibit 2 (Fully Projected Future Test Year) and DLC Exhibit 3 (Future Test Year). Schedules C-2 and D-3 provide a summary of the adjustments.

- Q. Provide a comparison of calculated depreciation accruals versus book accruals by function and by account if available.

- A. Attachment V-B-1, pages 2 through 7, provide Duquesne Light Company's calculated and book accruals by function and by account for the historic test year ending December 31, 2017, future test year ending December 31, 2018 and fully projected future test year ending December 31, 2019.

DUQUESNE LIGHT COMPANY

COMPARISON OF CALCULATED AND BOOK
DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2017

	DEPRECIABLE GROUP (1)	CALCULATED DEPRECIATION ACCRUALS (2)	BOOK DEPRECIATION ACCRUALS (3)
DEPRECIABLE PLANT			
TRANSMISSION PLANT			
352	STRUCTURES AND IMPROVEMENTS		
	MAJOR STRUCTURES		793,585
	OTHER SMALL STRUCTURES		119,248
	TOTAL ACCOUNT 352	<u>745,855</u>	<u>912,833</u>
353	STATION EQUIPMENT	14,605,047	13,088,847
354	TOWERS AND FIXTURES	994,516	820,442
355	POLES AND FIXTURES	1,187,083	1,120,694
356	OVERHEAD CONDUCTORS AND DEVICES	1,873,720	1,758,272
357	UNDERGROUND CONDUIT	1,425,833	1,469,175
358	UNDERGROUND CONDUCTORS AND DEVICES	2,593,913	2,852,166
359	ROADS AND TRAILS	<u>162,181</u>	<u>162,350</u>
	TOTAL TRANSMISSION PLANT	23,588,149	22,184,779
DISTRIBUTION PLANT			
361	STRUCTURES AND IMPROVEMENTS		
	MAJOR STRUCTURES		851,972
	OTHER SMALL STRUCTURES		593,287
	TOTAL ACCOUNT 361	<u>1,548,308</u>	<u>1,445,259</u>
362	STATION EQUIPMENT		
	COMPANY STATIONS		9,516,915
	CUSTOMER HIGH TENSION		922,171
	PORTABLE SUBSTATIONS		139,572
	TOTAL ACCOUNT 362	<u>11,742,686</u>	<u>10,578,658</u>
364.1	POLES, TOWERS AND FIXTURES	10,362,353	9,109,393
365	OVERHEAD CONDUCTORS AND DEVICES	11,316,034	12,190,755
366	UNDERGROUND CONDUIT	1,959,914	2,049,524
367	UNDERGROUND CONDUCTORS AND DEVICES	9,013,063	9,827,199
368	LINE TRANSFORMERS		
	OVERHEAD		7,386,752
	CONVENTIONAL DISTRIBUTION		2,042,663
	NETWORK		1,466,142
	UNDERGROUND RESISTORS DISTRIBUTION		1,065,251
	TOTAL ACCOUNT 368	<u>12,379,483</u>	<u>11,960,808</u>
369.2	SERVICES	2,449,674	1,607,186
370	METERS	4,135,411	5,205,507
370.1	METERS - COMMUNICATION EQUIPMENT	10,126	3,891
370.2	SMART METERS	4,758,679	7,286,130
370.3	SMART METERS - POLYPHASE	0	332,360
373	STREET LIGHTING EQUIPMENT	<u>1,023,964</u>	<u>1,031,210</u>
	TOTAL DISTRIBUTION PLANT	70,699,694	72,627,880

DUQUESNE LIGHT COMPANY

COMPARISON OF CALCULATED AND BOOK
DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2017

<u>DEPRECIABLE GROUP</u>	<u>CALCULATED DEPRECIATION ACCRUALS</u>	<u>BOOK DEPRECIATION ACCRUALS</u>
(1)	(2)	(3)
GENERAL PLANT		
390		
STRUCTURES AND IMPROVEMENTS		
MAJOR STRUCTURES		3,519,095
OTHER SMALL STRUCTURES		113,738
TOTAL ACCOUNT 390	<u>4,096,834</u>	<u>3,632,833</u>
391		
OFFICE FURNITURE AND EQUIPMENT		
OFFICE FURNITURE	(477,209)	246,110
E.D.P EQUIPMENT	<u>2,801,014</u>	<u>3,527,710</u>
TOTAL ACCOUNT 391	<u>2,323,805</u>	<u>3,773,820</u>
392	*	*
TRANSPORTATION EQUIPMENT		
393	34,276	72,660
STORES EQUIPMENT		
394	845,770	838,998
TOOLS, SHOP AND GARAGE EQUIPMENT		
395	(47,785)	120,254
LABORATORY EQUIPMENT		
396	*	*
POWER OPERATED EQUIPMENT		
397	4,488,416	5,436,213
COMMUNICATION EQUIPMENT		
398	<u>6,240</u>	<u>18,497</u>
MISCELLANEOUS EQUIPMENT		
TOTAL GENERAL PLANT	<u>11,747,556</u>	<u>13,893,275</u>
TOTAL DEPRECIABLE PLANT	<u>106,035,399</u>	<u>108,705,934</u>

*Annual Accrual is charged on a vehicle by vehicle basis

DUQUESNE LIGHT COMPANY

COMPARISON OF CALCULATED AND BOOK
DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2018

DEPRECIABLE GROUP	CALCULATED DEPRECIATION ACCRUALS	BOOK DEPRECIATION ACCRUALS
(1)	(2)	(3)
DEPRECIABLE PLANT		
TRANSMISSION PLANT		
352		
STRUCTURES AND IMPROVEMENTS		
MAJOR STRUCTURES		803,579
OTHER SMALL STRUCTURES		119,098
TOTAL ACCOUNT 352	921,393	922,677
353	13,267,928	13,174,162
354	832,233	880,802
355	1,137,418	1,147,236
356	1,838,911	2,010,947
357	1,471,921	1,459,713
358	2,849,967	2,844,430
359	162,181	162,385
	22,481,952	22,602,352
DISTRIBUTION PLANT		
361		
STRUCTURES AND IMPROVEMENTS		
MAJOR STRUCTURES		1,180,402
OTHER SMALL STRUCTURES		611,772
TOTAL ACCOUNT 361	1,485,074	1,792,174
362		
STATION EQUIPMENT		
COMPANY STATIONS		9,517,840
CUSTOMER HIGH TENSION		961,724
PORTABLE SUBSTATIONS		134,330
TOTAL ACCOUNT 362	10,676,055	10,613,894
364.1	9,430,349	10,117,505
365	12,518,044	12,959,435
366	2,124,253	2,214,669
367	9,993,148	9,976,969
368		
LINE TRANSFORMERS		
OVERHEAD		7,727,316
CONVENTIONAL DISTRIBUTION		2,302,631
NETWORK		1,663,160
UNDERGROUND RESISTORS DISTRIBUTION		1,218,036
TOTAL ACCOUNT 368	12,337,016	12,911,143
369.2	1,637,693	1,866,240
370	2,926,392	6,196,367
370.1	3,890	3,253
370.2	8,147,040	8,962,443
370.3	332,164	332,102
373	1,036,463	998,229
	72,647,581	78,944,423

DUQUESNE LIGHT COMPANY

COMPARISON OF CALCULATED AND BOOK
DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2018

DEPRECIABLE GROUP	CALCULATED DEPRECIATION ACCRUALS	BOOK DEPRECIATION ACCRUALS
(1)	(2)	(3)
GENERAL PLANT		
390		
STRUCTURES AND IMPROVEMENTS		
MAJOR STRUCTURES		4,026,681
OTHER SMALL STRUCTURES		118,415
TOTAL ACCOUNT 390	<u>3,796,236</u>	<u>4,145,096</u>
391		
OFFICE FURNITURE AND EQUIPMENT		
OFFICE FURNITURE	245,599	245,563
E D.P EQUIPMENT	4,087,753	4,455,587
TOTAL ACCOUNT 391	<u>4,333,352</u>	<u>4,701,150</u>
392		
TRANSPORTATION EQUIPMENT	*	*
393		
STORES EQUIPMENT	68,151	64,117
394		
TOOLS, SHOP AND GARAGE EQUIPMENT	865,654	892,976
395		
LABORATORY EQUIPMENT	120,328	109,796
396		
POWER OPERATED EQUIPMENT	*	*
397		
COMMUNICATION EQUIPMENT	5,887,303	6,240,046
398		
MISCELLANEOUS EQUIPMENT	<u>18,509</u>	<u>18,489</u>
TOTAL GENERAL PLANT	<u>15,089,533</u>	<u>16,171,670</u>
TOTAL DEPRECIABLE PLANT	<u>110,219,066</u>	<u>117,718,445</u>

*Annual Accrual is charged on a vehicle by vehicle basis.

DUQUESNE LIGHT COMPANY
COMPARISON OF CALCULATED AND BOOK
DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2019

DEPRECIABLE GROUP (1)	CALCULATED DEPRECIATION ACCRUALS (2)	BOOK DEPRECIATION ACCRUALS (3)
DEPRECIABLE PLANT		
TRANSMISSION PLANT		
352		
STRUCTURES AND IMPROVEMENTS		
MAJOR STRUCTURES		1,005,123
OTHER SMALL STRUCTURES		132,410
TOTAL ACCOUNT 352	1,012,776	1,137,533
353	13,353,597	13,236,473
354	886,861	889,677
355	1,154,432	1,144,210
356	2,048,422	2,073,437
357	1,463,744	1,447,978
358	2,849,967	2,822,660
359	162,181	162,357
TOTAL TRANSMISSION PLANT	22,931,980	22,914,325
DISTRIBUTION PLANT		
361		
STRUCTURES AND IMPROVEMENTS		
MAJOR STRUCTURES		1,189,036
OTHER SMALL STRUCTURES		605,088
TOTAL ACCOUNT 361	1,797,449	1,794,124
362		
STATION EQUIPMENT		
COMPANY STATIONS		10,284,360
CUSTOMER HIGH TENSION		1,171,094
PORTABLE SUBSTATIONS		130,495
TOTAL ACCOUNT 362	10,884,029	11,585,949
364.1	10,430,031	11,012,815
365	13,203,654	13,368,548
366	2,277,308	2,330,770
367	10,136,359	10,176,048
368		
LINE TRANSFORMERS		
OVERHEAD		8,057,983
CONVENTIONAL DISTRIBUTION		2,531,528
NETWORK		1,835,593
UNDERGROUND RESISTORS DISTRIBUTION		1,353,845
TOTAL ACCOUNT 368	13,300,347	13,778,949
369.2	1,899,544	2,083,019
370	6,196,367	6,178,316
370.1	3,251	2,540
370.2	9,566,981	10,134,143
370.3	332,164	331,381
373	1,002,896	973,242
TOTAL DISTRIBUTION PLANT	81,030,379	83,749,844

DUQUESNE LIGHT COMPANY

COMPARISON OF CALCULATED AND BOOK
DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2019

DEPRECIABLE GROUP (1)	CALCULATED DEPRECIATION ACCRUALS (2)	BOOK DEPRECIATION ACCRUALS (3)
GENERAL PLANT		
390		
STRUCTURES AND IMPROVEMENTS		
MAJOR STRUCTURES		4,224,483
OTHER SMALL STRUCTURES		119,487
TOTAL ACCOUNT 390	4,220,956	4,343,970
391		
OFFICE FURNITURE AND EQUIPMENT		
OFFICE FURNITURE	245,396	231,904
E.D.P EQUIPMENT	5,055,450	5,724,284
TOTAL ACCOUNT 391	5,300,846	5,956,188
392		
TRANSPORTATION EQUIPMENT	*	*
393		
STORES EQUIPMENT	60,270	55,194
394		
TOOLS, SHOP AND GARAGE EQUIPMENT	921,467	954,083
395		
LABORATORY EQUIPMENT	100,231	94,964
396		
POWER OPERATED EQUIPMENT	*	*
397		
COMMUNICATION EQUIPMENT	6,496,107	6,465,007
398		
MISCELLANEOUS EQUIPMENT	18,472	14,999
TOTAL GENERAL PLANT	17,118,350	17,884,405
TOTAL DEPRECIABLE PLANT	121,080,709	124,548,574

*Annual Accrual is charged on a vehicle by vehicle basis

- Q. Supply a schedule by account or by depreciable group showing the survivor curve or interim survivor curve and annual accrual rate estimated to be appropriate:
- a) For the purpose of this filing.
 - b) For the purpose of the most recent rate filing prior to the current proceeding.
 - c) Supply an explanation for any major change in annual accrual rate by account or by depreciable group.
 - d) Supply a comprehensive statement of major changes made in depreciation methods, procedures and techniques and the effect of the changes upon accumulated and annual depreciation, if any.
- A.
- a) Attachment V-B-2, columns 4 & 5, provides Duquesne Light Company's survivor curve and annual estimated accrual rate for the future and fully projected future test years.
 - b) Attachment V-B-2, columns 2 & 3, provides Duquesne Light Company's survivor curve and annual estimated accrual rate for the most recent filing with the Commission.
 - c) Attachment V-B-2, column 6, provides an explanation for any change in annual accrual rate by account. Changes reflect plant and reserve activity, life characteristics and amortization of certain accounts.
 - d) The depreciation methods and procedures used in this filing are the same as those used in the previous filing. The survivor curve estimates are based on a service life study as described in Exhibit JJS 2 in the section titled, "Service Life Statistics," beginning on page VI-2.

DUQUESNE LIGHT COMPANY

**COMPARISON OF EXISTING SURVIVOR CURVE AND DEPRECIATION RATE
AS OF DECEMBER 31, 2018**

DEPRECIABLE GROUP		MOST RECENT FILING		CURRENT FILING	
(1)		(2)	(3)	(4)	(5)
DEPRECIABLE PLANT					
TRANSMISSION PLANT					
352	STRUCTURES AND IMPROVEMENTS				
	MAJOR STRUCTURES	55-R3	2.90	60-R3	3.19
	OTHER SMALL STRUCTURES	45-R3	2.27	45-R3	2.44
353	STATION EQUIPMENT	41-S0	3.28	39-S0	3.23
354	TOWERS AND FIXTURES	70-R3	1.68	75-R3	1.32
355	POLES AND FIXTURES	50-R2.5	2.81	52-R2.5	2.17
356	OVERHEAD CONDUCTORS AND DEVICES	55-R3	2.01	60-R3	1.75
357	UNDERGROUND CONDUIT	60-R4	1.84	60-S3	1.79
358	UNDERGROUND CONDUCTORS AND DEVICES	55-R4	1.86	58-R3	1.94
359	ROADS AND TRAILS			60-R4	1.76
DISTRIBUTION PLANT					
361	STRUCTURES AND IMPROVEMENTS				
	MAJOR STRUCTURES	70-R2.5	2.45	70-R2.5	2.83
	OTHER SMALL STRUCTURES	45-R3	2.21	45-R3	2.13
362	STATION EQUIPMENT				
	COMPANY STATIONS	53-R1	2.57	52-R1	2.25
	CUSTOMER HIGH TENSION	40-R0.5	3.00	42-R0.5	2.67
	PORTABLE SUBSTATIONS			42-R0.5	3.04
364.1	POLES, TOWERS AND FIXTURES	50-R2	2.17	54-S0	2.15

DUQUESNE LIGHT COMPANY

**COMPARISON OF EXISTING SURVIVOR CURVE AND DEPRECIATION RATE
AS OF DECEMBER 31, 2018**

<u>DEPRECIABLE GROUP</u>		<u>MOST RECENT FILING</u>		<u>CURRENT FILING</u>	
<u>(1)</u>		<u>CURVE</u>	<u>RATE</u>	<u>CURVE</u>	<u>RATE</u>
		<u>(2)</u>	<u>(3)</u>	<u>(4)</u>	<u>(5)</u>
365	OVERHEAD CONDUCTORS AND DEVICES	48-R1	2.69	48-R1	2.61
366	UNDERGROUND CONDUIT	70-R4	1.75	75-R4	1.40
367	UNDERGROUND CONDUCTORS AND DEVICES	50-R1.5	2.25	48-R1.5	2.53
368	LINE TRANSFORMERS				
	OVERHEAD	40-S0	3.33	40-S0	3.15
	CONVENTIONAL DISTRIBUTION	44-R1	3.13	46-R0.5	3.12
	NETWORK	50-R1	2.77	44-R1	3.14
	UNDERGROUND RESISTORS DISTRIBUTION	40-R1.5	3.27	40-R1.5	3.22
369.2	SERVICES	65-R3	1.66	65-R1.5	1.85
370	METERS	31-R2.5	7.60	30-R2.5	**
370.1	METERS - COMMUNICATION EQUIPMENT	10-S3	13.93	10-S3	5.19
370.2	SMART METERS			15-S2.5	7.69
370.3	SMART METERS - POLYPHASE			15-S2.5	7.77
373	STREET LIGHTING EQUIPMENT	27-R0.5	2.34	31-L0	2.40

DUQUESNE LIGHT COMPANY

**COMPARISON OF EXISTING SURVIVOR CURVE AND DEPRECIATION RATE
AS OF DECEMBER 31, 2018**

DEPRECIABLE GROUP		MOST RECENT FILING		CURRENT FILING	
(1)		(2)	(3)	(4)	(5)
GENERAL PLANT					
390	STRUCTURES AND IMPROVEMENTS				
	MAJOR STRUCTURES	55-R1.5	4.32	55-S0.5	3.25
	OTHER SMALL STRUCTURES	45-R3	2.68	45-R3	2.59
391	OFFICE FURNITURE AND EQUIPMENT				
	OFFICE FURNITURE	20-SQ	5.00	20-SQ	5.01
	E.D.P EQUIPMENT	5-SQ	20.00	5-SQ	19.17
392	TRANSPORTATION EQUIPMENT		*		*
393	STORES EQUIPMENT	30-SQ	3.33	30-SQ	3.36
394	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	4.00	25-SQ	4.00
395	LABORATORY EQUIPMENT	20-SQ	5.00	20-SQ	4.56
396	POWER OPERATED EQUIPMENT	20-S0.5	*		*
397	COMMUNICATION EQUIPMENT	15-SQ	6.67	15-SQ	6.57
398	MISCELLANEOUS EQUIPMENT	20-SQ	5.00	20-SQ	4.99

*Annual Accrual is charged on a vehicle by vehicle basis.

DUQUESNE LIGHT COMPANY

**COMPARISON OF EXISTING SURVIVOR CURVE AND DEPRECIATION RATE
AS OF DECEMBER 31, 2019**

DEPRECIABLE GROUP		MOST RECENT FILING		CURRENT FILING	
(1)		CURVE	RATE	CURVE	RATE
		(2)	(3)	(4)	(5)
DEPRECIABLE PLANT					
TRANSMISSION PLANT					
352	STRUCTURES AND IMPROVEMENTS				
	MAJOR STRUCTURES	55-R3	2.90	60-R3	3.27
	OTHER SMALL STRUCTURES	45-R3	2.27	45-R3	2.46
353	STATION EQUIPMENT	41-S0	3.28	39-S0	3.16
354	TOWERS AND FIXTURES	70-R3	1.68	75-R3	1.32
355	POLES AND FIXTURES	50-R2.5	2.81	52-R2.5	2.14
356	OVERHEAD CONDUCTORS AND DEVICES	55-R3	2.01	60-R3	1.74
357	UNDERGROUND CONDUIT	60-R4	1.84	60-S3	1.77
358	UNDERGROUND CONDUCTORS AND DEVICES	55-R4	1.86	58-R3	1.92
359	ROADS AND TRAILS			60-R4	1.76
DISTRIBUTION PLANT					
361	STRUCTURES AND IMPROVEMENTS				
	MAJOR STRUCTURES	70-R2.5	2.45	70-R2.5	2.82
	OTHER SMALL STRUCTURES	45-R3	2.21	45-R3	2.10
362	STATION EQUIPMENT				
	COMPANY STATIONS	53-R1	2.57	52-R1	2.32
	CUSTOMER HIGH TENSION	40-R0.5	3.00	42-R0.5	2.95
	PORTABLE SUBSTATIONS			42-R0.5	2.96
364.1	POLES, TOWERS AND FIXTURES	50-R2	2.17	54-S0	2.20

DUQUESNE LIGHT COMPANY

**COMPARISON OF EXISTING SURVIVOR CURVE AND DEPRECIATION RATE
AS OF DECEMBER 31, 2019**

DEPRECIABLE GROUP		MOST RECENT FILING		CURRENT FILING	
(1)		(2)	(3)	(4)	(5)
365	OVERHEAD CONDUCTORS AND DEVICES	48-R1	2.69	48-R1	2.59
366	UNDERGROUND CONDUIT	70-R4	1.75	75-R4	1.40
367	UNDERGROUND CONDUCTORS AND DEVICES	50-R1.5	2.25	48-R1.5	2.50
368	LINE TRANSFORMERS				
	OVERHEAD	40-S0	3.33	40-S0	3.16
	CONVENTIONAL DISTRIBUTION	44-R1	3.13	46-R0.5	3.17
	NETWORK	50-R1	2.77	44-R1	3.17
	UNDERGROUND RESISTORS DISTRIBUTION	40-R1.5	3.27	40-R1.5	3.26
369.2	SERVICES	65-R3	1.66	65-R1.5	1.99
370	METERS	31-R2.5	7.60	30-R2.5	**
370.1	METERS - COMMUNICATION EQUIPMENT	10-S3	13.93	10-S3	4.05
370.2	SMART METERS			15-S2.5	7.61
370.3	SMART METERS - POLYPHASE			15-S2.5	7.75
373	STREET LIGHTING EQUIPMENT	27-R0.5	2.34	31-L0	2.32

DUQUESNE LIGHT COMPANY

**COMPARISON OF EXISTING SURVIVOR CURVE AND DEPRECIATION RATE
AS OF DECEMBER 31, 2019**

DEPRECIABLE GROUP		MOST RECENT FILING		CURRENT FILING	
(1)		(2)	(3)	(4)	(5)
GENERAL PLANT					
390	STRUCTURES AND IMPROVEMENTS				
	MAJOR STRUCTURES	55-R1.5	4.32	55-S0.5	3.28
	OTHER SMALL STRUCTURES	45-R3	2.68	45-R3	2.56
391	OFFICE FURNITURE AND EQUIPMENT				
	OFFICE FURNITURE	20-SQ	5.00	20-SQ	4.73
	E.D.P EQUIPMENT	5-SQ	20.00	5-SQ	19.40
392	TRANSPORTATION EQUIPMENT		*		*
393	STORES EQUIPMENT	30-SQ	3.33	30-SQ	3.29
394	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	4.00	25-SQ	4.02
395	LABORATORY EQUIPMENT	20-SQ	5.00	20-SQ	4.77
396	POWER OPERATED EQUIPMENT	20-S0.5	*		*
397	COMMUNICATION EQUIPMENT	15-SQ	6.67	15-SQ	6.29
398	MISCELLANEOUS EQUIPMENT	20-SQ	5.00	20-SQ	4.05

*Annual Accrual is charged on a vehicle by vehicle basis.

- Q. Where the retirement rate actuarial method of mortality analysis is utilized, set forth representative examples including charts depicting the observed and estimated survivor curves and a tabular presentation of the observed and estimated life tables plotted on the chart. Other analysis results shall be subject to request.

- A. Exhibit JJS-2 provides the observed and estimated survivor curves and life tables for all accounts analyzed by the actuarial method in Part VI of Exhibit JJS-2.

- Q. Provide the surviving original cost plant at the appropriate test year date or dates by account or functional property group and include claimed depreciation reserves. Provide annual depreciation accruals where appropriate. These calculations should be provided for plant in service as well as other categories of plant, including but not limited to, contributions in aid of construction, customers' advances for construction, and anticipated retirements associated with construction work in progress claims, if applicable.
- A. Exhibit JJS-1, Exhibit JJS-2 and Exhibit JJS-3 provides Duquesne Light Company's surviving original cost electric plant in service, accumulated book depreciation reserve, annual depreciation expense accruals, survivor curve, future depreciation accruals, and composite remaining life by test year date. No claim is being made in this rate case filing for contributions in aid of construction. No claim is being made in this rate case for customer advances for construction. No claim is being made in this rate case filing for construction work in progress.

- Q. Provide representative examples of detail calculations by vintage at account or at a more detailed level, as performed for these purposes. Other vintage detail calculations shall be subject to request.

- A. Examples of detailed depreciation calculations by vintage within account as of December 31, 2017 are set forth on pages II-7 through II-92 of Exhibit JJS 1; as of December 31, 2018 are set forth on pages VII-7 through VII-90 of Exhibit JJS 2; and as of December 31, 2019 are set forth on pages III-7 through III-91 of Exhibit JJS 3.

- Q. Provide a description of the depreciation methods utilized in calculating annual depreciation amounts and depreciation reserves, together with a discussion of the significant factors which were considered in arriving at estimates of service life and forecast retirements by facilities, accounts or sub-accounts, as applicable.

- A. The depreciation methods utilized in calculating annual and accrued depreciation are discussed in the section titled, "Calculation of Annual and Accrued Depreciation," beginning on page IV-2 of Exhibit JJS 2.

- Q.1. Provide the following unadjusted detailed schedules by function and by FERC account for the claimed test year and for each of the 3 preceding comparable years:
- a. Balance sheet, in the form available.
 - b. Statement of income.
 - c. Plant in service.
 - d. Accumulated depreciation.
- A.1. See below:
- a. Attachment VI-A provides Duquesne Light Company's fully projected balance sheet by FERC account as of December 31, 2019, Duquesne Light Company's projected balance sheet by FERC account as of December 31, 2018, and actual balance sheets by FERC account as of December 31, 2017, 2016 and 2015.
 - b. Attachment VI-B provides Duquesne Light Company's fully projected income statement by FERC account for the year ending December 31, 2019, Duquesne Light Company's projected income statement by FERC account for the year ending December 31, 2018 and actual income statements by FERC account for the years ended March 31, 2017, 2016, and 2015.
 - c. Attachment VI-C provides Duquesne Light Company's fully projected plant in service balances by FERC account for the year ending December 31, 2019, Duquesne Light Company's projected plant in service balances by FERC account for the year ending December 31, 2018 and actual plant in service balances by FERC account for the years ended December 31, 2017, 2016 and 2015.
 - d. Attachment VI-D provides Duquesne Light Company's fully projected accumulated depreciation and accumulated amortization by FERC account as of December 31, 2019, Duquesne Light Company's projected accumulated depreciation and accumulated amortization by FERC account as of December 31, 2018 and actual accumulated depreciation and accumulated amortization by FERC account as of December 31, 2017, 2016 and 2015.

DUQUESNE LIGHT COMPANY
BALANCE SHEET
As of December 31,

	2015	2016	2017	Projected 2018	Fully Projected 2019
ASSETS AND OTHER DEBITS					
UTILITY PLANT					
Utility Plant (101-106)	\$ 3,680,893,533	\$ 3,934,767,498	\$ 4,112,395,794	\$ 4,335,146,000	\$ 4,552,459,000
Construction Work In Progress (107)	167,027,766	92,438,215	137,017,843	191,845,634	214,211,096
Total Utility Plant	3,847,921,299	4,027,205,713	4,249,413,637	4,526,991,634	4,766,670,096
Accum Prov For Depr Amort Dept (108, 110, 11, 115)	(1,158,650,973)	(1,224,905,801)	(1,309,692,199)	(1,392,305,000)	(1,486,359,000)
Net Utility Plant	2,689,270,326	2,802,299,912	2,939,721,438	3,134,686,634	3,280,311,096
OTHER PROPERTY AND INVESTMENTS					
Nonutility Property (121)	2,212,313	4,133,071	4,508,782	4,508,782	4,508,782
Accum Prov For Depr And Amort (122)	-	-	(331,890)	(631,863)	(931,836)
Investments in Subsidiary Company (123 1)	7,955,583	8,427,968	-	-	-
Other Investments (124)	255,772	247,000	247,000	247,000	247,000
Other Special Funds (128)	1,489,929	539,100	539,100	541,100	541,100
Special Funds (129)	-	-	-	-	-
Long-Term Portion of Derivative Assets (175 1)	-	-	-	-	-
Total Other Property and Investments	11,913,597	13,347,139	4,962,992	4,665,019	4,365,046
CURRENT AND ACCRUED ASSETS					
Cash (131)	4,331,916	5,262,590	6,156,491	28,811,875	7,475,000
Special Deposits (132-134)	-	-	-	-	-
Working Funds (135)	9,500	10,000	10,000	10,000	10,000
Temporary Cash Investments (136)	36,000,000	27,000,000	18,000,000	-	-
Customer Accounts Receivable (142)	150,991,431	158,467,661	150,541,701	150,880,952	151,393,963
Other Accounts Receivable (143)	23,078,586	19,184,140	9,135,474	10,256,707	9,538,172
Accum Prov For Uncollectible Acct - Credit (144)	(22,445,760)	(25,686,619)	(18,912,134)	(24,047,762)	(24,559,192)
Accounts Receivable Assoc Comp (146)	348,338	549,697	8,079	273,723	273,723
Plant Materials & Operating Supplies (154)	25,838,529	22,952,195	23,563,275	27,379,018	29,632,942
Stores Expense Undistributed (163)	-	-	-	-	-
Prepayments (165)	7,684,069	6,934,120	9,444,714	9,542,665	9,542,665
Interest & Dividends Receivable (171)	6,538	5,347	17,778	9,313	9,313
Miscellaneous Current and Accrued Assets (174)	-	-	-	-	-
Derivative Instrument Assets (175)	-	-	-	-	-
(Less) Long-Term Portion of Derivative Assets (175 1)	-	-	-	-	-
Total Current and Accrued Assets	225,843,147	214,679,131	197,965,378	203,116,491	183,316,586
DEFERRED DEBITS					
Unamortized Debt Expense (181)	6,588,965	6,266,458	6,394,028	6,515,694	7,081,108
Other Regulatory Assets (182 3)	593,820,646	590,132,034	269,135,701	219,233,374	202,454,710
Cleaing Accounts (184)	-	-	-	-	-
Miscellaneous Deferred Debits (186)	1,573,750	1,385,456	1,459,927	1,147,181	1,168,593
Unamortized Loss on Reacquired Debt (189)	27,192,032	25,107,368	23,022,703	21,299,236	19,261,344
Accumulated Deferred Income Taxes (190)	178,559,965	175,306,422	90,703,586	237,826,426	221,587,685
Total Deferred Debits	807,735,358	798,197,738	390,715,945	486,021,911	451,553,440
TOTAL ASSETS	\$ 3,734,762,428	\$ 3,828,523,920	\$ 3,533,365,753	\$ 3,828,490,055	\$ 3,919,546,168

DUQUESNE LIGHT COMPANY
BALANCE SHEET
As of December 31,

	2015	2016	2017	Projected 2018	Fully Projected 2019
LIABILITIES AND OTHER CREDIT					
PROPRIETY CAPITAL					
Common Stock Issued (201)	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10
Preferred Stock Issued (204)	32,985,500	32,985,500	-	-	-
Premium on Capital Stock (207)	137,344	137,344	-	-	-
Other Paid-in-Capital (208-211)	986,524,399	986,524,399	985,347,586	988,426,521	988,426,521
Capital Stock Expense (214)	(262,929)	(262,929)	-	-	-
Retained Earnings (215, 215 2, 216)	176,695,772	202,437,554	226,448,322	312,257,395	420,329,951
Unappropriated Undistributed Subsidiary Earnings (216 1)	(14,873,174)	(14,400,789)	-	-	-
Accumulated Other Comprehensive Income (219)	(7,967,839)	1,754,576	266,274	414,074	567,518
Total Propriety Capital	1,173,239,083	1,209,175,665	1,212,062,192	1,301,098,000	1,409,324,000
LONG TERM DEBT					
Bonds (221)	950,000,000	950,000,000	1,010,000,000	1,195,000,000	1,195,000,000
Advances from Associated Companies (223)	-	-	-	-	-
Other Long-Term Debt (224)	109,905,000	109,905,000	109,905,000	-	-
Unamortized Discount on Long-Term Debt-Debit (226)	-	-	-	-	-
Total Long-term Debt	1,059,905,000	1,059,905,000	1,119,905,000	1,195,000,000	1,195,000,000
OTHER NON-CURRENT LIABILITIES					
Accumulated Provision for Injuries and Damages (228 2)	5,295,813	5,149,176	5,044,068	5,044,068	5,044,068
Accumulated Provision for Pensions and Benefits (228 3)	48,586,021	29,926,097	28,976,096	28,000,000	26,100,000
Accumulated Miscellaneous Operating Provisions (228 4)	2,078,000	2,257,766	2,611,268	2,611,268	2,611,268
Asset Retirement Obligations (230)	626,839	2,443,106	1,682,885	1,682,885	1,682,885
Total Other Non-Current Liabilities	56,586,673	39,776,145	38,314,317	37,338,221	35,438,221
CURRENT & ACCRUED LIABILITIES					
Notes Payable (231)	-	-	50,000,000	46,000,000	66,000,000
Accounts Payable (232)	122,228,943	117,221,273	118,525,943	122,834,553	119,352,640
Notes Payable to Associated Companies (233)	-	-	-	-	3,500,000
Accounts Payable to Associated Companies (234)	4,984,808	286,647	281,750	-	-
Customer Deposits (235)	7,800,621	9,950,786	11,509,455	11,509,455	11,509,455
Taxes Accrued (236)	10,582,076	5,693,166	13,819,233	10,082,485	10,602,240
Interest Accrued (237)	15,369,251	15,417,006	16,043,635	18,232,626	18,232,626
Dividends Declared (238)	-	-	-	-	-
Tax Collections Payable (241)	719,964	631,115	861,624	5,175,406	5,175,406
Miscellaneous Current & Accrued Liabilities (242)	29,087,996	34,200,310	28,494,009	22,710,000	25,986,582
Derivative Instrument Liabilities (244)	-	-	-	-	-
(Less) Long-Term Portion Of Derivative (244 1)	-	-	-	-	-
Total Current & Accrued Liabilities	190,773,659	183,380,303	239,535,649	236,524,525	260,358,949
OTHER DEFERRED CREDITS					
Customer Advances for Construction (252)	125,452	326,500	2,309,317	-	-
Other Deferred Credits (253)	268,070,110	259,059,417	135,656,420	121,633,029	92,931,383
Other Regulatory Liabilities (254)	39,291,150	36,470,577	129,744,357	167,160,852	152,238,725
Accumulated Deferred Investment Tax Credit (255)	-	-	-	-	-
Unamortized Gain on Reacquired Debt (257)	-	-	-	-	-
Accum Deferred Income Taxes-Other Property (282)	540,980,070	622,528,773	655,838,501	665,279,775	669,799,237
Accum Deferred Income Taxes-Other (283)	405,791,231	417,801,540	-	104,455,653	104,455,653
Total Other Deferred Credits	1,254,258,013	1,336,286,807	923,548,595	1,058,529,309	1,019,424,998
TOTAL LIABILITIES AND STOCKHOLDER EQUITY	\$ 3,734,762,428	\$ 3,828,523,920	\$ 3,533,365,753	\$ 3,828,490,055	\$ 3,919,546,168

DUQUESNE LIGHT COMPANY
STATEMENT OF INCOME
 Twelve Months Ended

	December 31, 2015	December 31, 2016	December 31, 2017	Projected December 31, 2018	Fully Projected December 31, 2019
UTILITY OPERATING INCOME					
Operating Revenues (400)	\$ 924,138,678	\$ 903,468,717	\$ 911,244,807	918,412,065	889,374,667
Operating Expenses					
Operation Expenses (401)	441,450,825	420,284,411	404,229,448	434,918,357	418,006,522
Maintenance Expenses (402)	44,988,089	47,002,147	42,171,319	31,487,643	41,835,800
Depreciation Expense (403)	111,690,821	110,650,916	109,995,452	166,450,000	177,053,000
Amort & Depl Of Utility Plant (404-405)	21,750,652	29,099,967	34,934,670	-	-
Regulatory Debits (Credits), net (407 3,407 4)	83,230	221,475	-	-	-
Taxes Other Than Income Taxes (408 1)	55,105,878	53,406,149	53,392,844	56,493,000	55,112,000
Income Taxes - Federal (409 1)	36,554,258	(10,414,164)	17,884,351	9,040,408	6,071,962
Income Taxes - Other (409 1)	14,692,644	4,233,191	5,592,887	2,827,163	1,898,855
Provision for Deferred Income Taxes, net (410 1,411 1)	26,786,528	83,146,652	63,117,492	31,905,429	21,429,182
Investment Tax Credit, net (411.7)	-	-	-	-	-
Total Utility Operating Expenses	753,102,925	737,630,744	731,318,463	733,122,000	721,407,322
Net Utility Operating Income	171,035,753	165,837,973	179,926,344	185,290,064	167,967,345
OTHER INCOME AND DEDUCTIONS					
Other Income					
Equity in Earnings of Subsidiary Companies (418 1)	548,649	472,385	473,150	-	-
Interest and Dividend Income (419)	53,997	79,415	177,119	-	-
Allowance for Other Funds Used Durng Construction (419.1)	3,044,627	2,576,009	3,882,410	4,448,318	5,018,349
Miscellaneous Nonoperating Income (421)	9,544,301	4,584,798	644,556	-	-
Gain on Disposition of Property (421 1)	21,184	19,115	99,477	-	-
Total Other Income	13,212,758	7,731,722	5,276,712	4,448,318	5,018,349
Other Income Deductions					
Loss on Disposition of Property (421 2)	171,408	41,273	286,507	-	-
Donations (426 1)	1,657,492	1,936,111	2,060,659	2,702,659	2,727,118
Penalties (426 3)	380,656	200,500	400,000	-	-
Exp for Certain Civic, Political, & Related Activities (426 4)	38,917	347,330	175,255	-	-
Other Deductions (426 5)	(3,306,975)	2,963,606	2,050,481	-	-
Total Other Income Deductions	(1,058,502)	5,488,820	4,972,902	2,702,659	2,727,118
Taxes Applicable to Other Income and Deductions					
Income Taxes - Federal (409 2)	4,023,983	595,206	105,769	(1,001,606)	(1,314,638)
Income Taxes - Other (409 2)	1,334,213	212,682	36,795	(348,439)	(457,337)
Provision for Def Inc. Taxes (410 2)	1,083,219	67,601	419,659	(3,974,066)	(5,216,082)
(Less) Provision for Def Inc Taxes (411 2)	(654,182)	(150,588)	(615,479)	5,828,433	7,649,994
Total Taxes on Other Inc and Ded	5,787,233	724,901	(53,256)	504,321	661,937
Net Other Income and Deductions	8,484,027	1,518,001	357,066	1,241,339	1,629,294
Interest Charges					
Interest on Long-Term Debt (427)	51,725,658	47,140,773	47,729,482	53,210,464	52,088,000
Amortization of Debt Disc and Expense (428)	345,343	220,476	225,018	357,837	786,452
Amortization of Loss on Reaquired Debt (428 1)	2,361,737	2,353,480	2,328,800	2,133,431	2,037,249
Amortization of Premium on Debt - Credit (429)	-	-	-	-	-
Amortization of Gain on Reacquired Debt - Credit (429 1)	-	-	-	-	-
Interest on Debt to Assoc Companies (430)	4,217,365	-	127,697	-	71,000
Other Interest Expense (431)	448,318	184,549	1,096,538	1,672,399	2,508,744
Allowance for Borrowed Funds Used Durng Construction-Cr (432)	(1,018,558)	(1,100,260)	(1,689,334)	(1,879,170)	(2,119,976)
Net Interest Charges	58,079,863	48,799,018	49,818,201	55,494,960	55,371,469
Net Income	\$ 121,439,917	\$ 118,556,956	\$ 130,465,209	\$ 131,036,443	\$ 114,225,171

DUQUESNE LIGHT COMPANY
Electric Plant in Service
As of December 31,

Description	2015	2016	2017	Projected 2018	Fully Projected 2019
Intangible Plant					
301 0 Organizations	\$ 100,275	\$ 100,986	\$ 100,275	\$ 100,000	\$ 100,000
302 0 Franchises	6,830	6,830	6,830	7,000	7,000
303 0 Miscellaneous Intangible Plant	178,292,690	242,589,623	262,897,398	298,982,000	325,714,000
Subtotal Intangible	178,399,795	242,697,439	263,004,503	299,089,000	325,821,000
Transmission Plant					
350 0 Land and Land Rights	14,372,954	14,403,692	13,998,827	14,000,000	14,763,000
352 0 Structures and Improvements	19,961,002	23,648,808	29,528,042	35,545,000	48,316,000
353 0 Station Equipment	355,679,796	394,468,876	396,212,685	407,904,000	419,774,000
354 0 Towers and Fixtures	67,743,082	67,417,660	65,195,823	66,904,000	67,467,000
355 0 Poles and Fixtures	51,144,784	51,364,698	51,419,990	52,930,000	53,469,000
356 0 Overhead Conductors & Devices	88,854,316	93,885,730	105,012,961	115,217,000	118,890,000
357 0 Underground Conduit	67,475,102	79,044,834	81,773,400	81,773,000	81,773,000
358 0 Underground Conduit & Devices	109,243,538	145,587,912	146,905,519	146,906,000	146,906,000
359 0 Roads and Trails	9,214,606	9,214,849	9,214,849	9,215,000	9,215,000
Subtotal Transmission	783,689,180	879,037,059	899,260,096	930,394,000	960,573,000
Distribution Plant:					
360 0 Land and Land Rights	13,038,454	13,038,454	13,298,661	13,579,000	13,579,000
361 0 Structures and Improvements	63,911,601	64,973,821	66,948,967	70,558,000	70,973,000
362 0 Station Equipment	431,115,098	436,691,255	454,902,325	463,278,000	487,291,000
364 0 Poles, Towers and Fixtures	412,821,391	427,210,952	440,584,326	470,559,000	499,675,000
365 0 Overhead Conductors and Devices	429,486,218	438,219,176	470,558,786	496,086,000	515,689,000
366 0 Underground Conduit	129,991,116	141,681,455	147,123,501	158,523,000	166,804,000
367 0 Underground Conductors and Devices	346,619,856	356,957,997	383,049,754	394,628,000	406,667,000
368 0 Line Transformers	362,225,977	374,428,859	385,604,434	409,862,000	434,606,000
369 0 OH & UND Services	93,430,599	94,028,835	96,663,333	100,649,000	104,707,000
370 0 Meters & Appurtenances	98,912,847	107,442,890	121,682,215	123,806,000	138,896,000
373 0 Street Lighting	39,893,104	40,503,779	41,295,622	41,622,000	41,954,000
374 0 Asset Retirement Costs for Distribution Plant	515,592	636,018	-	-	-
Subtotal Distribution Plant	2,421,961,853	2,495,813,491	2,621,711,924	2,743,150,000	2,880,841,000
General Plant:					
389 0 Land and Land Rights	6,144,796	6,144,796	6,144,797	6,145,000	6,145,000
390 1 Structures and Improvements	111,340,251	112,409,611	117,682,538	128,663,000	133,509,000
391 0 Office Furniture & Equipment	10,031,383	19,207,831	22,568,855	28,136,000	34,406,000
392 0 Transportation Equipment	58,333,565	58,802,900	58,847,929	61,957,000	65,066,000
393 0 Stores Equipment	2,374,941	2,197,173	2,182,377	1,910,000	1,676,000
394 0 Tools, Shop and Garage Equipment	18,716,640	20,361,216	20,964,597	22,317,000	23,754,000
395 0 Laboratory Equipment	3,030,409	3,018,943	2,406,554	2,407,000	1,990,000
396 0 Power Operated Equipment	3,401,975	3,477,239	3,845,185	3,845,000	3,845,000
397 0 Communication Equipment	73,131,874	81,058,884	81,504,910	95,023,000	102,723,000
398 0 Miscellaneous Equipment	374,624	370,175	370,175	370,000	370,000
Subtotal General Plant	286,880,458	317,145,260	316,515,917	350,773,000	373,484,000
399 1 Asset Retirement Costs for General Plant	74,249	74,249	-	-	-
Total Electric Plant in Service	\$ 3,671,005,535	\$ 3,934,767,498	\$ 4,100,492,440	\$ 4,323,406,000	\$ 4,540,719,000
General Plant - Leasehold Improvements					
390 2 Improvements Leased Property	9,887,998	10,096,492	11,903,354	11,740,000	11,740,000
Subtotal - General Plant - Leasehold Improvements	9,887,998	10,096,492	11,903,354	11,740,000	11,740,000
Total - Electric Plant in Service - Leasehold Improvements	9,887,998	10,096,492	11,903,354	11,740,000	11,740,000
RECAP - Electric Plant in Service					
Intangible	\$ 178,399,795	\$ 242,697,439	\$ 263,004,503	\$ 299,089,000	\$ 325,821,000
Transmission	783,689,180	879,037,059	899,260,096	930,394,000	960,573,000
Distribution	2,421,961,853	2,495,813,491	2,621,711,924	2,743,150,000	2,880,841,000
Steam Production Plant	-	-	-	-	-
General Plant	296,842,705	327,316,001	328,419,271	362,513,000	385,224,000
Total - Electric Plant in Service	\$ 3,680,893,533	\$ 3,944,863,990	\$ 4,112,395,794	\$ 4,335,146,000	\$ 4,552,459,000

DUQUESNE LIGHT COMPANY
Accumulated Depreciation
As of December 31,

	2015	2016	2017	Projected 2018	Fully Projected 2019
Transmission Plant:					
350 0 Land and Land Rights	-	-	-	-	-
352 0 Structures and Improvements	6,958,551	8,534,065	7,565,257	8,850,000	9,389,000
353 0 Station Equipment	88,813,807	98,588,631	109,411,824	118,891,000	131,433,000
354 0 Towers and Fixtures	30,907,118	32,045,974	33,040,489	33,541,000	34,292,000
355 0 Poles and Fixtures	8,876,239	10,150,755	11,336,822	12,666,000	13,811,000
356 0 Overhead Conductors & Devices	28,440,806	30,830,354	32,651,991	32,693,000	34,626,000
357 0 Underground Conduit	25,378,157	26,216,008	27,624,822	29,497,000	30,994,000
358 0 Underground Conduit & Devices	18,657,746	20,856,260	23,451,522	26,327,000	29,148,000
359 0 Roads and Trails	520,463	683,565	845,747	891,000	1,053,000
Subtotal Transmission	208,552,886	227,905,613	245,928,474	263,356,000	284,746,000
Distribution Plant:					
360 0 Land and Land Rights	-	-	-	-	-
361 0 Structures and Improvements	33,492,945	35,085,524	37,090,248	38,260,000	39,767,000
362 0 Station Equipment	128,880,231	139,024,887	150,896,013	158,854,000	161,016,000
364 0 Poles, Towers and Fixtures	157,307,536	163,238,500	165,127,255	166,052,000	168,606,000
365 0 Overhead Conductors and Devices	139,967,489	144,665,231	150,709,436	154,358,000	161,332,000
366 0 Underground Conduit	44,674,681	44,778,693	46,626,629	48,009,000	49,749,000
367 0 Underground Conductors and Devices	98,066,534	99,148,664	105,229,221	111,978,000	119,247,000
368 0 Line Transformers	101,198,435	107,944,569	113,493,808	117,493,000	122,384,000
369 0 OH & UND Services	34,715,487	36,352,579	36,901,805	33,760,000	31,366,000
370 0 Meters & Appurtenances	45,717,149	28,640,576	16,149,989	10,225,000	22,416,000
373 0 Street Lighting	25,397,555	25,375,305	25,217,377	25,943,000	26,717,000
Subtotal Distribution Plant	809,418,042	824,254,529	847,441,781	864,932,000	902,600,000
General Plant:					
389 0 Land and Land Rights	-	-	-	-	-
390 1 Structures and Improvements	27,622,096	31,425,138	35,162,101	38,767,000	42,787,000
391 0 Office Furniture & Equipment	4,400,230	6,734,385	7,439,285	11,409,000	10,731,000
392 0 Transportation Equipment	33,696,002	33,898,083	33,569,924	33,847,000	34,110,000
393 0 Stores Equipment	1,484,554	1,385,703	1,405,183	883,000	709,000
394 0 Tools, Shop and Garage Equipment	5,935,850	6,132,760	6,586,913	7,322,000	7,857,000
395 0 Laboratory Equipment	1,984,448	1,922,063	1,263,332	1,203,000	989,000
396 0 Power Operated Equipment	1,333,009	1,457,836	1,597,023	1,735,000	1,873,000
397 0 Communication Equipment	32,362,002	35,452,059	36,766,236	40,392,000	41,092,000
398 0 Miscellaneous Equipment	253,423	267,696	273,936	292,000	171,000
Subtotal General Plant	109,071,614	118,675,723	124,063,932	135,850,000	140,319,000
Total Electric Plant in Service	1,127,042,542	1,170,835,864	1,217,434,187	1,264,138,000	1,327,665,000
Intangible Plant					
301 0 Organizations	Non-Depreciable	Non-Depreciable	Non-Depreciable	Non-Depreciable	Non-Depreciable
302 0 Franchises	Non-Depreciable	Non-Depreciable	Non-Depreciable	Non-Depreciable	Non-Depreciable
303 0 Miscellaneous Intangible Plant	33,405,982	53,756,649	84,514,296	119,782,000	150,172,000
Subtotal Intangible	33,405,982	53,756,649	84,514,296	119,782,000	150,172,000
General Plant - Leasehold Improvements					
390 2 Improvements Leased Property	6,789,905	7,255,935	7,743,715	8,385,000	8,522,000
Subtotal - General Plant - Leasehold Improvements	6,789,905	7,255,935	7,743,715	8,385,000	8,522,000
Total - Electric Plant in Service - Leasehold Improvements	6,789,905	7,255,935	7,743,715	8,385,000	8,522,000
RECAP - Electric Plant in Service					
Intangible	33,405,982	53,756,649	84,514,296	119,782,000	150,172,000
Transmission	208,552,886	227,905,613	245,928,474	263,356,000	284,746,000
Distribution	809,418,042	824,254,529	847,441,781	864,932,000	902,600,000
General Plant	115,861,519	125,931,658	131,807,648	144,235,000	148,841,000
Total Accumulated Depreciation and Amortization	1,167,238,429	1,231,848,447	1,309,692,199	1,392,305,000	1,486,359,000